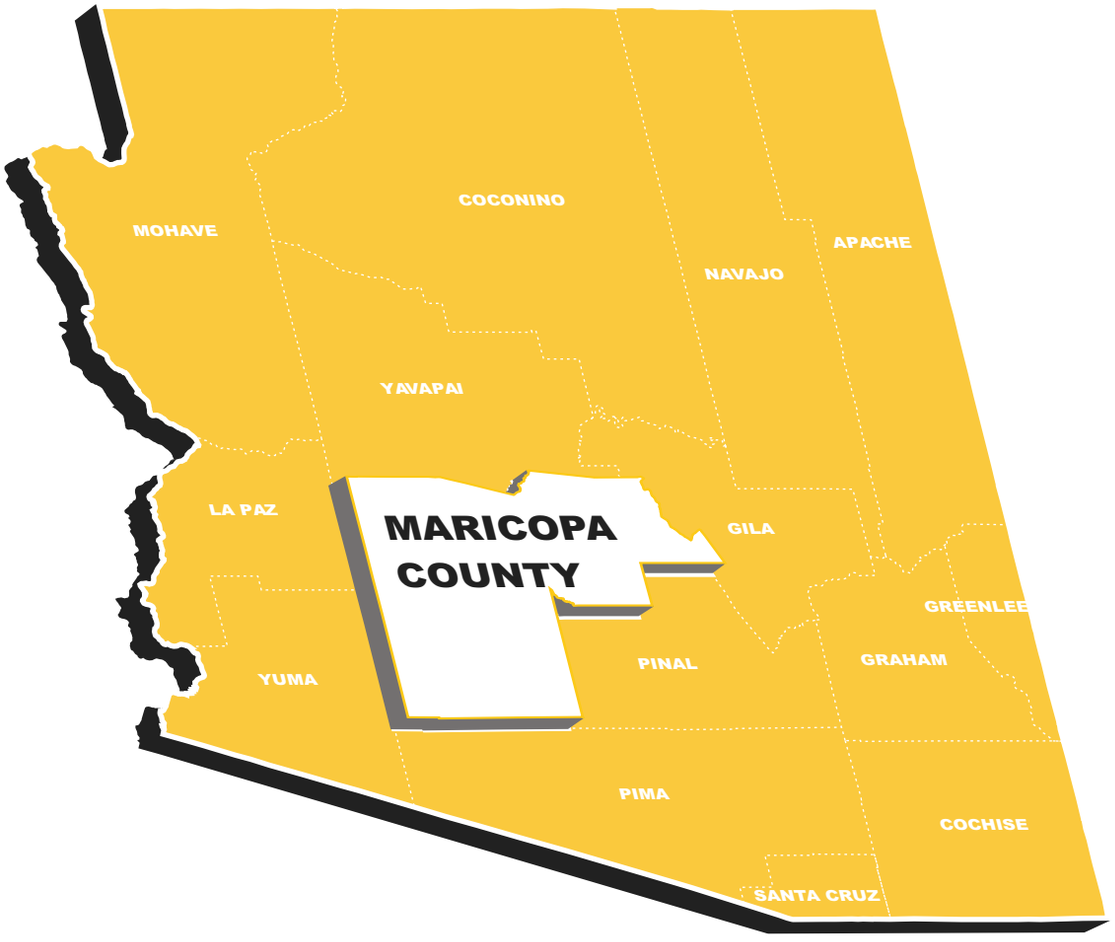
Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2006



Maricopa County, Arizona

www.maricopa.gov

Board of Supervisors

Fulton Brock
District 1

Don Stapley
District 2

Andrew Kunasek
District 3

Max Wilson
District 4

Mary Rose Wilcox
District 5

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2005 to June 30, 2006

Prepared By

Department of Finance

Tom Manos, Chief Financial Officer

MARICOPA
1871
ARIZONA
COUNTY

INTRODUCTORY SECTION

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COUNTY

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Maricopa County Officials

BOARD OF SUPERVISORS

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

♦ ♦ ♦

COUNTY MANAGER

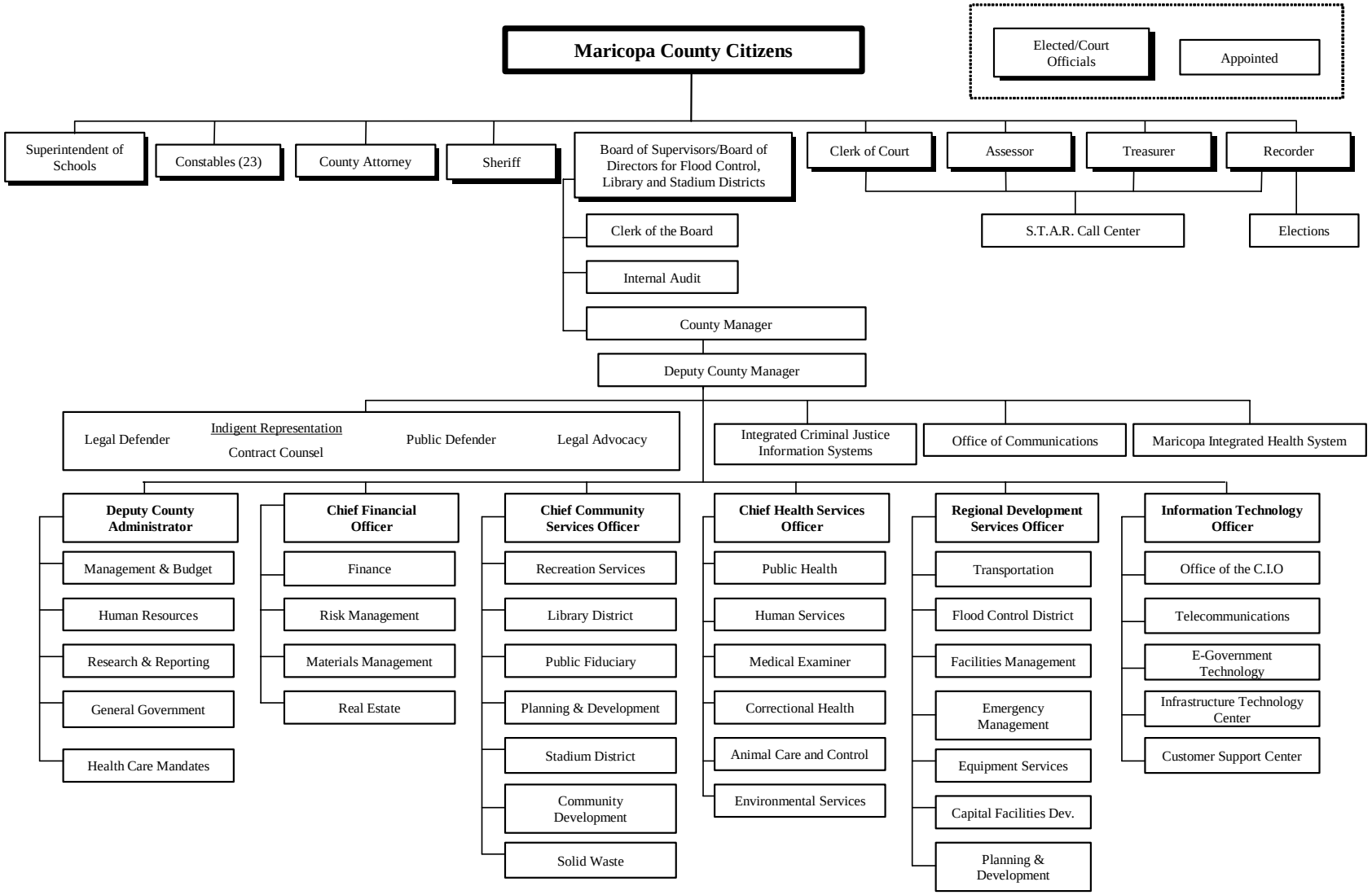
David R. Smith

♦ ♦ ♦

CHIEF FINANCIAL OFFICER

Tom Manos

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
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October 12, 2007

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

Arizona Revised Statute (ARS) §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, 2006.

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 asset from loss, theft, or misuse and to compile sufficient reliable information for preparation of Maricopa County's financial statements in conformity to 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, 2006, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors expressed a modified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2006. The auditors concluded that the County did not maintain adequate controls for claims payment processing resulting in a disclaimer of opinion on two major enterprise funds, administered by the Maricopa Managed Care Systems, and business-type activities. The financial statements for the remaining opinion units were considered fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

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.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, which can be found immediately following the report of the independent auditors.

County Profile

Maricopa County is located in the south-central portion of the State of Arizona. Maricopa County is considered to be the top growth area in the state, and one of the top growth areas in the country. Maricopa County occupies 9,222 square miles of which 2,228 square miles are incorporated.

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. Maricopa County has several-elected officials including the Assessor, Clerk of the Superior Court, Constables, County Attorney, Recorder, Sheriff, Superintendent of Schools, and the Treasurer.

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

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

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

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

Factors Affecting Financial Condition

Maricopa County currently enjoys a favorable economic environment with an unemployment rate of 3.3 percent at July 2007, compared to a statewide unemployment rate of 3.7 percent. According to Arizona Workforce Informer, at July 1, 2006, Maricopa County contained 60.15 percent of the states total population (www.workforce.az.gov). Maricopa County has a variety of industries within its boundaries with the major industries being service retail trade and manufacturing. Some of the major employers located in the county include Wal-Mart, Banner Health Systems, Honeywell International, and various local governments. Phoenix is the capital of Arizona as well as the county seat for Maricopa County.

Because of a favorable climate and mild weather conditions, tourism is also a large factor in the strength of the local economy. Major sporting events can be held year around and many people come to the area during the winter months. Maricopa County is the home to teams from major league professional sports, which include the Arizona Cardinals of the National Football League (NFL), Phoenix Suns of the National Basketball Association (NBA), Arizona Diamondbacks of the Major League Baseball (MLB) and the Phoenix Coyotes of the National Hockey League (NHL). Maricopa County also hosts nine major league baseball teams for the annual spring training Cactus League. Maricopa County is also a host to other major sporting events such as the FBR Open, formerly known as the Phoenix Open, golf tournament, and Phoenix International Raceway, which at this time hosts two major NASCAR events each year. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl, Insight Bowl, and the BCS National Championship Game. In January of 2008, the city of Glendale will also host the NFL Super Bowl.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governments to recognize and encourage excellence in financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report on a timely basis. Maricopa County received this award for fifteen consecutive years for fiscal years ending 1989 through 2003.

As a result of a disclaimer of opinion on two of the County's major enterprise funds (Maricopa Health Plan Fund and the ALTCS Fund) and on the government-wide business type activities, the County was not eligible for the GFOA Certificate of Achievement for Excellence for fiscal years 2004, 2005, or 2006 due to delays in obtaining the financial reports from related entities. The County will reapply to the GFOA for consideration of the Certificate for fiscal year ending 2007 as the major enterprise funds have either been closed or transferred and there will no longer be delays in receiving their financial statements.

The preparation of this report could not be accomplished without the efficient and dedicated services of the Department of Finance staff, the assistance of administrative personnel in the various departments, and the competent service of the Office of the Auditor General. We appreciate all of those who assisted in and contributed to the preparation of this report. We also wish to express our sincere appreciation to the Board of Supervisors for their support in planning and overseeing the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

David R. Smith
County Manager

Tom Manos
Chief Financial Officer

Maricopa County
Citizens Audit Advisory Committee

301 West Jefferson Street
Suite 1090
Phoenix, AZ 85003-2143

Ralph W. Lamoreaux, CPA
Jill J. Rissi, MPA
Matthew Breecher, CPA
Ryan T. Brownsberger, CPA
Richard J. Lozar

June 30, 2006

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 2005-2006)

The Citizens Audit Advisory Committee:

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

Respectfully,

Jill Jamison Rissi

Chairperson Jill J. Rissi, MPA

FINANCIAL SECTION

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Basic Financial Statements - Notes

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

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

MARICOPA
1871
ARIZONA
COUNTY

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of two departments and the discretely presented component units, which account for the following percentages of the assets, liabilities, revenues and other sources, and expenses or expenditures and other uses of the opinion units affected:

Opinion Unit/Department	Assets	Liabilities	Revenues/ Sources	Expenses/ Expenditures/Uses
Government-wide Statements				
Governmental activities:				
Stadium District	9.33%	12.99%	0.69%	0.81%
Accommodation Schools	0.40%	0.77%	0.78%	0.87%
Discretely presented component units:				
Housing Authority	99.50%	99.80%	97.20%	97.50%
Sports Commission	0.50%	0.20%	2.80%	2.50%
Fund Statements				
Aggregate remaining fund information:				
Stadium District	0.99%	0.09%	0.13%	0.14%
Accommodation Schools	0.17%	2.25%	0.11%	0.10%

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

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

The Maricopa Managed Care Systems had inadequate internal controls for processing medical claims and accounting for prepayments made to medical providers. As a result, we could not rely on the Systems' financial reporting system to generate reliable information for medical expenses, prepaid expenses, and medical claims payable. Further, the Systems' records did not permit us to apply auditing procedures sufficient to determine whether the amounts reported for medical expenses, prepaid expenses, and medical claims payable in the financial statements of the Maricopa Health Plan Fund, the Arizona Long-Term Care System (ALTCS) Fund, and business-type activities were accurate. In addition, these control deficiencies affected the amounts reported in those funds and business-type activities for charges for services revenues, accounts receivable, and due to other funds.

Since the Maricopa Managed Care Systems did not maintain adequate internal controls for processing medical claims and accounting for prepayments made to medical providers, and we were not able to apply auditing procedures to satisfy ourselves as to the amounts reported for medical expenses, prepaids, and medical claims payable, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements of the Maricopa Health Plan Fund, the ALTCS Fund, and business-type activities as of and for the year ended June 30, 2006.

In addition, 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, the discretely presented component units, General Fund, Detention Operations Fund, County Improvement Debt Fund, Solid Waste Management Fund, and aggregate remaining fund information of Maricopa County as of June 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Notes 2 and 3, beginning in fiscal year 2006, the Maricopa County Sports Commission is reported as a discretely presented component unit. In prior years, the Commission was part of the primary government and was reported as the Sports Authority Fund, a special revenue nonmajor governmental fund. This change constitutes a change in the County's reporting entity.

The Management's Discussion and Analysis on pages 3 through 17, the Budgetary Comparison Schedules on pages 83 through 87, the Schedule of Agent Retirement Plans' Funding Progress on page 88, and the Infrastructure Assets information on page 89 are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Debbie Davenport
Auditor General

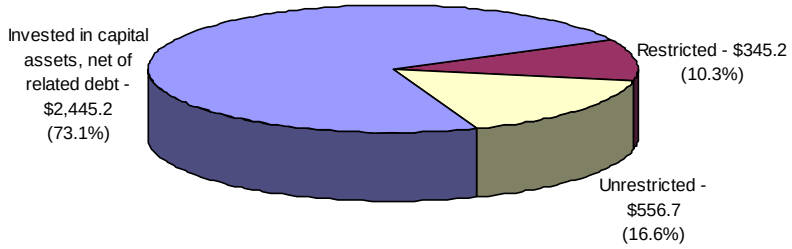
October 12, 2007

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

Financial Highlights

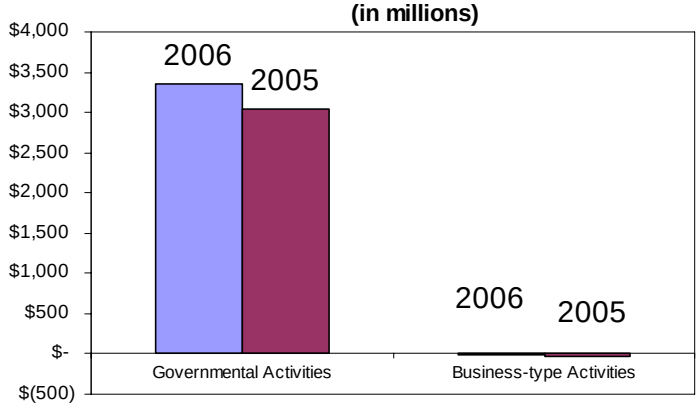
- The total assets of the County exceeded its liabilities at the close of the fiscal year by $3,347.1 million (net assets), an increase of 10.2 percent from the prior year. Of this amount, $556.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.

Composition of Net Assets
(in millions)



- The County's total net assets as reported in the Statement of Activities increased by $344.8 million, a 257.3 percent increase over the prior period's increase in net assets. Of this amount, $316.0 million is attributed to governmental activities and $28.8 million is attributable to business-type activities. The significant increase from fiscal year 2005 is partly attributable to the transition of the Medical Center to the Maricopa County Special Health Care District, a separate legal entity, in fiscal year 2005. The transition resulted in a $108.7 million loss on the closure of the Medical Center (business-type activities) during fiscal year 2005, of which there was no related activity in fiscal year 2006.

Net Assets by Activity
(in millions)



- The County's governmental funds reported combined fund balances of $981.6 million, an increase in fund balance of $167.2 million over the prior fiscal year. Approximately 95.1 percent of the combined fund balances or $933.6 million is unreserved and available to meet the County's current and future needs.

- Unreserved fund balance for the General Fund increased by 26.1 percent to $539.6 million; approximately 66.1 percent of total General Fund expenditures. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.

- The County's proprietary funds reported combined total net assets of ($3.3) million, of which total unrestricted net assets were ($4.6) million.

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 100.

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

- The *Statement of Net Assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

- The *Statement of Activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

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 reporting entity is comprised of the primary government, which includes Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, and the Maricopa County Street Lighting Districts. The Housing Authority of Maricopa County and Maricopa County Sports Commission are reported as a discretely presented component units.

The Government-wide financial statements can be found on pages 23-25 of this report.

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

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

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

  The County reports three 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, Detention Operations, and County Improvement Debt funds.

  Data from the other governmental funds (nonmajor) are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements,* which begin on page 100 of this report.

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

- ***Proprietary funds*** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Arizona Health Care Cost Containment System (AHCCCS)—Acute Health Care program, AHCCCS—Arizona Long-Term Care System (ALTCS) program, and the Non-AHCCCS Health Care program (Senior Select). The County also reports the operations of Solid Waste Management as an enterprise fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its equipment services, telecommunications, reprographics, risk management, employee benefits trust, and sheriff warehouse functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

  Fund financial statements for the proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The AHCCCS—ALTCS program (ALTCS Fund), the AHCCCS—Acute Health Care program (Maricopa Health Plan Fund), and Solid Waste Management Fund operations are considered to be major funds 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 229 of this report.

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

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

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

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 44-79 of this report.

Required Supplementary Information is presented concerning the County's General Fund and Detention Operations Fund. A budgetary comparison schedule has been provided for both of these funds to demonstrate compliance with budget and additional information is provided by the Notes to Budgetary Comparison Schedules. Also presented is the schedule of funding progress for the County's two agent retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 83-89 of this report.

Government-wide Financial Analysis
This year is the fifth fiscal year that the County applied Governmental Accounting Standards Board (GASB) Statement No. 34.

Net Assets

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Assets of the County for June 30, 2006, as compared to the prior year.

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

	Governmental Activities		Business-type Activities		Total		
	2006	2005*	2006	2005*	2006	2005*	% Chg P/Y
Current and other assets	$ 1,226.9	$ 1,082.7	$ 26.8	$ 55.5	$ 1,253.7	$ 1,138.2	10.2%
Capital assets	2,546.2	2,412.4	1.4	1.5	2,547.6	2,413.9	5.5
Total assets	3,773.1	3,495.1	28.2	57.0	3,801.3	3,552.1	7.0
Current liabilities	180.9	199.0	13.1	71.9	194.0	270.9	(28.4)
Long-term liabilities	241.8	261.7	18.4	17.2	260.2	278.9	(6.7)
Total liabilities	422.7	460.7	31.5	89.1	454.2	549.8	(17.4)
Net assets							
Invested in capital assets, Net of related debt	2,443.9	2,316.3	1.3	1.4	2,445.2	2,317.7	5.5
Restricted	345.2	260.5	0.0	0.0	345.2	260.5	32.5
Unrestricted	561.3	457.6	(4.6)	(33.5)	556.7	424.1	31.3
Total net assets	$ 3,350.4	$ 3,034.4	(3.3)	$ (32.1)	$ 3,347.1	$ 3,002.3	11.5

* The business-type activities and total columns' total net assets and long-term liabilities amount for fiscal year 2005 were restated for a change in the liability for closure and postclosure cost in the amount of $7.3 million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. In addition, the governmental activities and total columns' total net assets amount for fiscal year 2005 were restated by ($28.7) million for various adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

The largest increase in the County's Statement of Net Assets was in current and other assets, which increased $115.5 million or 10.2 percent from the prior fiscal year. This is due to an increase in cash of $113.8 million, which is comprised of $127.1 and ($13.3) million in governmental and business-type

activities, respectively. The increase in governmental activities cash is due to an increase in revenues of $200.9 million, which exceeded the increase in expenditures of $104.3 million. See page 9 for additional information. The decrease in business-type activities cash is due to the closure or transfer of the health plans. See pages 9 and 12 for additional information. The other large fluctuation on the Statement of Net Assets was in current liabilities, with a decrease of $76.9 million or 28.4 percent from the prior fiscal year, of which $58.8 million is attributed to business-type activities. The decrease in business-type activities current liabilities is due to a decrease in medical claims payable of $51.8 million from the prior fiscal year and is a result of the closure or transfer of the health plans. See pages 9 and 12 for additional information.

At June 30, 2006, the County's combined governmental activities and business-type activities assets exceeded liabilities by approximately $3.3 billion. The governmental activities comprise 91.6 percent of the increase from the prior year, with an increase in net assets as reported in the statement of activities of $316.0 million. The increase for governmental activities is attributed to the increase in the County's capital assets and tax revenue, as discussed below. The increase in business-type activities net assets of $28.8 million from the prior year is mainly attributed to transfers in from the General Fund to cover deficits in the Maricopa Health Plan, ALTCS and Non-AHCCCS Health Plans Funds.

By far, the largest portion - $2.4 billion or 73.1 percent - of the County's net assets reflects the investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, infrastructure and construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The governmental activities comprise 99.9 percent of this component of net assets.

This component of net assets for governmental activities increased by $127.6 million due to the County's investment in its capital assets, particularly the construction related to the justice courts and administrative facilities, for which a total of $46.0 million was expended and included $32.6 million in the County Improvement Fund, $7.3 million in the General Fund County Improvement Fund, $5.6 million in the Detention Capital Projects Fund, and $.5 million in the Intergovernmental Capital Projects Fund. A large portion of the remaining increase can be attributed to the infrastructure capital projects of the Flood Control District and the Transportation Department. These projects are accounted for in the Flood Control Capital Projects Fund and the Transportation Capital Projects Fund, which had capital outlay expenditures of $58.0 and $83.4 million, respectively. Further, the County received $29.0 million in Transportation infrastructure capital asset donations that were received from other jurisdictions. The business-type activities invested in capital assets did not significantly change from the prior fiscal year and any changes mainly represent increases in accumulated depreciation.

The second component of the County's total net assets, $345.2 million or approximately 10.3 percent, represents resources that are subject to external restrictions on how they may be used. The governmental activities comprise 100 percent of this component of net assets. This component increased for governmental activities by $84.7 million. The increase in governmental activities restricted net assets is mainly attributable to the public safety function, with a fund balance increase of $82.5 million from the prior fiscal year. The net asset increase in this function is attributable to an increase in sales taxes for detention operations of $18.7 million and a decrease in the expenditures and transfers out related to the detention facilities construction of $9.9 and $32.6 million, respectively.

The final component consists of unrestricted net assets, $556.7 million or 16.6 percent, and may be used to meet the County's ongoing obligations. The governmental activities comprise 100.8 percent of this component. Unrestricted net assets for governmental activities increased from fiscal year 2005 by $103.7 million, or 22.7 percent. The increase in unrestricted net assets can be attributed to an increase in tax revenue recorded in the General Fund. Unrestricted property tax, sales tax and vehicle license tax revenues increased $37.7, $60.1, and $15.4 million, respectively, from the prior fiscal year.

Changes in Net Assets

As discussed previously, the County's total net assets of $3.3 billion increased by $344.8 million as reported in the Statement of Activities. Of this amount, $316.0 million, or 91.6 percent, is attributable to governmental activities, and $28.8 million is related to business-type activities. A discussion of each is presented below.

The following table reflects the condensed Statement of Activities of the County for the fiscal year 2006 compared to the prior year and indicates the changes in net assets for Governmental and Business-type Activities:

Statement of Activities
For the Fiscal Years Ended June 30, 2006 and June 30, 2005
(in millions)

	Governmental Activities		Business-type Activities		Total		% Chg
	2006	2005*	2006	2005*	2006	2005*	P/Y
Revenues:							
Program revenues:							
Charges for services	$ 203.7	$ 167.4	$ 84.0	$ 518.3	$ 287.7	$ 685.7	(58.0)%
Operating grants and contributions	393.4	382.4		2.5	393.4	384.9	2.2
Capital grants and contributions	42.5	39.0		.1	42.5	39.1	8.7
General revenues:							
Taxes	1,207.5	1,075.1			1,207.5	1,075.1	12.3
Other	44.9	27.2	0.5	1.0	45.4	28.2	61.0
Total Revenues	1,892.0	1,691.1	84.5	521.9	1,976.5	2,213.0	(10.7)
Expenses:							
General government	163.0	157.8			163.0	157.8	3.3
Public safety	782.1	685.8			782.1	685.8	14.0
Health, welfare and sanitation	433.8	439.8			433.8	439.8	(1.4)
Other**	131.1	122.3			131.1	122.3	7.2
AHCCCS–ALTCS program			56.7	252.2	56.7	252.2	(77.5)
AHCCCS–Acute Health Care program			40.0	132.3	40.0	132.3	(69.7)
Non-AHCCCS Health Care program				29.6		29.6	(100.0)
Solid Waste Management			2.4	0.3	2.4	0.3	700.0
Medical Center				169.0		169.0	(100.0)
Total Expenses	1,510.0	1,405.7	99.1	583.4	1,609.1	1,989.1	(19.1)
Excess (deficiency) before gain (loss) on disposal of capital assets and transfers	382.0	285.4	(14.6)	(61.5)	367.4	223.9	64.1
Gain (loss) on disposal of capital assets	(22.6)	(18.7)			(22.6)	(18.7)	20.9
Special item – loss on closure of business activity				(108.7)		(108.7)	(100.0)
Transfers	(43.4)	(37.0)	43.4	37.0			
Change in net assets	316.0	229.7	28.8	(133.2)	344.8	96.5	257.3
Net assets – beginning	3,034.4	2,804.7	(32.1)	101.1	3,002.3	2,905.8	3.3
Net assets – ending	$3,350.4	$3,034.4	$ (3.3)	$ (32.1)	$ 3,347.1	$ 3,002.3	11.5

* The business-type activities and total columns' total net asset amount for fiscal year 2005 were restated for a change in the liability for closure and postclosure cost in the amount of $7.3 million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. In addition, the governmental activities and total columns' total net assets amount for fiscal year 2005 were restated by ($28.7) million for various adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

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

Governmental Activities

As previously mentioned, governmental activities contributed $316.0 million, or 91.6 percent, of the $344.8 million increase in net assets of the County. This increase can be attributed to the treatment of capital outlay and depreciation expense in the government-wide statements and to the increase in tax revenues.

One of the main differences a reader will see between the governmental funds reported in the fund financial statements and the Statement of Activities is that governmental funds in the fund financial statements report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is reported as a capital asset and the expense of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlay expenditures exceeded depreciation expense in the current period by $127.0 million. As a result, net capital assets increased by this amount, resulting in a net positive change to net assets.

In the government-wide statement of activities, the significant revenues reported for governmental activities included County-levied taxes, general sales taxes, vehicle license taxes and operating grants. Taxes and operating grants represent 63.8 and 20.8 percent, respectively, of total governmental activities revenues for fiscal year 2006. Tax revenues increased by $132.4 million from sales taxes of $60.1 million, property taxes levied of $37.7 million, other County-levied taxes of $19.2 million, and vehicle license taxes of $15.4 million. The increase in tax revenues can be attributed to a strong economy, increasing County population, and higher property values. Operating grants remained stable, increasing only $11.0 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.

Although governmental activities revenues increased by $200.9 million, or 11.9 percent, over the prior period, this increase was offset by an increase in expenses. Governmental activities expenses increased by $104.3 million, or 7.4 percent, over the prior period. The largest increase is from the public safety function of $96.3 million and includes increases in the General Fund of $64.8 million and Detention Operations Fund of $41.1 million. The increases in both the General and Detention Operations funds were mainly due to an increase in personnel and payroll expenses. These increases can be attributed to an increase in staffing for the justice departments and the various detention and justice facilities, which completed construction in fiscal year 2005 and were fully operational in fiscal year 2006. In addition, County-wide market rate salary adjustments were implemented during fiscal year 2006.

Business-Type Activities

As discussed earlier, the business-type activities of the County include Solid Waste Management and the Maricopa Managed Care Systems, which is comprised of Arizona Health Care Cost Containment System (AHCCCS) — Acute Health Care program, AHCCCS — Arizona Long-Term Care System (ALTCS) program, and the Non-AHCCCS Health Care program (Senior Select). Business-type activities total net assets increased by $28.8 million from the prior fiscal year, for total net assets at June 30, 2006, of ($3.3) million. Solid Waste Management comprised ($1.6) million or (5.6) percent of the change in net assets for fiscal year 2006. Solid Waste Management realized an increase in the Hassyampa Superfund Site Liability of $1.8 million during fiscal year 2006, which contributed to the decrease in net assets of ($1.6) million. Besides the increase in Superfund Liability, Solid Waste Management activities during fiscal year 2006 remained consistent with the prior year. The Maricopa Managed Care Systems (MMCS) comprised $30.4 million or 105.6 percent of the total increase in business-type activities. The increase in MMCS net assets is primarily from General Fund subsidies to the three health care programs, which totaled $43.4 million. Overall, MMCS revenues and expenditures decreased 78.2 and 84.1 percent, respectively, from fiscal year 2005 due to the closure or transfer of the various health care programs. On September 30, 2005, the AHCCCS – Acute Health Care program was transferred to the Maricopa County Special Health Care District, a separate legal entity, and the AHCCCS — ALTCS program was discontinued. Further, the Senior Select program was closed during the prior fiscal year. These programs also experienced decreasing membership prior to their actual discontinuations.

The primary revenue source for business-type activities is charges for services, which comprise $84.0 million or 99.4 percent of total business-type operating revenues. This component consists mainly of patient service revenues and charges for services revenues from the Maricopa Managed Care Systems, which include inpatient and outpatient medical and nursing services; attendant care services; and managed institutional, home, and community-based long-term care services. The primary expense for

business-type activities consists of medical and personal services costs that account for $87.8 million of the $97.0 million in operating expenses. As noted above, Maricopa Managed Care Systems revenues and expenditures decreased 78.2 percent and 84.1 percent, respectively, from fiscal year 2005 due to the closure or transfer of the various health care programs.

Financial Analysis of the County's Funds

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

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

As of June 30, 2006, the governmental funds reported combined fund balances of $981.6 million and an increase in fund balance of $167.2 million over the prior fiscal year. Approximately 95.1 percent of the combined fund balances or $933.6 million is available to meet the County's current and future needs (unreserved fund balance). The remaining fund balance is reserved for inventories, intergovernmental loans, advances and debt service.

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

The General Fund is the County's primary operating fund. At the end of the current fiscal year, unreserved fund balance of the General Fund was $539.6 million, while total fund balance reached $565.2 million. This represents an increase in fund balance from the prior year of $134.0 million, or 31.1 percent. This increase can be attributed to increases in tax revenue of $27.4 million and intergovernmental revenue of $71.0 million. These increases were offset by increases in public safety expenditures of $45.6 million and operating transfers out of $20.6 million. See pages 11 and 12 for additional information. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to the total fund expenditures. Unreserved fund balance represents 66.1 percent of the total fiscal year 2006 General Fund expenditures, while total fund balance represents 69.3 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

The Detention Operations Fund is a special revenue fund that was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election to be used for jail facility operations.

The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the jail tax revenue along with transfers from the General Fund for maintenance of effort (MOE). The MOE transfer from the General Fund is used to support the jail detention operations. Arizona Revised Statutes require the County to calculate the maintenance of effort transfer on an annual basis. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $123.8 million, of which more than 99 percent is unreserved. This was an increase in total fund balance of $47.0 million, or 61.3 percent, from the prior fiscal year. Although the fund had more expenditures than revenues by $83.8 million, the increase in fund balance can be partially attributed to net transfers of $130.7 million, which was a net increase of $45.2 million over the prior year. Transfers from the General Fund for maintenance of effort were $145.7 million while transfers to the Detention Capital Projects Fund were $15.0 million. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

The County Improvement Debt Fund is a debt service fund that accounts for the debt service on the Lease Revenue Bonds, Series 2001; Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. The fund balance is set aside for future debt service on the Lease Revenue Bonds, Series 2001, and each year the fund balance will be reduced by the annual debt service payment until the debt is satisfied. Funding for the Lease Revenue Refunding Bonds, Series 2003, is provided by transfers from the departments who benefited by the refunding bond issue and intergovernmental revenue from the Maricopa County Special Health Care District. Funding for the Lease Trust Certificates, Series 2004, is provided by pledged contributions from various donors that are used to repay Maricopa County for long-term financing pertaining to the Human Services Campus improvements. At the end of the current fiscal year, unreserved fund balance of the County Improvement Debt Fund was $18.8 million, while total fund balance was $27.2 million.

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

Revenues Classified by Source
Governmental Funds
(in millions)

	2006		2005		Increase/(Decrease)	
Revenues by Source	Amount	Percent of Total	Amount	Percent of Total	Amount	% Chg P/Y
Taxes	$ 601.2	33%	$ 556.8	34%	$ 44.4	8.0%
Intergovernmental	1,025.7	55	904.2	55	121.5	13.4
Other	226.0	12	191.6	11	34.4	18.0
Totals	$ 1,852.9	100%	$ 1,652.6	100%	$ 200.3	12.1

During fiscal year 2006, the County experienced an increase in governmental revenues from the previous year of $200.3 million, a 12.1 percent increase. This increase is attributable to increases in taxes revenue and intergovernmental revenue of $44.4 and $121.5 million, respectively. Intergovernmental and taxes revenues comprises 88 percent of total governmental funds revenue. Tax revenues increased primarily from property tax revenue of $34.4 million. Although the County decreased their property tax levy rate, an increase in the assessed value and new housing resulted in the additional revenue. The intergovernmental revenues increase was mainly attributable to an increase in the sales tax apportionment of $60.1 million and vehicle license tax apportionment of $15.4 million, as reported in the General Fund. The increases of sales and vehicle license tax apportionment can be attributed to the County's increasing economic vitality.

The following table presents the amount of all governmental funds expenditures by function compared to prior year amounts.

Expenditures by Function
Governmental Funds
(in millions)

	2006		2005		Increase/(Decrease)	
Expenditures by Function	Amount	Percent of Total	Amount	Percent of Total	Amount	% Chg P/Y
General government	$ 131.0	8%	$ 130.1	9%	$ .9	.7%
Public safety	733.2	45	636.9	41	96.3	15.1
Health, welfare and sanitation	430.6	26	437.8	29	(7.2)	(1.6)
Capital outlay	232.9	14	205.9	14	27.0	13.1
Other	118.7	7	113.3	7	5.4	4.8
Totals	$ 1,646.4	100%	$ 1,524.0	100%	$ 122.4	8.0

Expenditures from governmental fund types for fiscal year 2006 increased by $122.4 million, an 8.0 percent increase from the prior year. The most significant changes were in public safety and capital outlay expenditures with increases of $96.3 and $27.0 million, respectively. The increase in public safety was attributed to $86.6 million in additional payroll and personnel expenditures. The increase in personnel and payroll expenditures is partially attributed to the County-wide market rate salary adjustments implemented during fiscal year 2006. In addition, the increase in personnel and payroll can be attributed

to an increase in staffing for the justice departments and the various detention and justice facilities, which completed construction in fiscal year 2005 and were fully operational in fiscal year 2006. The increase in capital outlay expenditures is attributed to increases in transportation and flood control capital projects of $32.7 and $15.3 million, respectively, during fiscal year 2006. These increases were offset by decreases in capital outlay expenditures in detention and general county improvement capital outlay expenditures of $9.9 and $ 12.5 million, respectively.

Proprietary funds. The County's proprietary funds (enterprise funds) provide the same information found in the government-wide financial statements (business-type activities), but in more detail. Internal Service Funds, although proprietary funds, are not included in the following section.

As of June 30, 2006, the proprietary funds reported combined net assets of ($3.3) million and an increase in fund balance of $28.8 million over the prior fiscal year. Of the total fund balance, $1.3 million is invested in capital assets, net of related debt, $7.6 thousand is restricted for debt service, and the remainder is unrestricted.

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

The Arizona Long-Term Care System (ALTCS) Fund accounts for the AHCCCS—Arizona Long-Term Care System (ALTCS) program, which is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS). On September 30, 2005, the AHCCCS—ALTCS program was discontinued. As a result, the ALTCS Fund had a $166.9 million or 75.6 percent decrease in operating revenues and a $192.4 million or 77.7 percent decrease in operating expenses from the prior year. Operating revenues consist of charges for patient services of $53.8 million and operating expenses consisted primarily of medical and personal services of $50.9 and $2.7 million, respectively. The ALTCS Fund had a $1.4 million operating loss for fiscal year 2006. During the fiscal year, the County General Fund transferred $4.8 million as a subsidy. The Fund's fiscal year-end net assets balance increased $2.0 million to ($4.8) million, this increase can be attributed to the General Fund subsidy of $4.8 million.

The Maricopa Health Plan Fund is an acute health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on AHCCCS—Acute Health Care program enrollment. On September 30, 2005, the AHCCCS—Acute Health Care program was transferred to the Maricopa County Special Health Care District, a separate legal entity. As a result, operating revenues decreased by $87.8 million or 74.7 percent and operating expenses decreased $90.1 million or 69.6 percent. Operating revenues consist entirely of charges for services revenue of $29.8 million and operating expenses consist mainly of personal services of $4.2 million and medical services of $29.5 million. The Maricopa Health Plan Fund had a net operating loss of $9.6 million. During fiscal year 2006, the County General Fund transferred $35.2 million as a subsidy. The Fund's fiscal year-end net assets balance increased $24.9 million to $4.2 million from the prior fiscal year-end. This increase in net assets is attributable to the General Fund subsidy of $35.2 million.

The Solid Waste Management Fund accounts for the activities that assist the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes managing the County's landfills and transfer stations, which provide solid waste transfer, disposal and recycling services to County residents. The Solid Waste Management Fund also accounts for the County's environmental liabilities for closure and postclosure care costs associated with its landfills. The beginning net assets balance for Solid Waste Management was restated to ($1.2) million for a change in the liability for closure and postclosure cost in the amount of ($7.3) million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. Operating revenues consist primarily of charges for services to citizens and municipalities for solid waste management services of $360.9 thousand. Operating expenses for the fiscal year consisted primarily of the increase in the Hassyampa Superfund Site Liability of $1.8 million. Besides the increase in

Superfund Liability, Solid Waste Management activities during the fiscal year remained consistent with the prior fiscal year. The fund's fiscal year-end net assets balance decreased $1.6 million to ($2.8) million at June 30, 2006. This decrease can be attributed to an increase in the Hassyampa Superfund Site Liability during fiscal year 2006.

The following table shows actual revenues, expenses and results of operations for the current fiscal year for all proprietary funds (enterprise funds):

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
(in millions)

	2006	2005	Increase/(Decrease) Amount	Increase/(Decrease) % Chg P/Y
Operating revenues	$ 84.0	$ 518.3	$ (434.3)	(83.8)%
Operating expenses	97.0	574.9	(477.9)	(83.1)
Operating loss	(13.0)	(56.6)	43.6	(77.0)
Nonoperating revenues (expenses), net	(1.6)	(4.9)	3.3	(67.3)
Loss before transfers and special item	(14.6)	(61.5)	46.9	(76.3)
Special item – loss on closure of business activity		(108.7)	108.7	(100.0)
Transfers, net	43.4	37.0	6.4	17.3
Change in net assets	$ 28.8	$ (133.2)	$ 162.0	(121.6)

At June 30, 2006, revenues and expenses for business-type activities accounted for 4.3 and 5.7 percent of the County's total fund-based revenues and expenses, respectively. The Maricopa Managed Care Systems (MMCS) comprised 99.1 and 97.5 percent of the proprietary funds operating revenues and expenses, respectively.

The increase in net assets of $28.8 million is primarily from General Fund subsidies of the three health care programs operated by MMCS, which totaled $43.4 million. Overall, revenues and expenses decreased significantly from fiscal year 2005 due to the closure of the health care programs. On September 30, 2005, the Arizona Health Care Cost Containment System (AHCCCS) – Acute Health Care program was transferred to the Maricopa County Special Health Care District, a separate legal entity, and the AHCCCS—Arizona Long-Term Care System (ALTCS) program was discontinued. These programs also experienced decreasing membership prior to their actual discontinuations.

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in an increase in revenue of $18.3 million and a decrease in expenditures of $ .9 million. The revenue increase was a result of a $16.2 million increase in budgeted intergovernmental revenue for disproportionate share revenue. Significant favorable expenditure variances, as compared to the budget, were incurred in the General Government Department (general government function) of $141.7 million. The savings were a result of spending from contingency and reserve funds that was less than anticipated. No variances between the budget to 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, 2006, were $2.5 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. Capital assets, net of accumulated depreciation, increased by $133.7 million, or 5.5 percent, from the prior year. Of this amount, $133.8 million, or 100.1 percent, is attributable to governmental activities, and ($.1) million is related to business-type activities.

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

	Governmental Activities		Business-type Activities		Total		% Chg
	2006	2005*	2006	2005	2006	2005*	P/Y
Land	$ 496.7	$ 483.8	$ 1.2	$ 1.2	$ 497.9	$ 485.0	2.7%
Infrastructure	553.0	507.3	0.0	0.0	553.0	507.3	9.0
Buildings and improvements (net of accumulated depreciation)	1,046.1	1,021.7	0.0	0.0	1,046.1	1,021.7	2.4
Machinery and equipment (net of accumulated depreciation)	71.9	67.0	0.2	0.3	72.1	67.3	7.1
Construction in progress	207.3	156.8	0.0	0.0	207.3	156.8	32.2
Infrastructure (net of accumulated depreciation)	171.2	175.8	0.0	0.0	171.2	175.8	(2.6)
Totals	$ 2,546.2	$ 2,412.4	$ 1.4	$ 1.5	$ 2,547.6	$ 2,413.9	5.5

* The governmental activities and total columns' capital asset amounts for fiscal year 2005 were restated for various prior period corrections. See Note 3 – Beginning Balances Restated for additional information.

The most significant impact on the increase in governmental activities capital assets for the fiscal year ended June 30, 2006, was in the increase in infrastructure-related construction in progress of $54.4 million and Transportation Department completed infrastructure assets of $17.8 million. 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, 2006, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $260.9, $171.2, and $115.8 million, respectively, net of any related accumulated depreciation.

The Transportation Department infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using an asset management system and will document that the infrastructure assets are being preserved at the established condition level. During fiscal year 2006, the condition level of both systems was within the established condition level. Further, for the roadway system, there were no significant differences of the actual maintenance/preservation costs from the estimated costs. Actual maintenance/preservation costs of the bridge system were $154,902 below estimated costs. See Required Supplementary Information on page 89 for additional information. At June 30, 2006, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $133.0, $552.6, and $47.9 million, respectively.

Capital assets for business-type activities decreased $.1 million during the fiscal year, which is attributed to the annual depreciation of the Solid Waste Management assets. Due to the closure of the three health care programs during fiscal year 2006, assets associated with these programs were deleted; however, as these assets were fully depreciated, these disposals did not affect the net capital asset balance at June 30, 2006.

Long-Term Liabilities

At June 30, 2006, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) of $260.2 million, which represents an $18.5 million decrease from the restated prior year balance of $278.7 million. The County restated the beginning balance for a ` in the liability for closure and postclosure cost in the amount of $7.3 million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. See Note 3 – Beginning Balances Restated for additional information. The majority of the $18.5 million decrease is attributable to the defeasance of Lease Revenue Bonds, Series 2001, of $10.6 million and debt service payments made during fiscal year 2006 for Lease Revenue Bonds ($9.3 million), Lease Trust Certificates ($4.6 million), Stadium District revenue bonds ($2.7 million), and Stadium District contractual obligations ($2 million). The largest components of long-term liabilities at June 30, 2006, consisted of Lease Revenue Bonds - $81.2 million, Stadium District revenue bonds - $50.1 million, and reported claims and incurred but not reported claims - $59.3 million.

Maricopa County recently received an upgrade on all of its bond ratings from Moody's Investor Services, Fitch Ratings, and Standard & Poor's. On April 26, 2007, Moody's Investor Services upgraded Maricopa County's lease revenue bonds and certificate of participation ratings to Aa2 and Aa3, respectively. On April 25, 2007, Fitch Ratings rated Maricopa County's lease revenue bonds and certificates of participation at AA+. In addition, Moody's Investor Services and Fitch Ratings assigned an implied (issuer credit rating) general obligation rating of Aa1 and AAA, respectively. On August 21, 2007, Standard & Poor's rated Maricopa County's lease revenue bonds at AA+. Standard & Poor's also gave Maricopa County an implied (issuer credit rating) general obligation rating of AAA. At June 30, 2006, the County had no general obligation bonds outstanding. All rating agencies referred to the County's stable economic environment, strong financial profile, low debt burdens, and complete insulation from the health care system as reasons for the upgraded ratings.

Lease revenue bonds applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund) that was funded in prior years by transfers from the General Fund and is predominately unrestricted. At June 30, 2006, the fund balance in the County Improvement Debt Fund to pay future liabilities was $27.2 million. Proceeds from the bonds are currently being used for capital projects.

Stadium District revenue bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. On June 5, 2002, the Stadium District issued Revenue Refunding Bonds in the amount of $58.2 million (par value) of which, $50.1 million remains outstanding.

Reported and incurred but not reported claims applicable to governmental activities of $59.3 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $4.7 million from the prior year primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 13 – Long-Term Liabilities and Note 17 – Risk Management).

Economic Factors and Next Year's Budget and Rates

- Arizona's economy is projected to grow at a faster rate than the nation in 2007 and 2008, according to the Arizona Department of Economic Security. The State of Arizona expects payroll jobs to grow at 4.3 percent during the forecast period (www.workforce.az.gov).

- The population in Maricopa County continues to grow at a rapid pace. The U.S. Census Bureau reports that Maricopa County's population increased by 3.5 percent from fiscal year 2005 to 2006 (www.census.gov). The unemployment rate in Maricopa County, according to Arizona's Workforce, in July 2007 was 3.3 percent, which remains below both the state average of 3.7 percent and national average of 4.6 percent (www.workforce.az.gov). The job outlook is promising and Arizona is on track to add an additional 113,700 new jobs this year (www.workforce.az.gov).

- As reported by the U.S. Census Bureau, Maricopa County's population increased 22.6 percent from April 1, 2000 to July 1, 2006, which is higher than the United States overall population increase of 6.4 percent for the same time period. This suggests that more people are migrating to Arizona than to most other states (quickfacts.census.gov).

As part of the annual budget planning process, the County's Office of Management and Budget developed a financial forecast to assist in both short and long range financial planning. This forecast provides a conservative estimate of the County's fiscal condition through the next five years given a realistic economic forecast, current Board policies and existing laws. The forecast was instrumental in the determination of the fiscal year 2007 budget and tax rate. It was based on the following assumptions:

- Continued steady growth in assessed values, but at lower levels than current. As Maricopa County's primary (general operating) property tax levy hit its constitutional limit in FY 2005-06, increases in assessed values due to market appreciation have and will continue to drive reductions in the primary property tax rate.

- Normalized revenue growth in other State Shared Sales Tax, Vehicle License Tax, and Sales Tax (Detention Fund) revenues. These revenue sources have seen unprecedented growth over the last year, but this growth is not sustainable. Revenues will continue to grow, but at a more moderate pace.

- Discontinuation of Maricopa County's role as a managed care plan provider for the Arizona Health Care Cost Containment System (AHCCCS) and Arizona Long Term Care System (ALTCS) health plans, and no further patient care liabilities for these plans beyond FY 2006-07. The County will, nonetheless, continue to make mandated contributions to the State to fund the non-Federal match for these programs overall. The County's discontinuation of its ALTCS plan will cause an increase in capitation rates, which will drive up County contributions in the near term.

- The County's continued policy of "pay-as-you-go" financing of capital improvements. In the most likely scenario, a substantial portion of General Fund operating surpluses are applied to debt service payments associated with funding the Capital Improvement Program in lieu of a bond issue supported by dedicated taxes.

- Escalating costs associated with jail and juvenile detention operations due to opening of new facilities, as well as the general impact of criminal justice system caseloads that are increasing faster than the growth in the overall population.

- Steady increases in employee compensation and health care, including continuing efforts to restore salary levels to market-competitive levels.

At the end of the fiscal year, unreserved fund balance for the General Fund was $539.6, or 66.1 percent of total General Fund expenditures. Unreserved fund balance increased by almost 31.1 percent from the prior year. This is due to actual revenues in excess of actual expenditures. In accordance with Arizona Revised Statutes (A.R.S.), the entire amount will be budgeted in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. The estimated expenditures may include an amount for unanticipated contingencies or emergencies, per A.R.S. §42-17102.

Request for Information

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

MARICOPA
1871
ARIZONA
COUNTY

Basic Financial Statements

MARICOPA
1871
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COUNTY

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

Government-wide Financial Statements

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

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

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

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

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

Major Funds

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

Special Revenue Funds

Detention Operations Fund – was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election to be used for jail facility operations. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the receipt of tax revenue, jail operations expenditures, and transfers to the Detention Capital Projects Fund for construction of the adult and juvenile detention facilities.

Debt Service Funds

County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001, the Lease Revenue Refunding Bonds, Series 2003, Lease Trust Certificates, Series 2004, and other long-term debt. Funding is provided by transfers from the General Fund, intergovernmental revenue from the Maricopa County Special Health Care District, a legally separate entity, and pledged contributions from various donors for the Human Services Campus.

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

Enterprise Funds

The Arizona Long-Term Care System (ALTCS) Fund – is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS).

Maricopa Health Plan Fund – Accounts for the operation of the Acute Health Care program, an ambulatory health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on Acute Health Care program enrollment.

Solid Waste Management Fund – assists the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes an ever-increasing focus on reducing the amount of waste generated, maximizing resource recovery, proper management of special wastes, and environmentally sound disposal.

Maricopa County
Statement of Net Assets
June 30, 2006

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	Governmental Activities	Business-type Activities	Total	Housing Authority	Sports Commission	Total
ASSETS						
Cash in bank and on hand	$ 13,124,581	$ 1,475	$ 13,126,056	$ 3,154,135	$ 144,284	$ 3,298,419
Cash and investments held by County Treasurer	906,681,852	14,306,705	920,988,557			
Receivables (net of allowances for uncollectibles)	23,298,775	12,300,072	35,598,847	5,601,647		5,601,647
Internal balances	7,079,352	(7,079,352)				
Due from other governmental units	196,667,773		196,667,773			
Inventories	9,354,090		9,354,090	131,989		131,989
Prepaids	2,005,021	7,280,749	9,285,770	4,193		4,193
Deferred costs	3,239,997		3,239,997			
Miscellaneous	5,162,363	3,944	5,166,307			
Intergovernmental loans	21,052,400		21,052,400			
Advances to other funds	60,834		60,834			
Cash and investments held by trustee – restricted	39,145,301	7,556	39,152,857			
Capital assets:						
Land	496,721,222	1,187,486	497,908,708	4,830,082		4,830,082
Buildings and improvements	1,293,406,697	979,795	1,294,386,492	38,332,221		38,332,221
Machinery and equipment	207,224,634	1,597,801	208,822,435	645,570	25,272	670,842
Infrastructure – nondepreciable	552,968,897		552,968,897			
Infrastructure – depreciable	224,835,151		224,835,151			
Construction in progress	207,289,501		207,289,501	3,546,393		3,546,393
(Accumulated depreciation)	(436,207,360)	(2,413,368)	(438,620,728)	(24,991,904)	(23,764)	(25,015,668)
Total assets	3,773,111,081	28,172,863	3,801,283,944	31,254,326	145,792	31,400,118
LIABILITIES						
Accounts payable	62,469,303	4,245,582	66,714,885	105,533	1,182	106,715
Accrued liabilities	7,469,781	319,235	7,789,016			
Employee compensation payable	70,015,835	56,280	70,072,115	95,323		95,323
Interest payable	2,415,661	580	2,416,241			
Medical claims payable		8,448,256	8,448,256			
Deferred revenue	37,123,179		37,123,179			
Due to other governmental units	173,643		173,643			
Deposits held for other parties	1,252,920		1,252,920	149,908		149,908
Noncurrent liabilities:						
Due within one year	49,411,423	1,323,164	50,734,587			
Due in more than one year	192,392,564	17,087,233	209,479,797	294,122		294,122
Total liabilities	422,724,309	31,480,330	454,204,639	644,886	1,182	646,068
NET ASSETS						
Invested in capital assets, net of related debt	2,443,905,934	1,253,947	2,445,159,881	22,362,362		22,362,362
Restricted for:						
General government	11,970,062		11,970,062			
Public safety	224,907,701		224,907,701			
Highways and streets	44,055,886		44,055,886			
Health, welfare and sanitation	17,430,024		17,430,024	1,239,117		1,239,117
Culture and recreation	27,497,794		27,497,794			
Education	26,729		26,729			
Debt service	19,259,069	7,556	19,266,625			
Unrestricted	561,333,573	(4,568,970)	556,764,603	7,007,961	144,610	7,152,571
Total net assets	$3,350,386,772	$ (3,307,467)	$3,347,079,305	$30,609,440	$ 144,610	$ 30,754,050

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, 2006

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	$ 163,009,587	$ 45,332,986	$ 4,138,950	$ 3,468,017
Public safety	782,136,857	102,807,289	96,077,144	384,540
Highways and streets	70,418,156	12,380,453	98,134,763	37,827,055
Health, welfare and sanitation	433,776,254	33,726,958	178,349,242	26,840
Culture and recreation	32,596,971	9,378,993	1,693,043	831,443
Education	20,220,846	82,561	14,982,370	
Interest on long-term debt	7,763,995			
Total governmental activities	1,509,922,666	203,709,240	393,375,512	42,537,895
Business-type activities:				
Arizona Health Care Cost Containment System (AHCCCS) – Arizona Long-Term Care System (ALTCS) program	56,657,239	53,842,048		
AHCCCS – Acute Health Care program	40,048,082	29,801,116		
Solid Waste Management	2,400,374	360,864		
Other business-type activity				
Total business-type activities	99,105,695	84,004,028		
Total primary government	$ 1,609,028,361	$ 287,713,268	$ 393,375,512	$ 42,537,895
Component units:				
Housing Authority	$ 16,729,967	$ 1,532,264	$ 15,211,092	$ 1,220,162
Sports Commission	430,181	323,641	192,396	
Total component units	$ 17,160,148	$ 1,855,905	$ 15,403,488	$ 1,220,162
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for Flood Control District				
Property taxes, levied for Library District				
Share of state sales taxes				
Sales tax – Jail construction and operation				
Surcharge tax – Stadium District				
Vehicle license tax				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Gain (loss) on disposal of capital assets				
Miscellaneous				
Transfers				
Total general revenues and transfers				
Change in net assets				
Net assets (deficit), beginning, as restated				
Net assets (deficit), ending				

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

	Net (Expense) Revenue and Changes in Net Assets					
	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Housing Authority	Sports Commission	Total
	$ (110,069,634)	$	$ (110,069,634)			
	(582,867,884)		(582,867,884)			
	77,924,115		77,924,115			
	(221,673,214)		(221,673,214)			
	(20,693,492)		(20,693,492)			
	(5,155,915)		(5,155,915)			
	(7,763,995)		(7,763,995)			
	(870,300,019)		(870,300,019)			
		(2,815,191)	(2,815,191)			
		(10,246,966)	(10,246,966)			
		(2,039,510)	(2,039,510)			
		(15,101,667)	(15,101,667)			
	(870,300,019)	(15,101,667)	(885,401,686)			
				$ 1,233,551	$	$ 1,233,551
					85,856	85,856
				$ 1,233,551	$ 85,856	$ 1,319,407
	388,190,146		388,190,146			
	61,763,471		61,763,471			
	17,366,792		17,366,792			
	457,785,985		457,785,985			
	137,876,660		137,876,660			
	6,498,814		6,498,814			
	138,003,052		138,003,052			
	1,858,155		1,858,155			
	29,479,569	447,790	29,927,359			
	(22,618,680)	6,883	(22,611,797)			
	13,558,451	12,914	13,571,365			
	(43,435,540)	43,435,540				
	1,186,326,875	43,903,127	1,230,230,002			
	316,026,856	28,801,460	344,828,316	1,233,551	85,856	1,319,407
	3,034,359,916	(32,108,927)	3,002,250,989	29,375,889	58,754	29,434,643
	$ 3,350,386,772	$ (3,307,467)	$ 3,347,079,305	$ 30,609,440	$ 144,610	$ 30,754,050

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2006

	General	Detention Operations	County Improvement Debt
ASSETS			
Cash in bank and on hand	$ 99,100	$ 200	$
Cash and investments held by County Treasurer	456,912,995	105,892,388	18,697,446
Receivables	14,265,561	719,279	4,071,159
Due from other funds	12,640,833		
Due from other governmental units	97,174,779	27,908,451	22,115,360
Inventories	4,524,734	191,572	
Miscellaneous	549,233		
Intergovernmental loans	21,052,400		
Advances to other funds	60,834		
Cash and investments held by trustee - restricted			19,651,785
Total assets	$ 607,280,469	$ 134,711,890	$ 64,535,750
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 17,801,743	$ 5,264,012	$
Employee compensation payable	13,754,605	5,621,630	
Accrued liabilities	1,206,896	451	
Due to other funds			
Due to other governmental units		3,391	
Interest payable			2,179,912
Bonds payable			9,068,024
Special assessment debt with governmental commitment			
Deferred revenue	9,338,101		26,075,156
Deposits held for other parties			
Total liabilities	42,101,345	10,889,484	37,323,092
Fund balances:			
Reserved for:			
Inventories	4,524,734	191,572	
Intergovernmental loans	20,984,387		
Advances	48,668		
Debt service			8,403,849
Unreserved, reported in:			
General fund	539,621,335		
Special revenue funds		123,630,834	
Capital projects funds			
Debt service funds			18,808,809
Total fund balances	565,179,124	123,822,406	27,212,658
Total liabilities and fund balances	$ 607,280,469	$ 134,711,890	$ 64,535,750

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

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

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

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

Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2006, and, therefore, are not reported in the funds.

Net assets of governmental activities

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

Other Governmental Funds	Total Governmental Funds
$ 627,108	$ 726,408
267,002,210	848,505,039
3,882,005	22,938,004
7,482,865	20,123,698
49,469,183	196,667,773
3,010,204	7,726,510
2,502,492	3,051,725
	21,052,400
	60,834
19,493,516	39,145,301
$ 353,469,583	$ 1,159,997,692
$ 36,757,438	$ 59,823,193
6,311,652	25,687,887
5,730,071	6,937,418
11,417,592	11,417,592
170,252	173,643
6,040	2,185,952
	9,068,024
7,960	7,960
26,432,216	61,845,473
1,252,920	1,252,920
88,086,141	178,400,062
3,010,204	7,726,510
	20,984,387
	48,668
10,855,220	19,259,069
	539,621,335
135,732,215	259,363,049
115,785,803	115,785,803
	18,808,809
265,383,442	981,597,630
$ 353,469,583	
	2,541,661,349
	24,722,294
	16,290,336
	(213,884,837)
	$ 3,350,386,772

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2006

	General	Detention Operations	County Improvement Debt
REVENUES			
Taxes	$ 378,705,924	$ 137,876,660	$
Licenses and permits	2,349,225		
Intergovernmental	694,985,737	25,751,229	1,395,932
Charges for services	33,156,417	6,544	
Fines and forfeits	15,646,209		
Special assessments			
Miscellaneous	22,714,172	2,654,061	4,547,357
Total revenues	1,147,557,684	166,288,494	5,943,289
EXPENDITURES			
Current:			
General government	123,583,211		
Public safety	363,057,473	241,641,260	
Highways and streets			
Health, welfare and sanitation	303,832,165		
Culture and recreation	1,466,743		
Education	1,981,911		
Debt service:			
Principal			14,014,076
Interest			5,507,349
Other expenditures			16,258
Capital outlay	21,990,921	8,401,759	
Total expenditures	815,912,424	250,043,019	19,537,683
Excess (deficiency) of revenues over expenditures	331,645,260	(83,754,525)	(13,594,394)
OTHER FINANCING SOURCES (USES)			
Transfers in	211,615	145,724,861	4,116,017
Transfers out	(208,960,968)	(14,977,841)	
Capital lease agreements	9,395,689		
Proceeds from bond issuance			
Payment to escrow agent			(10,605,000)
Total other financing sources (uses)	(199,353,664)	130,747,020	(6,488,983)
Net change in fund balances	132,291,596	46,992,495	(20,083,377)
Fund balances at beginning of year, as restated	431,277,454	76,746,745	47,296,035
Increase in reserve for inventories	1,610,074	83,166	
Fund balances at end of year	$ 565,179,124	$ 123,822,406	$ 27,212,658

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

Other Governmental Funds	Total Governmental Funds
$ 84,648,860	$ 601,231,444
39,917,437	42,266,662
303,604,350	1,025,737,248
53,762,927	86,925,888
7,719,799	23,366,008
3,770,790	3,770,790
39,673,924	69,589,514
533,098,087	1,852,887,554
7,447,858	131,031,069
128,545,719	733,244,452
47,763,048	47,763,048
126,782,127	430,614,292
23,158,550	24,625,293
16,903,307	18,885,218
4,766,191	18,780,267
2,989,859	8,497,208
1,250	17,508
202,529,835	232,922,515
560,887,744	1,646,380,870
(27,789,657)	206,506,684
163,952,106	314,004,599
(133,501,330)	(357,440,139)
	9,395,689
3,000,000	3,000,000
	(10,605,000)
33,450,776	(41,644,851)
5,661,119	164,861,833
259,079,810	814,400,044
642,513	2,335,753
$ 265,383,442	$ 981,597,630

Maricopa County
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2006

Net change in fund balances – total governmental funds (page 29)	$	164,861,833
Amounts reported for governmental activities in the Statement of Activities pages 24 – 25 are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		127,028,521
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		6,339,996
Collection of revenues in the governmental funds exceeded revenues reported in the Statement of Activities.		(4,188,335)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		23,844,485
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(2,749,979)
Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities		890,335
Change in net assets of governmental activities (page 25)	$	316,026,856

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

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Maricopa County
Statement of Net Assets
Proprietary Funds
June 30, 2006

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	ALTCS	Maricopa Health Plan	Solid Waste Management
ASSETS			
Current assets:			
Cash in bank and on hand	$	$	$ 1,475
Cash and investments held by County Treasurer			14,306,705
Receivables	3,192,538	9,027,695	79,839
Inventories			
Prepaids	3,785,959	3,494,790	
Miscellaneous			3,944
Total current assets	6,978,497	12,522,485	14,391,963
Noncurrent assets:			
Restricted:			
Cash and investments held by trustee			7,556
Capital assets:			
Land			1,187,486
Buildings and improvements			979,795
Machinery and equipment			1,597,801
Less accumulated depreciation			(2,413,368)
Total noncurrent assets			1,359,270
Total assets	6,978,497	12,522,485	15,751,233
LIABILITIES			
Current liabilities:			
Accounts payable	2,973,607	1,240,410	31,565
Employee compensation payable			56,280
Accrued liabilities	78,408	233,732	7,095
Interest payable			580
Due to other funds	1,428,750	5,650,602	
Medical claims payable	7,264,771	1,183,485	
Lease revenue bonds payable (current portion)			6,976
Advances from other funds (current portion)			12,166
Leases payable (current portion)			
Liability for reported and incurred but not reported claims (current portion)			
Liability for closure and postclosure costs (current portion)			1,304,022
Total current liabilities	11,745,536	8,308,229	1,418,684
Noncurrent liabilities:			
Leases payable			
Lease revenue bonds payable			29,957
Advances from other funds			48,668
Liability for reported and incurred but not reported claims			
Liability for closure and postclosure costs			17,008,608
Total noncurrent liabilities			17,087,233
Total liabilities	11,745,536	8,308,229	18,505,917
NET ASSETS			
Invested in capital assets, net of related debt			1,253,947
Restricted for debt service			7,556
Unrestricted (deficit)	(4,767,039)	4,214,256	(4,016,187)
Total net assets (deficit)	$ (4,767,039)	$ 4,214,256	$ (2,754,684)

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

Total	Governmental Activities - Internal Service Funds
$ 1,475	$ 12,398,173
14,306,705	58,176,813
12,300,072	360,771
	1,627,580
7,280,749	2,005,021
3,944	2,110,638
33,892,945	76,678,996
7,556	
1,187,486	
979,795	323,649
1,597,801	9,507,815
(2,413,368)	(5,254,071)
1,359,270	4,577,393
35,252,215	81,256,389
4,245,582	2,646,110
56,280	719,018
319,235	532,363
580	
7,079,352	1,626,754
8,448,256	
6,976	
12,166	
	91,214
	26,440,104
1,304,022	
21,472,449	32,055,563
	62,216
29,957	
48,668	
	32,848,274
17,008,608	
17,087,233	32,910,490
38,559,682	64,966,053
1,253,947	4,423,963
7,556	
(4,568,970)	11,866,373
$ (3,307,467)	$ 16,290,336

Maricopa County
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2006

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	ALTCS	Maricopa Health Plan	Solid Waste Management
OPERATING REVENUES			
Net patient service revenue	$ 53,842,048	$	$
Charges for services		29,801,116	360,864
Miscellaneous			12,914
Total operating revenues	53,842,048	29,801,116	373,778
OPERATING EXPENSES			
Personal services	2,722,770	4,157,473	477,009
Supplies	15,519	26,177	36,904
Medical services	50,924,046	29,497,996	
Other services	1,134,280	4,344,730	1,832,403
Legal			
Insurance			
Leases and rentals	193,894	512,977	
Repairs and maintenance			17,252
Travel and transportation			921
Utilities			2,851
Depreciation	149,162		31,154
Miscellaneous	77,370	885,763	720
Total operating expenses	55,217,041	39,425,116	2,399,214
Operating loss	(1,374,993)	(9,624,000)	(2,025,436)
NONOPERATING REVENUES (EXPENSES)			
Investment income			447,790
Interest expense			(1,160)
Premium tax	(1,440,198)	(622,966)	
Gain (loss) on disposal of capital assets			6,883
Total nonoperating revenues (expenses)	(1,440,198)	(622,966)	453,513
Income (loss) before contributions and transfers	(2,815,191)	(10,246,966)	(1,571,923)
Capital contributions			
Transfers in	4,808,761	35,129,812	
Change in net assets	1,993,570	24,882,846	(1,571,923)
Total net assets (deficit) – beginning, as restated	(6,760,609)	(20,668,590)	(1,182,761)
Total net assets (deficit) – ending	$ (4,767,039)	$ 4,214,256	$ (2,754,684)

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

Nonmajor Fund- Non-AHCCCS Health Plans	Total	Governmental Activities - Internal Service Funds
$	$ 53,842,048	$
	30,161,980	91,120,428
	12,914	2,244,898
	84,016,942	93,365,326
	7,357,252	7,310,186
	78,600	7,350,676
	80,422,042	
	7,311,413	11,321,229
		8,632,861
		49,260,253
	706,871	2,207,003
	17,252	2,191,852
	921	29,615
	2,851	5,498,356
	180,316	814,517
	963,853	
	97,041,371	94,616,548
	(13,024,429)	(1,251,222)
	447,790	1,857,002
	(1,160)	(86,232)
	(2,063,164)	
	6,883	(3,540)
	(1,609,651)	1,767,230
	(14,634,080)	516,008
		374,327
3,496,967	43,435,540	
3,496,967	28,801,460	890,335
(3,496,967)	(32,108,927)	15,400,001
$	$ (3,307,467)	$ 16,290,336

Maricopa County
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2006

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	ALTCS	Maricopa Health Plan	Solid Waste Management
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash receipts from contractors, patients and other payors	$ 62,527,690	$ 35,684,278	$
Charges for services			360,864
Other receipts			12,914
Payments for goods and services	(75,391,433)	(65,154,183)	(974,587)
Payments for personal services	(3,391,465)	(4,954,922)	(440,480)
Net cash provided by (used for) operating activities	(16,255,208)	(34,424,827)	(1,041,289)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Advances from General Fund			
Cash transfers from other funds	4,808,761	35,129,812	
Interest payments			
Loan payments to General Fund			(12,166)
Premium tax	(1,248,261)	(704,985)	
Net cash provided by (used for) noncapital financing activities	3,560,500	34,424,827	(12,166)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets			(27,173)
Proceeds from sale of capital assets			6,883
Capital lease payments			
Principal payments on long-term debt			(6,566)
Interest payments on long-term debt			(1,291)
Net cash used for capital and related financing activities			(28,147)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	2,092		437,228
Net cash provided by investing activities	2,092		437,228
Net increase (decrease) in cash and cash equivalents	(12,692,616)		(644,374)
Cash and cash equivalents, July 1, 2005	12,692,616		14,960,110
Cash and cash equivalents, June 30, 2006	$	$	$ 14,315,736
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES			
Operating loss	$ (1,374,993)	$ (9,624,000)	$ (2,025,436)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities			
Depreciation expense	149,162		31,154
Liability for reported and incurred but not reported claims – noncurrent			
Net change in liability for postclosure costs – noncurrent			211,582
Changes in assets [(increase) / decrease] and liabilities [increase / (decrease)]:			
Accounts receivable	8,885,332	6,003,585	
Inventories			
Prepaids	1,734,046	6,343,430	
Miscellaneous			
Accounts payable	(5,164,177)	39,866	(266,333)
Employee compensation payable			36,529
Accrued liabilities	(668,695)	(797,449)	
Due to other funds	1,428,750	(8,673,744)	
Medical claims payable	(21,244,633)	(27,716,515)	
Liability for reported and incurred but not reported claims – current			
Liability for closure and postclosure costs – current			971,215
Net cash provided by (used for) operating activities	$ (16,255,208)	$ (34,424,827)	$ (1,041,289)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES – Debit (Credit)			
Accumulated depreciation from disposed capital assets	$	$	$ 18,792
Machinery and equipment disposed			(18,792)
Loss on disposal of capital assets			
Capital contributions			
Capital assets transferred from governmental activities			
Accumulated depreciation transferred from governmental activities			
Capital assets transferred to governmental activities			
Accumulated depreciation transferred to governmental activities			

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

Nonmajor Fund- Non-AHCCCS Health Plans	Total	Governmental Activities - Internal Service Funds
$	$ 98,211,968	$
	360,864	91,730,594
	12,914	3,164,461
(3,494,307)	(145,014,510)	(81,784,137)
(2,660)	(8,789,527)	(7,226,824)
(3,496,967)	(55,218,291)	5,884,094
		1,626,754
3,496,967	43,435,540	
		(81,240)
	(12,166)	(2,594,207)
	(1,953,246)	
3,496,967	41,470,128	(1,048,693)
	(27,173)	(956,749)
	6,883	
		(81,440)
	(6,566)	
	(1,291)	(4,992)
	(28,147)	(1,043,181)
	439,320	1,739,081
	439,320	1,739,081
	(13,336,990)	5,531,301
	27,652,726	65,043,685
$	$ 14,315,736	$ 70,574,986
$	$ (13,024,429)	$ (1,251,222)
	180,316	814,517
		2,507,670
	211,582	
	14,888,917	
		177,750
657,460	8,734,936	973,603
7,750	7,750	610,166
(322,258)	(5,712,902)	(772,073)
(2,660)	33,869	83,362
	(1,466,144)	531,099
(1,017,002)	(8,261,996)	
(2,820,257)	(51,781,405)	
		2,209,222
	971,215	
$ (3,496,967)	$ (55,218,291)	$ 5,884,094
$ 18,792	$ 18,792	$ 363,051
(18,792)	(18,792)	(366,591)
		3,540
		(374,327)
		726,723
		(352,396)
		(25,805)
		25,805

Maricopa County
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2006

	Investment Trust Fund Treasurer's Investment Pool	Agency Fund
Assets		
Cash in bank and on hand	$	$ 43,919,767
Cash and investments held by County Treasurer	2,143,086,842	15,320,889
Receivables:		
Accrued interest	11,636,501	
Accounts	3,537,539	
Total assets	2,158,260,882	$ 59,240,656
Liabilities		
Deposits held for other parties		59,240,656
Total liabilities		$ 59,240,656
Net Assets		
Held in trust for investment participants	$ 2,158,260,882	

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

Maricopa County
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2006

	Investment Trust Fund Treasurer's Investment Pool
Additions:	
Contributions from participants	$ 12,597,359,388
Investment income:	
Interest income	58,722,438
Net decrease in fair value of investments	(6,463,701)
Net investment earnings	52,258,737
Total additions	12,649,618,125
Deductions:	
Distributions to participants	12,341,743,604
Total deductions	12,341,743,604
Change in net assets	307,874,521
Net assets – beginning	1,850,386,361
Net assets – ending	$ 2,158,260,882

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

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Basic Financial Statements - Notes

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NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2 REPORTING CHANGES

NOTE 3 BEGINNING BALANCES RESTATED

NOTE 4 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

NOTE 5 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

NOTE 6 DEPOSITS AND INVESTMENTS

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

NOTE 8 RECEIVABLES

NOTE 9 DUE FROM OTHER GOVERNMENTAL UNITS

NOTE 10 INTERGOVERNMENTAL LOANS

NOTE 11 CAPITAL ASSETS

NOTE 12 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

NOTE 13 LONG-TERM LIABILITIES

NOTE 14 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

NOTE 16 OPERATING LEASES

NOTE 17 RISK MANAGEMENT

NOTE 18 EMPLOYEE RETIREMENT PLANS

NOTE 19 INTERFUND BALANCES AND ACTIVITY

NOTE 20 DISPROPORTIONATE SHARE SETTLEMENT

NOTE 21 SUBSEQUENT EVENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each blended and discretely presented component unit discussed below has a June 30 year-end.

The reporting entity is comprised of the primary government, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, Maricopa County Street Lighting Districts, Housing Authority of Maricopa County, and Maricopa County Sports Commission.

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 that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Flood Control District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Library District

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

Maricopa County Public Finance Corporation

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

Maricopa County Special Assessment Districts

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

Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity that provides regional leadership and fiscal resources to assure the presence of Major League Baseball in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Stadium District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

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

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

Maricopa County Street Lighting Districts

The Street Lighting Districts are legally separate entities that provide street lighting in areas of the County that are not under local city jurisdictions. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Street Lighting Districts, the Districts are considered a blended component unit of the County.

The discretely presented component units are as follows:

Housing Authority of Maricopa County

On July 1, 2003, the Housing Authority of Maricopa County became a legally separate entity pursuant to A.R.S. §36-1404. The Housing Authority provides efficient and affordable rental housing to low-income households of Maricopa County. Each member of the Maricopa County Board of Supervisors appoints one member to the Board of Commissioners while the sixth member shall be based on the recommendation of the County Administrative Officer and the seventh member shall be appointed by a majority vote of the Maricopa County Board of Supervisors. The County does not have the ability to impose its will on the Housing Authority. The Housing Authority is a discretely presented component unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists.

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

Housing Authority of Maricopa County
2024 North Seventh Street, Suite 101
Phoenix, Arizona 85006
www.maricopahousing.org

Maricopa County Sports Commission

The Maricopa County Sports Commission (Sports Authority) is a legally separate entity pursuant to A.R.S. §11-701(F). The Sports Authority provides the citizens of Maricopa County with a variety of sporting experiences by assisting in the promotion and acquisition of events, teams, and youth programs. The Sports Authority's governing board consists of fifteen members, of whom the Maricopa County Board of Supervisors appoints five members, a state university president appoints one member, and the remaining nine members are appointed by the seven most populous city's mayors within the County. The County does not have the ability to impose its will on the Sports Authority. The Sports Authority is a discretely presented component unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists.

Complete financial statements for the Maricopa County Sports Commission may be obtained at the entity's administrative office listed below:

Maricopa County Sports Commission
400 East Van Buren, Suite 600
Phoenix, Arizona 85004
www.phxsports.org

Related Organization

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

B. Basis of Presentation

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

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

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

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

Revenues that are not classified as program revenues, including internally dedicated resources, unrestricted grant revenues, and all County levied taxes or taxes not levied by the County that are not restricted to a specific program, are reported as general revenues.

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

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

Proprietary fund 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 and net patient service revenues, in which each party receives and gives up essentially equal values, are reported as operating revenues. Nonoperating revenues, such as subsidies and investment income, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

The County reports the following major governmental funds:

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

The Detention Operations Fund – was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the jail tax revenue and transfers from the General Fund for maintenance of effort and jail operations expenditures. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. Funding is provided by transfers from the General Fund, intergovernmental revenue from the Maricopa County Special Health Care District, a separate legal entity, and pledged contributions from various donors for the Human Services Campus.

The County reports the following major enterprise funds:

The Arizona Long-Term Care System (ALTCS) Fund – is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS).

Maricopa Health Plan Fund – Accounts for the operation of the Acute Health Care program, an ambulatory health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on Acute Health Care program enrollment.

Solid Waste Management Fund – assists the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes an ever-increasing focus on reducing the amount of waste generated, maximizing resource recovery, proper management of special wastes, and environmentally sound disposal.

The County also reports the following fund types:

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

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

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

C. Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus, with exception of the agency fund, and the accrual basis of accounting. The agency fund is custodial in nature and does not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

The County's business-type activities, enterprise funds, internal service funds, and the discretely presented component units of the County follow FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. The County and its discretely presented component units have chosen the option to not follow FASB Statements and Interpretations issued after November 30, 1989.

D. Cash and Investments

For purposes of its statements of cash flows, the County considers only those highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

E. Inventories

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

Inventories of the proprietary funds are recorded as assets when purchased and expensed when consumed. The amount shown on the statement of net assets for the internal service funds are valued at cost using the moving average method.

F. Property Tax Calendar

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

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

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

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide statements and the proprietary funds. Capital assets are defined as assets with an initial, individual cost of more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Property, plant, and equipment of the primary government and the discretely presented component units are depreciated using the straight-line method over the following estimated useful lives:

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

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

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

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

H. Investment Income

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

I. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered. Employees may accumulate up to 240 hours of vacation leave, but any vacation hours in excess of the maximum amount that are unused at calendar year-end convert to sick leave. Upon termination of employment, all unused vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

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

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

NOTE 2 – REPORTING CHANGES

Beginning July 1, 2005 the Maricopa County Sports Commission will be reported as a discretely presented component unit. In prior years, the Sports Authority Fund (special revenue fund) was part of the primary government and was reported as a nonmajor governmental fund, but should have been presented as a discretely presented component unit. This constitutes a change in reporting entity.

Beginning in fiscal year 2006, the County established the Events Center (special revenue fund) and Elections Grant (special revenue fund) Funds. Both are nonmajor governmental funds. The Court Automation Fund (special revenue fund) was eliminated and consolidated with the Trial Court Special Revenue (special revenue fund) and Judicial Enhancement (special revenue fund) Funds. The Old Courthouse (special revenue fund) and Juror Improvement (special revenue fund) Funds were eliminated and consolidated with the Trial Court Special Revenue Fund (special revenue fund). The Justice Court Grant Fund (special revenue fund) was eliminated and consolidated with the Trial Court Grant Fund (special revenue fund). All are nonmajor governmental funds.

The County renamed the Jail Operations (special revenue fund) and the Lease Revenue (debt service fund) Funds to the Detention Operations and County Improvement Debt Funds, respectively. Both are major governmental funds. The County also renamed several special revenue, debt service, and capital project funds to unify the fund names with the Annual Business Strategies budget book.

NOTE 3 – BEGINNING BALANCES RESTATED

On July 1, 2005, Maricopa County restated the County Attorney RICO Fund beginning fund balance for prior period corrections pertaining to revenue and liabilities reported as due to other governmental units. In addition, Maricopa County restated the Accommodation Schools Fund beginning fund balance and governmental activities beginning net assets for prior period corrections relating to assets and liabilities not previously reported.

On July 1, 2005, Maricopa County also restated governmental activities capital assets balances for corrections of prior periods resulting from Transportation infrastructure assets that were not deleted in prior periods.

In fiscal year 2005, the Maricopa County Sports Commission (Sports Authority Fund) was reported as a nonmajor governmental fund and included in governmental activities. Beginning July 1, 2005, this entity is reported as a discretely presented component unit. See Note 1 – Summary of Significant Accounting Policies and Note 2 – Reporting Changes for additional information. As a result of the reporting change, on July 1, 2005, the County restated beginning net assets of governmental activities and the beginning fund balance of the governmental fund financial statements.

Beginning net assets of governmental activities and beginning fund balances were adjusted for the above, as follows:

	Governmental Activities	Total Governmental Funds
Net assets/fund balance reported, as of June 30, 2005	$3,063,120,617	$813,323,727
Add: County Attorney RICO Fund prior-year revenue	1,231,092	1,231,092
Delete: Transportation infrastructure	(27,539,853)	
Delete: Transportation construction in progress	(4,974,462)	
Delete: Sports Authority Fund for discrete presentation	(58,821)	(58,704)
Add/(Delete): Accommodation Schools balances not previously reported		
Current assets	1,125,188	1,125,188
Capital assets	3,218,245	
Accumulated depreciation	(320,542)	
Current liabilities	(1,221,259)	(1,221,259)
Long-term liabilities	(220,289)	
Net assets/fund balance as of July 1, 2005, as restated	$3,034,359,916	$814,400,044

In addition, the beginning net assets of the discretely presented component units were adjusted for the inclusion of the Maricopa County Sports Commission and for amounts previously unreported by the County as follows:

	Discretely Presented Component Units
Net assets reported as of June 30, 2005	$ 29,375,889
Maricopa County Sports Commission as of June 30, 2005	58,821
Accumulated depreciation not previously reported	(67)
Net assets as of July 1, 2005, as restated	$ 29,434,643

In addition, on July 1, 2005, Maricopa County restated beginning net assets for the Solid Waste Management Fund for landfill closure and postclosure care cost liabilities. The County hired a consultant with expertise in solid waste management to reassess the County's liability for landfill closure and post closure costs. As a result of this reassessment, the consultant concluded that the liability in prior years was understated. As a result, the County restated beginning net assets for closure and postclosure care cost liability.

On July 1, 2005, beginning net assets of business-type activities and the Solid Waste Management Fund were adjusted as follows:

	Business-type Activities	Solid Waste Management Fund
Net assets reported as of June 30, 2005	$ (24,842,083)	$ 6,084,083
Add: closure and postclosure care cost liabilities	(7,266,844)	(7,266,844)
Net assets/fund balance as of July 1, 2005, as restated	$ (32,108,927)	$ (1,182,761)

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

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

Fund balances – total governmental funds	$	981,597,630
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Land		496,721,222
Buildings and improvements		1,293,083,048
Machinery and equipment		197,716,819
Infrastructure		777,804,048
Construction in progress		207,289,501
Accumulated depreciation		(430,953,289)
Net governmental funds capital assets at June 30, 2006		2,541,661,349
Other assets are not available to pay for current period expenditures and therefore, are deferred in the funds.		
Deferred revenue for property taxes receivable at June 30, 2006		10,590,389
Deferred revenue for grant revenues receivable at June 30, 2006		10,172,109
Deferred revenue for contributions received at June 30, 2006		3,959,796
		24,722,294
Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.		16,290,336
Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2006, and therefore, are not reported in the funds.		
Noncurrent lease revenue bonds due in more than one year at June 30, 2006		(72,520,043)
Lease trust certificates due in more than one year at June 30, 2006		(9,212,000)
Certificates of participation due in more than one year at June 30, 2006		(4,715,000)
Stadium District revenue bonds payable at June 30, 2006		(50,050,000)
Stadium District contractual obligations payable at June 30, 2006		(2,428,888)
Special assessment debt with governmental commitment payable at June 30, 2006		(146,307)
Deferred issuance cost at June 30, 2006		3,239,997
Bond premium payable at June 30, 2006		(6,413,114)
Governmental funds capital leases payable at June 30, 2006		(16,159,461)
Governmental funds installment purchase agreements payable at June 30, 2006		(546,202)
Claims and judgments payable at June 30, 2006		(11,095,180)
Governmental funds compensated absences payable at June 30, 2006		(43,608,930)
Accrued interest payable at June 30, 2006		(229,709)
		(213,884,837)
Net assets of governmental activities	$	3,350,386,772

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

Net change in fund balances – total governmental funds	$	164,861,833
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		178,509,225
Government-wide depreciation expense for the year ended June 30, 2006		(52,295,221)
Add: Internal service funds depreciation expense for the year ended June 30, 2006		814,517
		127,028,521
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		
Net value of disposed capital assets for the year ended June 30, 2006		(26,914,351)
Adjustment for the net value of assets capitalized in the current year but acquired in prior years		3,031,832
Donations of capital assets		30,222,515
		6,339,996
Collection of revenues in the governmental funds exceeded revenues reported in the Statement of Activities.		
Collections of deferred revenues plus current-year grant revenues exceeding amounts reported as earned for the year ended June 30, 2006		(8,479,405)
Property taxes earned during the year ended June 30, 2006		3,156,274
Contribution revenue earned during the year ended June 30, 2006		1,134,796
		(4,188,335)
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments on bonds		24,018,642
Principal payments on lease trust certificates		4,600,000
Proceeds from capital leases		(9,395,689)
Premium on bonds		759,172
Principal payments on certificates of participation		400,000
Principal payments on capital leases		6,855,043
Deferred issuance costs		(404,805)
Proceeds from issuance of lease trust certificates		(3,000,000)
Accrued interest payable on long-term debt		12,122
		23,844,485
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.		
Increase in employee compensation payable		(4,490,132)
Increase in reserve for inventories		2,335,753
Increase in claims and judgments payable		(595,600)
		(2,749,979)
Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities.		890,335
Change in net assets of governmental activities	$	316,026,856

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2006, the following funds reported deficits in fund balances or net assets.

FUND	DEFICIT
Governmental Funds:	
Accommodation Schools	$ 255,654
Adult Probation Grants	163,916
Air Quality Grants	614,679
CDBG Housing Trust	189,279
Clerk of Court Grants	93,087
Correctional Health Grants	133
County Attorney Grants	191,684
Emergency Management	139,427
Events Center	132
Human Services Grants	4,772,013
Juvenile Probation Grants	492,638
Parks and Recreation Grants	82,523
Public Defender Grants	25,442
Public Health Grants	1,498,060
School Grants	195,488
Sheriff Grants	152,520
Sheriff RICO	34,430
Transportation Grants	451,497
Proprietary Funds:	
ALTCS	$ 4,767,039
Equipment Services	1,326,997
Risk Management	20,833,404
Solid Waste Management	2,754,684

The deficits in fund balances or net assets for Adult Probation Grants, Air Quality Grants, Clerk of Court Grants, Correctional Health Grants, County Attorney Grants, Emergency Management, Human Services Grants, Juvenile Probation Grants, Parks and Recreation Grants, Public Health Grants, Sheriff 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 deferred.

The deficit in net assets for the ALTCS Fund will be corrected in fiscal year 2007 as the County has closed this health plan and the fund deficit will be covered by the General Fund.

The Risk Management Fund deficit is the result of the County Board of Supervisors electing to not fund the Risk Management Fund's unpaid claims. Consequently, the Risk Management Fund only billed user departments for operating costs and administrative expenses from fiscal year 1996 to fiscal year 1999, resulting in a fund deficit of $23,321,519 at June 30, 1999. On July 1, 1999, Risk Management began billing user departments for actuarially determined paid claim estimates.

The Solid Waste Management Fund deficit is the result of the increase in the landfill closure and postclosure care cost liability. This amount is not expected to be recovered through normal operations as the landfills are predominately closed. In fiscal year 2008, this fund will be transferred to a special revenue fund and the future obligations will be the responsibility of the general government.

The remaining deficits in fund balances or net assets resulted from operations during the year and are expected to be corrected through normal operations in fiscal year 2007.

NOTE 6 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorize the County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds; interest earnings investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; and specified commercial paper, bonds, debentures, and notes issued by corporations organized and doing business in the United States. In addition, the County Treasurer may invest trust funds in fixed income securities of corporations doing business in the United States or District of Columbia.

Credit risk
Statutes have the following requirements for credit risk:

1. Commercial paper must be rated P1 by Moody's investors service or A1 or better by Standard and Poor's rating service.
2. Corporate bonds, debentures, and notes must be rated A or better by Moody's investors service or Standard and Poor's rating service.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

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

Interest rate risk
Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years and that public operating fund monies invested in securities and deposits have a maximum maturity of 3 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

Foreign currency risk
Statutes do not allow foreign investments.

Deposits - At June 30, 2006, the carrying amount of the County's deposits was $62,485,347, and the bank balance was $72,757,779. It is the County's investment policy to collateralize all deposits by at least 101 percent of the deposits not covered by depository insurance. At a minimum, the collateral is to be held by the pledging financial institution or its agent, but does not have to be held in the County's name.

At June 30, 2006, $66,055,863 of the County's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$	12,072,815
Uninsured with collateral held by the pledging financial institution		53,983,048
Total	$	66,055,863

Investments – The County's investments at June 30, 2006, were as follows:

Investment Type	Amount
U.S. Treasury securities	$ 3,143,345
U.S. agency securities	3,077,302,476
Mutual funds with trustee	9,708,694
Guaranteed investment contracts	17,035,166
Corporate bonds	491,930
Other Investments	8,606,759
	$ 3,116,288,370

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, 2006, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody's	$ 2,082,112,521
U. S. agency securities	P1	Moody's	965,297,955
U. S. agency securities	Unrated	Not applicable	29,892,000
Mutual funds with trustee	Aaa	Moody's	9,708,694
Corporate bonds	AAA	Standard & Poor's	491,930
			$ 3,087,503,100

The $29,892,000 of unrated U.S. agency securities are discount notes issued by the Federal Agricultural Mortgage Corporation (FAMC). As specified in the FAMC Offering Circular, these discount notes were not, and are not expected to be, rated by any credit rating agency. The $8,606,759 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not disclose the credit risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the County's investment policy that all of the Treasurer's securities be held by the agent or trust department and in the County's name. However, the County does maintain investments in outside accounts that are uninsured and not registered in the County's name. At June 30, 2006, the County had $9,708,694 in mutual funds held by the trustee that were uninsured and not registered in the County's name. These investments are managed by the trustee in accordance with the trust agreement. The $8,606,759 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not disclose the custodial credit risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Concentration of credit risk – It is the County's investment policy to preserve the principal value of its investments. However, due to the limited investments allowed under statutes and the desire to preserve the principal value, the County's investments may have a concentration of credit risk of more than 5 percent of total investments in one issuer. Five percent or more of the County's investments at June 30, 2006, were in the Federal National Mortgage Association, the Federal Home Loan Bank, and the Federal Home Loan Mortgage Corporation. These investments were 39.6 percent, 38.7 percent, and 16.4 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, 2006, the County had the following investments in debt securities.

		Investment Maturities			
Investment Type	Amount	Less than 1 Year	1 – 5 Years	6 – 10 Years	More than 10 Years
U.S. Treasury securities	$ 3,143,345	$ 3,143,345	$	$	$
U.S. agency securities	3,077,302,476	2,209,802,975	867,499,501		
Mutual funds with trustee	9,708,694	9,708,694			
Corporate bonds	491,930	491,930			
Guaranteed investment contracts	17,035,166			8,121,920	8,913,246
	$ 3,107,681,611	$ 2,223,146,944	$ 867,499,501	$ 8,121,920	$ 8,913,246

The $8,606,759 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments, as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not disclose the interest rate risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

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

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

Cash, deposits and investments:	
Cash on hand	$ 119,670
Amount of deposits	62,485,347
Amount of investments	3,116,288,370
Total	$ 3,178,893,387

	Governmental Activities	Business-Type Activities	Investment Trust Fund	Agency Fund	Component Units	Total
Statement of Net Assets:						
Cash in bank and on hand	$ 13,124,581	$ 1,475	$	$43,919,767	$ 3,298,419	$ 60,344,242
Cash and investments held by County Treasurer	906,681,852	14,306,705	2,143,086,842	15,320,889		3,079,396,288
Cash and investments held by trustee	39,145,301	7,556				39,152,857
Total	$ 958,951,734	$ 14,315,736	$ 2,143,086,842	$59,240,656	$ 3,298,419	$ 3,178,893,387

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

Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. The Treasurer has a fiduciary responsibility to administer those and the County's monies under his stewardship. The Treasurer invests, on a pool basis, all idle monies not specifically invested for a fund or program. In addition, the Treasurer determines the fair value of those pooled investments monthly and at June 30.

The County Treasurer's investment pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. The pool's structure does not provide for shares, and the County has not provided or obtained any legally binding guarantees to support the value of the participants' investments.

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool the Board of Supervisors authorized $4,728,654 of interest earned in certain other funds to be transferred to the General Fund.

Substantially, all deposits and investments of County's primary government are included in the County Treasurer's investment pool, except for $53,790,155 of deposits, $3,143,345 of investments in U.S. Treasury securities, $6,605,880 of U.S. agency securities, $9,708,694 of mutual funds with trustee, $17,035,166 of guaranteed investment contracts, $491,930 of corporate bonds, and $8,606,759 of other investments. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 6 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rates	Maturities	Reported Amount
U. S. agency securities	$3,040,188,047	2.0 – 5.7%	7/06 – 6/09	$3,070,696,596

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

Statement of net assets		
Assets	$	3,096,640,206
Liabilities		
Net assets	$	3,096,640,206
Net assets held in trust for:		
Internal participants	$	938,379,324
External participants		2,158,260,882
Total net assets held in trust	$	3,096,640,206
Statement of changes in net assets		
Total additions	$	21,693,484,010
Total deductions		21,269,648,433
Net increase/(decrease)		423,835,577
Net assets held in trust:		
July 1, 2005		2,672,804,629
June 30, 2006	$	3,096,640,206

NOTE 8 – RECEIVABLES

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

	Governmental Funds				
	General Fund	Detention Operations	County Improvement Debt	Other Governmental Funds	Total
Receivables:					
Taxes	$ 11,191,870	$	$	$ 2,286,886	$ 13,478,756
Accrued interest	3,073,691	719,279	102,463	1,450,886	5,346,319
Special assessments				144,233	144,233
Pledged			3,968,696		3,968,696
Total receivables	$ 14,265,561	$ 719,279	$ 4,071,159	$ 3,882,005	$ 22,938,004

	Proprietary Funds				
	ALTCS	Maricopa Health Plan	Solid Waste Management	Internal Service Funds	Total
Receivables:					
Accounts	$ 3,192,538	$ 9,027,695	$	$	$ 12,220,233
Accrued interest			79,839	360,771	440,610
Total receivables	$ 3,192,538	$ 9,027,695	$ 79,839	$ 360,771	$ 12,660,843

Discretely presented component units:

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

	Housing Authority
Receivables	
Intergovernmental	$ 450,562
Accounts	13,891
Other	84,665
Notes receivable	5,065,000
Gross receivables	5,614,118
Less: allowance for uncollectibles	(12,471)
Net total receivables	$ 5,601,647

NOTE 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2006, of $196,667,773, as reported on the Governmental Funds balance sheet, include $80,641,519, $16,013,374 and $17,750,574 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively; $24,443,520 in jail tax collected by the State but not received by the County; $1,039,344 in rental car surcharge collected by the State but not received by the County; $16,356,719 in various Federal and State grants; $4,589,325 due from other governments for prisoner detention and police services; $13,344,186 due from cities and towns for Flood Control District and Transportation Department intergovernmental agreements; and $373,852 of miscellaneous receivables from Federal, State and local governments.

In addition, the County reported $22,115,360 for debt service reimbursements due from the Maricopa County Special Health Care District, a separate legal entity. The amount is reported in the County Improvement Debt Fund and is deferred, as it is not considered earned and available to finance expenditures of the current period. As a result of the transition of the Medical Center to the District on January 1, 2005, the Medical Center transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The Maricopa County Special Health Care District will pay the debt obligations per the terms of an Intergovernmental Agreement which coincide with the future principal and interest payments to July 1, 2015.

NOTE 10 – INTERGOVERNMENTAL LOANS

At June 30, 2006, the County reported intergovernmental loans of $21,052,400. This amount consists of three separate intergovernmental loans to the Maricopa County Special Health Care District, a separate legal entity.

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

On September 30, 2005, the County provided a $5,347,350 loan to the Maricopa County Special Health Care District for AHCCCS equity requirements per the terms of the Assistance Package Intergovernmental Agreement dated June 8, 2005, and will be paid in full by October 1, 2008.

The County also reported a $272,050 intergovernmental loan to the Maricopa County Special Health Care District for monies owed from the District to the General Fund for early extinguishment of certain debt in advance of maturity. The loan is paid semi-annually until July 1, 2010, at which time the loan will be paid in full.

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2006 was as follows:

	Balance July 1, 2005, as restated	Increase	Decrease	Balance June 30, 2006
Governmental activities:				
Nondepreciable assets:				
Land	$ 483,765,211	$ 24,453,788	$ 11,497,777	$ 496,721,222
Construction in progress	156,782,301	136,301,896	85,794,696	207,289,501
Infrastructure	507,294,390	50,171,260	4,496,753	552,968,897
Total capital assets not being depreciated	1,147,841,902	210,926,944	101,789,226	1,256,979,620
Depreciable assets:				
Buildings and improvements	1,244,567,477	53,906,653	5,067,433	1,293,406,697
Machinery and equipment	192,947,266	27,323,021	13,045,653	207,224,634
Infrastructure	224,835,151			224,835,151
Total	1,662,349,894	81,229,674	18,113,086	1,725,466,482
Less accumulated depreciation for:				
Buildings and improvements	222,895,927	26,940,041	2,559,576	247,276,392
Machinery and equipment	125,869,110	20,769,771	11,362,875	135,276,006
Infrastructure	49,069,553	4,585,409		53,654,962
Total	397,834,590	52,295,221	13,922,451	436,207,360
Total capital assets being depreciated, net	1,264,515,304	28,934,453	4,190,635	1,289,259,122
Governmental activities capital assets, net	$ 2,412,357,206	$ 239,861,397	$ 105,979,861	$ 2,546,238,742
Business-type activities:				
Nondepreciable assets:				
Land	$ 1,187,486	$	$	$ 1,187,486
Total capital assets not being depreciated	1,187,486			1,187,486
Depreciable assets:				
Buildings and improvements	63,562	916,233		979,795
Machinery and equipment	12,856,432	27,173	11,285,804	1,597,801
Total	12,919,994	943,406	11,285,804	2,577,596
Less accumulated depreciation for:				
Buildings and improvements	63,562	916,233		979,795
Machinery and equipment	12,539,061	180,316	11,285,804	1,433,573
Total	12,602,623	1,096,549	11,285,804	2,413,368
Total capital assets being depreciated, net	317,371	(153,143)		164,228
Business-type activities capital assets, net	$ 1,504,857	$ (153,143)	$	$ 1,351,714

	Balance July 1, 2005, as restated	Increase	Decrease	Balance June 30, 2006
Discretely presented component units:				
Nondepreciable assets:				
Land	$ 4,830,082	$	$	$ 4,830,082
Construction in progress	2,394,539	1,151,854		3,546,393
Total capital assets not being depreciated	7,224,621	1,151,854		8,376,4750
Depreciable assets:				
Buildings and improvements	38,332,221			38,332,221
Machinery and equipment	600,859	69,983		670,842
Less accumulated depreciation	23,752,364	1,263,304		25,015,668
Total	15,180,716	(1,193,321)		13,987,395
Discretely presented component units capital assets, net	$ 22,405,337	$ (41,467)	$	$ 22,363,870

The County pledged certain governmental activities buildings and land as collateral for various lease revenue bonds. See Note 13 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2006.

On July 1, 2005, Maricopa County restated governmental activities beginning capital assets by ($32,514,315) for corrections of Transportation infrastructure related assets that were not deleted in prior periods. The County also restated governmental activities beginning capital assets balances by $2,897,703 for capital assets and accumulated depreciation related to the Accommodations Schools for amounts previously unreported. See Note 3 – Beginning Balances Restated for additional information.

In addition, on July 1, 2005, Maricopa County restated beginning capital assets balances for governmental activities and discretely presented component units by $117 and $50, respectively. In fiscal year 2005, the Maricopa County Sports Commission was reported as a nonmajor governmental fund and included in governmental activities. Beginning July 1, 2005, this entity is reported as a discretely presented component unit. In addition, prior year balances for the Maricopa County Sports Commission were restated to report accumulated depreciation that was previously unreported by the County. See Note 3 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions/programs as follows:

Government activities:	
General government	$ 7,152,461
Public safety	28,440,007
Highways and streets	3,556,503
Health, welfare and sanitation	3,003,225
Culture and recreation	7,882,261
Education	1,446,247
Internal service funds	814,517
Total governmental activities depreciation expense	$ 52,295,221
Business-type activities:	
Arizona Long-Term Care System	$ 149,162
Solid Waste Management Fund	31,154
Total business-type activities depreciation expense	$ 180,316

The depreciation expense charged to business-type activities is less than accumulated depreciation increases because of assets transferred from machinery and equipment to buildings and improvements with accumulated depreciation of $916,233. This transfer amount is accounted for in accumulated depreciation increases, but does not constitute current year depreciation expense.

NOTE 12 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2006, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into four major categories: Transportation Construction Projects, Flood Control Construction Projects, Construction and Maintenance of Adult and Juvenile Detention Facilities, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2006, the Maricopa County Transportation Department had contractual commitments of $28,375,873 for construction of various highway projects. The related estimated cost of completion for these projects was $341,190,192. 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, 2006, the Maricopa County Flood Control District had contractual commitments of $25,460,504 for the construction of various flood control projects. The related estimated cost of completion for these projects was $234,444,000. 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).

Construction and Maintenance of Adult and Juvenile Detention Facilities

At June 30, 2006, Maricopa County had contractual commitments of $720,614 for construction of adult and juvenile detention facilities. The related estimated cost of completion for these projects was $27,949,842. Funding for these expenditures will be provided by the 1/5 of one-cent jail sales tax originally approved by voters in the November 3, 1998 general election and extended in the November 2, 2002, general election. These projects are accounted for in the Detention Capital Projects Fund (nonmajor governmental fund).

Construction of Various County Facilities

At June 30, 2006, Maricopa County had contractual commitments of $16,910,574 related to major capital projects financed by the Lease Revenue Bonds, Series 2001. The related estimated cost of completion for these projects was $42,804,987. These projects are accounted for in the County Improvement Fund (nonmajor governmental fund). The County had additional contractual commitments of $3,812,266 relating to major capital projects accounted for in the Intergovernmental Capital Projects Fund (nonmajor governmental fund) and the General Fund County Improvements Fund (nonmajor governmental fund) and funded predominantly through transfers from the General Fund. The related estimated cost of completion for these projects was $41,361,188.

NOTE 13 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2006.

	Balance July 1, 2005, as restated	Additions	Reductions	Balance June 30, 2006	Due Within One Year
Governmental activities:					
Bonds, loans, and other payables:					
Lease revenue bonds	$101,101,501	$	$ 19,913,434	$ 81,188,067	$ 8,668,024
Lease trust certificates	10,812,000	3,000,000	4,600,000	9,212,000	1,600,000
Certificates of participation	5,500,000		385,000	5,115,000	400,000
Stadium District revenue bonds	52,735,000		2,685,000	50,050,000	2,820,000
Stadium District contractual obligations	4,428,888		2,000,000	2,428,888	
Special assessment debt with governmental commitment	235,458		81,191	154,267	47,385
Capital leases	13,507,633	9,395,689	6,590,431	16,312,891	7,660,113
Installment purchase agreements	892,254		346,052	546,202	340,437
Total bonds, loans, and other payables	189,212,734	12,395,689	36,601,108	165,007,315	21,535,959
Plus: bond premium	7,172,286		759,172	6,413,114	
Total bonds, loans, and other payables	196,385,020	12,395,689	37,360,280	171,420,429	21,535,959
Other liabilities:					
Claims and judgments payable	10,499,580	1,438,000	842,400	11,095,180	1,435,360
Reported and incurred but not reported claims	54,571,486	44,052,574	39,335,682	59,288,378	26,440,104
Total other liabilities	65,071,066	45,490,574	40,178,082	70,383,558	27,875,464
Governmental activities long-term liabilities	$261,456,086	$ 57,886,263	$ 77,738,362	$241,803,987	$ 49,411,423
Business-type activities:					
Bonds and other payables:					
Lease revenue bonds	$ 43,499	$	$ 6,566	$ 36,933	$ 6,976
Advances from other funds	73,000		12,166	60,834	12,166
Total bonds and other payables	116,499		18,732	97,767	19,142
Other liabilities:					
Liability for closure and postclosure costs	17,129,833	1,854,260	671,463	18,312,630	1,304,022
Total other liabilities	17,129,833	1,854,260	671,463	18,312,630	1,304,022
Business-type activities long-term liabilities	$ 17,246,332	$ 1,854,260	$ 690,195	$ 18,410,397	$ 1,323,164

On July 1, 2005, long-term liabilities were restated for landfill closure and postclosure care costs. See Note 3 – Beginning Balances Restated for additional information.

Bonds, loans, and other payables were as follows at June 30, 2006:

Lease Revenue Bonds

On June 1, 2001, the Maricopa County Public Finance Corporation issued $124,855,000 of Lease Revenue Bonds to pay for the acquisition, construction, and equipment for the Public Service Building, Forensic Science Center, Superior Court Customer Service Center, parking garages, and related projects. Under the terms of the bond indentures, the Corporation received the proceeds to construct and purchase these assets and the County will make lease payments to extinguish the debt. Lease payments will equal the aggregate amount of principal and interest due at that date. Upon the final lease payment, the title to the assets will transfer to the County. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. Bonds maturing after July 1, 2012, are subject to optional redemption in increments of $5,000 on July 1, 2011, or any date

thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

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

On August 9, 2005, the Maricopa County Public Finance Corporation defeased a portion of the Lease Revenue Bonds, Series 2001, in the amount of $10,605,000. The County contributed the cash to advance refund the bonds, which mature on July 1, 2006 through July 1, 2015; those bonds maturing on or after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest. This portion of the lease revenue bonds was initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. Although the County defeased this portion of the bonds, the District is still obligated to reimburse the County for the applicable principal and interest pursuant the intergovernmental agreement. See Note 9 – Due From Other Governmental Units for additional information.

The following Lease Revenue Bonds were outstanding as of June 30, 2006:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2006
2001 Lease Revenue Bonds	$ 124,855,000	3.80 – 5.50%	7-1-06/15	$ 70,910,000
2003 Lease Revenue Refunding Bonds	16,880,000	2.50 – 4.00%	7-1-06/12	10,315,000
Total	$ 141,735,000			$ 81,225,000

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

	Governmental Activities			Business-type Activities		
Year Ending June 30	Principal	Interest	Total	Principal	Interest	Total
2007	$ 8,668,024	$ 3,893,053	$ 12,561,077	$ 6,976	$ 1,021	$ 7,997
2008	7,597,750	3,543,202	11,140,952	7,250	791	8,041
2009	7,677,476	3,213,122	10,890,598	7,524	587	8,111
2010	7,930,076	2,830,225	10,760,301	4,924	394	5,318
2011	8,354,939	2,422,198	10,777,137	5,061	238	5,299
2012 – 16	40,959,802	5,725,841	46,685,643	5,198	81	5,279
Total	$ 81,188,067	$ 21,627,641	$ 102,815,708	$ 36,933	$ 3,112	$ 40,045

Lease Trust Certificates

On August 1, 2004, the County and the Maricopa County Public Finance Corporation entered into a lease purchase agreement in which the land, conveyed to the Maricopa County Public Finance Corporation by the County, and financed improvements related to the Human Services Project will be leased to the County. On August 27, 2004, the Maricopa County Public Finance Corporation authorized the issuance of Lease Trust Certificates representing proportionate interests in semiannual lease payments for an amount not to exceed $15,000,000 to provide financing for the construction of improvements for a Human Services Campus public health clinic. The lease purchase agreement contains a purchase option at the

end of the lease term similar to a capital lease, does not constitute indebtedness of the County under the Constitutional debt limit, and does not require voter approval. The County is responsible for the principal and interest payments for the amount of the certificates issued under the lease purchase agreement.

The certificates, having a fixed rate of 4.165% and maturing on June 1, 2011, were issued on an as needed basis. As of June 30, 2006, the County had drawn all $15,000,000 from the Lease Trust Certificates. The lease purchase agreement provides that the debt service requirements on the amount of outstanding Lease Trust Certificates be re-amortized for any additional debt issued up to the authorized amount.

As of June 30, 2006, the outstanding Lease Trust Certificates and annual debt service requirements to maturity are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2007	$ 1,600,000	$ 190,489
2008	1,600,000	283,713
2009	1,617,000	216,720
2010	1,700,000	147,646
2011	1,800,000	74,760
2012	895,000	18,638
Total	$ 9,212,000	$ 931,966

Certificates of Participation

Certificates of Participation represent proportionate interests in semiannual lease payments. The County's obligation to make lease payments is subject to annual appropriations being made by the County for that purpose. On November 1, 2000, Maricopa County Public Finance Corporation issued $6,975,000 of Certificates of Participation to pay for the acquisition of and improvements to the Desert Vista Hospital and medical office facilities. These certificates of participation were initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. See Note 9 – Due From Other Governmental Units for additional information.

The following Certificates of Participation were outstanding at June 30, 2006:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2006
2000 Certificates of Participation	$ 6,975,000	4.80 – 5.50%	7-1-06/15	$ 5,115,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2007	$ 400,000	$ 253,043
2008	420,000	233,258
2009	445,000	212,170
2010	465,000	189,759
2011	490,000	166,000
2012 – 16	2,895,000	406,884
Total	$ 5,115,000	$ 1,461,114

Stadium District Revenue Bonds

Stadium District Revenue Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. Under the statute, the Stadium District may set the surcharge at $2.50 on each lease or rental of a motor vehicle licensed for hire, for less than one year, and designed to carry fewer than 15 passengers, regardless of whether such vehicle is licensed in the State of Arizona. The Stadium District Board of Directors initially levied a surcharge at a rate of $1.50 beginning in January 1992 and increased the surcharge to $2.50, the maximum amount permitted by statute, in January 1993. The bonds do not constitute a debt or a pledge of the faith or credit of Maricopa County, the State of Arizona, or any other political subdivision. The payment of the bonds is enforceable solely out of the pledged revenues and no owner shall have any right to compel any exercise of taxing power of the District, except for surcharges. The bonds maturing after June 1, 2013, are subject to optional redemption in increments of $5,000 at par plus accrued interest.

The Stadium District had the following revenue bonds outstanding at June 30, 2006:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2006
2002 Revenue Refunding Bonds	$ 58,225,000	4.00 — 5.375%	6-1-06/19	$ 50,050,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2007	$ 2,820,000	$ 2,603,345
2008	2,960,000	2,462,344
2009	3,105,000	2,314,344
2010	3,260,000	2,159,094
2011	3,390,000	2,028,694
2012 – 16	19,855,000	7,247,756
2017 – 19	14,660,000	1,603,362
TOTAL	$ 50,050,000	$ 20,418,939

In prior years, the Stadium District defeased senior bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 2006, $8,335,000 of bonds outstanding are considered defeased as summarized below.

	Refunded in Prior Years	
Issue	Outstanding Principal	Call Date
1996 Senior Bonds	$ 8,335,000	July 1, 2006

Stadium District Contractual Obligations

On February 17, 1994, the Stadium District entered into an agreement with the Arizona Diamondbacks (Team) to provide for the financing of a portion of the costs of acquisitions and construction of a new major league baseball stadium. In connection with the agreement, the Stadium District committed to provide up to $253,000,000 for the cost of the new stadium. The $253,000,000 was funded through the use of $238,000,000 of the special sales tax levy. Under the Facility Development Agreement for the major league baseball stadium, the Stadium District was obligated to obtain a loan in the amount not to exceed $15 million to pay for part of the Stadium District's portion of construction costs. The Team

agreed to include the Stadium District loan in its financing in order to allow the Stadium District to obtain more favorable financing terms, and the Stadium District agreed to repay the Team for this increase in the Team's borrowing. At June 30, 2006, the Stadium District had contractual commitments outstanding of $2,428,888 with a fixed interest rate of 7.15%.

Annual debt service requirement to maturity for Stadium District contractual commitments are as follows:

	Governmental Activities	
Year Ending June 30	Principal	Interest
2007	$	$ 173,762
2008		173,762
2009		173,762
2010		173,762
2011		173,762
2012 – 16	2,428,888	471,366
Total	$ 2,428,888	$ 1,340,176

Special Assessment Debt With Governmental Commitment

Special assessment bonds are payable from assessments collected from property owners benefited by the respective improvements. The proceeds were used to finance construction in these districts. While there is no legal obligation for the County to further secure the special assessment bonds of the districts below, the County has made a moral commitment to take steps necessary to prevent default.

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

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2006
Fairview Lane East	$ 60,657	9.000%	1-1-07	$ 3,883
Queen Creek Water	301,960	4.875%	7-1-06/17	36,910
White Fence Farms	185,810	9.000%	1-1-07/07	15,750
104th Place/University	83,236	9.000%	1-1-07/07	8,323
Central Avenue	301,905	9.000%	1-1-07/09	30,316
Billings Street	14,004	9.000%	1-1-07/08	1,503
Marquerite Drive	60,670	9.000%	7-1-06/11	13,205
7th Street North	60,059	8.000%	1-1-07/14	44,377
Total	$ 1,068,301			$ 154,267

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2007	$ 47,385	$ 11,704
2008	15,046	7,782
2009	32,135	6,422
2010	5,412	3,909
2011	9,082	3,573
2012 – 16	39,214	6,461
2017 – 18	5,993	296
Total	$ 154,267	$ 40,147

Capital Leases

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

	Governmental Activities
Audio/Visual Systems	$ 2,638
Computer Systems and Equipment	4,861,607
Communications Equipment	519,240
Medical Equipment	84,107
Total Capital Assets	5,467,592
Accumulated Depreciation	(1,310,091)
Net Value of Leased Capital Assets	$ 4,157,501

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, 2006.

Year Ending June 30	Governmental Activities
2007	$ 8,089,325
2008	5,447,154
2009	2,521,200
2010	522,406
2011	504,276
Total minimum lease payments	17,084,361
Amount representing interest	(771,470)
Present value of net minimum lease payments	$ 16,312,891

The present value of net minimum lease payments at June 30, 2006, of $16,312,891 exceeds the total capital assets of $4,157,501 because a significant portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

Installment Purchase Contracts Payable

The County has entered into installment purchase contracts for the acquisition of medical equipment. These installment purchase contracts payable were initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the assets purchased with the proceeds were transferred to the District. Thus, there are no County-owned assets associated with this obligation. The District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. See Note 9 – Due From Other Governmental Units for additional information.

The following schedule details debt service requirements to maturity for the County's installment purchase contracts payable at June 30, 2006.

Year Ending June 30	Governmental Activities
2007	$ 358,051
2008	208,863
Total minimum payments	566,914
Amount representing interest	(20,712)
Present value of net minimum payments	$ 546,202

Funding Source for Governmental Activities Liabilities

Governmental Funds Liabilities	Funding Source
Lease revenue bonds	County Improvement Debt Fund
Lease trust certificates	County Improvement Debt Fund
Certificates of participation	County Improvement Debt Fund
Stadium District revenue bonds	Stadium District Debt Service Fund (nonmajor debt service fund)
Stadium District contractual obligations	Ballpark Operations Fund (nonmajor special revenue fund)
Special assessment debt with governmental commitment	Special Assessment Fund (nonmajor debt service fund)
Capital leases	General Fund (96%), nonmajor special revenue funds (1%), internal service funds (3%)
Installment purchase agreements	County Improvement Debt Fund
Claims and judgments payable	General Fund
Reported and incurred but not reported claims	Risk Management Fund and Employee Benefits Trust Fund (internal service 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, 2006, the allowable six and fifteen percent limits were $1,991,833,104 and $4,979,582,760, respectively. The County had no outstanding general obligation debt at June 30, 2006, and was therefore within the legal debt margin.

Conduit Debt Obligations

Maricopa County issues revenue bonds on behalf of private sector entities to provide financial assistance for projects deemed to be of public interest. Neither the principal, accrued interest or premium, if any, shall ever constitute an indebtedness of the County or State of Arizona or any political subdivision, nor shall it be a liability or a charge against the general credit or taxing powers. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2006, there were three revenue bond issues outstanding, with an aggregate principal amount payable of $165,695,000.

Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2006, the County had no arbitrage liability.

NOTE 14 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County has five landfills and three transfer stations. State and federal laws and regulations require the County to place a final cover on four of its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although one landfill and the transfer stations are exempt from these regulations, the County is performing postclosure monitoring of the sites and has included these estimated costs in the liability.

Although closure and postclosure care costs will not be paid until near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfills are closed. These costs will be paid from the Solid Waste Management Fund.

The amount recognized each year is based on landfill capacity used at the end of each fiscal year. The landfill closure and postclosure care liability at June 30, 2006, includes the cumulative amount of $15,375,590 reported to date based on the use of 99.9 percent of the estimated capacity of the landfills. The County will recognize the remaining estimated cost of the closure and postclosure care of $177,207 as the remaining estimated capacity is filled. Additionally, in August 1992, there was a Rule of Decision issued in Federal court governing suspected groundwater contamination at the Hassayampa Landfill and the County has been determined to be 28% responsible for the cost of remedial investigation and the feasibility study which is being conducted with regulatory oversight by the U.S. Environmental Protection Agency. Beginning in fiscal year 2004, the County included this cost as part of the landfill closure and postclosure care liability in the Solid Waste Management Fund. In fiscal year 2006, the liability for the cost of the remedial investigation and the feasibility study for the Hassayampa Landfill was $2,937,040. The total landfill closure and postclosure care liability of $18,312,630 is comprised of both the $15,375,590 for capacity of landfills used as of June 30, 2006, and the $2,937,040 remedial investigation costs for the Hassyampa Landfill. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2006; the actual costs may be higher due to inflation, changes in technology, and changes in regulations, or results of the investigational study. The County currently has only one landfill that is still accepting waste and expects to close this landfill in fiscal year 2007.

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

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

On July 1, 2001, the County entered into a $35,000,000 municipal revolving line of credit with an interest rate of 65% of the bank's prime rate and a maturity date of June 30, 2006. The municipal revolving line of credit was renewed to July 1, 2007 for $35,000,000. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2006, the County had not borrowed against the line of credit.

On July 1, 2005, the County entered into an $8,031,435 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. The irrevocable standby letter of credit matured on July 1, 2006. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2006, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to July 1, 2007, for $9,797,315.

On September 30, 2005, the County entered into a $7,000,000 irrevocable standby letter of credit issued to the Arizona Health Care Cost Containment System (AHCCCS) for the benefit of the Maricopa County Special Health Care District, a separate legal entity, to guarantee contractual obligations. The irrevocable standby letter of credit matured on June 30, 2006. During fiscal year 2006, the letter of credit had not been drawn upon. The letter of credit was not renewed by the County.

NOTE 16 – OPERATING LEASES

Operating Leases – The County's operating leases are for office equipment, land, and buildings. Rental expenses under the terms of these operating leases for governmental activities were $17,622,140 for the year ended June 30, 2006. These operating leases have remaining lease terms from one to seven 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, 2006, are as follows:

Year Ended June 30	Governmental Activities
2007	$ 12,562,346
2008	10,328,046
2009	8,380,725
2010	6,617,352
2011	4,126,692
2012	578,914
Total minimum payments required	$ 42,594,075

NOTE 17 – RISK MANAGEMENT

Self-Insurance

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

The County carries commercial insurance for general and automobile liability in excess of $5,000,000 per occurrence (limit $30 million), medical malpractice liability in excess of $5,000,000 per occurrence (limit $25 million), and workers' compensation benefits in excess of $1,000,000 per occurrence (limit $25 million). Settled claims have not exceeded this commercial coverage since the inception of these insurance policies.

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: reported loss development, paid loss development, Bornhuetter-Ferguson reported loss and paid loss, frequency times severity, expected loss, incremental paid workers' compensation, paid allocated loss adjustment expense to paid loss development – automobile liablity, and tail liability for medical malpractice. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 4.25 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2006, for each insurable area follow:

General liability	$ 30,479,529
Automobile liability	799,735
Malpractice	14,153,666
Workers' compensation	9,701,819
Property reserve	555,953
Auto physical damage reserve	225,691
Total	$ 55,916,393

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

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Balance June 30
2003-04	$ 41,047,771	$ 8,992,628	$ (7,507,786)	$ 42,532,613
2004-05	42,532,613	15,923,337	(7,965,399)	50,490,551
2005-06	50,490,551	17,605,701	(12,179,859)	55,916,393

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

The liability for pharmacy, medical, dental, and short-term disability claims is based on fiscal year 2006 actuarial reports. The Consumer Choice Plan portion of the liability for pharmacy is based on the unused portion of the members' pharmacy accounts administered by Walgreens Health Initiatives. The liability for medical incentives is based on the contract with CIGNA Healthcare (CIGNA). Accrued actuarial liabilities at June 30, 2006, for each insurable area follow:

Pharmacy	$ 1,682,985
Medical	595,000
Dental	267,000
Short-term disability	227,000
Medical incentives	600,000
Total	$ 3,371,985

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
2003-04	$ 2,446,904	$ 24,840,807	$ (22,148,561)	$ 5,139,150
2004-05	5,139,150	33,271,440	(34,329,655)	4,080,935
2005-06	4,080,935	26,446,873	(27,155,823)	3,371,985

Other Claims

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

Indigent Health Care Litigation - At June 30, 2006, there were 52,785 claims pending against the County representing full-billed charges of approximately $252 million for indigent health care. This amount is subject to a statutory discount that averages more than 50%. It is not practical to determine the anticipated outcome of the litigation and to estimate the potential losses due to the fact that the Court has not yet provided a ruling to clarify the current statutory provisions that would provide the parties with the ability to adjudicate the claims. In addition, less than ten percent of the claims have actually been reviewed for legitimacy due to the large number of claims filed and the refusal of the hospital plaintiffs to provide requested support for verification of submitted claims. To date, $64 million in claims with individual hospitals were settled for less than $3 million; however, the method of determining the settlement amount can vary between hospitals as each hospital has a different set of requirements for calculating and agreeing on a settlement. The Superior Court of Maricopa County has appointed a Special Master to facilitate the dispute process. In the opinion of outside legal counsel, no accrual for potential liability can be reasonably determined. A prior judgment of $1.1 million was awarded to hospital plaintiffs in November 2002. Prejudgment interest is not included, as the amount cannot be estimated at this time.

Environmental Liability - The County has estimated and reported an environmental liability of $11,095,180 in the government-wide financial statements for governmental activities (in claims and judgments payable). Management reports litigation, claims, and estimated remedial costs for asserted claims including environmental liabilities, discovered from the ongoing assessment of County land and facilities, which may include aquifer protection, storm water discharge, asbestos, lead paint, indoor air quality, monitoring of underground storage tanks, and the cleanup and monitoring of landfills. Current environmental liabilities pertain to the cleanup and monitoring of leaking underground storage tanks, asbestos, lead paint, and landfill costs not accounted for in the Solid Waste Management Fund. There is a potential incremental liability of $27,004,820, which is contingent upon the extent to which additional environmental contamination is found pertaining to asbestos, microbial abatement, and landfill costs. Additional liabilities pertaining to landfill cleanup are reported in the Solid Waste Management Fund as closure and postclosure costs.

Health Care Programs

The County operated three health care programs that are accounted for in the Maricopa Health Plan Fund, ALTCS Fund and the Non-AHCCCS Health Plans Fund to provide health care services to the programs' enrollees. On August 29, 2005, the Maricopa County Board of Supervisors approved the transfer and assignment of the Arizona Health Cost Containment System (AHCCCS) – Acute Health Care program, accounted for in the Maricopa Health Plan Fund, to the Maricopa County Special Health Care District, a separate legal entity, effective October 1, 2005. All liabilities prior to the transfer to the District will remain with Maricopa County. In addition, the County discontinued the AHCCCS– Arizona Long-Term Care System program, accounted for in the ALTCS Fund, effective September 30, 2005, and all associated liabilities will remain with Maricopa County. The liability for medical claims payable of $8,448,256 presented in the Statement of Net Assets for the Proprietary Funds represents the outstanding medical claims for health care services received by these two programs' enrollees. The incurred but not reported portion of this liability was actuarially calculated. The Senior Select program, which is accounted for in the Non-AHCCCS Health Plans Fund, was closed during fiscal year 2005 and there is no remaining claims liability associated with this program at June 30, 2006.

NOTE 18 – EMPLOYEE RETIREMENT PLANS

Plan Descriptions

The County contributes to the four retirement plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

The Arizona State Retirement System (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 2.

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

The Corrections Officer Retirement Plan (CORP) is an agent multiple-employer defined benefit pension plan that covers certain employees of the State of Arizona's Departments of Corrections and Juvenile Corrections, and county employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 6.

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

Financial Reports

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

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

Funding Policy

The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates.

Cost-Sharing Plans - For the year ended June 30, 2006, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 7.4 percent (6.9 percent retirement and 0.5 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2006, 2005, and 2004 were $32,073,962, $26,449,682, and $29,855,413, respectively, which were equal to the required contributions for the year.

In addition, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees plus additional contributions of 13 percent of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2006, 2005, and 2004 were $4,464,054.43, $3,386,006, and $3,269,129, respectively, which were equal to the required contributions for the year.

Agent Plans - For the year ended June 30, 2006, active PSPRS (Maricopa County Sheriff) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 14.11 percent. Active PSPRS (Maricopa County Attorney Investigators) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 15.04 percent. Active PSPRS (Maricopa County Park Rangers) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 30.35 percent. Active CORP members were required by statute to contribute 8.50 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 5.20 percent.

Annual Pension Cost - The County's pension cost for the two agent plans for the year ended June 30, 2006, and related information follows.

	PSPRS			CORP
Contribution rates:	(Sheriff)	(Investigators)	(Park Rangers)	
County	14.11%	15.04%	30.35%	5.20%
Plan members	7.65%	7.65%	7.65%	8.50%
Annual pension cost	$ 5,147,189	$ 105,581	$ 22,801	$ 3,823,853
Contributions made	$ 5,147,189	$ 105,581	$ 22,801	$ 3,823,853

The current-year annual required contributions for the PSPRS (Sheriff, Investigators, and Park Rangers) and CORP were determined as part of their June 30, 2004, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included (a) 8.75 percent investment rate of return and (b) projected salary increases ranging from 6.25 percent to 9.25 percent per year. Both (a) and (b) included an inflation component of 5.25 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 7-year period. The unfunded (excess) actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2004, was 20 years.

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

	Contributions Required and Contributions Made		
Plan	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
Year Ended June 30, 2006			
PSPRS (Sheriff)	$ 5,147,189	100.0%	$ 0
PSPRS (Investigators)	105,581	100.0%	0
PSPRS (Park Rangers)	22,801	100.0%	0
CORP	3,823,853	100.0%	0

	Contributions Required and Contributions Made		
Plan	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
Year Ended June 30, 2005			
PSPRS (Sheriff)	$ 3,523,430	100.0%	$ 0
PSPRS (Investigators)	70,444	100.0%	0
PSPRS (Park Rangers)	8,907	100.0%	0
CORP	1,700,476	100.0%	0

	Contributions Required and Contributions Made		
Plan	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
Year Ended June 30, 2004			
PSPRS (Sheriff)	$ 2,360,677	100.0%	$ 0
PSPRS (Investigators)	57,649	100.0%	0
PSPRS (Park Rangers)	27,507	100.0%	0
CORP	1,220,978	100.0%	0

NOTE 19 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2006, were as follows:

	Payable to		
Payable from	General Fund	Nonmajor Governmental Funds	Total Due To
ALTCS Fund	$ 1,428,750	$	$ 1,428,750
Maricopa Health Plan Fund	5,650,602		5,650,602
Nonmajor Governmental Funds	3,934,727	7,482,865	11,417,592
Internal Service Funds	1,626,754		1,626,754
Total Due From	$ 12,640,833	$ 7,482,865	$ 20,123,698

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, 2006.

Interfund transfers – interfund transfers for the year ended June 30, 2006, were as follows:

	Transfers In							
Transfers Out	General Fund	Detention Operations Fund	County Improvement Debt Fund	ALTCS Fund	Maricopa Health Plan Fund	Nonmajor Enterprise Fund	Nonmajor Governmental Funds	Total Transfers Out
General Fund	$	$ 145,724,861	$ 4,116,017	$ 4,808,761	$ 35,129,812	$ 3,496,967	$ 15,684,550	$ 208,960,968
Detention Operations Fund							14,977,841	14,977,841
Nonmajor Governmental Funds	211,615						133,289,715	133,501,330
Total Transfers In	$ 211,615	$ 145,724,861	$ 4,116,017	$ 4,808,761	$ 35,129,812	$ 3,496,967	$ 163,952,106	$ 357,440,139

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	$ 12,640,833	$	$ 211,615	$ 208,960,968
Special Revenue Fund				
Detention Operations			145,724,861	14,977,841
Debt Service Fund				
County Improvement Debt			4,116,017	
Enterprise Funds				
ALTCS		1,428,750	4,808,761	
Maricopa Health Plan		5,650,602	35,129,812	
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Grants		1,195,854		
Ballpark Operations	8,894	120,377		3,267,653
Cactus League Operations		794	1,217,725	
CDBG Housing Trust		254,875		
Clerk of the Court Grants		237,577		
Correctional Health Grants		7,118		
Events Center		132		
Flood Control	6,642,000			61,792,583
Human Services Grants		1,064,908		
Parks Donations				88,500
Parks Enhancement			69,169	187,284
Parks Souvenir				69,169

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
Public Defender Grants		15,916		
Public Health Fees			29,040	
Public Health		8,100	1,355,510	
Research and Reporting				150,975
School Grants		1,351		
Sheriff Grants		274,908		
Sheriff Jail Enhancement		721		
Sheriff RICO		13,195		
Transportation Grants		133,608		
Transportation Operations				66,727,441
Debt Service Fund				
Stadium District Debt Service				1,217,725
Capital Projects Funds				
Detention Capital Projects			14,977,841	
Flood Control Capital Projects		6,642,000	61,762,926	
General Fund County Improvements		615,610	14,300,000	
Intergovernmental Capital Projects		758,370	244,801	
Long Term Project Reserve	73,601		3,267,653	
Special Improvement District		72,178		
Transportation Capital Projects	758,370		66,727,441	
Enterprise Fund				
Non-AHCCCS Health Plans			3,496,967	
Internal Service Funds				
Equipment Services		1,105,212		
Sheriff Warehouse		521,542		
Total	$ 20,123,698	$ 20,123,698	$ 357,440,139	$ 357,440,139

NOTE 20 – DISPROPORTIONATE SHARE SETTLEMENT

Section 1923 of the Social Security Act establishes federal requirements designed to aid entities that provide medical services to a disproportionate share of medically indigent patients. These requirements were met for the fiscal year ended June 30, 2006, through disproportionate share settlements established by Laws 2005, First Regular Session, Chapter 286 and Laws 2006, Second Regular Session, Chapter 316. AHCCCS was directed to distribute such settlements based on various qualifying criteria and allocation processes. Laws 2005 and 2006 appropriated disproportionate share settlement amounts to be distributed to the hospitals for fiscal year ended June 30, 2006. Pursuant to ARS §§36-2903.01 and 48-5561.01, the Maricopa County Special Health Care District, a separate legal entity, received disproportionate share settlements from the County's sales tax distributions for indigent patient care. Further, pursuant to ARS §48-5561.01 the disproportionate share settlements deducted from the County's sales tax distributions were reimbursed to the County General Fund by the Maricopa County Special Health Care District. The total withheld from the County's sales tax distributions and subsequently reimbursed by the Maricopa County Special Health Care District was $79,529,500. The Maricopa County Special Health Care District's share of the settlement for the year ended June 30, 2006, totaled $83,731,800. However, Laws 2005 also mandated the reimbursement of $79,529,500 through the State Treasurer to the State General Fund.

NOTE 21 – SUBSEQUENT EVENTS

On May 8, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Bonds, Series 2007A, in the amount of $108,100,100 (par value) with an interest rate ranging from 3.5% to 5.0% and maturing on July 1, 2031. The net proceeds will be used for the acquisition, construction and equipment for the Southwest Justice Court Facility, Southeast Justice Court Facility, Durango Animal Care and Control Facility, One West Madison Justice Court Facility, San Tan Justice Court Facility, Central Court Building Renovation, and related projects. These bonds were issued at a premium of $622,246. Bond proceeds, including the premium, were used to pay the cost of issuance expense of $1,222,246.

On May 8, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Refunding Bonds, Series 2007B, in the amount of $32,840,000 (par value) with an interest rate ranging from 4.0% to 5.0%, maturing on July 1, 2015, and issued at a premium of $973,842. The net proceeds, along with $860,000 of additional County funds, were used to advance refund certain portions of Lease Revenue Bonds, Series 2001, which mature on July 1, 2012 through July 1, 2015; those bonds maturing on or after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest. The total principal refunded was $32,215,000.

MARICOPA
1871
ARIZONA
COUNTY

Required Supplementary Information

MARICOPA
1871
ARIZONA
COUNTY

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 383,058,771	$ 383,058,771	$ 378,705,924	$ (4,352,847)
Licenses and permits	1,854,000	1,854,000	2,349,225	495,225
Intergovernmental	614,341,666	632,505,224	694,985,737	62,480,513
Charges for services	28,009,400	28,074,254	33,156,417	5,082,163
Fines and forfeits	12,457,158	12,456,658	15,646,209	3,189,551
Miscellaneous	6,839,820	6,884,380	22,714,172	15,829,792
Total revenues	1,046,560,815	1,064,833,287	1,147,557,684	82,724,397
EXPENDITURES				
Current:				
General government	300,940,927	267,244,143	132,714,920	134,529,223
Public safety	338,233,463	369,914,049	363,057,473	6,856,576
Health, welfare and sanitation	314,116,750	331,646,498	303,832,165	27,814,333
Culture and recreation	1,499,798	1,605,419	1,466,743	138,676
Education	2,151,567	2,210,611	1,981,911	228,700
Capital outlay	39,055,334	22,477,689	12,595,232	9,882,457
Total expenditures	995,997,839	995,098,409	815,648,444	179,449,965
Excess of revenues over expenditures	50,562,976	69,734,878	331,909,240	262,174,362
OTHER FINANCING SOURCES (USES)				
Transfers in	9,541,283	9,541,283	9,343,324	(197,959)
Transfers out	(162,437,732)	(205,592,978)	(208,960,968)	(3,367,990)
Total other financing uses	(152,896,449)	(196,051,695)	(199,617,644)	(3,565,949)
Net change in fund balances	(102,333,473)	(126,316,817)	132,291,596	258,608,413
Fund balance – beginning of period	102,333,473	126,533,473	431,277,454	304,743,981
Increase in reserve for inventory of supplies			1,610,074	1,610,074
Fund balance – ending of period	$	$ 216,656	$ 565,179,124	$ 564,962,468

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

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule by Department
General Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
GENERAL GOVERNMENT	Original	Final		
County Assessor	$ 18,118,945	$ 20,249,744	$ 19,715,014	$ 534,730
Board Of Supervisors	2,069,468	2,188,206	1,998,208	189,998
Chief Information Officer	5,623,616	5,823,525	5,730,273	93,252
County Call Center	1,555,385	1,611,454	1,471,926	139,528
County Managers Office	1,996,561	2,079,770	2,053,473	26,297
Elections	7,255,771	7,815,367	7,815,367	0
Employee Health Initiatives	2,326,033	2,368,871	2,030,467	338,404
Facilities Management	11,660,411	12,162,305	11,268,000	894,305
Finance	3,086,638	3,697,664	3,349,834	347,830
Human Resources	3,150,296	3,233,949	3,180,689	53,260
Internal Audit	1,109,254	1,173,227	1,122,595	50,632
Management & Budget	2,777,491	3,061,734	2,832,036	229,698
Materials Management	1,489,584	1,695,203	1,672,128	23,075
Recorder	2,114,696	2,169,770	2,169,770	0
Treasurer	4,147,293	4,425,400	4,276,789	148,611
General Government	267,957,840	215,349,406	73,607,874	141,741,532
Total General Government	$ 336,439,282	$ 289,105,595	$ 144,294,443	$ 144,811,152
PUBLIC SAFETY				
Adult Probation	$ 50,303,044	$ 50,990,463	$ 50,180,542	$ 809,921
Clerk Of Superior Court	26,383,155	29,120,364	29,118,745	1,619
Constables	1,908,645	1,973,615	1,973,695	(80)
Correctional Health	3,580,435	3,625,413	2,348,102	1,277,311
County Attorney	57,520,494	61,753,550	60,026,890	1,726,660
Emergency Management	233,760	236,087	234,377	1,710
Juvenile Probation	11,680,865	12,834,098	12,088,458	745,640
Legal Defender	7,431,420	7,616,749	7,592,703	24,046
Medical Examiner	4,923,739	5,931,948	5,739,889	192,059
Office Contract Counsel	14,162,317	17,280,266	17,246,008	34,258
Office Of Legal Advocate	6,794,249	7,296,995	7,281,896	15,099
Public Defender	32,831,396	35,779,980	35,703,765	76,215
Public fiduciary 340	2,186,245	2,275,920	2,257,653	18,267
Sheriff general fund 500	54,588,802	60,924,154	59,269,113	1,655,041
Trial courts 800	67,135,563	72,665,435	72,664,411	1,024
Total Public Safety	$ 341,664,129	$ 370,305,037	$ 363,726,247	$ 6,578,790
HEALTH, WELFARE AND SANITATION				
Air Quality	$	$ 544,023	$ 411,692	$ 132,331
Animal Control Services	375,193	379,891	370,128	9,763
Environmental Services	1,738,045	1,804,486	1,541,847	262,639
Health Care Mandates	301,233,694	317,408,583	290,773,619	26,634,964
Human Services	2,067,234	2,645,578	2,645,578	
Public Health	8,788,496	9,075,286	8,427,430	647,856
Total Health, Welfare and Sanitation	314,202,662	331,857,847	304,170,294	27,687,553
CULTURE AND RECREATION				
Parks and Recreation	1,526,694	1,619,319	1,475,549	143,770
EDUCATION				
Superintendent of Schools	2,165,072	2,210,611	1,981,911	228,700
Total General Fund Expenditures	$ 995,997,839	$ 995,098,409	$ 815,648,444	$ 179,449,965

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

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Detention Operations Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 121,632,044	$ 121,632,044	$ 137,876,660	$ 16,244,616
Intergovernmental	26,262,947	26,262,947	25,751,229	(511,718)
Charges for services	8,900	8,900	6,544	(2,356)
Miscellaneous	110,000	110,000	2,654,061	2,544,061
Total revenues	148,013,891	148,013,891	166,288,494	18,274,603
EXPENDITURES				
Current:				
Public safety	317,093,942	315,471,251	241,641,260	73,829,991
Capital outlay	10,499,617	12,013,994	8,401,759	3,612,235
Total expenditures	327,593,559	327,485,245	250,043,019	77,442,226
Deficiency of revenues under expenditures	(179,579,668)	(179,471,354)	(83,754,525)	95,716,829
OTHER FINANCING SOURCES (USES)				
Transfers in	145,724,861	145,724,861	145,724,861	
Transfers out	(14,977,841)	(14,977,841)	(14,977,841)	
Total other financing sources	130,747,020	130,747,020	130,747,020	
Net change in fund balances	(48,832,648)	(48,724,334)	46,992,495	95,716,829
Fund balance – beginning	67,177,774	67,177,774	76,746,745	9,568,971
Increase in reserve for inventory of supplies			83,166	83,166
Fund balance– ending	$ 18,345,126	$ 18,453,440	$ 123,822,406	$ 105,368,966

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

Maricopa County
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2006

Note 1 Budgetary Basis of Accounting

Budgeting and Budgetary Control

Arizona Revised Statutes (A.R.S.) requires the County to prepare and adopt a balanced budget annually for each governmental fund. The Board of Supervisors must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibit expenditures or liabilities in excess of the amounts budgeted.

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

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, except for certain Special Revenue, Debt Service, and Capital Projects Funds. In accordance with GASB Statement No. 34, budgetary comparison schedules should be presented in the required supplementary information for only the General Fund and for each major Special Revenue Fund. Formal budget integration is not employed for the Proprietary Funds because effective budgetary control is alternatively achieved through capability of cost recovery. Budgeted amounts are reported as originally adopted and as amended by authorization from the Board of Supervisors. All budget adjustments with the exception of the Judicial Branch, which includes Adult Probation, Justice Courts, Juvenile Probation and Superior Court, require authorization from the Board of Supervisors. The Judicial Branch appropriations can be moved between the Judicial Branch departments by fund, as requested and approved by the Presiding Judge, without further Board approval. Budgeted appropriations include expenditures and transfers out. Expenditures and transfers out may not legally exceed appropriations at the department level. With the exception of the General Fund, each fund includes only one department.

The County budget is prepared on a basis consistent with generally accepted accounting principles, except expenditures from capital lease proceeds and capital outlay expenditures resulting from capital lease agreements were not budgeted in the General Fund. In addition, General Fund indirect costs recovery was a budgeted activity, but this activity was eliminated on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

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

	General Fund
Excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances	$ 331,645,260
Indirect cost adjustment – expenditures	(9,131,709)
Capital lease expenditures	9,395,689
Excess of revenues over expenditures from the budgetary comparison schedules	$ 331,909,240

Note 2 Expenditure in Excess of Appropriations

For the year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

Fund/Department	Excess
General Fund:	
Constables	$ 80
Expenditures in excess of appropriations	$ 80

In the future years, the County will closely monitor department spending, especially at year-end, to ensure that expenditures do not exceed the final approved budget.

Maricopa County
Required Supplementary Information
Schedule of Agent Retirement Plans' Funding Progress
For the Fiscal Year Ended June 30, 2006

Public Safety Personnel Retirement System

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Sheriff						
6/30/2006	$ 176,574,022	$ 234,335,788	$ (57,761,766)	75.4%	$ 36,482,164	(158.3%)
6/30/2005	173,792,874	212,059,264	(38,266,390)	82.0%	33,044,707	(115.8%)
6/30/2004	172,413,414	188,073,440	(15,660,026)	91.7%	30,216,539	(51.8%)

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Investigators						
6/30/2006	$ 4,712,273	$ 6,686,500	$ (1,974,227)	70.5%	$ 735,348	(268.5%)
6/30/2005	4,797,091	6,335,283	(1,538,192)	75.7%	568,063	(270.8%)
6/30/2004	4,966,109	5,433,252	(467,143)	91.4%	851,891	(54.8%)

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Park Rangers						
6/30/2006	$ 1,139,171	$ 1,785,784	$ (646,613)	63.8%	$ 58,609	(1,103.3%)
6/30/2005	1,179,036	1,650,395	(471,359)	71.4%	109,426	(430.8%)
6/30/2004	1,188,032	1,523,115	(335,083)	78.0%	106,162	(315.6%)

Corrections Officer Retirement Plan

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
6/30/2006	$ 126,514,529	$ 143,415,991	$(16,901,462)	88.2%	$ 76,431,091	(22.1%)
6/30/2005	115,904,413	118,153,647	(2,249,234)	98.1%	64,454,423	(3.5%)
6/30/2004	109,740,199	103,874,650	5,865,549	105.6%	45,405,179	N/A

Maricopa County
Required Supplementary Information
Modified Approach for Infrastructure Assets
For the Fiscal Year Ended June 30, 2006

Condition Rating of Maricopa County
Roadway System

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

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002
Roadway System	83%	85%	90%	95%	95%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002
Roadway System	3%	3%	3%	1%	2%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002
Estimated	$ 7,503,436	$ 6,810,821	$ 6,257,799	$ 5,291,592	$ 7,830,421
Actual	$ 7,562,303	$ 5,026,451	$ 4,082,026	$ 8,001,001	$ 8,325,362

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. In fiscal year 2004, the County acquired a new road pavement-measuring device used to determine the pavement condition rating. As more roads are measured with this device, the County must re-assess the condition rating policies to a reasonable level. As a result, the County's policy of maintaining a certain percentage of lane miles in very good or excellent condition decreased from 85% in fiscal year 2005 to 75% in fiscal year 2006. The change in the pavement condition rating to preserve eligible infrastructure assets did not change the estimated annual amount to maintain and preserve those assets.

Condition Rating of Maricopa County
Bridge System

Percentage of Bridges with a Sufficiency Rating >= 70

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002
Bridge System	98%	99%	99%	99%	97%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002
Bridge System	0%	0%	0%	0%	1%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002
Estimated	$ 241,724	$ 251,571	$ 230,000	$ 216,000	$ 200,000
Actual	$ 86,822	$ 999,505	$ 21,076	$ 380,813	$ 610,381

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

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MARICOPA
1871
ARIZONA
COUNTY

Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

MARICOPA
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COUNTY

Maricopa County
Listing of Nonmajor Governmental Funds

Special Revenue Funds

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

Adult Probation Fees — (Fund 201) Collects the fees assessed to persons placed on probation in the Superior Court per A.R.S. §13-901. Monies collected are used to supplement County General Fund appropriations for the compensation costs of probation officers who provide pre-sentence investigations (A.R.S. §12-267).

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

Air Quality Fees — (Fund 504) Air Quality works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Permit revenue 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. section § 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 IV-D program.

Children's Issues Education — (Fund 281) Accounts for the funds that are utilized for educational programs regarding the impact that divorce, the restructuring of families and judicial involvement have on children pursuant to A.R.S. §25-354. Revenues that are received from the Clerk's educational program fees supplement any state or county appropriations.

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

Clerk of the Court EDMS — (Fund 274) The Clerk of Court EDMS Fund was established to account for Electronic Document Management System (EDMS) Fees, which are collected as authorized by Board Agenda C16020028, ADM1005 and State Attorney General's Opinion 195-18 (R94-63).

Clerk of the Court Grants — (Fund 216) Accounts for the grant funds that are utilized for the improvement of court automation systems, child support enforcement and the processing of criminal history dispositions.

Conciliation Court Fees — (Fund 257) Accounts for monies collected under A.R.S. §25-311 related to the dissolution of marriages. The funds collected are used by the Domestic Violence Shelter fund and the Child Abuse Prevention and Treatment fund.

Correctional Health Grants — (Fund 292) The Arizona Department of Health Services was awarded a grant by the Department for Health and Human Services, Centers for Disease Control and Prevention, to generate surveillance data for the Center for Disease Control and supplement the syphilis screening activities at the Madison Street Jail.

County Attorney Fill the Gap — (Fund 221) County Attorney Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases by county attorneys.

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

County Attorney RICO — (Fund 213) Accounts for the funds provided by the sale of confiscated properly. 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 five dollars, to be used to defray the cost of converting the Clerk of Superior Court's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §12-284.03.

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

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

Diversion — (Fund 220) Pursuant to A.R.S. §13-811, funds are utilized for the investigation, prosecution and deferred prosecution of bad check cases.

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.

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

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.

Events Center — (Fund 375) Accounts for Maricopa County Events Center revenues and expenditures associated with staging entertainment events.

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

Flood Control — (Fund 991) Provides flood control facilities and regulates floodplains and drainage to prevent flooding of property and endangering the lives of people in Maricopa County. Operations are funded by a secondary tax levy.

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

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

Inmate Health Services — (Fund 254) Accounts for the co-payments received from inmates for self initiated health service pursuant to A.R.S. §30-161 and A.R.S. §31-162.

Inmate Services — (Fund 252) Accounts for the funds that are held in trust for the benefit and welfare of the inmates, established under A.R.S. §31-121. The majority of revenues are derived from sales of food and sundries to inmates.

Judicial Enhancement — (Fund 208) Revenues consist of fees and surcharges collected under authority of A.R.S. §12-284.03 and time payment fees collected under authority of A.R.S. §12-116. In addition, revenues are received from the State Judicial Enhancement Fund established by A.R.S. §12-113. Expenditures are used to improve, maintain and enhance the collection and management of funds and court automation projects.

Justice Court Judicial Enhancement — (Fund 204) Revenues consist of fees and surcharges collected under the authority of A.R.S. §22-281; and time payment fees collected under authority of A.R.S. §12-116; and on-line access subscription fees collected under authority of A.R.S. §22-284. Expenditures are used to improve, maintain and enhance the ability to collect and manage monies assessed or received by the courts and to improve court automation projects.

Justice Court Special Revenue — (Fund 245) Established for the purpose of defraying expenses of justice court services by providing improvements in court technology, operations and facilities to enable the courts to respond quickly to changing statutory and case processing needs. Operations are funded by an $18 user's charge to be added to the Defensive Driving School Diversion Fee as of March 1, 1998.

Juvenile Probation Diversion — (Fund 275) The Juvenile Probation Diversion fund was established by A.R.S. §11-537 and consists of diversion fees that are collected pursuant to section 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 section 8-321.

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

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

Juvenile Restitution — (Fund 229) Pursuant to A.R.S. §8-346, the fund was established for the payment of restitution in juvenile delinquency proceedings. This fund consists of state and local appropriations, gifts, devices and donations from any public or private source.

Lake Pleasant Recreation Services — (Fund 240) Provides the public with positive leisure opportunities in a safe, accessible and efficient manner through quality development and programming while conserving and protecting unique and environmentally sensitive areas.

Law Library Fees — (Fund 261) Established by A.R.S. §12-305 to account for a portion of the fees collected by the Clerk of Superior Court to be used for the purchase of books for the county law library.

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

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

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

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

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

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

Parks Donations — (Fund 243) Accounts for donations and contributions activities provided for by citizens or groups.

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

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

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

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

Probate Fees — (Fund 256) Administers the monies received by the Clerk of the Superior Court pursuant to A.R.S. §14-5314 and A.R.S. §14-5414 to preserve, audit, and safeguard the estates and wards for whom the court has a fiduciary responsibility.

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

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

Public Defender Training — (Fund 209) Established by A.R.S. §12-117 to account for fees that are paid on a time payment basis as established by A.R.S. §12-116. Expenditures are utilized for Public Defender Training.

Public Health — (Fund 532) Protects, improves and preserves the physical, mental and social well being and the environment of the entire population of Maricopa County with a special responsibility to serve those most vulnerable. Federal and State grants fund operations.

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

Recorder's Surcharge — (Fund 236) Accounts for the collection of a special recording surcharge, not to exceed four dollars, to be used to defray the cost of converting the County Recorder's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §11-475.01.

Research and Reporting — (Fund 260) Accounts for the activity of governmental research projects that are billed back to the municipalities contracting for these services on a cost reimbursement basis.

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

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

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 funds that are utilized for patrolling lakes, improving the fingerprinting system, and enhancing DUI and overall traffic enforcement capabilities.

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

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

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

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

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

Taxpayer Information — (Fund 741) This fund was established by A.R.S. §11-495 to collect public records copying surcharge. The funds are to be spent to upgrade an automated taxpayer information system.

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

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

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

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

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

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

Victim Location — (Fund 273) Revenues are derived from interest earned on restitution monies received in trust and are to be distributed to the County Attorney and Clerk of the Superior Court on a pro rata basis (County Attorney – 75% and Superior Court – 25%). Fund was established by A.R.S. §12-287.

Waste Management — (Fund 210) Established by the Board of Supervisors to segregate this activity from the General Fund. This fund accounts for a fixed $65,000 fee from Waste Management Corporation plus a percentage based on the tonnages of refuse dumped. Expenditures are used for economic development in Mobile and other unincorporated areas of the County.

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

Debt Service Funds

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

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

Capital Projects Funds

County Improvement — (Fund 435) Accounts for capital projects funded through the issuance of the Lease Revenue Bonds, Series 2001.

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

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

General Fund County Improvements — (Fund 445) Accounts for capital projects funded by transfers from the General Fund.

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

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

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

Transportation Capital Projects — (Fund 234) Set up 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
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ARIZONA
COUNTY

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2006

	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	$	$	$	$ 700	$	$
Cash and investments held by County Treasurer		6,508,305	196,626	8,356,307		942,905
Receivables		34,366		40,706		5,472
Due from other funds						
Due from other governmental units			248,183		1,735,197	
Inventories	33,410					
Miscellaneous	1,662,565					
Cash and investments held by trustee restricted						
Total assets	$ 1,695,975	$ 6,542,671	$ 444,809	$ 8,397,713	$ 1,735,197	$ 948,377
LIABILITIES AND FUND BALANCES						
Liabilities:						
Vouchers payable	$ 575,865	$ 157,019	$ 114,664	$ 97,164	$ 97,156	$ 5,240
Employee compensation	231,731	294,391	122,883	209,421	46,821	68,624
Accrued liabilities	671,321				110	
Due to other funds					1,195,854	
Due to other governmental units	139,252					
Interest payable						
Special assessment debt with governmental commitment						
Deferred revenue	333,460		371,178		1,009,935	
Deposits held for other parties						
Total liabilities	1,951,629	451,410	608,725	306,585	2,349,876	73,864
Fund balances:						
Reserved for inventories	33,410					
Reserved for debt service						
Unreserved	(289,064)	6,091,261	(163,916)	8,091,128	(614,679)	874,513
Total fund balances	(255,654)	6,091,261	(163,916)	8,091,128	(614,679)	874,513
Total liabilities and fund balances	$ 1,695,975	$ 6,542,671	$ 444,809	$ 8,397,713	$ 1,735,197	$ 948,377

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$ 2,720	$	$	$ 100	$ 450	$
535,507	1,727,993	2,814,734	2,679,663		303,215	259,910
2,942	10,095	15,916	15,013			
		8,894				
				284,440		
	29,416					
		123,182				
$ 538,449	$ 1,770,224	$ 2,962,726	$ 2,694,676	$ 284,540	$ 303,665	$ 259,910
$ 5,686	$ 170,192	$ 36,726	$	$ 204,691	$ 995	$ 17,708
2,357	121,542	11,413		14,253	14,144	
	119	7,024				
		120,377	794	254,875		
8,043	291,853	175,540	794	473,819	15,139	17,708
	29,416					
530,406	1,448,955	2,787,186	2,693,882	(189,279)	288,526	242,202
530,406	1,478,371	2,787,186	2,693,882	(189,279)	288,526	242,202
$ 538,449	$ 1,770,224	$ 2,962,726	$ 2,694,676	$ 284,540	$ 303,665	$ 259,910

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	220,102	444,212	1,025,094		653,599
Receivables			4,360		
Due from other funds					
Due from other governmental units				291,714	
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 220,102	$ 444,212	$ 1,029,454	$ 291,714	$ 653,599
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$	$	$ 6,000	$ 86	$
Employee compensation	3,395	44,102	60,987	8,106	61,946
Accrued liabilities					
Due to other funds				237,577	
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue				139,032	
Deposits held for other parties					
Total liabilities	3,395	44,102	66,987	384,801	61,946
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	216,707	400,110	962,467	(93,087)	591,653
Total fund balances	216,707	400,110	962,467	(93,087)	591,653
Total liabilities and fund balances	$ 220,102	$ 444,212	$ 1,029,454	$ 291,714	$ 653,599

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue
$	$	$	$	$	$	$
	897,390	901,033	2,076,428	206,017	1,255,517	663,014
	5,006	2,887	96,507		7,034	3,486
118,502		204,313				
		92,210				
$ 118,502	$ 902,396	$ 1,200,443	$ 2,172,935	$ 206,017	$ 1,262,551	$ 666,500
$ 111,001	$	$ 4,590	$	$	$	$
	43,363	166,661		34,358	41,564	6,384
7,118						
516		1,220,876				
			629,981			
118,635	43,363	1,392,127	629,981	34,358	41,564	6,384
(133)	859,033	(191,684)	1,542,954	171,659	1,220,987	660,116
(133)	859,033	(191,684)	1,542,954	171,659	1,220,987	660,116
$ 118,502	$ 902,396	$ 1,200,443	$ 2,172,935	$ 206,017	$ 1,262,551	$ 666,500

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	SPECIAL REVENUE FUNDS				
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emergency Management	Environmental Services Environmental Health
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	933,476	208,575	68,229	70,775	4,532,328
Receivables	5,273				25,638
Due from other funds					
Due from other governmental units				287,841	
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 938,749	$ 208,575	$ 68,229	$ 358,616	$ 4,557,966
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$ 55,467	$	$	$ 46,574	$ 318,043
Employee compensation	4,339	5,921		21,569	362,171
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue				429,900	
Deposits held for other parties					
Total liabilities	59,806	5,921		498,043	680,214
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	878,943	202,654	68,229	(139,427)	3,877,752
Total fund balances	878,943	202,654	68,229	(139,427)	3,877,752
Total liabilities and fund balances	$ 938,749	$ 208,575	$ 68,229	$ 358,616	$ 4,557,966

SPECIAL REVENUE FUNDS

Environmental Services Grants	Events Center	Expedited Child Support	Flood Control	General Governmental Grants	Human Services Grants	Inmate Health Services
$	$	$	$ 50	$	$ 5,352	$
8,157		338,629	866,346	378,168		326,085
			1,981,261			
			6,642,000			
			7,931,445		6,425,750	
			247,086			
						11,971
			1,613			
$ 8,157	$	$ 338,629	$ 17,669,801	$ 378,168	$ 6,431,102	$ 338,056
$	$	$	$ 5,108,293	$	$ 1,400,696	$
		12,886	415,303		483,962	
			29,685			
	132				1,064,908	
			1,295,977		8,253,549	
	132	12,886	6,849,258		11,203,115	
			247,086			
8,157	(132)	325,743	10,573,457	378,168	(4,772,013)	338,056
8,157	(132)	325,743	10,820,543	378,168	(4,772,013)	338,056
$ 8,157	$	$ 338,629	$ 17,669,801	$ 378,168	$ 6,431,102	$ 338,056

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	SPECIAL REVENUE FUNDS				
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Court Special Revenue	Juvenile Probation Diversion
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by					
County Treasurer	18,177,101	1,757,716	2,326,470	3,785,163	655,691
Receivables	102,405	9,980	12,949	19,846	3,466
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous	612,564				
Cash and investments held by					
trustee restricted					
Total assets	$ 18,892,070	$ 1,767,696	$ 2,339,419	$ 3,805,009	$ 659,157
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$ 688,232	$ 108,282	$ 7,799	$ 12,025	$ 70
Employee compensation	54,364	31,153	12,450	44,411	7,722
Accrued liabilities	414				
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with					
governmental commitment					
Deferred revenue					
Deposits held for other parties					
Total liabilities	743,010	139,435	20,249	56,436	7,792
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	18,149,060	1,628,261	2,319,170	3,748,573	651,365
Total fund balances	18,149,060	1,628,261	2,319,170	3,748,573	651,365
Total liabilities and fund balances	$ 18,892,070	$ 1,767,696	$ 2,339,419	$ 3,805,009	$ 659,157

	SPECIAL REVENUE FUNDS						
	Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District
	$	$	$	$ 280	$	$	$ 4,515
	2,094,448	1,000,096	84,356	2,150,221	564,213	14,087	9,198,884
	11,804	5,196		12,175			556,207
	588,003						
	$ 2,694,255	$ 1,005,292	$ 84,356	$ 2,162,676	$ 564,213	$ 14,087	$ 9,759,606
	$ 89,053	$ 518	$ 3,494	$ 56,317	$ 78,086	$	$ 1,070,893
	397,573	19,724		20,298		1,993	284,855
				699			
	2,700,267						440,975
	3,186,893	20,242	3,494	77,314	78,086	1,993	1,796,723
	(492,638)	985,050	80,862	2,085,362	486,127	12,094	7,962,883
	(492,638)	$ 985,050	80,862	2,085,362	486,127	12,094	7,962,883
	$ 2,694,255	$ 1,005,292	$ 84,356	$ 2,162,676	$ 564,213	$ 14,087	$ 9,759,606

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	SPECIAL REVENUE FUNDS				
	Library District Grants	Palo Verde	Parks and Recreation Grants	Parks Donations	Parks Enhancement
ASSETS					
Cash in bank and on hand	$	$	$	$	$ 200
Cash and investments held by County Treasurer	62,956	240,302	19,523	1,412,873	2,572,247
Receivables				7,521	14,039
Due from other funds					
Due from other governmental units	1,962		120,801		
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 64,918	$ 240,302	$ 140,324	$ 1,420,394	$ 2,586,486
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$	$ 321	$ 102,871	$ 6,001	$ 22,219
Employee compensation		5,687			79,176
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue	64,918		119,976		
Deposits held for other parties					
Total liabilities	64,918	6,008	222,847	6,001	101,395
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved		234,294	(82,523)	1,414,393	2,485,091
Total fund balances		234,294	(82,523)	1,414,393	2,485,091
Total liabilities and fund balances	$ 64,918	$ 240,302	$ 140,324	$ 1,420,394	$ 2,586,486

SPECIAL REVENUE FUNDS

Parks Souvenir	Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants	Public Defender Training
$	$ 80	$ 400	$	$	$	$
25,385	426,473	19,529,369	263,456	496,459		18,935
		111,623				
$ 25,385	$ 426,553	$ 19,641,392	$ 263,456	$ 496,459	$	$ 18,935
$ 462	$ 1,206	$ 922,675	$	$ 26,799	$	$ 7,886
	3,606	357,628	8,304	36,583	9,526	4,309
		4,046				
					15,916	
		972,945				
462	4,812	2,257,294	8,304	63,382	25,442	12,195
24,923	421,741	17,384,098	255,152	433,077	(25,442)	6,740
24,923	421,741	17,384,098	255,152	433,077	(25,442)	6,740
$ 25,385	$ 426,553	$ 19,641,392	$ 263,456	$ 496,459	$	$ 18,935

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	SPECIAL REVENUE FUNDS				
	Public Health	Public Health Fees	Recorder's Surcharge	Research and Reporting	School Communication Expense
ASSETS					
Cash in bank and on hand	$ 1,500	$ 1,700	$	$	$
Cash and investments held by County Treasurer	1,391,910	2,587,691	11,466,118	12,053	6,956
Receivables	15,637	8,216	61,594		
Due from other funds					
Due from other governmental units	4,898,181				
Inventories	1,572,512	36,513			
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 7,879,740	$ 2,634,120	$ 11,527,712	$ 12,053	$ 6,956
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$ 946,552	$ 135,662	$ 179,785	$ 1,427	$ 1,446
Employee compensation	479,747	65,056	88,834	10,626	
Accrued liabilities	4,490				
Due to other funds	8,100				
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue	7,938,911				
Deposits held for other parties					
Total liabilities	9,377,800	200,718	268,619	12,053	1,446
Fund balances:					
Reserved for inventories	1,572,512	36,513			
Reserved for debt service					
Unreserved	(3,070,572)	2,396,889	11,259,093		5,510
Total fund balances	(1,498,060)	2,433,402	11,259,093		5,510
Total liabilities and fund balances	$ 7,879,740	$ 2,634,120	$ 11,527,712	$ 12,053	$ 6,956

SPECIAL REVENUE FUNDS

School Grants	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Spousal Maintenance Enforcement Enhancement	Street Lighting District
$ 200	$	$	$ 608,311	$	$	$
	39,898				89,075	2,536,480
		642,569				
$ 200	$ 39,898	$ 642,569	$ 608,311	$	$ 89,075	$ 2,536,480
$ 151,485	$ 280	$ 184,247	$ 6,175	$ 21,235	$	$ 318,997
42,852		33,897			1,232	
		2,124				
1,351		274,908	721	13,195		
		299,913				
195,688	280	795,089	6,896	34,430	1,232	318,997
(195,488)	39,618	(152,520)	601,415	(34,430)	87,843	2,217,483
(195,488)	39,618	(152,520)	601,415	(34,430)	87,843	2,217,483
$ 200	$ 39,898	$ 642,569	$ 608,311	$	$ 89,075	$ 2,536,480

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	SPECIAL REVENUE FUNDS				
	Superior Court Fill the Gap	Taxpayer Information	Transportation Grants	Transportation Operations	Trial Court Grants
ASSETS					
Cash in bank and on hand	$	$	$	$ 550	$
Cash and investments held by County Treasurer	356,449	350,097		4,278,936	57,285
Receivables				199,422	
Due from other funds					
Due from other governmental units			451,496	18,910,527	57,767
Inventories				1,091,267	
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 356,449	$ 350,097	$ 451,496	$ 24,480,702	$ 115,052
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$ 749	$	$ 102,629	$ 6,082,679	$ 36,024
Employee compensation	60,689		3,244	961,444	45,788
Accrued liabilities				5,001,509	
Due to other funds			133,608		
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue			663,512		33,240
Deposits held for other parties				68,201	
Total liabilities	61,438		902,993	12,113,833	115,052
Fund balances:					
Reserved for inventories				1,091,267	
Reserved for debt service					
Unreserved	295,011	350,097	(451,497)	11,275,602	
Total fund balances	295,011	350,097	(451,497)	12,366,869	
Total liabilities and fund balances	$ 356,449	$ 350,097	$ 451,496	$ 24,480,702	$ 115,052

SPECIAL REVENUE FUNDS						
Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$ 627,108
2,988,705	511,049	424,145	73,219	534,101	7,140,299	142,119,229
12,991	2,844				40,170	3,464,047
						6,650,894
						43,198,691
						3,010,204
						2,502,492
						1,613
$ 3,001,696	$ 513,893	$ 424,145	$ 73,219	$ 534,101	$ 7,180,469	$ 201,574,278
$ 77,641	$	$	$	$ 66,798	$ 328,165	$ 20,381,041
141,646					5,234	6,234,248
8,081						5,729,622
						3,329,434
31,000						170,252
						26,289,080
						698,182
258,368				66,798	333,399	62,831,859
						3,010,204
2,743,328	513,893	424,145	73,219	467,303	6,847,070	135,732,215
2,743,328	513,893	424,145	73,219	467,303	6,847,070	138,742,419
$ 3,001,696	$ 513,893	$ 424,145	$ 73,219	$ 534,101	$ 7,180,469	$ 201,574,278

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2006

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	County Improvement	Detention Capital Projects
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by					
County Treasurer	170,573	1,926	172,499	4,322,826	22,609,238
Receivables	144,233	108,289	252,522	30,545	
Due from other funds					
Due from other governmental units		1,039,344	1,039,344		
Inventories					
Miscellaneous					
Cash and investments held by					
trustee restricted		9,547,991	9,547,991	337,502	
Total assets	$ 314,806	$ 10,697,550	$ 11,012,356	$ 4,690,873	$ 22,609,238
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	$	$	$	$ 2,095,751	$ 336,704
Employee compensation					
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable	6,040		6,040		
Special assessment debt with					
governmental commitment	7,960		7,960		
Deferred revenue	143,136		143,136		
Deposits held for other parties					
Total liabilities	157,136		157,136	2,095,751	336,704
Fund balances:					
Reserved for inventories					
Reserved for debt service	157,670	10,697,550	10,855,220		
Unreserved				2,595,122	22,272,534
Total fund balances	157,670	10,697,550	10,855,220	2,595,122	22,272,534
Total liabilities and fund balances	$ 314,806	$ 10,697,550	$ 11,012,356	$ 4,690,873	$ 22,609,238

CAPITAL PROJECTS FUNDS							
Flood Control Capital Projects	General Fund County Improvements	Inter-governmental Capital Projects	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$	$	$	$	$ 627,108
34,276,343	21,206,925	9,913,362	69,765	365,402	31,946,621	124,710,482	267,002,210
		55,537	79,354			165,436	3,882,005
			73,601		758,370	831,971	7,482,865
					5,231,148	5,231,148	49,469,183
							3,010,204
							2,502,492
			9,606,410			9,943,912	19,493,516
$ 34,276,343	$ 21,206,925	$ 9,968,899	$ 9,829,130	$ 365,402	$ 37,936,139	$ 140,882,949	$ 353,469,583
$ 8,263,122	$ 348,408	$ 77,536	$ 13,989	$	$ 5,240,887	$ 16,376,397	$ 36,757,438
77,404						77,404	6,311,652
				449		449	5,730,071
6,642,000	615,610	758,370		72,178		8,088,158	11,417,592
							170,252
							6,040
							7,960
							26,432,216
					554,738	554,738	1,252,920
14,982,526	964,018	835,906	13,989	72,627	5,795,625	25,097,146	88,086,141
							3,010,204
							10,855,220
19,293,817	20,242,907	9,132,993	9,815,141	292,775	32,140,514	115,785,803	251,518,018
19,293,817	20,242,907	9,132,993	9,815,141	292,775	32,140,514	115,785,803	265,383,442
$ 34,276,343	$ 21,206,925	$ 9,968,899	$ 9,829,130	$ 365,402	$ 37,936,139	$ 140,882,949	$ 353,469,583

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS					
	Accommodation Schools	Adult Probation Fees	Adult Probation Grants	Air Quality Fees	Air Quality Grants	Animal Control Field Operations
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits				8,488,143		13,235
Intergovernmental	13,428,160		4,858,290		3,968,338	3,004,842
Charges for services		10,087,940	133,470			
Fines and forfeits		655,920		1,709,788		6,106
Special assessment						
Miscellaneous	1,356,660	174,110	142,464	191,229	4,755	39,765
Total revenues	14,784,820	10,917,970	5,134,224	10,389,160	3,973,093	3,063,948
EXPENDITURES						
Current:						
General government						
Public safety		9,376,228	4,833,416			
Highways and streets						
Health, welfare and sanitation				7,264,634	3,268,218	2,528,953
Culture and recreation						
Education	13,452,405					
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay	166,046	379,585		488,380	98,004	143,789
Total expenditures	13,618,451	9,755,813	4,833,416	7,753,014	3,366,222	2,672,742
Excess (deficiency) of revenues over expenditures	1,166,369	1,162,157	300,808	2,636,146	606,871	391,206
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Proceeds from bond issuance						
Total other financing sources (uses)						
Net change in fund balances	1,166,369	1,162,157	300,808	2,636,146	606,871	391,206
Fund balances (deficit) at beginning of year, as restated	(1,415,960)	4,929,104	(464,724)	5,454,982	(1,221,550)	483,307
Increase (decrease) in reserve for Inventories	(6,063)					
Fund balances (deficit) at end of year	$ (255,654)	$ 6,091,261	$ (163,916)	$ 8,091,128	$ (614,679)	$ 874,513

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$	$	$	$	$	$
344	4,140,491					
	66,143			14,744,150		
1,781	1,680,212					68,122
					658,997	
702,888	27,046	4,325,147	76,418	2,949	7,228	6,861
705,013	5,913,892	4,325,147	76,418	14,747,099	666,225	74,983
					614,571	
295,387	5,211,182			9,725,875		17,708
		938,711	1,122,911			
		2,000,000				
		237,631				
	45,512	612		13,431		
295,387	5,256,694	3,176,954	1,122,911	9,739,306	614,571	17,708
409,626	657,198	1,148,193	(1,046,493)	5,007,793	51,654	57,275
			1,217,725			
		(3,267,653)				
		(3,267,653)	1,217,725			
409,626	657,198	(2,119,460)	171,232	5,007,793	51,654	57,275
120,780	873,323	4,906,646	2,522,650	(5,197,072)	236,872	184,927
	(52,150)					
$ 530,406	$ 1,478,371	$ 2,787,186	$ 2,693,882	$ (189,279)	$ 288,526	$ 242,202

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental		953,103		1,601,717	
Charges for services	107,866	777,700	2,761,098		1,756,475
Fines and forfeits					
Special assessment					
Miscellaneous	6,392		20,657	1,147	10,279
Total revenues	114,258	1,730,803	2,781,755	1,602,864	1,766,754
EXPENDITURES					
Current:					
General government					
Public safety	83,029	1,439,259	2,628,312	1,560,331	1,499,635
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay			111,981		
Total expenditures	83,029	1,439,259	2,740,293	1,560,331	1,499,635
Excess (deficiency) of revenues over expenditures	31,229	291,544	41,462	42,533	267,119
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	31,229	291,544	41,462	42,533	267,119
Fund balances (deficit) at beginning of year, as restated	185,478	108,566	921,005	(135,620)	324,534
Increase (decrease) in reserve for Inventories					
Fund balances (deficit) at end of year	$ 216,707	$ 400,110	$ 962,467	$ (93,087)	$ 591,653

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue
$	$	$	$	$	$	$
						172,375
177,872	541,572	6,476,388			1,721,777	
	775,782			1,067,119		
			1,600,450			
19	33,218	10,591		5,385	28,177	18,864
177,891	1,350,572	6,486,979	1,600,450	1,072,504	1,749,954	191,239
	1,266,623	6,355,881	1,189,962	1,086,011	1,227,791	177,890
178,024						
			98,626			
178,024	1,266,623	6,355,881	1,288,588	1,086,011	1,227,791	177,890
(133)	83,949	131,098	311,862	(13,507)	522,163	13,349
(133)	83,949	131,098	311,862	(13,507)	522,163	13,349
	775,084	(322,782)	1,231,092	185,166	698,824	646,767
$ (133)	$ 859,033	$ (191,684)	$ 1,542,954	$ 171,659	$ 1,220,987	$ 660,116

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS				
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emergency Management	Environmental Services Environmental Health
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					10,228,169
Intergovernmental			128,208	875,448	4,732
Charges for services		164,448			739,267
Fines and forfeits	710,011				
Special assessment					
Miscellaneous	31,561	6,044		10,503	1,333,232
Total revenues	741,572	170,492	128,208	885,951	12,305,400
EXPENDITURES					
Current:					
General government			59,979		
Public safety	901,334			754,116	
Highways and streets					
Health, welfare and sanitation		166,953			12,229,481
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay				212,278	118,709
Total expenditures	901,334	166,953	59,979	966,394	12,348,190
Excess (deficiency) of revenues over expenditures	(159,762)	3,539	68,229	(80,443)	(42,790)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	(159,762)	3,539	68,229	(80,443)	(42,790)
Fund balances (deficit) at beginning of year, as restated	1,038,705	199,115		(58,984)	3,920,542
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 878,943	$ 202,654	$ 68,229	$ (139,427)	$ 3,877,752

SPECIAL REVENUE FUNDS

Environmental Services Grants	Events Center	Expedited Child Support	Flood Control	General Government Grants	Human Services Grants	Inmate Health Services
$	$	$	$ 61,173,495	$	$	$
			3,641,058			
694,127			19,332,990	763,187	36,996,528	
		449,339				131,289
	23,869	7,733	3,646,093	13,667	565,797	8,247
694,127	23,869	457,072	87,793,636	776,854	37,562,325	139,536
				773,448		
			30,950,982			
		428,924			37,323,192	
	24,001					
			1,081,783	12,253	421,395	
	24,001	428,924	32,032,765	785,701	37,744,587	
694,127	(132)	28,148	55,760,871	(8,847)	(182,262)	139,536
			(61,792,583)			
			(61,792,583)			
694,127	(132)	28,148	(6,031,712)	(8,847)	(182,262)	139,536
(685,970)		297,595	16,671,496	387,015	(4,589,751)	198,520
			180,759			
$ 8,157	$ (132)	$ 325,743	$ 10,820,543	$ 378,168	$ (4,772,013)	$ 338,056

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS				
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Court Special Revenue	Juvenile Probation Diversion
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental		186,000			
Charges for services		1,104,602		2,890,884	304,836
Fines and forfeits			560,451		
Special assessment					
Miscellaneous	13,301,944	51,188	66,291	95,968	16,351
Total revenues	13,301,944	1,341,790	626,742	2,986,852	321,187
EXPENDITURES					
Current:					
General government					
Public safety	6,343,329	1,247,133	372,876	2,251,954	201,076
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	33,031	302,202			
Total expenditures	6,376,360	1,549,335	372,876	2,251,954	201,076
Excess (deficiency) of revenues over expenditures	6,925,584	(207,545)	253,866	734,898	120,111
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	6,925,584	(207,545)	253,866	734,898	120,111
Fund balances (deficit) at beginning of year, as restated	11,223,476	1,835,806	2,065,304	3,013,675	531,254
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 18,149,060	$ 1,628,261	$ 2,319,170	$ 3,748,573	$ 651,365

SPECIAL REVENUE FUNDS						
Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District
$	$	$	$	$	$	$ 16,976,551
14,345,702			71,077		53,385	829,845
	831,996		1,472,647	853,271		48,495
			284	2,527		621,684
2,818	25,993	24,037	133,464	64,623	705	1,140,257
14,348,520	857,989	24,037	1,677,472	920,421	54,090	19,616,832
14,108,691	765,688	29,925		785,005	52,801	
			1,252,223			16,831,893
			43,036			1,367,104
14,108,691	765,688	29,925	1,295,259	785,005	52,801	18,198,997
239,829	92,301	(5,888)	382,213	135,416	1,289	1,417,835
239,829	92,301	(5,888)	382,213	135,416	1,289	1,417,835
(732,467)	892,749	86,750	1,703,149	350,711	10,805	6,545,048
$ (492,638)	$ 985,050	$ 80,862	$ 2,085,362	$ 486,127	$ 12,094	$ 7,962,883

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS				
	Library District Grants	Medical Examiner Grants	Palo Verde	Parks and Recreation Grants	Parks Donations
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental	115,983	259,946	299,626	232,232	
Charges for services					
Fines and forfeits					
Special assessment					
Miscellaneous		839	7,237	11,163	301,743
Total revenues	115,983	260,785	306,863	243,395	301,743
EXPENDITURES					
Current:					
General government					
Public safety		11,772	293,490		
Highways and streets					
Health, welfare and sanitation					
Culture and recreation	105,983			127,410	60,967
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	10,000			273,318	
Total expenditures	115,983	11,772	293,490	400,728	60,967
Excess (deficiency) of revenues over expenditures		249,013	13,373	(157,333)	240,776
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					(88,500)
Proceeds from bond issuance					
Total other financing sources (uses)					(88,500)
Net change in fund balances		249,013	13,373	(157,333)	152,276
Fund balances (deficit) at beginning of year, as restated		(249,013)	220,921	74,810	1,262,117
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$	$	$ 234,294	$ (82,523)	$ 1,414,393

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conversation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
$	$	$	$	$	$	$
			10,332,164			
		385,000			460,846	327,999
1,798,086		31,356	5,023,630	385,648	951,845	
3,000			20,630			
904,413	120,610	21,751	857,918	6,057	18,145	
2,705,499	120,610	438,107	16,234,342	391,705	1,430,836	327,999
			15,105,829	346,595	1,223,847	353,441
2,240,023	51,519	402,909				
173,825			176,281			
2,413,848	51,519	402,909	15,282,110	346,595	1,223,847	353,441
291,651	69,091	35,198	952,232	45,110	206,989	(25,442)
69,169						
(187,284)	(69,169)					
(118,115)	(69,169)					
173,536	(78)	35,198	952,232	45,110	206,989	(25,442)
2,311,555	25,001	386,543	16,431,866	210,042	226,088	
$ 2,485,091	$ 24,923	$ 421,741	$ 17,384,098	$ 255,152	$ 433,077	$ (25,442)

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS				
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	Research and Reporting
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental	477,550	42,007,733			
Charges for services		168,316	4,507,587	7,602,050	227,420
Fines and forfeits					
Special assessment					
Miscellaneous	12,629		35,912	320,870	78,758
Total revenues	490,179	42,176,049	4,543,499	7,922,920	306,178
EXPENDITURES					
Current:					
General government				6,149,113	272,604
Public safety	480,233				
Highways and streets					
Health, welfare and sanitation		40,819,629	3,492,513		
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay		53,358	16,486	590,511	
Total expenditures	480,233	40,872,987	3,508,999	6,739,624	272,604
Excess (deficiency) of revenues over expenditures	9,946	1,303,062	1,034,500	1,183,296	33,574
OTHER FINANCING SOURCES (USES)					
Transfers in		1,355,510	29,040		
Transfers out					(150,975)
Proceeds from bond issuance					
Total other financing sources (uses)		1,355,510	29,040		(150,975)
Net change in fund balances	9,946	2,658,572	1,063,540	1,183,296	(117,401)
Fund balances (deficit) at beginning of year, as restated	(3,206)	(4,467,855)	1,423,306	10,075,797	117,401
Increase (decrease) in reserve for inventories		311,223	(53,444)		
Fund balances (deficit) at end of year	$ 6,740	$ (1,498,060)	$ 2,433,402	$ 11,259,093	$

SPECIAL REVENUE FUNDS						
School Communication Expense	School Grants	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Spousal Maintenance Enforcement Enhancement
$	$	$	$	$	$	$
	1,113,127		4,916,005	1,644,011		
						133,800
			28,460		1,019,149	
482,303	1,114,462	17,485	2,525	1,643		3,506
482,303	2,227,589	17,485	4,946,990	1,645,654	1,019,149	137,306
		10,284	3,456,822	1,218,278	819,390	73,006
811,007	2,639,895					
			895,162	369,962	208,657	
811,007	2,639,895	10,284	4,351,984	1,588,240	1,028,047	73,006
(328,704)	(412,306)	7,201	595,006	57,414	(8,898)	64,300
(328,704)	(412,306)	7,201	595,006	57,414	(8,898)	64,300
334,214	216,818	32,417	(747,526)	544,001	(25,532)	23,543
$ 5,510	$ (195,488)	$ 39,618	$ (152,520)	$ 601,415	$ (34,430)	$ 87,843

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	SPECIAL REVENUE FUNDS				
	Street Lighting District	Superior Court Fill the Gap	Taxpayer Information	Transportation Grants	Transportation Operations
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					2,901,458
Intergovernmental		1,737,703		370,123	106,676,177
Charges for services			142,564		
Fines and forfeits					
Special assessment	3,770,790				
Miscellaneous	79,215				2,294,367
Total revenues	3,850,005	1,737,703	142,564	370,123	111,872,002
EXPENDITURES					
Current:					
General government			192,714		
Public safety	3,749,743	1,738,407			
Highways and streets				471,837	47,291,211
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay					3,270,623
Total expenditures	3,749,743	1,738,407	192,714	471,837	50,561,834
Excess (deficiency) of revenues over expenditures	100,262	(704)	(50,150)	(101,714)	61,310,168
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					(66,727,441)
Proceeds from bond issuance					
Total other financing sources (uses)					(66,727,441)
Net change in fund balances	100,262	(704)	(50,150)	(101,714)	(5,417,273)
Fund balances (deficit) at beginning of year, as restated	2,117,221	295,715	400,247	(349,783)	17,521,954
Increase (decrease) in reserve for inventories					262,188
Fund balances (deficit) at end of year	$ 2,217,483	$ 295,011	$ 350,097	$ (451,497)	$ 12,366,869

SPECIAL REVENUE FUNDS							
Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$		$	$	$ 78,150,046
							39,917,437
1,754,974	1,534,237					4,620,134	294,756,987
	4,442,306				10,799	68,400	53,702,446
			122,342				7,719,799
							3,770,790
	126,251	23,606	11,061	5,608	17,980	193,348	34,834,039
1,754,974	6,102,794	23,606	133,403	5,608	28,779	4,881,882	512,851,544
							7,447,858
1,711,283	5,712,016			7,440	129,994		128,545,719
							47,763,048
						3,831,454	126,782,127
							23,158,550
							16,903,307
							2,000,000
							237,631
	51,846					27,173	11,254,959
1,711,283	5,763,862			7,440	129,994	3,858,627	364,093,199
43,691	338,932	23,606	133,403	(1,832)	(101,215)	1,023,255	148,758,345
							2,671,444
							(132,283,605)
							(129,612,161)
43,691	338,932	23,606	133,403	(1,832)	(101,215)	1,023,255	19,146,184
(43,691)	2,404,396	490,287	290,742	75,051	568,518	5,823,815	118,953,722
							642,513
$	$ 2,743,328	$ 513,893	$ 424,145	$ 73,219	$ 467,303	$ 6,847,070	$ 138,742,419

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	County Improvement	Detention Capital Projects
REVENUES					
Taxes	$	$ 6,493,520	$ 6,493,520	$	$
Licenses and permits					
Intergovernmental					
Charges for services	60,481		60,481		
Fines and forfeits					
Special assessment					
Miscellaneous		525,071	525,071	725,553	
Total revenues	60,481	7,018,591	7,079,072	725,553	
EXPENDITURES					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal	81,191	2,685,000	2,766,191		
Interest	14,634	2,737,594	2,752,228		
Other expenditures		1,250	1,250		
Capital outlay				32,591,437	5,581,373
Total expenditures	95,825	5,423,844	5,519,669	32,591,437	5,581,373
Excess (deficiency) of revenues over expenditures	(35,344)	1,594,747	1,559,403	(31,865,884)	(5,581,373)
OTHER FINANCING SOURCES (USES)					
Transfers in					14,977,841
Transfers out		(1,217,725)	(1,217,725)		
Proceeds from bond issuance				3,000,000	
Total other financing sources (uses)		(1,217,725)	(1,217,725)	3,000,000	14,977,841
Net change in fund balances	(35,344)	377,022	341,678	(28,865,884)	9,396,468
Fund balances (deficit) at beginning of year, as restated	193,014	10,320,528	10,513,542	31,461,006	12,876,066
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 157,670	$ 10,697,550	$ 10,855,220	$ 2,595,122	$ 22,272,534

CAPITAL PROJECTS FUNDS							
Flood Control Capital Projects	General Fund County Improvements	Inter-governmental Capital Projects	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$ 5,294	$	$	$ 5,294	$ 84,648,860
							39,917,437
					8,847,363	8,847,363	303,604,350
							53,762,927
							7,719,799
							3,770,790
	49,751	401,037	1,073,832	11,233	2,053,408	4,314,814	39,673,924
	49,751	401,037	1,079,126	11,233	10,900,771	13,167,471	533,098,087
							7,447,858
							128,545,719
							47,763,048
							126,782,127
							23,158,550
							16,903,307
							4,766,191
							2,989,859
							1,250
58,006,294	7,294,513	516,968	3,880,572	39,437	83,364,282	191,274,876	202,529,835
58,006,294	7,294,513	516,968	3,880,572	39,437	83,364,282	191,274,876	560,887,744
(58,006,294)	(7,244,762)	(115,931)	(2,801,446)	(28,204)	(72,463,511)	(178,107,405)	(27,789,657)
61,762,926	14,300,000	244,801	3,267,653		66,727,441	161,280,662	163,952,106
							(133,501,330)
						3,000,000	3,000,000
61,762,926	14,300,000	244,801	3,267,653		66,727,441	164,280,662	33,450,776
3,756,632	7,055,238	128,870	466,207	(28,204)	(5,736,070)	(13,826,743)	5,661,119
15,537,185	13,187,669	9,004,123	9,348,934	320,979	37,876,584	129,612,546	259,079,810
							642,513
$ 19,293,817	$ 20,242,907	$ 9,132,993	$ 9,815,141	$ 292,775	$ 32,140,514	$ 115,785,803	$ 265,383,442

MARICOPA
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ARIZONA
COUNTY

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 8,713,000	$ 9,079,541	$ 10,087,940	$ 1,008,399
Fines and forfeits	90,000	785,574	655,920	(129,654)
Miscellaneous	40,000	40,000	174,110	134,110
Total revenues	8,843,000	9,905,115	10,917,970	1,012,855
EXPENDITURES				
Current:				
Public safety	8,896,950	10,176,083	9,376,228	799,855
Capital outlay		357,649	379,585	(21,936)
Total expenditures	8,896,950	10,533,732	9,755,813	777,919
Excess (deficiency) of revenues over expenditures	(53,950)	(628,617)	1,162,157	1,790,774
Net change in fund balances	(53,950)	(628,617)	1,162,157	1,790,774
Fund balance – beginning	3,861,921	3,861,921	4,929,104	1,067,183
Fund balance – ending	$ 3,807,971	$ 3,233,304	$ 6,091,261	$ 2,857,957

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 5,499,944	$ 5,140,240	$ 4,858,290	$ (281,950)
Charges for services	130,000	130,000	133,470	3,470
Miscellaneous	10,000	10,000	142,464	132,464
Total revenues	5,639,944	5,280,240	5,134,224	(146,016)
EXPENDITURES				
Current:				
Public safety	5,639,944	5,280,240	4,833,416	446,824
Total expenditures	5,639,944	5,280,240	4,833,416	446,824
Excess of revenues over expenditures			300,808	300,808
Net change in fund balances			300,808	300,808
Fund balance (deficit) – beginning			(464,724)	(464,724)
Fund balance (deficit) – ending	$	$	$ (163,916)	$ (163,916)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 6,300,000	$ 6,300,010	$ 8,488,143	$ 2,188,133
Charges for services	42,000	42,000		(42,000)
Fines and forfeits	800,000	800,000	1,709,788	909,788
Miscellaneous	59,000	58,990	191,229	132,239
Total revenues	7,201,000	7,201,000	10,389,160	3,188,160
EXPENDITURES				
Current:				
Health, welfare and sanitation	6,370,501	7,941,264	7,264,634	676,630
Capital outlay	533,436	618,518	488,380	130,138
Total expenditures	6,903,937	8,559,782	7,753,014	806,768
Excess (deficiency) of revenues over expenditures	297,063	(1,358,782)	2,636,146	3,994,928
OTHER FINANCING USES				
Transfers out	(259,522)	(259,522)		259,522
Total other financing uses	(259,522)	(259,522)		259,522
Net change in fund balances	37,541	(1,618,304)	2,636,146	4,254,450
Fund balance – beginning	1,420,650	1,420,650	5,454,982	4,034,332
Fund balance (deficit) – ending	$ 1,458,191	$ (197,654)	$ 8,091,128	$ 8,288,782

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,639,375	$ 3,784,273	$ 3,968,338	$ 184,065
Miscellaneous			4,755	4,755
Total revenues	3,639,375	3,784,273	3,973,093	188,820
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,492,059	3,538,809	3,268,218	270,591
Capital outlay	74,064	176,364	98,004	78,360
Total expenditures	3,566,123	3,715,173	3,366,222	348,951
Excess of revenues over expenditures	73,252	69,100	606,871	537,771
OTHER FINANCING USES				
Transfers out	(69,102)	(69,102)		69,102
Total other financing uses	(69,102)	(69,102)		69,102
Net change in fund balances	4,150	(2)	606,871	606,873
Fund deficit – beginning	(1,064,891)	(1,064,891)	(1,221,550)	(156,659)
Fund deficit – ending	$ (1,060,741)	$ (1,064,893)	$ (614,679)	$ 450,214

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Field Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$	$ 12,521	$ 13,235	$ 714
Intergovernmental	2,864,155	2,850,321	3,004,842	154,521
Charges for services	7,077	7,077	6,106	(971)
Miscellaneous		1,313	39,765	38,452
Total revenues	2,871,232	2,871,232	3,063,948	192,716
EXPENDITURES				
Current:				
Health, welfare and sanitation	2,267,989	2,355,158	2,528,953	(173,795)
Capital outlay	434,125	346,956	143,789	203,167
Total expenditures	2,702,114	2,702,114	2,672,742	29,372
Excess of revenues over expenditures	169,118	169,118	391,206	222,088
OTHER FINANCING USES				
Transfers out	(169,118)	(169,118)		169,118
Total other financing uses	(169,118)	(169,118)		169,118
Net change in fund balances			391,206	391,206
Fund balance – beginning	351,247	351,247	483,307	132,060
Fund balance – ending	$ 351,247	$ 351,247	$ 874,513	$ 523,266

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$	$	$ 344	$ 344
Charges for services			1,781	1,781
Miscellaneous	356,726	446,168	702,888	256,720
Total revenues	356,726	446,168	705,013	258,845
EXPEMDITURES				
Current:				
Health, welfare and sanitation	342,451	431,893	295,387	136,506
Total expenditures	342,451	431,893	295,387	136,506
Excess of revenues over expenditures	14,275	14,275	409,626	395,351
OTHER FINANCING USES				
Transfers out	(14,275)	(14,275)		14,275
Total other financing uses	(14,275)	(14,275)		14,275
Net change in fund balances			409,626	409,626
Fund balance (deficit) – beginning	(1,548)	(1,548)	120,780	122,328
Fund balance (deficit) – ending	$ (1,548)	$ (1,548)	$ 530,406	$ 531,954

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control License/Shelter Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 3,700,000	$ 3,700,000	$ 4,140,491	$ 440,491
Intergovernmental	62,000	62,000	66,143	4,143
Charges for services	1,675,716	1,675,716	1,680,212	4,496
Miscellaneous			27,046	27,046
Total revenues	5,437,716	5,437,716	5,913,892	476,176
EXPENDITURES				
Current:				
Health, welfare and sanitation	5,025,694	5,025,694	5,211,182	(185,488)
Capital outlay	41,864	41,864	45,512	(3,648)
Total expenditures	5,067,558	5,067,558	5,256,694	(189,136)
Excess of revenues over expenditures	370,158	370,158	657,198	287,040
OTHER FINANCING USES				
Transfers out	(368,797)	(368,797)		368,797
Total other financing uses	(368,797)	(368,797)		368,797
Net change in fund balances	1,361	1,361	657,198	655,837
Fund balance – beginning	313,831	313,831	873,323	559,492
Decrease in reserve for inventories			(52,150)	(52,150)
Fund balance – ending	$ 315,192	$ 315,192	$ 1,478,371	$ 1,163,179

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Ballpark Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 4,616,121	$ 4,616,121	$ 4,325,147	$ (290,974)
Total revenues	4,616,121	4,616,121	4,325,147	(290,974)
EXPENDITURES				
Current:				
Culture and recreation	1,980,794	3,980,794	938,711	3,042,083
Debt service:				
Principal			2,000,000	(2,000,000)
Interest			237,631	(237,631)
Capital outlay			612	(612)
Total expenditures	1,980,794	3,980,794	3,176,954	803,840
Excess of revenues over expenditures	2,635,327	635,327	1,148,193	512,866
OTHER FINANCING USES				
Transfers out	(1,634,713)	(3,634,713)	(3,267,653)	367,060
Total other financing uses	(1,634,713)	(3,634,713)	(3,267,653)	367,060
Net change in fund balances	1,000,614	(2,999,386)	(2,119,460)	879,926
Fund balance – beginning	4,452,656	4,452,656	4,906,646	453,990
Fund balance – ending	$ 5,453,270	$ 1,453,270	$ 2,787,186	$ 1,333,916

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Cactus League Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 25,000	$ 25,000	$ 76,418	$ 51,418
Total revenues	25,000	25,000	76,418	51,418
EXPENDITURES				
Current:				
Culture and recreation	481,676	1,221,676	1,122,911	98,765
Total expenditures	481,676	1,221,676	1,122,911	98,765
Deficiency of revenues under expenditures	(456,676)	(1,196,676)	(1,046,493)	150,183
OTHER FINANCING SOURCES (USES)				
Transfers In	482,500	1,222,500	1,217,725	(4,775)
Transfers out	(612)	(612)		612
Total other financing sources	481,888	1,221,888	1,217,725	(4,163)
Net change in fund balances	25,212	25,212	171,232	146,020
Fund balance – beginning	2,535,379	2,535,379	2,522,650	(12,729)
Fund balance – ending	$ 2,560,591	$ 2,560,591	$ 2,693,882	$ 133,291

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CDBG Housing Trust Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 15,997,531	$ 15,997,531	$ 14,744,150	$ (1,253,381)
Miscellaneous			2,949	2,949
Total revenues	15,997,531	15,997,531	14,747,099	(1,250,432)
EXPENDITURES				
Current:				
Health, welfare and sanitation	15,970,994	15,970,994	9,725,875	6,245,119
Capital outlay			13,431	(13,431)
Total expenditures	15,970,994	15,970,994	9,739,306	6,231,688
Excess of revenues over expenditures	26,537	26,537	5,007,793	4,981,256
OTHER FINANCING USES				
Transfers out	(26,537)	(26,537)		26,537
Total other financing uses	(26,537)	(26,537)		26,537
Net change in fund balances			5,007,793	5,007,793
Fund balance (deficit) – beginning	921,869	921,869	(5,197,072)	(6,118,941)
Fund balance (deficit) – ending	$ 921,869	$ 921,869	$ (189,279)	$ (1,111,148)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Check Enforcement Program Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 720,031	$ 715,031	$ 658,997	$ (56,034)
Miscellaneous		5,000	7,228	2,228
Total revenues	720,031	720,031	666,225	(53,806)
EXPENDITURES				
Current:				
Public safety	720,031	720,031	614,571	105,460
Total expenditures	720,031	720,031	614,571	105,460
Excess of revenues over expenditures			51,654	51,654
Net change in fund balances			51,654	51,654
Fund balance – beginning	252,550	252,550	236,872	(15,678)
Fund balance – ending	$ 252,550	$ 252,550	$ 288,526	$ 35,976

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Child Support Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 45,000	$ 45,000	$	$ (45,000)
Charges for services			68,122	68,122
Miscellaneous			6,861	6,861
Total revenues	45,000	45,000	74,983	29,983
EXPENDITURES				
Current:				
Health, welfare and sanitation	85,000	85,000	17,708	67,292
Total expenditures	85,000	85,000	17,708	67,292
Excess (deficiency) of revenues over expenditures	(40,000)	(40,000)	57,275	97,275
Net change in fund balances	(40,000)	(40,000)	57,275	97,275
Fund balance – beginning	145,257	145,257	184,927	39,670
Fund balance – ending	$ 105,257	$ 105,257	$ 242,202	$ 136,945

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Children's Issues Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 96,000	$ 96,000	$ 107,866	$ 11,866
Miscellaneous	4,000	4,000	6,392	2,392
Total revenues	100,000	100,000	114,258	14,258
EXPENDITURES				
Current:				
Public safety	100,000	100,000	83,029	16,971
Total expenditures	100,000	100,000	83,029	16,971
Excess of revenues over expenditures			31,229	31,229
Net change in fund balances			31,229	31,229
Fund balance – beginning	154,924	154,924	185,478	30,554
Fund balance – ending	$ 154,924	$ 154,924	$ 216,707	$ 61,783

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 557,829	$ 500,000	$ 953,103	$ 453,103
Charges for services	929,715	1,072,912	777,700	(295,212)
Miscellaneous		170,739		(170,739)
Total revenues	1,487,544	1,743,651	1,730,803	(12,848)
EXPENDITURES				
Current:				
Public safety	1,527,544	1,783,651	1,439,259	344,392
Total expenditures	1,527,544	1,783,651	1,439,259	344,392
Excess (deficiency) of revenues over expenditures	(40,000)	(40,000)	291,544	331,544
Net change in fund balances	(40,000)	(40,000)	291,544	331,544
Fund balance – beginning	193,689	193,689	108,566	(85,123)
Fund balance – ending	$ 153,689	$ 153,689	$ 400,110	$ 246,421

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court EDMS Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 2,897,000	$ 2,888,000	$ 2,761,098	$ (126,902)
Miscellaneous	3,000	12,000	20,657	8,657
Total revenues	2,900,000	2,900,000	2,781,755	(118,245)
EXPENDITURES				
Current:				
Public safety	2,920,505	2,920,505	2,628,312	292,193
Capital outlay	179,495	179,495	111,981	67,514
Total expenditures	3,100,000	3,100,000	2,740,293	359,707
Excess (deficiency) of revenues over expenditures	(200,000)	(200,000)	41,462	241,462
Net change in fund balances	(200,000)	(200,000)	41,462	241,462
Fund balance – beginning	583,932	583,932	921,005	337,073
Fund balance – ending	$ 383,932	$ 383,932	$ 962,467	$ 578,535

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,476,516	$ 1,592,567	$ 1,601,717	$ 9,150
Miscellaneous			1,147	1,147
Total revenues	1,476,516	1,592,567	1,602,864	10,297
EXPENDITURES				
Current:				
Public safety	1,476,516	1,592,567	1,560,331	32,236
Total expenditures	1,476,516	1,592,567	1,560,331	32,236
Excess of revenues over expenditures			42,533	42,533
Net change in fund balances			42,533	42,533
Fund balance (deficit) – beginning			(135,620)	(135,620)
Fund balance (deficit) – ending	$	$	$ (93,087)	$ (93,087)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Conciliation Court Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,541,000	$ 1,541,000	$ 1,756,475	$ 215,475
Miscellaneous	4,000	4,000	10,279	6,279
Total revenues	1,545,000	1,545,000	1,766,754	221,754
EXPENDITURES				
Current:				
Public safety	1,545,000	1,545,000	1,499,635	45,365
Total expenditures	1,545,000	1,545,000	1,499,635	45,365
Excess of revenues over expenditures			267,119	267,119
Net change in fund balances			267,119	267,119
Fund balance – beginning	204,969	204,969	324,534	119,565
Fund balance – ending	$ 204,969	$ 204,969	$ 591,653	$ 386,684

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Correctional Health Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 513,895	$ 513,895	$ 177,872	$ (336,023)
Miscellaneous			19	19
Total revenues	513,895	513,895	177,891	(336,004)
EXPENDITURES				
Current:				
Health, welfare and sanitation	41,284	48,484	178,024	(129,540)
Capital outlay	472,611	465,411		465,411
Total expenditures	513,895	513,895	178,024	335,871
Deficiency of revenues under expenditures			(133)	(133)
Net change in fund balancess			(133)	(133)
Fund balance – beginning	17,765	17,765		(17,765)
Fund balance (deficit) – ending	$ 17,765	$ 17,765	$ (133)	$ (17,898)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 448,581	$ 448,581	$ 541,572	$ 92,991
Charges for services	807,556	807,556	775,782	(31,774)
Miscellaneous	10,487	10,487	33,218	22,731
Total revenues	1,266,624	1,266,624	1,350,572	83,948
EXPENDITURES				
Current:				
Public safety	1,266,624	1,266,624	1,266,623	1
Total expenditures	1,266,624	1,266,624	1,266,623	1
Excess of revenues over expenditures			83,949	83,949
Net change in fund balances			83,949	83,949
Fund balance – beginning	186,157	186,157	775,084	588,927
Fund balance – ending	$ 186,157	$ 186,157	$ 859,033	$ 672,876

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 6,560,517	$ 6,627,849	$ 6,476,388	$ (151,461)
Miscellaneous			10,591	10,591
Total revenues	6,560,517	6,627,849	6,486,979	(140,870)
EXPENDITURES				
Current:				
Public safety	6,560,517	6,627,849	6,355,881	271,968
Total expenditures	6,560,517	6,627,849	6,355,881	271,968
Excess of revenues over expenditures			131,098	131,098
Net change in fund balances			131,098	131,098
Fund deficit – beginning	(461,130)	(461,130)	(322,782)	138,348
Fund deficit – ending	$ (461,130)	$ (461,130)	$ (191,684)	$ 269,446

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budgeted Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 1,300,000	$ 1,300,000	$ 1,600,450	$ 300,450
Total revenues	1,300,000	1,300,000	1,600,450	300,450
EXPENDITURES				
Current:				
Public safety	1,225,000	1,225,000	1,189,962	35,038
Capital outlay	75,000	75,000	98,626	(23,626)
Total expenditures	1,300,000	1,300,000	1,288,588	11,412
Excess of revenues over expenditures			311,862	311,862
Net change in fund balances			311,862	311,862
Fund balance – beginning, as restated			1,231,092	1,231,092
Fund balance – ending	$	$	$ 1,542,954	$ 1,542,954

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Court Document Retrieval Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,093,613	$ 1,093,613	$ 1,067,119	$ (26,494)
Miscellaneous	5,312	5,312	5,385	73
Total revenues	1,098,925	1,098,925	1,072,504	(26,421)
EXPENDITURES				
Current:				
Public safety	1,223,925	1,223,925	1,086,011	137,914
Total expenditures	1,223,925	1,223,925	1,086,011	137,914
Deficiency of revenues under expenditures	(125,000)	(125,000)	(13,507)	111,493
Net change in fund balances	(125,000)	(125,000)	(13,507)	111,493
Fund balance – beginning	133,795	133,795	185,166	51,371
Fund balance – ending	$ 8,795	$ 8,795	$ 171,659	$ 162,864

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Criminal Justice Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,356,500	$ 1,356,500	$ 1,721,777	$ 365,277
Miscellaneous	5,000	5,000	28,177	23,177
Total revenues	1,361,500	1,361,500	1,749,954	388,454
EXPENDITURES				
Current:				
Public safety	1,361,500	1,361,500	1,227,791	133,709
Total expenditures	1,361,500	1,361,500	1,227,791	133,709
Excess of revenues over expenditures			522,163	522,163
Net change in fund balances			522,163	522,163
Fund balance – beginning	364,677	364,677	698,824	334,147
Fund balance – ending	$ 364,677	$ 364,677	$ 1,220,987	$ 856,310

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Del Webb Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 175,000	$ 183,508	$ 172,375	$ (11,133)
Miscellaneous			18,864	18,864
Total revenues	175,000	183,508	191,239	7,731
EXPENDITURES				
Current:				
Public safety	163,598	175,742	177,890	(2,148)
Total expenditures	163,598	175,742	177,890	(2,148)
Excess of revenues over expenditures	11,402	7,766	13,349	5,583
OTHER FINANCING USES				
Transfers out	(7,586)	(7,586)		7,586
Total other financing uses	(7,586)	(7,586)		7,586
Net change in fund balances	3,816	180	13,349	13,169
Fund balance – beginning	595,373	595,373	646,767	51,394
Fund balance – ending	$ 599,189	$ 595,553	$ 660,116	$ 64,563

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 1,000,000	$ 980,000	$ 710,011	$ (269,989)
Miscellaneous		20,000	31,561	11,561
Total revenues	1,000,000	1,000,000	741,572	(258,428)
EXPENDITURES				
Current:				
Public safety	1,000,000	1,000,000	901,334	98,666
Total expenditures	1,000,000	1,000,000	901,334	98,666
Deficiency of revenues under expenditures			(159,762)	(159,762)
Net change in fund balances			(159,762)	(159,762)
Fund balance – beginning	1,115,236	1,115,236	1,038,705	(76,531)
Fund balance – ending	$ 1,115,236	$ 1,115,236	$ 878,943	$ (236,293)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Domestic Relations Mediation Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 165,800	$ 169,341	$ 164,448	$ (4,893)
Miscellaneous	4,200	3,494	6,044	2,550
Total revenues	170,000	172,835	170,492	(2,343)
EXPENDITURES				
Current:				
Health, welfare and sanitation	170,000	172,835	166,953	5,882
Total expenditures	170,000	172,835	166,953	5,882
Excess of revenues over expenditures			3,539	3,539
Net change in fund balances			3,539	3,539
Fund balance – beginning	192,763	192,763	199,115	6,352
Fund balance – ending	$ 192,763	$ 192,763	$ 202,654	$ 9,891

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Elections Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$	$ 128,208	$ 128,208
Total revenues			128,208	128,208
EXPENDITURES				
Current:				
General government		59,980	59,979	1
Total expenditures		59,980	59,979	1
Excess (deficiency) of revenues over expenditures		(59,980)	68,229	128,209
Net change in fund balances		(59,980)	68,229	128,209
Fund balance – beginning				
Fund balance (deficit) – ending	$	$ (59,980)	$ 68,229	$ 128,209

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Emergency Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 555,671	$ 739,290	$ 875,448	$ 136,158
Miscellaneous	500	1,460	10,503	9,043
Total revenues	556,171	740,750	885,951	145,201
EXPENDITURES				
Current:				
Public safety	493,219	678,889	754,116	(75,227)
Capital outlay		207,820	212,278	(4,458)
Total expenditures	493,219	886,709	966,394	(79,685)
Excess (deficiency) of revenues under expenditures	62,952	(145,959)	(80,443)	65,516
OTHER FINANCING USES				
Transfers out	(62,952)	(62,952)		62,952
Total other financing uses	(62,952)	(62,952)		62,952
Net change in fund balances		(208,911)	(80,443)	128,468
Fund balance (deficit) – beginning	33,279	33,279	(58,984)	(92,263)
Fund balance (deficit) – ending	$ 33,279	$ (175,632)	$ (139,427)	$ 36,205

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Environmental Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 9,230,545	$ 9,843,916	$ 10,228,169	$ 384,253
Intergovernmental			4,732	4,732
Charges for services	777,000	777,000	739,267	(37,733)
Fines and forfeits	25,000	25,000		(25,000)
Miscellaneous	1,131,593	1,134,093	1,333,232	199,139
Total revenues	11,164,138	11,780,009	12,305,400	525,391
EXPENDITURES				
Current:				
Health, welfare and sanitation	11,078,338	11,927,685	12,229,481	(301,796)
Capital outlay	155,933	182,932	118,709	64,223
Total expenditures	11,234,271	12,110,617	12,348,190	(237,573)
Deficiency of revenues under expenditures	(70,133)	(330,608)	(42,790)	287,818
OTHER FINANCING USES				
Transfers out	(322,066)	(322,066)		322,066
Total other financing uses	(322,066)	(322,066)		322,066
Net change in fund balances	(392,199)	(652,674)	(42,790)	609,884
Fund balance – beginning	834,486	834,486	3,920,542	3,086,056
Fund balance – ending	$ 442,287	$ 181,812	$ 3,877,752	$ 3,695,940

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$	$ 694,127	$ 694,127
Total revenues			694,127	694,127
Excess of revenues over expenditures			694,127	694,127
Net change in fund balances			694,127	694,127
Fund deficit – beginning	(454,600)	(454,600)	(685,970)	(231,370)
Fund balance (deficit) – ending	$ (454,600)	$ (454,600)	$ 8,157	$ 462,757

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Events Center Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$	$ 24,000	$ 23,869	$ (131)
Total revenues		24,000	23,869	(131)
EXPENDITURES				
Current:				
Culture and recreation		24,000	24,001	(1)
Total expenditures		24,000	24,001	(1)
Deficiency of revenues under expenditures			(132)	(132)
Net change in fund balances			(132)	(132)
Fund balance – beginning				
Fund balance (deficit) – ending	$	$	$ (132)	$ (132)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Expedited Child Support Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 440,000	$ 440,000	$ 449,339	$ 9,339
Miscellaneous	4,500	4,500	7,733	3,233
Total revenues	444,500	444,500	457,072	12,572
EXPENDITURES				
Current:				
Health, welfare and sanitation	444,500	444,500	428,924	15,576
Total expenditures	444,500	444,500	428,924	15,576
Excess of revenues over expenditures			28,148	28,148
Net change in fund balances			28,148	28,148
Fund balance – beginning	294,713	294,713	297,595	2,882
Fund balance – ending	$ 294,713	$ 294,713	$ 325,743	$ 31,030

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 62,733,411	$ 62,733,411	$ 61,173,495	$ (1,559,916)
Licenses and permits	505,000	3,168,079	3,641,058	472,979
Intergovernmental	23,479,727	19,877,514	19,332,990	(544,524)
Miscellaneous	10,484,000	3,415,610	3,646,093	230,483
Total revenues	97,202,138	89,194,614	87,793,636	(1,400,978)
EXPENDITURES				
Current:				
Public safety	29,829,348	31,697,796	30,950,982	746,814
Capital outlay	1,231,329	1,774,426	1,081,783	692,643
Total expenditures	31,060,677	33,472,222	32,032,765	1,439,457
Excess of revenues over expenditures	66,141,461	55,722,392	55,760,871	38,479
OTHER FINANCING USES				
Transfers out	(71,957,276)	(62,903,731)	(61,792,583)	1,111,148
Total other financing uses	(71,957,276)	(62,903,731)	(61,792,583)	1,111,148
Net change in fund balances	(5,815,815)	(7,181,339)	(6,031,712)	1,149,627
Fund balance – beginning	5,815,815	5,815,815	16,671,496	10,855,681
Increase in reserve for inventory of supplies			180,759	180,759
Fund balance (deficit) – ending	$	$ (1,365,524)	$ 10,820,543	$ 12,186,067

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Government Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 35,000	$ 1,456,495	$ 763,187	$ (693,308)
Miscellaneous	17,603,335	14,636,724	13,667	(14,623,057)
Total revenues	$ 17,638,335	$ 16,093,219	$ 776,854	$ (15,316,365)
EXPENDITURES				
Current:				
General government	15,451,086	6,255,706	773,448	5,482,258
Capital outlay			12,253	(12,253)
Total expenditures	15,451,086	6,255,706	785,701	5,470,005
Excess (deficiency) of revenues over expenditures	2,187,249	9,837,513	(8,847)	(9,846,360)
Net change in fund balances	2,187,249	9,837,513	(8,847)	(9,846,360)
Fund balance – beginning	390,848	390,848	387,015	(3,833)
Fund balance – ending	$ 2,578,097	$ 10,228,361	$ 378,168	$ (9,850,193)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Human Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 37,703,565	$ 37,493,320	$ 36,996,528	$ (496,792)
Miscellaneous	274,283	274,283	565,797	291,514
Total revenues	37,977,848	37,767,603	37,562,325	(205,278)
EXPENDITURES				
Current:				
Health, welfare and sanitation	36,472,605	36,556,825	37,323,192	(766,367)
Capital outlay	660,000	365,535	421,395	(55,860)
Total expenditures	37,132,605	36,922,360	37,744,587	(822,227)
Excess (deficiency) of revenues over expenditures	845,243	845,243	(182,262)	(1,027,505)
OTHER FINANCING USES				
Transfers out	(845,243)	(845,243)		845,243
Total other financing uses	(845,243)	(845,243)		845,243
Net change in fund balances			(182,262)	(182,262)
Fund deficit – beginning	(1,573,531)	(1,573,531)	(4,589,751)	(3,016,220)
Fund deficit – ending	$ (1,573,531)	$ (1,573,531)	$ (4,772,013)	$ (3,198,482)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Health Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for Services	$ 148,865	$ 148,865	$ 131,289	$ (17,576)
Miscellaneous	850	850	8,247	7,397
Total revenues	149,715	149,715	139,536	(10,179)
EXPENDITURES				
Current:				
Public safety	301,738	301,738		301,738
Total expenditures	301,738	301,738		301,738
Excess (deficiency) of revenues over expenditures	(152,023)	(152,023)	139,536	291,559
Net change in fund balances	(152,023)	(152,023)	139,536	291,559
Fund balance – beginning	152,023	152,023	198,520	46,497
Fund balance – ending	$	$	$ 338,056	$ 338,056

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Miscellaneous	$ 15,283,653	$ 15,283,653	$ 13,301,944	$ (1,981,709)
Total revenues	15,283,653	15,283,653	13,301,944	(1,981,709)
EXPENDITURES				
Current:				
Public safety	9,558,412	9,765,186	6,343,329	3,421,857
Capital outlay	500,000	500,000	33,031	466,969
Total expenditures	10,058,412	10,265,186	6,376,360	3,888,826
Excess of revenues over expenditures	5,225,241	5,018,467	6,925,584	1,907,117
Net change in fund balances	5,225,241	5,018,467	6,925,584	1,907,117
Fund balance – beginning	13,215,322	13,215,322	11,223,476	(1,991,846)
Fund balance – ending	$ 18,440,563	$ 18,233,789	$ 18,149,060	$ (84,729)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 186,000	$ 186,000	$ 186,000	$
Charges for services	1,101,192	1,276,192	1,104,602	(171,590)
Miscellaneous		6,000	51,188	45,188
Total revenues	1,287,192	1,468,192	1,341,790	(126,402)
EXPENDITURES				
Current:				
Public safety	1,761,555	2,000,970	1,247,133	753,837
Capital outlay		22,585	302,202	(279,617)
Total expenditures	1,761,555	2,023,555	1,549,335	474,220
Deficiency of revenues under expenditures	(474,363)	(555,363)	(207,545)	347,818
OTHER FINANCING SOURCES				
Transfers in		345,302		(345,302)
Total other financing sources		345,302		(345,302)
Net change in fund balances	(474,363)	(210,061)	(207,545)	2,516
Fund balance – beginning	1,797,101	1,797,101	1,835,806	38,705
Fund balance – ending	$ 1,322,738	$ 1,587,040	$ 1,628,261	$ 41,221

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 583,869	$ 583,869	$ 560,451	$ (23,418)
Miscellaneous	24,835	24,835	66,291	41,456
Total revenues	608,704	608,704	626,742	18,038
EXPENDITURES				
Current:				
Public safety	608,704	608,704	372,876	235,828
Total expenditures	608,704	608,704	372,876	235,828
Excess of revenues over expenditures			253,866	253,866
Net change in fund balances			253,866	253,866
Fund balance – beginning	2,500,292	2,500,292	2,065,304	(434,988)
Fund balance – ending	$ 2,500,292	$ 2,500,292	$ 2,319,170	$ (181,122)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	$ 2,044,296	$ 2,144,296	$ 2,890,884	$ 746,588
Miscellaneous	17,756	17,756	95,968	78,212
Total revenues	2,062,052	2,162,052	2,986,852	824,800
Expenditures				
Current:				
Public safety	2,062,052	2,393,950	2,251,954	141,996
Total expenditures	2,062,052	2,393,950	2,251,954	141,996
Excess (deficiency) of revenues under expenditures		(231,898)	734,898	966,796
Net change in fund balances		(231,898)	734,898	966,796
Fund balance – beginning	2,712,036	2,712,036	3,013,675	301,639
Fund balance – ending	$ 2,712,036	$ 2,480,138	$ 3,748,573	$ 1,268,435

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 284,629	$ 284,629	$ 304,836	$ 20,207
Miscellaneous			16,351	16,351
Total revenues	284,629	284,629	321,187	36,558
EXPENDITURES				
Current:				
Public safety	284,629	284,629	201,076	83,553
Total expenditures	284,629	284,629	201,076	83,553
Excess of revenues over expenditures			120,111	120,111
Net change in fund balances			120,111	120,111
Fund balance – beginning	472,835	472,835	531,254	58,419
Fund balance – ending	$ 472,835	$ 472,835	$ 651,365	$ 178,530

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 14,284,904	$ 16,001,655	$ 14,345,702	$ (1,655,953)
Miscellaneous		276,248	2,818	(273,430)
Total revenues	14,284,904	16,277,903	14,348,520	(1,929,383)
EXPENDITURES				
Current:				
Public safety	14,284,904	16,277,903	14,108,691	2,169,212
Total expenditures	14,284,904	16,277,903	14,108,691	2,169,212
Excess of revenues over expenditures			239,829	239,829
Net change in fund balances			239,829	239,829
Fund deficit – beginning	(780,885)	(780,885)	(732,467)	48,418
Fund deficit – ending	$ (780,885)	$ (780,885)	$ (492,638)	$ 288,247

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Special Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 900,000	$ 900,000	$ 831,996	$ (68,004)
Miscellaneous			25,993	25,993
Total revenues	900,000	900,000	857,989	(42,011)
EXPENDITURES				
Current:				
Public safety	900,000	900,000	765,688	134,312
Total expenditures	900,000	900,000	765,688	134,312
Excess of revenues over expenditures			92,301	92,301
Net change in fund balances			92,301	92,301
Fund balance – beginning	853,666	853,666	892,749	39,083
Fund balance – ending	$ 853,666	$ 853,666	$ 985,050	$ 131,384

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 10,000	$ 10,000	$ 24,037	$ 14,037
Total revenues	10,000	10,000	24,037	14,037
EXPENDITURES				
Current:				
Public safety	50,000	50,000	29,925	20,075
Total expenditures	50,000	50,000	29,925	20,075
Deficiency of revenues under expenditures	(40,000)	(40,000)	(5,888)	34,112
Net change in fund balances	(40,000)	(40,000)	(5,888)	34,112
Fund balance – beginning	65,396	65,396	86,750	21,354
Fund balance – ending	$ 25,396	$ 25,396	$ 80,862	$ 55,466

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Lake Pleasant Recreation Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 60,000	$ 60,000	$ 71,077	$ 11,077
Charges for services	1,260,000	1,260,000	1,472,647	212,647
Fines and forfeits			284	284
Miscellaneous	63,951	63,951	133,464	69,513
Total revenues	1,383,951	1,383,951	1,677,472	293,521
EXPENDITURES				
Current:				
Culture and recreation	1,369,151	1,369,151	1,252,223	116,928
Capital outlay	14,800	14,800	43,036	(28,236)
Total expenditures	1,383,951	1,383,951	1,295,259	88,692
Excess of revenues over expenditures			382,213	382,213
Net change in fund balances			382,213	382,213
Fund balance – beginning	1,574,111	1,574,111	1,703,149	129,038
Fund balance – ending	$ 1,574,111	$ 1,574,111	$ 2,085,362	$ 511,251

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Law Library Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 850,000	$ 850,000	$ 853,271	$ 3,271
Fines and forfeits	2,000	2,000	2,527	527
Miscellaneous	23,000	23,000	64,623	41,623
Total revenues	875,000	875,000	920,421	45,421
EXPENDITURES				
Current:				
Public safety	875,000	875,000	785,005	89,995
Total expenditures	875,000	875,000	785,005	89,995
Excess of revenues over expenditures			135,416	135,416
Net change in fund balances			135,416	135,416
Fund balance – beginning	377,935	377,935	350,711	(27,224)
Fund balance – ending	$ 377,935	$ 377,935	$ 486,127	$ 108,192

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Legal Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 46,385	$ 53,385	$ 53,385	$
Miscellaneous			705	705
Total revenues	46,385	53,385	54,090	705
EXPENDITURES				
Current:				
Public safety	46,385	53,385	52,801	584
Total expenditures	46,385	53,385	52,801	584
Excess of revenues over expenditures			1,289	1,289
Net change in fund balances			1,289	1,289
Fund balance – beginning	9,218	9,218	10,805	1,587
Fund balance – ending	$ 9,218	$ 9,218	$ 12,094	$ 2,876

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 13,976,029	$ 17,242,557	$ 16,976,551	$ (266,006)
Intergovernmental	241,008	907,904	829,845	(78,059)
Charges for services	58,069	68,640	48,495	(20,145)
Fines and forfeits	480,420	508,680	621,684	113,004
Miscellaneous	453,474	452,561	1,140,257	687,696
Total revenues	15,209,000	19,180,342	19,616,832	436,490
EXPENDITURES				
Current:				
Culture and recreation	12,592,659	17,119,246	16,831,893	287,353
Capital outlay	1,725,000	1,153,149	1,367,104	(213,955)
Total expenditures	14,317,659	18,272,395	18,198,997	73,398
Excess of revenues over expenditures	891,341	907,947	1,417,835	509,888
OTHER FINANCING USES				
Transfers out	(913,635)	(913,635)		913,635
Total other financing uses	(913,635)	(913,635)		913,635
Net change in fund balances	(22,294)	(5,688)	1,417,835	1,423,523
Fund balance – beginning	4,041,673	4,041,673	6,545,048	2,503,375
Fund balance – ending	$ 4,019,379	$ 4,035,985	$ 7,962,883	$ 3,926,898

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 25,000	$ 177,480	$ 115,983	$ (61,497)
Total revenues	25,000	177,480	115,983	(61,497)
EXPENDITURES				
Current:				
Culture and recreation	25,000	167,480	105,983	61,497
Capital outlay		10,000	10,000	
Total expenditures	25,000	177,480	115,983	61,497
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance (deficit) – beginning	(4,596)	(4,596)		4,596
Fund balance (deficit) – ending	$ (4,596)	$ (4,596)	$	$ 4,596

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Medical Examiner Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 12,689	$ 12,689	$ 259,946	$ 247,257
Miscellaneous			839	839
Total revenues	12,689	12,689	260,785	248,096
EXPENDITURES				
Current:				
Public safety	12,689	12,689	11,772	917
Total expenditures	12,689	12,689	11,772	917
Excess of revenues over expenditures			249,013	249,013
Net change in fund balances			249,013	249,013
Fund deficit – beginning	(217,476)	(217,476)	(249,013)	(31,537)
Fund balance (deficit) – ending	$ (217,476)	$ (217,476)	$	$ 217,476

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Palo Verde Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 299,626	$ 299,626	$ 299,626	$
Miscellaneous			7,237	7,237
Total revenues	299,626	299,626	306,863	7,237
EXPENDITURES				
Current:				
Public safety	313,084	313,084	293,490	19,594
Total expenditures	313,084	313,084	293,490	19,594
Excess (deficiency) of revenues over expenditures	(13,458)	(13,458)	13,373	26,831
OTHER FINANCING USES				
Transfers out	(24,282)	(24,282)		24,282
Total other financing uses	(24,282)	(24,282)		24,282
Net change in fund balances	(37,740)	(37,740)	13,373	51,113
Fund balance – beginning	196,921	196,921	220,921	24,000
Fund balance – ending	$ 159,181	$ 159,181	$ 234,294	$ 75,113

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks and Recreation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 282,839	$ 638,445	$ 232,232	$ (406,213)
Miscellaneous			11,163	11,163
Total revenues	282,839	638,445	243,395	(395,050)
EXPENDITURES				
Current:				
Culture and recreation	207,839	311,615	127,410	184,205
Capital outlay		253,454	273,318	(19,864)
Total expenditures	207,839	565,069	400,728	164,341
Excess (deficiency) of revenues over expenditures	75,000	73,376	(157,333)	(230,709)
OTHER FINANCING USES				
Transfers out	(150,000)	(150,000)		150,000
Total other financing uses	(150,000)	(150,000)		150,000
Net change in fund balances	(75,000)	(76,624)	(157,333)	(80,709)
Fund balance – beginning	78,554	78,554	74,810	(3,744)
Fund balance (deficit) – ending	$ 3,554	$ 1,930	$ (82,523)	$ (84,453)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 160,000	$ 160,000	$ 301,743	$ 141,743
Total revenues	160,000	160,000	301,743	141,743
EXPENDITURES				
Current:				
Culture and recreation	182,500	182,500	60,967	121,533
Total expenditures	182,500	182,500	60,967	121,533
Excess (deficiency) of revenues over expenditures	(22,500)	(22,500)	240,776	263,276
OTHER FINANCING USES				
Transfers out	(88,500)	(88,500)	(88,500)	
Total other financing uses	(88,500)	(88,500)	(88,500)	
Net change in fund balances	(111,000)	(111,000)	152,276	263,276
Fund balance – beginning	1,229,307	1,229,307	1,262,117	32,810
Fund balance – ending	$ 1,118,307	$ 1,118,307	$ 1,414,393	$ 296,086

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,602,200	$ 1,602,200	$ 1,798,086	$ 195,886
Fines and forfeits	2,500	2,500	3,000	500
Miscellaneous	733,790	733,790	904,413	170,623
Total revenues	2,338,490	2,338,490	2,705,499	367,009
EXPENDITURES				
Current:				
Culture and recreation	2,382,819	2,334,454	2,240,023	94,431
Capital outlay	133,845	182,210	173,825	8,385
Total expenditures	2,516,664	2,516,664	2,413,848	102,816
Excess (deficiency) of revenues over expenditures	(178,174)	(178,174)	291,651	469,825
OTHER FINANCING SOURCES (USES)				
Transfers in	35,000	70,000	69,169	(831)
Transfers out	(256,384)	(256,384)	(187,284)	69,100
Total other financing uses	(221,384)	(186,384)	(118,115)	68,269
Net change in fund balances	(399,558)	(364,558)	173,536	538,094
Fund balance – beginning	1,833,822	1,833,822	2,311,555	477,733
Fund balance – ending	$ 1,434,264	$ 1,469,264	$ 2,485,091	$ 1,015,827

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Souvenir Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Miscellaneous	$ 105,000	$ 140,000	$ 120,610	$ (19,390)
Total revenues	105,000	140,000	120,610	(19,390)
EXPENDITURES				
Current:				
Culture and recreation	70,000	70,000	51,519	18,481
Total expenditures	70,000	70,000	51,519	18,481
Excess of revenues over expenditures	35,000	70,000	69,091	(909)
OTHER FINANCING USES				
Transfers out	(35,000)	(70,000)	(69,169)	831
Total other financing uses	(35,000)	(70,000)	(69,169)	831
Net change in fund balances			(78)	(78)
Fund balance – beginning	21,302	21,302	25,001	3,699
Fund balance – ending	$ 21,302	$ 21,302	$ 24,923	$ 3,621

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Spur Cross Ranch Conservation Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 420,000	$ 420,000	$ 385,000	$ (35,000)
Charges for services	20,000	20,000	31,356	11,356
Miscellaneous	2,500	2,500	21,751	19,251
Total revenues	442,500	442,500	438,107	(4,393)
EXPENDITURES				
Current:				
Culture and recreation	433,000	433,000	402,909	30,091
Capital outlay	250,000	250,000		250,000
Total expenditures	683,000	683,000	402,909	280,091
Excess (deficiency) of revenues over expenditures	(240,500)	(240,500)	35,198	275,698
Net change in fund balances	(240,500)	(240,500)	35,198	275,698
Fund balance – beginning	376,944	376,944	386,543	9,599
Fund balance – ending	$ 136,444	$ 136,444	$ 421,741	$ 285,297

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Planning and Development Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 8,065,435	$ 9,271,264	$ 10,332,164	$ 1,060,900
Charges for services	3,838,595	4,387,360	5,023,630	636,270
Fines and forfeits	900	900	20,630	19,730
Miscellaneous	172,500	172,500	857,918	685,418
Total revenues	12,077,430	13,832,024	16,234,342	2,402,318
EXPENDITURES				
Current:				
Public safety	13,090,924	14,657,775	15,105,829	(448,054)
Capital outlay	65,500	253,243	176,281	76,962
Total expenditures	13,156,424	14,911,018	15,282,110	(371,092)
Excess (deficiency) of revenues over expenditures	(1,078,994)	(1,078,994)	952,232	2,031,226
OTHER FINANCING USES				
Transfers out	(371,093)	(371,093)		371,093
Total other financing uses	(371,093)	(371,093)		371,093
Net change in fund balances	(1,450,087)	(1,450,087)	952,232	2,402,319
Fund balance – beginning	17,035,507	17,035,507	16,431,866	(603,641)
Fund balance – ending	$ 15,585,420	$ 15,585,420	$ 17,384,098	$ 1,798,678

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Probate Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 370,000	$ 370,000	$ 385,648	$ 15,648
Miscellaneous	2,000	2,000	6,057	4,057
Total revenues	372,000	372,000	391,705	19,705
EXPENDITURES				
Current:				
Public safety	372,000	372,000	346,595	25,405
Total expenditures	372,000	372,000	346,595	25,405
Excess of revenues over expenditures			45,110	45,110
Net change in fund balances			45,110	45,110
Fund balance – beginning	172,280	172,280	210,042	37,762
Fund balance – ending	$ 172,280	$ 172,280	$ 255,152	$ 82,872

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 379,421	$ 379,421	$ 460,846	$ 81,425
Charges for services	1,012,945	1,266,682	951,845	(314,837)
Miscellaneous			18,145	18,145
Total revenues	1,392,366	1,646,103	1,430,836	(215,267)
EXPENDITURES				
Current:				
Public safety	1,262,366	1,516,103	1,223,847	292,256
Capital outlay	130,000	130,000		130,000
Total expenditures	1,392,366	1,646,103	1,223,847	422,256
Excess of revenues over expenditures			206,989	206,989
Net change in fund balances			206,989	206,989
Fund balance – beginning	549,034	549,034	226,088	(322,946)
Fund balance – ending	$ 549,034	$ 549,034	$ 433,077	$ (115,957)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 401,661	$ 353,441	$ 327,999	$ (25,442)
Miscellaneous	5,000	5,000		(5,000)
Total revenues	406,661	358,441	327,999	(30,442)
EXPENDITURES				
Current:				
Public safety	406,661	358,441	353,441	5,000
Total expenditures	406,661	358,441	353,441	5,000
Deficiency of revenues under expenditures			(25,442)	(25,442)
Net change in fund balances			(25,442)	(25,442)
Fund balance (deficit) – beginning				
Fund balance (deficit) – ending	$	$	$ (25,442)	$ (25,442)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Training Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 500,596	$ 500,596	$ 477,550	$ (23,046)
Miscellaneous	6,698	6,698	12,629	5,931
Total revenues	507,294	507,294	490,179	(17,115)
EXPENDITURES				
Current:				
Public safety	507,294	507,294	480,233	27,061
Total expenditures	507,294	507,294	480,233	27,061
Excess of revenues over expenditures			9,946	9,946
Net change in fund balances			9,946	9,946
Fund balance (deficit) – beginning	134,015	134,015	(3,206)	(137,221)
Fund balance – ending	$ 134,015	$ 134,015	$ 6,740	$ (127,275)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 41,458,518	$ 45,045,876	$ 42,007,733	$ (3,038,143)
Charges for Services	131,780	131,780	168,316	36,536
Miscellaneous	2,050	2,050		(2,050)
Total revenues	41,592,348	45,179,706	42,176,049	(3,003,657)
EXPENDITURES				
Current:				
Health, welfare and sanitation	40,012,890	44,088,094	40,819,629	3,268,465
Capital outlay	14,710	14,710	53,358	(38,648)
Total expenditures	40,027,600	44,102,804	40,872,987	3,229,817
Excess of revenues over expenditures	1,564,748	1,076,902	1,303,062	226,160
OTHER FINANCING SOURCES (USES)				
Transfers in			1,355,510	1,355,510
Transfers out	(1,564,748)	(1,564,748)		1,564,748
Total other financing sources (uses)	(1,564,748)	(1,564,748)	1,355,510	2,920,258
Net change in fund balances		(487,846)	2,658,572	3,146,418
Fund deficit – beginning	(2,595,426)	(2,595,426)	(4,467,855)	(1,872,429)
Increase in reserve for inventories			311,223	311,223
Fund deficit – ending	$ (2,595,426)	$ (3,083,272)	$ (1,498,060)	$ 1,585,212

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	$ 3,305,761	$ 3,305,761	$ 4,507,587	$ 1,201,826
Miscellaneous			35,912	35,912
Total revenues	3,305,761	3,305,761	4,543,499	1,237,738
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,393,110	3,393,110	3,492,513	(99,403)
Capital outlay	151,032	151,032	16,486	134,546
Total expenditures	3,544,142	3,544,142	3,508,999	35,143
Excess (deficiency) of revenues under expenditures	(238,381)	(238,381)	1,034,500	1,272,881
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	45,000	29,040	(15,960)
Transfers out	(202,918)	(202,918)		202,918
Total other financing sources (uses)	(157,918)	(157,918)	29,040	186,958
Net change in fund balances	(396,299)	(396,299)	1,063,540	1,459,839
Fund balance – beginning	680,540	680,540	1,423,306	742,766
Decrease in reserve for inventories			(53,444)	(53,444)
Fund balance – ending	$ 284,241	$ 284,241	$ 2,433,402	$ 2,149,161

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Recorder's Surcharge Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 5,210,000	$ 5,210,000	$ 7,602,050	$ 2,392,050
Miscellaneous	160,000	160,000	320,870	160,870
Total revenues	5,370,000	5,370,000	7,922,920	2,552,920
EXPENDITURES				
Current:				
General government	6,934,286	6,999,263	6,149,113	850,150
Capital outlay	575,000	575,000	590,511	(15,511)
Total expenditures	7,509,286	7,574,263	6,739,624	834,639
Excess (deficiency) of revenues over expenditures	(2,139,286)	(2,204,263)	1,183,296	3,387,559
Net change in fund balances	(2,139,286)	(2,204,263)	1,183,296	3,387,559
Fund balance – beginning	8,720,003	8,720,003	10,075,797	1,355,794
Fund balance – ending	$ 6,580,717	$ 6,515,740	$ 11,259,093	$ 4,743,353

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Research and Reporting Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 65,287	$	$ (65,287)
Charges for service	334,000	334,000	227,420	(106,580)
Miscellaneous			78,758	78,758
Total revenues	334,000	399,287	306,178	(93,109)
EXPENDITURES				
Current:				
General government	299,498	364,785	272,604	92,181
Total expenditures	299,498	364,785	272,604	92,181
Excess of revenues over expenditures	34,502	34,502	33,574	(928)
OTHER FINANCING USES				
Transfers out	(34,502)	(34,502)	(150,975)	(116,473)
Total other financing uses	(34,502)	(34,502)	(150,975)	(116,473)
Net change in fund balances			(117,401)	(117,401)
Fund balance – beginning	12,347	12,347	117,401	105,054
Fund balance – ending	$ 12,347	$ 12,347	$	$ (12,347)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 16,400	$ 16,400	$ 17,485	$ 1,085
Total revenues	16,400	16,400	17,485	1,085
EXPENDITURES				
Current:				
Public safety	16,400	16,400	10,284	6,116
Total expenditures	16,400	16,400	10,284	6,116
Excess of revenues over expenditures			7,201	7,201
Net change in fund balances			7,201	7,201
Fund balance – beginning	28,941	28,941	32,417	3,476
Fund balance – ending	$ 28,941	$ 28,941	$ 39,618	$ 10,677

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 4,739,549	$ 6,287,436	$ 4,916,005	$ (1,371,431)
Fines and forfeits			28,460	28,460
Miscellaneous			2,525	2,525
Total revenues	4,739,549	6,287,436	4,946,990	(1,340,446)
EXPENDITURES				
Current:				
Public safety	4,167,559	3,948,007	3,456,822	491,185
Capital outlay	571,990	2,339,429	895,162	1,444,267
Total expenditures	4,739,549	6,287,436	4,351,984	1,935,452
Excess of revenues over expenditures			595,006	595,006
Net change in fund balances			595,006	595,006
Fund balance (deficit) – beginning	172,273	172,273	(747,526)	(919,799)
Fund balance (deficit) – ending	$ 172,273	$ 172,273	$ (152,520)	$ (324,793)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Jail Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 2,050,000	$ 2,050,000	$ 1,644,011	$ (405,989)
Miscellaneous			1,643	1,643
Total revenues	2,050,000	2,050,000	1,645,654	(404,346)
EXPENDITURES				
Current:				
Public safety	1,788,933	1,788,933	1,218,278	570,655
Capital outlay	261,067	261,067	369,962	(108,895)
Total expenditures	2,050,000	2,050,000	1,588,240	461,760
Excess of revenues over expenditures			57,414	57,414
Net change in fund balances			57,414	57,414
Fund balance (deficit) – beginning	(33,543)	(33,543)	544,001	577,544
Fund balance (deficit) – ending	$ (33,543)	$ (33,543)	$ 601,415	$ 634,958

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 745,000	$ 1,250,000	$ 1,019,149	$ (230,851)
Total revenues	745,000	1,250,000	1,019,149	(230,851)
EXPENDITURES				
Current:				
Public safety	608,000	980,882	819,390	161,492
Capital outlay	137,000	269,118	208,657	60,461
Total expenditures	745,000	1,250,000	1,028,047	221,953
Deficiency of revenues under expenditures			(8,898)	(8,898)
Net change in fund balances			(8,898)	(8,898)
Fund balance (deficit) – beginning	21,787	21,787	(25,532)	(47,319)
Fund balance (deficit) – ending	$ 21,787	$ 21,787	$ (34,430)	$ (56,217)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Spousal Maintenance Enforcement Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	$ 111,000	$ 111,000	$ 133,800	$ 22,800
Miscellaneous	750	750	3,506	2,756
Total revenues	111,750	111,750	137,306	25,556
EXPENDITURES				
Current:				
Public Safety	111,750	111,750	73,006	38,744
Total expenditures	111,750	111,750	73,006	38,744
Excess of revenues over expenditures			64,300	64,300
Net change in fund balances			64,300	64,300
Fund balance – beginning	94,472	94,472	23,543	(70,929)
Fund balance – ending	$ 94,472	$ 94,472	$ 87,843	$ (6,629)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,546,846	$ 1,782,651	$ 1,737,703	$ (44,948)
Miscellaneous	1,000	1,000		(1,000)
Total revenues	1,547,846	1,783,651	1,737,703	(45,948)
EXPENDITURES				
Current:				
Public safety	1,547,846	1,783,651	1,738,407	45,244
Total expenditures	1,547,846	1,783,651	1,738,407	45,244
Deficiency of revenues under expenditures			(704)	(704)
Net change in fund balances			(704)	(704)
Fund balance – beginning	253,964	253,964	295,715	41,751
Fund balance – ending	$ 253,964	$ 253,964	$ 295,011	$ 41,047

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,892,962	$ 1,892,962	$ 370,123	$ (1,522,839)
Total revenues	1,892,962	1,892,962	370,123	(1,522,839)
EXPENDITURES				
Current:				
Highways and streets	892,962	892,962	471,837	421,125
Capital outlay	1,000,000	1,000,000		1,000,000
Total expenditures	1,892,962	1,892,962	471,837	1,421,125
Deficiency of revenues under expenditures			(101,714)	(101,714)
Net change in fund balances			(101,714)	(101,714)
Fund balance (deficit) – beginning			(349,783)	(349,783)
Fund balance (deficit) – ending	$	$	$ (451,497)	$ (451,497)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 1,800,000	$ 1,800,000	$ 2,901,458	$ 1,101,458
Intergovernmental	103,542,343	103,542,343	106,676,177	3,133,834
Miscellaneous	725,000	725,000	2,294,367	1,569,367
Total revenues	106,067,343	106,067,343	111,872,002	5,804,659
EXPENDITURES				
Current:				
Highways and streets	48,989,301	48,990,648	47,291,211	1,699,437
Capital outlay	3,137,802	3,884,802	3,270,623	614,179
Total expenditures	52,127,103	52,875,450	50,561,834	2,313,616
Excess of revenues over expenditures	53,940,240	53,191,893	61,310,168	8,118,275
OTHER FINANCING USES				
Transfers out	(69,060,233)	(68,311,886)	(66,727,441)	1,584,445
Total other financing uses	(69,060,233)	(68,311,886)	(66,727,441)	1,584,445
Net change in fund balances	(15,119,993)	(15,119,993)	(5,417,273)	9,702,720
Fund balance – beginning	15,119,993	15,119,993	17,521,954	2,401,961
Increase in reserve for inventories			262,188	262,188
Fund balance – ending	$	$	$ 12,366,869	$ 12,366,869

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Trial Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,930,131	$ 1,923,302	$ 1,754,974	$ (168,328)
Miscellaneous		6,829		(6,829)
Total revenues	1,930,131	1,930,131	1,754,974	(175,157)
EXPENDITURES				
Current:				
Public safety	1,930,131	1,930,131	1,711,283	218,848
Total expenditures	1,930,131	1,930,131	1,711,283	218,848
Excess of revenues over expenditures			43,691	43,691
Net change in fund balances			43,691	43,691
Fund deficit – beginning	(34,078)	(34,078)	(43,691)	(9,613)
Fund balance (deficit) – ending	$ (34,078)	$ (34,078)	$	$ 34,078

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Trial Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,334,355	$ 1,520,838	$ 1,534,237	$ 13,399
Charges for services	4,878,907	4,739,321	4,442,306	(297,015)
Miscellaneous	94,000	47,103	126,251	79,148
Total revenues	6,307,262	6,307,262	6,102,794	(204,468)
EXPENDITURES				
Current:				
Public safety	6,307,262	6,255,414	5,712,016	543,398
Capital outlay		551,848	51,846	500,002
Total expenditures	6,307,262	6,807,262	5,763,862	1,043,400
Excess (deficiency) of revenues over expenditures		(500,000)	338,932	838,932
OTHER FINANCING USES				
Transfers out		(345,302)		345,302
Total other financing uses		(345,302)		345,302
Net change in fund balances		(845,302)	338,932	1,184,234
Fund balance– beginning	2,332,523	2,332,523	2,404,396	71,873
Fund balance – ending	$ 2,332,523	$ 1,487,221	$ 2,743,328	$ 1,256,107

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Interest Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 40,000	$ 40,000	$ 23,606	$ (16,394)
Total revenues	40,000	40,000	23,606	(16,394)
EXPENDITURES				
Current:				
Public safety	465,000	465,000		465,000
Total expenditures	465,000	465,000		465,000
Excess (deficiency) of revenues over expenditures	(425,000)	(425,000)	23,606	448,606
Net change in fund balances	(425,000)	(425,000)	23,606	448,606
Fund balance – beginning	471,799	471,799	490,287	18,488
Fund balance – ending	$ 46,799	$ 46,799	$ 513,893	$ 467,094

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Fines and Forfeits	$ 36,000	$ 33,000	$ 122,342	$ 89,342
Miscellaneous		3,000	11,061	8,061
Total revenues	36,000	36,000	133,403	97,403
EXPENDITURES				
Current:				
Public safety	126,000	126,000		126,000
Total expenditures	126,000	126,000		126,000
Excess (deficiency) of revenues over expenditures	(90,000)	(90,000)	133,403	223,403
Net change in fund balances	(90,000)	(90,000)	133,403	223,403
Fund balance – beginning	177,149	177,149	290,742	113,593
Fund balance – ending	$ 87,149	$ 87,149	$ 424,145	$ 336,996

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Location Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 3,300	$ 3,300	$ 5,608	$ 2,308
Total revenues	3,300	3,300	5,608	2,308
EXPENDITURES				
Current:				
Public safety	37,718	37,718	7,440	30,278
Total expenditures	37,718	37,718	7,440	30,278
Deficiency of revenues under expenditures	(34,418)	(34,418)	(1,832)	32,586
Net change in fund balances	(34,418)	(34,418)	(1,832)	32,586
Fund balance – beginning	79,148	79,148	75,051	(4,097)
Fund balance – ending	$ 44,730	$ 44,730	$ 73,219	$ 28,489

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	$ 70,000	$ 70,000	$ 10,799	$ (59,201)
Miscellaneous	9,500	9,500	17,980	8,480
Total revenues	79,500	79,500	28,779	(50,721)
EXPENDITURES				
Current:				
Public safety	564,274	564,274	129,994	434,280
Total expenditures	564,274	564,274	129,994	434,280
Deficiency of revenues under expenditures	(484,774)	(484,774)	(101,215)	383,559
Net change in fund balances	(484,774)	(484,774)	(101,215)	383,559
Fund balance – beginning	498,864	498,864	568,518	69,654
Fund balance – ending	$ 14,090	$ 14,090	$ 467,303	$ 453,213

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Tire Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 4,000,000	$ 4,000,000	$ 4,620,134	$ 620,134
Charges for Services	30,000	30,000	68,400	38,400
Miscellaneous	120,000	120,000	193,348	73,348
Total revenues	4,150,000	4,150,000	4,881,882	731,882
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,856,693	3,884,731	3,831,454	53,277
Capital outlay	180,200	180,200	27,173	153,027
Total expenditures	4,036,893	4,064,931	3,858,627	206,304
Excess (deficiency) of revenues over expenditures	113,107	85,069	1,023,255	938,186
OTHER FINANCING USES				
Transfers out	(38,660)	(38,660)		38,660
Total other financing uses	(38,660)	(38,660)		38,660
Net change in fund balances	74,447	46,409	1,023,255	976,846
Fund balance – beginning	5,298,598	5,298,598	5,823,815	525,217
Fund balance – ending	$ 5,373,045	$ 5,345,007	$ 6,847,070	$ 1,502,063

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Debt Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,293,935	$ 3,293,935	$ 1,395,932	$ (1,898,003)
Miscellaneous	1,400,000	1,400,000	4,547,357	3,147,357
Total revenues	4,693,935	4,693,935	5,943,289	1,249,354
EXPENDITURES				
Debt service:				
Principal	17,416,902	28,688,181	14,014,076	14,674,105
Interest			5,507,349	(5,507,349)
Other expenditures			16,258	(16,258)
Total expenditures	17,416,902	28,688,181	19,537,683	9,150,498
Deficiency of revenues under expenditures	(12,722,967)	(23,994,246)	(13,594,394)	10,399,852
OTHER FINANCING SOURCES (USES)				
Transfers in	2,571,736	4,229,034	4,116,017	(113,017)
Transfers out		(1,657,298)		1,657,298
Payment to escrow agent			(10,605,000)	(10,605,000)
Total other financing sources (uses)	2,571,736	2,571,736	(6,488,983)	(9,060,719)
Net change in fund balances	(10,151,231)	(21,422,510)	(20,083,377)	1,339,133
Fund balance – beginning	28,408,183	28,408,183	47,296,035	18,887,852
Fund balance – ending	$ 18,256,952	$ 6,985,673	$ 27,212,658	$ 20,226,985

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Stadium District Debt Service Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 5,215,094	$ 5,215,094	$ 6,493,520	$ 1,278,426
Miscellaneous	300,000	300,000	525,071	225,071
Total revenues	5,515,094	5,515,094	7,018,591	1,503,497
EXPENDITURES				
Debt service:				
Principal	5,442,594	5,442,594	2,685,000	2,757,594
Interest			2,737,594	(2,737,594)
Other expenditures			1,250	(1,250)
Total expenditures	5,442,594	5,442,594	5,423,844	18,750
Excess of revenues over expenditures	72,500	72,500	1,594,747	1,522,247
OTHER FINANCING USES				
Transfers out	(482,500)	(1,222,500)	(1,217,725)	4,775
Total other financing uses	(482,500)	(1,222,500)	(1,217,725)	4,775
Net change in fund balances	(410,000)	(1,150,000)	377,022	1,527,022
Fund balance – beginning	2,216,682	2,216,682	10,320,528	8,103,846
Fund balance – ending	$ 1,806,682	$ 1,066,682	$ 10,697,550	$ 9,630,868

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$	$ 16,000	$	$ (16,000)
Miscellaneous			725,553	725,553
Total revenues		16,000	725,553	709,553
EXPENDITURES				
Capital outlay	66,674,304	75,453,250	32,591,437	42,861,813
Total expenditures	66,674,304	75,453,250	32,591,437	42,861,813
Deficiency of revenues under expenditures	(66,674,304)	(75,437,250)	(31,865,884)	43,571,366
OTHER FINANCING SOURCES				
Proceeds from bond issuance	24,000,000	24,000,000	3,000,000	(21,000,000)
Total other financing sources	24,000,000	24,000,000	3,000,000	(21,000,000)
Net change in fund balances	(42,674,304)	(51,437,250)	(28,865,884)	22,571,366
Fund balance – beginning	34,409,878	34,409,878	31,461,006	(2,948,872)
Fund balance (deficit) – ending	$ (8,264,426)	$ (17,027,372)	$ 2,595,122	$ 19,622,494

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES				
Capital outlay	$ 22,800,000	$ 22,799,883	$ 5,581,373	$ 17,218,510
Total expenditures	22,800,000	22,799,883	5,581,373	17,218,510
Deficiency of expenditures under revenues	(22,800,000)	(22,799,883)	(5,581,373)	17,218,510
OTHER FINANCING SOURCES				
Transfers in	14,977,841	14,977,841	14,977,841	
Total other financing sources	14,977,841	14,977,841	14,977,841	
Net change in fund balances	(7,822,159)	(7,822,042)	9,396,468	17,218,510
Fund balance – beginning	9,164,377	9,164,377	12,876,066	3,711,689
Fund balance – ending	$ 1,342,218	$ 1,342,335	$ 22,272,534	$ 20,930,199

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES				
Capital Outlay	$ 62,142,000	$ 64,242,000	$ 58,006,294	$ 6,235,706
Total expenditures	62,142,000	64,242,000	58,006,294	6,235,706
Deficiency of revenues under expenditures	(62,142,000)	(64,242,000)	(58,006,294)	6,235,706
OTHER FINANCING SOURCES				
Transfers in	70,816,471	61,762,926	61,762,926	
Total other financing sources	70,816,471	61,762,926	61,762,926	
Net change in fund balances	8,674,471	(2,479,074)	3,756,632	6,235,706
Fund balance – beginning	5,980,426	5,980,426	15,537,185	9,556,759
Fund balance – ending	$ 14,654,897	$ 3,501,352	$ 19,293,817	$ 15,792,465

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund County Improvements Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$	$	$ 49,751	$ 49,751
Total revenues			49,751	49,751
EXPENDITURES				
Capital outlay	10,262,404	14,762,048	7,294,513	7,467,535
Total expenditures	10,262,404	14,762,048	7,294,513	7,467,535
Deficiency of expenditures under revenues	(10,262,404)	(14,762,048)	(7,244,762)	7,517,286
OTHER FINANCING SOURCES				
Transfers in	8,125,000	14,300,000	14,300,000	
Total other financing sources	8,125,000	14,300,000	14,300,000	
Net change in fund balances	(2,137,404)	(462,048)	7,055,238	7,517,286
Fund balance – beginning	13,513,636	13,513,636	13,187,669	(325,967)
Fund balance – ending	$ 11,376,232	$ 13,051,588	$ 20,242,907	$ 7,191,319

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Intergovernmental Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 4,148,623	$ 4,148,623	$ 401,037	$ (3,747,586)
Total revenues	4,148,623	4,148,623	401,037	(3,747,586)
EXPENDITURES				
Capital outlay	5,691,348	5,691,348	516,968	5,174,380
Total expenditures	5,691,348	5,691,348	516,968	5,174,380
Deficiency of revenues under expenditures	(1,542,725)	(1,542,725)	(115,931)	1,426,794
OTHER FINANCING SOURCES				
Transfers in	15,000,000	15,000,000		(15,000,000)
Proceeds from bond issuance	463,901	463,901	244,801	(219,100)
Total other financing sources	15,463,901	15,463,901	244,801	(15,219,100)
Net change in fund balances	13,921,176	13,921,176	128,870	(13,792,306)
Fund balance – beginning	1,108,008	1,108,008	9,004,123	7,896,115
Fund balance – ending	$ 15,029,184	$ 15,029,184	$ 9,132,993	$ (5,896,191)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Long Term Project Reserve Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance With Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$	$	$ 5,294	$ 5,294
Miscellaneous	493,683	1,243,683	1,073,832	(169,851)
Total revenues	493,683	1,243,683	1,079,126	(164,557)
EXPENDITURES				
Capital outlay	3,000	5,748,000	3,880,572	1,867,428
Total expenditures	3,000	5,748,000	3,880,572	1,867,428
Excess (deficiency) of expenditures over revenues	490,683	(4,504,317)	(2,801,446)	1,702,871
OTHER FINANCING SOURCES				
Transfers in	1,600,137	3,600,137	3,267,653	(332,484)
Total other financing sources	1,600,137	3,600,137	3,267,653	(332,484)
Net change in fund balances	2,090,820	(904,180)	466,207	1,370,387
Fund balance – beginning	10,679,194	10,679,194	9,348,934	(1,330,260)
Fund balance – ending	$ 12,770,014	$ 9,775,014	$ 9,815,141	$ 40,127

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 29,366,281	$ 29,366,281	$ 8,847,363	$ (20,518,918)
Miscellaneous			2,053,408	2,053,408
Total revenues	29,366,281	29,366,281	10,900,771	(18,465,510)
EXPENDITURES				
Capital outlay	110,571,009	110,571,009	83,364,282	27,206,727
Total expenditures	110,571,009	110,571,009	83,364,282	27,206,727
Deficiency of expenditures under revenues	(81,204,728)	(81,204,728)	(72,463,511)	8,741,217
OTHER FINANCING SOURCES (USES)				
Transfers in	67,475,788	66,727,441	66,727,441	
Transfers out	(63,045)	(63,045)		63,045
Total other financing sources	67,412,743	66,664,396	66,727,441	63,045
Net change in fund balances	(13,791,985)	(14,540,332)	(5,736,070)	8,804,262
Fund balance – beginning	38,672,702	38,672,702	37,876,584	(796,118)
Fund balance – ending	$ 24,880,717	$ 24,132,370	$ 32,140,514	$ 8,008,144

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT				
County Improvement				
Chandler Consolidated Justice	$ 5,080,000	$ 8,849,183	$ 1,477,814	$ 7,371,369
Durango Animal Care and Control	0	1,600,000	0	1,600,000
Downtown Consolidated Justice Court	30,250,000	27,995,922	22,456,891	5,539,031
Human Services Campus	11,981,290	5,418,895	4,462,409	956,486
New Admin Services Parking	894,559	662,315	384,620	277,695
Northwest Consolidated Justice Court	3,000,000	3,356,571	3,315,640	40,931
Project Reserve	973,455	813,455	0	813,455
Public Health Clinic	600,000	389,517	183,574	205,943
Southeast Consolidated Justice	8,000,000	7,995,522	285,417	7,710,105
Southwest Consolidated Justice	5,895,000	18,371,870	25,072	18,346,798
Total County Improvement	$ 66,674,304	$ 75,453,250	$ 32,591,437	$ 42,861,813
Intergovernmental Capital Projects				
Buckeye Hills Shooting Range	$ 1,778,390	$ 1,901,324	$ 0	$ 1,901,324
Comfort Station Improvements	244,801	244,801	244,941	(140)
Environmental Services Building	100,000	100,686	29,528	71,158
McDowell Track Comfort Station	219,100	219,100	0	219,100
Southwest Consolidation Justice Courts	2,815,000	2,815,000	245,902	2,569,098
Project Reserve	534,057	410,437	(3,403)	413,840
Total Intergovernmental Capital Projects	$ 5,691,348	$ 5,691,348	$ 516,968	$ 5,174,380
General Fund County Improvement				
Downtown Consolidated Justice	$ 0	$ 3,233,712	$ 388	$ 3,233,324
Entry Stations, Monuments and Restrooms	0	1,650,003	86,671	1,563,332
Estrella Mountain Irrigation System	0	745,000	125,008	619,992
Maricopa Regional Trail System	953,000	1,000,000	38,693	961,307
McDowell Track Comfort Station	80,900	80,900	19,492	61,408
Northeast Regional Center	2,500,000	879,090	872,224	6,866
Northwest Consolidated Justice Courts	0	87,957	0	87,957
Project Reserve	20,128	20,128	0	20,128
Security Building	5,800,000	5,452,025	5,195,774	256,251
Usery Mountain Water System	0	700,000	55,000	645,000
White Tank Dump Station	0	4,997	4,247	750
Comfort Station Improvements	908,376	908,236	897,016	11,220
Total General Fund County Improvement	$ 10,262,404	$ 14,762,048	$ 7,294,513	$ 7,467,535
CRIMINAL JUSTICE FACILITES				
4th Avenue Jail	$ 2,700,000	$ 2,700,000	$ 836,023	$ 1,863,977
Durango Jail Demolition	50,000	50,000	0	50,000
Juvenile Durango	11,100,000	11,100,000	2,727,922	8,372,078
Lower Buckeye Jail	4,000,000	4,000,000	1,357,154	2,642,846
Madison Street Jail Renovation	4,850,000	4,849,883	560,274	4,289,609
Towers Jail Renovations	100,000	100,000	100,000	0
Total Criminal Justice Facilities	$ 22,800,000	$ 22,799,883	$ 5,581,373	$ 17,218,510

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
PUBLIC SAFETY				
ACDC ADMP	$ 335,000	$ 442,000	$ 277,373	$ 164,627
Adobe Dam ADMP	20,000	773,080	691,739	81,341
Agua Fria River Flow Easement	0	3,000	0	3,000
Arlington Valley	0	0	482	(482)
Buckeye #1	20,000	0	0	0
Durango ADMP	4,315,000	1,224,000	735,507	488,493
East Maricopa Floodway	4,709,000	12,168,000	11,897,795	270,205
East Mesa ADMP	2,861,000	3,068,000	3,055,339	12,661
Glendale/Peoria ADMP	4,028,000	4,118,000	3,816,485	301,515
Hassayampa River	0	1,006	1,917	(911)
Higley ADMP	10,000	6,000	2,687	3,313
Maryvale ADMP	10,433,000	13,250,000	12,850,166	399,834
McMicken Dam	2,665,000	2,050,000	1,940,620	109,380
Metro ADMP	1,118,000	9,000	10,282	(1,282)
Non-Project	3,252,000	142,000	0	142,000
Paradise Valley, Scottsdale, Phoenix	1,817,000	2,844,350	2,803,002	41,348
Project Reserve (Flood)	350,000	1,185,000	0	1,185,000
Queen Creek ADMP	580,000	2,013,000	2,083,738	(70,738)
S Phoenix Drainage Improvement	1,037,000	1,162,000	1,057,577	104,423
Salt/Gila River	50,000	16,000	18,070	(2,070)
Scatter Wash Channel	630,000	4,000	4,143	(143)
Skunk Creek/New River	9,853,000	8,604,000	8,653,763	(49,763)
Spook Hill ADMP	1,162,000	2,532,000	2,491,670	40,330
Spook Hill FRS & Outlet	0	55,000	59,467	(4,467)
Upper New River	0	248,002	219,818	28,184
White Tanks ADMP	12,227,000	7,730,000	4,689,373	3,040,627
White Tanks Dam #4	20,000	0	0	0
Wickenburg ADMS	650,000	576,641	628,627	(51,986)
Wittman ADMP	0	17,921	16,654	1,267
Total Public Safety	$ 62,142,000	$ 64,242,000	$ 58,006,294	$ 6,235,706
HIGHWAYS AND STREETS				
115th Ave Bridge At Gila River	$ 2,000	$ 2,000	$ 0	$ 2,000
51st Ave: Santa Cruz-Gric Bdry	85,000	85,000	813	84,187
51st Ave:Broadway-Baseline	2,946,000	6,000	57	5,943
67th Ave:Pinnacle Peak - Happy Valley	55,000	175,000	75,801	99,199
75th Ave:Mc85 - Van Buren	2,670,000	5,000	1,288	3,712
7th St: Carefree Hwy-Desert Hi	470,000	470,000	18,471	451,529
83rd Ave:Northern Olive	710,000	15,000	122	14,878
99th Ave Al Palmeras	0	100,000	56,918	43,082
Airport Information System	305,000	305,000	76,193	228,807
Alma School: McLellan - McKellips	1,000	631,000	538,706	92,294
Alma School: North Brdg Grd Ctrl Strc	1,000	8,731,000	8,306,075	424,925
Apache Bl Bridge/Tempe Canal	1,000	501,000	502,065	(1,065)
Avondale Blvd: I-10 - McDowell	155,000	1,005,000	1,002,858	2,142
AzTech Smart Corridors Phiii	0	250,000	154,794	95,206
AzTech Smart Corridors	0	325,000	1,290	323,710
Baseline:7th Ave-43rd Ave	0	5,000	(5,409)	10,409
Beardsley Rd @ Agua Fria River	205,000	380,000	220,137	159,863
Bell Rd At R H Johnson	2,080,000	1,080,000	1,108,119	(28,119)
Bell Rd: SR 303L / Grand Ave	5,000	55,000	53,385	1,615

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Bell Rd: SR 303-L101 Its Imp	$ 1,070,000	$ 1,570,000	$ 1,268,750	$ 301,250
Bethany Home Rd @ Dysart Rd	367,500	487,500	455,703	31,797
Brown Rd: Ellsworth – Crismon	1,175,000	610,000	500,207	109,793
Bush Highway: Usery - Stewart Mountain	10,000	45,000	40,917	4,083
Camelback Rd At Litchfield Rd	0	80,000	19,429	60,571
Candidate Assessment Reports	800,000	925,000	811,816	113,184
Cave Crk "Lone Mt- Carefree Hwy	1,000	1,000	0	1,000
Chandler Heights At Sanoki Wash	5,000	200,000	134,286	65,714
Chandler Heights: Culver At E Canal	6,000	76,000	29,263	46,737
Chandler Heights Rd @ 124th St	135,000	135,000	10,320	124,680
Contract Overlay Fy04	0	2,500	2,322	178
Cotton Lane At McDowell	0	200,000	14,545	185,455
Cotton Lane Bridge @ Gila River	25,595,000	11,860,000	2,390,224	9,469,776
Deer Valley @ Agua Fria River	205,000	282,500	271,202	11,298
Deer Valley Rd:83rd - 91st Ave	85,000	85,000	82,542	2,458
Del Webb Blvd At 99th Ave	0	10,000	0	10,000
Desert Hills @ Skunk Creek	185,000	36,000	26,052	9,948
Dobson Rd Bridge @ Salt River	280,000	10,000	10,000	0
Dynamite Blvd Cc Rd - 56th St	290,000	290,000	108,722	181,278
Dysart Bridge @ Colter Channel	320,000	320,000	20,343	299,657
El Mirage: Northern / Bell	150,000	255,000	197,016	57,984
El Mirage: Beardsley - Loop 303	0	460,000	139,556	320,444
El Mirage: Bell – Beardsley	0	500,000	188,433	311,567
Ellsworth German –Baseline	17,385,000	17,385,000	15,061,527	2,323,473
Ellsworth Rd: Hunt Hwy - Riggs	270,000	270,000	42,148	227,852
Ellsworth:Uiv- Mclellan	6,275,000	6,595,000	7,106,323	(511,323)
Estrella Interim Loop 303ii	0	10,000	13,131	(3,131)
Fig Springs: New River - Tnf	30,000	112,000	93,019	18,981
Fire Sta @ 11th Ave	53,750	53,750	17,084	36,666
Gdacs:Geod Dnsif/Cadast Srvys	250,000	250,000	157,461	92,539
General Civil Engineering	500,000	1,100,000	721,550	378,450
Geotechnical On-Call Services	0	85,000	0	85,000
Gilbert Rd: Loop 202 - Pecos	835,000	835,000	10,599	824,401
Gilbert Rd: McDowell – SR 87	8,820,000	12,705,000	12,740,029	(35,029)
Gilbert Rd: Warner - Water Tank	401,000	403,000	402,527	473
Greenway Rd @ Sr303	30,000	415,000	404,676	10,324
Honda Bow: 7th Ave To 11th Ave	85,000	85,000	104,870	(19,870)
Indian School: Litchfield – Dysar	1,085,000	1,071,500	574,239	497,261
Indian School At Old Litchfiel	0	170,000	5,983	164,017
Laveen Area Conveyance Channel	0	2,500	1,790	710
Litchfield Rd Underpass	0	100,000	24,032	75,968
Low Volume Roads Program	2,050,000	2,050,000	2,163,141	(113,141)
Lower Buckeye Rd @ 67th Ave	217,000	217,000	13,679	203,321
Loop 303:Indian School –Clearview	0	323,765	279,736	44,029
Maricopa Road Fence	0	1,000,000	1,024,257	(24,257)
Mc 85 @ Miller Rd	150,000	160,000	7,958	152,042
Mc 85 At 83/91/99/107 & 115th	0	530,000	530,683	(683)
Mc 85 Est: Sr 85 To Turner Rd	1,702,914	1,842,914	2,025,394	(182,480)
Mc 85:107th Ave - 91st Ave	440,000	490,000	481,369	8,631
Mc 85:91st Ave - 75th Ave	950,000	250,000	(6,279)	256,279
Mc 85:Cotton Lane-Estrella Pkwy	3,000	1,254,419	1,169,885	84,534
Mc 85:El Mirage - 115th Ave	0	20,000	0	20,000
Mc85 At 119th Ave	0	200,000	102,819	97,181

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Mc85 At Agua Fria/Bridge Scour	$ 0	$ 2,000	$ 1,874	$ 126
Mc85 At El Mirage	0	120,000	28,703	91,297
Mc85: Sr85/75th Ave	110,000	215,000	209,776	5,224
Mc85:Jackrabbit - Perryville	1,000	1,000	179	821
Mc85:Perryville - Cotton Lane	1,000	111,000	82,330	28,670
MCDOT Facilities Improvements	0	1,310,000	1,017,026	292,974
McDowell Mountain N Park Entrance	170,000	10,000	295	9,705
McDowell: Alma School - Sr87	100,000	50,000	0	50,000
McDowell: Shoulders Widening	10,000	48,000	37,120	10,880
McDowell: Pima Freeway -Alma School Sc	0	62,336	1,040	61,296
McNeil: 35th-31st Ave	0	21,000	20,704	296
McQueen Rd: Queen Ck-Pecos	0	160,287	389	159,898
Meeker At Trail Rd / Aleppo	0	450,000	45,955	404,045
Meridian Rd: Hunt/Baseline Cs	0	130,000	44,473	85,527
Mingus At 25th Ave	0	65,000	46,340	18,660
Missouri Ave @ Dysart Rd	265,000	385,000	393,247	(8,247)
Monterey Ave @ Power Rd	200,000	260,000	247,273	12,727
Non-Project	510,000	0	0	0
Northern Ave @ 107th Ave	253,750	286,750	12,616	274,134
Northern Ave At El Mirage Rd	0	10,000	604	9,396
Northern Ave At Reems Rd	0	10,000	734	9,266
Northern Ave: SR 303 To Grand	510,000	10,000	7,562	2,438
Northern:95th Ave-71st Ave	0	2,500	1,544	956
Old Stage: New River - Coyote	30,000	105,000	74,544	30,456
Old Us 80 Bridge @ Gila River	175,000	430,000	282,393	147,607
Old Us 80at Hassyampa/Scour	0	10,000	3,993	6,007
Olive At At 114th Ave	0	10,000	1,580	8,420
Olive At Litchfield Rd	0	160,000	7,486	152,514
Olive Ave @ Beardsley Canal	193,000	193,000	0	193,000
Peoria At Litchfield Rd	0	200,000	77,645	122,355
Pinnacle Peak At 83rd & 91st Ave	0	160,000	139,094	20,906
Pm10 (Ph2) North West Area (Grp1)	0	1,000	878	122
Pm10 (Ph3) North East Area	205,000	205,000	(16,705)	221,705
Pm10 Program	100,000	500,000	214,496	285,504
Pm10: (Ph4) In North Valley	1,050,000	532,064	326,485	205,579
Pm10: (Ph4) In Se Valley	800,000	650,000	339,379	310,621
Pm10: (Ph4) In South West Valley	770,000	465,000	122,090	342,910
Pm10: 12th St, Cir Mountain - Tnf	395,000	555,000	540,880	14,120
Pm10: Box Bar & Needle Rock	10,000	50,000	53,885	(3,885)
Pm10: Saddle Mountain: N River - 12th	0	45,000	42,513	2,487
Pncl Pk:Lk Pleasnt - 83rd Ave	0	2,000	20,394	(18,394)
Power Rd: Guadalupe - Baseline	755,000	755,000	191,703	563,297
Power Rd: Pecos - Williams Field	0	0	655	(655)
Power Rd: Williams Field - Ray	0	1,000	97	903
Previous Year's Projects	350,000	989,713	197,051	792,662
Project Reserves Account	5,950,000	873,235	14,766	858,469
Prop Mgmt / Prior Year Proj	50,000	80,000	(387,349)	467,349
Queen Creek Overlay	0	750,000	645,090	104,910
Queen Creek Rd: Az Ave - McQueen	1,010,000	325,000	49,884	275,116
R.H. Johnson At Stardust	0	610,000	163,429	446,571
Rainbow Rd Bridge: Buckeye Cnl	0	65,000	10,957	54,043
Ray Rd Lindsay-Greenfield	552,000	2,000	0	2,000
Riggs Rd @ Sr347	287,500	287,500	283,145	4,355
Riggs Rd At Sonoqui Wash	0	30,000	0	30,000

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Rio Verde Dr: Forest To 136th	$ 0	$ 90,000	$ 85,759	$ 4,241
Row In-Fill/Road Inventory Sys	2,500,000	1,473,581	1,655,591	(182,010)
Signal Modernization	370,000	370,000	25,303	344,697
Small Cities Assistance Program	300,000	480,000	478,337	1,663
Special Projects	1,000,000	64,664	56,300	8,364
Sr303 At Waddell	0	530,000	175,272	354,728
Sr303 Ramp At Grand	0	140,000	84,956	55,044
Sun City Mill & Overlay: Ph1	2,020,000	3,745,000	3,651,920	93,080
Sun Valley Pkwy Corridor Study	160,000	360,000	277,917	82,083
Table Mesa Rd: I-17 To Tnf Row	1,000	2,000	962	1,038
Thunderbird At 105th Ave	0	295,000	198,031	96,969
Tip Development	300,000	450,000	507,921	(57,921)
Unallocated Force Account	1,401,595	206,595	1,843	204,752
Vinyard Ave / 143rd Ave	4,500,000	5,367,936	5,021,570	346,366
Warranted Traffic Improvements	500,000	1,225,000	1,055,407	169,593
Wigwam Blvd At Indian School	0	300,000	268,605	31,395
Williams Field At Higley	320,000	130,000	83,574	46,426
Williams Field: Gilbert - Lindsay	482,000	27,500	27,811	(311)
Total Highways and Streets	$ 110,571,009	$ 110,571,009	$ 83,364,282	$ 27,206,727

Combining and Individual Fund Statements Internal Service Funds

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Maricopa County
Listing of Internal Service Funds

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

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

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

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

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

Employee Benefits Trust - This fund collects employee and employer contributions for payment of the employees' medical, dental, pharmacy, and short-term disability benefits.

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

Maricopa County
Combining Statement of Net Assets
All Internal Service Funds
June 30, 2006

	Equipment Services	Telecom-munications	Reprographics
ASSETS			
Current assets:			
Cash in bank and on hand	$ 900	$ 200	$
Cash and investments held by County Treasurer		6,139,922	817,192
Receivables		21,218	
Inventories	353,358	87,266	
Prepaids			
Miscellaneous			
Total current assets	354,258	6,248,606	817,192
Noncurrent assets:			
Capital assets:			
Buildings and improvements		323,649	
Machinery and equipment	1,928,085	6,545,828	946,951
Less accumulated depreciation	(1,562,362)	(3,160,521)	(466,944)
Total noncurrent assets	365,723	3,708,956	480,007
Total assets	719,981	9,957,562	1,297,199
LIABILITIES			
Current liabilities:			
Accounts payable	663,506	394,570	63,587
Employee compensation payable	278,260	257,604	55,078
Accrued liabilities			
Due to other funds	1,105,212		
Leases payable (current portion)		91,214	
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	2,046,978	743,388	118,665
Noncurrent liabilities:			
Leases payable		62,216	
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities		62,216	
Total liabilities	2,046,978	805,604	118,665
NET ASSETS			
Invested in capital assets, net of related debt	365,723	3,555,526	480,007
Unrestricted (deficit)	(1,692,720)	5,596,432	698,527
Total net assets (deficit)	$ (1,326,997)	$ 9,151,958	$ 1,178,534

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 100	$ 12,396,973	$	$ 12,398,173
34,656,183	16,563,516		58,176,813
194,967	144,586		360,771
		1,186,956	1,627,580
1,750,717	254,304		2,005,021
	2,110,638		2,110,638
36,601,967	31,470,017	1,186,956	76,678,996
			323,649
86,951			9,507,815
(64,244)			(5,254,071)
22,707			4,577,393
36,624,674	31,470,017	1,186,956	81,256,389
1,413,609	7,402	103,436	2,646,110
128,076			719,018
	530,645	1,718	532,363
		521,542	1,626,754
			91,214
23,068,119	3,371,985		26,440,104
24,609,804	3,910,032	626,696	32,055,563
			62,216
32,848,274			32,848,274
32,848,274			32,910,490
57,458,078	3,910,032	626,696	64,966,053
22,707			4,423,963
(20,856,111)	27,559,985	560,260	11,866,373
$ (20,833,404)	$ 27,559,985	$ 560,260	$ 16,290,336

Maricopa County
Combining Statement of Revenues, Expenses, and Changes in Net Assets
All Internal Service Funds
For the Fiscal Year Ended June 30, 2006

	Equipment Services	Telecom-munications	Reprographics
OPERATING REVENUES			
Charges for services	$ 14,324,711	$ 17,055,989	$ 998,913
Miscellaneous	5,352	13,487	193
Total operating revenues	14,330,063	17,069,476	999,106
OPERATING EXPENSES			
Personal services	2,933,181	2,486,334	474,138
Supplies	2,375,561	1,727,235	247,396
Other services	7,303,428	1,482,603	65,801
Legal			
Insurance			
Leases and rentals	5,953	2,201,050	
Repairs and maintenance	644,708	1,504,387	42,757
Travel and transportation	5,213	24,402	
Utilities	94,754	5,403,602	
Depreciation	116,162	624,928	63,067
Total operating expenses	13,478,960	15,454,541	893,159
Operating income (loss)	851,103	1,614,935	105,947
NONOPERATING REVENUES (EXPENSES)			
Investment income		98,122	
Interest expense	(81,240)	(4,992)	
Loss on disposal of capital assets	(2,528)	(1,012)	
Total nonoperating revenues (expenses)	(83,768)	92,118	
Income (loss) before contributions	767,335	1,707,053	105,947
Capital contributions	13,339	360,988	
Change in net assets	780,674	2,068,041	105,947
Total net assets (deficit) – beginning	(2,107,671)	7,083,917	1,072,587
Total net assets (deficit) – ending	$ (1,326,997)	$ 9,151,958	$ 1,178,534

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 22,460,153	$ 33,387,921	$ 2,892,741	$ 91,120,428
2,196,494	29,372		2,244,898
24,656,647	33,417,293	2,892,741	93,365,326
1,416,533			7,310,186
254,180		2,746,304	7,350,676
794,324	1,521,461	153,612	11,321,229
8,632,861			8,632,861
22,752,613	26,507,640		49,260,253
			2,207,003
			2,191,852
			29,615
			5,498,356
10,360			814,517
33,860,871	28,029,101	2,899,916	94,616,548
(9,204,224)	5,388,192	(7,175)	(1,251,222)
1,073,671	685,209		1,857,002
			(86,232)
			(3,540)
1,073,671	685,209		1,767,230
(8,130,553)	6,073,401	(7,175)	516,008
			374,327
(8,130,553)	6,073,401	(7,175)	890,335
(12,702,851)	21,486,584	567,435	15,400,001
$ (20,833,404)	$ 27,559,985	$ 560,260	$ 16,290,336

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2006

	Equipment Services	Telecom-munications	Reprographics
CASH FLOWS FROM OPERATING ACTIVITIES			
Charges for services	$ 14,324,711	$ 17,055,989	$ 998,913
Other receipts	5,352	13,487	193
Payments for goods and services	(10,489,182)	(12,519,565)	(301,219)
Payments for personal services	(2,886,415)	(2,472,781)	(470,944)
Net cash provided by (used for) operating activities	954,466	2,077,130	226,943
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Advances from General Fund	1,105,212		
Interest payments	(81,240)		
Loan payments to General Fund	(1,884,669)		
Net cash used for noncapital financing activities	(860,697)		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchase of capital assets	(93,769)	(615,837)	(231,622)
Capital lease payments		(81,440)	
Interest payments on long-term debt		(4,992)	
Net cash used for capital and related financing activities	(93,769)	(702,269)	(231,622)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends		85,587	
Net cash provided by investing activities		85,587	
Net increase (decrease) in cash and cash equivalents		1,460,448	(4,679)
Cash and cash equivalents, July 1, 2005	900	4,679,674	821,871
Cash and cash equivalents, June 30, 2006	$ 900	$ 6,140,122	$ 817,192
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 851,103	$ 1,614,935	$ 105,947
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	116,162	624,928	63,067
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets [(increase)/decrease] and liabilities [ncrease/(decrease)]:			
Inventories	(12,133)	(3,502)	
Prepaids			
Miscellaneous			
Accounts payable	(47,432)	(172,784)	54,735
Employee compensation payable	46,766	13,553	3,194
Accrued liabilities			
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	$ 954,466	$ 2,077,130	$ 226,943
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:			
Accumulated depreciation from disposed capital assets	$ 5,176	$ 233,630	$ 124,245
Machinery and equipment disposed	(7,704)	(234,642)	(124,245)
Loss on disposal of capital assets	2,528	1,012	
Capital contributions	(13,339)	(360,988)	
Accumulated depreciation transferred to governmental activities			25,805
Capital assets transferred to governmental activities			(25,805)
Capital assets transferred from governmental activities	13,339	713,384	
Accumulated depreciation transferred from governmental activities		(352,396)	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 22,460,153	$ 33,998,087	$ 2,892,741	$ 91,730,594
2,196,494	948,935		3,164,461
(26,658,348)	(29,111,078)	(2,704,745)	(81,784,137)
(1,396,684)			(7,226,824)
(3,398,385)	5,835,944	187,996	5,884,094
		521,542	1,626,754
			(81,240)
		(709,538)	(2,594,207)
		(187,996)	(1,048,693)
(15,521)			(956,749)
			(81,440)
			(4,992)
(15,521)			(1,043,181)
1,050,798	602,696		1,739,081
1,050,798	602,696		1,739,081
(2,363,108)	6,438,640		5,531,301
37,019,391	22,521,849		65,043,685
$ 34,656,283	$ 28,960,489	$	$ 70,574,986
$ (9,204,224)	$ 5,388,192	$ (7,175)	$ (1,251,222)
10,360			814,517
2,507,670			2,507,670
		193,385	177,750
54,040	919,563		973,603
	610,166		610,166
295,748	(903,672)	1,332	(772,073)
19,849			83,362
	530,645	454	531,099
2,918,172	(708,950)		2,209,222
$ (3,398,385)	$ 5,835,944	$ 187,996	$ 5,884,094
$	$	$	$ 363,051
			(366,591)
			3,540
			(374,327)
			25,805
			(25,805)
			726,723
			(352,396)

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Agency Fund Statement

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Maricopa County
Listing of Agency Fund

Agency Funds are used to account for assets held by the County in a fiduciary capacity or as an agent for individuals, private organizations, other governments and/or other funds.

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

AGENCY FUND

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

Maricopa County
Statement of Changes in Assets and Liabilities
Agency Fund
For the Fiscal Year Ended June 30, 2006

	Balance July 1, 2005	Additions	Deductions	Balance June 30, 2006
SPECIAL PURPOSE				
Assets				
Cash in bank and on hand	$ 35,901,326	$ 8,018,441	$	$ 43,919,767
Cash and investments held by County Treasurer		15,320,889		15,320,889
Total assets	$ 35,901,326	$ 23,339,330	$	$ 59,240,656
Liabilities				
Deposits held for other parties	$ 35,901,326	$ 23,339,330	$	$ 59,240,656
Total liabilities	$ 35,901,326	$ 23,339,330	$	$ 59,240,656

STATISTICAL SECTION

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Maricopa County
Listing of Statistical Information

Contents **Page**

Financial Trends Information **244**

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

Net Assets by Component

Changes in Net Assets

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

Revenue Capacity **250**

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

Tax Revenues by Source, Governmental Funds

Assessed Value and Estimated Market Value of Taxable Property

Direct and Overlapping Property Tax Rates

Principal Property Tax Payers

Property Tax Levies and Collections

Debt Capacity **255**

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

Ratios of Outstanding Debt by Type

Legal Debt Margin Information

Pledged Revenue Coverage

Demographic and Economic Information **258**

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

Demographic and Economic Statistics

Principal Employers

Operating Information **260**

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

Budgeted Full-Time Equivalent County Employees by Function/Program

Operating Indicators by Function/Program

Capital Asset Statistics by Function/Program

Maricopa County
Net Assets by Component
Last Five Fiscal Years
(accrual basis of accounting)

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

NET ASSETS	Fiscal Year 2005-06
Governmental activities	
Invested in capital assets, net of related debt	$ 2,443,905,934
Restricted	345,147,265
Unrestricted	561,333,573
Total governmental activities net assets	$ 3,350,386,772
Business-type activities	
Invested in capital assets, net of related debt	$ 1,253,947
Restricted	7,556
Unrestricted	(4,568,970)
Total business-type activities net assets	$ (3,307,467)
Primary government	
Invested in capital assets, net of related debt	$ 2,445,159,881
Restricted	345,154,821
Unrestricted	556,764,603
Total primary government net assets	$ 3,347,079,305

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

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

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
Expenses					
Governmental activities:					
General government	$ 124,501,063	$ 181,265,791	$ 185,518,463	$ 157,764,168	$ 163,009,587
Public safety	490,943,644	506,600,904	581,443,588	685,762,001	782,136,857
Highways and streets	52,464,778	51,016,886	44,392,614	63,014,453	70,418,156
Health, welfare and sanitation	304,220,867	335,607,743	332,380,442	439,784,002	433,776,254
Culture and recreation	25,453,164	27,488,028	27,963,450	33,068,497	32,596,971
Education	16,675,171	17,386,261	19,170,903	18,397,229	20,220,846
Interest on long-term debt	11,557,524	11,446,165	8,249,310	7,827,876	7,763,995
Total governmental activities expenses	1,025,816,211	1,130,811,778	1,199,118,770	1,405,618,226	1,509,922,666
Business-type activities:					
Medical Center	340,556,596	366,425,283	371,991,804	168,986,980	
Arizona Health Care Cost Containment System (AHCCCS) — Acute Health Care program	93,168,287	109,142,148	167,346,474	132,314,013	40,048,082
AHCCCS—Arizona Long-Term Care System (ALTCS) program	241,654,207	232,991,015	273,164,762	252,178,102	56,657,239
Non-AHCCCS health care programs (Senior Select)	66,767,140	75,004,905	82,737,548		
Solid Waste Management					2,400,374
Other business-type activities	639,546	1,615,848	1,336,866	29,911,332	
Total business-type activities expenses	742,785,776	785,179,199	896,577,454	583,390,427	99,105,695
Total primary government expenses	$1,768,601,987	$1,915,990,977	$2,095,696,224	$1,989,008,653	$1,609,028,361
Program Revenues					
Governmental activities:					
Charges for services:					
General government	$ 24,457,239	$ 26,357,344	$ 26,589,393	$ 37,213,997	$ 45,332,986
Public safety	81,687,973	71,880,262	78,288,469	84,213,640	102,807,289
Highways and streets	1,451,293	1,563,228	1,769,524	6,550,179	12,380,453
Health, welfare and sanitation	22,917,356	24,243,241	26,745,928	28,100,481	33,726,958
Culture and recreation	8,358,894	8,461,408	8,546,372	8,954,896	9,378,993
Education	3,057,546	2,714,129	4,146,571	2,383,943	82,561
Operating grants and contributions	281,170,304	304,923,484	294,296,698	382,416,458	393,375,512
Capital grants and contributions	2,712,908	44,322,271	18,917,753	39,017,299	42,537,895
Total governmental activities program revenues	425,813,513	484,465,367	459,300,708	588,850,893	639,622,647
Business-type activities:					
Charges for services:					
Medical Center	291,946,393	334,310,122	380,554,715	158,640,394	
Arizona Health Care Cost Containment System (AHCCCS) Acute Health Care program	100,104,747	115,846,532	138,274,739	117,680,705	29,801,116
AHCCCS—Arizona Long-Term Care System (ALTCS) program	252,343,614	240,083,167	234,370,191	220,784,342	53,842,048
Non-AHCCCS health care program (Senior Select)	64,169,238	70,518,591	59,656,677		
Solid Waste Management					360,864
Other business-type activities	44,860	106,470	230,389	21,213,776	
Operating grants and contributions	6,272,958	6,959,432	6,681,898	2,501,372	
Capital grants and contributions			9,833	19,944	
Total business-type activities program revenues	714,881,810	767,824,314	819,778,442	520,840,533	84,004,028
Total primary government program revenues	$1,140,695,323	$1,252,289,681	$1,279,079,150	$1,109,691,426	$ 723,626,675
Net (Expense)/Revenue					
Governmental activities	$ (600,002,698)	$ (646,346,411)	$ (739,818,062)	$ (816,767,333)	$ (870,300,019)
Business-type activities	(27,903,966)	(17,354,885)	(76,799,012)	(62,549,894)	(15,101,667)
Total primary government net expense	$ (627,906,664)	$ (663,701,296)	$ (816,617,074)	$ (879,317,227)	$ (885,401,686)

Maricopa County
Changes in Net Assets
(Continued)

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
General Revenues and other Changes in Net Assets					
Governmental activities:					
Taxes					
Property taxes, levied for general purposes	$ 269,753,187	$ 295,627,499	$ 328,580,647	$ 357,712,304	$ 388,190,146
Property taxes, levied for Flood Control District	44,775,297	44,302,535	50,702,924	56,093,885	61,763,471
Property taxes, levied for Library District	9,690,800	10,369,080	14,414,827	15,796,618	17,366,792
Property taxes, levied for debt service	20,250,715	19,708,786	19,267,865		
Share of state sales taxes	325,728,202	330,260,143	358,056,954	397,712,843	457,785,985
Sales tax – Jail construction and operation	98,177,716	98,932,138	107,441,209	119,143,064	137,876,660
Surcharge tax – Stadium District	5,407,664	5,240,032	5,556,717	6,024,355	6,498,814
Vehicle license tax	106,115,829	110,603,659	116,054,332	122,637,827	138,003,052
Grants and contributions not restricted to specific programs	8,700,138	1,725,495	1,775,295	1,813,162	1,858,155
Unrestricted investment earnings	29,404,833	16,507,950	8,626,732	20,995,575	29,479,569
Gain (loss) on disposal of capital assets	(8,856,034)	13,346,055	21,601,858	(18,666,719)	(22,618,680)
Miscellaneous	10,627,773	3,061,600	3,915,244	4,262,227	13,558,451
Transfers	(25,752,045)	(16,531,668)	(58,278,148)	(37,047,610)	(43,435,540)
Total governmental activities	894,024,075	933,153,304	977,716,456	1,046,477,531	1,186,326,875
Business-type activities:					
Unrestricted investment earnings	6,359,401	2,594,524	796,848	1,002,779	447,790
Gain (loss) on disposal of capital assets	(103,280)				6,883
Miscellaneous	1,972,145				12,914
Special item – loss on closure of business activity				(108,765,405)	
Transfers	25,752,045	16,531,668	58,278,148	37,047,610	43,435,540
Total business-type activities	33,980,311	19,126,192	59,074,996	(70,715,016)	43,903,127
Total primary government	$ 928,004,386	$ 952,279,496	$1,036,791,452	$ 975,762,515	$1,230,230,002
Change in Net Assets					
Government activities	$ 294,021,377	$ 286,806,893	$ 237,898,394	$ 229,710,198	$ 316,026,856
Business-type activities	6,076,345	1,771,307	(17,724,016)	(133,264,910)	28,801,460
Total primary government	$ 300,097,722	$ 288,578,200	$ 220,174,378	$ 96,445,288	$ 344,828,316

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

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

	Fiscal Year				
	1996-97	1997-98	1998-99	1999-00	2000-2001
General Fund					
Reserved	$ 3,371,644	$ 12,242,094	$ 4,321,620	$ 6,368,458	$ 4,416,236
Unreserved	78,148,684	107,517,591	140,716,861	154,436,197	156,786,153
Total general fund	$ 81,520,328	$ 119,759,685	$ 145,038,481	$ 160,804,655	$ 161,202,389
All Other Governmental Funds					
Reserved	$ 2,822,944	$ 2,654,738	$ 2,435,938	$ 1,021,537	$ 1,194,925
Unreserved, reported in:					
Special revenue funds	111,059,742	133,449,337	159,549,660	143,167,692	119,080,975
Capital projects funds	(26,768,397)	11,519,168	25,130,369	156,797,383	242,663,698
Debt service funds					123,383,762
Total all other governmental funds	$ 87,114,289	$ 147,623,243	$ 187,115,967	$ 300,986,612	$ 486,323,360

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
General Fund					
Reserved	$ 5,083,202	$ 3,834,312	$ 2,400,780	$ 3,281,552	$ 25,557,789
Unreserved	249,039,062	288,822,823	315,905,112	427,995,902	539,621,335
Total general fund	$ 254,122,264	$ 292,657,135	$ 318,305,892	$ 431,277,454	$ 565,179,124
All Other Governmental Funds					
Reserved	$ 23,515,381	$ 24,618,711	$ 22,498,657	$ 23,602,714	$ 22,460,845
Unreserved, reported in:					
Special revenue funds	153,208,886	156,611,561	187,646,410	192,187,526	259,363,049
Capital projects funds	145,345,468	120,430,525	108,561,138	129,612,546	115,785,803
Debt service funds	97,344,273	81,674,429	74,332,552	36,643,487	18,808,809
Total all other governmental funds	$ 419,414,008	$ 383,335,226	$ 393,038,757	$ 382,046,273	$ 416,418,506

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

	Fiscal Year			
	1996-97	1997-98	1998-99	1999-00
Revenues				
Taxes	$ 240,138,668	$ 256,680,131	$ 273,423,421	$ 296,029,480
Licenses and permits	13,324,933	14,882,655	17,067,513	22,187,021
Intergovernmental	617,278,173	593,963,445	659,408,934	783,237,358
Charges for services	44,579,250	54,295,458	57,287,860	62,026,284
Fines and forfeits	11,499,560	12,460,671	13,426,857	14,583,372
Special assessment				
Miscellaneous	42,075,258	143,116,936	46,279,528	49,295,439
Total revenues	968,895,842	1,075,399,296	1,066,894,113	1,227,358,954
Expenditures				
General government	83,288,504	76,045,723	92,526,980	91,629,129
Public safety	312,469,016	338,229,571	364,823,901	422,453,691
Highway and streets	41,937,037	38,787,702	52,048,136	55,450,402
Health, welfare and sanitation	295,239,781	335,143,437	353,141,055	278,987,186
Culture and recreation	35,307,331	10,681,908	13,339,246	15,302,763
Education	1,138,321	10,810,535	13,627,432	17,853,463
Debt service				
Principal	19,077,158	21,082,227	22,805,407	23,808,586
Interest	11,799,174	11,960,101	10,279,203	7,908,121
Other				
Capital outlay	242,991,752	215,297,901	149,600,384	181,400,888
Total expenditures	1,043,248,074	1,058,039,105	1,072,191,744	1,094,794,229
Excess of revenues over (under) expenditures	(74,352,232)	17,360,191	(5,297,631)	132,564,725
Other financing sources (uses)				
Transfers in	92,167,569	103,198,973	112,033,812	259,159,435
Transfers out	(61,984,088)	(39,208,492)	(44,192,804)	(268,494,193)
Capital lease agreements	1,064,094	2,976,609	11,320,208	4,542,153
Proceeds from bond issuance	19,356,467	83,236	617,869	
Premium on refunding bonds				
Payment to escrow agent				
Total other financing sources (uses)	50,604,042	67,050,326	79,779,085	(4,792,605)
Net change in fund balances	$ (23,748,190)	$ 84,410,517	$ 74,481,454	$ 127,772,120
Debt service as a percentage of non capital expenditures	3.9%	3.9%	3.6%	3.5%

Fiscal Year					
2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
$ 316,624,353	$ 343,037,203	$ 474,876,462	$ 524,751,335	$ 556,751,810	$ 601,231,444
23,688,768	26,106,311	28,192,974	31,629,382	34,765,632	42,266,662
803,712,695	831,668,101	745,697,718	778,964,259	904,156,166	1,025,737,248
65,836,359	68,770,386	66,499,607	71,682,924	74,735,757	86,925,888
14,908,415	15,776,099	16,326,795	17,166,377	21,855,377	23,366,008
		3,625,508	3,584,883	3,536,133	3,770,790
65,397,496	69,879,317	59,899,212	48,974,704	56,838,888	69,589,514
1,290,168,086	1,355,237,417	1,395,118,276	1,476,753,864	1,652,639,763	1,852,887,554
101,678,589	99,265,465	114,241,982	118,226,772	130,064,711	131,031,069
459,487,297	481,843,123	493,435,114	563,716,985	636,868,683	733,244,452
59,803,451	55,240,772	44,226,114	41,549,321	48,811,843	47,763,048
295,158,694	311,510,932	331,752,530	331,028,006	437,845,805	430,614,292
16,312,843	17,651,564	19,388,797	19,587,482	22,146,913	24,625,293
16,552,929	16,560,263	17,268,012	18,815,487	18,014,621	18,885,218
24,091,044	39,618,137	34,071,393	35,159,141	15,677,059	18,780,267
7,677,328	10,271,627	10,423,785	8,828,297	8,592,525	8,497,208
	1,179,102		266,757	11,870	17,508
229,743,778	294,010,771	315,588,133	248,465,695	205,929,785	232,922,515
1,210,505,953	1,327,151,756	1,380,395,860	1,385,643,943	1,523,963,815	1,646,380,870
79,662,133	28,085,661	14,722,416	91,109,921	128,675,948	206,506,684
321,948,526	243,650,675	386,029,678	295,868,643	346,549,747	314,004,599
(342,528,925)	(269,402,720)	(402,561,346)	(358,012,976)	(395,058,179)	(357,440,139)
165,830	9,843,870	4,321,656	6,333,484	8,384,655	9,395,689
111,095,706	78,450,670		15,598,262	12,000,000	3,000,000
	3,541,257		457,156		
	(77,980,850)		(12,353,671)		(10,605,000)
90,681,137	(11,897,098)	(12,210,012)	(52,109,102)	(28,123,777)	(41,644,851)
$ 170,343,270	$ 16,188,563	$ 2,512,404	$ 39,000,819	$ 100,552,171	$ 164,861,833
3.2%	4.9%	4.2%	3.9%	1.8%	1.9%

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
1996-97	$ 240,138,668	$ 242,352,311	$ 64,600,858	$ 73,249,850	$ 96,058,301
1997-98	256,680,131	257,643,630	68,309,110	67,408,288	42,238,411
1998-99	273,423,421	279,812,954	84,021,288	72,392,313	386,396
1999-00	296,029,480	309,009,200	94,431,066	77,317,632	258,303
2000-01	316,624,353	322,429,593	100,019,454	78,243,269	278,259
2001-02	343,037,203	325,728,202	106,115,829	78,285,210	128,498
2002-03	370,704,292	330,260,143	110,603,659	82,153,376	96,555
2003-04	411,753,409	358,056,954	123,937,327	86,598,735	84,018
2004-05	431,584,391	397,712,844	130,947,139	90,566,135	61
2005-06	456,855,970	457,785,985	147,366,085	96,972,512	5,294
Change 1997-2006	90.2%	88.9%	128.1%	32.4%	(100)%

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
1996-97	$ 5,344,085	N/A	$ 2,502,073	$ 724,246,146
1997-98	5,387,983	N/A	2,799,824	700,467,377
1998-99	5,428,828	$ 41,480,614	2,809,062	759,754,876
1999-00	5,722,238	91,984,716	1,934,600	876,687,235
2000-01	5,637,184	97,752,375	3,612,549	924,597,036
2001-02	5,407,664	98,177,716	3,505,969	960,386,291
2002-03	5,240,032	98,932,138	3,471,253	1,001,461,448
2003-04	5,556,717	107,441,209	3,425,632	1,096,854,001
2004-05	6,024,355	119,143,064	3,430,588	1,179,408,576
2005-06	6,493,520	137,876,660	3,770,790	1,307,126,816
Change 1997-2006	21.5%	232.4%	50.7%	80.5%

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

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

The Jail Tax was approved by the voters in the General Election on November 3, 1998. The change in Jail Tax is calculated from fiscal year 1999.

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			
1996-97	$ 13,568,692	$ 774,464	$ 14,343,156	1.6475	$ 107,933,712	13.3%
1997-98	14,854,238	869,260	15,723,498	1.6475	120,276,555	13.1
1998-99	15,891,850	921,167	16,813,017	1.6475	128,171,305	13.1
1999-00	17,749,278	927,553	18,676,831	1.6248	142,792,237	13.1
2000-01	19,813,298	1,064,418	20,877,716	1.5748	160,906,987	13.0
2001-02	21,748,902	1,164,233	22,913,135	1.5448	180,653,046	12.7
2002-03	23,303,509	1,153,538	24,457,047	1.5448	194,235,322	12.6
2003-04	26,405,899	1,072,089	27,477,988	1.5448	226,293,568	12.1
2004-05	28,811,532	1,255,455	30,066,987	1.4748	245,835,672	12.2
2005-06	31,886,842	1,310,377	33,197,219	1.4611	273,817,028	12.1

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
1996-97	1.1054	0.1575	0.3425	0.0421	1.6475
1997-98	1.1265	0.1364	0.3425	0.0421	1.6475
1998-99	1.1472	0.1312	0.3270	0.0421	1.6475
1999-00	1.1884	0.1085	0.2858	0.0421	1.6248
2000-01	1.1641	0.1152	0.2534	0.0421	1.5748
2001-02	1.1832	0.0876	0.2319	0.0421	1.5448
2002-03	1.2108	0.0800	0.2119	0.0421	1.5448
2003-04	1.2108	0.0700	0.2119	0.0521	1.5448
2004-05	1.2108	0.0000	0.2119	0.0521	1.4748
2005-06	1.1971	0.0000	0.2119	0.0521	1.4611

	Overlapping Rates						
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
1996-97	0.0000	0.5300	0.1400	1 - 6.4642	1.0476	.1131 - 10.2185	0 - 2.2074
1997-98	0.0000	0.5300	0.1400	0 - 4.3496	1.1346	.8314 - 12.0368	0 - 2.2011
1998-99	0.0000	0.5300	0.1400	0 - 3.4931	1.1125	.1141 - 10.6396	0 - 2.2011
1999-00	0.0000	0.5217	0.1400	0 - 2.9871	1.1285	.2751 - 10.0452	0 - 2.2512
2000-01	0.0000	0.5123	0.1300	0 - 3.3260	1.1194	.1186 - 9.4925	0 - 2.0816
2001-02	0.0000	0.4974	0.1300	0 - 4.0000	1.1107	.1120 - 9.2148	0 - 2.2390
2002-03	0.0000	0.4889	0.1300	0 - 5.1000	1.1127	.4684 - 13.6519	0 - 2.0415
2003-04	0.0000	0.4717	0.1200	0 - 3.6500	1.0785	.7731 - 11.8075	0 - 2.6733
2004-05	0.0000	0.4560	0.1200	1 - 3.8600	1.0372	1.0947 - 14.3477	0 - 2.4060
2005-06	0.0000	0.4358	0.1200	0 - 3.8600	0.8936	0.7910 - 14.3301	0 - 1.4204

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

All tax rates are per $100 assessed valuation.

Note: Rates for the County General Obligation Debt Service are set annually at a level sufficient to pay the interest on all bonds then outstanding and the annual installment of the principal becoming due and payable in the next year.

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

Taxpayer	2005-06 Secondary Valuation	2005-06 Rank	2005-06 Percentage of Total County Assessed Value	1996-97 Secondary Valuation	1996-97 Rank	1996-97 Percentage of Total County Assessed Value
Arizona Public Service	$ 960,770,161	1	2.90%	$ 859,289,610	1	5.99%
Qwest/US West	430,859,239	2	1.30	358,933,081	2	2.50
Southern California Edison Co.	165,327,964	3	0.50	278,454,289	4	1.94
Southwest Gas Corporation	148,557,030	4	0.45	87,239,909	8	0.61
El Paso Electric Co.	136,742,115	5	0.41	310,102,712	3	2.16
Cox Communications	103,396,395	6	0.31			
Public Service Company of New Mexico	78,035,265	7	0.24	150,127,858	6	1.05
Intel Corporation	72,236,151	8	0.22	22,849,968	14	0.16
Target Corporation	65,925,348	9	0.20			
Wells Fargo Bank	65,614,265	10	0.20			
Safeway, Inc.	62,843,996	11	0.19			
Southern California Public Power Authority	61,459,710	12	0.19	103,426,513	7	0.72
AT&T	58,591,197	13	0.18	28,583,484	11	0.20
Wal-Mart Stores, Inc	55,635,992	14	0.17			
Scottsdale Fashion Square Partnership	49,351,445	15	0.15	21,749,570	16	0.15
Albertson's	44,951,516	16	0.14			
Freescale Semiconductor Inc.	43,491,886	17	0.13			
Metropolitan Life Insurance Company	37,414,493	18	0.11			
Panda Gila River, LP	37,409,399	19	0.11			
Mesquite Power LLC	35,807,239	20	0.11			
Motorola, Inc.				169,934,602	5	1.18
Los Angeles Dept of Water & Power				78,084,778	9	0.54
Evans Withycombe Residential				37,159,347	10	0.26
MLH Investors				28,133,903	12	0.20
First Interstate Bank				25,492,376	13	0.18
MONY PSM/PSP				22,269,682	15	0.16
McDonnell Douglas Realty & Helicopter				20,334,143	17	0.14
Shorenstein Co./Realty Investors LP				20,247,735	18	0.14
Southwestco Wireless LP				20,189,091	19	0.14
Scottsdale Princess Partnership				17,545,872	20	0.12
Total Principal Taxpayers	$ 2,714,420,806		8.21%	$ 2,660,148,523		18.54%
Countywide Secondary Valuation	$33,197,218,398			$ 14,343,156,861		

Source: Maricopa County Treasurer's Office.

Maricopa County
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	County Tax Levied For the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1996-97	$ 221,234,454	$ 217,305,000	98.22%	$ 4,236,037	$ 221,541,037	100.14%
1997-98	239,451,425	235,367,920	98.29	4,450,301	239,818,221	100.15
1998-99	257,557,253	251,828,489	97.78	4,905,589	256,734,078	99.68
1999-00	279,978,758	272,985,725	97.50	5,642,075	278,627,800	99.52
2000-01	302,546,405	293,824,613	97.12	6,207,082	300,031,695	99.17
2001-02	327,717,255	315,788,529	96.36	7,776,650	323,565,179	98.73
2002-03	352,679,730	341,135,608	96.73	7,512,208	348,647,816	98.86
2003-04	392,827,196	383,224,353	97.56	7,332,309	390,556,662	99.42
2004-05	411,881,140	402,111,242	97.63	6,097,181	408,208,423	99.11
2005-06	451,253,280	438,441,057	97.16		438,441,057	97.16

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

Fiscal Year Ended June 30,	County Tax Levied for the Fiscal Year				
	County Operating	Debt Service	Flood Control District	County Library	Total County
1996-97	$ 154,487,036	$ 22,590,472	$ 38,118,477	$ 6,038,469	$ 221,234,454
1997-98	169,045,638	21,446,852	42,339,342	6,619,593	239,451,425
1998-99	183,750,071	22,058,679	44,670,223	7,078,280	257,557,253
1999-00	207,540,697	20,264,361	44,310,754	7,862,946	279,978,758
2000-01	225,396,514	24,051,128	44,309,245	8,789,518	302,546,405
2001-02	252,676,223	20,071,906	45,322,696	9,646,430	327,717,255
2002-03	277,949,612	19,565,638	44,868,063	10,296,417	352,679,730
2003-04	308,122,580	19,234,591	51,153,993	14,316,032	392,827,196
2004-05	339,882,099	0	56,334,141	15,664,900	411,881,140
2005-06	371,224,118	0	62,733,411	17,295,751	451,253,280

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

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

	General Bonded Debt		
Fiscal Year Ended June 30,	General Obligation Bonds	Percentage of Assessed Property Value (a)	Per Capita (b)
1996-97	$154,555,000	1.08%	55.10
1997-98	137,215,000	0.87	47.17
1998-99	119,045,000	0.71	39.62
1999-00	99,910,000	0.53	32.27
2000-01	79,595,000	0.38	24.90
2001-02	58,370,000	0.25	17.72
2002-03	39,515,000	0.16	11.66
2003-04	20,165,000	0.07	5.76
2004-05	0	0.00	0.00
2005-06	0	0.00	0.00

	Other Governmental Activities Debt						
Fiscal Year Ended June 30,	Lease Revenue Bonds	Lease Trust Certificates	Stadium District Rev. Bonds	Special Assessment	Certificates of Participation	Capital Leases	Installment Purchase Agreements
1996-97	$	$	$ 66,670,000	$ 685,597	$ 24,853,992	$ 9,596,021	$
1997-98			64,150,185	546,798	23,998,943	17,684,054	
1998-99			60,824,685	996,939	20,667,686	17,633,952	
1999-00			57,629,259	729,448	17,222,210	18,121,511	
2000-01	104,355,000		55,107,043	589,431	13,575,118	14,225,356	
2001-02	104,355,000		58,225,000	458,977	9,804,315	19,442,376	
2002-03	91,558,756		57,225,000	368,573	5,808,084	19,414,905	
2003-04	93,569,382		55,225,000	343,102	0	10,820,105	
2004-05	101,101,501	10,812,000	52,735,000	235,458	5,500,000	13,507,633	892,254
2005-06	81,188,067	9,212,000	50,050,000	154,267	5,115,000	16,312,891	546,202

	Business Type Activities					
Fiscal Year Ended June 30,	Lease Revenue Bonds	Certificates of Participation	Installment Purchase Agreements (d)	Total Primary Government (c)	Percentage of Assessed Property Value (a)	Per Capita (b)
1996-97	$	$ 4,890,041	$ 2,609,341	$263,859,992	1.84%	$ 94.07
1997-98		2,940,289	1,989,402	248,524,671	1.58	85.43
1998-99		1,058,574	1,125,158	221,351,994	1.32	73.66
1999-00		5,666,171	608,794	199,887,393	1.07	64.56
2000-01	20,500,000	11,824,853	3,252,270	303,024,071	1.45	94.81
2001-02	20,500,000	11,768,519	2,607,815	285,532,002	1.25	86.69
2002-03	17,986,244	10,940,368	2,350,524	245,167,454	1.00	72.35
2003-04	16,670,618	5,865,000	1,252,049	203,910,256	0.74	58.24
2004-05	43,499	0	0	184,827,345	0.61	50.84
2005-06	36,933	0	0	162,615,360	0.49	42.88

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

Maricopa County
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	1996-97	1997-98	1998-99	1999-00	2000-01
Debt limit	$2,151,473,529	$2,358,524,729	$ 2,521,952,589	$2,801,524,627	$3,131,657,332
Total net general obligation debt	135,502,982	117,832,943	98,670,000	79,595,000	58,205,000
Legal debt margin	$2,015,970,547	$2,240,691,786	$ 2,423,282,589	$2,721,929,627	$3,073,452,332
Total net debt applicable to the limit as a percentage of debt limit	6.30%	5.00%	3.91%	2.84%	1.86%

	Fiscal Year				
	2001-02	2002-03	2003-04	2004-05	2005-06
Debt limit	$3,436,970,172	$3,668,557,092	$ 4,121,698,129	$ 4,510,048,001	$ 4,979,582,760
Total net general obligation debt	57,596,083	38,792,654	20,165,000		
Legal debt margin	$3,379,374,089	$3,629,764,438	$ 4,101,533,129	$ 4,510,048,001	$ 4,979,582,760
Total net debt applicable to the limit as a percentage of debt limit	1.68%	1.06%	0.49%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2005-06

Assessed Value	$33,197,218,398
Debt limit (15% of assessed value)	4,979,582,760
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	$ 4,979,582,760

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

Maricopa County
Pledged Revenue Coverage
Last Ten Fiscal Years

Stadium District Revenue Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Service Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
1996-97	$ 8,776,890	$ 12,490,055	$ 1,460,000	$ 2,941,961	$ 4,401,961	199%	284%
1997-98	7,079,357	9,756,245	2,594,815	3,995,066	6,589,881	107%	148%
1998-99	5,972,846	8,987,531	3,400,500	3,381,131	6,781,631	88%	133%
1999-00	5,911,689	9,374,409	3,285,426	2,207,768	5,493,194	108%	171%
2000-01	5,909,719	9,743,378	2,607,216	3,078,606	5,685,822	104%	171%
2001-02	4,172,913	8,188,248	1,620,168	1,593,307	3,213,475	130%	255%
2002-03	5,565,801	8,658,371	1,000,000	2,945,548	3,945,548	141%	219%
2003-04	5,972,808	9,512,699	2,000,000	2,918,480	4,918,480	121%	193%
2004-05	6,533,419	10,320,528	2,490,000	2,873,964	5,363,964	122%	192%
2005-06	7,018,591	10,697,550	2,685,000	2,738,844	5,423,844	129%	197%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
1996-97	$ 307,529	$ 203,075	$ 161,781	$ 65,062	$ 226,843	136%	90%
1997-98	180,180	131,790	197,741	53,724	251,465	72%	52%
1998-99	352,643	145,149	269,907	69,377	339,284	104%	43%
1999-00	280,976	152,887	208,160	65,078	273,238	103%	56%
2000-01	125,432	137,444	93,828	47,047	140,875	89%	98%
2001-02	320,841	195,439	223,211	39,635	262,846	122%	74%
2002-03	153,188	249,963	66,090	32,574	98,664	155%	253%
2003-04	158,646	295,985	85,577	27,047	112,624	141%	263%
2004-05	25,503	193,014	107,644	20,830	128,474	20%	150%
2005-06	60,481	157,670	81,191	14,634	95,825	63%	165%

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 1996-97	Fiscal Year 1997-98	Fiscal Year 1998-99	Fiscal Year 1999-00	Fiscal Year 2000-01
Unemployment Rate (June 30,)					
County	3.60%	2.60%	2.90%	2.30%	3.70%
State	4.60%	4.30%	4.50%	4.00%	4.70%
United States	5.00%	4.50%	4.30%	4.00%	4.60%
Population/Income Statistics					
Income	$ 68,656,472,000	$75,639,499,000	$ 80,924,901,000	$ 89,771,608,000	$ 92,913,124,000
Population	2,805,009	2,909,040	3,004,985	3,096,343	3,196,231
Per Capita	$ 24,476	$ 26,002	$ 26,930	$ 28,993	$ 29,070

	Fiscal Year 2001-02	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05	Fiscal Year 2005-06
Unemployment Rate (June 30,)					
County	5.00%	5.30%	4.40%	4.10%	3.60%
State	6.00%	5.70%	5.00%	4.70%	4.20%
United States	5.80%	6.30%	4.60%	5.00%	4.60%
Population/Income Statistics					
Income	$ 93,544,549,000	$96,998,974,000	$102,277,852,000	$111,103,573,000	$114,336,686,974
Population	3,293,606	3,388,768	3,501,001	3,635,528	3,792,675
Per Capita	$ 28,402	$ 28,624	$ 29,214	$ 30,561	$ 30,147

Source: Workforce Informer Arizona at www.workforce.az.gov for unemployment rate, population, income and per capita statistics.
Population, income and per capita were adjusted for Fiscal Years 2001, 2002, 2003, 2004 and 2005 due to updated data and more accurate estimates.
Income for fiscal year 2006 was not available. The amount provided is an estimate based on a 2.91% growth rate.

Maricopa County
Principal Employers
Current Year and Nine Years Ago

	2006			1997		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	49,305	1	2.58%	60,592	1	4.51%
Wal-Mart Stores	28,800	2	1.51%			
Banner Health Systems	16,400	3	.86%			
City of Phoenix	14,166	4	.74%	11,393	4	.85%
Maricopa County	13,274	5	.70%	12,025	3	.89%
Wells Fargo & Company	11,800	6	.62%			
Fry's Food and Drug Stores	11,780	7	.62%			
U.S. Postal Services	11,700	8	.61%	10,633	5	.79%
Arizona State University	11,533	9	.60%	7,672	8	.57%
Honeywell Aerospace	10,700	10	.56%			
Motorola				19,350	2	1.44%
Samaritan Health Services				10,800	6	.80%
Allied Signal Inc.				8,750	7	.65%
Pinnacle West Capital Corp.				7,335	9	.55%
U.S. West				7,300	10	.54%
JP Morgan Chase & Co.						
Target						
American Express						
Total for Principal Employers	179,458		9.4%	155,850		11.59%
Total Employment in Maricopa County	1,907,700			1,344,300		
As of June 30						

Source: Greater Phoenix Economic Council at www.gpec.org for major employers.
Workforce Informer Arizona at www.workforce.az.gov for total employed in Maricopa County.
Difference in number of employees reported on this report for Maricopa County and the next report is due to the next report using budgeted full time employees.

Maricopa County
Budgeted Full-time Equivalent County Employees by Function/Program

Last Five Fiscal Years

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06
General Government					
Board of Supervisors	25	25	24	24	22
Call Center	33	34	33	33	33
County Assessor	322	322	321	321	331
County Manager	18	11	12	13	21
Elections	54	54	54	54	54
Facilities Management	235	248	245	301	263
Finance	43	44	48	42	44
Human Resources	67	66	51	51	55
Information Technology	67	66	61	63	109
Internal Audit	16	16	15	15	15
Management and Budget	22	22	20	21	32
Materials Management	39	40	36	35	35
Other General Government	136	141	132	140	141
Recorder	71	71	70	70	80
Total Compensation	15	16	25	26	26
Treasurer	64	64	64	59	59
Public Safety					
Adult Probation	1,175	1,092	1,072	1,153	1,193
Clerk of Superior Court	666	689	684	710	743
Constables	30	30	30	30	30
County Attorney	829	917	915	990	992
Court System	1,845	1,846	1,849	1,965	2,053
Emergency Management	15	15	14	15	15
Flood Control	223	226	224	227	208
Juvenile Probation	828	869	833	1,012	966
Medical Examiner	64	63	65	66	70
Planning & Development	115	125	125	159	190
Public Fiduciary	35	35	34	34	36
Sheriff	2,465	2,488	2,494	3,214	3,558
Correctional Health	264	265	262	381	348
Integrated Criminal Justice Info	14	15	22	19	18
Highways and Streets					
Transportation	504	478	479	479	477
Health, Welfare and Sanitation					
Animal Control	133	140	141	144	149
Environmental Services	283	274	282	303	197
Human Services	368	369	368	461	463
Other Health, Welfare and Sanitation	115	108	40	40	41
Public Health	523	535	542	557	575
Culture and Recreation					
Library District	136	136	136	147	150
Parks and Recreation	98	104	104	86	88
Stadium District	4	4	4	5	5
Education					
Superintendent of Schools	30	30	33	32	33
Medical Center & Health Plans	3,975	3,683	3,944	4,050	0
Other Business-Type Activities					
Solid Waste	12	14	13	12	13
	15,976	15,790	15,920	17,559	13,931

Source: County Management and Budget Department.

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

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06
General Government					
County Assessor					
Number of parcels assessed	1,214,539	1,259,703	1,305,716	1,361,695	1,339,473
Elections					
Registered voters	1,296,457	1,290,457	1,552,421	1,573,606	1,475,218
Number voting (1)	723,867	723,867	1,211,963	1,211,963	899,484
Management and Budget					
Number of dept/fund budgets	N/A (5)	163	52	52	52
Average cost per dept. budget administered	N/A (2)	$ 8,989	$ 9,4456	$ 10,010	$ 20,531
Staff hours spent on Board briefings	264	377	612	312	600
Public Safety					
Adult Probation					
Probationers (including absconders)	32,671	30,216	32,001	28,631	30,631
Community service hours	864,242	853,041	769,314	891,897	
Collections	$ 36,502,058	$ 23,772,376	$ 25,349,639	$ 28,417,533	$ 32,078,615
County Attorney					
Adult felony filings	30,322	30,459	34,052	34,480	39,654
Juvenile filings	9,578	8,651	9,537	9,557	13,752
Flood Control District					
Linear miles of watercourses deliniated	N/A (3)	441	1302	N/A (6)	260
Presentation, consultation requests completed	N/A (5)	220	495	26	39
Square miles of watershed studies completed	N/A (5)	10	782	1,238	1,994
Drainage complaint investigations conducted <30 days	N/A (3)	269	140	N/A (6)	149
Justice Courts					
Annual new filings	351,278	355,170	348,040	375,944	379,496
	N/A (3)				17,630
Total non-jury trials commenced		22,777	41,238	34,615	
Total jury trials commenced	N/A (3)	71	70	49	49
Juvenile Probation					
Population under 18 years old (estimated)	861,454	878,683	896,257	914,182	932,466
Juveniles brought to detention	10,287	10,119	9,916	9,782	10,029
Average length of detention (days)	15	15	17	19	19
Sheriff					
Number of 911 calls dispatched	N/A (3)	205,314	222,843	251,303	257,807
Number of non-emergency calls/inquiries	N/A (3)	305,811	294,865	297,310	268,708
Number of motor vehicle warrant checks	N/A (3)	112,272	125,511	132,477	136,075
Superior Court					
Annual Case Filings (7)	136,069	145,299	155,460	154,996	157,956
Health, Welfare and Sanitation					
Human Services					
Children served in Headstart Program > 120 days	3,107	2,392	2,324	2,339	
Community and information referral units	14,803	16,053	15,788	16,986	19,921
Individuals at risk of homelessness due to cost burden of unaffordable housing and utilities	N/A (3)	201,925	201,925	201,925	201,925
Public Health					
Certified copies of birth or death certificates	225,224	217,686	257,249	286,124	311,980
Number of immunizations	185,320	211,455	232,431	222,100	308,493
Cases of communicable diseases investigated	2,645	3,794	3,914	3,121	2,867
Culture and Recreation					
Library District					
Number of items circulated	N/A (4)	N/A (4)	3,768,536	3,716,554	4,271,158
Number of library cards issued	N/A (4)	N/A (4)	290,492	58,118	57,732
Number of print, media and electronic items owned	N/A (4)	N/A (4)	578,879	887,682	986,390
Education					
Superintendent of Schools					
School districts in Maricopa County	57	58	58	57	58
Students in those districts	511,578	591,149	630,352	657,519	
Home Schooled students	7,700	8,832	10,255	11,592	8,249
Private School students	15,000	19,200	21,724	25,793	27,585
Medical Center					
Adult Emergency Care Visits	54,889	51,332	50,019	50,019	
Children's Emergency Care Visits	22,439	21,250	17,440	17,440	
AHCCCS and ALTCS Plans					
Enrollees (Medicare and Non-Medicare)	7,635	7,175	N/A (6)	N/A (6)	N/A (6)

(1) General election November 2002 used for Fiscal Years 2002 and 2003.
(2) Financial data is unavailable to calculate cost per budget.
(3) Information unavailable for Fiscal Year 2002.
(4) Data unavailable as a new computer system was installed in Fiscal Year 2003.
(5) Information is unavailable prior to Fiscal Year 2003.
(6) Information was not available at the time of schedule preparation.
(7) Data was adjusted during fiscal year 2005.

Note: Indicators for Highways and Streets and Other Business-Type Activities are not available.

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

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06
General Government					
Facilities Management					
Number of buildings owned by Facilities	N/A	N/A	N/A	353	353
Number of buildings maintained by Facilities	N/A	N/A	N/A	17	17
Public Safety					
Flood Control District					
Operating alert stations	118	118	118	297	310
Justice Courts	23	23	23	23	23
Juvenile Courts	2	2	2	2	2
Sheriff					
Inmate beds available (including portable)	8,287	8,873	9,570	10,062	10,062
Number of jail facilities	4	4	6	6	6
Highways and Streets					
Transportation					
Miles of Road	5,823	5,586	5,569	5,555	5,557
Miles of road with paved surfaces	4,421	4,421	4,452	4,503	4,514
Number of major bridges	25	27	28	28	27
Number of total bridges	258	265	283	299	290
Health, Welfare and Sanitation					
Animal Care and Control					
Number of animal shelters	3	3	3	3	3
Public Health					
Number of public health facilities	2	2	2	2	2
Number of WIC facilities	2	2	2	2	2
Culture and Recreation					
Library District					
Number of facilities owned	2	2	2	2	3
Facilities operated	10	11	10	10	10
Bookmobiles	2	2	2	2	1
Parks and Recreation					
Regional county parks	9	9	9	9	9
County managed golf courses	3	3	3	3	3
Total acres managed	119,301	119,307	119,239	119,261	118,754
Conservation areas	1	1	1	1	1
Stadium District					
Major league baseball field	1	1	1	1	1
Solid Waste Management					
Number of transfer stations	6	6	6	6	6

Source: Various County Agencies.

Note: Indicators for General Government, Education, and Health Plans are not available.

www.maricopa.gov