

PINAL COUNTY, ARIZONA



Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2002

Cover photo provided by Durrant Architecture

Pinal County, Arizona
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2002

Prepared by:

Pinal County Finance Department

Maureen Arnold, CPA, CGFM, CPFO,
Chief Financial Officer

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Introductory Section



PINAL COUNTY FINANCE DEPARTMENT

31 N. PINAL ST. BLDG A P.O. BOX 1348 FLORENCE, ARIZONA 85232 Phone (520) 868-6250 Fax (520) 868-6944



January 31, 2003

Board of Supervisors and Citizens
Pinal County, Arizona

I am pleased to submit the County's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2002. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. To the best of my knowledge and belief, this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position, changes in financial position, and cash flows of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. All dollar amounts are expressed in thousands unless otherwise stated.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical.

- The *Introductory Section* includes a list of principal officials, the County's organization chart, the Certificate of Achievement for Excellence in Financial Reporting, and this transmittal letter.
- The *Financial Section* includes the audited basic financial statements, notes to the financial statements, required supplemental information, supporting statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors report on the basic financial statements. New this year is the narrative introduction, overview and analysis found in management's discussion and analysis (MD&A). The MD&A can be found immediately following the independent auditors' report (page 3).
- The *Statistical Section* includes selected financial and demographic information, generally presented on a multi-year basis.

This report includes all funds of the County. The County provides a full range of services, including law enforcement and public safety, health care, sanitation, welfare programs, construction and maintenance of highways, streets and related infrastructure, recreational services and cultural activities, and education.

Profile of Pinal County

Pinal County was founded in 1875 and is located in the south-central part of the State of Arizona, bordered on the north by Maricopa County and on the south by Pima County. This location, approximately halfway between Phoenix to the north and Tucson to the south, the two largest cities in Arizona, presents some unique problems to Pinal County. Generally rural in nature, Pinal County has a smaller tax base than either Maricopa or Pima counties, yet proximity to these major metropolitan areas keeps labor and supply costs high.

Pinal County encompasses approximately 5,344 square miles. Privately owned land represents 26 percent of the total land while 74 percent is under governmental control. The principal geographic features consist of mountains with elevations to 6,000 feet in the eastern portion and low desert valleys in the western portion of the County.

The June 30, 2002, population of the County was estimated to be 192,395. Located within Pinal County are the towns of Florence, Superior, Mammoth, and Kearny, and the cities of Casa Grande, Apache Junction, Coolidge and Eloy. Florence is the County seat. Apache Junction and Casa Grande are the two largest cities. Apache Junction borders on Maricopa County in the northeastern part of Pinal County. Casa Grande is located approximately halfway between Phoenix and Tucson on Interstate Highway 10 on the western side of Pinal County. Interstate 8 from California intersects Interstate 10 southeast of Casa Grande. Maricopa Road, linking Interstate 10 with Interstate 8, provides a quicker route for travelers going to and from California on Interstate 8 by bypassing the Casa Grande area. Maricopa Road runs from State Route 84 near Interstate 8 at Stanfield to the Queen Creek exit off Interstate 10, a distance of almost 29 miles. No interstate highways run through the middle and eastern portions of the County. Growth in these areas has been much slower than in the more accessible western portions of the County.

The major **economic activities** within Pinal County include mining, farming, and tourism. **Copper mining** is the chief economic activity in the eastern portion of Pinal County. BHP Copper Inc., headquartered in Tucson, has mines located in San Manuel and Superior (Pinal County) and in Miami and Pinto Valley (Gila County). ASARCO Inc., headquartered in Hayden (Gila County), has a mine in Ray (Pinal County), as well as one in Hayden at the headquarters.

Together, BHP and ASARCO represent 3.0% of the County's total secondary assessed valuation. The valuation of these mines for property tax purposes is out of the control of the County. Mines, along with gas, water and electric utilities, pipelines, local and long distance telephone companies and airline flight property, are included in the centrally assessed properties whose valuations are set by the State Department of Revenue. All of these centrally assessed properties represent 17.85% of the County's total secondary assessed valuation. Both ASARCO and BHP have ceased much of their mining operations due to the low price of copper.

Irrigated **farming** is prevalent in the low desert valleys of the western portion of Pinal County. Principal crops grown in the area include cotton, alfalfa and grain while plantings of specialty crops, including pecans, almonds, pistachio nuts and vineyards, have been increasing. Cattle comprise the major livestock population, with sheep being the second-largest livestock population. In addition, horses and horse-related events are popular activities in the western-oriented life style of the County.

Tourism also impacts the local economy as a mild climate and several points of interest attract tourists and winter visitors. Attractions include the Casa Grande Valley Historical Museum, the Lost Dutchman, the Casa Grande Ruins National Monument near Coolidge, and the Boyce Thompson Southwestern Arboretum, located just outside Superior. These attractions together generated over 306,000 visitors in 2001. Additional tourist spots include the Superstition Mountains Wilderness Area, which offers hiking and exploring for visitors in search of the Lost Dutchman's gold mine; Picacho Peak State Park, offering hiking, camping and picnic areas; and the Pinal Pioneer Parkway and the Apache Trail, two scenic drives with a variety of desert vegetation. For those tourists with a desire for more action, Eloy is an international location for skydiving.

A major factor in employment in the County is the **prisons**, both governmental and private. The State of Arizona operates three prison locations in Pinal County, including the State's maximum-security prison in Florence. Corrections Corporation of America (CCA) operates two private prisons, one in Florence and one in Eloy. Also, there is a Federal Immigration Services facility in Florence. The State is the County's largest employer, with 2,950 employees. CCA has expanded in the last year and now employs approximately 1,202 employees at its two locations.

Due to modest, sustainable population growth, the demand for County services will continue to grow. The County will need to expand services in such key areas as transportation, law enforcement, and health and human services while trying to minimize the tax burden on Pinal County residents. However, the County is a political subdivision of the State and therefore cannot completely control its own destiny. State legislative action such as unfunded mandates in the area of health care and reductions in

centrally assessed property values and assessment ratios often leaves the County with no alternatives other than raising existing tax rates.

Major Initiatives

County officials continue to work with the State Legislature to reduce the County's cost of State mandated payments to the Statewide low income health and long-term care systems. The County's long-term care contributions have increased by \$1,451 in the last year.

Certificates of Participation (COP's) were sold in August of 2001 to facilitate the construction of a new court building and a new building for Sheriff's administration. The new Superior Court building is depicted on the cover of this report. The new buildings will be located next to the County Jail facility. Having the buildings close together will cut down on the cost of transporting prisoners between the jail and the court building.

Financial Management

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgements by management.

Single Audit: The State Auditor General, as provided by state law, audits the County annually. Also, as a recipient of federal and state financial assistance, the County is required to have an annual audit under the Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. OMB requirements also address the establishment and maintenance of an adequate internal control structure to ensure compliance with applicable laws and regulations related to those programs. Tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as determining that the County has materially complied with applicable laws and regulations.

Budgeting Controls: In addition, the County maintains budgetary controls, the objective of which is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Supervisors. Activities of the General Fund, certain Special Revenue Funds, Debt Service Fund, and Capital Projects Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is the department level within each fund. Management further controls budgets by not allowing personnel savings to be reprogrammed to supplies and services within a department. Budgets for the Enterprise Funds and Internal Service Fund are set for management purposes only.

Financial Information

General Government Functions

The major revenue increase in the General Fund was in taxes. An increase in taxes was budgeted based on an increase in assessed property value; however, the tax rate remained the same. The increase in assessed property values was the result of continued residential development in such areas as Gold Canyon, near Apache Junction, Saddlebrook outside of Tucson, and Johnson Ranch near Queen Creek.

Employee Pension Plans

The County participates in two employee pension plans and a pension plan for elected officials. The general employee plan and the elected officials' plan are administered through the Arizona State Retirement System and the Arizona Public Safety Personnel Retirement System administers the public safety employee plan. Both employees and the employer make contributions directly to these organizations. Financial information about two of these plans can be found in Note 9 in the notes to financial statements. The Elected Officials Retirement System is not described due to its relative insignificance to the County's financial statements.

Debt Administration

As of June 30, 2002, the County had a number of outstanding issues. These issues included \$5,402 of special assessment bonds and \$40,905 of certificates of participation. Of the \$40,905 of certificates of participation, \$30,800 were issued on August 1, 2001 to finance the new court building and Sheriff's administration building (cover picture).

Under current State Statutes, the County's General Obligation Bonded Debt issuances are subject to a legal limitation based on 6 percent of assessed value of real property. As of June 30, 2002, the legal limit was \$51,832. However, there was no General Obligation debt outstanding.

The County's Special Improvement Debt is subject to a legal limitation based on 20 percent of assessed value of real property. As of June 30, 2002, the County's Special Improvement Debt of \$5,405 was well below the legal limit of \$167,368.

Cash Management

Temporarily idle cash during the year was invested in the Arizona State Treasurer Local Government Investment Pool, repurchase agreements, and money market accounts collateralized by U.S. Government securities. Arizona Revised Statutes authorize the County to invest public monies in the State Treasurer's investment pool, interest-bearing savings accounts, certificates of deposit and repurchase agreements in eligible depositories, bonds or other obligations of the U.S. Government that are guaranteed as to principal and interest by the U.S. Government, bonds of the State of Arizona, and bonds of Arizona counties, cities, towns, school districts, and special districts as specified by statute. Collateral is required by statute for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

Risk Management

The County participates in an intergovernmental agreement with other Arizona counties to form a risk retention pool, the Arizona Counties Insurance Pool (ACIP), which covers property, liability, automobiles, errors and omissions and workers' compensation occurrences. The ACIP has a \$10 deductible for property and a \$50 deductible for liability claims but covers claims up to \$10,000 for each property, liability, automobiles, and errors and omissions occurrence. The County retains the liability for each covered loss that exceeds \$10,000. The ACIP has no deductible and retains all liability for each workers' compensation claim. The County also has two full-time risk management employees who work closely with ACIP in developing programs to reduce risks and the expenses associated with accidents and other liabilities.

The County has established the Pinal County Employee Benefit Trust (PCEBT), which covers medical, dental, vision, short-term disability, employee life and accidental disability, and dependent life claims. The County is not liable for medical, dental, vision, short-term disability, employee life and accidental liability, and dependent life insurance coverage in the PCEBT. However, the PCEBT and its insurance company are liable for up to \$1,000 for each covered employee or dependent.

Awards and Acknowledgements

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Pinal County for its comprehensive annual financial report (CAFR) for the fiscal years ended June 30, 1996, June 30, 1997, June 30, 1998, June 30, 1999, June 30, 2000 and June 30, 2001. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

Acknowledgments

This Comprehensive Annual Financial Report is always a team project for the Finance Department. The many hours of work by the staff on this task is greatly appreciated. In addition, the staff of the Office of the State Auditor General provided excellent support and technical advice. I would also like to thank the members of the Board of Supervisors, the County Manager, and the Deputy County Manager for their interest and support in planning and conducting the financial affairs of the County in a responsible and progressive manner.

Sincerely,



Maureen Arnold, CPA, CGFM, CPFO
Chief Financial Officer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pinal County,
Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2001

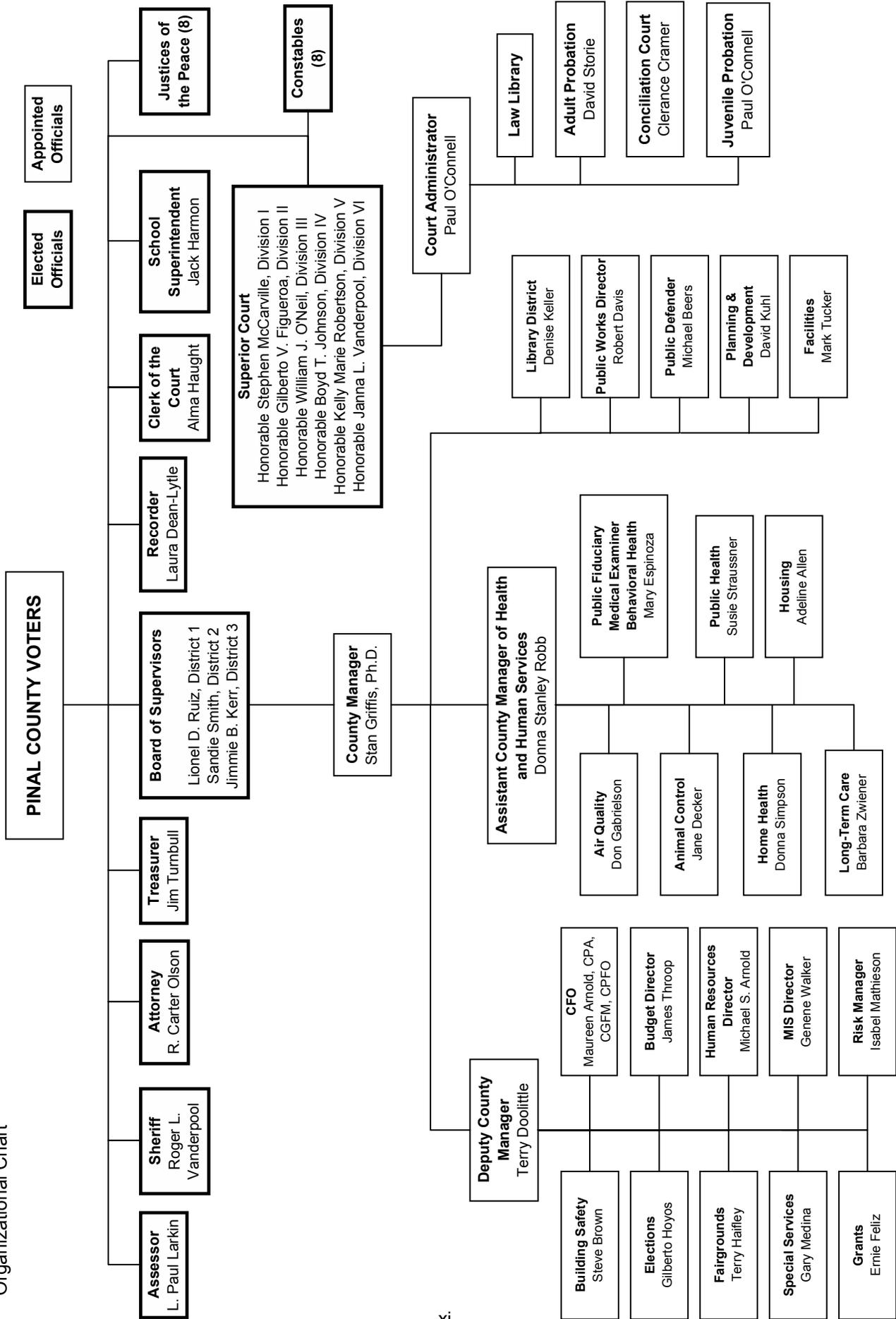
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Timothy A. Howe
President

Jeffrey L. Essler
Executive Director

PINAL COUNTY
Organizational Chart



PINAL COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2002
County Officials

Elected Officials

| | |
|--|-------------------------------|
| Supervisor, District 1 | Lionel D. Ruiz |
| Supervisor, District 2 | Sandie Smith |
| Supervisor, District 3 | Jimmie B. Kerr |
| Assessor | L. Paul Larkin |
| Attorney | R. Carter Olson |
| Clerk of Superior Court | Alma Haught |
| Recorder | Laura Dean-Lytle |
| School Superintendent | Jack Harmon |
| Sheriff | Roger L. Vanderpool |
| Superior Court Judge, Division I | Honorable Stephen McCarville |
| Superior Court Judge, Division II | Honorable Gilberto Figueroa |
| Superior Court Judge, Division III | Honorable William O'Neil |
| Superior Court Judge, Division IV | Honorable Boyd Johnson |
| Superior Court Judge, Division V | Honorable Kelly Robertson |
| Superior Court Judge, Division VI | Honorable Janna L. Vanderpool |
| Treasurer | Jim Turnbull |
| Justices of the Peace (8) and Constables (8) | Various |

Appointed Officials

| | |
|---|-------------------|
| County Manager | Stan Griffis |
| Deputy County Manager | Terry Doolittle |
| Assistant County Manager, Health & Human Services | Donna Robb |
| Facilities Management | Mark Tucker |
| Public Works Director | Robert Davis |
| Planning & Development Director | David Kuhl |
| Public Defender | Michael Beers |
| Library District | Denise Keller |
| Budget Director | James Throop |
| Building Safety | Steve Brown |
| Elections | Giberto Hoyos |
| Fairgrounds and Parks | Terry Haifley |
| Chief Financial Officer | Maureen Arnold |
| Human Resources Director | Michael Arnold |
| Information Technologies | Genene Walker |
| Long-Term Care | Barbara Zwiener |
| Risk Manager | Isabel Mathieson |
| Air Quality Control | Donald Gabrielson |
| Animal Control | Jane Decker |
| Horizon Home Care | Donna Simpson |
| Housing | Adeline Allen |
| Public Fiduciary, Medical Examiner, Behavioral Health | Mary Espinoza |
| Public Health | Susie Straussner |

Financial Section





DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Board of Supervisors of
Pinal County, Arizona

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Pinal County as of and for the year ended June 30, 2002, as listed in the table of contents, which collectively comprise the County's basic financial statements. 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 the Long-Term Care Enterprise Fund. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Pinal County Long-Term Care Health Plan Enterprise Fund, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Pinal County as of June 30, 2002, and the changes in financial position and cash flows, where applicable, of those activities and funds for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Note 2, the County adopted the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for the year ended June 30, 2002, to implement a new financial reporting model.

Management's Discussion and Analysis on pages 3 through 14, the Schedule of Agent Retirement Plan's Funding Progress on page 47, and the Budgetary Comparison Schedules on pages 48 through 55 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 of the activities and funds that collectively comprise the County's basic financial statements. The combining statements and individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The information included in the introductory and statistical sections listed in the table of contents has not been subjected to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion on such information.

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 our tests of its compliance with certain provisions of laws, regulations, contracts, and grants at a future date. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Debbie Davenport
Auditor General

January 31, 2003

Management's Discussion and Analysis

This section of Pinal County's (County) comprehensive annual financial report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2002. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section. All dollar amounts are expressed in thousands unless otherwise indicated.

FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of the 2001-2002 fiscal year by \$51,178 (*net assets*). Of this amount, \$4,906 (*unrestricted net assets*) may be used to meet ongoing obligations to citizens and creditors, \$20,459 is restricted for specific purposes (*restricted net assets*), and \$25,813 is invested in capital assets, net of related debt.
- The County's total net assets increased by \$12,558. Approximately 25% of this increase is attributable to an increase in taxes due to an increase in assessed property values.
- As of June 30, 2002, the County governmental funds reported combined fund balances of \$60,293, an increase of \$35,123 in comparison with the prior year. Approximately 48% of the combined fund balances, \$28,853 is available to meet the County's current and future needs (*unreserved fund balance*).
- At the end of the fiscal year, unreserved fund balance for the general fund was \$11,312, or 16% of total general fund expenditures. This entire amount is budgeted to be spent in the next fiscal year.
- The County's total long-term debt increased by \$28,855 during the current fiscal year. The key factor in this increase was the issuance of \$30,800 in certificates of participation for the construction of a new Superior Court building and Sheriff's Administration Office.

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 comprise 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.

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

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 part of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general

Management's Discussion and Analysis

government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and education. The business-type activities of the County include the Pinal County Sheriff Inmate Services, Horizon Home Care (Home Health), Long-Term Care, and the Pinal County Fairgrounds.

The government-wide financial statements can be found on pages 15-16 of this report.

Fund Financial Statements. Funds 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.

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 maintains 23 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund, Public Works Highway Fund, Public Works Road Tax District 1 Fund, Superior Court/Sheriff Construction Fund, and the Debt Service Fund. Data from the other governmental funds 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* elsewhere in this report.

The basic governmental fund financial statements can be found on pages 17-20 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 Pinal County Sheriff Inmate Services, Horizon Home Care (Home Health), Long-Term Care, and the Pinal County Fairgrounds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its central services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Pinal County Long-Term Care operations are considered to be a major fund of the County. The County's internal service fund is presented in the proprietary fund financial statements.

The proprietary funds financial statements can be found on pages 21-24 of this report.

Management's Discussion and Analysis

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 except for agency funds.

The fiduciary fund financial statements can be found on pages 25-26 of this report.

Notes to the Basic 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 27-45 of this report.

Required Supplementary Information presents schedules of revenues and expenditures, budget and actual, for the General Fund and major Special Revenue Funds of the County. It also includes a schedule of agent retirement plan funding progress. Required supplementary information can be found on pages 47-55 of this report.

The combining statements and individual fund schedules referred to earlier provide information for non-major governmental and enterprise funds and are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 57-142 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

This year is the first period the County implemented Governmental Accounting Standards Board (GASB) Statement No. 34. The County has not restated prior periods for purposes of providing the comparative data for the Management's Discussion and Analysis (MD&A) because certain prior-year information is unavailable. However, in future years, when prior-year information is available, a comparative analysis of government-wide data will be presented.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's assets exceeded liabilities by \$51,178 at the close of the most recent fiscal year.

Management's Discussion and Analysis

Statement of Net Assets June 30, 2002

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|-----------|
| Current and other assets | \$ 68,365 | \$ 6,805 | \$ 75,170 |
| Capital assets | 45,268 | 81 | 45,349 |
| Total assets | 113,633 | 6,886 | 120,519 |
| Current and other liabilities | 4,664 | 215 | 4,879 |
| Long-term liabilities | 60,768 | 3,694 | 64,462 |
| Total liabilities | 65,432 | 3,909 | 69,341 |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 25,732 | 81 | 25,813 |
| Restricted net assets | 18,547 | 1,912 | 20,459 |
| Unrestricted net assets | 3,922 | 984 | 4,906 |
| Total net assets | \$ 48,201 | \$ 2,977 | \$ 51,178 |

The largest portion of the County's net assets represents its investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to 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.

An additional portion of the County's net assets represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County reported positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental activities and business-type activities.

The County's net assets increased by \$12,558 during the current fiscal year. About 25 percent of this increase is attributable to the increase in tax collection. The remainder of this growth largely reflects increases in license and permits, grants, and fines and forfeits.

Governmental activities increased the County's net assets by \$13,249, thereby accounting for 100 percent of the total growth in net assets of the County.

Management's Discussion and Analysis

The following table indicates the changes in net assets for governmental and business-type activities:

Statement of Activities Year Ended June 30, 2002

| | Governmental Activities | Business-Type Activities | Total |
|---------------------------------------|----------------------------|-----------------------------|-------------------|
| Revenues | | | |
| Program Revenues: | | | |
| Charges for services | \$ 12,117 | \$ 29,153 | \$ 41,270 |
| Operating grants and contributions | 21,833 | 33 | 21,866 |
| Capital grants and contributions | 14,597 | - | 14,597 |
| | | | - |
| General Revenues: | | | |
| Property taxes | 48,321 | - | 48,321 |
| Other taxes | 17,068 | - | 17,068 |
| Interest on investments | 1,267 | 128 | 1,395 |
| Miscellaneous | 7,199 | 243 | 7,442 |
| Total Revenues | \$ 122,402 | \$ 29,557 | \$ 151,959 |
| Expenses | | | |
| General government | 34,188 | | 34,188 |
| Public safety | 32,487 | | 32,487 |
| Highways and streets | 11,627 | | 11,627 |
| Sanitation | 481 | | 481 |
| Health | 19,146 | | 19,146 |
| Welfare | 4,413 | | 4,413 |
| Culture and recreation | 576 | | 576 |
| Education | 6,395 | | 6,395 |
| Interest on long-term debt | 253 | | 253 |
| Sheriff/Inmate Services | | 83 | 83 |
| Home Health | | 2,772 | 2,772 |
| Long Term Care | | 26,466 | 26,466 |
| Fairgrounds | | 514 | 514 |
| Total Expenses | 109,566 | 29,835 | 139,401 |
| Change in net assets before transfers | 12,836 | (278) | 12,558 |
| Transfers | 413 | (413) | - |
| Change in net assets | 13,249 | (691) | 12,558 |
| Net assets - beginning | 34,952 | 3,668 | 38,620 |
| Net assets - ending | \$ 48,201 | \$ 2,977 | \$ 51,178 |

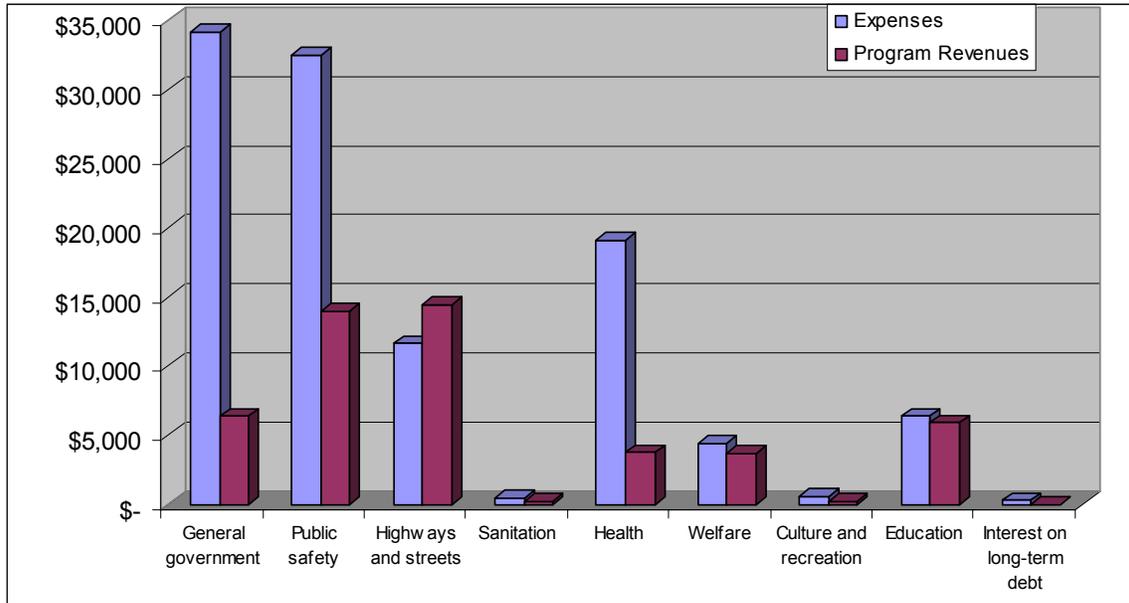
Key elements of the increase of \$ 13,249 are as follows:

- Taxes increased by \$4,148 (10 percent) during the year. Most of this increase is due to increases in assessed property values and not a raise in tax rates.
- License and permits increased \$1,491 (56%) due to increased building caused by the moderate growth in Pinal County.

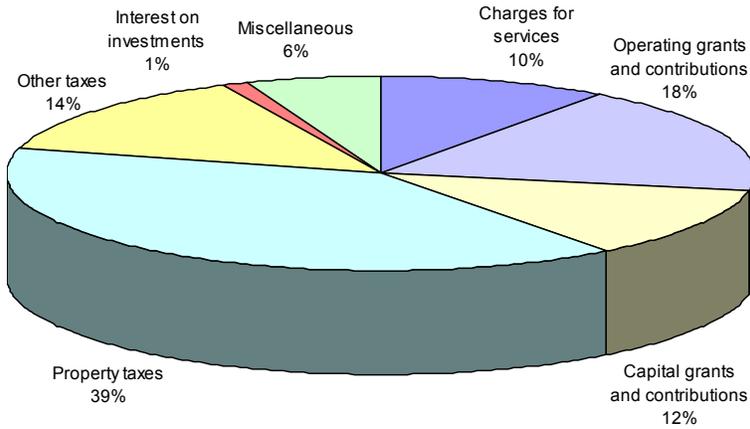
Management's Discussion and Analysis

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. One noteworthy exception, however, was the County's public safety function. In that instance, the growth in expenses of \$3,267 (11%) relates to the increase in revenues of \$2,724 (22%).

Expenses and Program Revenues – Governmental Activities



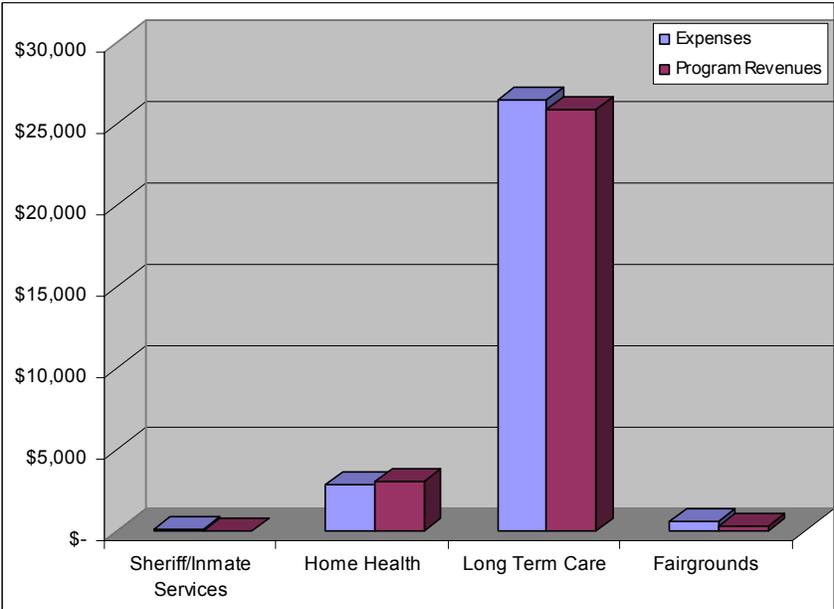
Revenues by Source – Governmental Activities



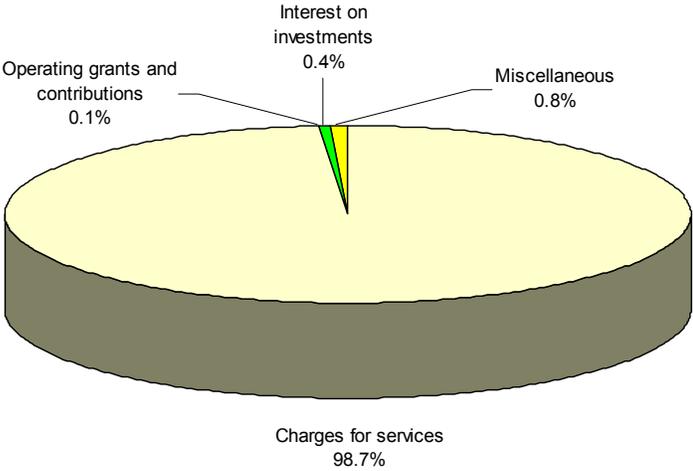
Management’s Discussion and Analysis

Business-type activities. Business-type activities decreased the County’s net assets by \$691. The key factor that contributed to this loss was that the capitation revenue from the State was not sufficient because there were more members than projected.

Expenses and Program Revenues – Business-type Activities



Revenues by Source – Business-type Activities



Management's Discussion and Analysis

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. The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Projects Funds. Included in these funds are the special districts governed by the Board of Supervisors. 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.

At June 30, 2002, the County's governmental funds reported combined fund balances of \$60,293, an increase of \$35,123 in comparison with the prior year. Approximately 48% of the combined fund balances, \$28,853, constitutes *unreserved fund balance*, which is available to meet the County's current and future needs. The remainder of fund balance is *reserved*, indicating that it is *not* available for new spending because it has been committed: 1) to pay debt service (\$1,369); 2) to reflect inventories and prepaid items and thus do not represent available spendable resources (\$747); and 3) for construction of the new Superior Court and Sheriff's building (\$29,324).

The General Fund is the chief operating fund of the County. At June 30, 2002, unreserved fund balance of the general fund was \$11,312 while total fund balance reached \$12,913. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 16 percent of total General Fund expenditures, while total fund balance represents 18 percent of that same amount. Revenues for governmental functions totaled approximately \$119,057 in fiscal year 2001-2002, which represents an increase of 6% from fiscal year 2000-2001.

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

Revenues Classified by Source
Governmental Funds

| Revenues by Source | FY 2002 | | FY 2001 | | Increase/(Decrease) | |
|--------------------------|------------------|------------------|------------------|------------------|---------------------|-------------------|
| | Amount | Percent of Total | 2001 | Percent of Total | Amount | Percent of Change |
| Taxes | \$ 45,983 | \$ 38.62% | \$41,835 | 37.23% | \$ 4,148 | 9.92% |
| License and permits | 4,139 | 3.48% | 2,648 | 2.36% | 1,491 | 56.31% |
| Intergovernmental | 52,491 | 44.09% | 51,778 | 46.08% | 713 | 1.38% |
| Charges for services | 9,889 | 8.31% | 11,653 | 10.37% | (1,764) | (15.14%) |
| Fines and forfeits | 2,228 | 1.87% | 1,472 | 1.31% | 756 | 51.36% |
| Interest on investments | 1,267 | 1.06% | 1,451 | 1.29% | (184) | (12.68%) |
| Rental and miscellaneous | 3,060 | 2.57% | 1,523 | 1.36% | 1,537 | 100.92% |
| Total | <u>\$119,057</u> | <u>100.00%</u> | <u>\$112,360</u> | <u>100.00%</u> | <u>\$ 6,697</u> | <u>5.96%</u> |

Management's Discussion and Analysis

The following provides an explanation of revenues by source that changed significantly over the prior year.

- Taxes – the increase of \$4,148 was primarily due to an increase in the property tax assessment of 8% or \$115,188 more than the previous year. This increase is due to increases in property values and an increase in the number of developed properties.
- Licenses and permits – licenses and permits increased in the General Fund from \$1,927 to \$3,080 or 60% over fiscal year 2001-2002 due to an increase in the number of building and sanitation permits. This increase contributed to the \$1,491 increase in licenses and permits revenue over the same time period.
- Rental and miscellaneous – the increase in rental and miscellaneous is primarily from private contributions to the County. Private contributions increased from \$328 to \$1,450 during the year. These contributions came from developers for road construction in new subdivisions.
- Charges for services – Charges for services decreased due to reclassifying charges for services from the prior year as intergovernmental revenue.

The following table presents expenditures by function compared to prior year amounts.

| Expenditures by Function | FY 2002 | | FY 2001 | | Increase/(Decrease) | |
|-----------------------------|-------------------|------------------|-------------------|------------------|---------------------|-------------------|
| | Amount | Percent of Total | Amount | Percent of Total | Amount | Percent of Change |
| General government | \$ 32,064 | 27.72% | \$ 32,428 | 28.76% | \$ (364) | (1.12%) |
| Public safety | 32,449 | 28.05% | 29,182 | 25.88% | 3,267 | 11.20% |
| Highways and streets | 16,125 | 13.94% | 17,639 | 15.64% | (1,514) | (8.58%) |
| Sanitation | 495 | 0.43% | 446 | 0.40% | 49 | 10.99% |
| Health | 18,558 | 16.04% | 17,173 | 15.23% | 1,385 | 8.06% |
| Welfare | 4,400 | 3.80% | 4,989 | 4.42% | (589) | (11.81%) |
| Culture and recreation | 526 | 0.45% | 545 | 0.48% | (19) | (3.49%) |
| Education | 6,391 | 5.53% | 6,940 | 6.15% | (549) | (7.91%) |
| Capital outlay | 3,576 | 3.09% | 2,324 | 2.06% | 1,252 | 53.87% |
| Principal retirement | 835 | 0.72% | 810 | 0.72% | 25 | 3.09% |
| Interest and fiscal charges | 253 | 0.22% | 283 | 0.25% | (30) | (10.60%) |
| Total | \$ 115,672 | 100.00% | \$ 112,759 | 100.00% | \$ 2,913 | 2.58% |

The following provides an explanation of the expenditures by function that changed significantly over the prior year.

- Public Safety – expenditures for public safety increased due to planned expenditures and corresponds to an increase in revenues of 22 percent (\$2,724) in the general fund and public safety special revenue fund.
- Welfare – the expenditures for welfare decreased due to the completion of projects in the prior year. Funding decreased in fiscal year 2002 and therefore, the expenditures also decreased.
- Capital outlay – expenditures for Capital outlay increased due to construction on the new Superior Court and Sheriff's building.

Management's Discussion and Analysis

- Debt service – interest charges – expenditures for debt service decreased due the special assessment bonds being paid down. Most of the repayment is principal retirement instead of interest charges.

The fund balance of the County's general fund increased by \$1,818 during the fiscal year. Key factors in this growth are as follows:

- An increase in the local property tax assessment increased property tax revenue in the general fund by 13 percent (\$3,206)

Proprietary funds. The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of Long-Term Care at the end of the year amounted to \$560, and those for the other nonmajor enterprise funds (Inmate Services, Home Health, and Fairgrounds) were \$424 combined. Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

The following table shows actual revenues, expenses and results of operations for the current fiscal year:

| | Major Fund | Non-major Funds | | | Total |
|---|-------------------|--------------------|----------------|------------------|-----------------|
| | Long-term Care | Inmate Services | Home Health | Fair- grounds | |
| Operating revenues | \$ 25,928 | \$ 200 | \$3,010 | \$ 259 | \$ 29,397 |
| Operating expenses | 26,466 | 83 | 2,772 | 514 | 29,835 |
| Operating income (loss) | (538) | 117 | 238 | (255) | (438) |
| Non-operating revenues (expenses), net | 124 | - | - | 33 | 157 |
| Net income (loss) before contributions and transfers | (414) | 117 | 238 | (222) | (281) |
| Contributions and transfers | (824) | (13) | 93 | 334 | (410) |
| Net income (loss) | <u>\$ (1,238)</u> | <u>\$ 104</u> | <u>\$ 331</u> | <u>\$ 112</u> | <u>\$ (691)</u> |

The net loss before contributions and transfers of enterprise funds of (\$281) resulted primarily from a net loss of \$414 of the Long-Term Care program. Capitation revenue from the State was not sufficient, due to having more members than projected.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2002, amounted to \$25,813 (net of related debt and accumulated depreciation). This investment in capital assets includes land and easements, infrastructure, buildings and improvements, equipment, and construction in progress. The total increase in the County's investment in capital assets for the current period was 5 percent. Major capital asset events during the current fiscal year included the following:

Management's Discussion and Analysis

- Construction in progress increased by \$3,456 due mainly to the construction of the new Superior Court and Sheriff's building (\$1,219) and to the construction of infrastructure assets (\$2,198).
- Infrastructure assets of \$3,766 were added during the year, all of which were part of the road network.

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

Pinal County Capital Assets (net of depreciation)

| | Governmental Activities | | Business-type Activities | | Total | |
|-------------------------------|----------------------------|------------------|-----------------------------|--------------|------------------|------------------|
| | 2002 | 2001 | 2002 | 2001 | 2002 | 2001 |
| Land | \$ 2,401 | \$ 2,122 | \$ - | \$ - | \$ 2,401 | \$ 2,122 |
| Buildings and Improvements | 27,466 | 27,048 | - | - | 27,466 | 27,048 |
| Machinery and equipment | 8,217 | 9,351 | 81 | 105 | 8,298 | 9,456 |
| Infrastructure | 3,766 | - | - | - | 3,766 | - |
| Construction in progress | 3,456 | 63 | - | - | 3,456 | 63 |
| Total | \$ 45,306 | \$ 38,584 | \$ 81 | \$105 | \$ 45,387 | \$ 38,689 |

The County's infrastructure assets are recorded at historical cost in the government-wide financial statements as required by GASB Statement No. 34. The Statement also requires the retroactive reporting of all infrastructure assets acquired prior to July 1, 2001, to be reported by the fiscal year ended June 30, 2006. Infrastructure assets are reported in capital outlay expenditures within the Public Works Highway, Public Works Road Tax District 1, Highways and Streets, and Flood Control funds.

Additional information on the County's capital assets can be found in note 5 on page 35 of this report.

Long-term debt

At June 30, 2002, the County had total long-term debt outstanding of \$46,310 as compared to \$17,455 in the prior year. This amount was comprised of \$40,905 of certificates of participation and \$5,405 of special assessment bonds. During the year, retirement of debt amounted to \$1,945. Additions amounted to \$30,800.

Additional information on the County's long-term debt can be found in note 6 on page 37 of this report.

Management's Discussion and Analysis

Economic Factors

- The County currently faces a less favorable economic environment due to a budget deficit at the state level. State shared revenues are expected to be less than the prior year and County contributions to State programs such as AHCCCS and ALTCS are expected to increase by \$1.6 million.
- The State's employee retirement contribution rate will double in the next year and the County's contribution (match) is estimated to be \$1.2 million.
- The County's portion of the medical insurance that it provides to County employees is expected to increase by \$1.2 million
- The unemployment rate in the County is currently at 5.1 percent, up 1 percent from the prior year and is not expected to decrease in the immediate future.
- Sales tax revenue is expected to increase at a slower rate because of a reduction in consumer confidence caused by the slowing economy. License and permits related to new construction and expansion are expected to increase due the continued increase in the County's population.

Request for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Pinal County Finance Department, P.O. 1348, Florence, AZ, 85232.

Basic Financial Statements



PINAL COUNTY
Statement of Net Assets
June 30, 2002
(Amounts expressed in thousands)

| | Governmental Activities | Business-type Activities | Total |
|---|----------------------------|-----------------------------|------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 31,273 | \$ 4,837 | \$ 36,110 |
| Cash and investments held by trustees | 29,732 | - | 29,732 |
| Receivables (net): | | | |
| Property taxes | 2,953 | - | 2,953 |
| Accounts | 411 | - | 411 |
| Interest | - | 8 | 8 |
| Due from other governments | 3,214 | 776 | 3,990 |
| Inventories | 465 | 28 | 493 |
| Prepaid items | 317 | - | 317 |
| Restricted assets: | | | |
| Cash and cash equivalents | - | 1,156 | 1,156 |
| Capital assets: | | | |
| Nondepreciable | 5,857 | - | 5,857 |
| Depreciable (net) | 39,411 | 81 | 39,492 |
| Total assets | <u>113,633</u> | <u>6,886</u> | <u>120,519</u> |
| Liabilities | | | |
| Accounts payable | 1,240 | 18 | 1,258 |
| Due to other governments | 1,065 | - | 1,065 |
| Accrued payroll and employee benefits | 1,188 | 197 | 1,385 |
| Deposits held for others | 69 | - | 69 |
| Deferred revenue | 141 | - | 141 |
| Matured bonds payable | 835 | - | 835 |
| Bond interest payable | 126 | - | 126 |
| Noncurrent liabilities: | | | |
| Due within one year | 7,185 | - | 7,185 |
| Due beyond one year | 53,583 | 3,694 | 57,277 |
| Total liabilities | <u>65,432</u> | <u>3,909</u> | <u>69,341</u> |
| Net Assets | | | |
| Invested in capital assets, net of related debt | 25,732 | 81 | 25,813 |
| Restricted for: | | | |
| Highways and streets | 10,168 | - | 10,168 |
| Education | 1,744 | - | 1,744 |
| Debt service | 255 | - | 255 |
| Public safety | 3,431 | - | 3,431 |
| Other purposes | 1,771 | - | 1,771 |
| Health | 1,178 | 1,912 | 3,090 |
| Unrestricted | 3,922 | 984 | 4,906 |
| Total net assets | <u>\$ 48,201</u> | <u>\$ 2,977</u> | <u>\$ 51,178</u> |

PINAL COUNTY
Statement of Activities
Year Ended June 30, 2002
(Amounts expressed in thousands)

| Functions/Programs | Program Revenues | | | Net (Expense) Revenues and Changes in Net Assets | | | |
|---------------------------------------|-------------------|----------------------|------------------------------------|--|-------------------------|--------------------------|-----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| Governmental activities | | | | | | | |
| General government | \$ 34,188 | \$ 3,003 | \$ 3,378 | \$ - | \$ (27,807) | \$ - | \$ (27,807) |
| Public safety | 32,487 | 7,834 | 6,122 | - | (18,531) | - | (18,531) |
| Highways and streets | 11,627 | 19 | - | 14,415 | 2,807 | - | 2,807 |
| Sanitation | 481 | 11 | 218 | - | (252) | - | (252) |
| Health | 19,146 | 403 | 3,357 | - | (15,386) | - | (15,386) |
| Welfare | 4,413 | 118 | 3,549 | - | (746) | - | (746) |
| Culture and recreation | 576 | - | 39 | 182 | (355) | - | (355) |
| Education | 6,395 | 729 | 5,170 | - | (496) | - | (496) |
| Interest on long-term debt | 253 | - | - | - | (253) | - | (253) |
| Total governmental activities | 109,566 | 12,117 | 21,833 | 14,597 | (61,019) | - | (61,019) |
| Business-type activities | | | | | | | |
| Long Term Care | 26,466 | 25,885 | - | - | - | (581) | (581) |
| Sheriff/Inmate Services | 83 | - | - | - | - | (83) | (83) |
| Home Health | 2,772 | 3,009 | - | - | - | 237 | 237 |
| Fairgrounds | 514 | 259 | 33 | - | - | (222) | (222) |
| Total business-type activities | 29,835 | 29,153 | 33 | - | - | (649) | (649) |
| Total primary government | \$ 139,401 | \$ 41,270 | \$ 21,866 | \$ 14,597 | (61,019) | (649) | (61,668) |

General revenues:

| | | | | | | | |
|---|--|--|--|--|------------------|-----------------|------------------|
| Taxes: | | | | | | | |
| Property taxes | | | | | 48,321 | - | 48,321 |
| Share of State sales taxes | | | | | 12,459 | - | 12,459 |
| Payments in lieu of taxes | | | | | 4,609 | - | 4,609 |
| Interest on investments | | | | | 1,267 | 128 | 1,395 |
| Rental and miscellaneous | | | | | 7,199 | 243 | 7,442 |
| Transfers | | | | | 413 | (413) | - |
| Total general revenues | | | | | 74,268 | (42) | 74,226 |
| Changes in net assets | | | | | 13,249 | (691) | 12,558 |
| Net assets - July 1, 2001, as restated | | | | | 34,952 | 3,668 | 38,620 |
| Net assets - June 30, 2002 | | | | | \$ 48,201 | \$ 2,977 | \$ 51,178 |

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

PINAL COUNTY
Balance Sheet
Governmental Funds
June 30, 2002

(Amounts expressed in thousands)

| Assets | General Fund | Public Works Highway | Public Works Road Tax District 1 | Superior Court/Sheriff Construction | Debt Service | Other Governmental Funds | Total |
|---|------------------|----------------------|----------------------------------|-------------------------------------|-----------------|--------------------------|------------------|
| Cash and cash equivalents | \$ 11,103 | \$ 2,002 | \$ 1,738 | \$ 682 | \$ 1,122 | \$ 14,589 | \$ 31,236 |
| Cash and investments held by trustees | 1,090 | - | - | 28,642 | - | - | 29,732 |
| Receivables (net of allowance for uncollectible): | | | | | | | |
| Property taxes | 2,736 | - | - | - | 94 | 123 | 2,953 |
| Accounts | 242 | - | - | - | - | 169 | 411 |
| Due from other funds | 820 | - | - | - | - | 178 | 998 |
| Due from other governments | 681 | 1,106 | - | - | - | 1,427 | 3,214 |
| Inventories | 142 | 168 | - | - | - | 120 | 430 |
| Prepaid items | 270 | 4 | - | - | - | 43 | 317 |
| Total assets | \$ 17,084 | \$ 3,280 | \$ 1,738 | \$ 29,324 | \$ 1,216 | \$ 16,649 | \$ 69,291 |

Liabilities and Fund Balances

| | | | | | | | |
|---------------------------------------|-----------------|---------------|---------------|-------------|-----------------|-----------------|-----------------|
| Liabilities: | | | | | | | |
| Accounts payable | \$ 680 | \$ 228 | \$ 171 | \$ - | \$ - | \$ 154 | \$ 1,233 |
| Accrued payroll and employee benefits | 720 | 153 | 4 | - | - | 309 | 1,186 |
| Due to other funds | 1 | - | - | - | - | 997 | 998 |
| Due to other governments | - | - | - | - | - | 1,065 | 1,065 |
| Deposits held for others | 32 | - | - | - | - | 37 | 69 |
| Bonds payable | - | - | - | - | 835 | - | 835 |
| Bond interest payable | - | - | - | - | 126 | - | 126 |
| Deferred revenue | 2,738 | 117 | - | - | 75 | 556 | 3,486 |
| Total liabilities | \$ 4,171 | \$ 498 | \$ 175 | \$ - | \$ 1,036 | \$ 3,118 | \$ 8,998 |

Fund Balances:

| | | | | | | | |
|--|------------------|-----------------|-----------------|------------------|-----------------|------------------|------------------|
| Reserved for: | | | | | | | |
| Inventories | 142 | 168 | - | - | - | 120 | 430 |
| Prepaid items | 270 | 4 | - | - | - | 43 | 317 |
| Debt service | 1,189 | - | - | - | 180 | - | 1,369 |
| Construction | - | - | - | 29,324 | - | - | 29,324 |
| Unreserved, reported in: | | | | | | | |
| General fund: | | | | | | | |
| Designated | 2,520 | - | - | - | - | - | 2,520 |
| Undesignated | 8,792 | - | - | - | - | - | 8,792 |
| Special Revenue funds | - | 2,610 | 1,563 | - | - | 13,244 | 17,417 |
| Capital Projects funds | - | - | - | - | - | 124 | 124 |
| Total fund balances | \$ 12,913 | \$ 2,782 | \$ 1,563 | \$ 29,324 | \$ 180 | \$ 13,531 | \$ 60,293 |
| Total liabilities and fund balances | \$ 17,084 | \$ 3,280 | \$ 1,738 | \$ 29,324 | \$ 1,216 | \$ 16,649 | \$ 69,291 |

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

PINAL COUNTY
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Assets
June 30, 2002
(Amounts expressed in thousands)

Total fund balances - governmental funds (page 17) \$ 60,293

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. The cost of the assets is \$84,490 and the accumulated depreciation is \$39,241. 45,249

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. 3,345

Internal Service Funds are used by management to charge the costs of management of the print shop and central supply. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 60

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

| | | |
|---|------------|----------|
| Obligations under capital leases | \$ (2,807) | |
| Compensated absences | (6,732) | |
| Special Assessment bonds with governmental commitment payable | (5,405) | |
| Certificates of participation | (40,905) | |
| Estimated liabilities for claims and judgments | (4,897) | (60,746) |
| | | |

Net assets of governmental activities (page 15) \$ 48,201

PINAL COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | General Fund | Public Works | | Superior Court/Sheriff Construction | Debt Service | Other Governmental Funds | Total |
|---|--------------|--------------|---------------------|-------------------------------------|--------------|--------------------------|-----------|
| | | Highway | Road Tax District 1 | | | | |
| Revenues | | | | | | | |
| Taxes | \$ 39,547 | \$ - | \$ 1,162 | \$ - | \$ 1,007 | \$ 4,267 | \$ 45,983 |
| License and permits | 3,080 | - | - | - | - | 1,059 | 4,139 |
| Intergovernmental | 19,360 | 12,402 | 130 | - | - | 20,599 | 52,491 |
| Charges for services | 7,309 | - | - | - | - | 2,580 | 9,889 |
| Fines and forfeits | 1,504 | - | - | - | - | 724 | 2,228 |
| Interest on investments | 420 | 37 | 57 | 522 | 14 | 217 | 1,267 |
| Rental and miscellaneous | 1,012 | 127 | 32 | 7 | - | 1,882 | 3,060 |
| Total revenues | 72,232 | 12,566 | 1,381 | 529 | 1,021 | 31,328 | 119,057 |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | 29,503 | - | - | - | - | 2,561 | 32,064 |
| Public safety | 26,120 | - | - | - | - | 6,329 | 32,449 |
| Highways and streets | - | 10,294 | 1,911 | - | - | 3,920 | 16,125 |
| Sanitation | 224 | - | - | - | - | 271 | 495 |
| Health | 13,694 | - | - | - | - | 4,864 | 18,558 |
| Welfare | 682 | - | - | - | - | 3,718 | 4,400 |
| Culture and recreation | 104 | - | - | - | - | 422 | 526 |
| Education | - | - | - | - | - | 6,391 | 6,391 |
| Capital outlay | - | - | - | 2,099 | - | 1,477 | 3,576 |
| Debt Service: | | | | | | | |
| Principal retirement | - | - | - | - | 835 | - | 835 |
| Interest and fiscal charges | - | - | - | - | 253 | - | 253 |
| Total expenditures | 70,327 | 10,294 | 1,911 | 2,099 | 1,088 | 29,953 | 115,672 |
| Excess (deficiency) of revenues over (under) expenditures | 1,905 | 2,272 | (530) | (1,570) | (67) | 1,375 | 3,385 |
| Other financing sources (uses): | | | | | | | |
| Operating transfers in | 1,713 | 68 | - | 451 | - | 4,569 | 6,801 |
| Operating transfers out | (2,188) | (781) | (1,413) | (357) | - | (1,649) | (6,388) |
| Proceeds from sale of fixed assets | 80 | 91 | - | - | - | 46 | 217 |
| Proceeds from capital leases | 308 | - | - | - | - | - | 308 |
| Certificates of participation issued | - | - | - | 30,800 | - | - | 30,800 |
| Total other financing sources (uses) | (87) | (622) | (1,413) | 30,894 | - | 2,966 | 31,738 |
| Net change in fund balances | 1,818 | 1,650 | (1,943) | 29,324 | (67) | 4,341 | 35,123 |
| Fund balances, July 1, 2001, as restated | 11,095 | 1,132 | 3,506 | - | 247 | 9,190 | 25,170 |
| Fund balances, June 30, 2002 | \$ 12,913 | \$ 2,782 | \$ 1,563 | \$ 29,324 | \$ 180 | \$ 13,531 | \$ 60,293 |

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

PINAL COUNTY
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds
To the Statement of Activities
Year Ended June 30, 2002
(Amounts expressed in thousands)

Net change in fund balances - total governmental funds (page 19) \$ 35,123

Amounts reported for governmental activities in the statement of activities 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.

| | | |
|--|-----------|-------|
| Expenditures for general capital assets, infrastructure, and other related capital assets. | \$ 12,407 | |
| Less: current year depreciation | (5,703) | 6,704 |

In the statement of activities, only the gain/loss on the sale of capital assets is reported whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the book value of the capital assets sold.

| | | |
|--|-------|------|
| Gain on the retirement of capital assets | 200 | |
| Proceeds from the sale of capital assets | (217) | (17) |

Fixed assets acquired by capital leases are shown as an expenditure and other financing source in the governmental funds. The other financing source must be removed from the statement of activities; principal payments are applied to the lease liability. (308)

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

| | | |
|--|---------|---------|
| Change in compensated absences | (877) | |
| Change in estimated liabilities for claims and judgments | (2,607) | (3,484) |

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

| | | |
|---|-------|-------|
| Principal repayments: | | |
| Certificates of participation | 1,110 | |
| Special assessment bonds with governmental commitment | 835 | |
| Obligations under capital leases | 738 | 2,683 |

The governmental funds report bonds issued as an other financing source, but increases the long-term liabilities in the statement of net assets. Also, governmental funds report the effect of issuance costs when first issued, whereas these amounts are deferred and amortized in the statement of activities. (30,800)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 3,345

Internal service funds are used by the County to charge the costs of printing. The net revenue of the internal service funds is reported with governmental activities. 3

Change in net assets of governmental activities (page 16) **\$ 13,249**

PINAL COUNTY
Statement of Net Assets
Proprietary Funds
June 30, 2002

(Amounts expressed in thousands)

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities- Internal Service Fund</u> |
|---|--|---------------------------------------|-----------------|---|
| | <u>Long Term Care</u> | <u>Other Enterprise Funds</u> | <u>Total</u> | |
| Assets | | | | |
| Current Assets: | | | | |
| Cash and cash equivalents | \$ 4,289 | \$ 548 | \$ 4,837 | \$ 37 |
| Due from other governments | 776 | - | 776 | - |
| Accrued interest receivable | 8 | - | 8 | - |
| Inventories | - | 28 | 28 | 35 |
| Total current assets | <u>5,073</u> | <u>576</u> | <u>5,649</u> | <u>72</u> |
| Noncurrent Assets: | | | | |
| Restricted cash and cash equivalents | 1,156 | - | 1,156 | |
| Capital Assets: | | | | |
| Buildings and improvements | - | 376 | 376 | - |
| Equipment | 177 | 246 | 423 | 193 |
| Less accumulated depreciation | <u>(117)</u> | <u>(601)</u> | <u>(718)</u> | <u>(174)</u> |
| Net capital assets | <u>60</u> | <u>21</u> | <u>81</u> | <u>19</u> |
| Total noncurrent assets | <u>1,216</u> | <u>21</u> | <u>1,237</u> | <u>19</u> |
| Total assets | <u>6,289</u> | <u>597</u> | <u>6,886</u> | <u>91</u> |
| Liabilities | | | | |
| Current liabilities: | | | | |
| Accounts payable | - | 18 | 18 | 7 |
| Accrued payroll and employee benefits | <u>148</u> | <u>49</u> | <u>197</u> | <u>2</u> |
| Total current liabilities | <u>148</u> | <u>67</u> | <u>215</u> | <u>9</u> |
| Noncurrent liabilities: | | | | |
| Compensated absences | - | 85 | 85 | 15 |
| Estimated liabilities for claims and judgments | 3,609 | - | 3,609 | |
| Obligations under capital leases | <u>-</u> | <u>-</u> | <u>-</u> | <u>7</u> |
| Total noncurrent liabilities | <u>3,609</u> | <u>85</u> | <u>3,694</u> | <u>22</u> |
| Total liabilities | <u>3,757</u> | <u>152</u> | <u>3,909</u> | <u>31</u> |
| Net Assets | | | | |
| Invested in capital assets, net of related debt | 60 | 21 | 81 | 19 |
| Restricted for health | 1,912 | - | 1,912 | - |
| Unrestricted | <u>560</u> | <u>424</u> | <u>984</u> | <u>41</u> |
| Total net assets | <u>\$ 2,532</u> | <u>\$ 445</u> | <u>\$ 2,977</u> | <u>\$ 60</u> |

PINAL COUNTY
Statement of Revenues, Expenses, and Changes in Net Assets
Proprietary Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities- Internal Service Fund</u> |
|---|--|---------------------------------------|-----------------|---|
| | <u>Long Term Care</u> | <u>Other Enterprise Funds</u> | <u>Total</u> | |
| Operating revenues | | | | |
| Charges for services | \$ 25,885 | \$ 3,268 | \$ 29,153 | \$ 582 |
| Rental and miscellaneous | 43 | 201 | 244 | - |
| Total operating revenues | <u>25,928</u> | <u>3,469</u> | <u>29,397</u> | <u>582</u> |
| Operating expenses | | | | |
| Long-term health care | 23,975 | - | 23,975 | - |
| Personal services | 2,088 | 2,782 | 4,870 | 95 |
| Supplies | 30 | 135 | 165 | 432 |
| Depreciation | 36 | 23 | 59 | 13 |
| Insurance | 12 | 23 | 35 | - |
| Repairs and maintenance | - | 18 | 18 | 31 |
| Communication | 32 | 34 | 66 | - |
| Professional services | 94 | 174 | 268 | 7 |
| Public utility service | - | 71 | 71 | - |
| Miscellaneous | 199 | 109 | 308 | 1 |
| Total operating expenses | <u>26,466</u> | <u>3,369</u> | <u>29,835</u> | <u>579</u> |
| Operating income (loss) | <u>(538)</u> | <u>100</u> | <u>(438)</u> | <u>3</u> |
| Nonoperating revenues (expenses) | | | | |
| Intergovernmental | - | 33 | 33 | - |
| Interest on investments | 124 | 4 | 128 | - |
| Loss on sale of fixed assets | - | (6) | (6) | - |
| Proceeds from sale of fixed assets | - | 2 | 2 | - |
| Total nonoperating revenue (expenses) | <u>124</u> | <u>33</u> | <u>157</u> | <u>-</u> |
| Net income (loss) before contributions and transfers | <u>(414)</u> | <u>133</u> | <u>(281)</u> | <u>3</u> |
| Capital contributions | - | 3 | 3 | |
| Operating transfers in | - | 425 | 425 | - |
| Operating transfers out | <u>(824)</u> | <u>(14)</u> | <u>(838)</u> | <u>-</u> |
| Change in net assets | <u>(1,238)</u> | <u>547</u> | <u>(691)</u> | <u>3</u> |
| Net assets, July 1, 2001 | <u>3,770</u> | <u>(102)</u> | <u>3,668</u> | <u>57</u> |
| Net assets, June 30, 2002 | <u>\$ 2,532</u> | <u>\$ 445</u> | <u>\$ 2,977</u> | <u>\$ 60</u> |

PINAL COUNTY
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Business-type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Fund |
|--|---|------------------------------|-----------------|---|
| | Long Term Care | Other Enterprise Funds | Total | |
| Cash flows from operating activities | | | | |
| Receipts from customers | \$ 25,928 | \$ 3,469 | \$ 29,397 | \$ 20 |
| Receipts from interfund service provided | - | - | - | 562 |
| Receipts from federal and local agencies | - | 33 | 33 | - |
| Receipts from other funds and governments | (273) | 158 | (115) | - |
| Other receipts | - | 2 | 2 | - |
| Payments to suppliers | (23,592) | (560) | (24,152) | (455) |
| Payments to employees | (2,042) | (2,773) | (4,815) | (94) |
| Payments to other funds | (31) | (440) | (471) | - |
| Net cash provided (used) by operating activities | <u>(10)</u> | <u>(111)</u> | <u>(121)</u> | <u>33</u> |
| Cash flow from noncapital financing activities | | | | |
| Transfers from other funds | - | 425 | 425 | - |
| Transfer to other funds | (824) | (14) | (838) | - |
| Net cash provided (used) by noncapital financing activities | <u>(824)</u> | <u>411</u> | <u>(413)</u> | <u>-</u> |
| Cash flows from capital and related financing activities | | | | |
| Proceeds from the sale of fixed assets | - | 2 | 2 | - |
| Acquisition of capital assets | (31) | - | (31) | (9) |
| Payments on capital leases | (7) | - | (7) | (4) |
| Net cash provided (used) by capital and related financing activities | <u>(38)</u> | <u>2</u> | <u>(36)</u> | <u>(13)</u> |
| Cash flows from investing activities | | | | |
| Interest and investment income received | 134 | 4 | 138 | - |
| Net cash provided by investing activities | <u>134</u> | <u>4</u> | <u>138</u> | <u>-</u> |
| Net increase (decrease) in cash and cash equivalents | (738) | 306 | (432) | 20 |
| Cash and cash equivalents, July 1, 2001 | 5,027 | 242 | 5,269 | 17 |
| Cash and cash equivalents, June 30, 2002 | <u>\$ 4,289</u> | <u>\$ 548</u> | <u>\$ 4,837</u> | <u>\$ 37</u> |

(Continued)

PINAL COUNTY
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2002
(Continued)

(Amounts expressed in thousands)

| | Business-type Activities - Enterprise Funds | | | Governmental Activities- Internal Service Fund |
|--|---|------------------------------|----------|---|
| | Long Term Care | Other Enterprise Funds | Total | |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Operating income (loss) | \$ (538) | \$ 100 | \$ (438) | \$ 3 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Changes in: | | | | |
| Depreciation expense | 36 | 23 | 59 | 13 |
| Federal and state grants | - | 33 | 33 | - |
| Due from other funds | - | 31 | 31 | - |
| Due from other governments | (273) | 127 | (146) | - |
| Other receivables | - | 2 | 2 | - |
| Inventories | - | - | - | 10 |
| Prepays | - | 1 | 1 | - |
| Increase in accounts payable | - | 3 | 3 | 6 |
| Accrued payroll and employee benefits | 46 | 9 | 55 | 1 |
| Due to other funds | (31) | (440) | (471) | - |
| Claims and judgments | 750 | - | 750 | - |
| Total adjustments | 528 | (211) | 317 | 30 |
| Net cash provided (used) by operating activities | \$ (10) | \$ (111) | \$ (121) | \$ 33 |
| Noncash investing, capital, and financing activities: | | | | |
| Disposal of equipment | - | (39) | (39) | (16) |
| Elimination of accumulated depreciation related to disposal of equipment | - | 33 | 33 | 16 |
| Loss on disposal of equipment | - | 6 | 6 | - |
| Transfer of equipment from the General Fund | - | 5 | 5 | - |
| Additions to accumulated depreciation on the transfer of equipment from the General Fund. | - | (2) | (2) | - |
| Increase in contributed capital | - | (3) | (3) | - |

PINAL COUNTY
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2002

(Amounts expressed in thousands)

| | Investment Trust Funds | Agency Funds |
|---|---------------------------|-----------------|
| Assets | | |
| Cash and cash equivalents | \$ 89,026 | \$ 3,905 |
| Cash and investments held by trustee | - | 3,888 |
| Interest receivable | 185 | - |
| Total assets | 89,211 | \$ 7,793 |
| Liabilities | | |
| Accounts payable | 78 | \$ - |
| Deposits held for others | - | 7,793 |
| Total liabilities | 78 | \$ 7,793 |
| Net Assets | | |
| Held in trust for investment participants | \$ 89,133 | |

PINAL COUNTY
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Investment Trust Funds |
|-------------------------------|---------------------------|
| Additions | |
| Contributions by participants | \$ 319,228 |
| Interest on investments | 2,195 |
| Total additions | 321,423 |
| Deductions | |
| Distributions to participants | 322,181 |
| Total deletions | 322,181 |
| Change in net assets | (758) |
| Net Assets, July 1, 2001 | 89,891 |
| Net Assets, June 30, 2002 | \$ 89,133 |

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
(Amounts expressed in thousands)

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Pinal County conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). During the year ended June 30, 2002, the County implemented GASB Statement No. 34, as amended by GASB Statement No. 37, which prescribes a new reporting model consisting of both government-wide and fund financial statements. The County also implemented GASB Statement No. 38, which prescribes new and revised note disclosures.

A. Reporting Entity

The County is a general purpose local government that is governed by a separately elected board of three 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 component unit discussed below has a June 30 year-end. The County has no discretely presented component units.

The following table describes the County's component units:

| Component Unit | Description; Criteria for Inclusion | Reporting Method | For Separate Financial Statements |
|--|--|-----------------------------|--|
| Pinal County Flood Control District | A tax-levying district that provides flood control systems; County board of supervisors serves as board of directors | Blended | Not available |
| Pinal County Library District | Provides and maintains library services for County's residents; County board of supervisors serves as board of directors | Blended | Not available |
| Pinal County Street Lighting Districts | Operates and maintains street lighting in areas outside local city jurisdictions; County board of supervisors serves as board of directors | Blended | Not available |
| Pinal County Sanitation District | Operates and maintains sanitation services in areas outside local city jurisdictions; County Board of Supervisors serves as board of directors | Blended | Not available |

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002

(Amounts expressed in thousands)

| <u>Component Unit</u> | <u>Description; Criteria for Inclusion</u> | <u>Reporting Method</u> | <u>For Separate Financial Statements</u> |
|--|---|-----------------------------|--|
| Pinal County Municipal Property Corporation | Formed to finance the construction of the Apache Junction County Complex, Superior Court Judicial Facility, and the Sheriff's Administration Facility | Blended | Not available |
| Central Arizona Public Facility Corporation | Formed to finance the construction of the Pinal County adult detention center | Blended | Not available |
| Maricopa Road Public Improvement Corporation | Formed to finance completion of improvements to Maricopa Road | Blended | Not available |

Related Organizations

The Pinal County Municipal Property Corporation, the Central Arizona Public Facility Corporation, and the Maricopa Road Public Improvement Corporation were formed to finance various construction projects including the new Superior Court building and Sheriff's Administration building. Because the County Board of Supervisors serves as the Board of Directors of each of these corporations, they are reported as blended component units of the County. These corporations issue certificates of participation that evidence undivided proportionate interests in rent payments to be made under a lease agreement, with an option to purchase, between Pinal County and the corporations. The corporations have no assets or operating activities to report and no individual financial statements have been issued. The corporations' liabilities are resulting from these certificates of participation are reported in the government wide statement of net assets.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund-based financial statements. The government-wide statements focus on the County as a whole, while the fund-based 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 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. 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.

A 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,

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
(Amounts expressed in thousands)

are clearly identifiable to a particular function. The County does not allocate indirect expenses to programs or functions. Program revenues include:

- charges to customers or applicants for goods, services, or privileges provided,
- operating grants and contributions, and
- capital grants and contributions, including special assessments.

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, 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 the prices approximate their external exchange values.

Fund-based 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 operating revenues, such as charges for services, result from transactions associated with the fund's principal activity in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues.

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 Public Works Highway Fund—accounts for monies from specific revenue sources that are restricted for road maintenance and operations, pavement preservation, and fleet services.

The Public Works Road Tax District 1 Fund—accounts for monies from specific sources that are restricted for the construction and reconstruction of roads in district one of the County.

The Superior Court/Sheriff Construction Fund—accounts for construction of the new Superior Court building and Sheriff's office building.

The Debt Service Fund—accounts for resources accumulated and used for the payment of general long-term debt principal, interest, and related costs of borrowing used for the Maricopa Road Project.

The County reports the following major enterprise fund:

The Long-Term Care Fund—accounts for health services to elderly and physically disabled clients enrolled in the State's AHCCCS (Arizona Health Care Cost Containment Systems) Long-Term Care program.

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
(Amounts expressed in thousands)

The County reports the following fund types:

The internal service fund—accounts for print shop and central supply operations provided to County departments or to other governments on a cost-reimbursement basis.

The investment trust funds—account for pooled assets held and invested by the County Treasurer on behalf of County departments and other governmental entities.

The agency funds—account for assets held by the County as an agent for the State and various local governments, and for property taxes collected and distributed to the State, local school districts, community college districts, and special districts.

C. Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. 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 the provider imposed have been met.

Governmental funds in the fund-based 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 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 and enterprise funds follow FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

D. Cash and Investments

For purposes of its statement of cash flows, the County considers only those highly liquid investments with a maturity of 3 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 1 year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
(Amounts expressed in thousands)

E. Inventories

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 cost using the first-in, first-out method.

Inventories of the proprietary funds are recorded as assets when purchased and expensed when consumed. These inventories are stated at cost using the lower of cost (first-in, first-out method) or market.

F. Property Tax Calendar

The County levies real 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 various 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 are reported at actual cost. Donated assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

| | <u>Capitalization Threshold</u> | <u>Depreciation Method</u> | <u>Estimated Useful Life</u> |
|----------------|-------------------------------------|--------------------------------|----------------------------------|
| Land | All | N/A | N/A |
| Buildings | \$ 5 | Straight Line | 10-40 Yrs |
| Equipment | \$ 1 | Straight Line | 3-21 Yrs |
| Infrastructure | \$ 5 | Straight Line | 50 Yrs |

The County has one network of infrastructure assets. Only infrastructure assets acquired during fiscal year 2001-02 are reported on the government-wide financial statements.

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
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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 360 hours of vacation, but any vacation hours in excess of the maximum amount that are unused at September 30 are forfeited. Upon termination of employment, all unused and unforfeited 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, a certain percentage of sick leave can be converted to terminal vacation leave upon retirement after an employee has worked 5 years.

Note 2 - Beginning Balances Restated

As a result of implementing GASB Statement No. 34, the County's governmental fund-type fund balances as of June 30, 2001, have been restated as net assets as of July 1, 2001, on the government-wide Statement of Activities and its Proprietary Funds fund equity have been relabeled net assets as of July 1, 2001, on the Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets. Additionally, the County made the following prior period error corrections: Highway Fund's fund balance restated to correct an understatement in expenditures during the year ended June 30, 2001; the Other Governmental Fund's fund balance was restated to correct an overstatement in expenditures in the Attorney's funds and an understatement of expenditures in Health, Probation Services, and Recorder's Funds during the year ended June 30, 2001.

The reconciliation below summarizes the differences between governmental fund-type fund balances as of June 30, 2001, as previously reported, to net assets as of July 1, 2001, reported on the government-wide Statement of Activities.

| | |
|--|------------------|
| Aggregate fund balances of governmental fund types as of June 30, 2001, as previously reported | \$ 25,490 |
| Correction of errors in prior years | (320) |
| Aggregate fund balances of governmental fund types as of June 30, 2001, as restated | 25,170 |
| Add: Capital assets, net of accumulated depreciation | 38,562 |
| Internal Service Fund net assets | 57 |
| Less: Long-term liabilities | <u>(28,837)</u> |
| Net assets of governmental activities as of July 1, 2001, as restated | <u>\$ 34,952</u> |

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
(Amounts expressed in thousands)

Note 3 – Stewardship, Compliance, and Accountability

At June 30, 2002, the following funds reported deficits in fund balance.

| Fund | Deficit |
|---------------------------------------|---------|
| Attorney/IV-D Child Support | \$ 115 |
| Clerk of the Court/IV-D Child Support | 304 |
| Sheriff/Drug Smuggling | 4 |
| Attorney/Drug Prosecution | 28 |
| Adult Probation/State Enhancement | 8 |

These deficits resulted from operations during the year, but are expected to be corrected through normal operations in fiscal year 2002-2003.

Note 4 – Deposits and Investments

Arizona Revised Statutes authorize the County to invest public monies in the State Treasurer's investment pool; U.S. Treasury obligations; specified state and local government bonds; and interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories. The statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

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. Those monies are pooled with County monies for investment purposes.

Deposits—At June 30, 2002, the investment pool had cash on hand of \$2. The carrying amount of the investment pool's total cash in bank was (\$1,525) because the County invested available cash relating to outstanding checks in a cash sweep investment account, which consists of shares in U.S. government securities money market fund, and the bank balance was \$4,630. Of the bank balance, \$100 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$4,530 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

Investments —The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares.

The investment pool's investments at June 30, 2002, are categorized below to give an indication of the level of risk the County assumed at year-end.

Category 1—insured or registered in the County's name, or securities held by the County or its agent in the County's name.

Category 2—uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.

PINAL COUNTY
Notes to the Financial Statements
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Category 3—uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the County's name.

| | Category | | | Fair Value |
|--|----------|---|------------|------------|
| | 1 | 2 | 3 | |
| Repurchase agreements | | | \$ 126,222 | \$ 126,222 |
| Investments not subject to categorization: | | | | |
| Money market mutual fund | | | | 968 |
| Total | | | | \$ 127,190 |

Other deposits—At June 30, 2002, the total non-pooled cash on hand was \$4. The carrying amount of the County's total nonpooled cash in bank was \$6,652, and the bank balance was \$6,992. Of the bank balance, \$6,956 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name; and \$36 was uninsured and uncollateralized.

Other investments—The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. The County's nonpooled investments at June 30, 2002, are categorized below to give an indication of the level of risk assumed by the County at year end.

| | Category | | | Fair Value |
|--|----------|-----------|---|------------|
| | 1 | 2 | 3 | |
| U.S. government securities | | \$ 29,732 | | \$ 29,732 |
| Investments not subject to categorization: | | | | |
| State Treasurer's investment pool | | | | 1,762 |
| Total | | | | \$ 31,494 |

A reconciliation of cash and investments to amounts shown on the Statement of Net Assets follows:

Cash and investments:

| | County Treasurer's Investment Pool | Other | Total |
|--------------------------------|--|-----------|------------|
| Cash on hand | \$ 2 | \$ 4 | \$ 6 |
| Carrying amount of deposits | (1,525) | 6,652 | 5,127 |
| Reported amount of investments | 127,190 | 31,494 | 158,684 |
| Total | \$ 125,667 | \$ 38,150 | \$ 163,817 |

PINAL COUNTY
Notes to the Financial Statements
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Statement of Net Assets:

| | Total Primary Government | Total Fiduciary Funds | Total |
|--------------------------------------|--------------------------------|-----------------------------|-------------------|
| Cash and cash equivalents | \$ 37,266 | \$ 92,931 | \$ 130,197 |
| Cash and investments held by trustee | 29,732 | 3,888 | 33,620 |
| Total | <u>\$ 66,998</u> | <u>\$ 96,819</u> | <u>\$ 163,817</u> |

Note 5 – Capital Assets

Capital asset activity for the year ended June 30, 2002, was as follows:

| | Primary Government | | | Balance June 30, 2002 |
|--|-------------------------|-----------------|--------------|--------------------------|
| | Balance July 1, 2001 | Increases | Decreases | |
| Governmental activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 2,122 | \$ 279 | \$ - | \$ 2,401 |
| Construction in progress (estimated cost to complete \$29,000) | 63 | 3,456 | 63 | 3,456 |
| Total capital assets not being depreciated | <u>2,185</u> | <u>3,735</u> | <u>63</u> | <u>5,857</u> |
| Capital assets being depreciated: | | | | |
| Buildings | 38,098 | 2,127 | 6 | 40,219 |
| Equipment | 33,812 | 2,852 | 1,823 | 34,841 |
| Infrastructure | - | 3,766 | - | 3,766 |
| Total capital assets being depreciated | <u>71,910</u> | <u>8,745</u> | <u>1,829</u> | <u>78,826</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | 11,050 | 1,709 | 6 | 12,753 |
| Equipment | 24,461 | 3,969 | 1,806 | 26,624 |
| Infrastructure | - | 38 | - | 38 |
| Total | <u>35,511</u> | <u>5,716</u> | <u>1,812</u> | <u>39,415</u> |
| Total capital assets being depreciated, net | <u>36,399</u> | <u>3,029</u> | <u>17</u> | <u>39,411</u> |
| Governmental activities capital assets, net | <u>\$ 38,584</u> | <u>\$ 6,764</u> | <u>\$ 80</u> | <u>\$ 45,268</u> |

PINAL COUNTY
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| | Primary Government | | | Balance June 30, 2002 |
|--|-------------------------|-----------|-----------|--------------------------|
| | Balance July 1, 2001 | Increases | Decreases | |
| Business-type activities: | | | | |
| Capital assets being depreciated: | | | | |
| Buildings | \$ 376 | \$ - | \$ - | \$ 376 |
| Equipment | 444 | 18 | 39 | 423 |
| Total | 820 | 18 | 39 | 799 |
| Less accumulated depreciation for: | | | | |
| Buildings | 376 | - | - | 376 |
| Equipment | 339 | 36 | 33 | 342 |
| Total | 715 | 36 | 33 | 718 |
| Total capital assets being depreciated, net | 105 | (18) | 6 | 81 |
| Business-type activities capital assets, net | \$ 105 | \$ (18) | \$ 6 | \$ 81 |

Depreciation expense was charged to functions as follows:

| | |
|---|----------|
| Governmental activities: | |
| General government | \$ 2,663 |
| Public safety | 942 |
| Highways and streets | 1,744 |
| Sanitation | 34 |
| Health | 228 |
| Welfare | 33 |
| Culture and recreation | 55 |
| Education | 4 |
| Internal service funds | 13 |
| Total governmental activities depreciation expense | \$ 5,716 |
| Business-type activities: | |
| Long-Term Care | \$ 36 |
| Inmate Services | 1 |
| Home Health | 15 |
| Fairgrounds | 7 |
| Total business-type activities depreciation expense | \$ 59 |

PINAL COUNTY
Notes to the Financial Statements
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Note 6 – Long-term Liabilities

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2002.

| | <u>Balance July 1, 2001 (as restated)</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance June 30, 2002</u> | <u>Due within 1 year</u> |
|---|---|------------------|-------------------|----------------------------------|----------------------------------|
| Governmental activities | | | | | |
| Obligations under capital leases | \$ 3,244 | \$ 308 | \$ 738 | \$ 2,814 | \$ 868 |
| Compensated absences | 5,870 | 877 | - | 6,747 | 3,087 |
| Special Assessment bonds with governmental commitment | 6,240 | - | 835 | 5,405 | 1,000 |
| Certificates of participation | 11,215 | 30,800 | 1,110 | 40,905 | 2,230 |
| Estimated liabilities for claims and judgments | <u>2,290</u> | <u>2,668</u> | <u>61</u> | <u>4,897</u> | <u>-</u> |
| Governmental activities long-term liabilities | <u>\$ 28,859</u> | <u>\$ 34,653</u> | <u>\$ 2,744</u> | <u>\$ 60,768</u> | <u>\$ 7,185</u> |
| Business-type activities | | | | | |
| Compensated absences | \$ 155 | \$ 10 | \$ 80 | \$ 85 | \$ - |
| Estimated liabilities for claims and judgments | <u>2,859</u> | <u>750</u> | <u>-</u> | <u>3,609</u> | <u>-</u> |
| Business-type activities long-term liabilities | <u>\$ 3,014</u> | <u>\$ 760</u> | <u>\$ 80</u> | <u>\$ 3,694</u> | <u>\$ -</u> |

The beginning balance of the capital lease long-term liability was restated to correct an error from the prior period. For the governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

Bonds

The County's bonded debt consists of one issue of special assessment bonds with governmental commitment.

Special assessment bonds are secured by pledges of revenues from special assessments levied against the benefiting property owners. The proceeds of the 1999 bond issue were used to refund portions of the 1990 and 1994 bond issues, which have been defeased. These bonds are generally callable with interest payable semiannually. All originally authorized bonds have been issued. The County is not legally liable for the payment of the bonds, however, the bonds are payable from an unlimited tax that is levied against the property within the boundaries of the district. The County raises the tax levy in the district to cover any delinquencies from the prior year if necessary.

The following special assessment district had bonds outstanding at June 30, 2002:

| <u>Description</u> | <u>Original Amount</u> | <u>Maturity Ranges</u> | <u>Interest Rates</u> | <u>Outstanding Principal</u> |
|--|----------------------------|----------------------------|---------------------------|----------------------------------|
| Maricopa Rural Road Improvement District Refunding Bonds Series 1999 | \$ 7,780 | 2003- 2007 | 3.9%- 4.25% | \$ 5,405 |

PINAL COUNTY
Notes to the Financial Statements
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The following schedule details debt service requirements to maturity for the County's bonds payable at June 30, 2002.

| Year Ending June 30 | Governmental Activities | |
|---------------------------|-------------------------|---------------|
| | Principal | Interest |
| 2003 | \$ 1,000 | \$ 221 |
| 2004 | 1,040 | 182 |
| 2005 | 1,075 | 140 |
| 2006 | 1,125 | 96 |
| 2007 | 1,165 | 49 |
| Total | <u>\$ 5,405</u> | <u>\$ 688</u> |

Certificates of Participation

On December 1, 1998, the Pinal County Municipal Property Corporation issued certificates of participation totaling \$11,640. The certificates evidence undivided proportionate interests in lease payments to be made under a lease agreement, with an option to purchase, between Pinal County and the Pinal County Municipal Property Corporation. The proceeds of the certificates were used by the County for the refinancing of the Series 1994 certificates of participation. The refunded debt is considered defeased and related liabilities are not included in the County's financial statements. The indenture provides for the establishment and maintenance of a Reserve Fund. The County has deposited the required monies, which shall be used only for the purpose of making up deficiencies in the Rent Payment Fund for principal and interest payments. The certificates bear interest rates from 3.75 to 4.5 percent, payable semiannually on June 1 and December 1 of each year through the year 2009.

On August 1, 2001, the Pinal County Municipal Property Corporation issued certificates of participation totaling \$30,800. The certificates evidence undivided proportionate interests in lease payments to be made under a lease agreement, with an option to purchase, between Pinal County and the Pinal County Municipal Property Corporation. The proceeds of the certificates are being used by the County to serve as the primary source of funding for construction of the buildings and improvements which consist of a Superior Court Judicial Facility and a Sheriff's Administration Facility. The certificates bear interest rates from 3 to 5.125 percent, payable semiannually on June 1 and December 1 of each year through 2021.

Certificates outstanding at June 30, 2002, were as follows:

| Description | Original Amount | Maturity Ranges | Interest Rates | Outstanding Principal |
|---|--------------------|--------------------|-------------------|--------------------------|
| Pinal County Municipal Property Corporation 1998 | \$ 11,640 | 2003-2009 | 3.75% to 4.5% | \$ 10,105 |
| Pinal County Municipal Property Corporation 2001 | 30,800 | 2003-2021 | 3%- 5.125% | 30,800 |
| | | | | <u>\$ 40,905</u> |

PINAL COUNTY
Notes to the Financial Statements
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The following schedule details debt service requirements to maturity for the County's certificates of participation payable at June 30, 2002.

| Year Ending June 30 | Governmental Activities | |
|----------------------------|------------------------------------|-----------------|
| | Principal | Interest |
| 2003 | \$ 2,230 | \$ 1,824 |
| 2004 | 2,300 | 1,743 |
| 2005 | 2,400 | 1,656 |
| 2006 | 2,495 | 1,562 |
| 2007 | 2,595 | 1,461 |
| 2008-12 | 11,035 | 5,640 |
| 2013-17 | 8,920 | 3,567 |
| 2018-22 | 8,930 | 1,060 |
| Total | \$ 40,905 | \$ 18,513 |

Capital leases

The County has acquired land, heavy machinery, and other machinery and equipment under the provisions of various long-term lease agreements classified as capital leases for accounting purposes because they provide for a bargain purchase option or a transfer of ownership by the end of the lease term.

The assets acquired through capital leases are as follows:

| | Governmental Activities |
|--------------------------------|------------------------------------|
| Land | \$ 80 |
| Buildings | 1,170 |
| Machinery and Equipment | 3,006 |
| Subtotal | 4,256 |
| Less: accumulated depreciation | 685 |
| Carrying value | \$ 3,571 |

PINAL COUNTY
Notes to the Financial Statements
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The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2002.

| <u>Year Ending June 30</u> | <u>Governmental Activities</u> |
|--|------------------------------------|
| 2003 | \$ 868 |
| 2004 | 803 |
| 2005 | 301 |
| 2006 | 302 |
| 2007 | 293 |
| Thereafter | <u>829</u> |
| Total minimum lease payments | 3,396 |
| Less amount representing Interest | <u>582</u> |
| Present value of net minimum lease payments | <u>\$ 2,814</u> |

Landfill closure and postclosure care costs

The County has contracted with an outside agency to provide operations for its solid waste facilities. The contract requires the outside agency to reserve funds in accordance with the closure plan for closure and post-closure care costs. In the event of termination of the contract, the required reserve funds are to be remitted to the Arizona Department of Environmental Quality. Consequently, no liability for landfill closure and postclosure care costs has been recorded on the basic financial statements.

Note 7 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters; but was unable to obtain insurance at a cost it considered to be economically justifiable. Therefore, the County joined and is covered by three public entity risk pools: the Arizona Counties Property and Casualty Pool, the Arizona Counties Workers' Compensation Pool, and the Arizona Local Government Employee Benefit Trust, which are described below.

The Arizona Counties Property and Casualty Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties catastrophic loss coverage for risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants, and a deductible of \$10 per occurrence for property claims and \$50 per occurrence for liability claims. The County is also responsible for any payments in excess of the maximum coverage of \$100 million per occurrence for property claims and \$15 million per occurrence for liability claims. A County must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3-year period. If the pool were to become insolvent, the County would be assessed an additional contribution.

PINAL COUNTY
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The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties with workers' compensation coverage, as required by law, and risk management services. The County is responsible for paying a premium, based on an experience rating formula, which allocates pool expenditures and liabilities among the members.

The Arizona Counties Property and Casualty Pool and the Arizona Counties Workers' Compensation Pool receive independent audits annually and an audit by the Arizona Department of Insurance triennially. Both pools accrue liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation.

Pursuant to A.R.S. §11-952, the County has established the Pinal County Employee Benefit Trust, which covers medical, dental, vision, short-term disability, employee life and accidental disability, and dependent life claims. The County is not liable for medical, dental, vision, short-term disability, employee life and accidental liability, and dependent life insurance claims in the Trust. However, the County is responsible for paying a premium to the Trust. The Trust and its insurance company are liable for claims up to \$1,000 for each covered employee. Settled claims have not exceeded coverage provided in any of the past three fiscal years.

As provided by A.R.S. §23-750, the State, its political subdivisions, and any instrumentality, agency, or board of the State or political subdivision, have two options for satisfying unemployment compensation obligations: 1) direct quarterly payments to the unemployment fund administered by the Arizona Department of Economic Security (ADES) based on a computed contribution rate assigned to the employer by ADES, or 2) the government may elect to be liable for any unemployment compensation obligations.

Pinal County has elected to be responsible for its unemployment obligations. The County does not accumulate and reserve monies for its workforce.

Note 8 – Retirement Plans

Plan Descriptions—The County contributes to three plans, two of which are described below. The Elected Officials Retirement Plan is not described due to its relative insignificance to the County's financial statements. 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 general employees of the County. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

The *Public Safety Personnel Retirement System* (PSPRS) 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 one of its 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 181 local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

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

ASRS

3300 N. Central Ave.
P.O. Box 33910
Phoenix, AZ 85067-3910
(602) 240-2000 or (800) 621-3778

PSPRS

1020 E. Missouri Ave.
Phoenix, AZ 85014
(602) 255-5575

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, 2002, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 2.49 percent (2.00 percent retirement and 0.49 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2002, 2001, and 2000, were \$901, \$914, and \$1,045, respectively, which were equal to the required contributions for the year.

Agent plans—For the year ended June 30, 2002, active PSPRS 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 4.39 percent.

Annual Pension Cost—The County's pension cost for the PSPRS for the year ended June 30, 2002, and related information follows.

| | |
|---------------------|--------|
| Contribution rates: | |
| County | 4.39% |
| Plan members | 7.65% |
| Annual pension cost | \$ 228 |
| Contributions made | \$ 228 |

The current-year annual required contributions for the PSPRS were determined as part of their June 30, 2000, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 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 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2000, was 20 years.

PINAL COUNTY
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Trend Information—Annual pension cost information for the current and two preceding years follows for the agent plan.

| <u>Plan</u> | <u>Year Ended June 30</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|-------------|-------------------------------|--------------------------------------|--|-----------------------------------|
| PSPRS | 2002 | \$ 228 | 100% | \$ 0 |
| | 2001 | 276 | 100% | 0 |
| | 2000 | 352 | 100% | 0 |

Note 9 – Interfund Balances and Activity

Interfund receivables and payables—interfund balances at June 30, 2002, were as follows:

Due to/from other funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|---------------|
| General Fund | Nonmajor Governmental Funds | \$ 820 |
| Nonmajor Governmental Funds | General Fund | 1 |
| | Nonmajor Governmental Funds | 177 |
| | | <u>\$ 178</u> |

Interfund transfers—interfund transfers for the year ended June 30, 2002, were as follows:

| <u>Transfer From</u> | <u>Transfer To</u> | <u>Amount</u> |
|-------------------------------------|-------------------------------------|---------------|
| General Fund | Superior Court/Sheriff Construction | \$ 451 |
| | Nonmajor Governmental Funds | 1,312 |
| | Nonmajor Enterprise Funds | 425 |
| | | <u>2,188</u> |
| Public Works Highway | General Fund | 548 |
| | Nonmajor Governmental Funds | 233 |
| | | <u>781</u> |
| Public Works Road Tax District 1 | Nonmajor Governmental Funds | <u>1,413</u> |
| Superior Court/Sheriff Construction | General Fund | <u>357</u> |

PINAL COUNTY
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| Transfer From | Transfer To | Amount |
|-----------------------------|-----------------------------|------------------------|
| Nonmajor Governmental Funds | General Fund | \$ 658 |
| | Nonmajor Governmental Funds | 924 |
| | Public Works Highway | 67 |
| | | <u>1,649</u> |
| Long-Term Care | General Fund | 137 |
| | Nonmajor Governmental Funds | 687 |
| | | <u>824</u> |
| Nonmajor Enterprise Funds | General Fund | 13 |
| | Public Works Highway | 1 |
| | | <u>14</u> |
| Total | | <u><u>\$ 7,226</u></u> |

The principal purpose of interfund transfers was to provide funds to cover debt service payments, provide grant matches, provide subsidy to cover operating expenses, and to provide funds to pay for capital outlay.

Note 10 – 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 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 annually 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.

Details of each major investment classification follow.

| Investment Type | Principal | Interest Rate(s) | Maturities | Fair Value |
|---------------------------|-----------|------------------|---------------|------------|
| Repurchase Agreements | \$126,222 | 1.5 - 3.9% | Up to 1 month | \$126,222 |
| Money Market Mutual Funds | 968 | 1.6 – 2% | Daily | 968 |

PINAL COUNTY
Notes to the Financial Statements
June 30, 2002
(Amounts expressed in thousands)

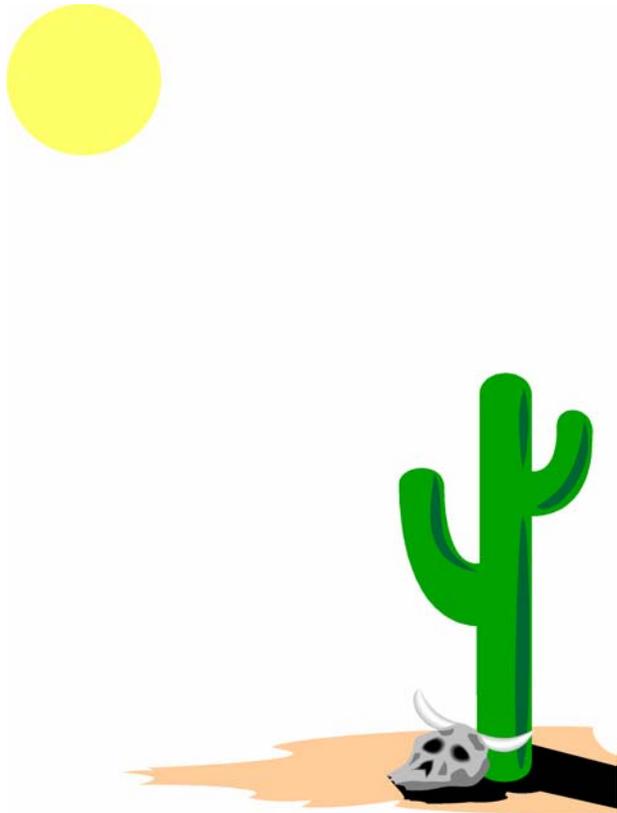
A condensed statement of the investment pool's net assets and changes in net assets follows.

| | |
|---|-------------------|
| Statement of Net Assets | |
| Assets | \$ 125,928 |
| Liabilities | <u>78</u> |
| Net assets | <u>\$ 125,850</u> |
| | |
| Net assets held in trust for: | |
| Internal participants | \$ 38,481 |
| External participants | <u>87,369</u> |
| Total net assets held in trust | <u>\$ 125,850</u> |
| | |
| Statement of Changes in Net Assets | |
| Total additions | \$ 498,801 |
| Total deductions | <u>493,831</u> |
| Net increase | <u>4,970</u> |
| Net assets held in trust: | |
| July 1, 2001 | <u>120,880</u> |
| June 30, 2002 | <u>\$ 125,850</u> |

Note 11 – Related Party Transactions

Due to a lack of private providers within Pinal County, the Pinal County Long-Term Care Health Plan (Plan) contracts for services with other County operations. These operations providing medically related services include the Pinal County Home Health Department, which provides home care services; Palm Villa Day Care, which provides adult day health care; and Pinal County Homemaking Services, which provides housekeeping and personal care. For the year ended June 30, 2002, the Plan paid these operations \$2,659 for services and has claims payable to them in the amount of \$286 at June 30, 2002.

In addition to medical and medically related services, the Plan contracts with Pinal County for certain other services. The Plan's employees are employees of the County and are subject to all rules and regulations of Pinal County. The Plan is subject to the County's full cost allocation plan, which allocates a portion of the common costs to all departments of the County. For the year ended June 30, 2002, the Plan paid \$171 to the County for administrative expenses.



Required Supplemental Information



Pinal County
Required Supplementary Information
Schedule of Agent Retirement Plan's Funding Progress
June 30, 2002
(Amounts expressed in thousands)

Public Safety Personnel Retirement System

| Actuarial Valuation Date | Actuarial Value of Plan Assets (a) | Actuarial Accrued Liability (b) | Funding (Liability) Excess (a-b) | Funded Ratio (a/b) | Annual Covered Payroll (c) | Unfunded Liability as Percentage of Covered Payroll ((a-b)/c) |
|---|---|--|---|-----------------------------------|---|--|
| 6/30/02 | \$ 22,226 | \$ 18,310 | \$ 3,916 | 121% | \$ 5,296 | N/A |
| 6/30/01 | 21,947 | 16,155 | 5,792 | 136% | 4,687 | N/A |
| 6/30/00 | 20,336 | 15,573 | 4,763 | 131% | 4,587 | N/A |

PINAL COUNTY
General Fund
Budgetary Comparison Schedule
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|------------------|----------------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 37,950 | \$ 37,950 | \$ 39,547 | \$ 1,597 |
| License and permits | 2,241 | 2,241 | 3,080 | 839 |
| Intergovernmental | 18,325 | 18,325 | 19,360 | 1,035 |
| Charges for services | 7,752 | 7,752 | 7,309 | (443) |
| Fines and forfeits | 1,443 | 1,443 | 1,504 | 61 |
| Interest on investments | 562 | 562 | 420 | (142) |
| Rental and miscellaneous | 779 | 779 | 1,012 | 233 |
| Total revenues | 69,052 | 69,052 | 72,232 | 3,180 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 30,158 | 30,158 | 29,503 | 655 |
| Public safety | 25,639 | 25,639 | 26,120 | (481) |
| Sanitation | 173 | 173 | 224 | (51) |
| Health | 14,196 | 14,196 | 13,694 | 502 |
| Welfare | 590 | 590 | 682 | (92) |
| Culture and recreation | 103 | 103 | 104 | (1) |
| Total expenditures | 70,859 | 70,859 | 70,327 | 532 |
| Excess (deficiency) of revenues over (under) expenditures | (1,807) | (1,807) | 1,905 | 3,712 |
| Other financing sources (uses): | | | | |
| Operating transfers in | 2,732 | 2,732 | 1,713 | (1,019) |
| Operating transfers out | (2,357) | (2,357) | (2,188) | 169 |
| Proceeds from sale of fixed assets | 180 | 180 | 80 | (100) |
| Proceeds from capital leases | - | - | 308 | 308 |
| Total other financing sources (uses) | 555 | 555 | (87) | (642) |
| Net change in fund balances | (1,252) | (1,252) | 1,818 | 3,070 |
| Fund balances, July 1, 2001 | 1,252 | 1,252 | 11,095 | 9,843 |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ 12,913 | \$ 12,913 |

PINAL COUNTY
General Fund
Budgetary Comparison Schedule by Department
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amount</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|---------------------------------|--|--------------------------|---|
| Expenditures | | | |
| Culture and Recreation | | | |
| Parks and Ground Maintenance | \$ 103 | \$ 104 | \$ (1) |
| Total Culture and Recreation | <u>103</u> | <u>104</u> | <u>(1)</u> |
| General Government | | | |
| Adult Detention | - | 78 | (78) |
| Assessor | 1,476 | 1,433 | 43 |
| Assistant County Manager-Health | 204 | 194 | 10 |
| Board of Supervisors | 343 | 329 | 14 |
| Building Safety | 701 | 684 | 17 |
| Cable Office | 71 | 53 | 18 |
| Capital Equipment Projects | 1,043 | 1,707 | (664) |
| Clerk of the Court | 1,722 | 1,651 | 71 |
| Conciliation Court | 253 | 213 | 40 |
| Contingencies | 225 | 134 | 91 |
| Contractual Services | 475 | 324 | 151 |
| Contributions | 134 | 125 | 9 |
| County Manager | 355 | 357 | (2) |
| Law Library | 119 | 115 | 4 |
| Deputy County Manager | 392 | 379 | 13 |
| Economic Development | - | 13 | (13) |
| Elections | 225 | 171 | 54 |
| Employee Benefits | 6,876 | 6,467 | 409 |
| Facilities | 3,082 | 3,219 | (137) |
| Finance | 733 | 736 | (3) |
| Hearing Officer | 27 | 27 | - |
| Human Resources | 367 | 329 | 38 |
| Interest/Registered Warrants | - | 1 | (1) |
| Judgments | 300 | - | 300 |
| Management Information Services | 1,564 | 1,514 | 50 |
| Medical Examiner | 282 | 353 | (71) |
| Planning & Development | 997 | 1,035 | (38) |
| Recorder | 649 | 589 | 60 |
| Risk Management | 119 | 117 | 2 |
| Risk Management Settlements | 753 | 846 | (93) |
| School Superintendent | 491 | 505 | (14) |
| Telecommunications | 857 | 844 | 13 |
| Treasurer | 856 | 786 | 70 |
| Tuition Reimbursement | 50 | 83 | (33) |
| Hospital | 17 | 14 | 3 |

(Continued)

PINAL COUNTY
Budgetary Comparison Schedule by Department
General Fund
Year Ended June 30, 2002
(Continued)

(Amounts expressed in thousands)

| | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amount</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|--------------------------------------|--|--------------------------|---|
| County-wide Computer Project | \$ 471 | \$ 272 | \$ 199 |
| Debt Service | 3,664 | 3,616 | 48 |
| Health Information Management | 234 | 115 | 119 |
| Bullet Proof Vest Grant | 6 | 8 | (2) |
| Recorder Micrographic Maps | 25 | 67 | (42) |
| Total General Government | <u>30,158</u> | <u>29,503</u> | <u>655</u> |
| Health | | | |
| Adult Day Care | 84 | 96 | (12) |
| AHCCCS Contributions | 9,187 | 9,454 | (267) |
| Air Quality | 200 | 200 | - |
| Health | 2,373 | 2,451 | (78) |
| Indigent Medical | 1,718 | 806 | 912 |
| Mental Health Care | 634 | 687 | (53) |
| Total Health | <u>14,196</u> | <u>13,694</u> | <u>502</u> |
| Public Safety | | | |
| Adult Probation | 524 | 430 | 94 |
| Attorney | 3,530 | 3,661 | (131) |
| Court Administration | 875 | 811 | 64 |
| Court Contractual Services Adult | 1,500 | 1,790 | (290) |
| Court Contractual Services Juvenile | 627 | 636 | (9) |
| Justice of the Peace-Casa Grande | 321 | 331 | (10) |
| Justice of the Peace-Apache Junction | 376 | 383 | (7) |
| Justice of the Peace-Eloy | 340 | 326 | 14 |
| Justice of the Peace-Oracle | 190 | 193 | (3) |
| Justice of the Peace-Florence | 153 | 151 | 2 |
| Justice of the Peace-Mammoth | 168 | 159 | 9 |
| Justice of the Peace-Superior | 236 | 185 | 51 |
| Justice of the Peace-Maricopa | 163 | 168 | (5) |
| Juvenile Detention | 966 | 988 | (22) |
| Juvenile Probation | 675 | 662 | 13 |
| Public Defender | 1,192 | 1,214 | (22) |
| Sheriff | 12,847 | 13,081 | (234) |
| Superior Court | 956 | 951 | 5 |
| Total Public Safety | <u>25,639</u> | <u>26,120</u> | <u>(481)</u> |

(Continued)

PINAL COUNTY
Budgetary Comparison Schedule by Department
General Fund
Year Ended June 30, 2002
(Continued)

(Amounts expressed in thousands)

| | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amount</u> | <u>Variance With Final Budget Positive (Negative)</u> |
|----------------------------------|--|--------------------------|---|
| Sanitation | | | |
| Solid Waste | \$ 148 | \$ 186 | \$ (38) |
| Underground Storage Tank Removal | 25 | 38 | (13) |
| Total Sanitation | <u>173</u> | <u>224</u> | <u>(51)</u> |
| Welfare | | | |
| Public Fiduciary | 473 | 545 | (72) |
| Housing Administration | 117 | 137 | (20) |
| Total Welfare | <u>590</u> | <u>682</u> | <u>(92)</u> |
| Total General Fund | <u>\$ 70,859</u> | <u>\$ 70,327</u> | <u>\$ 532</u> |

PINAL COUNTY
Public Works Highway
Budgetary Comparison Schedule
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|------------------|-----------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 12,095 | \$ 12,095 | \$ 12,402 | \$ 307 |
| Interest on investments | - | - | 37 | 37 |
| Rental and miscellaneous | 187 | 187 | 127 | (60) |
| Total revenues | 12,282 | 12,282 | 12,566 | 284 |
| Expenditures | | | | |
| Current: | | | | |
| Highways and streets | 11,223 | 11,223 | 10,294 | 929 |
| Total expenditures | 11,223 | 11,223 | 10,294 | 929 |
| Excess (deficiency) of revenues over (under) expenditures | 1,059 | 1,059 | 2,272 | 1,213 |
| Other financing sources (uses): | | | | |
| Operating transfers in | - | - | 68 | 68 |
| Operating transfers out | (1,158) | (1,158) | (781) | 377 |
| Sale of fixed assets | - | - | 91 | 91 |
| Total other financing sources (uses) | (1,158) | (1,158) | (622) | 536 |
| Net change in fund balances | (99) | (99) | 1,650 | 1,749 |
| Fund balances, July 1, 2001, as restated | 99 | 99 | 1,132 | 1,033 |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ 2,782 | \$ 2,782 |

PINAL COUNTY
Public Works Road Tax District 1
Budgetary Comparison Schedule
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|------------------|--------------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 998 | \$ 998 | \$ 1,162 | \$ 164 |
| Intergovernmental | 80 | 80 | 130 | 50 |
| Interest on investments | 177 | 177 | 57 | (120) |
| Rental and miscellaneous | 160 | 160 | 32 | (128) |
| Total revenues | <u>1,415</u> | <u>1,415</u> | <u>1,381</u> | <u>(34)</u> |
| Expenditures | | | | |
| Current: | | | | |
| Highways and streets | 1,647 | 1,647 | 1,911 | (264) |
| Total expenditures | <u>1,647</u> | <u>1,647</u> | <u>1,911</u> | <u>(264)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(232)</u> | <u>(232)</u> | <u>(530)</u> | <u>(298)</u> |
| Other financing sources (uses): | | | | |
| Operating transfers in | 232 | 232 | - | (232) |
| Operating transfers out | - | - | (1,413) | (1,413) |
| Total other financing sources (uses) | <u>232</u> | <u>232</u> | <u>(1,413)</u> | <u>(1,645)</u> |
| Net change in fund balances | - | - | (1,943) | (1,943) |
| Fund balances, July 1, 2001 | - | - | 3,506 | 3,506 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,563</u> | <u>\$ 1,563</u> |

**Pinal County
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2002**

Note 1 – Budgetary Basis of Accounting

Arizona Revised Statutes (A.R.S.) require the County to prepare and adopt a balanced budget annually for each separate 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.

Expenditures may not legally exceed appropriations at the department level. Currently, only the General Fund includes multiple departments, each of which has its own adopted budget. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the Board of Supervisors' approval.

The County's budget is prepared on a basis consistent with generally accepted accounting principles, except for the following types of transactions.

- Capital lease transactions
- Debt issuance transactions

Note 2 – Expenditures in Excess of Appropriations

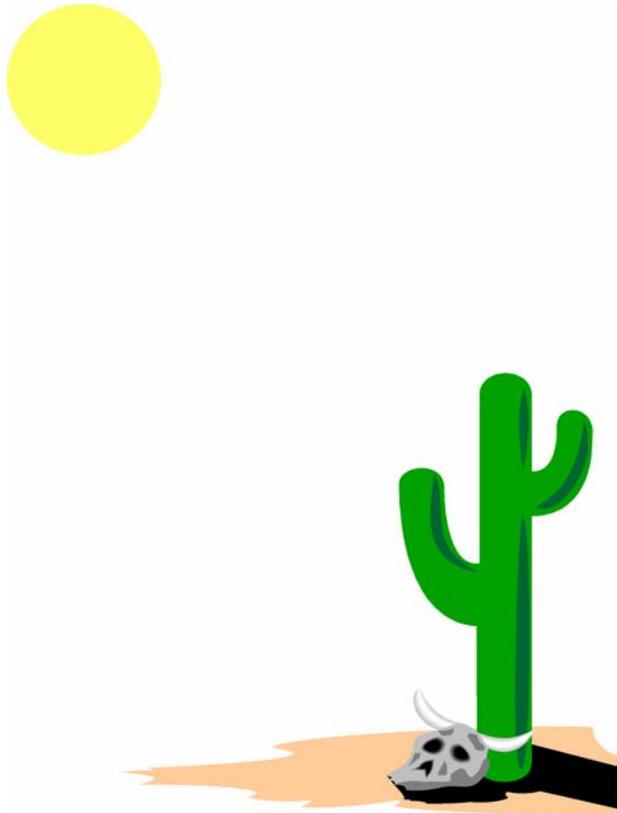
For the year ended June 30, 2002, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

| <u>Department</u> | <u>Excess</u> |
|------------------------------|---------------|
| Parks and Ground Maintenance | \$ (1) |
| Adult Detention | (78) |
| Capital Equipment Projects | (664) |
| County Manager | (2) |
| Economic Development | (13) |
| Facilities | (137) |
| Finance | (3) |
| Interest/Registered Warrants | (1) |
| Medical Examiner | (71) |
| Planning & Development | (38) |
| Risk Management Settlements | (93) |
| School Superintendent | (14) |
| Tuition Reimbursement | (33) |
| Bullet Proof Vest Grant | (2) |
| Recorder Micrographic Maps | (42) |
| Adult Day Care | (12) |
| AHCCCS Contributions | (267) |
| Health | (78) |
| Mental Health Care | (53) |

**Pinal County
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2002**

| Department | Excess |
|--------------------------------------|---------------|
| Attorney | \$ (131) |
| Court Contractual Services Adult | (290) |
| Court Contractual Services Juvenile | (9) |
| Justice of the Peace-Casa Grande | (10) |
| Justice of the Peace-Apache Junction | (7) |
| Justice of the Peace-Oracle | (3) |
| Justice of the Peace-Maricopa | (5) |
| Juvenile Detention | (22) |
| Public Defender | (22) |
| Sheriff | (234) |

The excess expenditures were primarily the result of unexpected and/or additional unanticipated revenues.



Combining Statements and Individual Fund Schedules



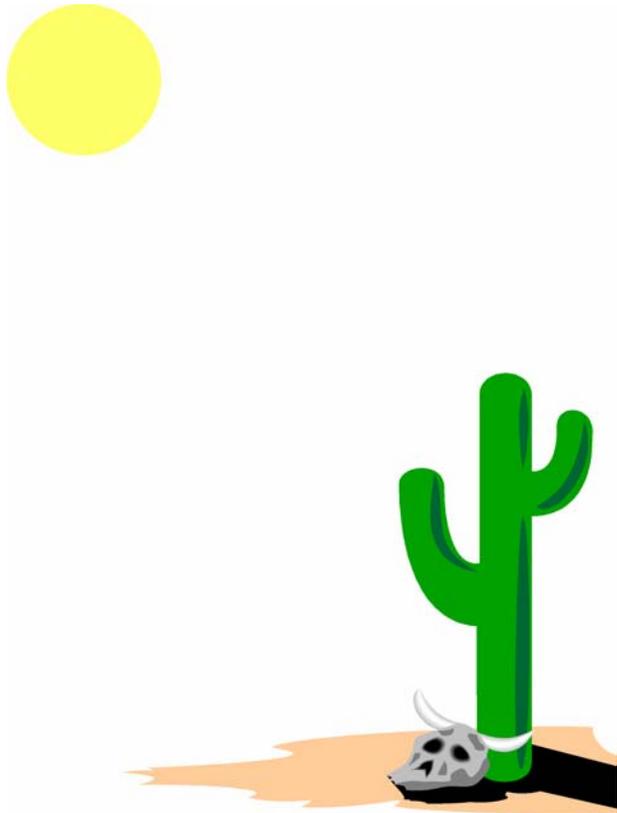
PINAL COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002

(Amounts expressed in thousands)

| | Special Revenue Funds | Capital Projects Funds | Total |
|---------------------------------------|-----------------------------|------------------------------|------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 14,465 | \$ 124 | \$ 14,589 |
| Receivables (net): | | | |
| Property taxes | 123 | - | 123 |
| Accounts | 169 | - | 169 |
| Due from other funds | 178 | - | 178 |
| Due from other governments | 1,427 | - | 1,427 |
| Inventories | 120 | - | 120 |
| Prepaid items | 43 | - | 43 |
| | <u>\$ 16,525</u> | <u>\$ 124</u> | <u>\$ 16,649</u> |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| Accounts Payable | \$ 154 | \$ - | \$ 154 |
| Accrued Payroll and employee benefits | 309 | - | 309 |
| Due to other funds | 997 | - | 997 |
| Due to other governments | 1,065 | - | 1,065 |
| Deposits held for others | 37 | - | 37 |
| Deferred revenue | 556 | - | 556 |
| | <u>3,118</u> | <u>-</u> | <u>3,118</u> |
| Fund Balances: | | | |
| Reserved for: | | | |
| Inventories | 120 | - | 120 |
| Prepaid items | 43 | - | 43 |
| Unreserved | 13,244 | 124 | 13,368 |
| | <u>13,407</u> | <u>124</u> | <u>13,531</u> |
| Total fund balances | <u>13,407</u> | <u>124</u> | <u>13,531</u> |
| Total liabilities and fund balances | <u>\$ 16,525</u> | <u>\$ 124</u> | <u>\$ 16,649</u> |

PINAL COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Special Revenue Funds | Capital Projects Funds | Total |
|--|-----------------------------|------------------------------|-----------|
| Revenues | | | |
| Taxes | \$ 4,267 | \$ - | \$ 4,267 |
| License and permits | 1,059 | - | 1,059 |
| Intergovernmental | 20,123 | 476 | 20,599 |
| Charges for services | 2,567 | 13 | 2,580 |
| Fines and forfeits | 724 | - | 724 |
| Interest on investments | 213 | 4 | 217 |
| Rental and miscellaneous | 1,867 | 15 | 1,882 |
| Total revenues | 30,820 | 508 | 31,328 |
| Expenditures | | | |
| Current: | | | |
| General government | 2,561 | - | 2,561 |
| Public safety | 6,329 | - | 6,329 |
| Highways and streets | 3,920 | - | 3,920 |
| Sanitation | 271 | - | 271 |
| Health | 4,864 | - | 4,864 |
| Welfare | 3,718 | - | 3,718 |
| Culture and recreation | 422 | - | 422 |
| Education | 6,391 | - | 6,391 |
| Capital outlay | - | 1,477 | 1,477 |
| Total expenditures | 28,476 | 1,477 | 29,953 |
| Excess (deficiency) of revenues over (under) expenditures | 2,344 | (969) | 1,375 |
| Other financing sources (uses): | | | |
| Operating transfers in | 3,408 | 1,161 | 4,569 |
| Operating transfers out | (1,616) | (33) | (1,649) |
| Sale of fixed assets | 46 | - | 46 |
| Total other financing sources (uses) | 1,838 | 1,128 | 2,966 |
| Net change in fund balance | 4,182 | 159 | 4,341 |
| Fund balances, July 1, 2001, as restated | 9,225 | (35) | 9,190 |
| Fund balances, June 30, 2002 | \$ 13,407 | \$ 124 | \$ 13,531 |



PINAL COUNTY
Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2002
(Amounts expressed in thousands)

| | <u>General Government</u> | <u>Health</u> | <u>Highways and Streets</u> | <u>Public Safety</u> | <u>Sanitation</u> |
|---------------------------------------|-------------------------------|-----------------|---------------------------------|--------------------------|-------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 1,211 | \$ 1,277 | \$ 4,680 | \$ 3,802 | \$ 163 |
| Receivables (net): | | | | | |
| Property taxes | - | 24 | - | - | - |
| Accounts | - | 1 | - | - | - |
| Due from other funds | - | - | - | 178 | - |
| Due from other governments | 283 | 299 | - | 378 | 48 |
| Inventories | - | 100 | - | - | - |
| Prepaid items | - | 10 | - | 6 | - |
| Total assets | <u>\$ 1,494</u> | <u>\$ 1,711</u> | <u>\$ 4,680</u> | <u>\$ 4,364</u> | <u>\$ 211</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | \$ 4 | \$ 50 | \$ 1 | \$ 61 | \$ 1 |
| Accrued Payroll and employee benefits | 37 | 133 | 8 | 77 | 2 |
| Due to other funds | 703 | - | - | 294 | - |
| Due to other governments | - | - | - | 113 | - |
| Deposits held for others | - | 21 | - | - | - |
| Deferred revenue | 26 | 329 | - | 131 | - |
| Total liabilities | <u>770</u> | <u>533</u> | <u>9</u> | <u>676</u> | <u>3</u> |
| Fund Balances: | | | | | |
| Reserved for: | | | | | |
| Inventories | - | 100 | - | - | - |
| Prepaid items | - | 10 | - | 6 | - |
| Unreserved | 724 | 1,068 | 4,671 | 3,682 | 208 |
| Total fund balances | <u>724</u> | <u>1,178</u> | <u>4,671</u> | <u>3,688</u> | <u>208</u> |
| Total liabilities and fund balances | <u>\$ 1,494</u> | <u>\$ 1,711</u> | <u>\$ 4,680</u> | <u>\$ 4,364</u> | <u>\$ 211</u> |

| Welfare | Flood Control District | Library District | Cottonwood Garden Lighting District | Desert Vista Lighting District | Villa Grande Lighting District | Desert Vista Sanitation District | Accommodation School | Total |
|-----------------|------------------------|------------------|-------------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------|------------------|
| \$ 549 | \$ 854 | \$ 163 | \$ 2 | \$ 4 | \$ 2 | \$ 25 | \$ 1,733 | \$ 14,465 |
| - | 29 | 23 | - | - | 1 | 4 | 42 | 123 |
| 168 | - | - | - | - | - | - | - | 169 |
| - | - | - | - | - | - | - | - | 178 |
| 380 | 39 | - | - | - | - | - | - | 1,427 |
| 20 | - | - | - | - | - | - | - | 120 |
| 27 | - | - | - | - | - | - | - | 43 |
| <u>\$ 1,144</u> | <u>\$ 922</u> | <u>\$ 186</u> | <u>\$ 2</u> | <u>\$ 4</u> | <u>\$ 3</u> | <u>\$ 29</u> | <u>\$ 1,775</u> | <u>\$ 16,525</u> |
| \$ 37 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 154 |
| 49 | - | 3 | - | - | - | - | - | 309 |
| - | - | - | - | - | - | - | - | 997 |
| 952 | - | - | - | - | - | - | - | 1,065 |
| 16 | - | - | - | - | - | - | - | 37 |
| - | 20 | 17 | - | - | - | 2 | 31 | 556 |
| <u>1,054</u> | <u>20</u> | <u>20</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2</u> | <u>31</u> | <u>3,118</u> |
| 20 | - | - | - | - | - | - | - | 120 |
| 27 | - | - | - | - | - | - | - | 43 |
| 43 | 902 | 166 | 2 | 4 | 3 | 27 | 1,744 | 13,244 |
| 90 | 902 | 166 | 2 | 4 | 3 | 27 | 1,744 | 13,407 |
| <u>\$ 1,144</u> | <u>\$ 922</u> | <u>\$ 186</u> | <u>\$ 2</u> | <u>\$ 4</u> | <u>\$ 3</u> | <u>\$ 29</u> | <u>\$ 1,775</u> | <u>\$ 16,525</u> |

PINAL COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Culture and Recreation | General Government | Health | Highways and Streets | Public Safety | Sanitation |
|--|---------------------------|-----------------------|-----------------|-------------------------|------------------|---------------|
| Revenues | | | | | | |
| Taxes | \$ - | \$ - | \$ 441 | \$ 2,014 | \$ - | \$ - |
| License and permits | - | - | 404 | 655 | - | - |
| Intergovernmental | 39 | 1,932 | 3,189 | 67 | 5,415 | 218 |
| Charges for services | - | 706 | 165 | 6 | 950 | 11 |
| Fines and forfeits | - | - | 32 | - | 692 | - |
| Interest on investments | - | 18 | 21 | 45 | 71 | 5 |
| Rental and miscellaneous | - | 1 | 131 | 1,281 | 142 | - |
| Total revenues | <u>39</u> | <u>2,657</u> | <u>4,383</u> | <u>4,068</u> | <u>7,270</u> | <u>234</u> |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | - | 2,561 | - | - | - | - |
| Public safety | - | - | - | - | 6,329 | - |
| Highways and streets | - | - | - | 3,137 | - | - |
| Sanitation | - | - | - | - | - | 258 |
| Health | - | - | 4,864 | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | 35 | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Total expenditures | <u>35</u> | <u>2,561</u> | <u>4,864</u> | <u>3,137</u> | <u>6,329</u> | <u>258</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>4</u> | <u>96</u> | <u>(481)</u> | <u>931</u> | <u>941</u> | <u>(24)</u> |
| Other financing sources (uses): | | | | | | |
| Operating transfers in | - | 550 | 485 | 1,645 | 702 | - |
| Operating transfers out | - | (538) | (254) | (8) | (726) | (21) |
| Sale of fixed assets | - | - | 2 | - | 44 | - |
| Total other financing sources (uses) | <u>-</u> | <u>12</u> | <u>233</u> | <u>1,637</u> | <u>20</u> | <u>(21)</u> |
| Net change in fund balance | <u>4</u> | <u>108</u> | <u>(248)</u> | <u>2,568</u> | <u>961</u> | <u>(45)</u> |
| Fund balances, July 1, 2001, as restated | <u>(4)</u> | <u>616</u> | <u>1,426</u> | <u>2,103</u> | <u>2,727</u> | <u>253</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 724</u> | <u>\$ 1,178</u> | <u>\$ 4,671</u> | <u>\$ 3,688</u> | <u>\$ 208</u> |

| Welfare | Flood Control District | Library District | Cottonwood Garden Lighting District | Desert Vista Lighting District | Villa Grande Lighting District | Desert Vista Sanitation District | Accommodation School | Total |
|--------------|------------------------|------------------|-------------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------|------------------|
| \$ - | \$ 511 | \$ 427 | \$ 1 | \$ 4 | \$ 7 | \$ 29 | \$ 833 | \$ 4,267 |
| - | - | - | - | - | - | - | - | 1,059 |
| 3,549 | 528 | 16 | - | - | - | - | 5,170 | 20,123 |
| - | - | - | - | - | - | - | 729 | 2,567 |
| - | - | - | - | - | - | - | - | 724 |
| 1 | 14 | 3 | - | - | - | - | 35 | 213 |
| 258 | - | 10 | - | - | - | - | 44 | 1,867 |
| <u>3,808</u> | <u>1,053</u> | <u>456</u> | <u>1</u> | <u>4</u> | <u>7</u> | <u>29</u> | <u>6,811</u> | <u>30,820</u> |
| - | - | - | - | - | - | - | - | 2,561 |
| - | - | - | - | - | - | - | - | 6,329 |
| - | 772 | - | 1 | 4 | 6 | - | - | 3,920 |
| - | - | - | - | - | - | 13 | - | 271 |
| - | - | - | - | - | - | - | - | 4,864 |
| 3,718 | - | - | - | - | - | - | - | 3,718 |
| - | - | 387 | - | - | - | - | - | 422 |
| - | - | - | - | - | - | - | 6,391 | 6,391 |
| <u>3,718</u> | <u>772</u> | <u>387</u> | <u>1</u> | <u>4</u> | <u>6</u> | <u>13</u> | <u>6,391</u> | <u>28,476</u> |
| <u>90</u> | <u>281</u> | <u>69</u> | <u>-</u> | <u>-</u> | <u>1</u> | <u>16</u> | <u>420</u> | <u>2,344</u> |
| 26 | - | - | - | - | - | - | - | 3,408 |
| - | (59) | (10) | - | - | - | - | - | (1,616) |
| - | - | - | - | - | - | - | - | 46 |
| <u>26</u> | <u>(59)</u> | <u>(10)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,838</u> |
| 116 | 222 | 59 | - | - | 1 | 16 | 420 | 4,182 |
| <u>(26)</u> | <u>680</u> | <u>107</u> | <u>2</u> | <u>4</u> | <u>2</u> | <u>11</u> | <u>1,324</u> | <u>9,225</u> |
| <u>\$ 90</u> | <u>\$ 902</u> | <u>\$ 166</u> | <u>\$ 2</u> | <u>\$ 4</u> | <u>\$ 3</u> | <u>\$ 27</u> | <u>\$ 1,744</u> | <u>\$ 13,407</u> |

PINAL COUNTY
Combining Balance Sheet
Nonmajor Capital Projects Fund
June 30, 2002
(Amounts expressed in thousands)

| | Public Works Special Projects |
|---------------------------|-------------------------------------|
| Assets | |
| Cash and cash equivalents | \$ 124 |
| Fund Balance | |
| Unreserved | \$ 124 |
| Total fund balance | \$ 124 |

PINAL COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Public Works Special Projects | Sheriff Juvenile Jail Improvement | Juvenile/Adult Detention Construction | Long Term Care Building Construction | Total |
|--|-------------------------------------|---|---|--|---------------|
| Revenues | | | | | |
| Intergovernmental | \$ 476 | \$ - | \$ - | \$ - | \$ 476 |
| Charges for services | 13 | - | - | - | 13 |
| Interest on investments | 1 | - | - | 3 | 4 |
| Rental and miscellaneous | 15 | - | - | - | 15 |
| Total revenues | <u>505</u> | <u>-</u> | <u>-</u> | <u>3</u> | <u>508</u> |
| Expenditures | | | | | |
| Capital outlay | 593 | 3 | - | 881 | 1,477 |
| Total expenditures | <u>593</u> | <u>3</u> | <u>-</u> | <u>881</u> | <u>1,477</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(88)</u> | <u>(3)</u> | <u>-</u> | <u>(878)</u> | <u>(969)</u> |
| Other financing sources (uses): | | | | | |
| Operating transfers in | 644 | - | - | 517 | 1,161 |
| Operating transfers out | - | - | (33) | - | (33) |
| Total other financing sources (uses) | <u>644</u> | <u>-</u> | <u>(33)</u> | <u>517</u> | <u>1,128</u> |
| Net change in fund balance | 556 | (3) | (33) | (361) | 159 |
| Fund balances, July 1, 2001 | <u>(432)</u> | <u>3</u> | <u>33</u> | <u>361</u> | <u>(35)</u> |
| Fund balances, June 30, 2002 | <u>\$ 124</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 124</u> |

PINAL COUNTY
Superior Court/Sheriff Construction
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|------------------|----------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Interest on investments | \$ - | \$ - | \$ 522 | 522 |
| Rental and miscellaneous | - | - | 7 | 7 |
| Total revenues | - | - | 529 | 529 |
| Expenditures | | | | |
| Capital outlay | 31,775 | 31,775 | 1,219 | 30,556 |
| Total expenditures | 31,775 | 31,775 | 1,219 | 30,556 |
| Excess (deficiency) of revenues over (under) expenditures | (31,775) | (31,775) | (690) | 31,085 |
| Other financing sources (uses): | | | | |
| Operating transfers in | - | - | 451 | 451 |
| Operating transfers out | - | - | (357) | (357) |
| Proceeds from COPS | 31,775 | 31,775 | 29,920 | (1,855) |
| Total other financing sources (uses) | 31,775 | 31,775 | 30,014 | (1,761) |
| Net change in fund balances | - | - | 29,324 | 29,324 |
| Fund balances, July 1, 2001 | - | - | - | - |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ 29,324 | \$ 29,324 |

PINAL COUNTY
Debt Service
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|------------------|----------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Taxes | \$ 1,087 | \$ 1,087 | \$ 1,007 | \$ (80) |
| Interest on investments | - | - | 14 | 14 |
| Total revenues | 1,087 | 1,087 | 1,021 | (66) |
| Expenditures | | | | |
| Principal retirement | 835 | 835 | 835 | - |
| Interest and fiscal charges | 252 | 252 | 253 | (1) |
| Total expenditures | 1,087 | 1,087 | 1,088 | (1) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | (67) | (67) |
| Net change in fund balances | - | - | (67) | (67) |
| Fund balances, July 1, 2001 | - | - | 247 | 247 |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ 180 | \$ 180 |

PINAL COUNTY
Special Revenue Funds - Culture and Recreation
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| LIBRARY/STATE | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 23 | \$ 23 | \$ - |
| Total revenues | <u>23</u> | <u>23</u> | <u>-</u> |
| Expenditures | | | |
| Culture and recreation | 23 | 23 | - |
| Total expenditures | <u>23</u> | <u>23</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| LIBRARY/FEDERAL GRANTS | | | |
| Revenues | | | |
| Intergovernmental | \$ 16 | \$ 16 | \$ - |
| Total revenues | <u>16</u> | <u>16</u> | <u>-</u> |
| Expenditures | | | |
| Culture and recreation | 16 | 12 | 4 |
| Total expenditures | <u>16</u> | <u>12</u> | <u>4</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>4</u> | <u>4</u> |
| Net change in fund balance | - | 4 | 4 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(4)</u> | <u>(4)</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ATTORNEY/IV-D CHILD SUPPORT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 1,853 | \$ 1,225 | \$ (628) |
| Rental and miscellaneous | - | 1 | 1 |
| Total revenues | <u>1,853</u> | <u>1,226</u> | <u>(627)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | <u>1,825</u> | <u>1,463</u> | <u>362</u> |
| Total expenditures | <u>1,825</u> | <u>1,463</u> | <u>362</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>28</u> | <u>(237)</u> | <u>(265)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | 108 | 313 | 205 |
| Operating transfers out | <u>(136)</u> | <u>(136)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(28)</u> | <u>177</u> | <u>205</u> |
| Net change in fund balance | - | (60) | (60) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(55)</u> | <u>(55)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ (115)</u> | <u>\$ (115)</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ATTORNEY/IV-D INCENTIVES | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 62 | \$ 142 | \$ 80 |
| Interest on investments | - | 2 | 2 |
| Total revenues | <u>62</u> | <u>144</u> | <u>82</u> |
| Expenditures | | | |
| Current: | | | |
| General government | <u>62</u> | <u>5</u> | <u>57</u> |
| Total expenditures | <u>62</u> | <u>5</u> | <u>57</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>139</u> | <u>139</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(205)</u> | <u>(205)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(205)</u> | <u>(205)</u> |
| Net change in fund balance | <u>-</u> | <u>(66)</u> | <u>(66)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>72</u> | <u>72</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 6</u></u> | <u><u>\$ 6</u></u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| COURTS/CASE PROCESSING-CPAF | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 229 | \$ - | \$ (229) |
| Interest on investments | 5 | 1 | (4) |
| Total revenues | <u>234</u> | <u>1</u> | <u>(233)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 234 | 3 | 231 |
| Total expenditures | <u>234</u> | <u>3</u> | <u>231</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | (2) | (2) |
| Net change in fund balance | - | (2) | (2) |
| Fund balances, July 1, 2001 | - | 41 | 41 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 39</u> | <u>\$ 39</u> |

| CLERK OF COURT/IV-D INCENTIVES | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 7 | \$ - | \$ (7) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>7</u> | <u>1</u> | <u>(6)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 7 | - | 7 |
| Total expenditures | <u>7</u> | <u>-</u> | <u>7</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | 1 | 1 |
| Net change in fund balance | - | 1 | 1 |
| Fund balances, July 1, 2001 | - | 23 | 23 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 24</u> | <u>\$ 24</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| CLERK OF COURT/CONVERSION | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 41 | \$ 40 | \$ (1) |
| Interest on investments | 6 | 2 | (4) |
| Total revenues | <u>47</u> | <u>42</u> | <u>(5)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 47 | 17 | 30 |
| Total expenditures | <u>47</u> | <u>17</u> | <u>30</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | 25 | 25 |
| Net change in fund balance | - | 25 | 25 |
| Fund balances, July 1, 2001 | - | 89 | 89 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 114</u> | <u>\$ 114</u> |

| CLERK OF COURT/EXP CHILD SUPP | | | |
|--|-------------|--------------|--------------|
| Revenues | | | |
| Charges for services | \$ 7 | \$ 6 | \$ (1) |
| Total revenues | <u>7</u> | <u>6</u> | <u>(1)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 7 | - | 7 |
| Total expenditures | <u>7</u> | <u>-</u> | <u>7</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | 6 | 6 |
| Net change in fund balance | - | 6 | 6 |
| Fund balances, July 1, 2001 | - | 51 | 51 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 57</u> | <u>\$ 57</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| CLERK OF COURT/ENHANCEMENT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 29 | \$ 30 | \$ 1 |
| Interest on investments | 3 | 1 | (2) |
| Total revenues | <u>32</u> | <u>31</u> | <u>(1)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 32 | 3 | 29 |
| Total expenditures | <u>32</u> | <u>3</u> | <u>29</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | 28 | 28 |
| Net change in fund balance | - | 28 | 28 |
| Fund balances, July 1, 2001 | - | 44 | 44 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 72</u> | <u>\$ 72</u> |
| RECORDER/STORAGE | | | |
| Revenues | | | |
| Charges for services | \$ 190 | \$ 253 | \$ 63 |
| Interest on investments | 15 | - | (15) |
| Total revenues | <u>205</u> | <u>253</u> | <u>48</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 470 | 173 | 297 |
| Total expenditures | <u>470</u> | <u>173</u> | <u>297</u> |
| Excess (deficiency) of revenues over (under) expenditures | (265) | 80 | 345 |
| Other financing sources (uses): | | | |
| Operating transfers out | (100) | (108) | (8) |
| Total other financing sources (uses) | <u>(100)</u> | <u>(108)</u> | <u>(8)</u> |
| Net change in fund balance | (365) | (28) | 337 |
| Fund balances, July 1, 2001 | 365 | 122 | (243) |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 94</u> | <u>\$ 94</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| TREASURER/SPECIAL DISTRICT ADM | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ - | \$ 23 | \$ 23 |
| Interest on investments | 3 | 1 | (2) |
| Total revenues | <u>3</u> | <u>24</u> | <u>21</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 3 | 5 | (2) |
| Total expenditures | <u>3</u> | <u>5</u> | <u>(2)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>19</u> | <u>19</u> |
| Net change in fund balance | - | 19 | 19 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>35</u> | <u>35</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 54</u> | <u>\$ 54</u> |

TREASURER/TAXPAYER INFORMATION

| | | | |
|--|-------------|--------------|--------------|
| Revenues | | | |
| Charges for services | \$ 14 | \$ 26 | \$ 12 |
| Interest on investments | 2 | 1 | (1) |
| Total revenues | <u>16</u> | <u>27</u> | <u>11</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 16 | 6 | 10 |
| Total expenditures | <u>16</u> | <u>6</u> | <u>10</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>21</u> | <u>21</u> |
| Net change in fund balance | - | 21 | 21 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>60</u> | <u>60</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 81</u> | <u>\$ 81</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| CRTS/DOMESTIC RELATIONS ED & MED | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 7 | \$ 5 | \$ (2) |
| Charges for services | 11 | 11 | - |
| Interest on investments | 3 | 3 | - |
| Total revenues | <u>21</u> | <u>19</u> | <u>(2)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 21 | 7 | 14 |
| Total expenditures | <u>21</u> | <u>7</u> | <u>14</u> |
| Excess (deficiency) of revenues over (under) expenditures | - | 12 | 12 |
| Net change in fund balance | - | 12 | 12 |
| Fund balances, July 1, 2001 | - | 89 | 89 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 101</u> | <u>\$ 101</u> |
| COURTS/CHILDREN'S ISSUES ED FUND | | | |
| Revenues | | | |
| Charges for services | \$ 16 | \$ 33 | \$ 17 |
| Interest on investments | 1 | 1 | - |
| Total revenues | <u>17</u> | <u>34</u> | <u>17</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 29 | 3 | 26 |
| Total expenditures | <u>29</u> | <u>3</u> | <u>26</u> |
| Excess (deficiency) of revenues over (under) expenditures | (12) | 31 | 43 |
| Other financing sources (uses): | | | |
| Operating transfers in | 12 | - | (12) |
| Total other financing sources (uses) | <u>12</u> | <u>-</u> | <u>(12)</u> |
| Net change in fund balance | - | 31 | 31 |
| Fund balances, July 1, 2001 | - | 56 | 56 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 87</u> | <u>\$ 87</u> |

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| CLERK OF COURT/IV-D CHILD SUPP | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 586 | \$ 459 | \$ (127) |
| Total revenues | 586 | 459 | (127) |
| Expenditures | | | |
| Current: | | | |
| General government | 731 | 722 | 9 |
| Total expenditures | 731 | 722 | 9 |
| Excess (deficiency) of revenues over (under) expenditures | (145) | (263) | (118) |
| Other financing sources (uses): | | | |
| Operating transfers in | 145 | 145 | - |
| Total other financing sources (uses) | 145 | 145 | - |
| Net change in fund balance | - | (118) | (118) |
| Fund balances, July 1, 2001 | - | (186) | (186) |
| Fund balances, June 30, 2002 | \$ - | \$ (304) | \$ (304) |

| CLERK OF COURT/DECAS | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 45 | \$ 41 | \$ (4) |
| Interest on investments | - | 2 | 2 |
| Total revenues | 45 | 43 | (2) |
| Expenditures | | | |
| Current: | | | |
| General government | 45 | 8 | 37 |
| Total expenditures | 45 | 8 | 37 |
| Excess (deficiency) of revenues over (under) expenditures | - | 35 | 35 |
| Net change in fund balance | - | 35 | 35 |
| Fund balances, July 1, 2001 | - | 85 | 85 |
| Fund balances, June 30, 2002 | \$ - | \$ 120 | \$ 120 |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>ATTY/STOP VIOLENCE AGAINST WOMEN</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 51 | \$ - | \$ (51) |
| Total revenues | <u>51</u> | <u>-</u> | <u>(51)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | <u>51</u> | <u>-</u> | <u>51</u> |
| Total expenditures | <u>51</u> | <u>-</u> | <u>51</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Net change in fund balance | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - General Government
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ATTORNEY/STATE AID | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 58 | \$ 40 | \$ (18) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>58</u> | <u>41</u> | <u>(17)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | <u>58</u> | <u>18</u> | <u>40</u> |
| Total expenditures | <u>58</u> | <u>18</u> | <u>40</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>23</u> | <u>23</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 49 | 49 |
| Operating transfers out | - | (22) | (22) |
| Total other financing sources (uses) | <u>-</u> | <u>27</u> | <u>27</u> |
| Net change in fund balance | - | 50 | 50 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>2</u> | <u>2</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 52</u></u> | <u><u>\$ 52</u></u> |

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ANIMAL CONTROL | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 402 | \$ 441 | \$ 39 |
| License and permits | 71 | 92 | 21 |
| Intergovernmental | 10 | 18 | 8 |
| Charges for services | 55 | 73 | 18 |
| Fines and forfeits | 21 | 32 | 11 |
| Interest on investments | 4 | 5 | 1 |
| Rental and miscellaneous | 5 | 4 | (1) |
| Total revenues | <u>568</u> | <u>665</u> | <u>97</u> |
| Expenditures | | | |
| Current: | | | |
| Health | <u>855</u> | <u>818</u> | <u>37</u> |
| Total expenditures | <u>855</u> | <u>818</u> | <u>37</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(287)</u> | <u>(153)</u> | <u>134</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | 288 | 292 | 4 |
| Operating transfers out | - | (10) | (10) |
| Sale of fixed assets | - | 2 | 2 |
| Total other financing sources (uses) | <u>288</u> | <u>284</u> | <u>(4)</u> |
| Net change in fund balance | 1 | 131 | 130 |
| Fund balances, July 1, 2001 | <u>(1)</u> | <u>(5)</u> | <u>(4)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 126</u> | <u>\$ 126</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>ANIMAL CONTROL/ANIMAL SHELTER</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Rental and miscellaneous | \$ 5 | \$ - | \$ (5) |
| Total revenues | <u>5</u> | <u>-</u> | <u>(5)</u> |
| Expenditures | | | |
| Current: | | | |
| Health | <u>5</u> | <u>-</u> | <u>5</u> |
| Total expenditures | <u>5</u> | <u>-</u> | <u>5</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 10 | 10 |
| Operating transfers out | <u>(137)</u> | <u>-</u> | <u>137</u> |
| Total other financing sources (uses) | <u>(137)</u> | <u>10</u> | <u>147</u> |
| Net change in fund balance | (137) | 10 | 147 |
| Fund balances, July 1, 2001 | <u>137</u> | <u>(10)</u> | <u>(147)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| <u>ANIMAL CONTROL/ANIMAL CARE</u> | | | |
|--|-------------|-------------|-------------|
| Other financing sources (uses): | | | |
| Operating transfers out | \$ (55) | \$ (50) | \$ 5 |
| Total other financing sources (uses) | <u>(55)</u> | <u>(50)</u> | <u>5</u> |
| Net change in fund balance | (55) | (50) | 5 |
| Fund balances, July 1, 2001 | <u>55</u> | <u>50</u> | <u>(5)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| HEALTH/GRANTS | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 3,189 | \$ 2,765 | \$ (424) |
| Charges for services | 34 | 84 | 50 |
| Rental and miscellaneous | 130 | 116 | (14) |
| Total revenues | <u>3,353</u> | <u>2,965</u> | <u>(388)</u> |
| Expenditures | | | |
| Current: | | | |
| Health | 3,183 | 3,114 | 69 |
| Total expenditures | <u>3,183</u> | <u>3,114</u> | <u>69</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>170</u> | <u>(149)</u> | <u>(319)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | 33 | 14 | (19) |
| Operating transfers out | (203) | (195) | 8 |
| Total other financing sources (uses) | <u>(170)</u> | <u>(181)</u> | <u>(11)</u> |
| Net change in fund balance | - | (330) | (330) |
| Fund balances, July 1, 2001 | - | 739 | 739 |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 409</u> | <u>\$ 409</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| LONG TERM CARE/AAA CASE MGM | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 224 | \$ 268 | \$ 44 |
| Charges for services | 20 | 6 | (14) |
| Interest on investments | - | 7 | 7 |
| Rental and miscellaneous | - | 10 | 10 |
| Total revenues | 244 | 291 | 47 |
| Expenditures | | | |
| Current: | | | |
| Health | 401 | 430 | (29) |
| Total expenditures | 401 | 430 | (29) |
| Excess (deficiency) of revenues over (under) expenditures | (157) | (139) | 18 |
| Other financing sources (uses): | | | |
| Operating transfers in | 157 | 169 | 12 |
| Total other financing sources (uses) | 157 | 169 | 12 |
| Net change in fund balance | - | 30 | 30 |
| Fund balances, July 1, 2001 | - | 88 | 88 |
| Fund balances, June 30, 2002 | \$ - | \$ 118 | \$ 118 |

(Continued)

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| AIR QUALITY/PERMITS | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| License and permits | \$ 350 | \$ 312 | \$ (38) |
| Rental and miscellaneous | - | 1 | 1 |
| Total revenues | <u>350</u> | <u>313</u> | <u>(37)</u> |
| Expenditures | | | |
| Current: | | | |
| Health | <u>339</u> | <u>301</u> | <u>38</u> |
| Total expenditures | <u>339</u> | <u>301</u> | <u>38</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>11</u> | <u>12</u> | <u>1</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | 20 | - | (20) |
| Operating transfers out | <u>(31)</u> | <u>-</u> | <u>31</u> |
| Total other financing sources (uses) | <u>(11)</u> | <u>-</u> | <u>11</u> |
| Net change in fund balance | - | 12 | 12 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>373</u> | <u>373</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 385</u></u> | <u><u>\$ 385</u></u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| AIR QUALITY/GRANTS | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 298 | \$ 67 | \$ (231) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>298</u> | <u>68</u> | <u>(230)</u> |
| Expenditures | | | |
| Current: | | | |
| Health | <u>326</u> | <u>80</u> | <u>246</u> |
| Total expenditures | <u>326</u> | <u>80</u> | <u>246</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(28)</u> | <u>(12)</u> | <u>16</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | 11 | - | (11) |
| Sale of fixed assets | - | 1 | 1 |
| Total other financing sources (uses) | <u>11</u> | <u>1</u> | <u>(10)</u> |
| Net change in fund balance | (17) | (11) | 6 |
| Fund balances, July 1, 2001 | <u>17</u> | <u>25</u> | <u>8</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 14</u> | <u>\$ 14</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Health
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| HEALTH/RESEARCH & DEVELOPMENT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Interest on investments | \$ - | \$ 1 | \$ 1 |
| Total revenues | - | 1 | 1 |
| Expenditures | | | |
| Current: | | | |
| Health | - | 2 | (2) |
| Total expenditures | - | 2 | (2) |
| Excess (deficiency) of revenues over (under) expenditures | - | (1) | (1) |
| Other financing sources (uses): | | | |
| Operating transfers out | (31) | - | 31 |
| Total other financing sources (uses) | (31) | - | 31 |
| Net change in fund balance | (31) | (1) | 30 |
| Fund balances, July 1, 2001 | 31 | 31 | - |
| Fund balances, June 30, 2002 | \$ - | \$ 30 | \$ 30 |
| LOCAL TRANSPORT ASSIST GRANT | | | |
| Revenues | | | |
| Intergovernmental | \$ 242 | \$ 71 | \$ (171) |
| Charges for services | - | 2 | 2 |
| Interest on investments | - | 8 | 8 |
| Total revenues | 242 | 81 | (161) |
| Expenditures | | | |
| Current: | | | |
| Health | 242 | 120 | 122 |
| Total expenditures | 242 | 120 | 122 |
| Excess (deficiency) of revenues over (under) expenditures | - | (39) | (39) |
| Net change in fund balance | - | (39) | (39) |
| Fund balances, July 1, 2001 | - | 134 | 134 |
| Fund balances, June 30, 2002 | \$ - | \$ 95 | \$ 95 |

PINAL COUNTY
Special Revenue Funds - Highways and Streets
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>PUBLIC WORKS/ROAD TAX DISTRICT 2</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|---|----------------------------------|---|
| Revenues | | | |
| Taxes | \$ 619 | \$ 885 | \$ 266 |
| Intergovernmental | 65 | - | (65) |
| Interest on investments | 32 | 8 | (24) |
| Total revenues | <u>716</u> | <u>893</u> | <u>177</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>716</u> | <u>785</u> | <u>(69)</u> |
| Total expenditures | <u>716</u> | <u>785</u> | <u>(69)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>108</u> | <u>108</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>-</u> | <u>8</u> | <u>8</u> |
| Total other financing sources (uses) | <u>-</u> | <u>8</u> | <u>8</u> |
| Net change in fund balance | - | 116 | 116 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>561</u> | <u>561</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 677</u> | <u>\$ 677</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Highways and Streets
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| PUBLIC WORKS/ROAD TAX DISTRICT 3 | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 1,173 | \$ 1,130 | \$ (43) |
| Intergovernmental | 38 | 66 | 28 |
| Interest on investments | 59 | 22 | (37) |
| Rental and miscellaneous | 65 | - | (65) |
| Total revenues | <u>1,335</u> | <u>1,218</u> | <u>(117)</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>1,335</u> | <u>1,164</u> | <u>171</u> |
| Total expenditures | <u>1,335</u> | <u>1,164</u> | <u>171</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>54</u> | <u>54</u> |
| Net change in fund balance | - | 54 | 54 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>1,274</u> | <u>1,274</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 1,328</u> | <u>\$ 1,328</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Highways and Streets
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>PUBLIC WORKS/DEV ROADWAY CONTRIB</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|---|----------------------------------|---|
| Revenues | | | |
| License and permits | \$ 760 | \$ 655 | \$ (105) |
| Charges for services | - | 6 | 6 |
| Interest on investments | - | 8 | 8 |
| Rental and miscellaneous | 750 | 1,281 | 531 |
| Total revenues | <u>1,510</u> | <u>1,950</u> | <u>440</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>1,554</u> | <u>1,152</u> | <u>402</u> |
| Total expenditures | <u>1,554</u> | <u>1,152</u> | <u>402</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(44)</u> | <u>798</u> | <u>842</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(7)</u> | <u>(7)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(7)</u> | <u>(7)</u> |
| Net change in fund balance | (44) | 791 | 835 |
| Fund balances, July 1, 2001 | <u>44</u> | <u>268</u> | <u>224</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 1,059</u> | <u>\$ 1,059</u> |

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/CRIME PREVENTION-DARE | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 26 | \$ - | \$ (26) |
| Rental and miscellaneous | 7 | - | (7) |
| Total revenues | <u>33</u> | <u>-</u> | <u>(33)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>33</u> | <u>4</u> | <u>29</u> |
| Total expenditures | <u>33</u> | <u>4</u> | <u>29</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(4)</u> | <u>(4)</u> |
| Net change in fund balance | - | (4) | (4) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>13</u> | <u>13</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 9</u> | <u>\$ 9</u> |
| SHERIFF/DRUG TASK FORCE | | | |
| Revenues | | | |
| Intergovernmental | \$ 336 | \$ 233 | \$ (103) |
| Total revenues | <u>336</u> | <u>233</u> | <u>(103)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>411</u> | <u>299</u> | <u>112</u> |
| Total expenditures | <u>411</u> | <u>299</u> | <u>112</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(75)</u> | <u>(66)</u> | <u>9</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>75</u> | <u>61</u> | <u>(14)</u> |
| Total other financing sources (uses) | <u>75</u> | <u>61</u> | <u>(14)</u> |
| Net change in fund balance | - | (5) | (5) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>13</u> | <u>13</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 8</u> | <u>\$ 8</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/DRUG SMUGGLING | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 464 | \$ 250 | \$ (214) |
| Total revenues | 464 | 250 | (214) |
| Expenditures | | | |
| Current: | | | |
| Public safety | 464 | 238 | 226 |
| Total expenditures | 464 | 238 | 226 |
| Excess (deficiency) of revenues over (under) expenditures | - | 12 | 12 |
| Net change in fund balance | - | 12 | 12 |
| Fund balances, July 1, 2001 | - | (16) | (16) |
| Fund balances, June 30, 2002 | \$ - | \$ (4) | \$ (4) |
| SHERIFF/JAIL ENHANCEMENT | | | |
| Revenues | | | |
| Intergovernmental | \$ 71 | \$ 190 | \$ 119 |
| Interest on investments | - | 3 | 3 |
| Total revenues | 71 | 193 | 122 |
| Expenditures | | | |
| Current: | | | |
| Public safety | 71 | 190 | (119) |
| Total expenditures | 71 | 190 | (119) |
| Excess (deficiency) of revenues over (under) expenditures | - | 3 | 3 |
| Other financing sources (uses): | | | |
| Sale of fixed assets | - | 3 | 3 |
| Total other financing sources (uses) | - | 3 | 3 |
| Net change in fund balance | - | 6 | 6 |
| Fund balances, July 1, 2001 | - | 134 | 134 |
| Fund balances, June 30, 2002 | \$ - | \$ 140 | \$ 140 |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ATTORNEY/DRUG PROSECUTION | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 178 | \$ 181 | \$ 3 |
| Rental and miscellaneous | 39 | - | (39) |
| Total revenues | <u>217</u> | <u>181</u> | <u>(36)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>217</u> | <u>195</u> | <u>22</u> |
| Total expenditures | <u>217</u> | <u>195</u> | <u>22</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(14)</u> | <u>(14)</u> |
| Net change in fund balance | - | (14) | (14) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(14)</u> | <u>(14)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ (28)</u> | <u>\$ (28)</u> |
| COURTS/DRUG ENFORCEMENT | | | |
| Revenues | | | |
| Intergovernmental | \$ 77 | \$ 68 | \$ (9) |
| Total revenues | <u>77</u> | <u>68</u> | <u>(9)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>77</u> | <u>70</u> | <u>7</u> |
| Total expenditures | <u>77</u> | <u>70</u> | <u>7</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(2)</u> | <u>(2)</u> |
| Net change in fund balance | - | (2) | (2) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>10</u> | <u>10</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 8</u> | <u>\$ 8</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>JP/ALTERNATIVE DISPUTE RESOLUTION</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 48 | \$ 28 | \$ (20) |
| Total revenues | <u>48</u> | <u>28</u> | <u>(20)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>48</u> | <u>33</u> | <u>15</u> |
| Total expenditures | <u>48</u> | <u>33</u> | <u>15</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(5)</u> | <u>(5)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>-</u> | <u>5</u> | <u>5</u> |
| Total other financing sources (uses) | <u>-</u> | <u>5</u> | <u>5</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>2</u> | <u>2</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 2</u> | <u>\$ 2</u> |
| JP/ENHANCEMENT-FLORENCE | | | |
| Revenues | | | |
| Charges for services | \$ 1 | \$ 1 | \$ - |
| Total revenues | <u>1</u> | <u>1</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>1</u> | <u>1</u> | <u>-</u> |
| Total expenditures | <u>1</u> | <u>1</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>5</u> | <u>5</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 5</u> | <u>\$ 5</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>JP/ENHANCEMENT-CASA GRANDE</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 15 | \$ 21 | \$ 6 |
| Interest on investments | - | 2 | 2 |
| Total revenues | <u>15</u> | <u>23</u> | <u>8</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>15</u> | - | <u>15</u> |
| Total expenditures | <u>15</u> | <u>-</u> | <u>15</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>23</u> | <u>23</u> |
| Net change in fund balance | - | 23 | 23 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>75</u> | <u>75</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 98</u> | <u>\$ 98</u> |
| | | | |
| <u>JP/ENHANCEMENT-ELOY</u> | | | |
| Revenues | | | |
| Charges for services | \$ 4 | \$ 5 | \$ 1 |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>4</u> | <u>6</u> | <u>2</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>4</u> | - | <u>4</u> |
| Total expenditures | <u>4</u> | <u>-</u> | <u>4</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>6</u> | <u>6</u> |
| Net change in fund balance | - | 6 | 6 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>20</u> | <u>20</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 26</u> | <u>\$ 26</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>JP/ENHANCEMENT-MAMMOTH</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 3 | \$ 2 | \$ (1) |
| Total revenues | <u>3</u> | <u>2</u> | <u>(1)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>3</u> | <u>-</u> | <u>3</u> |
| Total expenditures | <u>3</u> | <u>-</u> | <u>3</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>2</u> | <u>2</u> |
| Net change in fund balance | <u>-</u> | <u>2</u> | <u>2</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>7</u> | <u>7</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 9</u> | <u>\$ 9</u> |

| <u>JP/ENHANCEMENT-ORACLE</u> | | | |
|--|-------------|--------------|--------------|
| Revenues | | | |
| Charges for services | \$ 2 | \$ 3 | \$ 1 |
| Total revenues | <u>2</u> | <u>3</u> | <u>1</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>2</u> | <u>-</u> | <u>2</u> |
| Total expenditures | <u>2</u> | <u>-</u> | <u>2</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>3</u> | <u>3</u> |
| Net change in fund balance | <u>-</u> | <u>3</u> | <u>3</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>11</u> | <u>11</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 14</u> | <u>\$ 14</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JP/ENHANCEMENT-SUPERIOR | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 2 | \$ 3 | \$ 1 |
| Total revenues | <u>2</u> | <u>3</u> | <u>1</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>2</u> | <u>-</u> | <u>2</u> |
| Total expenditures | <u>2</u> | <u>-</u> | <u>2</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>3</u> | <u>3</u> |
| Net change in fund balance | - | 3 | 3 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>12</u> | <u>12</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 15</u> | <u>\$ 15</u> |

| JP/ENHANCEMENT-APACHE JUNCTION | | | |
|--|-------------|--------------|--------------|
| Revenues | | | |
| Charges for services | \$ 10 | \$ 16 | \$ 6 |
| Interest on investments | <u>-</u> | <u>1</u> | <u>1</u> |
| Total revenues | <u>10</u> | <u>17</u> | <u>7</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>10</u> | <u>-</u> | <u>10</u> |
| Total expenditures | <u>10</u> | <u>-</u> | <u>10</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>17</u> | <u>17</u> |
| Net change in fund balance | - | 17 | 17 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>29</u> | <u>29</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 46</u> | <u>\$ 46</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>JP/ENHANCEMENT-MARICOPA</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 10 | \$ 4 | \$ (6) |
| Total revenues | <u>10</u> | <u>4</u> | <u>(6)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>10</u> | <u>-</u> | <u>10</u> |
| Total expenditures | <u>10</u> | <u>-</u> | <u>10</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>4</u> | <u>4</u> |
| Net change in fund balance | <u>-</u> | <u>4</u> | <u>4</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>20</u> | <u>20</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 24</u> | <u>\$ 24</u> |
| | | | |
| ADULT PROB/INTENSIVE PROB SERV | | | |
| Revenues | | | |
| Intergovernmental | \$ 393 | \$ 359 | \$ (34) |
| Total revenues | <u>393</u> | <u>359</u> | <u>(34)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>393</u> | <u>347</u> | <u>46</u> |
| Total expenditures | <u>393</u> | <u>347</u> | <u>46</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>12</u> | <u>12</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 7 | 7 |
| Operating transfers out | - | (18) | (18) |
| Total other financing sources (uses) | <u>-</u> | <u>(11)</u> | <u>(11)</u> |
| Net change in fund balance | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 1</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ADULT PROB/STATE ENHANCEMENT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 857 | \$ 892 | \$ 35 |
| Total revenues | <u>857</u> | <u>892</u> | <u>35</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>857</u> | <u>878</u> | <u>(21)</u> |
| Total expenditures | <u>857</u> | <u>878</u> | <u>(21)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>14</u> | <u>14</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 113 | 113 |
| Operating transfers out | <u>-</u> | <u>(94)</u> | <u>(94)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>19</u> | <u>19</u> |
| Net change in fund balance | - | 33 | 33 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(41)</u> | <u>(41)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ (8)</u> | <u>\$ (8)</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ADULT PROB/COMMUNITY PUNISHMENT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 118 | \$ 94 | \$ (24) |
| Total revenues | <u>118</u> | <u>94</u> | <u>(24)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>118</u> | <u>103</u> | <u>15</u> |
| Total expenditures | <u>118</u> | <u>103</u> | <u>15</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(9)</u> | <u>(9)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>-</u> | <u>10</u> | <u>10</u> |
| Total other financing sources (uses) | <u>-</u> | <u>10</u> | <u>10</u> |
| Net change in fund balance | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 1</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ADULT PROB/SUPPORT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Interest on investments | \$ - | \$ 1 | \$ 1 |
| Rental and miscellaneous | 350 | - | (350) |
| Total revenues | <u>350</u> | <u>1</u> | <u>(349)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>320</u> | <u>300</u> | <u>20</u> |
| Total expenditures | <u>320</u> | <u>300</u> | <u>20</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>30</u> | <u>(299)</u> | <u>(329)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 274 | 274 |
| Operating transfers out | <u>(30)</u> | <u>(30)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(30)</u> | <u>244</u> | <u>274</u> |
| Net change in fund balance | - | (55) | (55) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>67</u> | <u>67</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 12</u> | <u>\$ 12</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUVENILE PROB/INTENSIVE | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 556 | \$ 503 | \$ (53) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>556</u> | <u>504</u> | <u>(52)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>556</u> | <u>508</u> | <u>48</u> |
| Total expenditures | <u>556</u> | <u>508</u> | <u>48</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(4)</u> | <u>(4)</u> |
| Other financing sources (uses): | | | |
| Sale of fixed assets | <u>-</u> | <u>1</u> | <u>1</u> |
| Total other financing sources (uses) | <u>-</u> | <u>1</u> | <u>1</u> |
| Net change in fund balance | <u>-</u> | <u>(3)</u> | <u>(3)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>11</u> | <u>11</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 8</u> | <u>\$ 8</u> |

| JUVENILE PROB/CASA | | | |
|--|-------------|-------------|-------------|
| Revenues | | | |
| Intergovernmental | \$ 82 | \$ 60 | \$ (22) |
| Total revenues | <u>82</u> | <u>60</u> | <u>(22)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>82</u> | <u>60</u> | <u>22</u> |
| Total expenditures | <u>82</u> | <u>60</u> | <u>22</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 1</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUVENILE PROB/FAMILY COUNSELING | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 24 | \$ 24 | \$ - |
| Total revenues | <u>24</u> | <u>24</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>30</u> | <u>30</u> | <u>-</u> |
| Total expenditures | <u>30</u> | <u>30</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(6)</u> | <u>(6)</u> | <u>-</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>6</u> | <u>6</u> | <u>-</u> |
| Total other financing sources (uses) | <u>6</u> | <u>6</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| JUVENILE PROB/STANDARD PROB | | | |
|--|-------------|-------------|-------------|
| Revenues | | | |
| Intergovernmental | \$ 280 | \$ 272 | \$ (8) |
| Total revenues | <u>280</u> | <u>272</u> | <u>(8)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>280</u> | <u>272</u> | <u>8</u> |
| Total expenditures | <u>280</u> | <u>272</u> | <u>8</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances, July 1, 2001 | <u>-</u> | <u>2</u> | <u>2</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 2</u> | <u>\$ 2</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUVENILE PROB/SUPERVISION FEES | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 77 | \$ - | \$ (77) |
| Charges for services | - | 90 | 90 |
| Interest on investments | - | 5 | 5 |
| Total revenues | <u>77</u> | <u>95</u> | <u>18</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>64</u> | <u>65</u> | <u>(1)</u> |
| Total expenditures | <u>64</u> | <u>65</u> | <u>(1)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>13</u> | <u>30</u> | <u>17</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>(22)</u> | <u>(3)</u> | <u>19</u> |
| Total other financing sources (uses) | <u>(22)</u> | <u>(3)</u> | <u>19</u> |
| Net change in fund balance | (9) | 27 | 36 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>238</u> | <u>238</u> |
| Fund balances, June 30, 2002 | <u>\$ (9)</u> | <u>\$ 265</u> | <u>\$ 274</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUVENILE PROB/PROB OFF IN SCHOOL | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 282 | \$ 433 | \$ 151 |
| Total revenues | <u>282</u> | <u>433</u> | <u>151</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>282</u> | <u>435</u> | <u>(153)</u> |
| Total expenditures | <u>282</u> | <u>435</u> | <u>(153)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(2)</u> | <u>(2)</u> |
| Net change in fund balance | - | (2) | (2) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>9</u> | <u>9</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 7</u> | <u>\$ 7</u> |

| PUBLIC DEFENDER/TRAINING | | | |
|--|-------------|--------------|--------------|
| Revenues | | | |
| Intergovernmental | \$ 13 | \$ 19 | \$ 6 |
| Total revenues | <u>13</u> | <u>19</u> | <u>6</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>13</u> | <u>13</u> | <u>-</u> |
| Total expenditures | <u>13</u> | <u>13</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>6</u> | <u>6</u> |
| Net change in fund balance | - | 6 | 6 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>9</u> | <u>9</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 15</u> | <u>\$ 15</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/SEARCH & RESCUE | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 8 | \$ 15 | \$ 7 |
| Total revenues | <u>8</u> | <u>15</u> | <u>7</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>8</u> | <u>31</u> | <u>(23)</u> |
| Total expenditures | <u>8</u> | <u>31</u> | <u>(23)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(16)</u> | <u>(16)</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | - | (1) | (1) |
| Sale of fixed assets | <u>-</u> | <u>1</u> | <u>1</u> |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | (16) | (16) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>16</u> | <u>16</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/GITEM GRANT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 86 | \$ 78 | \$ (8) |
| Total revenues | <u>86</u> | <u>78</u> | <u>(8)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>107</u> | <u>76</u> | <u>31</u> |
| Total expenditures | <u>107</u> | <u>76</u> | <u>31</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(21)</u> | <u>2</u> | <u>23</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>21</u> | <u>21</u> | <u>-</u> |
| Total other financing sources (uses) | <u>21</u> | <u>21</u> | <u>-</u> |
| Net change in fund balance | - | 23 | 23 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(8)</u> | <u>(8)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 15</u> | <u>\$ 15</u> |

| SHERIFF/COPS GRANTS | | | |
|--|-------------|-------------|-------------|
| Revenues | | | |
| Intergovernmental | \$ 10 | \$ - | \$ (10) |
| Total revenues | <u>10</u> | <u>-</u> | <u>(10)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>10</u> | <u>-</u> | <u>10</u> |
| Total expenditures | <u>10</u> | <u>-</u> | <u>10</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>ADULT PROB/DTEF & INTERS CASE</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 63 | \$ 106 | \$ 43 |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>63</u> | <u>107</u> | <u>44</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>63</u> | <u>100</u> | <u>(37)</u> |
| Total expenditures | <u>63</u> | <u>100</u> | <u>(37)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>7</u> | <u>7</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(23)</u> | <u>(23)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(23)</u> | <u>(23)</u> |
| Net change in fund balance | <u>-</u> | <u>(16)</u> | <u>(16)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>17</u> | <u>17</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 1</u> | <u>\$ 1</u> |
| <u>JUVENILE PROB/VICTIMS' RIGHTS</u> | | | |
| Revenues | | | |
| Intergovernmental | \$ 28 | \$ 28 | \$ - |
| Total revenues | <u>28</u> | <u>28</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>28</u> | <u>28</u> | <u>-</u> |
| Total expenditures | <u>28</u> | <u>28</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/RICO DISBURSEMENTS | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 56 | \$ 5 | \$ (51) |
| Rental and miscellaneous | - | 1 | 1 |
| Total revenues | <u>56</u> | <u>6</u> | <u>(50)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>56</u> | <u>18</u> | <u>38</u> |
| Total expenditures | <u>56</u> | <u>18</u> | <u>38</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(12)</u> | <u>(12)</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | - | (2) | (2) |
| Sale of fixed assets | - | 2 | 2 |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | (12) | (12) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>16</u> | <u>16</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 4</u> | <u>\$ 4</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/LOCAL LAW ENF BLK GRANT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 89 | \$ 68 | \$ (21) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>89</u> | <u>69</u> | <u>(20)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>89</u> | <u>70</u> | <u>19</u> |
| Total expenditures | <u>89</u> | <u>70</u> | <u>19</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>-</u> | <u>3</u> | <u>3</u> |
| Total other financing sources (uses) | <u>-</u> | <u>3</u> | <u>3</u> |
| Net change in fund balance | <u>-</u> | <u>2</u> | <u>2</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 2</u> | <u>\$ 2</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUVENILE PROB/DIVERSION-INTAKE | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 343 | \$ 290 | \$ (53) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>343</u> | <u>291</u> | <u>(52)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>343</u> | <u>290</u> | <u>53</u> |
| Total expenditures | <u>343</u> | <u>290</u> | <u>53</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>1</u> | <u>1</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(5)</u> | <u>(5)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(5)</u> | <u>(5)</u> |
| Net change in fund balance | <u>-</u> | <u>(4)</u> | <u>(4)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>25</u> | <u>25</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 21</u> | <u>\$ 21</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>JUV PROB/DIVERSION-CONSEQUENCE</u> | <u>Original and Final Budgeted Amounts</u> | <u>Actual Amounts</u> | <u>Variance With Final Budget- Positive (Negative)</u> |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 75 | \$ 60 | \$ (15) |
| Total revenues | <u>75</u> | <u>60</u> | <u>(15)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>75</u> | <u>60</u> | <u>15</u> |
| Total expenditures | <u>75</u> | <u>60</u> | <u>15</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Net change in fund balance | <u>-</u> | <u>(1)</u> | <u>(1)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUVENILE PROB/TREATMENT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 286 | \$ 269 | \$ (17) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>286</u> | <u>270</u> | <u>(16)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>286</u> | <u>269</u> | <u>17</u> |
| Total expenditures | <u>286</u> | <u>269</u> | <u>17</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>1</u> | <u>1</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(3)</u> | <u>(3)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(3)</u> | <u>(3)</u> |
| Net change in fund balance | <u>-</u> | <u>(2)</u> | <u>(2)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>9</u> | <u>9</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 7</u> | <u>\$ 7</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| ATTY/PROS SVCES/COST RECOVERY | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 50 | \$ 29 | \$ (21) |
| Interest on investments | - | 1 | 1 |
| Total revenues | <u>50</u> | <u>30</u> | <u>(20)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>50</u> | <u>43</u> | <u>7</u> |
| Total expenditures | <u>50</u> | <u>43</u> | <u>7</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>(13)</u> | <u>(13)</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | - | 1 | 1 |
| Operating transfers out | <u>-</u> | <u>(10)</u> | <u>(10)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(9)</u> | <u>(9)</u> |
| Net change in fund balance | - | (22) | (22) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>35</u> | <u>35</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 13</u> | <u>\$ 13</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUV PROBATION/CRIME REDUCTION | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 5 | \$ 29 | \$ 24 |
| Total revenues | <u>5</u> | <u>29</u> | <u>24</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>5</u> | <u>28</u> | <u>(23)</u> |
| Total expenditures | <u>5</u> | <u>28</u> | <u>(23)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>1</u> | <u>1</u> |
| Net change in fund balance | - | 1 | 1 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 1</u></u> | <u><u>\$ 1</u></u> |

| JUV PROBATION/MISC SOURCES | | | |
|--|--------------------|--------------------|--------------------|
| Revenues | | | |
| Intergovernmental | \$ 104 | \$ 149 | \$ 45 |
| Total revenues | <u>104</u> | <u>149</u> | <u>45</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>104</u> | <u>135</u> | <u>(31)</u> |
| Total expenditures | <u>104</u> | <u>135</u> | <u>(31)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>14</u> | <u>14</u> |
| Net change in fund balance | - | 14 | 14 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(9)</u> | <u>(9)</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 5</u></u> | <u><u>\$ 5</u></u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JP/COST RECOVERY | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Charges for services | \$ 214 | \$ 334 | \$ 120 |
| Interest on investments | - | 12 | 12 |
| Total revenues | <u>214</u> | <u>346</u> | <u>132</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>214</u> | <u>156</u> | <u>58</u> |
| Total expenditures | <u>214</u> | <u>156</u> | <u>58</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>190</u> | <u>190</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(60)</u> | <u>(60)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(60)</u> | <u>(60)</u> |
| Net change in fund balance | - | 130 | 130 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>515</u> | <u>515</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 645</u> | <u>\$ 645</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| JUV PROB/COURT IMPROVEMENT PROJ | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 30 | \$ 30 | \$ - |
| Total revenues | <u>30</u> | <u>30</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>30</u> | <u>30</u> | <u>-</u> |
| Total expenditures | <u>30</u> | <u>30</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 1</u></u> | <u><u>\$ 1</u></u> |
| | | | |
| JUV PROB/JUVENILE JUSTICE PROG | | | |
| Revenues | | | |
| Intergovernmental | \$ 94 | \$ 93 | \$ (1) |
| Total revenues | <u>94</u> | <u>93</u> | <u>(1)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>94</u> | <u>91</u> | <u>3</u> |
| Total expenditures | <u>94</u> | <u>91</u> | <u>3</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>2</u> | <u>2</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(10)</u> | <u>(10)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(10)</u> | <u>(10)</u> |
| Net change in fund balance | <u>-</u> | <u>(8)</u> | <u>(8)</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>17</u> | <u>17</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 9</u></u> | <u><u>\$ 9</u></u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Public Safety
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| SHERIFF/PC PEACE OFFICER MEMORIAL | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Interest on investments | \$ 42 | \$ 1 | \$ (41) |
| Rental and miscellaneous | - | 9 | 9 |
| Total revenues | <u>42</u> | <u>10</u> | <u>(32)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>42</u> | <u>-</u> | <u>42</u> |
| Total expenditures | <u>42</u> | <u>-</u> | <u>42</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>10</u> | <u>10</u> |
| Net change in fund balance | - | 10 | 10 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>40</u> | <u>40</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 50</u> | <u>\$ 50</u> |
| PUBLIC DEFENDER-ATTY/STATE AID | | | |
| Revenues | | | |
| Intergovernmental | \$ 22 | \$ 1 | \$ (21) |
| Interest on investments | <u>1</u> | <u>2</u> | <u>1</u> |
| Total revenues | <u>23</u> | <u>3</u> | <u>(20)</u> |
| Expenditures | | | |
| Current: | | | |
| Public safety | <u>23</u> | <u>1</u> | <u>22</u> |
| Total expenditures | <u>23</u> | <u>1</u> | <u>22</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>2</u> | <u>2</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>-</u> | <u>47</u> | <u>47</u> |
| Total other financing sources (uses) | <u>-</u> | <u>47</u> | <u>47</u> |
| Net change in fund balance | - | 49 | 49 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>17</u> | <u>17</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 66</u> | <u>\$ 66</u> |

PINAL COUNTY
Special Revenue Funds - Sanitation
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| LANDFILL/ADEQ WASTE TIRE GRANT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 170 | \$ 218 | \$ 48 |
| Charges for services | 4 | 11 | 7 |
| Interest on investments | 14 | 5 | (9) |
| Total revenues | <u>188</u> | <u>234</u> | <u>46</u> |
| Expenditures | | | |
| Current: | | | |
| Sanitation | <u>167</u> | <u>258</u> | <u>(91)</u> |
| Total expenditures | <u>167</u> | <u>258</u> | <u>(91)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>21</u> | <u>(24)</u> | <u>(45)</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>(21)</u> | <u>(21)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(21)</u> | <u>(21)</u> | <u>-</u> |
| Net change in fund balance | - | (45) | (45) |
| Fund balances, July 1, 2001 | <u>-</u> | <u>253</u> | <u>253</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 208</u> | <u>\$ 208</u> |

PINAL COUNTY
Special Revenue Funds - Welfare
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| COMM DEV BLOCK GRANT (CDBG) | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 254 | \$ 251 | \$ (3) |
| Rental and miscellaneous | - | 6 | 6 |
| Total revenues | <u>254</u> | <u>257</u> | <u>3</u> |
| Expenditures | | | |
| Current: | | | |
| Welfare | <u>255</u> | <u>215</u> | <u>40</u> |
| Total expenditures | <u>255</u> | <u>215</u> | <u>40</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(1)</u> | <u>42</u> | <u>43</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>1</u> | <u>1</u> | <u>-</u> |
| Total other financing sources (uses) | <u>1</u> | <u>1</u> | <u>-</u> |
| Net change in fund balance | - | 43 | 43 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>(30)</u> | <u>(30)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 13</u> | <u>\$ 13</u> |

(Continued)

PINAL COUNTY
Special Revenue Funds - Welfare
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| HOUSING/CONVENTIONAL | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 3,257 | \$ 3,298 | \$ 41 |
| Interest on investments | - | 1 | 1 |
| Rental and miscellaneous | - | 251 | 251 |
| Total revenues | <u>3,257</u> | <u>3,550</u> | <u>293</u> |
| Expenditures | | | |
| Current: | | | |
| Welfare | <u>3,257</u> | <u>3,503</u> | <u>(246)</u> |
| Total expenditures | <u>3,257</u> | <u>3,503</u> | <u>(246)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>47</u> | <u>47</u> |
| Other financing sources (uses): | | | |
| Operating transfers in | <u>-</u> | <u>26</u> | <u>26</u> |
| Total other financing sources (uses) | <u>-</u> | <u>26</u> | <u>26</u> |
| Net change in fund balance | <u>-</u> | <u>73</u> | <u>73</u> |
| Fund balances, July 1, 2001 | <u>-</u> | <u>4</u> | <u>4</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 77</u></u> | <u><u>\$ 77</u></u> |

PINAL COUNTY
Special Revenue Funds - Flood Control District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>PUBLIC WORKS/FLOOD MANAGEMENT</u> | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 395 | \$ 511 | \$ 116 |
| Intergovernmental | 1,012 | 528 | (484) |
| Interest on investments | 43 | 14 | (29) |
| Total revenues | <u>1,450</u> | <u>1,053</u> | <u>(397)</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>1,753</u> | <u>772</u> | <u>981</u> |
| Total expenditures | <u>1,753</u> | <u>772</u> | <u>981</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(303)</u> | <u>281</u> | <u>584</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(59)</u> | <u>(59)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(59)</u> | <u>(59)</u> |
| Net change in fund balance | (303) | 222 | 525 |
| Fund balances, July 1, 2001 | <u>303</u> | <u>680</u> | <u>377</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 902</u> | <u>\$ 902</u> |

PINAL COUNTY
Special Revenue Funds - Library District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| LIBRARY DISTRICT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 423 | \$ 427 | \$ 4 |
| Intergovernmental | 17 | 16 | (1) |
| Interest on investments | 12 | 3 | (9) |
| Rental and miscellaneous | 8 | 10 | 2 |
| Total revenues | <u>460</u> | <u>456</u> | <u>(4)</u> |
| Expenditures | | | |
| Current: | | | |
| Culture and recreation | <u>495</u> | <u>387</u> | <u>108</u> |
| Total expenditures | <u>495</u> | <u>387</u> | <u>108</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(35)</u> | <u>69</u> | <u>104</u> |
| Other financing sources (uses): | | | |
| Operating transfers out | <u>-</u> | <u>(10)</u> | <u>(10)</u> |
| Total other financing sources (uses) | <u>-</u> | <u>(10)</u> | <u>(10)</u> |
| Net change in fund balance | (35) | 59 | 94 |
| Fund balances, July 1, 2001 | <u>35</u> | <u>107</u> | <u>72</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ 166</u> | <u>\$ 166</u> |

PINAL COUNTY
Special Revenue Funds - Cottonwood Garden Lighting District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| <u>COTTONWOOD GARDEN LIGHTING DISTRICT</u> | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 1 | \$ 1 | \$ - |
| Total revenues | <u>1</u> | <u>1</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>1</u> | <u>1</u> | <u>-</u> |
| Total expenditures | <u>1</u> | <u>1</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances, July 1, 2001 | <u>-</u> | <u>1</u> | <u>1</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 1</u></u> | <u><u>\$ 1</u></u> |

PINAL COUNTY
Special Revenue Funds - Desert Vista Lighting District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| DESERT VISTA LIGHTING DISTRICT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 4 | \$ 4 | \$ - |
| Total revenues | <u>4</u> | <u>4</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>4</u> | <u>4</u> | <u>-</u> |
| Total expenditures | <u>4</u> | <u>4</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance | - | - | - |
| Fund balances, July 1, 2001 | <u>-</u> | <u>4</u> | <u>4</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 4</u></u> | <u><u>\$ 4</u></u> |

PINAL COUNTY
Special Revenue Funds - Villa Grande Lighting District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| VILLA GRANDE LIGHTING DISTRICT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 6 | \$ 7 | \$ 1 |
| Total revenues | <u>6</u> | <u>7</u> | <u>1</u> |
| Expenditures | | | |
| Current: | | | |
| Highways and streets | <u>6</u> | <u>6</u> | <u>-</u> |
| Total expenditures | <u>6</u> | <u>6</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>1</u> | <u>1</u> |
| Net change in fund balance | - | 1 | 1 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>2</u> | <u>2</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 3</u></u> | <u><u>\$ 3</u></u> |

PINAL COUNTY
Special Revenue Funds - Desert Vista Sanitation District
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Year Ended June 30, 2002
(Amounts expressed in thousands)

| DESERT VISTA SANITATION DISTRICT | Original and Final Budgeted Amounts | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|--|--|---------------------------|--|
| Revenues | | | |
| Taxes | \$ 26 | \$ 28 | \$ 2 |
| Total revenues | <u>26</u> | <u>28</u> | <u>2</u> |
| Expenditures | | | |
| Current: | | | |
| Sanitation | <u>26</u> | <u>13</u> | <u>13</u> |
| Total expenditures | <u>26</u> | <u>13</u> | <u>13</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>-</u> | <u>15</u> | <u>15</u> |
| Net change in fund balance | - | 15 | 15 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>11</u> | <u>11</u> |
| Fund balances, June 30, 2002 | <u><u>\$ -</u></u> | <u><u>\$ 26</u></u> | <u><u>\$ 26</u></u> |

PINAL COUNTY
Capital Projects Funds
Public Works Special Projects
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2002

(Amounts expressed in thousands)

| | Budget Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|----------------|--------------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Intergovernmental | \$ 1,041 | \$ 1,041 | \$ 476 | \$ (565) |
| Charges for services | - | - | 13 | 13 |
| Interest on investments | - | - | 1 | 1 |
| Rental and miscellaneous | 5 | 5 | 15 | 10 |
| Total revenues | <u>1,046</u> | <u>1,046</u> | <u>505</u> | <u>(541)</u> |
| Expenditures | | | | |
| Capital outlay | <u>1,600</u> | <u>1,600</u> | <u>593</u> | <u>1,007</u> |
| Total expenditures | <u>1,600</u> | <u>1,600</u> | <u>593</u> | <u>1,007</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(554)</u> | <u>(554)</u> | <u>(88)</u> | <u>466</u> |
| Other financing sources (uses): | | | | |
| Operating transfers in | <u>554</u> | <u>554</u> | <u>644</u> | <u>90</u> |
| Total other financing sources (uses) | <u>554</u> | <u>554</u> | <u>644</u> | <u>90</u> |
| Net change in fund balance | - | - | 556 | 556 |
| Fund balances, July 1, 2001 | <u>-</u> | <u>-</u> | <u>(432)</u> | <u>(432)</u> |
| Fund balances, June 30, 2002 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 124</u> | <u>\$ 124</u> |

PINAL COUNTY
Capital Projects Funds
Sheriff/Juvenile Jail Improvement
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2002

(Amounts expressed in thousands)

| | Budget Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|----------------|-------|-------------------|--|
| | Original | Final | | |
| Expenditures | | | | |
| Capital outlay | \$ - | \$ - | \$ 3 | \$ (3) |
| Total expenditures | - | - | 3 | (3) |
| Excess (deficiency) of revenues over (under) expenditures | - | - | (3) | (3) |
| Net change in fund balance | - | - | (3) | (3) |
| Fund balances, July 1, 2001 | - | - | 3 | 3 |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ - | \$ - |

PINAL COUNTY
Capital Projects Funds
Juvenile/Adult Detention Construction
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2002

(Amounts expressed in thousands)

| | Budget Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|----------------|-------|-------------------|--|
| | Original | Final | | |
| Other financing sources (uses): | | | | |
| Operating transfers out | \$ - | \$ - | \$ (33) | \$ (33) |
| Total other financing sources (uses) | - | - | (33) | (33) |
| Net change in fund balance | - | - | (33) | (33) |
| Fund balances, July 1, 2001 | - | - | 33 | 33 |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ - | \$ - |

PINAL COUNTY
Capital Projects Funds
Long-term Care Building Construction
Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual
Year Ended June 30, 2002

(Amounts expressed in thousands)

| | Budget Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|--|----------------|-------|-------------------|--|
| | Original | Final | | |
| Revenues | | | | |
| Interest on investments | \$ - | \$ - | \$ 3 | \$ 3 |
| Total revenues | - | - | 3 | 3 |
| Expenditures | | | | |
| Capital outlay | 322 | 322 | 881 | (559) |
| Total expenditures | 322 | 322 | 881 | (559) |
| Excess (deficiency) of revenues over (under) expenditures | (322) | (322) | (878) | (556) |
| Other financing sources (uses): | | | | |
| Operating transfers in | 322 | 322 | 517 | 195 |
| Total other financing sources (uses) | 322 | 322 | 517 | 195 |
| Net change in fund balance | - | - | (361) | (361) |
| Fund balances, July 1, 2001 | - | - | 361 | 361 |
| Fund balances, June 30, 2002 | \$ - | \$ - | \$ - | \$ - |

PINAL COUNTY
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2002
(Amounts expressed in thousands)

| | Sheriff Inmate Services | Home Health | Fairgrounds | Total |
|---|-------------------------------|----------------|--------------|---------------|
| Assets | | | | |
| Current Assets: | | | | |
| Cash and cash equivalents | \$ 259 | \$ 265 | \$ 24 | \$ 548 |
| Inventories | - | 19 | 9 | 28 |
| Total current assets | <u>259</u> | <u>284</u> | <u>33</u> | <u>576</u> |
| Noncurrent Assets: | | | | |
| Capital Assets: | | | | |
| Buildings and Improvements | - | - | 376 | 376 |
| Equipment | 24 | 104 | 118 | 246 |
| Less Accumulated Depreciation | <u>(24)</u> | <u>(88)</u> | <u>(489)</u> | <u>(601)</u> |
| Total noncurrent assets | <u>-</u> | <u>16</u> | <u>5</u> | <u>21</u> |
| Total assets | <u>\$ 259</u> | <u>\$ 300</u> | <u>\$ 38</u> | <u>\$ 597</u> |
| Liabilities | | | | |
| Current: | | | | |
| Accounts payable | \$ - | \$ 14 | \$ 4 | \$ 18 |
| Accrued payroll and employee benefits | <u>1</u> | <u>45</u> | <u>3</u> | <u>49</u> |
| Total current liabilities | <u>1</u> | <u>59</u> | <u>7</u> | <u>67</u> |
| Noncurrent liabilities: | | | | |
| Compensated absences | <u>5</u> | <u>52</u> | <u>28</u> | <u>85</u> |
| Total noncurrent liabilities | <u>5</u> | <u>52</u> | <u>28</u> | <u>85</u> |
| Net Assets | | | | |
| Invested in capital assets, net of related debt | - | 16 | 5 | 21 |
| Unrestricted | <u>253</u> | <u>173</u> | <u>(2)</u> | <u>424</u> |
| Total net assets | <u>\$ 253</u> | <u>\$ 189</u> | <u>\$ 3</u> | <u>\$ 445</u> |

PINAL COUNTY
Combining Statement of Revenues, Expenses, and Changes in Net Assets
Nonmajor Enterprise Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Sheriff Inmate Services | Home Health | Fairgrounds | Total |
|---|-------------------------------|----------------|--------------|---------------|
| Operating Revenues | | | | |
| Charges for services | \$ - | \$ 3,009 | \$ 259 | \$ 3,268 |
| Rental and miscellaneous | 200 | 1 | - | 201 |
| Total operating revenues | <u>200</u> | <u>3,010</u> | <u>259</u> | <u>3,469</u> |
| Operating Expenses | | | | |
| Personal services | 42 | 2,550 | 190 | 2,782 |
| Supplies | 16 | 45 | 74 | 135 |
| Depreciation | 1 | 15 | 7 | 23 |
| Insurance | - | 23 | - | 23 |
| Repairs and maintenance | 2 | 12 | 4 | 18 |
| Communication | 9 | 16 | 9 | 34 |
| Professional services | 2 | 76 | 96 | 174 |
| Public utility service | - | 10 | 61 | 71 |
| Miscellaneous | 11 | 25 | 73 | 109 |
| Total operating expenditures | <u>83</u> | <u>2,772</u> | <u>514</u> | <u>3,369</u> |
| Operating Income (loss) | <u>117</u> | <u>238</u> | <u>(255)</u> | <u>100</u> |
| Nonoperating revenues (expenses) | | | | |
| Intergovernmental | - | - | 33 | 33 |
| Interest on investments | 3 | 1 | - | 4 |
| Loss on sale of fixed assets | (4) | (2) | - | (6) |
| Sale of fixed assets | 1 | 1 | - | 2 |
| Total nonoperating revenue (expenses) | <u>-</u> | <u>-</u> | <u>33</u> | <u>33</u> |
| Net income (loss) before contributions and transfers | 117 | 238 | (222) | 133 |
| Capital contributions | - | 3 | - | 3 |
| Operating transfers in | - | 90 | 335 | 425 |
| Operating transfers out | (13) | - | (1) | (14) |
| Change in net assets | <u>104</u> | <u>331</u> | <u>112</u> | <u>547</u> |
| Net Assets, July 1, 2001 | <u>149</u> | <u>(142)</u> | <u>(109)</u> | <u>(102)</u> |
| Net Assets, June 30, 2002 | <u>\$ 253</u> | <u>\$ 189</u> | <u>\$ 3</u> | <u>\$ 445</u> |

PINAL COUNTY
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Sheriff Inmate Services | Home Health | Fair- gounds | Total |
|---|-------------------------------|----------------|-----------------|---------------|
| Cash flows from operating activities | | | | |
| Receipts from customers | \$ 200 | \$ 3,010 | \$ 259 | \$ 3,469 |
| Receipts from federal and local agencies | - | - | 33 | 33 |
| Receipts from other funds and governments | - | 158 | - | 158 |
| Other receipts | - | 2 | - | 2 |
| Payments to suppliers | (41) | (207) | (312) | (560) |
| Payments to employees | (42) | (2,541) | (190) | (2,773) |
| Payments to other funds | - | (330) | (110) | (440) |
| Net cash provided (used) by operating activities | <u>117</u> | <u>92</u> | <u>(320)</u> | <u>(111)</u> |
| Cash flows from noncapital financing activities | | | | |
| Transfers from other funds | - | 90 | 335 | 425 |
| Transfers to other funds | (13) | - | (1) | (14) |
| Net cash provided (used) by noncapital financing activities | <u>(13)</u> | <u>90</u> | <u>334</u> | <u>411</u> |
| Cash flows from capital and related financing activities | | | | |
| Proceeds from the sale of fixed assets | <u>1</u> | <u>1</u> | <u>-</u> | <u>2</u> |
| Net cash provided by capital and related financing activities | <u>1</u> | <u>1</u> | <u>-</u> | <u>2</u> |
| Cash flows from investing activities | | | | |
| Interest and investment income received | <u>3</u> | <u>1</u> | <u>-</u> | <u>4</u> |
| Net cash provided by investing activities | <u>3</u> | <u>1</u> | <u>-</u> | <u>4</u> |
| Net increase in cash and cash equivalents | 108 | 184 | 14 | 306 |
| Cash and cash equivalents, July 1, 2001 | <u>151</u> | <u>81</u> | <u>10</u> | <u>242</u> |
| Cash and cash equivalents, June 30, 2002 | <u>\$ 259</u> | <u>\$ 265</u> | <u>\$ 24</u> | <u>\$ 548</u> |

(Continued)

PINAL COUNTY
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
Year Ended June 30, 2002
(Continued)

(Amounts expressed in thousands)

| | Sheriff Inmate Services | Home Health | Fair- gounds | Total |
|---|-------------------------------|----------------|-----------------|----------|
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Operating income (loss) | \$ 117 | \$ 238 | \$ (255) | \$ 100 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation expense | 1 | 15 | 7 | 23 |
| Federal and state grants | - | - | 33 | 33 |
| Due from other funds | - | 31 | - | 31 |
| Due from other governments | - | 127 | - | 127 |
| Other receivables | - | 2 | - | 2 |
| Inventories | - | (2) | 2 | - |
| Prepays | - | 1 | - | 1 |
| Increase in accounts payable | (1) | 1 | 3 | 3 |
| Accrued payroll and employee benefits | - | 9 | - | 9 |
| Due to other funds | - | (330) | (110) | (440) |
| Total adjustments | - | (146) | (65) | (211) |
| Net cash provided (used) by operating activities | \$ 117 | \$ 92 | \$ (320) | \$ (111) |
| Noncash investing, capital, and financing activities: | | | | |
| Disposal of equipment | (21) | (8) | (10) | (39) |
| Elimination of accumulated depreciation related to disposal of equipment | 17 | 6 | 10 | 33 |
| Loss on disposal of equipment | 4 | 2 | | 6 |
| Transfer of equipment from the General Fund | | 5 | | 5 |
| Additions to accumulated depreciation on the transfer of equipment from the General Fund. | | (2) | | (2) |
| Increase in contributed capital | | (3) | | (3) |

PINAL COUNTY
Combining Statement of Fiduciary Net Assets
Investment Trust Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Treasurer's Investment Pool | Individual Investment Accounts | Total |
|---|-----------------------------------|--------------------------------------|-----------|
| Assets | | | |
| Cash and cash equivalents | \$ 87,264 | \$ 1,762 | \$ 89,026 |
| Interest receivable | 183 | 2 | 185 |
| Total assets | 87,447 | 1,764 | 89,211 |
| Liabilities | | | |
| Accounts payable | 78 | - | 78 |
| Total liabilities | 78 | - | 78 |
| Net Assets | | | |
| Held in trust for investment participants | \$ 87,369 | \$ 1,764 | \$ 89,133 |

PINAL COUNTY
Combining Statement of Fiduciary Net Assets
Agency Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Special Purpose | Other Agency | Total |
|---------------------------|--------------------|-----------------|----------|
| Assets | | | |
| Cash and cash equivalents | \$ 2,121 | \$ 1,784 | \$ 3,905 |
| Interest receivable | 3,888 | - | 3,888 |
| Total assets | \$ 6,009 | \$ 1,784 | \$ 7,793 |
| Liabilities | | | |
| Deposits held for others | \$ 6,009 | \$ 1,784 | \$ 7,793 |

PINAL COUNTY
Combining Statement of Changes in Fiduciary Net Assets
Investment Trust Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Treasurer's Investment Pool | Individual Investment Accounts | Total |
|-------------------------------|-----------------------------------|--------------------------------------|-------------------------|
| Additions | | | |
| Contributions by participants | \$ 319,225 | \$ 3 | \$ 319,228 |
| Interest on investments | 2,156 | 39 | 2,195 |
| Total additions | <u>321,381</u> | <u>42</u> | <u>321,423</u> |
| Deductions | | | |
| Distributions to participants | <u>322,181</u> | - | <u>322,181</u> |
| Total distributions | <u>322,181</u> | - | <u>322,181</u> |
| Change in net assets | (800) | 42 | (758) |
| Net Assets, July 1, 2001 | <u>88,169</u> | <u>1,722</u> | <u>89,891</u> |
| Net Assets, June 30, 2002 | <u><u>\$ 87,369</u></u> | <u><u>\$ 1,764</u></u> | <u><u>\$ 89,133</u></u> |

PINAL COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | <u>Balance</u> <u>July 1, 2001</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u> <u>June 30, 2002</u> |
|---------------------------------|---------------------------------------|------------------|------------------|--|
| Special Purpose: | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 1,230 | \$ 1,147 | \$ 256 | \$ 2,121 |
| Investments held by trustees | 4,514 | 840 | 1,466 | 3,888 |
| Total assets | <u>\$ 5,744</u> | <u>\$ 1,987</u> | <u>\$ 1,722</u> | <u>\$ 6,009</u> |
| Liabilities | | | | |
| Deposits held for others | <u>\$ 5,744</u> | <u>\$ 1,987</u> | <u>\$ 1,722</u> | <u>\$ 6,009</u> |
| Other Agency: | | | | |
| Assets | | | | |
| Cash and cash equivalents | <u>\$ 2,562</u> | <u>\$ 21,166</u> | <u>\$ 21,944</u> | <u>\$ 1,784</u> |
| Liabilities | | | | |
| Deposits held for others | <u>\$ 2,562</u> | <u>\$ 21,166</u> | <u>\$ 21,944</u> | <u>\$ 1,784</u> |
| Total - All Agency Funds | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 3,792 | \$ 22,313 | \$ 22,200 | \$ 3,905 |
| Investments held by trustees | 4,514 | 840 | 1,466 | 3,888 |
| Total assets | <u>\$ 8,306</u> | <u>\$ 23,153</u> | <u>\$ 23,666</u> | <u>\$ 7,793</u> |
| Liabilities | | | | |
| Deposits held for others | <u>\$ 8,306</u> | <u>\$ 23,153</u> | <u>\$ 23,666</u> | <u>\$ 7,793</u> |

PINAL COUNTY
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
June 30, 2002

(Amounts expressed in thousands)

| | 2002 | 2001 |
|---|-----------|-----------|
| Governmental funds capital assets: | | |
| Land | \$ 2,401 | \$ 2,122 |
| Buildings | 40,219 | 38,098 |
| Machinery and equipment | 34,648 | 33,612 |
| Infrastructure | 3,766 | - |
| Construction in progress | 3,456 | 63 |
| Total governmental funds capital assets | \$ 84,490 | \$ 73,895 |
| | | |
| Investments in governmental funds capital assets by source: | | |
| General Fund | \$ 55,762 | \$ 53,454 |
| Special revenue funds | 26,846 | 20,031 |
| Capital projects funds | 1,882 | 410 |
| Total governmental funds capital assets | \$ 84,490 | \$ 73,895 |

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service fund is excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

PINAL COUNTY
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
June 30, 2002

(Amounts expressed in thousands)

| | <u>Construction in Progress</u> | <u>Land</u> | <u>Buildings</u> | <u>Machinery & Equipment</u> | <u>Infrastructure</u> | <u>Total</u> |
|------------------------------------|-------------------------------------|--------------|------------------|--------------------------------------|-----------------------|---------------|
| Board of Supervisors | \$ - | \$ 2,401 | \$ 40,219 | \$ 71 | \$ - | \$ 42,691 |
| Assessor | - | - | - | 388 | - | 388 |
| Attorney | - | - | - | 540 | - | 540 |
| Clerk of the Superior Court | - | - | - | 269 | - | 269 |
| Justices of the Peace | - | - | - | 189 | - | 189 |
| Recorder | - | - | - | 807 | - | 807 |
| Courts | - | - | - | 400 | - | 400 |
| Treasurer | - | - | - | 406 | - | 406 |
| Parks and Grounds Maintenance | - | - | - | 20 | - | 20 |
| Risk Management | - | - | - | 3 | - | 3 |
| Finance | - | - | - | 135 | - | 135 |
| Human Resources | - | - | - | 57 | - | 57 |
| Purchasing | - | - | - | 19 | - | 19 |
| Telecommunications | - | - | - | 867 | - | 867 |
| Management Info Services | - | - | - | 1,858 | - | 1,858 |
| Planning & Development | - | - | - | 262 | - | 262 |
| Elections | - | - | - | 171 | - | 171 |
| Internal Audit | - | - | - | 2 | - | 2 |
| | - | - | - | - | - | - |
| County Manager | - | - | - | 51 | - | 51 |
| Deputy County Manager | - | - | - | 47 | - | 47 |
| Assist Mngr Human Servs | - | - | - | 65 | - | 65 |
| Facilities Management | 39 | - | - | 773 | - | 812 |
| Public Defender | - | - | - | 109 | - | 109 |
| Sheriff | - | - | - | 14 | - | 14 |
| Flood Control District | - | - | - | 302 | - | 302 |
| Non-departmental | - | - | - | 161 | - | 161 |
| Airport Economic Development | - | - | - | 15 | - | 15 |
| | - | - | - | - | - | - |
| Cable Office | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| Total General Government | 39 | 2,401 | 40,219 | 8,001 | - | 50,660 |
| Building Safety | - | - | - | 250 | - | 250 |
| Superior Court/Sheriff Constructio | 1,219 | - | - | - | - | 1,219 |
| Sheriff | - | - | - | 5,971 | - | 5,971 |
| Attorney | - | - | - | 240 | - | 240 |
| Juvenile Probation | - | - | - | 436 | - | 436 |
| Adult Probation | - | - | - | 476 | - | 476 |
| Total Public Safety | 1,219 | - | - | 7,373 | - | 8,592 |
| Nondepartmental | 2,198 | - | - | - | 3,766 | 5,964 |
| Highway | - | - | - | 16,327 | - | 16,327 |
| Emergency Services | - | - | - | 15 | - | 15 |
| Total Highways and Streets | 2,198 | - | - | 16,342 | 3,766 | 22,306 |
| Solid Waste | - | - | - | 143 | - | 143 |
| Waste Tire Grant | - | - | - | 253 | - | 253 |
| Total Sanitation | - | - | - | 396 | - | 396 |

(Continued)

PINAL COUNTY
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity
June 30, 2002
(Continued)
(Amounts expressed in thousands)

| | <u>Construction in Progress</u> | <u>Land</u> | <u>Buildings</u> | <u>Machinery & Equipment</u> | <u>Infrastructure</u> | <u>Total</u> |
|---------------------------------|-------------------------------------|-----------------|------------------|--------------------------------------|-----------------------|------------------|
| Adult Day Care | \$ - | \$ - | \$ - | \$ 210 | \$ - | \$ 210 |
| Air Quality | - | - | - | 382 | - | 382 |
| Animal Control | - | - | - | 191 | - | 191 |
| Health | - | - | - | 618 | - | 618 |
| Long Term Care AAA Case Mgmt | - | - | - | 243 | - | 243 |
| Medical Examiner | - | - | - | 21 | - | 21 |
| Mental Health | - | - | - | 33 | - | 33 |
| Total Health | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,698</u> | <u>-</u> | <u>1,698</u> |
| Housing | - | - | - | 307 | - | 307 |
| Public Fiduciary | - | - | - | 39 | - | 39 |
| Total Welfare | <u>-</u> | <u>-</u> | <u>-</u> | <u>346</u> | <u>-</u> | <u>346</u> |
| Library | - | - | - | 404 | - | 404 |
| Total Culture & Recreation | <u>-</u> | <u>-</u> | <u>-</u> | <u>404</u> | <u>-</u> | <u>404</u> |
| Education-School Superintendent | - | - | - | 88 | - | 88 |
| Total Education | <u>-</u> | <u>-</u> | <u>-</u> | <u>88</u> | <u>-</u> | <u>88</u> |
| Total | <u>\$ 3,456</u> | <u>\$ 2,401</u> | <u>\$ 40,219</u> | <u>\$ 34,648</u> | <u>\$ 3,766</u> | <u>\$ 84,490</u> |

PINAL COUNTY
Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function and Activity
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | <u>Balance</u> <u>July 1, 2001</u> | <u>Additions</u> | <u>Deletions</u> | <u>Transfers</u> | <u>Balance</u> <u>June 30, 2002</u> |
|-------------------------------------|---------------------------------------|------------------|------------------|------------------|--|
| Board of Supervisors | \$ 40,291 | \$ 2,408 | \$ 8 | \$ - | \$ 42,691 |
| Assessor | 358 | 54 | 24 | - | 388 |
| Attorney | 500 | 47 | 7 | - | 540 |
| Clerk of the Superior Court | 291 | - | 17 | (5) | 269 |
| Justices of the Peace | 182 | 13 | 6 | - | 189 |
| Recorder | 771 | 45 | 9 | - | 807 |
| Courts | 398 | 16 | 13 | (1) | 400 |
| Treasurer | 360 | 48 | 2 | - | 406 |
| Parks and Grounds Maint | 21 | - | 1 | - | 20 |
| Risk Management | 3 | - | - | - | 3 |
| Finance | 118 | 23 | 6 | - | 135 |
| Human Resources | 47 | 6 | - | 4 | 57 |
| Purchasing | 19 | - | - | - | 19 |
| Telecommunications | 865 | 12 | 8 | (2) | 867 |
| Management Info Services | 1,703 | 148 | 24 | 31 | 1,858 |
| Planning & Development | 273 | 15 | 32 | 6 | 262 |
| Elections | 167 | 4 | - | - | 171 |
| Internal Audit | 4 | - | 2 | - | 2 |
| County Manager | 89 | 6 | - | (44) | 51 |
| Deputy County Manager | 51 | - | 2 | (2) | 47 |
| Assist Mngr Human Servs | 31 | 5 | - | 29 | 65 |
| Facilities Management | 825 | 86 | 99 | - | 812 |
| Public Defender | 115 | - | 6 | - | 109 |
| Sheriff | 14 | - | - | - | 14 |
| Flood Control District | 309 | - | 7 | - | 302 |
| Non-departmental | 5 | 156 | - | - | 161 |
| Airport Economic Development | - | 15 | - | - | 15 |
| Cable Office | 7 | - | - | (7) | - |
| Total General Government | <u>47,817</u> | <u>3,107</u> | <u>273</u> | <u>9</u> | <u>50,660</u> |
| Building Safety | 232 | 32 | 13 | (1) | 250 |
| Superior Court/Sheriff Construction | - | 1,219 | - | - | 1,219 |
| Sheriff | 6,090 | 655 | 778 | 4 | 5,971 |
| Attorney | 135 | 116 | 11 | - | 240 |
| Juvenile Probation | 405 | 49 | 18 | - | 436 |
| Adult Probation | 434 | 55 | 13 | - | 476 |
| Total Public Safety | <u>7,296</u> | <u>2,126</u> | <u>833</u> | <u>3</u> | <u>8,592</u> |
| Nondepartmental | - | 5,964 | - | - | 5,964 |
| Highway | 16,191 | 672 | 571 | 35 | 16,327 |
| Emergency Services | 15 | - | - | - | 15 |
| Total Highways and Streets | <u>16,206</u> | <u>6,636</u> | <u>571</u> | <u>35</u> | <u>22,306</u> |
| Solid Waste | 143 | - | - | - | 143 |
| Waste Tire Grant | 205 | 48 | - | - | 253 |
| Total Sanitation | <u>348</u> | <u>48</u> | <u>-</u> | <u>-</u> | <u>396</u> |

(Continued)

PINAL COUNTY
Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function and Activity
Year Ended June 30, 2002
(Continued)
(Amounts expressed in thousands)

| | Balance July 1, 2001 | Additions | Deletions | Transfers | Balance June 30, 2002 |
|---------------------------------|---------------------------------|------------------|------------------|------------------|----------------------------------|
| Adult Day Care | \$ 164 | \$ 44 | \$ - | \$ 2 | \$ 210 |
| Air Quality | 304 | 77 | 7 | 8 | 382 |
| Animal Control | 166 | 35 | 12 | 2 | 191 |
| Health | 661 | 131 | 39 | (135) | 618 |
| Long Term Care AAA Case Mgmt | 11 | 234 | 2 | - | 243 |
| Medical Examiner | 21 | - | - | - | 21 |
| Mental Health | 33 | - | - | - | 33 |
| Total Health | <u>1,360</u> | <u>521</u> | <u>60</u> | <u>(123)</u> | <u>1,698</u> |
| Housing | 338 | 20 | 55 | 4 | 307 |
| Public Fiduciary | 38 | - | 5 | 6 | 39 |
| Total Welfare | <u>376</u> | <u>20</u> | <u>60</u> | <u>10</u> | <u>346</u> |
| Library | 404 | 13 | 13 | - | 404 |
| Total Culture & Recreation | <u>404</u> | <u>13</u> | <u>13</u> | <u>-</u> | <u>404</u> |
| Education-School Superintendent | 88 | - | - | - | 88 |
| Total Education | <u>88</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>88</u> |
| Total Governmental Funds | <u>\$ 73,895</u> | <u>\$ 12,471</u> | <u>\$ 1,810</u> | <u>\$ (66)</u> | <u>\$ 84,490</u> |

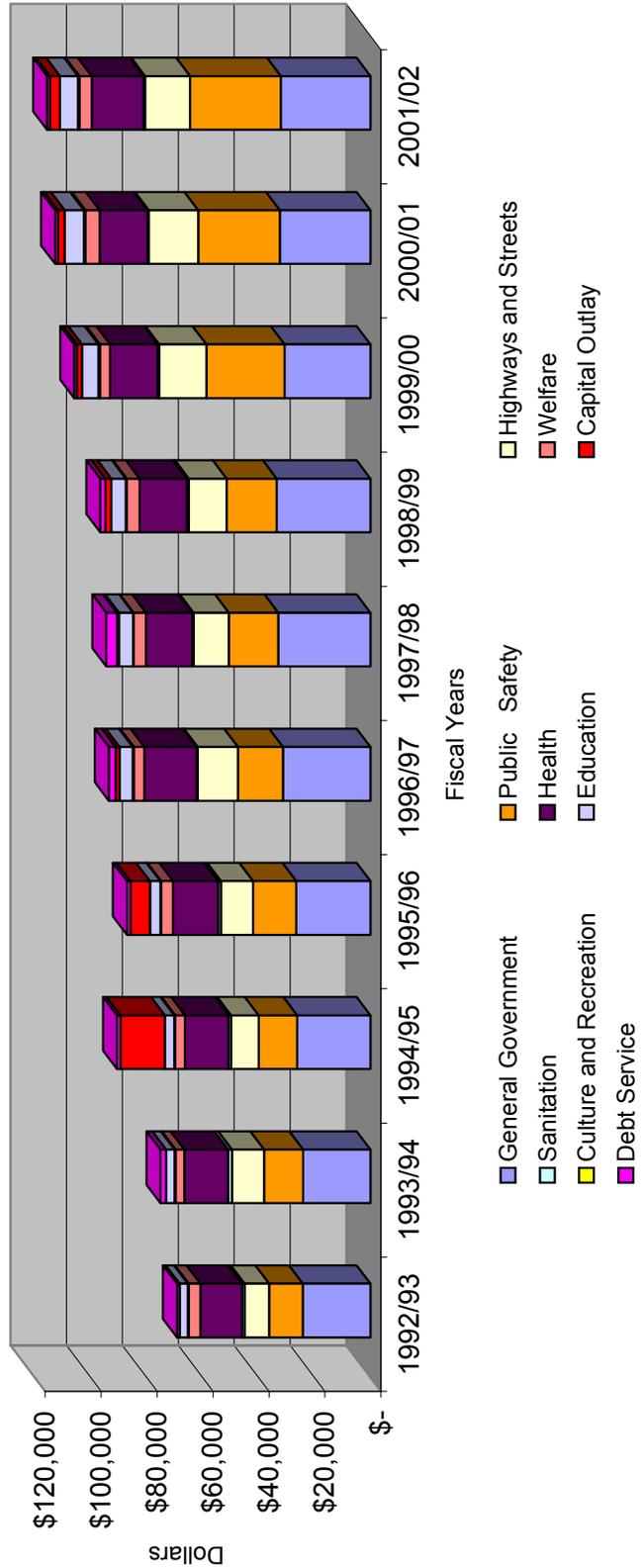
Statistical Section



PINAL COUNTY General Governmental Expenditures by Function Last Ten Fiscal Years

(Amounts expressed in thousands)

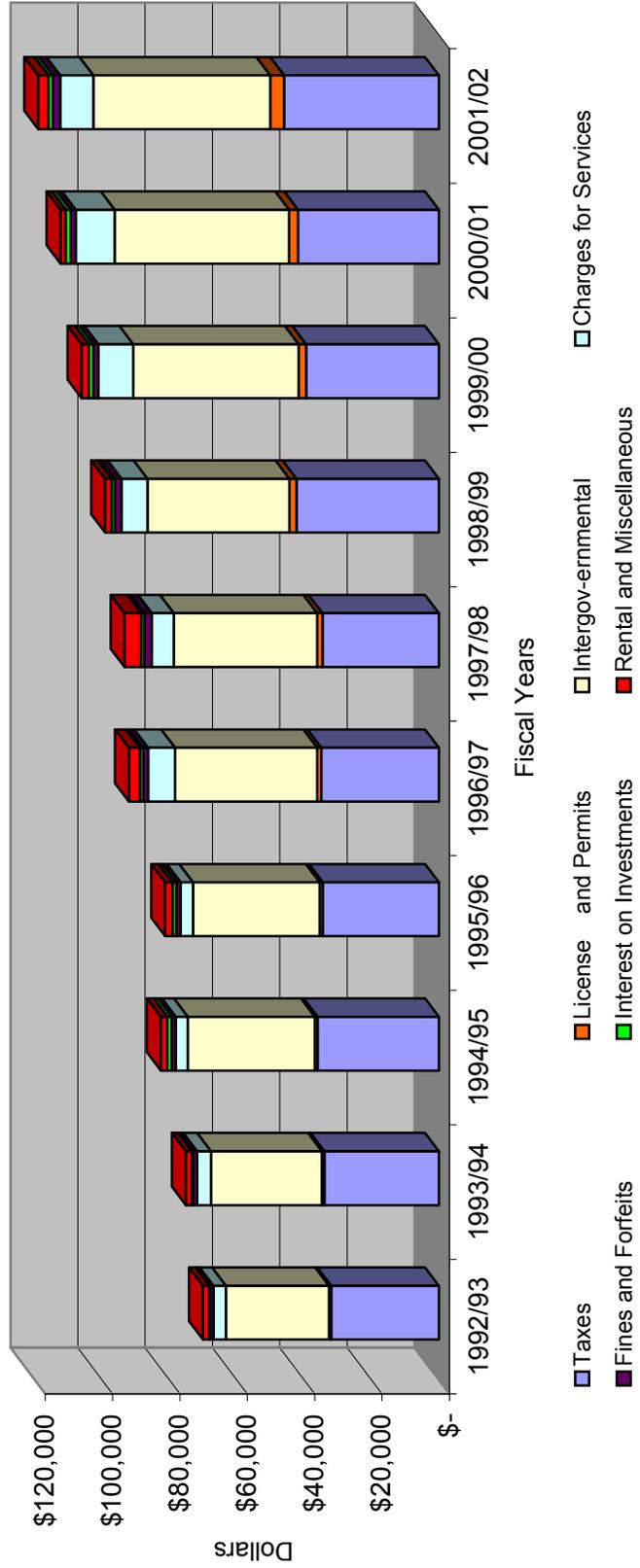
| Fiscal Year | General Government | Public Safety | Highways and Streets | Sanitation | Health | Welfare | Culture and Recreation | Education | Capital Outlay | Debt Service | Total |
|-------------|--------------------|---------------|----------------------|------------|-----------|----------|------------------------|-----------|----------------|--------------|-----------|
| 1992/93 | \$ 24,165 | \$ 12,109 | \$ 8,791 | \$ 886 | \$ 14,894 | \$ 4,134 | \$ 295 | \$ 2,999 | \$ - | \$ 906 | \$ 69,179 |
| 1993/94 | 24,084 | 13,962 | 11,529 | 1,331 | 15,607 | 3,189 | 276 | 3,127 | - | 1,955 | 75,060 |
| 1994/95 | 26,256 | 13,752 | 9,880 | 870 | 15,540 | 3,527 | 359 | 3,299 | 15,922 | 1,236 | 90,641 |
| 1995/96 | 26,560 | 15,391 | 11,550 | 992 | 16,055 | 4,297 | 297 | 3,726 | 6,977 | 1,229 | 87,074 |
| 1996/97 | 31,243 | 16,131 | 14,453 | 375 | 18,664 | 3,742 | 356 | 4,730 | 1,396 | 2,481 | 93,571 |
| 1997/98 | 33,022 | 17,606 | 12,666 | 475 | 16,493 | 4,391 | 269 | 4,969 | 744 | 3,872 | 94,507 |
| 1998/99 | 33,524 | 17,956 | 13,434 | 711 | 16,868 | 4,636 | 324 | 5,237 | 2,151 | 1,762 | 96,603 |
| 1999/00 | 30,724 | 27,980 | 16,874 | 476 | 17,016 | 3,638 | 523 | 5,940 | 1,725 | 1,089 | 105,985 |
| 2000/01 | 32,428 | 29,182 | 17,639 | 446 | 17,173 | 4,989 | 545 | 6,940 | 2,324 | 1,093 | 112,759 |
| 2001/02 | 32,064 | 32,449 | 16,125 | 495 | 18,558 | 4,400 | 526 | 6,391 | 3,576 | 1,088 | 115,672 |



PINAL COUNTY
General Governmental Revenues by Source
Last Ten Fiscal Years

(Amounts expressed in thousands)

| Fiscal Year | Taxes | License and Permits | Intergovernmental | Charges for Services | Fines and Forfeits | Interest on Investments | Rental and Miscellaneous | Total |
|-------------|-----------|---------------------|-------------------|----------------------|--------------------|-------------------------|--------------------------|-----------|
| 1992/93 | \$ 31,987 | \$ 634 | \$ 30,688 | \$ 3,660 | \$ 960 | \$ 335 | \$ 1,790 | \$ 70,054 |
| 1993/94 | 34,024 | 758 | 32,919 | 4,127 | 1,088 | 450 | 1,761 | 75,127 |
| 1994/95 | 36,042 | 817 | 37,694 | 3,616 | 1,233 | 1,209 | 2,007 | 82,618 |
| 1995/96 | 34,491 | 924 | 37,598 | 3,657 | 1,307 | 1,082 | 2,271 | 81,330 |
| 1996/97 | 34,961 | 1,148 | 42,254 | 8,032 | 1,465 | 878 | 3,292 | 92,030 |
| 1997/98 | 34,612 | 1,491 | 42,646 | 6,490 | 2,206 | 940 | 4,983 | 93,368 |
| 1998/99 | 42,315 | 2,130 | 42,114 | 7,740 | 1,886 | 1,021 | 1,917 | 99,123 |
| 1999/00 | 39,477 | 2,176 | 49,081 | 10,473 | 1,473 | 1,244 | 2,205 | 106,129 |
| 2000/01 | 41,835 | 2,648 | 51,778 | 11,653 | 1,472 | 1,451 | 1,523 | 112,360 |
| 2001/02 | 45,983 | 4,139 | 52,491 | 9,889 | 2,228 | 1,267 | 3,060 | 119,057 |



PINAL COUNTY
Property Tax Levies and Collections
Last Ten Fiscal Years

(Amounts expressed in thousands)

| <u>Fiscal Year</u> | <u>Total Tax Levy</u> | <u>Current Tax Collections</u> | <u>Percent of Levy Collected</u> | <u>Delinquent Tax Collections</u> | <u>Total Tax Collections</u> | <u>Total Collections as Percentage of Total Tax Levy</u> |
|--------------------|-----------------------|--------------------------------|----------------------------------|-----------------------------------|------------------------------|--|
| 1992/93 | \$ 23,826 | \$ 19,892 | 83.49% | \$ 2,187 | \$ 22,079 | 92.67% |
| 1993/94 | 23,592 | 20,191 | 85.58% | 1,441 | 21,632 | 91.69% |
| 1994/95 | 23,168 | 20,854 | 90.01% | 1,416 | 22,270 | 96.12% |
| 1995/96 | 24,421 | 22,638 | 92.70% | 1,206 | 23,844 | 97.64% |
| 1996/97 | 25,208 | 22,438 | 89.01% | 1,425 | 23,863 | 94.66% |
| 1997/98 | 26,987 | 23,150 | 85.78% | 1,147 | 24,297 | 90.03% |
| 1998/99 | 25,778 | 22,568 | 87.55% | 1,393 | 23,961 | 92.95% |
| 1999/00 | 29,432 | 24,620 | 83.65% | 1,095 | 25,715 | 87.37% |
| 2000/01 | 30,365 | 26,255 | 86.46% | 1,357 | 27,612 | 90.93% |
| 2001/02 | 32,214 | 29,223 | 90.72% | 1,661 | 30,884 | 95.87% |

Source: County financial records

PINAL COUNTY
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Amounts expressed in thousands)

| Fiscal Year | Type | Assessed Value | Estimated Actual Value | Percent of Assessed Value to Estimated Actual Value |
|-------------|-----------|----------------|------------------------|---|
| 1992/93 | Primary | \$ 559,036 | \$ 3,121,419 | 17.9% |
| | Secondary | 572,046 | 3,194,059 | 17.9% |
| 1993/94 | Primary | 570,983 | 3,212,344 | 17.8% |
| | Secondary | 578,335 | 3,253,704 | 17.8% |
| 1994/95 | Primary | 564,820 | 3,257,525 | 17.3% |
| | Secondary | 573,273 | 3,306,271 | 17.3% |
| 1995/96 | Primary | 570,577 | 3,542,745 | 16.1% |
| | Secondary | 574,616 | 3,572,832 | 16.1% |
| 1996/97 | Primary | 568,158 | 3,598,124 | 15.8% |
| | Secondary | 576,217 | 3,653,645 | 15.8% |
| 1997/98 | Primary | 582,077 | 3,986,092 | 14.6% |
| | Secondary | 587,671 | 4,024,673 | 14.6% |
| 1998/99 | Primary | 582,220 | 4,418,579 | 13.2% |
| | Secondary | 587,977 | 4,461,518 | 13.2% |
| 1999/00 | Primary | 639,663 | 4,470,359 | 14.3% |
| | Secondary | 671,060 | 4,702,204 | 14.3% |
| 2000/01 | Primary | 701,712 | 4,945,907 | 14.2% |
| | Secondary | 738,563 | 5,222,710 | 14.1% |
| 2001/02 | Primary | 816,900 | 5,965,000 | 13.7% |
| | Secondary | 863,865 | 6,313,770 | 13.7% |

Source: County assessment records

PINAL COUNTY
Property Tax Rates - Direct and Overlapping Governments
Last Ten Fiscal Years

| Fiscal Year | Type | County | Cities and Towns | School Districts | Special Districts | State | Total |
|-------------|-----------|---------------|------------------|------------------|-------------------|---------------|-----------------|
| 1992/93 | Primary | \$ 4.3237 | \$ 8.4157 | \$66.8402 | \$ - | \$ 3.3600 | \$82.9396 |
| | Secondary | 0.1663 | 0.3253 | 23.0081 | 60.1788 | - | 83.6785 |
| | Total | <u>4.4900</u> | <u>8.7410</u> | <u>89.8483</u> | <u>60.1788</u> | <u>3.3600</u> | <u>166.6181</u> |
| 1993/94 | Primary | 4.1937 | 8.6864 | 67.4960 | - | 3.3600 | 83.7361 |
| | Secondary | 0.1663 | 0.4212 | 23.6819 | 69.9097 | - | 94.1791 |
| | Total | <u>4.3600</u> | <u>9.1076</u> | <u>91.1779</u> | <u>69.9097</u> | <u>3.3600</u> | <u>177.9152</u> |
| 1994/95 | Primary | 4.1637 | 8.5143 | 69.2409 | - | 3.3600 | 85.2789 |
| | Secondary | 0.1470 | 0.3873 | 22.1549 | 65.7856 | - | 88.4748 |
| | Total | <u>4.3107</u> | <u>8.9016</u> | <u>91.3958</u> | <u>65.7856</u> | <u>3.3600</u> | <u>173.7537</u> |
| 1995/96 | Primary | 4.1637 | 10.4719 | 70.4744 | - | 3.3600 | 88.4700 |
| | Secondary | 0.1470 | 0.3604 | 24.2368 | 68.4224 | - | 93.1666 |
| | Total | <u>4.3107</u> | <u>10.8323</u> | <u>94.7112</u> | <u>68.4224</u> | <u>3.3600</u> | <u>181.6366</u> |
| 1996/97 | Primary | 4.1637 | 13.6340 | 73.3399 | - | 2.7300 | 93.8676 |
| | Secondary | 0.1470 | 0.3651 | 24.4707 | 67.6145 | - | 92.5973 |
| | Total | <u>4.3107</u> | <u>13.9991</u> | <u>97.8106</u> | <u>67.6145</u> | <u>2.7300</u> | <u>186.4649</u> |
| 1997/98 | Primary | 4.4532 | 16.1543 | 71.8948 | - | 2.7300 | 95.2323 |
| | Secondary | 0.1470 | 0.3194 | 25.8286 | 79.0232 | - | 105.3182 |
| | Total | <u>4.6002</u> | <u>16.4737</u> | <u>97.7234</u> | <u>79.0232</u> | <u>2.7300</u> | <u>200.5505</u> |
| 1998/99 | Primary | 4.1416 | 17.5868 | 70.3120 | - | 3.2300 | 95.2704 |
| | Secondary | 0.1477 | 0.0030 | 29.7048 | 61.4624 | - | 91.3179 |
| | Total | <u>4.2893</u> | <u>17.5898</u> | <u>100.0168</u> | <u>61.4624</u> | <u>3.2300</u> | <u>186.5883</u> |
| 1999/00 | Primary | 4.4532 | 17.3758 | 70.6139 | - | 3.1871 | 95.6300 |
| | Secondary | 0.1470 | 0.0256 | 28.4242 | 63.1983 | - | 91.7951 |
| | Total | <u>4.6002</u> | <u>17.4014</u> | <u>99.0381</u> | <u>63.1983</u> | <u>3.1871</u> | <u>187.4251</u> |
| 2000/01 | Primary | 4.4532 | 17.2831 | 69.5377 | - | 3.1388 | 94.4128 |
| | Secondary | 0.1470 | 0.0223 | 36.3400 | 64.8957 | - | 101.4050 |
| | Total | <u>4.6002</u> | <u>17.3054</u> | <u>105.8777</u> | <u>64.8957</u> | <u>3.1388</u> | <u>195.8178</u> |
| 2001/02 | Primary | 4.4532 | 17.2301 | 66.7009 | - | 2.5621 | 90.9463 |
| | Secondary | 0.1470 | - | 35.8172 | 67.0045 | - | 102.9687 |
| | Total | <u>4.6002</u> | <u>17.2301</u> | <u>102.5181</u> | <u>67.0045</u> | <u>2.5621</u> | <u>193.9150</u> |

Source: County tax records

Note: All tax rates are per \$100 assessed valuation

PINAL COUNTY
Principal Taxpayers
June 30, 2002

(Amounts expressed in thousands)

| Taxpayer | Assessed Value | Percent of Total Value |
|---------------------------------------|------------------------------|---------------------------|
| Arizona Public Service Company (T&D) | \$ 31,977 | 3.70% |
| ASARCO Inc. (Groupo Mexico) | 15,206 | 1.76% |
| Qwest Corporation | 14,983 | 1.74% |
| CCA Prison Realty of America | 12,610 | 1.46% |
| BHP Copper Inc. | 10,750 | 1.24% |
| SFPP LP Kinder Morgan Energy Partners | 8,292 | 0.96% |
| Southwest Gas Corp. | 8,222 | 0.95% |
| Arizona Water Co. | 8,107 | 0.94% |
| El Paso Natural Gas Co. | 7,408 | 0.86% |
| Arizona Public Service Company | 5,597 | 0.65% |
| Total | <u>\$ 123,152</u> | <u>14.26%</u> |
| Total Assessed Value | <u><u>\$ 863,865</u></u> | |

Source: County Tax Records

PINAL COUNTY
Special Assessment Billings and Collections
Last Ten Fiscal Years

(Amounts expressed in thousands)

| Fiscal Year | Current Assessments Due | Assessments Collected | Ratio of Collections to Amount Due | Total Outstanding Assessments |
|----------------|-------------------------------|--------------------------|--|-------------------------------------|
| 1992/93 | \$ 1,166 | \$ 1,150 | 98.6% | \$ 215 |
| 1993/94 | 1,254 | 1,229 | 98.0% | 240 |
| 1994/95 | 1,024 | 1,020 | 99.6% | 244 |
| 1995/96 | 1,044 | 1,066 | 102.1% | 222 |
| 1996/97 | 1,125 | 947 | 84.2% | 232 |
| 1997/98 | 990 | 810 | 81.8% | 187 |
| 1998/99 | 955 | 881 | 92.3% | 201 |
| 1999/00 | 955 | 869 | 91.0% | 218 |
| 2000/01 | 1,024 | 1,008 | 98.4% | 104 |
| 2001/02 | 1,095 | 930 | 84.9% | 81 |

Source: County financial and tax records

PINAL COUNTY
Computation of Legal Debt Margin
Year Ended June 30, 2002
(Amounts expressed in thousands)

| | Assessed Valuation | |
|---------------------------|---------------------------|-------------------|
| Value of taxable property | | \$ 936,966 |
| Less exempt property | | 73,101 |
| Assessed Valuation | | <u>\$ 863,865</u> |

Special Improvement Legal Debt Margin

| | |
|---|-------------------|
| Debt limit 20% of assessed value | \$ 172,773 |
| Amount of debt applicable to debt limit: | |
| Total bonded debt | 5,405 |
| Legal debt margin, available for special projects | <u>\$ 167,368</u> |

General Legal Debt Limit

| | |
|---|------------------|
| Debt limit 6% of assessed valuation | \$ 51,832 |
| Amount of debt applicable to debt limit: | |
| Total bonded debt | - |
| Legal debt margin, available for other projects | <u>\$ 51,832</u> |

PINAL COUNTY
Ratio of Net General Bonded Debt to
Assessed Value and Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Amounts expressed in thousands)

| <u>Fiscal Year</u> | <u>Population</u> | <u>Assessed Value</u> | <u>Gross Bonded Debt</u> | <u>Less Debt Service Funds</u> | <u>Net Bonded Debt</u> | <u>Ratio of Net Bonded Debt to Assessed Value</u> | <u>Net Bonded Debt Per Capital</u> |
|--------------------|-------------------|-----------------------|--------------------------|--------------------------------|------------------------|---|------------------------------------|
| 1992/93 | 127 | \$ 572,046 | \$ 9,999 | \$ 1,073 | \$ 8,926 | 1.56 | \$ 70.28 |
| 1993/94 | 134 | 578,335 | 10,025 | 426 | 9,599 | 1.66 | 71.63 |
| 1994/95 | 139 | 573,273 | 9,710 | 254 | 9,456 | 1.65 | 68.03 |
| 1995/96 | 141 * | 576,476 | 9,203 | 232 | 8,971 | 1.56 | 63.62 |
| 1996/97 | 144 * | 574,586 | 8,222 | 597 | 7,625 | 1.33 | 52.95 |
| 1997/98 | 150 * | 587,671 | 7,710 | 194 | 7,516 | 1.28 | 50.11 |
| 1998/99 | 158 * | 587,977 | 7,780 | 241 | 7,539 | 1.28 | 47.72 |
| 1999/00 | 180 | 671,060 | 7,050 | 164 | 6,886 | 1.03 | 38.26 |
| 2000/01 | 189 * | 738,563 | 6,240 | 247 | 5,993 | 0.81 | 31.71 |
| 2001/02 | 192 * | 863,865 | 5,405 | 180 | 5,225 | 0.60 | 27.21 |

* Estimated

Source: Arizona Department of Economic Security Population Statistics Department, County assessment records, and Audited Financial Statements/Notes to Financial Statements

PINAL COUNTY
Ratio of Annual Debt Service Expenditures for General Bonded Debt to
Total General Governmental Expenditures
Last Ten Fiscal Years
(Amounts expressed in thousands)

| Fiscal Year | Principal | Interest | Total Debt Service | Total General Expenditures | Ratio of Debt Service to General Expenditures |
|----------------|-----------|----------|-----------------------|-------------------------------|---|
| 1992/93 | \$ - | \$ 906 | \$ 906 | \$ 69,179 | 1.31 |
| 1993/94 | 998 | 957 | 1,955 | 75,060 | 2.60 |
| 1994/95 | - | 1,236 | 1,236 | 90,641 | 1.36 |
| 1995/96 | 482 | 746 | 1,228 | 87,074 | 1.41 |
| 1996/97 | 1,498 | 983 | 2,481 | 93,571 | 2.65 |
| 1997/98 | 3,012 | 859 | 3,871 | 94,507 | 4.10 |
| 1998/99 | 530 | 314 | 844 | 96,603 | 0.87 |
| 1999/00 | 730 | 359 | 1,089 | 105,985 | 1.03 |
| 2000/01 | 810 | 283 | 1,093 | 112,759 | 0.97 |
| 2001/02 | 835 | 253 | 1,088 | 115,672 | 0.94 |

Source: Arizona Department of Economic Security Population Statistics Department, County assessment records, and Audited Financial Statements/Notes to Financial Statements

PINAL COUNTY
Computation of Overlapping Debt
June 30, 2002

(Amounts expressed in thousands)

| | <u>Net Debt Outstanding</u> | <u>Percentage Applicable to Pinal County</u> | <u>Amount Applicable to Pinal County</u> |
|--|---------------------------------|--|--|
| Cities and Towns: | \$ - | 0% | \$ - |
| Primary School Districts: | | | |
| Elementary School Districts | \$ 24,365 | | |
| Unified School Districts | 23,570 | | |
| Union High School Districts | 57,430 | | |
| Pinal County Community College Districts | 915 | | |
| Total School Districts | <u>\$ 106,280</u> | 100% | \$ 106,280 |
| Special Assessment Districts: | | | |
| Irrigation Districts | \$ 24,417 | | |
| Maricopa Rural Road Improvement | 6,240 | | |
| Sanitary Districts | 229 | | |
| Total Special Assessment Districts | <u>\$ 30,886</u> | 100% | \$ 30,886 |
| Total overlapping general obligation bonded debt | <u><u>\$ 137,166</u></u> | | |

PINAL COUNTY
Demographic Statistics
Total General Governmental Expenditures
Last Ten Fiscal Years
(Amounts expressed in thousands)

| <u>Fiscal Year</u> | <u>Population</u> | <u>Per Capita Income</u> | <u>School Enrollment</u> | <u>Unemployment Rate</u> |
|------------------------|-------------------|------------------------------|------------------------------|------------------------------|
| 1992/93 | 127 | \$ 13 | 24 | 6.5% |
| 1993/94 | 134 | 14 | 24 | 5.9% |
| 1994/95 | 139 | 15 | 24 | 5.0% |
| 1995/96 | 141 | 15 | 26 | 5.3% |
| 1996/97 | 144 | 15 | N/A | 5.0% |
| 1997/98 | 150 | 16 | N/A | 4.3% |
| 1998/99 | 158 | 16 | N/A | 3.8% |
| 1999/00 | 180 | 16 | 25 | 3.6% |
| 2000/01 | 189 | N/A | 25 | 4.1% |
| 2001/02 | 192 | N/A | 26 | 5.1% |

Source: Arizona Department of Economic Security Population Statistics Department, County assessment records, and Audited Financial Statements/Notes to Financial Statements

PINAL COUNTY
Construction, Bank Deposits, and Property Value Statistics
Last Ten Fiscal Years

(Amounts expressed in thousands)

| Fiscal Year | Nonresidential Construction ¹ | | Residential Construction ¹ | | Bank Deposits (rounded to 1,000) ² | | Property Values ³ | | |
|-------------|--|----------|---------------------------------------|-----------|---|--------------|------------------------------|-------------|------------|
| | # of Permits | Value | # of Units | Value | Value | Value | Commercial | Residential | Nontaxable |
| 1992/93 | 132 | \$ 4,235 | 555 | \$ 44,409 | \$ 531,600 | \$ 1,835,925 | \$ 1,440,420 | \$ 407,918 | |
| 1993/94 | 140 | 14,856 | 593 | 48,092 | 527,209 | 2,056,311 | 1,599,098 | 166,420 | |
| 1994/95 | 170 | 28,465 | 677 | 53,199 | 532,824 | 1,769,359 | 1,754,089 | 485,850 | |
| 1995/96 | 29 | 13,840 | 660 | 53,973 | 549,496 | 2,061,857 | 1,876,207 | 172,178 | |
| 1996/97 | 126 | 16,294 | 964 | 87,007 | 478,760 | 2,045,232 | 2,002,867 | 180,970 | |
| 1997/98 | 232 | 17,333 | 1,034 | 117,875 | 522,172 | 2,110,386 | 2,163,865 | 134,042 | |
| 1998/99 | 360 | 74,895 | 1,709 | 180,093 | 635,868 | 2,385,922 | 2,549,044 | 183,817 | |
| 1999/00 | 401 | 19,660 | 1,536 | 182,199 | 613,035 | 2,308,371 | 2,924,088 | 175,416 | |
| 2000/01 | 422 | 29,354 | 1,679 | 192,583 | 675,065 | 2,445,616 | 3,320,306 | 177,972 | |
| 2001/02 | 518 | 34,700 | 2,719 | 294,070 | 566,747 | 2,509,342 | 4,265,604 | 146,684 | |

Source: 1) County building records; 2) Arizona Bankers Association; and 3) County Assessor's Office

PINAL COUNTY
Major Employers
June 30, 2002

(Amounts expressed in thousands)

| Name | Business or Service | Employees ¹ |
|--|--|------------------------|
| State of Arizona | State Prison | 2,950 |
| Corrections Corporation of America | Private prison | 1,202 |
| TRW Inc. | Manufacturing airbags | 1,700 |
| Pinal County | Local Government | 1,385 |
| ASARCO (Groupo Mexico) | Mining | 900 |
| Casa Grande Regional Hospital | Hospital and health care | 790 |
| Casa Grande Elementary School District | Education | 625 |
| Desert Valley Care Center | Hospital and health care | 520 |
| Hexcel Corporation | Honeycomb manufacturing | 500 |
| Arch Chemicals | Chemicals | 400 |
| Frito Lay Inc. | Snack foods | 400 |
| Mobile Mini | Storage units | 400 |
| Abbot Laboratories/Ross Products | Infant formula | 350 |
| Casa Grande High School District | Education | 240 |
| City of Casa Grande | Local Government | 240 |
| Eloy Elementary School District | Education | 230 |
| BhP Copper | Smelting and refining copper | 218 |
| Casa Grande Valley Newspapers, Inc. | Newspapers and publishing | 200 |
| Mulay Plastics, Inc. | Plastic products | 200 |
| City of Apache Junction | Local Government | 190 |
| Westile, Inc | Concrete roof tiles | 120 |
| City of Eloy | Local Government | 115 |
| Flying J. Truck stop | Truck Stop - Restaurant | 100 |
| K-Mart | Retail shopping | 100 |
| Palm Harbor Homes | Manufactured homes | 100 |
| PDM Strocal, Inc. | Fabricates and erects structural steel | 100 |
| Truck stop of America | Truck Stop | 100 |

¹Estimated number of full-time equivalent employees

Source: *The 2001 Arizona Industrial Directory*, The Phoenix Chamber of Commerce, The Arizona Department of Commerce, an individual employer survey, and the various chambers of commerce and economic development agencies located within the County

PINAL COUNTY
Non-Agricultural Employment Structure
June 30, 2002

| <u>Type of Employment</u> | <u>No. of Employees</u> | <u>Employees¹</u> |
|---|-----------------------------|------------------------------|
| Government | 14,850 | 38.6% |
| Manufacturing | 3,175 | 8.2% |
| Mining and Quarrying | 1,350 | 3.5% |
| Construction | 1,550 | 4.0% |
| Transportation, Communication, and Public Utilities | 775 | 2.0% |
| Trade | 7,875 | 20.5% |
| Finance, Insurance, and Real Estate | 800 | 2.1% |
| Services and Miscellaneous | 8,100 | 21.1% |
| Total | <u>38,475</u> | <u>100%</u> |

Source: Arizona Department of Commerce