

FUND DESCRIPTIONS

FUND DESCRIPTIONS

Governmental Funds: These funds are used to account for all of the County's expendable financial resources. The measurement focus is on determination of financial position rather than determination of income.

- ❖ The **General Fund** is the primary operating fund. It accounts for all financial resources of the County, except for those that are required, either by rule of statute or Generally Accepted Accounting Principles (GAAP), to be accounted for elsewhere, or chosen to do so for internal tracking purposes.
- ❖ **Special Revenue Funds** account for unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities.
- ❖ **Debt Service Funds** are used to account for the resources that are accumulated for the payment of interest, principal, and related costs on general long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself; that is maintained in the government-wide statements.
- ❖ **Capital Projects Funds** account for the acquisition and construction of major capital activities, and establishes a separate fund for each individual construction project or revenue source. The majority of these fund compositions have similar imposed restrictions to that of the Special Revenue Funds, but due to their capital nature is accounted for as Capital Project Funds.

Enterprise Funds are entirely or predominantly self-supporting. These funds account for government services that are rendered to the public on a fee basis, which resembles the private sector. Measurement focus is on determination of income and financial position.

Internal Service Funds are used to account for the County's ongoing activities that can be viewed as similar to the private sector. Measurement focus is on determination of income, financial position, and changes in financial position.

Fiduciary Funds are used to account for resources held for the benefit of parties outside the government.

The funds designated as major funds are the General, Capital Projects Sales Tax Fund, HURF Fund-DDS, HURF Fund-Public Works, Library District Fund, Flood Control District Fund and the Jail District Fund.

Note: The department name at the end of each description identifies the County department administering the fund. If no name is shown, multiple departments have responsibility.

GENERAL FUND

0100 - - GENERAL FUND The General Fund accounts for all resources and uses except those accounted for in another fund. It is designated a major fund. The general fund includes 2329, an account for tracking the County's liability claims. It is designated a major fund.

FUND DESCRIPTIONS



SPECIAL REVENUE FUNDS

2201 - - TREASURER'S INFORMATION is funded by tax lien processing fees and a public records copy surcharge. It may be used only to defray costs of a computer system for the Treasurer's office. (Treasurer)

2202 - - ASSESSOR'S PROPERTY INFORMATION Funded by a surcharge on Recorder's fees and is used to help meet Geographic Information Systems (GIS) or other information storage needs. (Assessor)

2203 - - HELP AMERICA VOTE Fund with revenue provided by the federal government. The revenue is a grant that can be used only for the purchase of an optical scan voting system to replace the punch card ballot system. (Elections) (Grant)

2204 - - WASTE TIRE Revenue is used for the collection and disposal of waste tires. Revenue is received from the State Department of Revenue and fees paid directly by dealers. Funds are generated through a tax on the sale of new motor vehicle tires. (Public Works)

2205 - - RECORDER'S DOCUMENT STORAGE AND RETRIEVAL This fund is restricted for use by the Recorder's office to defray expenses connected with automation of records by micrographics or computer. It is funded by a surcharge on every recorded document for which a fee can be charged. (Recorder)

2206 - - CASE PROCESSING ASSISTANCE FUND Revenue is used to enhance the Court's ability to process cases. State funds are provided via the Arizona Supreme Court (AOC). (Superior Court, Adult Probation) (Grant)

2207 - - STATE ATTORNEY DRUG ENFORCEMENT An annual State grant provided by the Arizona Attorney General to support drug, organized crime and gang prosecutions. (Attorney) (Grant)

2208 - - CRIMINAL JUSTICE ENHANCEMENT Inactive. (Sheriff)

2209 - - CRIME VICTIM COMPENSATION consists of State funds received via the Arizona Criminal Justice Commission to provide direct services to victims of crime through the means of victim compensation. (Attorney) (Grant)

2210 - - VICTIM ASSISTANCE PROGRAM provides resources for assisting victims of crimes, including advocacy. Resources are provided through grants from several State agencies, including the Attorney General, the Department of Public Safety and the Arizona Criminal Justice Commission. (Attorney) (Grant)

2211 - - CONCILIATION COURT FUND Revenue is provided by an assessment levied on those using conciliation court. Funds are used to enhance alternative dispute resolution programs for domestic relations cases. (Superior Court)

2212 - - FAMILY COUNSELING State funds received via the AOC to provide counseling services for juveniles and their families. Requires 25 % match from the County. (Juvenile) (Grant)

2213 - - EXPEDITED CHILD SUPPORT Pursuant to State legislation , a portion of fees collected for post decree domestic relations filings is set aside to be used to expedite services for pro persona litigants for the purpose of enforcing domestic orders. (Clerk of the Superior Court).



FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS (CONTINUED)

2214 - - CHILD SUPPORT AUTOMATION State legislation imposed a fee on people paying child or spousal support, proceeds are used for equipment, repair and maintenance of a computer system tracking support collection and payment. Legislation has been rescinded; no new revenue is being received. (Clerk of the Superior Court).

2215 - - CHILD SUPPORT ENFORCEMENT Federal grant funds received via the Arizona Department of Economic Security to provide child support enforcement services as per State and federal requirements. (Clerk of the Superior Court, Superior Court)

2216 - - CLERK'S DOCUMENT & STORAGE RETRIEVAL Revenue is from assessments on civil filings & answer fees; funds are used for the purpose of maintaining the document retrieval and storage system for the courts. (Clerk of the Superior Court)

2217 - - DOMESTIC RELATIONS EDUCATION & MEDICAL is used to educate people about the impacts of divorce, restructuring of families, and the impacts of judicial involvement on children. Revenue is from a surcharge impose on petition filings. (Superior Court)

2218 - - SPOUSAL MAINTENANCE ENFORCEMENT Revenue is from a surcharge on domestic relations types of petitions and answers. Funds are used to enhance enforcement of spousal maintenance orders. (Clerk of the Superior Court)

2219 - - STATE AID TO DETENTION State funds received via the AOC have provided for the construction and operations of new juvenile detention facilities. (Juvenile) (Grant) Inactive

2220 - - JUDICIAL COLLECTION ENHANCEMENT Inactive.

2221 - - LOCAL COURT ASSISTANCE FUND Revenue is from a percentage of overall court collections and are used in the form of a local grant, subject to State Supreme Court approval, for improving criminal case processing. It is a part of the State's Fill-the-Gap program. (Clerk of the Superior Court, Justice Courts, Superior Court)

2222 - - COURT TIME PAYMENT Proceeds are derived from fees collected by all courts and court clerks on all filings with return distribution from the Arizona Judicial Collections & Enhancement Fund. Funds are for use in computer acquisition and to maintain and enhance the system used by the court and clerks. (Superior Court)

2223 - - FEDERAL CRIME VICTIMS COMPENSATION These are federal funds received via the Arizona Criminal Justice Commission to provide direct services to victims of crime through the means of victim compensation. (Attorney) (Grant)

2224 - - LAW LIBRARY Enhances legal research capabilities for county employees and the public. Revenues are from a portion of court filing and clerk fees collected by the court. (Superior Court)

2225 - - BAD CHECK PROGRAM This fund is the recipient of fees collected as a result of collecting payments from writers of checks with insufficient funds. Funds are used to assist local businesses by collecting payments due them from writers of bad checks. (Attorney)

FUND DESCRIPTIONS



SPECIAL REVENUE FUNDS (CONTINUED)

2226 - - FEDERAL NARCOTICS ENFORCEMENT INACTIVE.

2227 - - HIGH INTENSITY DRUG TRAFFIC AREA Funded through a grant from the Office of National Drug Control Policy, HIDTA provides funding for personnel (the Yuma County Narcotics Task Force) for drug prosecutions. Also see related fund Y302. (Attorney) (Grant)

2228 - - DRUG ENFORCEMENT ACCOUNT Enhances the ability of the Courts to process drug offense and related criminal cases. Revenue is provided via the Arizona Supreme Court (AOC) using federal funds. (Adult Probation) (Grant)

2229 - - COMMUNITY PUNISHMENT PROGRAM Provides specialized surveillance, supervision and treatment to sex offenders to ensure Court-compliance, public safety and minimize the risk for further victimization to individuals and the community. Also accounts for drug treatment services, including urinalysis, for probationers. Revenue is provided by the State via the Arizona Supreme Court (AOC). (Adult Probation)

2230 - - INTENSIVE PROBATION SERVICES Provides intensive supervision and surveillance to otherwise prison bound probationers to ensure compliance/directives with the Courts. State revenue is provided via the Arizona Supreme Court (AOC). (Adult Probation) (Grant)

2231 - - PROBATION SERVICES (or Probation Subsidy fund) Established to generate funds collected from probationers, retained locally to be used primarily for Probation Officer's salaries. Revenue is provided by probationers who are ordered to pay \$40 a month while on probation. (Adult Probation)

2232 - - PROBATION FEES Court-ordered fees collected by Juvenile Court for probation services. Uses of the fund are restricted to 70% for personnel and 30% for operating expenditures. (Juvenile)

2233 - - JUVENILE CRIME REDUCTION Established to allow Juvenile Courts to form local Advisory Boards that will provide feed back on services provided to youth. This funding, provided by the State via the Arizona Supreme Court (AOC), also allows for scholarships for graduation youth and assist with the local *Grad Nite* dance. (Juvenile) (Grant)

2234 - - AZTEC FIELD TRAINING supports local court staff using Aztec case management software. Revenue is from a State grant via the Administrative Office of the Court (AOC). (Superior Court) (Grant)

2235 - - STATE ANTI-RACKETEERING Proceeds are derived from funds forfeited through the State drug seizure asset sharing program via law enforcement. Resources are used to support operations by the Yuma County Narcotics Task Force. (Attorney)

2236 - - JUVENILE JUSTICE & DELINQUENCY Inactive.

2237 - - JAIL ENHANCEMENT State provided revenue based on the prisoner population. Expenditures are for goods and services which enhance the training and the working conditions at the Adult Detention facility. (Sheriff)



FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS (CONTINUED)

2238 - - INMATE HEALTH SERVICES accounts for fees collected from inmates for miscellaneous medical services, and the related expenditures. (Sheriff)

2239 - - FLOOD CONTROL ZONES 1-4

2240 - - JUVENILE RESTITUTION Established through the County to collect monies for victims. The monies are collected through payments made by juveniles or through community service restitution programs. The money is used to pay victims of crimes. (Juvenile)

2241 - - INDIGENT DEPENDENCY Inactive.

2242 - - DETENTION EDUCATION State and federally funded to provide education services for detained juveniles. (Juvenile) (Grant)

2243 - - JAA GRANT Inactive.

2244 - - SAFE SCHOOLS Established to provide prevention services in local schools. State grant is through the State Department of Education. Uses are restricted mainly to Probation Officers salaries. (Juvenile) (Grant)

2245 - - JUVENILE CHARTER SCHOOL Established by the State Department of Education to fund Aztec High School. State revenue is directly related to attendance of youth. (Juvenile) (Grant)

2246 - - JUVENILE VICTIM RIGHTS Established through the State Attorney General's Office to assist counties in meeting mandatory victim notification of court processes. Yuma County's grant funds personnel only. (Juvenile) (Grant)

2247 - - JUVENILE STATE AID State funds provided via the Administrative Office of the Courts (AOC) to fund standard probation officers and support staff salaries mainly. (Juvenile) (Grant)

2248 - - COURT APPOINTED SPECIAL ADVOCATE (CASA) Established through the State's Administrative Office of the Court (AOC), using State revenue, to fund a volunteer program that provides advocacy for dependent or delinquent children in the court system. (Juvenile) (Grant)

2249 - - COURT IMPROVEMENT State funds are received via the State's AOC to assist the Courts in ensuring that mandatory time frames are met in the dependency process. Funds are for personnel only. (Juvenile) (Grant)

2250 - - JUVENILE RISK MANAGEMENT Inactive.

2251 - - ROAD FUND – DDS Accounts for expenditures necessary to construct specific roadway improvements. Revenues are from non-highway user revenues, provided primarily by contributions from developers for offsite roadway infrastructure improvements. (DDS)

2252 - - HIGHWAY USERS REVENUE FUND (HURF) – DDS Accounts for administrative and operating costs, as well as resources transferred to the Capital Projects Fund for construction of highways and streets. Revenue is provided primarily from the County's share of gasoline tax collected by the State Department of Revenue, vehicle licenses and fees for driver's licenses. It is designated a major fund. The Public Works Department also receives HURF revenue; see fund 2253. (DDS)

FUND DESCRIPTIONS



SPECIAL REVENUE FUNDS (CONTINUED)

2253 - - HIGHWAY USER REVENUE FUND (HURF)-Public Works

Can be used solely for highway and street purposes, including costs for right-of-way acquisition and the construction, reconstruction, maintenance and repair of County highways. Revenue is received from the State Department of Revenue. Funds are generated through the tax on motor vehicle fuel and vehicle licenses, and fees for driver's licenses. It is designated a major fund. Fund 2253 is the portion of State revenue apportioned by the County to its Department of Public Works. See Fund 2252 for Development Services Department's share of State revenue. It is designated a major fund. (Public Works)

2254 - - JUVENILE CASE PROCESSING ASSISTANCE Inactive. (Sheriff)

2255 - - CHRONIC INCORRIGIBLE PROGRAM Inactive.

2256 - - JUVENILE COURT CHARTER SCHOOL Inactive.

2257 - - No CHILD LEFT BEHIND Federally funded program established to ensure educational progress with a goal towards graduation. (Juvenile) (Grant)

2258 - - TROOPS TO TEACHERS Federally fund program to encourage hiring former military personnel into the teaching force. (Juvenile) (Grant) Inactive

2259 - - JUVENILE PROBATION\PAROLE State funded via the Department of Corrections to provide for parole officers. Mainly provides personnel services. (Juvenile) (Grant)

2260 - - HEALTH DISTRICT Used for County's Public Health programs. Revenue is provided by federal, State and local sources, including the County General Fund. (Health)

2261 - - DRUG COURT PROGRAM A federally funded grant established to operate a drug court program to rehabilitate juvenile substance abusers. Requires a 25% match from the County. (Juvenile) (Grant)

2262 - - DRUG COURT EDUCATION A State grant funded via the Governor's Office to provide drug education programs. (Juvenile) (Grant)

2263 - - JOLTS Inactive. (Juvenile)

2264 - - RABIES CONTROL Receives fees from user fees and the General Fund; funds are used to provide animal control services. (Health District)

2265 - - JUVENILE INTENSIVE PROBATION (JIPS) State funded via the AOC to provide services to juveniles who require intensive supervision. (Juvenile)

2266 - - JUVENILE DIVERSION INTAKE State funds received via the AOC to provide prevention/intervention program for status and first time juvenile offenders. Funds are for personnel and operating expenditures only. (Juvenile) (Grant)

2267 - - JUVENILE CONSEQUENCES State funded through the State's AOC to provide funding for contracted or internal services for status and first time juvenile offenders. (Juvenile) (Grant)

2268 - - JUVENILE TREATMENT & SERVICES - - Funds are provided by the State via the AOC to provide funding to State contracted agencies to provide services for juvenile probationers. This fund also covers personnel costs for internal youth services. (Juvenile) (Grant)



FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS (CONTINUED)

2270 - - PUBLIC HOUSING Inactive.

2269 - - HOME INVESTMENT PARTNERSHIP Grant provided by the U.S. Department of Housing & Urban Development via the Arizona Department of Housing. It is used for rehabilitation of owner occupied substandard manufactured housing within rural areas (with emphasis on Colonias) of Yuma County. The focus is on those mobile homes constructed prior to 1976. (Housing) (Grant)

2271 - - PUBLIC HOUSING OPERATIONS (CLEARING FUND) This fund is used as an accounting tool to temporarily post activity until allocated to other housing funds. (Housing) (Grant)

2272 - - HOUSING – SECTION 8 – PHA Inactive.

2273 - - CONVENTIONAL PUBLIC HOUSING is established for public housing operations, providing rental units in County owned housing & associated support for low income people. Grant funds are from the U.S. Department of Housing & Urban Development; other revenue is from tenant rental income. (Housing) (Grant)

2274 - - SECTION 8 VOUCHER PROGRAM Established to provide housing assistance subsidies to very low income families. Grant revenue is provided by the U.S. Department of Housing & Urban Development. (Housing) (Grant)

2275 - - PUBLIC HOUSING -WATER Established for the Housing Department's water and sewer operations at the Valley Vista units in Somerton. The Department operates a water and a sewer plant and provides these services to the residents. Revenue is provided by user fees subsidized by the U.S. Dept of Housing. (Housing) (Grant)

2276 - - COUNTY LIBRARY DISTRICT was established to provide Library Services (books, audiovisual materials, public internet access and other programs for youth and adults) to the residents of Yuma County. The fund receives revenue from property taxes. It is designated a major fund. (Library)

2277 - - FEDERAL ANTI-RACKETEERING (RICO) Through the U.S. Department of Treasury (Customs Bureau), resources are provided from funds forfeited through the federal drug seizure asset sharing program via federal law enforcement. Resources are used to support operations by the Yuma County Narcotics Task Force. (Attorney)

2278 - - FEDERAL ANTI-RACKETEERING (RICO) Through the U.S. Department of Justice (Drug Enforcement Administration), resources are provided from funds forfeited through the federal drug seizure asset sharing program via federal law enforcement. (Attorney and Sheriff)

2279 - - COUNTY ATTORNEY FEDERAL JUSTICE Asset sharing revenue received from the U.S. Dept. of Justice and specifically designated for use by the County Attorney. (Attorney) Inactive

2280 - - FEDERAL ANTI-RACKETEERING (RICO) Through the U.S. Department of Justice (Drug Enforcement Administration), resources are provided from funds forfeited through the federal drug seizure asset sharing program via federal law enforcement. Resources are used to support operations by the Yuma County Narcotics Task Force. (Attorney)

FUND DESCRIPTIONS



SPECIAL REVENUE FUNDS (CONTINUED)

2281 - - SCHOOL SUPERINTENDENT'S COOPERATIVE The revenues come from Federal Grants, County Equalization and Local Assessments. It is used to fund the education programs for the Juvenile Detention Center, Jail, Small Schools Program and other service programs that are offered to the school districts. (Grant)

2282 - - ACCOMODATION SCHOOL DISTRICT #99 Balance of the funds from the closing of the Drysdale Accommodation School. There are no new revenues coming in. The current funds are a reserve until such time as a new alternative education program has been established. (Grant)

2283 - - DRUG COURT EVALUATION Inactive.

2284 - - AGGRAVATED DOMESTIC VIOLENCE A State grant via the Arizona Criminal Justice commission used to pursue aggravated domestic violence cases. (Attorney) (Grant)

2285 - - ANTI-GANG ENFORCEMENT & PROSECUTION is a State grant received via the Arizona Criminal Justice Council to assist with the prosecution of gang cases. (Attorney) (Grant) Inactive

2286 - - DETENTION FACILITY COMMISSARY This Adult Detention facility fund receives revenue from the sale of products to prisoners. Expenditures are for the purchase of products sold to the prisoners. (Sheriff)

2287 - - ARIZONA LAW ENFORCEMENT – YOUTH This is the fund for the Drug Abuse Resistance Education (D.A.R.E) program. Revenue comes from the State's Dare program. It is for the education of youth in our school system in the fight against drugs. (Sheriff) (Grant) Inactive

2288 - - STATE AID ENHANCEMENT Revenue is used to provide supervision to probationers at the statutory ratio. Revenue is provided by the State through the Arizona Supreme Court (AOC). (Adult Probation) (Grant)

2289 - - Somerton Anti Racketeering Revenue is provided from the U.S. Dept. of Treasury / U.S. Customs as of federal\local asset sharing on eligible drug related cases. Revenue in this fund is for use of the Somerton Police Department. Funds are used for law enforcement purposes. (Attorney) Inactive

2290 - - CRIMINAL PROSECUTION ENHANCEMENT is revenue from the State from fines and restitution which can be used for personnel for criminal prosecution. (Attorney)

2291 - - WORKFORCE INVESTMENT ACT Federal funds received via the State Department of Economic Security to provide job training for program eligible participants. In Yuma the program is operated by the Yuma Private Industry Council. (Board of Supervisors) (Grant)

2292 - - JTPA SPECIAL REVENUE Inactive.

2293 - - STATE SUPREME COURT ADRF Inactive.

2294 - - CRIMINAL JUSTICE RECORDS IMPROVEMENTS II Inactive.



FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS (CONTINUED)

2295 - - COUNTY FLOOD CONTROL DISTRICT accounts for expenditures necessary to analyze, design and maintain flood control improvements to protect persons and property from flood waters. Revenues are provided primarily by property taxes. Rates are set by the Board of Supervisors. It is designated a major fund. (DDS)

2296 - - COMMUNITY DEVELOPMENT BLOCK GRANT Established to further the development of viable communities, by providing decent housing and a suitable living environment and expanding economic opportunities, principally of low and moderate income. It is a federal Department of Housing & Urban Development program funded via the Arizona Department of Housing. (DDS) (Grant)

2297 - - GOVERNOR'S COMMUNITY ACTION INITIATIVE Federal CDBG funds received via the State grant and the City of Yuma has supported the Carver neighborhood program. (Attorney) (Grant) Inactive

2298 - - COMMUNITY PROSECUTION PROGRAM A grant received from the U.S. Dept. of Justice that has supported the Carver neighborhood program. Also see related fund Y281. (Attorney) (Grant) Inactive

2299 - - STATE NARCOTICS ENFORCEMENT GRANT Provided by the State through the Department of Public Safety, funds are used by a Joint Task Force of governmental agencies within the region for narcotics enforcement. (Sheriff) (Grant)

2300 - - JAIL DISTRICT Revenues are provided primarily from a County Jail District sales tax and from the County's General Fund. Expenditures are for the general operations of the Jail District. It is designated a major fund. (Sheriff)

2302 - - DRUG TASK FORCE (HIDTA) High Density Drug Traffic Area (HIDTA) assistance consists of federal funds passed through to Yuma County from Pima County. Funds are used to finance the operations of a methamphetamine task force. (Sheriff) (Grant)

2303 - - LAW ENFORCEMENT BLOCK GRANT Federal grant administered by the U.S. Department of Justice and is used for general assistance to law enforcement. (Sheriff) (Grant)

2304 - - GANG RESISTANCE & TRAINING Inactive. (Sheriff)

2305 - - STOP VIOLENCE AGAINST WOMEN Inactive. (Sheriff)

2306 - - SHERIFF-OTHER GRANTS This fund was established to account for miscellaneous State and federal grants administered by the Sheriff. Uses of the grants are typically restricted for specific purposes. (Sheriff) (Grant)

2307 - - OFFICE OF JUSTICE ASSISTANCE Inactive.

2308 - - JAIL DISTRICT OTHER GRANTS Funds are provided by the County School Superintendent for education of remanded juveniles. (Sheriff)

2309 - - DRUG TREATMENT & EDUCATION Provides drug treatment and education to probationers referred and eligible for use of these monies. Revenue is provided by the State via the Arizona Supreme Court (AOC). (Adult Probation) (Grant)

FUND DESCRIPTIONS



SPECIAL REVENUE FUNDS (CONTINUED)

2310 - - DRUG COURT PLANNING Established to generate funds collected from Drug Court participants, retained locally to be used to enhance the program. Revenue is provided by Drug Court participants that are required to pay \$15 a week while on the program. (Adult Probation)

2311 - - SETIF GRANT – SAN LUIS PORT OF ENTRY This is a grant from the State of Arizona, its Safety Enforcement & Transportation Infrastructure Fund. Funds are to be used for a feasibility study for a new port of entry with Mexico. (DDS) (Grant)

2312 - - LIBRARY SERVICES & TECHNOLOGY \ GOVERNMENTAL GRANTS This fund records and tracks all monies granted to the Library District by the federal government and the State of Arizona. The funds are given to the District to support the work or special programs of the Yuma County Library District. (Library) (Grant)

2313 - - LIBRARY OTHER GRANTS FUND This fund records and tracks all monies granted to the Library District by non-governmental private sources. The funds are given to the district to support the work, or special programs of the Yuma County Library District. (Library) (Grant)

2314-16 - - NATIONAL CRIMINAL HISTORY Inactive.

2317 - - JUSTICE COURT ENHANCEMENT FEES Established by the Board of Supervisors, a fee is imposed upon each person convicted of an offense in Justice Courts. Collected fees are used to support the technological, operational, security and collection capabilities of the Justice Courts. (Justice Courts)

2318 - - TITLE IV-D CASE PROCESSING State pass through of funds, through the AOC, to enhance processing of IV-D cases. (Superior Court, Clerk of the Superior Court Grant).

2319 - - FILL THE GAP These monies can be used for collaborative projects designed to improve case processing. These State funds are administered by the Arizona Supreme Court (AOC) for the Superior Court and the Clerk of the Superior Court) and by the ACJC for the Public Defender and the County Attorney.

2320 - - SOUTHWEST BORDER PAYMENTS Revenue is provided by the US Department of Justice and is a reimbursement for the prosecution, defense, court services and detention of US\Mexican border cases. Revenue received after FY04 is deposited in the General Fund (Attorney, Public Defender, Legal Defender, Superior Court, Constable, Justice Court, Adult Probation)

2321 - - INTENSIVE PROBATION SUPERVISION Funds are provided by the State's Judicial Collection Enhancement Fund (JCEF) to supplement monies currently used for the salaries of adult probation and surveillance officers and for the support of programs and services of the superior court adult probation department. (Grant)



FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS (CONTINUED)

2322 - - EXTRA PROBATION SERVICES \$10 of a probationer's monthly supervision fee is deposited in this fund and is used for probation salaries and programs. (Adult Probation)

2323 - - PROBATION INTERSTATE COMPACT Probationers from out-of-state residing in Arizona through the Interstate Compact pay a monthly supervision fee. These fees are split with 70% going to the Victim Compensation and Assistance Fund (2210) and the remaining 30% goes to this fund. (Adult Probation)

2324 - - SUPERIOR COURT ENHANCEMENT FEE Established by the Board of Supervisors, fees are collected from persons filing civil actions, responses to civil actions or convicted of misdemeanors or felonies in Superior Court. These fees are used to enhance the technological, operational, security and collection capabilities of the Superior Court, the Clerk of the Superior Court and departments of the Superior Court. (Superior Court)

2325 - - SUPERIOR COURT CASE MANAGEMENT Revenue is from fees collected on various types of filings in the Superior Court; funds are used to defray costs associated with these filings.

2326 - - PUBLIC DEFENDER TRAINING Revenue is provided by the State via the Arizona Supreme Court (AOC) to be used for criminal law training of county public defenders in Arizona. (Public Defender, Legal Defender)

2327 - - JUVENILE INCENTIVE BLOCK GRANT (JAIBG): Revenue is used provide defense to juveniles in the criminal justice system. It is also used for accountability programs or services. This is a federal grant allocated through the Governor's Office - Division for Children. There is a 10% match required by the County. (Juvenile & Public Defender) (Grant)

2328 - - HEALTH INSURANCE STABILIZATION Inactive.

2330 - - STATE VICTIMS' RESTITUTION FUND Funds are provided by the State to provide compensation to victims of crimes. (Attorney)

2331 - - FEDERAL VICTIMS' RESTITUTION FUND Funds are provided by the federal government to provide compensation to victims of crimes. (Attorney)

2332 - - PUBLIC WORKS OTHER GRANTS FUND This fund was established to account for miscellaneous State and federal grants administered by Public Works. Uses of the grants are restricted to highway and bridge construction, maintenance and related activities. (Public Works)

2333 - - ADULT GLOBAL POSITIONING SYSTEM FUND Provides worldwide satellite monitoring on sex offenders convicted of a Dangerous Crime Against Children (DCAC) for duration of the term of probation on or after November 1, 2006. Revenue is provided by the State of Arizona Supreme Court (AOC) and also provided by the GPS participants who are assessed a daily fee.

2334 - - EMERGENCY MANAGEMENT OTHER GRANTS FUND This fund was established to account for miscellaneous State and federal grants administered by Emergency Management. Uses of the grants are typically restricted for specific purposes. (County Administrator – Emergency Management)

FUND DESCRIPTIONS



SPECIAL REVENUE FUNDS (CONCLUDED)

2335 - - VICTIM COMPENSATION FUND REVENUE IS generated through interest earned on fines paid by defendants to provide compensation to victims of crimes in the event that federal/state funds for this purpose are eliminated.

2336 - - VICTIM LOCATION FUND REVENUE IS generated from a portion of the interest on restitution monies that are received in trust. These funds are to be used to locate victims of crime whose restitution monies are held by the Clerk of Superior Court.

2337 - - WELLTON PD FED ASSET SHARING/JUSTICE FUND Revenue is provided from the U.S. Dept. of Justice / Drug Enforcement Administration as of federal/local asset sharing on eligible drug related cases. Revenue in this fund is for use by the Wellton Police Department. Funds are used for law enforcement purposes. (Attorney)

2338 - - BUREAU OF JUSTICE PRISONER RE-ENTRY SERVICES FUND Federal funds received to develop, implement, enhance, and evaluate re-entry strategies that will ensure the safety of the community and the reduction of serious, violent crime by preparing targeted offenders to successfully return to their communities. (Jail District)

2339 - - CHILDREN'S ISSUES EDUCATION FUND Revenue is provided by an assessment levied on all filings for all dissolution of marriage, legal separation, annulment or any paternity proceeding in which a party has requested that the Court determine custody or visitation. Funds are used to educate divorcing parents about the impacts that divorce, the restructuring of families and judicial involvement have on have on children. (Superior Court)

2340 - - JUVENILE JUSTICE DEPARTMENT PROGRAM Revenue is used to provide education and informational material to participants (Juvenile Justice personnel, educators, parents and caregivers) encouraging active participation from parents and caretakers impacting the child welfare and juvenile justice system. This is a federal grant allocated through the Governor's Office - Division for Children. (Juvenile Grant).

2341 - - Judicial Workload & Related Case Assignment Model Federal funds received via the State Justice Institute to develop a case assignment model that will enable judges to allocate cases in a fashion that is not only equitable but is an ideal means to maximize the use of judicial time to achieve a high level of performance by the Court. (Superior Court)

2342 - - American Recovery and Reinvestment Act Federal funds received under the American Recovery and Reinvestment Act (ARRA) to be used for ARRA approved projects. (various County departments)



FUND DESCRIPTIONS

DEBT SERVICE FUNDS

VARIOUS IMPROVEMENT DISTRICT FUNDS The County administers more than 150 improvement districts. Revenues for each district are from taxes or assessments levied against property within each district. Funds are used for purposes identified at the time of each district's creation. Purposes may include such things as landscaping, street lighting and drainage improvements.

3500 - - JAIL DISTRICT With proceeds from the Jail District sales tax, funds are used to retire and make interest payments on bonds issued for jail construction. It is designated a major fund. (Finance)

3503 - - CERTIFICATES OF PARTICIPATION Proceeds are used to make debt service payments on Certificates of Participation sold by the County. For the Adult Probation building construction, proceeds are from Adult Probation local and State sources as well as the General Fund. For the Health Department's facility and for the Juvenile facility, proceeds are from the voter approved Capital Projects Sales tax. It is designated a major fund. (Finance)

3547 - - LIBRARY With revenue provided from the Library District tax levy, expenditures are for debt service related to a voter approved bond issue.

VARIOUS IMPROVEMENT DISTRICT FUNDS The County administers several improvement districts having debt service obligations. Revenue to service this debt is from special taxes and charges to property owners within the improvement districts. (Finance)

CAPITAL PROJECTS FUNDS

4402 - - CAPITAL PROJECTS SALES TAX Proceeds are from a County voter approved levy and provides revenue to make debt service payments related to the construction of criminal justice facilities and of the Health Department building. It is designated a major fund. (Facilities Management)

4403 - - JAIL DISTRICT REPAIR & REPLACEMENT FUND With proceeds provided by the Jail District sales tax, funds are used for repair and replacement of Jail facilities. (Finance)

4407 - - CAPITAL IMPROVEMENT FUND - - Is used to account for financial resources to be used for the acquisition or construction of major capital facilities and projects. Sources of revenue include dedicated sales taxes, transfers from the General Fund, taxes and fees from Improvement Districts. It is designated a major fund. (Finance)

4720 - - LIBRARY CAPITAL PROJECTS With revenue provided from Library District bond proceeds, expenditures are for the construction of Library facilities in accordance with a voter approved bond issue.

4721 - - AVENUE B & C COLONIA CAPITAL PROJECTS With federal grant and loan funding to construct a sewer system for the Avenue B & C Colonia Improvement District. Loans to be repaid by the improvement district.

FUND DESCRIPTIONS



INTERNAL SERVICE FUNDS

6601 - - IT LIFE CYCLE MANAGEMENT This fund receives revenue from charges to County departments participating in the program to replace computer equipment on approximately a 3 year cycle. Funds are used to purchase the replacement equipment. (Information Technology)

6602 - - IMPROVEMENT DISTRICT REVOLVING FUND Monies are used solely by improvement districts to aid in the costs of construction projects, payment of bonds and other associated activities. The Board of Supervisors established this fund, using surplus monies that existed in a special fund from an improvement district whose bonds were fully paid. Any improvement district using these monies fully reimburses the fund through (1) assessments to the residents of the district or, (2) grant revenues from recipient agencies. (Public Works)

6605 - - WORKERS' COMPENSATION SELF INSURANCE See **0100**, the General fund.

6607 - - EMPLOYEE HEALTH SELF -INSURANCE Proceeds are from (1) those County funds having personnel allocations and from (2) employees participating in the Health Plan. Proceeds are used to operate the County's Employee Health Benefits program. (Human Resources)

6608 - - LIABILITY SELF-INSURANCE ACCOUNT See **0100**, the General fund.

2329 - - SELF INSURANCE - LIABILITY See **0100**, the General fund.