

PIMA COUNTY

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2001

INTRODUCTORY SECTION

FINANCIAL SECTION

Independent Auditors' Report

Combined Statements - Overview (General Purpose Financial Statements)

Combining and Individual Fund Financial Statements and Schedules:

General Fund

Special Revenue Funds

Enterprise Funds

Internal Service Funds

Trust and Agency Funds

General Fixed Assets Account Group

STATISTICAL SECTION

SPECIAL REVENUE FUNDS

Transportation Fund - to account for administrative and operating costs, as well as resources transferred to Capital Projects Funds for construction of highways and streets. Financing is provided from the County share of gasoline tax collected by the State and charges for services.

Health and Animal Control Fund - to account for resources used to finance activities involved in the conservation and improvement of public health. Major sources of funding include Federal and State grants, charges for services provided, and operating transfers from the General Fund.

Flood Control District Fund - to account for amounts expended to protect persons and property from flood waters. Revenues are provided by taxes on real property and government grants.

Employment and Training Fund - to account for resources controlled by the County as a prime sponsor under the Jobs Training Partnership Act. Financing is provided by the Federal Government.

Other Special Revenue Fund - to account for resources specifically identified to be expended for the Library District and various other programs of the County. These include various probation programs, consumer protection programs, family support, antiracketeering programs, law library, etc. Revenues are provided by Library District tax, fines, intergovernmental revenues, fees and forfeitures, and charges for services.

Stadium District Fund - to account for resources specifically identified to be expended for the Stadium District. Revenues are provided by the car rental, hotel/motel bed and recreation vehicle park taxes and charges for services provided. The Stadium District is a blended component unit of Pima County.

Other Special Revenue Grants Fund - to account for Federal and State grants received by the County not required to be accounted for in a separate fund. Each grant has a specific project objective and the grants funds must be used for a stated purpose.

School Reserve Fund - to account for Federal and State grants received by the Superintendent of Schools. Each grant has a specific project objective and the grants funds must be used for a stated purpose.

Environmental Quality Fund - to account for resources specifically identified to be expended for protection of water, air and land from pollutants. Revenues are provided by fines, fees and forfeitures, licenses, permits and Federal and State grants.

Municipal Property Corporation Fund - to account for resources specifically identified to be expended on various equipment acquisition and building improvement programs of the County. Financing is provided through the sale of lease revenue bonds. Revenues are provided by interest income. The Municipal Property Corporation is a blended component unit of Pima County.