YUMA COUNTY

Comprehensive Annual Financial Report
For Fiscal Year Ended June 30, 2011

Yuma County Administration Building
198 South Main Street
Yuma, Arizona 85364

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YUMA COUNTY

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2011

BOARD OF SUPERVISORS
Casey Prochaska, Chair
3rd District

Lenore Loroña Stuart, 1st District
Russell McCloud, 2nd District
Marco A. (Tony) Reyes, 4th District
Greg Ferguson, 5th District

COUNTY ADMINISTRATOR
Robert Pickels

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

Accountants

Glenda McGuire
LeeAnne Rachels
Denise Perez
Debra Beyer

Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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INTRODUCTORY SECTION

The Introductory Section is intended to familiarize the reader with Yuma County's organization structure, nature and scope of provided services, and specifics of its operating environment. The information in this section should provide adequate background and sufficient context to assist the reader with the financial section of this CAFR.

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 7

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FINANCIAL SERVICES DEPARTMENT

198 South Main Street
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Scott G. Holt
Director

November 14, 2011

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2011.

CAFR COMPOSITION

This report consists of management's representations concerning the finances of Yuma County (County) in the form of financial statements. The responsibility for the accuracy, completeness, and fairness of the presented data, including all disclosures and notes, rests with the management of Yuma County. To the best of our knowledge and belief, the data presented is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain an understanding of the County's financial affairs have been included.

U.S. GAAP requires management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis* (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it.

OTHER REPORTING REQUIRMENTS

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including a schedule of expenditures of federal awards, findings and questionable costs, and an independent auditors' report on compliance with applicable laws, regulations, contracts, and grants to each major program and on internal control over compliance are under a separate cover. The State of Arizona requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

THE REPORTING ENTITY

County Profile: Yuma County, bordered by California to the West and Mexico to the South, was founded in 1864 as one of the four original counties established by the first Territorial Legislature. It maintained its designated boundaries until 1983 when voters resolved to split Yuma County into LaPaz County in the north and a "*new*" Yuma County in the south encompassing 5,522 square miles.

In 1540, just 48 years after Columbus stumbled upon the New World and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the city of Yuma. He was the first European to set foot in the area and to recognize the best natural crossing of the Colorado River.

From the 1850s through the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, Norton's Landing, Ehrenberg, Aubry, Ft. Mohave and Hardyville.

For many years, Yuma served as the gateway to the new western territory of California. In 1870, the Southern Pacific Railroad bridged the river, and Yuma became a hub for the railroad and was selected as the county seat.

Much of Yuma County is desert land accented by rugged mountains. The valley regions contain an abundance of arable land, which is irrigated by the Colorado River.

THE REPORTING ENTITY (Concluded)

Local Economy: Agriculture, tourism, military and government are the county's principal industries. During the winter months, the population nearly doubles with part-time residents, commonly known as "snow birds". The County has been, until recent months, performing better than the State of Arizona overall. However, the County is now seeing activity following the state trends. It is expected to see revenue remaining at this level for the next couple of years as the economy corrects itself. The County is monitoring expenditures and working with all levels of staff to continue providing the services desired or mandated.

Organization: A five-member Board of Supervisors carries out the governmental and administrative affairs of the County. Each member is elected from a designated district to serve a four-year concurrent term. The Board members collectively select the chair. The Board is responsible for establishing the policies of the County to provide guidance to the various County Departments, and appointing a County Administrator who is responsible for the general administrative and overall operations of the various departments of the County. Additionally, the Board furnishes budget authority to all other County Elected Officials and the Court System.

Entity defined: Yuma County includes in its financial statements all funds, agencies, trusts, boards, commissions, and authorities for which the Yuma County Board of Supervisors is financially accountable. In accordance to Governmental Accounting Standards Board (GASB) No. 14, The Financial Reporting Entity: financially accountable includes, but is not limited to: selection of governing authority, designation of management, ability to significantly influence operations, financial interdependence, and accountability for fiscal matters. Various school districts and certain special districts within Yuma County are governed independently. The financial statements of these districts are not included in this report except to reflect amounts held in an agency / trust capacity by the County Treasurer.

Services provided: Yuma County provides an ample range of governmental and community services. These services can be divided into two categorizations: mandated and optional. Mandated services are services that the County is required to provide by either Federal or State legislative bodies. Optional services are services that the County is not required to provide, but chooses to do so for the overall benefit of its citizens, as guided by the citizens.

Mandated: Superior and Justice Courts, Adult and Juvenile Probation / Detention, Law Enforcement, Public and Legal Defenders, Recording of Deeds, Indigent health and mental health care, Immunization and disease control, Sanitation inspections, Rabies and vector control, Treasurer functions, Land use planning and zoning, Building code enforcement, Elections and Voter registration, School Superintendent, and Road maintenance.

Optional: Libraries, Parks, Solid waste collection, Improvement districts, New road construction, Cable TV franchise, AIDS / cardiovascular injury prevention programs, Flood control, Emergency management (other than for hazardous materials), Public housing, Economic development, and Job training.

FINANCIAL INFORMATION

Accounting Policy: The Yuma County maintains accounts in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed and adhered to. Fund accounting classifies resources into funds with respect to the intended activities or objectives specified by those resources for accounting controls and financial reporting purposes. Each fund is an independent fiscal and accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses.

There is no limit to the number of funds a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and individual funds are closed when its intended purpose is no longer operating. A description of the fund categories used by the County follows.

Governmental Funds: These funds are used to account for all of Yuma County's expendable financial resources, except for those reported in the Internal Service funds. The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds. The County's General, Special Revenue, Debt Service, and Capital Projects funds are included in this fund category.

> **General Fund**: The General Fund is the primary operating fund. It accounts for all financial resources of Yuma County, except for those required, either by rule of statute or GAAP, to be accounted for elsewhere, or chosen to do so for internal tracking purposes.

FINANCIAL INFORMATION (Concluded)

Special Revenue Funds: Special Revenue Funds account for unique revenue sources legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities.

Debt Service Funds: These funds are used to account for the resources accumulated for the payment of interest, principal, and related costs on long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself.

Capital Projects Funds: Yuma County uses Capital Projects Funds to 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 funds compositions have imposed restrictions similar to the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

Proprietary Funds: These 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. The full accrual basis of accounting is used for these funds.

Internal Service Funds: Yuma County uses Internal Service Funds to account for: IT Life Cycle Management Fund to ensure the County maintains a three year cycle on computer systems; a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts; a Workers Compensation Fund was established to operate on a self funded basis, a Health Self – Insurance Fund established to account for the financing of a self funded benefit plan, and a Liability Self-Insurance Fund established to account for the a departmental funded insurance liability plan.

Fiduciary Funds: These funds are used to account for assets held by the County in a trustee or agency capacity. Fiduciary funds account for assets held by the County Treasurer on behalf of others and are either Investment Trust funds or Agency funds which are custodial in nature and do not involve measurement of results of operations. The accrual basis of accounting is used for these funds.

Internal Control: In regards to accounting, internal controls are designed to provide reasonable (not absolute) assurance that:

(1) Assets are safeguarded against loss from unauthorized use, theft, or disposition; and
(2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

Implemented internal control mechanisms should recognize the cost for maintaining control procedures should not exceed the benefit derived as a result from their adherence. The evaluation of costs and benefits requires estimates and judgments by the County's management. It should also be recognized all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

BUDGETARY CONTROLS

Yuma County complies with Arizona Revised Statutes by operating under a balanced budget and appropriating all available resources. The County stays within State regulated levy and expenditure limitations. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

Budgetary Basis: Yuma County prepares its budget with the accounting principles consistent with its financial reporting methods. Revenues are recognized when they are both available and measurable, for this purpose the County considers revenues to be available if they are collected within 60 days after the fiscal year end. Open encumbrances lapse at fiscal year end.

Budget Administration: Yuma County administration monitors the County's Budget at the fund level for Special Revenue, Debt Service, and Internal Service Funds. The General Fund and Capital Project Funds are monitored at the Department and Project Level respectively. The budget is modified throughout the year as additional resources become available or anticipated resources dissipate, if permitted under A.R.S. 42-17105 and 42-17106. This methodology ensures all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

MAJOR INITIATIVES

The management of Yuma County is committed to continue finding ways to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing this within the constraints placed upon the County through statutory limitations and declining revenues from outside sources. The management staff within Yuma County has exhibited an unprecedented spirit of cooperation over the past years in devising ways to limit their own departmental spending. This renewed commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County to serve its constituents in a manner which is economically responsible in the current economical situation. Management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the County and its constituents. Another major goal is to maintain a structural balance between recurring revenues and expenditures. It is the County's desire to use one time revenues to provide for special projects.

LONG-TERM FINANCIAL PLANNING

Total Fund balance in the general fund (27.3% of total general fund revenues) is currently above the policy guidelines of 15 percent of total general fund revenues set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of fund balance has to do with a conservative expending philosophy implemented by management early last fiscal year, to continue maintaining healthy reserves. Yuma County attempts to use existing resources and available funds to reduce its outstanding liabilities, proof of that is the early retirement of Yuma County Jail District's 1996 revenue bonds issuance and Donovan's Improvement district complete loan payment. The County accomplished this goal of reducing debt and plans to continue being conservative in its spending for the next few years until the economic conditions improve. County's management has reduced the number of capital projects in an effort the redirect funds to cover for more pressing and mandated services, the few existing projects are expected to be completed with funds other than local sources while any new projects will be critically reviewed prior to any decisions being made.

RELEVANT FINANCIAL POLICIES

Yuma County has the policy of keeping recurring expenditures at or below recurring revenues and using one time revenues for one time projects. Additionally the County tries to maintain reserves at a minimum of 15 percent of general fund revenues. This allows the county to fund one time projects on a cash basis and keep debt to a minimum. The County has traditionally had a conservative viewpoint towards taxation of its constituents and strived to reduce the tax levies even during periods of reducing assessed values. It has maintained a level of taxation below the maximum level allowed when all other counties within the state were taxing to the maximum level. With the imposition of the 2% increase in the taxes levied on existing property plus new construction approved by voters in a statewide referendum, this has required the County to levy taxes on property at its maximum level. The County has asked for and received a total cooperation from all of its departments concerning a voluntary restriction on expenditures and replacement of employees except where absolutely necessary. This resulted in a 28.9% reversion on all governmental funds including an 8.6% reversion in the general fund from actual to budgeted expenditures. While many other agencies throughout the state have had layoffs and mandatory cuts in expenditures, Yuma County has been able to work with all levels in the County to achieve its cuts by voluntary actions.

CASH MANAGEMENT

The Yuma County Treasurer is responsible for cash management and investments for the County. Most cash assets, other than impress accounts, of the County are on deposit through this office. Cash that is temporarily idle during the year is invested on a short-term basis.

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Auditor General has contracted with the accounting firm Heinfeld, Meech & Co., P.C. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2011. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2010. This was the tenth consecutive year that Yuma County has received this prestigious award. In order to be awarded a Certificate of Achievement, Yuma County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for fiscal year ended June 30, 2010. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2010-2011. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report.

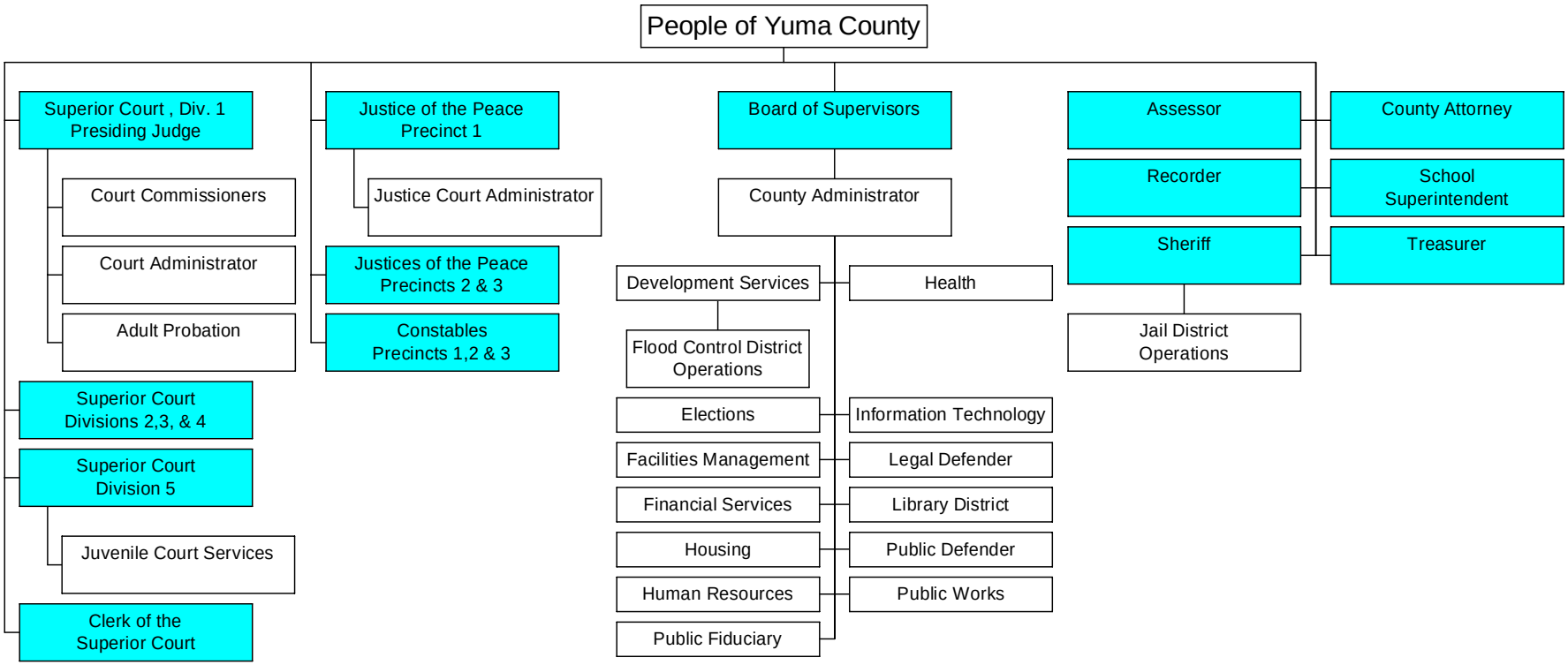
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of professionalism in the management of Yuma County.

Respectfully submitted,

Scott G. Holt
Director – Financial Services.

Gilberto Villegas Jr.
Deputy Director- Financial Services

Yuma County Government



LEGEND

= Elected officials

Note A: The Superior Court Presiding Judge also exercises administrative supervision over all Superior Court personnel.
Note B: The Board of Supervisors has budget authority over all organizational units, including those of elected officials.
Note C: The Board of Supervisors is also the governing board of the Library District, Flood Control District, Health Services District & the Jail District.

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Arizona

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2010

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.

President

Executive Director

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FINANCIAL SECTION

The Financial Section contains all basic financial statements and supplementary information required to be disclosed by GAAP (Generally Accepted Accounting Principles) and Arizona State Law, as well as information on all individual funds not reported separately in the basic financial statements. Also in this section is other useful supplementary information that is not required by GAAP or Arizona State Law to represent a financial overview of Yuma County.

The following is contained in the Financial Section:

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Independent Auditors' Report

HEINFELD, MEECH & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Heinfeld, Meech & Co. 25th Anniversary 1986-2011

INDEPENDENT AUDITORS' REPORT

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the County implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, for the year ended June 30, 2011, which represents a change in accounting principle.

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 17 through 25, the Budgetary Comparison Schedules on pages 76 through 84, the Schedule of Agent Retirement Plans' Funding Progress on pages 86 through 88, and the Infrastructure Assets information on pages 90 and 91 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the

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information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining and individual fund statements and schedules are the responsibility of County's management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the County solely for the authorized transportation purposes. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

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

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, and others within the County and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Heinfeld, Meech & Co., P.C.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

November 14, 2011

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Scott G. Holt
Director

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- The assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by $366,426,179 (*net assets*). Of this amount, $37,136,343 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.

- Yuma County's total net assets increased by $18,217,355. The increase was primarily due to increase in capital assets, an increase in federal grants for an ongoing sewer project, and due to a small 4.2% reduction in operating expenses.

- For the second year, the County's Capital Grants and Contributions drove the majority of the increase with $13,498,654. This resulted from the revenue recognized from the transfers or donations of various capital assets to the County.

- The County property taxes levied for all purposes (General Fund, Library and Flood districts) increased only $431,272 or 1.2%, as a result of current economic conditions and assessed values paired with the rest of the State. Property tax for the general fund experienced the most significant increase of $1,041,307 or 4.5% from prior year.

- The County's Sales Taxes are divided among three restricted categories: general, jail, and health services; 0.5 percent on each dollar for each category except for the health services which receives 0.1 of a cent on each dollar. The total of these categories increased from the prior year by $967,867 or 4.3%, a reflection of a possible recovery on the local economies after years of decreases. The State Shared Sales tax decreased again by $199,448 (1.2%) from the prior year.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $84,764,708, an increase of $792,840 in comparison with the prior year. Fiscal year end 2011 fund balances are categorized as follows: 0.3% or $281,718 is Nonspendable; 75.9% or $64,335,488 is Restricted; 10.3% or $8,741,311 is Committed; 1.8% or $1,492,707 is Assigned; and 11.7% or $9,913,484 is Unassigned, which means funds are available for spending at the government's discretion within the boundaries set forth in the governmental fund's purposes.

- The Capital Improvements Funds decreased $1,016,727 or (29.24%) from the prior year resulting from the completion of projects and the transfer to support the Jail district ($243,604). The Health Services District Fund also experienced a significant decrease in fund balance (29.59%). The main reason that drove the decrease was because the minimal increase in revenues of 3.25% was not sufficient to cover the expenditures increase of the required services of 4.17%. On the other hand; the Jail district's operations fund experienced the most significant increase in fund balance of $906,074 or 114.7%. The increase was mainly due to transfers from other funds as determined by management and as permitted from State law to assist the district with operating expenditures and establish a minimum fund balance, due to lack of tax revenues from past and current economic situations.

- At the end of the fiscal year, total fund balance for the General Fund was $18,396,444 (0.9% increase) or 26.8% of total General Fund expenditures and transfers out. The increase of $159,775 over the prior year was mainly due to savings in operational expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Yuma County's basic financial statements. Yuma County's basic financial statements consist of three components:

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to financial statements.

This report also contains required and other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The ***government-wide financial statements*** are designed to provide readers with a broad overview of Yuma County's finances, in a manner similar to a private-sector business. This includes the government-wide statement of net assets and the statement of activities listed below.

The ***statement of net assets*** presents information on all of Yuma County's 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 Yuma County is improving or deteriorating.

The ***statement of activities*** presents information showing how Yuma County's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items which will only result in cash flows in future fiscal periods (such examples are uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of Yuma County principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions which are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Yuma County include general government, public safety, highway and streets, sanitation, health, welfare, culture and recreation, education, and interest on long-term debt. The government-wide financial statements can be found on pages 29 to 31 of this report.

Fund financial statements

A ***fund*** is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. Yuma County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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 fund 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 government's near-term financing requirements.

Because the focus of *governmental funds* is narrower than 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 fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Yuma County maintains one hundred twenty eight (128) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund; capital improvements fund; jail district's general operations fund; the library district's general operations fund; flood control district general operations fund; the health services district general operations fund; and the development services highway users revenue fund (HURF), all of which are considered to be major funds. These financial statements can be found on pages 33 to 41 of this report. Data from the other one hundred twenty one (121) 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 and schedules* on pages 105 to 204.

Yuma County adopts an annual appropriated budget for all of its governmental funds. Budgetary comparison schedules have been provided to demonstrate compliance with these budgets.

Fund financial statements (Concluded)

Proprietary funds are used to account for Yuma County's internal service funds, which is a device to accumulate and allocate costs internally among Yuma County's various functions. Yuma County uses internal service funds to account for the IT life cycle management, revolving fund for improvement districts, workers compensation insurance, health self-insurance and newly created liability self-insurance fund.

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 funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the primary government (Yuma County). Fiduciary funds are *not* reflected in the government-wide financial statements because their resources are *not* available to support Yuma County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 45 to 46 of this report.

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 71 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Yuma County's progress in funding its obligations to provide pension benefits to its employees, as well as schedules illustrating the County's compliance with legally adopted budgets and an explanation of the County's application of the modified approach to the reporting of infrastructure assets. Required supplementary information can be found on pages 73 to 91 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 95 to 212 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets exceeded liabilities by $366,426,179 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets $277,357,668 (75.7%) is invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), net of related debt used to acquire those assets which is still outstanding and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's 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 the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's net assets increased $18,217,355 during the current fiscal year. Total assets increased $16,795,094 or 3.9% from last fiscal year. The assets increase is largely due to the increase in capital assets of $19,744,591 mostly from donated roads to the County. Investment held by trustee decreased 86.5 % ($5,243,859) due to early retirement of the Jail district 1996 revenue bond issue.

An additional portion of the Yuma County's net assets, restricted net assets of $51,932,168 or 14.2%, represents resources subject to external restrictions on how they may be used. The *unrestricted net assets* balance ($37,136,343) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Yuma County reported positive balances in all three categories of net assets.

Government-wide financial analysis (Concluded):

Below is a brief summary of County's statement of net assets:

YUMA COUNTY
Condensed Statement of Net Assets
As of June 30, 2011 and 2010

	Governmental Activities	
	2011	2010
Cash, cash equivalents and investments	$ 93,361,521	$ 92,236,429
Investments held by trustee – restricted	817,575	6,061,434
All other current and other assets	13,440,444	12,271,174
Capital assets	337,799,070	318,054,479
Total assets	445,418,610	428,623,516
Long-term liabilities outstanding	67,440,739	70,876,677
Other liabilities	11,551,692	9,538,015
Total liabilities	78,992,431	80,414,692
Invested in capital assets, net of related debt	277,357,668	254,210,170
Restricted	51,932,168	35,876,176
Unrestricted	37,136,343	58,122,478
Total net assets	$ 366,426,179	$ 348,208,824

Governmental activities

Below is a brief summary of Yuma County's change in net assets:

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2011 and 2010

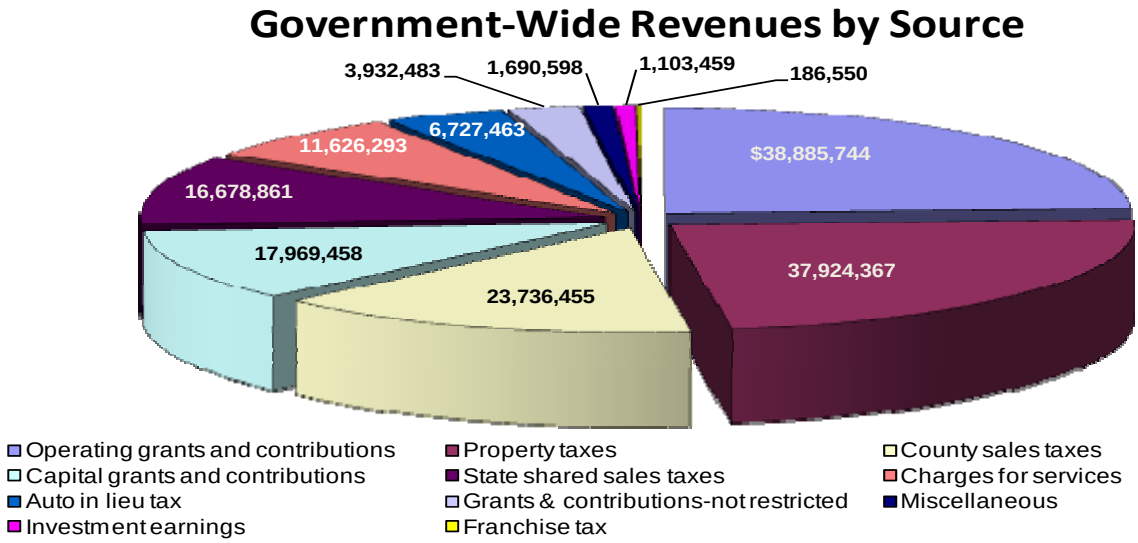
	Governmental Activities	
	2011	2010
Revenues:		
Program revenues:		
Charges for services	$ 11,626,293	$ 10,474,929
Operating grants and contributions	38,885,744	40,790,384
Capital grants and contributions	17,969,458	4,470,804
General revenues:		
Property taxes	37,924,367	37,493,095
Other county taxes:		
County sales tax (general, jail, health and capital projects)	23,736,455	22,768,588
Franchise tax	186,550	181,228
Auto in lieu tax	6,727,463	6,861,013
State shared sales taxes	16,678,861	16,878,309
Grants and contributions not restricted to specific programs	3,932,483	4,552,739
Investment earnings	1,103,459	1,713,898
Miscellaneous	1,690,598	2,345,158
Total revenues	160,461,731	148,530,145
Expenses:		
General government	$ 45,977,581	$ 50,150,134
Public safety	41,268,389	40,251,320
Highway and streets	11,610,502	14,316,356
Sanitation	911,775	841,767
Health	9,043,830	8,633,914
Welfare	13,728,818	12,884,373
Culture and recreation	8,453,590	8,152,455
Education	8,641,568	10,266,758
Interest on long-term debt	2,608,233	2,983,100
Total expenses	142,244,376	148,480,177
Increase in net assets	18,217,355	49,968
Net assets - beginning July 1	348,208,824	348,158,856
Net assets - ending June 30	$ 366,426,179	$ 348,208,824

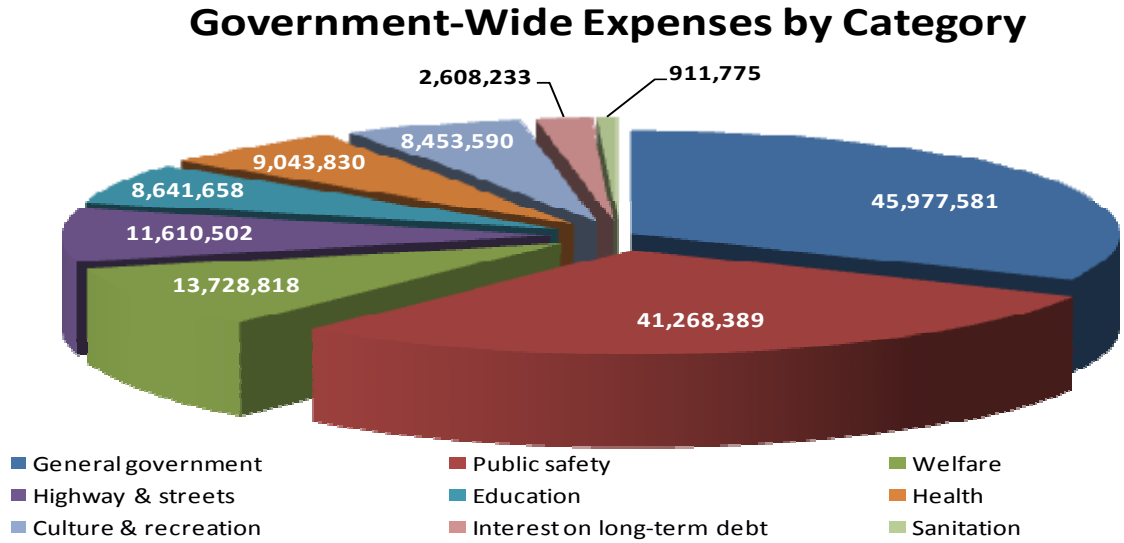
Key elements contributing to the $18,217,355 increase in change in net assets are as follows:

Governmental activities (concluded)

- Overall, the effective and timely implementation of measures to reduce the operational expenses, contributed to the increase in net assets for fiscal year ended June 30, 2011. Total expenses decreased $6,235,801 or 4.2%. In addition to the reduction in expending, total revenues increased $11,931,588 or 8.0%.
- The General Government function accounted for the largest reduction in expenditures for fiscal year 2011. The total decrease was $4,172,553 (8.3%), due to management's continuing conservative expending recommendations, followed by the Highways and Street funding decrease of $2,705,854 (18.9%) resulting from reduction on road repair projects due to uncertainty from State funds in future years.
- The revenue category with the most significant increase was the Capital grants and contributions, with $13,498,654. The increase is due to the revenue recognized from the transfers or donations of capital assets, mostly infrastructure (mainly roads and their right of ways), to the County from various developers and the State. These road donations are to be included in the County's road maintenance system.
- Charges for services increased $1,151,364 or 11.0% primarily due to an increase on indirect costs allocated to qualified County funds.

  The County's sales taxes increased $967,867 (4.3%) between the years which indicates the local economy is starting to reactivate. Unfortunately this is not the case at the state level where the State shared sales tax revenues decreased for the fourth consecutive year, this time by 1.2% or $199,448. The State revenue allocation is a product of the formula used by the State.
- Auto in Lieu taxes decreased $133,550 (2.0%). This was due to the general economic downturn.
- Property taxes collected for all purposes have a minimal increase of $431,272 or 1.2%. The growth was primarily from the increase in primary and secondary net assessed values which are trailing the existing economic trends in values due to the time delay in setting of assessed values. The Primary assessed values increased 6.4% and the Secondary assessed values decreased 4.0%.





FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

Yuma County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (see Note 1, summary of significant Accounting Policies). Since this is the first year of implementation, the comparative analysis and discussion of the fund balance classifications between the years might not be meaningful.

Governmental funds

The focus of Yuma County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Yuma County's financing requirements. In particular *fund balance* may serve as a useful measure of a government's net resources restricted, committed, assigned, and available for spending at the end of the fiscal year.

All governmental funds: At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $84,764,708, an increase of $792,840 in comparison with the prior year. Fiscal year end 2011 fund balances are categorized as follows: 0.3% or $281,718 Nonspendable; 75.9% or $64,335,488 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 10.3% or $8,741,311 are Committed to self-imposed constraints by the Board of Supervisors; 1.8% or $1,492,707 Assigned or "ear marked" by management for specific purpose and 11.7% or $9,913,484 Unassigned, which means funds are available for spending at the government's discretion.

Below is a year to year comparison of Yuma County's governmental funds revenues from all sources

Yuma County
Governmental Funds Revenues by Source
Years Ended June 30, 2011 and 2010

	2011		2010		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 68,574,835	45.3%	$ 67,303,924	46.5%	$ 1,270,911	1.9%
Special assessments	112,319	0.1%	403,653	0.3%	(291,334)	-72.2%
Licenses and permits	1,057,715	0.7%	1,113,776	0.8%	(56,061)	-5.0%
Intergovernmental	68,532,952	45.3%	63,580,073	44.0%	4,952,879	7.8%
Charges for services	7,086,558	4.7%	5,774,101	4.0%	1,312,457	22.7%
Fines and forfeits	3,151,654	2.1%	3,259,234	2.3%	(107,580)	-3.3%
Investment income	984,739	0.7%	1,547,473	1.1%	(562,734)	-36.4%
Rents	330,365	0.2%	330,421	0.2%	(56)	0.0%
Miscellaneous	1,345,393	0.9%	1,226,518	0.8%	118,875	9.7%
Total Revenues	$ 151,176,530	100.0%	$ 144,539,173	100.0%	$ 6,637,357	4.6%

Following are explanations of the key elements that contributed to the revenues increase of 4.6% compared to prior year:

- Intergovernmental revenues increased 7.8% from prior the year. This is due to new grants received through the federal recovery program for the completion of the B & C colonial sewer project. As the project gets completed, more funds are drawn from grantors.

- Charges for Services increased by 22.7% or $1,312,457, derived primarily from an increase in the indirect costs allocation to specific County funds amounting to $866,286; and Jail district's increase totaling $272,563 from housing more federal inmates for the fiscal year 2011.

- Taxes, primarily local taxes, increased 1.9% from prior year. Property and local sales taxes experienced a combined increase of $1,399,139 ($967,867 and $431,272 respectively) an indication that the local economy might be starting to react. Unfortunately, the State's shared sales tax decreased ($199,448).

- Investment income experienced the largest decrease (36.4%) due to the reduction of investing funds. As revenues fail to be generated, departments need the cash flow to support operational activities.

Governmental funds (Concluded)

Below is a year by year comparison of Yuma County's governmental funds expenditures by function:

Yuma County
Governmental Funds Expenditures by Function
Years Ended June 30, 2011 and 2010

	2011		2010		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 42,399,498	27.6%	42,119,564	27.4%	$ 279,934	0.7%
Public safety	38,814,882	25.2%	38,202,107	24.8%	612,775	1.6%
Highway and streets	9,855,973	6.4%	12,541,134	8.1%	(2,685,161)	-21.4%
Sanitation	854,966	0.6%	794,215	0.5%	60,751	7.6%
Health	8,628,172	5.6%	8,288,126	5.4%	340,046	4.1%
Welfare	13,308,587	8.6%	12,477,589	8.1%	830,998	6.7%
Culture and recreation	7,404,440	4.8%	7,794,138	5.1%	(389,698)	-5.0%
Education	8,627,030	5.6%	10,260,122	6.7%	(1,633,092)	-15.9%
Capital outlay	19,588,306	12.7%	11,297,777	7.3%	8,290,529	73.4%
Debt service:						
Principal retirement	1,830,822	1.2%	7,314,848	4.7%	(5,484,026)	-75.0%
Interest and fiscal charges	2,608,233	1.7%	2,983,100	1.9%	(374,867)	-12.6%
Total Expenditures	$ 153,920,909	100.0%	$ 154,072,720	100.0%	$ (151,811)	-0.1%

Below are explanations of the expenditures that changed significantly compared to prior year:

- Overall expenditures decreased $151,811 or 0.1% as compared to prior year. The minimal decrease in expenditures was mainly due to management's efforts to implement a conservative expending strategy primarily among the general fund funded departments. It is management's intention to continue with this strategy until the economy recovers.

- Debt service payments, both principal and interest, experienced the most significant decrease from the prior year, 56.9%. During Fiscal year 2010 the Board approved the early retirement of the Jail 1996 revenue bond issuance. Expenditures shown for current fiscal year are as required by payment schedules.

- The Capital outlay increase of 73.4% or $8,290,529 was mainly due to the payments to the B & C colonial sewer project as previously discussed.

The *general fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $18,396,444. The net change in fund balance was $159,775 during the current fiscal year. Revenues increased $443,929 or 0.66% which reflected an increase in property taxes ($967,867) due to the higher assessed property valuation which was partially offset by a lower property taxes rate; and indirect cost allocation ($866,286). Expenditures increased $1,350,661 or 2.3% due to an increase in welfare, primarily Title 36 payments (Mental Health Services) $702,753 and General government activities $573,251.

The *debt service funds* had a combined fund balance at the end of the current fiscal year in the amount of $1,508,633. This amount is dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, the Jail District Revenue bonds, and various Special Assessment bonds. The county elected to early retire the remaining outstanding 1996 Jail District Bond issuance. Funds were sent to the trustee to be paid on July 1, 2010. Only $163,702 is restricted as they represent the creditors required reserve for future payments in all Improvement districts and the Jail district. The remainder of $1,344,931 is committed for future debt service payments ($1,341,279), which are the result of additional funds collected or transferred in throughout the years to satisfy debt payments, and assigned ($3,652).

The *capital projects funds* has a combined fund balance of $6,165,179, a 5.1% decrease from the prior year. Of this amount, $3,619,711 (58.7%) is reported as committed in the Library District Capital Projects fund to support the 8 voter approved library projects; $2,460,365 (39.9%) is reported in the major capital improvements fund for board approved capital projects; and the remaining $85,103 (1.4%) will be used to complete miscellaneous Improvement District projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year, 2011 there were no significant variances between the adopted and final budget amounts. Welfare had a reduction on budgeted expenditures of $552,800 resulting from AHCCCS' cost reduction, but authority was transferred to the General government function to account for possible additional restoration to competency expenses. Total increase was $56,187 or 0.1%.

At the close of the current fiscal year, Yuma County General Fund had received a total of $1,897,939 additional revenues than budgeted. This was due to an unexpected reimbursement award from the Southwest Border Initiative Program ($671,095); underbudgeted state shared sales tax ($318,515); additional federal payment in lieu of taxes ($220,225); and increased property taxes collections ($540,226). The remaining difference was from other grants.

Yuma County General Fund had $5,715,435 less expenditures than budgeted. Functions with the most significant variances between budgeted and actual were: $4,920,112 in General Government a reflection of management's expenditures cutoff strategies, $397,328 in Public Safety due to salary savings on vacancies and for bringing in house the inmate health services realizing savings from contracted-out services.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2011 amounts to $337,799,070 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

The total increase in Yuma County's net capital assets for this fiscal year was 6.2% or $19,744,591. This is mainly for the donations of roads and right-of-way from local developments and additional funding received from the federal recovery program to complete the B & C Colonial sewer project. Additional information on Yuma County's capital assets can be found in note 7 on pages 57-58 of this report.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 579.98 center lane miles of paved roads the County is responsible for maintaining.

The County manages its roads using the Pavement Management System, which measures the condition of the pavement and its ability to serve the traveling public. The Pavement Management System is composed of various factors evaluating distress and quality which when combined provides a unit of measurement called "Overall Condition Index" (OCI). OCI uses a one hundred-point scale (100 Excellent, 0 Needs immediate work) to characterize the condition of the paved roadway.

Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates an overall average rating of 74.67 was achieved for fiscal year 2011. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 90 through 91 for a complete disclosure of the Modified Approach.

Long-term debt

At the end of this fiscal year, Yuma County had total bonded debt outstanding of $56,475,420, of which $54,708,400 is considered long term ($1,766,840 payable within one year). This amount is comprised of $8,525,000 of revenue bonds backed by Jail District taxes, $47,875,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and $75,240 in special assessment bonds for which the government is liable in the event of default by the property owners subject to the assessment. The County also has $3,924,887 in Rural Development loans of which $3,766,115 are considered long term. Additional information on the County's long-term debt can be found in notes 9-14 on pages 59-64 of this report.

	Governmental Activities	
Long-term debt	2011	2010
Revenue bonds	$ 8,525,000	$14,175,000
General obligation bonds	47,875,000	48,940,000
Special assessment bonds with governmental commitment	75,240	82,080
Rural development loan	3,924,887	518,996
Capital leases payable	41,275	128,233
Total	$60,441,402	$63,844,309

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state sales tax, and auto in lieu tax) to continue in a stabilization mode based on observed economic activity in both the local and state economy. The county continues to observe a retrenching of these revenue sources at both the local and state levels. The county in the last quarter of fiscal year 2011 observed the local economy appears to be trending along with the overall state economic activity. Property tax levy amounts are capped at a maximum 2% increase annually from the prior year's levy amount plus the additional value contributed by new construction as a result of a statewide voter action in November, 2006. These increases should be sufficient to continue funding of the core operations of the County with astute financial management, if the Board of Supervisors elect to take advantage of this available revenue source.

- The most recent estimates reflects the population of Yuma County continuing to grow at .05%, while the unemployment rate increased to 26.6% in calendar year 2010. Traditionally Yuma County has a very high rate of unemployment typically in the range of 14% to 16%, due to seasonal field workers (currently around 21.7%), compared to the rest of the state and nationally. Unfortunately, the current national economic situation adds to the already high national rate.

- The County continues to position itself in a minimum long term debt status. Administration believes the reduction of long term debt not only saves the County on interest payments, but it also improves the County's credit ratings and borrowing capacity for emergencies. The Jail District board of directors approved subsequent to the end of the fiscal year the early retirement of the 2007 Series Bonds by refinancing at a lower rate and extending the maturity date from 2015 to 2035 to facilitate a lower level of expenditures for debt service payments by the jail district given the current economic conditions.

- The County has been for the last three years and continuing into fiscal year 2012 working with management to manage the operating costs within all levels of government. This year the County saw a reversion of 26.7% of actual expenditures as compared to budget from all its operational governmental units. The Yuma County Administration is continuing its efforts to control the level of expenditures in an effort to maintain its position within the revenues being received without significant impact to the service demands.

- The nation, state and county appear to be in a recovery mode as a result of the recent recession. Yuma County continues to take a very conservative attitude towards its activities as it attempts to respond to the existing economic conditions. We are expecting this trend to continue throughout the current fiscal year into the following year.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Yuma County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to either:

Scott G. Holt, Director, or Gilberto Villegas, Jr. Deputy Director-Financial Services, 198 South Main Street, Yuma, AZ. 85364 (928) 373-1012.

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Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY

Exhibit A- 1

Statement of Net Assets

June 30, 2011

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	93,361,521
Receivables (net of allowances for uncollectibles):		
Property taxes		1,702,657
Accounts		2,769,936
Special assessments		157,043
Accrued interest		161,144
Due from other governments		8,367,946
Inventory		8,529
Prepaid items		273,189
Investment held by trustee - restricted		817,575
Capital assets (net of accumulated depreciation):		
Land		47,663,225
Buildings		143,443,028
Improvements other than buildings		9,761,319
Machinery and equipment		11,858,896
Infrastructure		107,673,660
Construction in progress		17,398,942
Total Assets	**$**	**445,418,610**
LIABILITIES		
Accounts payable	$	4,067,006
Accrued payroll and employee benefits		4,435,468
Insurance claims payable		1,205,000
Due to other governments		135,033
Deposits held for others		604,711
Retainage payable		639,293
Unearned revenue		313,929
Interest and fiscal charges payable		151,252
Long-term liabilities:		
Due within one year		6,346,378
Due in more than one year		61,094,361
Total Liabilities	**$**	**78,992,431**
NET ASSETS		
Invested in capital assets, net of related debt	$	277,357,668
Restricted for:		
Public safety		11,415,461
Highway and streets		21,021,104
Health		1,994,249
Culture and recreation		9,559,542
Capital projects		6,433,179
Debt service		1,508,633
Unrestricted		37,136,343
Total Net Assets	**$**	**366,426,179**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2011

Exhibit A- 2

Function / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Assets: Total Governmental Activities
Governmental activities:					
General government	$ 45,977,581	$ 7,757,721	$ 2,507,641		$ (35,712,219)
Public safety	41,268,389	2,371,176	9,713,572	-	(29,183,641)
Highway and streets	11,610,502	42,994	9,578,519	$ 8,997,562	7,008,573
Sanitation	911,775	52,230	260,715	8,971,896	8,373,066
Health	9,043,830	931,425	4,186,699	-	(3,925,706)
Welfare	13,728,818	377,567	3,542,481	-	(9,808,770)
Culture and recreation	8,453,590	93,180	309,531	-	(8,050,879)
Education	8,641,658	-	8,786,586	-	144,928
Interest on long-term debt	2,608,233	-	-	-	(2,608,233)
Total governmental activities	$ 142,244,376	$ 11,626,293	$ 38,885,744	$ 17,969,458	(73,762,881)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	24,065,538
Property taxes, levied for the Library District	10,321,903
Property taxes, levied for the Flood Control District	3,536,926
Other County taxes:	
County sales taxes for general purposes	10,778,810
County sales taxes for Jail District	10,778,684
County sales taxes for Health Services District	2,141,873
County sales taxes for Capital Projects	37,088
Franchise tax	186,550
Unrestricted State Shared taxes :	
Auto in lieu of tax	6,727,463
Sales taxes	16,678,861
Grants and contributions not restricted to specific programs	3,932,483
Investment earnings	1,103,459
Miscellaneous	1,690,598
Total general revenues	**91,980,236**
Change in net assets	18,217,355
Net assets, July 1, 2010	348,208,824
Net Assets, June 30, 2011	**$ 366,426,179**

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

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Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2011

	General	Capital Improvements	Jail District General Operations
Assets			
Cash, cash equivalents and investments	$ 18,408,009	$ 1,636,423	$ 1,118,742
Receivables (net of allowances for uncollectibles):			
Property taxes	965,923	-	-
Accounts	188,904	6,899	7,113
Special assessments	-	-	-
Accrued interest	29,497	3,080	2,756
Due from:			
Other funds	1,767,954	980,588	41,498
Other governments	3,029,586	-	1,573,703
Inventory	-	-	-
Prepaid items	216,910	-	30
Investment held by trustee - restricted	-	-	-
Total Assets	**$ 24,606,783**	**$ 2,626,990**	**$ 2,743,842**
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 793,102	$ 166,625	$ 289,929
Accrued payroll and employee benefits	2,108,563	-	734,135
Due to:			
Other funds	2,097,382	-	23,425
Other governments	-	-	-
Deposits held for others	147,432	-	-
Retainage payable	-	-	-
Interest and fiscal charges payable	-	-	-
Revenue bonds payable	-	-	-
Deferred revenue	1,063,860	-	-
Total Liabilities	**$ 6,210,339**	**$ 166,625**	**$ 1,047,489**
Fund balances:			
Nonspendable	$ 216,910	-	$ 30
Restricted	6,967,045	-	1,696,323
Committed	268,000	$ 2,460,365	-
Assigned	269,640	-	-
Unassigned	10,674,849	-	-
Total fund balances	18,396,444	2,460,365	1,696,353
Total liabilities and fund balances	**$ 24,606,783**	**$ 2,626,990**	**$ 2,743,842**

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

Exhibit B- 1

Library District General Operations	Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Other Governmental Funds	Total Governmental Funds
$ 9,783,852	$ 15,542,234	-	$ 16,268,434	$ 20,678,372	$ 83,436,066
489,943	206,611	-	-	40,180	1,702,657
-	-	$ 386	-	2,183,709	2,387,011
-	-	-	-	157,043	157,043
17,436	27,245	368	28,425	35,287	144,094
5	-	577,738	718	1,304,767	4,673,268
-	-	1,030,171	536,813	2,197,673	8,367,946
-	-	-	-	8,529	8,529
13,140	-	3,297	-	39,812	273,189
-	-	-	-	817,575	817,575
$ 10,304,376	**$ 15,776,090**	**$ 1,611,960**	**$ 16,834,390**	**$ 27,462,947**	**$ 101,967,378**
$ 195,017	$ 44,621	$ 96,809	$ 425,971	$ 1,912,396	$ 3,924,470
243,630	17,266	330,825	82,836	889,695	4,406,950
3,409	118,550	54,903	297,220	2,295,766	4,890,655
-	-	-	-	135,033	135,033
100	-	-	6,080	451,099	604,711
-	-	-	31,324	607,969	639,293
-	-	-	-	151,252	151,252
-	-	-	-	640,000	640,000
388,663	168,641	-	-	189,142	1,810,306
$ 830,819	**$ 349,078**	**$ 482,537**	**$ 843,431**	**$ 7,272,352**	**$ 17,202,670**
$ 13,140	-	$ 3,297	-	$ 48,341	$ 281,718
9,460,417	$ 15,427,012	1,126,126	$ 15,990,959	13,667,606	64,335,488
-	-	-	-	6,012,946	8,741,311
-	-	-	-	1,223,067	1,492,707
-	-	-	-	(761,365)	9,913,484
9,473,557	15,427,012	1,129,423	15,990,959	20,190,595	84,764,708
$ 10,304,376	**$ 15,776,090**	**$ 1,611,960**	**$ 16,834,390**	**$ 27,462,947**	**$ 101,967,378**

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YUMA COUNTY

Exhibit B- 2

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets

June 30, 2011

Fund balance - total governmental funds		$ 84,764,708
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.		337,799,070
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,496,377
Internal service funds are used by management to charge the costs of certain activities such as insurance and maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:		
IT Life Cycle Management	$ 51,244	
Revolving Fund	75,100	
Workers Compensation	933,124	
Health Self-Insurance	7,899,697	
Liability Self-Insurance	207,598	
Total		9,166,763
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
Revenue bonds payable	$ (7,885,000)	
General obligation bonds payable	(47,875,000)	
Special assessment bonds payable	(75,240)	
Rural development loans payable	(3,924,887)	
Obligations under capital leases payable	(41,275)	
Compensated absences payable	(5,612,819)	
Claims and judgments payable	(1,386,518)	
Total		(66,800,739)
Net assets of governmental activities		$ 366,426,179

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

YUMA COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2011

	General	Capital Improvements	Jail District General Operations
Revenues:			
Taxes	$ 38,593,261	-	$ 10,778,684
Special assessments	-	-	-
Licenses and permits	557,646	-	-
Intergovernmental	21,086,709	-	174,653
Charges for services	4,838,604	-	416,440
Fines and forfeits	1,756,689	-	-
Investment income	171,000	$ 27,136	70,447
Rents	17,675	-	-
Miscellaneous	358,294	-	21,805
Total Revenues	**67,379,878**	**27,136**	**11,462,029**
Expenditures:			
Current:			
General government	37,780,520	-	-
Public safety	11,325,420	-	16,958,606
Highway and streets	-	-	-
Sanitation	584,154	-	-
Health	241,128	-	-
Welfare	9,295,266	-	-
Culture and recreation	6,203	-	-
Education	350,204	-	-
Capital outlay	487,231	1,153,756	156,928
Debt service:			
Principal retirement	67,986	-	-
Interest and fiscal charges	4,819	-	-
Total Expenditures	**60,142,931**	**1,153,756**	**17,115,534**
Excess (deficiency) of revenues over expenditures	**7,236,947**	**(1,126,620)**	**(5,653,505)**
Other financing sources (uses):			
Loan proceeds	-	-	-
Transfers in	1,467,970	353,497	7,542,729
Transfers out	(8,545,142)	(243,604)	(983,150)
Total other financing sources (uses)	**(7,077,172)**	**109,893**	**6,559,579**
Net change in fund balance	159,775	(1,016,727)	906,074
Fund balances - beginning (July 1, 2010)	18,236,669	3,477,092	790,279
Fund balances - ending (June 30, 2011)	**$ 18,396,444**	**$ 2,460,365**	**$ 1,696,353**

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

Library District General Operations	Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Other Governmental Funds	Total Governmental Funds
$ 10,321,903	$ 3,536,926	$ 2,141,873	$ 1,103,258	$ 2,098,930	$ 68,574,835
-	-	-	-	112,319	112,319
-	2,330	385,681	34,836	77,222	1,057,715
230,060	-	4,134,804	3,555,169	39,351,557	68,532,952
20,683	5,269	353,028	558	1,451,976	7,086,558
70,809	-	100	-	1,324,056	3,151,654
109,095	177,682	7,657	190,333	231,389	984,739
1,689	-	-	-	311,001	330,365
61,038	241	22,804	25,463	855,748	1,345,393
10,815,277	**3,722,448**	**7,045,947**	**4,909,617**	**45,814,198**	**151,176,530**
-	-	-	-	4,618,978	42,399,498
-	-	-	-	10,530,856	38,814,882
-	1,268,743	-	1,909,038	6,678,192	9,855,973
-	-	-	-	270,812	854,966
-	-	7,882,517	-	504,527	8,628,172
-	-	-	-	4,013,321	13,308,587
7,265,328	-	-	-	132,909	7,404,440
-	-	-	-	8,276,826	8,627,030
14,431	1,369,065	-	2,193,062	14,213,833	19,588,306
-	-	-	-	1,762,836	1,830,822
-	-	-	-	2,603,414	2,608,233
7,279,759	**2,637,808**	**7,882,517**	**4,102,100**	**53,606,504**	**153,920,909**
3,535,518	**1,084,640**	**(836,570)**	**807,517**	**(7,792,306)**	**(2,744,379)**
-	-	-	-	3,437,915	3,437,915
-	27	786,898	6,737	5,828,725	15,986,583
(3,794,792)	(345,510)	(424,200)	(345,758)	(1,205,123)	(15,887,279)
(3,794,792)	**(345,483)**	**362,698**	**(339,021)**	**8,061,517**	**3,537,219**
(259,274)	739,157	(473,872)	468,496	269,211	792,840
9,732,831	14,687,855	1,603,295	15,522,463	19,921,384	83,971,868
$ 9,473,557	**$ 15,427,012**	**$ 1,129,423**	**$ 15,990,959**	**$ 20,190,595**	**$ 84,764,708**

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YUMA COUNTY

Exhibit B- 4

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year Ended June 30, 2011

Net change in fund balances - total governmental funds	$	792,840
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.		
Capital expenditures		19,588,306
Depreciation expense		(8,398,711)
Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.		8,997,560
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.		(201,560)
Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the governmental funds.		5,002
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. 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 paid		1,830,822
Loan proceeds		(3,437,915)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.		
Increase in compensated absences payable		(130,888)
Decrease in claims and judgments payable		163,919
Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Net Assets.		
IT Life Cycle Management		(183,946)
Revolving Fund		3,395
Workers Compensation		218,762
Health Self-Insurance		(432,711)
Liability Self-Insurance		(597,520)
Change in net assets of governmental activities	$	18,217,355

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

YUMA COUNTY

Exhibit C- 1

Statement of Net Assets
Proprietary Funds
June 30, 2011

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	9,925,455
Receivables (net of allowances for uncollectibles):		
Accounts		382,925
Accrued interest		17,050
Due from:		
Other funds		260,970
Total Assets	**$**	**10,586,400**
Liabilities		
Current Liabilities:		
Accounts payable	$	142,536
Accrued payroll and employee benefits		28,518
Insurance claims payable		1,205,000
Due to:		
Other funds		43,583
Total Liabilities	**$**	**1,419,637**
Net Assets		
Unrestricted	$	9,166,763
Total Net Assets	**$**	**9,166,763**

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

YUMA COUNTY **Exhibit C- 2**

Statement of Revenues, Expenses, and Changes in Fund Net Assets

Proprietary Funds

Year Ended June 30, 2011

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 13,430,988
Miscellaneous	15,643
Total operating revenues	**13,446,631**
Operating expenses	
Personal services	393,523
Supplies	413,338
Tools and minor equipment	270,714
Professional services	142,206
Health services claims	10,714,970
Health services other	1,119,550
Insurance	1,347,136
Other	56,630
Total operating expenses	**14,458,067**
Operating loss	**(1,011,436)**
Nonoperating revenues	
Investment income	118,720
Total nonoperating revenues	**118,720**
Income before transfers	**(892,716)**
Transfers out	(99,304)
Total operating transfers	**(99,304)**
Decrease in net assets	(992,020)
Total net assets, July 1, 2010	10,158,783
Total net assets, June 30, 2011	**$ 9,166,763**

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

YUMA COUNTY

Exhibit C- 3

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2011

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 13,025,904
Receipts from other funds for goods and services provided	630,003
Other receipts	11,926
Payments for supplies and to providers of goods and services	(13,750,909)
Payments to employees	(432,654)
Other payments	(178,264)
Net cash used for operating activities	**(693,994)**
Cash flows from noncapital financing activities:	
Cash transfers out to other funds	(98,525)
Net cash used for noncapital financing activities	**(98,525)**
Cash flows from investing activities:	
Interest received on investments	126,099
Net cash provided by investing activities	**126,099**
Net decrease in cash and cash equivalents	(666,420)
Cash and cash equivalents, July 1, 2010	10,591,875
Cash and cash equivalents, June 30, 2011	**$ 9,925,455**
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	**$ (1,011,436)**
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	(381,923)
Prepaid items	160
Due from other funds	765,970
Increase / (decrease) in liabilities:	
Accounts payable	(22,953)
Accrued payroll and employee benefits	3,680
Insurance claims payable	89,000
Due to other funds	(136,492)
Net cash used for operating activites	**$ (693,994)**

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

YUMA COUNTY

Exhibit D- 1

Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2011

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 18,358,167	$ 3,926,773
Receivables (net of allowances for uncollectibles):		
Accrued interest	154,511	-
Total Assets	$ 18,512,678	$ 3,926,773
Liabilities		
Deposits held for others	-	$ 3,926,773
Total Liabilities	-	$ 3,926,773
Net Assets		
Reserved for:		
Held in trust for investment trust participants	$ 18,512,678	
Total Net Assets	$ 18,512,678	

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

YUMA COUNTY

Exhibit D- 2

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Year Ended June 30, 2011

	Investment Trust Funds
Additions:	
Contributions from participants	$ 366,708,920
Investment income	1,733,581
Total additions	368,442,501
Deductions:	
Distributions to participants	382,371,426
Total deductions	382,371,426
Change in net assets	(13,928,925)
Net assets held in trust, July 1, 2010	32,441,603
Net assets held in trust, June 30, 2011	**$ 18,512,678**

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

Notes to
Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Yuma County (The County) conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). For the year ended June 30, 2011, the County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* GASB Statement No. 54 applies only to governmental funds and establishes a new criteria to classify fund balances into new categories to make the nature and extent of the constrains placed on fund balances more transparent and clarifies existing fund type definitions.

A. Reporting Entity

The County is a general-purpose local government that is governed by a separately elected board of five county supervisors (The Board). The accompanying financial statements present the activities of the County (the primary government) and its legally separate component units, entities for which the County is considered to be financially accountable.

Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County's operations; therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Each blended 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
Yuma 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
Yuma County Library District	A tax-levying district that provides and maintains library services for the County's residents; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Special Assessment (Improvement) Districts	Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Jail District	A tax-levying district that acquires, constructs, operates, maintains, and finances county jails and jail systems; County board of supervisors serves as board of directors	Blended	Yuma County Financial Services 198 South Main Street Yuma, AZ 85364
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability; County board of supervisors serves as board of directors	Blended	Not Available

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2011 is $6,180,174. Yuma County is also required to maintain support of the Health Services District.

Note 1 - Summary of Significant Accounting Policies (Continued)

The amount of this support for the year ended June 30, 2011 is $786,898. The health services district also includes the Rabies Control Fund.

B. Basis of Presentation

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

1. 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. Governmental activities generally are financed through taxes and intergovernmental revenues. The County has no business-type activities or discretely presented component units.

A statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses to programs or functions. Program revenues include:

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

Revenues that are not classified as program revenues, including internally dedicated resources 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.

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

Proprietary fund revenues and expenses are classified as either operating or non-operating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges in which each party receives and gives up essentially equal values, are operating revenues. Other revenues, such as investment income, result from transactions in which the parties do not exchange equal values and are reported as non-operating revenues. Operating expenses include the cost of services and administrative expenses. The County has no non-operating expenses.

The County reports the following *major governmental* funds:

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

The *Capital Improvements Fund* accounts for the majority of the County's Capital Projects. These projects are on their majority general fund funded.

The *Jail District General Operations Fund* is the primary operating fund of the Jail District. It accounts for all financial resources of the Jail District, except those required to be accounted for in another fund. The Jail District constructs, operates, maintains, and finances the County jails and jail systems. The primary sources of income comes from voter approved .05 cent transaction privilege (sales) tax and the maintenance of effort, which is formula driven, from the general fund as determined by State statute.

Note 1 - Summary of Significant Accounting Policies (Continued)

The *Library District General Operations Fund* is the primary operating fund of the Library District. It accounts for all financial resources of the Library District, except those required to be accounted for in another fund. The Library District provides and maintains library services for the County's residents. The library district's primary support is the levy of property taxes; District has the authority to levy its own property taxes based on assessed values.

The *Flood Control District General Operations Fund* is the primary operating fund of the Flood Control District. It accounts for all financial resources of the Flood Control District, except those required to be accounted for in another fund. The Flood Control District constructs and maintains flood control systems throughout the County. The district is primarily supported from the levy of property taxes as approved by the board of supervisors.

The *Health Services District General Operations Fund* is the primary operating fund of the Health Services District. It accounts for all financial resources of the Health Services District, except those required to be accounted for in another fund. The Health Services District provides health programs and services for the County's residents. The Health Services District is supported by a predetermined required contribution from the general fund, a .01 cent transaction privilege (sales) tax, and a number of federal and state grants aimed to aid in the implementation of the required health programs and services.

The *Development Services Highway Users Revenue Fund (HURF)* is a special revenue fund restricted to construct, acquire, and maintain the County's highway system. It is funded through federal and state sources including the auto in lieu tax and road fund permits. HURF revenue, the fund's primary source of revenue, is collected by the State of Arizona Department of Transportation then allocated to the County based on a population formula.

Additionally, the County reports the following fund types:

The *Internal Service funds* account for insurance for county employees, maintenance and purchase of equipment, and technology provided to County departments or to other governments on a cost-reimbursement basis.

The *Investment Trust funds* account for pooled assets and individual accounts held and invested by the County Treasurer on behalf of other governmental entities.

The *Agency funds* account for assets held by the County as an agent for individuals and 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. One agency fund is reported to account for all custodial activities.

C. Basis of Accounting

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

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The County's major revenue sources that are susceptible to accrual are property taxes, special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on 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. Issuances of 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Cash and Investments

For purposes of its statement of cash flows, the County considers cash on hand, demand deposits, cash on deposit with the County Treasurer, and 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.

E. Inventories and Prepaid Items

Inventories, of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. These inventories are stated at cost using the first-in, first-out method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendors are made, and the expenses are amortized in the appropriate accounting period.

In the governmental funds, inventories and prepaid items are classified as nonspendable in the fund balance section as they do not constitute spendable resources.

F. Property Tax Calendar

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

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, or estimated historical cost if historical records are not available. 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 are as follows:

	Capitalization Threshold		
Land	All		
Construction in Progress	All	Depreciation	Estimated
Infrastructure (paved roads)	All	Method	Useful Life
Buildings	$ 10,000	Straight line	15-50
Improvements Other than Buildings	10,000	Straight line	5-40
Machinery and Equipment	5,000	Straight line	5-25
Infrastructure (except paved roads)	10,000	Straight line	10-50

The County uses the modified approach for reporting its paved roads subsystem and, therefore, no depreciation is recorded for these assets. Under the modified approach, the County has determined that the condition level for eligible infrastructure assets to be maintained is an average Overall Condition Index (OIC) of 65.

The Yuma County Public Works Department is responsible for determining the appropriate condition level of the eligible infrastructure. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their efficiency and/or capacity. The Public Works Department maintains an inventory of these eligible infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained.

Note 1 - Summary of Significant Accounting Policies (Continued)

Complete condition assessments are determined in a consistent manner on a triennial basis. Annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels are computed by the Public Works Department.

H. Fund Balance Classifications

Fund balances of the governmental fund are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted and unrestricted, which includes committed, assigned and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form such as inventories, prepaid, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations

The unrestricted fund balance category is comprised of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the County's Board of Supervisors, which is the highest level of decision-making authority within the County. The committed fund balance constraints can only be removed or changed by Board action.

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board has authorized the County Administrator, who in turn has authorized department heads to make assignments of resources for a specific purposes for the fund assigned under their custody. Elected officials are also authorized to make assignments as seen fit.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, the County uses restricted fund balances first. The County has not formally adopted a policy specifying the hierarchy in use of unrestricted fund balances; however, the County considers that the committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts.

I. Investment Income

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

J. Sales Tax Revenue

Sales tax revenues are collected by the State of Arizona and are generally remitted to the County Treasurer on a monthly basis. Sales tax revenue is recognized as revenues for the month reported and collected by the State of Arizona.

K. Intergovernmental Grants and Aid

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred. Reimbursements not received within 60 days subsequent to fiscal year-end are reported as deferred revenues in the governmental funds' financial statements.

L. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered.

Employees may accumulate up to 240 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at calendar year-end are forfeited, unless otherwise approved by The Board to temporarily carry excess vacation hours.

Note 1 - Summary of Significant Accounting Policies (Concluded)

Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

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. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible employees are compensated for actual sick leave up to 1,000 hours at $3 per hour. Vested accumulated sick hours are recorded and accrued as a liability in the government-wide financial statements similar to the vacation benefits. A liability for sick hours is reported in the governmental funds' financial statements only when vested employees depart from the County.

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2011, were as follows:

Fund balance	General Fund	Capital Improvements Fund	Jail District Operations	Library District Operations	Flood Control District	Health Services District	Development Service HURF	Other Governmental Funds	Total
Nonspendable:									
Inventory	-	-	-	-	-	-	-	$ 8,529	$ 8,529
Prepaid expenses	$ 216,910	-	$ 30	$ 13,140	-	$ 3,297	-	39,812	273,189
Total nonspendable	216,910	-	30	13,140	-	3,297	-	48,341	**281,718**
Restricted for:									
Improvement Districts									
Capital projects	-	-	-	-	-	-	-	579,524	579,524
Other	-	-	-	-	-	-	-	652,150	652,150
Debt service reserve	-	-	-	-	-	-	-	163,702	163,702
Judicial activities	-	-	-	-	-	-	-	3,199,232	3,199,232
Operations enhancements	-	-	-	-	-	-	-	204,649	204,649
Highways and streets	-	-	-	-	-	-	$15,990,959	5,052,588	21,043,547
Housing activities	-	-	-	-	-	-	-	1,341,323	1,341,323
Law enforcement	6,180,147	-	1,696,323	-	-	-	-	721,718	8,598,188
Library district	-	-	-	9,460,417	-	-	-	85,985	9,546,402
Health district	786,898	-	-	-	-	1,126,126	-	-	1,913,024
Flood control district	-	-	-	-	$15,427,012	-	-	-	15,427,012
Other	-	-	-	-	-	-	-	1,666,735	1,666,735
Total restricted	6,967,045	-	1,696,323	9,460,417	15,427,012	1,126,126	15,990,959	13,667,606	**64,335,488**
Committed to:									
Capital projects									
Library district	-	-	-	-	-	-	-	3,619,711	3,619,711
Jail district	-	-	-	-	-	-	-	680	680
Imp Dist sewer	-	-	-	-	-	-	-	107,282	107,282
Miscellaneous	268,000	$ 2,460,365	-	-	-	-	-	-	2,728,365
Operations enhancements									
Superior court	-	-	-	-	-	-	-	215,977	215,977
Local courts	-	-	-	-	-	-	-	728,017	728,017
Debt service reserves	-	-	-	-	-	-	-	1,341,279	1,341,279
Total Committed	268,000	2,460,365	-	-	-	-	-	6,012,946	**8,741,311**
Assigned to:									
Debt service expenses	-	-	-	-	-	-	-	3,652	3,652
Attorney- Enhancements	-	-	-	-	-	-	-	160,438	160,438
Housing activities	-	-	-	-	-	-	-	442,629	442,629
Imp Dist maintenance	-	-	-	-	-	-	-	339,507	339,507
Juvenile judicial activities	-	-	-	-	-	-	-	152,420	152,420
Other	269,640	-	-	-	-	-	-	124,421	394,061
Total Assigned	269,640	-	-	-	-	-	-	1,223,067	**1,492,707**
Unassigned	10,674,849	-	-	-	-	-	-	(761,365)	**9,913,484**
Total fund balances	**$18,396,444**	**$ 2,460,365**	**$1,696,353**	**$9,473,557**	**$15,427,012**	**$1,129,423**	**$15,990,959**	**$20,190,595**	**$84,764,708**

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2011, the following funds reported deficits in fund balances. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in the next fiscal year. Capital Projects funds deficit fund balance has to do with retainage payable.

Fund	Agency	Number	Amount
Governmental Funds:			
Crime Victim Compensation Grant	County Attorney's	2209	$ 1,195
Juvenile Safe Schools	Juvenile Court	2244	1
Improving AM Schools	Juvenile Court	2257	2,796
ARRA Grants	Multiple	2342	104,478
El Prado Estates	Improvement Districts	4717	9,756
B & C Colonial ARRA Grants	Improvement Districts	4722	13,103

For the fiscal year ended June 30, 2011, expenditures exceeded final budget amounts at the department level within each fund (the legal level of budgetary control) are as follows:

Fund	Agency	Number	Excess
Governmental Funds:			
General Fund:			
Human Resources	General Fund	0100	$ 16,480
Intensive Probation SupCrt / JCEF	Adult Probation	2321	9,613
Juvenile Victims Rights	Juvenile Court	2246	55
Law Library	Superior Court	2224	1,045
Debt Service Fund	Jail District	3500	18,915
Debt Service Fund	Library District	3547	1
B & C Colonial	Improvement Districts	4721	231,591
Capital Projects	Jail District	4403	11

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant are: The Improvement District's B & C Colonial fund and Jail District's Debt service funds. During fiscal year 2011 change orders were needed to continue with the B & C Colonial sewer project. The required project's change orders were properly authorized and funded, but budget was not adjusted. Jail District Debt service fund exceed budgeted expenditures due to final transactions and adjustments of prior year's early retirement of the 1996 revenue bonds outstanding debt. Human resources department in the General fund exceeded departmental budget due to the employees' continued education incentive program success.

The most common offense is the departments failing to request adjustment to budget to match actual grant award amounts and offsetting expenditures. All of these funds had enough contingency reserves. The County is working on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 4 - Deposits and Investments

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

Credit risk- Statutes have the following requirements for credit risk:

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Corporate bonds, debentures, and notes must be rated within the top three ratings by a nationally recognized rating agency.

Note 4 - Deposits and Investments (Continued)

3. Fixed income securities must carry one of the two highest ratings by Moody's investor's service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

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

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

Foreign currency risk- Statutes do not allow foreign investments.

Deposits – At June 30, 2011, the carrying amount of the County's deposits was $13,823,911 and the bank balance was $14,860,023. At June 30, 2011, under the new FDIC rules, all of the County's deposits, which were held by the trustees, were collateralized. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2011, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 27,075,351
State Treasurer's investment pool 5	71,858
U.S. agency securities	73,250,557
U.S. Treasury securities	817,575
Total	$ 101,215,341

The State Board of Investment provides oversight for the State Treasurer's pools. The fair value of a participant's position in the pool approximates the value of that participant's pool shares, and the participant's shares are not identified with specific investments.

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2011, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	$ 27,075,351
State Treasurer's investment pool 5	AAAF/S1+	Standard and Poor's	71,858
U.S. agency securities	AAA	Moody's	73,250,557
			$ 100,397,766

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy with respect to custodial credit risk.

The Jail District Debt Service Fund has $ 817,575 in investments held by trustee. These funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with trustee are held by the counterparty and are not in the County's name.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2011, of 5 percent or more of the County's total investments in the Federal Home Loan Bank 27.27%; Federal National Mortgage Association 19.56%; and the Federal Home Loan Mortgage Corporation 17.88%.

Note 4 - Deposits and Investments (Concluded)

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2011, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 27,075,351	.13
State Treasurer's investment pool 5	71,858	.07
U.S. agency securities	73,250,557	.87
U.S. Treasury securities	817,575	.05
Total	$ 101,215,341	

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

Cash on hand	$ 1,424,784
Amount of deposits	13,823,911
Amount of investments	101,215,341
Total	$ 116,464,036

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 93,361,521	$18,358,167	$3,926,773	$115,646,461
Investments held by trustee-restricted	817,575			817,575
Total	$ 94,179,096	$ 18,358,167	$3,926,773	$ 116,464,036

Note 5 - Condensed Financial Statements of County Treasurer's Investment Pool

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

At June 30, 2011 the bank balance of the County Treasurer's investment pool deposits was $2,620,912. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks.

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

Statement of Net Assets	
Assets	$ 96,710,831
Liabilities	-
Net assets	$ 96,710,831
Net assets held in trust for:	
Internal participants	$ 89,434,496
External participants	7,276,335
Total net assets held in trust	$ 96,710,831
Statement of Changes in Net Assets	
Total additions	$ 626,958,780
Total deductions	639,569,164
Net decrease	(12,610,384)
Net assets held in trust:	
July 1, 2010	109,321,215
June 30, 2011	$ 96,710,831

Note 5 - Condensed Financial Statements of County Treasurer's Investment Pool (concluded)

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value
U.S. Treasury and agency securities	$73,250,557	0.20-4.00%	10/11-06/16	$73,250,557
State Treasurer's investment pool	14,310,665	Not stated	N/A	14,310,665

Note 6 - Property Taxes Receivable

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, and at June 30, 2011, the uncollected property taxes and related allowances for uncollectibles were as follows:

	Major Governmental Funds			
Fiscal Year	**General Fund**	**Library District General Ops Fund**	**Flood Control District Fund**	**Nonmajor Governmental Funds**
Current 2010-11	$ 585,896	$ 277,821	$ 90,116	$ 18,992
Prior Years	766,289	335,091	121,369	19,928
Total Receivable	1,352,186	612,912	211,486	38,920
Less allowances for uncollectibles	386,263	122,969	4,875	(1,260)
Property Taxes Receivable (Net of Uncollectibles)	**$ 965,923**	**$ 489,943**	**$ 206,611**	**$ 40,180**

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2011, was as follows:

Governmental activities:	**Beginning Balance July 1, 2010**	**Additions**	**Deletions**	**Balance June 30, 2011**
Capital assets, not being depreciated:				
Land	$ 41,153,144	$ 6,510,081	-	$ 47,663,225
Infrastructure:				
Paved roads	64,410,561	16,561,663	-	80,972,224
Construction in progress	42,085,285	16,236,786	(40,923,129)	17,398,942
Total capital assets not being depreciated	147,648,990	39,308,530	(40,923,129)	146,034,391
Capital assets, being depreciated:				
Buildings	151,952,438	25,011,655	-	176,964,093
Improvements other than buildings	12,503,905	85,245	-	12,589,150
Machinery and equipment	32,871,824	3,135,766	(2,820,185)	33,187,405
Infrastructure (except paved roads)	57,735,476	1,726,795	(334,368)	59,127,903
Total capital assets being depreciated	255,063,643	29,959,461	(3,154,553)	281,868,551
Less: accumulated depreciation for:				
Buildings	(29,624,091)	(3,896,974)	-	(33,521,065)
Improvements other than buildings	(2,286,284)	(541,547)	-	(2,827,831)
Machinery and equipment	(21,309,048)	(2,827,875)	2,808,414	(21,328,509)
Infrastructure (except paved roads)	(31,438,731)	(1,132,315)	144,579	(32,426,467)
Total accumulated depreciation	(84,658,154)	(8,398,711)	2,952,993	(90,103,872)
Total capital assets, being depreciated, net	170,405,489	21,560,750	(201,560)	191,764,679
Governmental activities capital assets, net	**$ 318,054,479**	**$ 60,869,280**	**$ (41,124,689)**	**$ 337,799,070**

Note 7 - Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,428,339
Public safety	2,520,071
Highway and streets	1,697,757
Sanitation	45,603
Health	331,994
Welfare	400,809
Culture and recreation	969,221
Education	4,927
Total depreciation expense- governmental activities	$ 8,398,711

Yuma County is engaged in various construction projects as of June 30, 2011. The projects include widening existing streets and bridges, constructing streets, installing sewer lines, and constructing an east County annex for a better service to residents in such area. Also, new construction and updates on three (3) of the seven (7) new libraries. At year end, the County's commitments with contractors are as follows:

Project Description	Project Class	Expenditures to date	Total Project Cost	Remaining Commitments
Main Library Storage Building @ 2951 S. 21st Drive	Building	$ 187,988	$ 287,673	$ 99,685
Main Library Centennial Outdoor Area @ 2951 S. 21st Drive	Building	8,163	12,417	4,254
Dateland Branch Library @ 1300 S. Avenue 67E	Building	22,247	32,025	9,778
Roll Branch Library @5151 S. Aveue 39E	Building	17,978	25,776	7,798
East County Satelite Wellton Justice Court	Building	24,100	3,583,733	3,559,633
Restroom Addition @ 140 S. 3rd Ave	Building	450	15,000	14,550
Adult Probation Building Renovation @ 405 S. Main	Building	5,990	130,000	124,010
Mirco Film & Micro Fische Digitization System	Equipment	128,539	183,996	55,457
HVAC Replacement VAR Locations	Equipment	164,708	187,919	23,211
Ave B & C Colonia ID- Sewer	Infrastructure	13,216,217	20,773,393	7,557,176
Rd- @ Co 14th & Somerton Ave to Ave G	Infrastructure	165,615	1,116,388	950,773
Rd- @ Foothills Blvd & 48th Street Intersection Improvement	Infrastructure	14,750	15,000	250
Rd- @ City 8th St & Ave C thru D	Infrastructure	119,566	3,626,414	3,506,848
Rd- @ Frontage Road Widening Ave 8E to Ave 13E	Infrastructure	203,320	9,345,502	9,142,182
Rd- @ Ave C, 8th St to 1st St 1.9912	Infrastructure	632,249	4,992,445	4,360,196
Rd- @ Co 8th St, Ave 36E to Ave 37E	Infrastructure	241,124	600,000	358,876
Rd- @ Ave B: Co 15th to Co 18th	Infrastructure	398,135	4,450,000	4,051,865
Rd- @ Co. 14th St & Intersection Impr. Ave C	Infrastructure	487,807	489,051	1,244
Rd- @ Somerton Ave & County 14th	Infrastructure	125,053	318,049	192,996
Rd- @ Co 12th St, Ave 11E to 12E 1.0202	Infrastructure	97,395	3,571,640	3,474,245
Rd- @ Avenue C and County 15th Street curve realignment	Infrastructure	29,820	550,000	520,180
Auenue 45E @ Mohawk Canal (Bridge Rail) Co 6 1/2 St	Infrastructure	21,234	130,000	108,766
Foothills Master Drainage Plan	Infrastructure	146,769	400,000	253,231
West Yuma Mesa Storm Drainage System Improvements	Infrastructure	73,306	1,500,000	1,426,694
Engler and Pacific Basin Improvements	Infrastructure	2,806	500,000	497,194
Traffic Signal - Fortuna & South Frontage Road	Infrastructure	21,641	24,052	2,411
Housing @ 8450 West HWY 95 Somerton	Infrastructure	841,972	864,815	22,843
TOTALS		**$ 17,398,942**	**$ 57,725,288**	**$ 40,326,346**

Constructions projects are funded from various sources. All Buildings with the exception of the East Satellite Co. and the Adult probation renovation, which are funded with General Fund transfers, are funded by the Library District. All projects classified as Equipment are also funded with transfers from the General Fund. Projects classified as Infrastructure are funded from the State's shared Highway User Revenue Fund with the exceptions of: a) Ave B & C Colonial project which is funded with funds from the American Recovery and Reinvestment Act, federal loans, and special assessments; and b) Housing Project which is funded with federal grants.

Note 8 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $8,367,946 at June 30, 2011 includes County sales taxes revenues of $3,466,484 (Allocated $1,573,701 to General Fund, $1,573,703 to Jail District, $311,840 to Health District, and $7,241 to capital projects); State shared sales taxes revenues of $1,222,022 and Payment in Lieu of Tax of $272,045 ($194,216 for the General Fund and $77,829 for HURF). The remaining $3,407,395 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Note 9 - Changes in Long-Term Liabilities

The following schedule details the County's long-term liability and obligation activity for year ended June 30, 2011.

	Balance July 1, 2010	Additions	Reductions	Balance June 30,2011	Due within 1 year
Bonds payable:					
Revenue bonds	$14,175,000	-	$5,650,000	$ 8,525,000	$ 640,000
General obligation bonds	48,940,000	-	1,065,000	47,875,000	1,120,000
Special assessment bonds with governmental commitment	82,080	-	6,840	75,240	6,840
Total bonds payable	63,197,080	-	6,721,840	56,475,240	1,766,840
Rural development loans	518,996	$ 3,437,915	32,024	3,924,887	158,772
Capital leases payable	128,233	-	86,958	41,275	41,275
Compensated absences payable	5,481,931	3,054,066	2,923,178	5,612,819	2,992,973
Claims and judgments payable	1,550,437	69,292	233,211	1,386,518	1,386,518
Governmental activities long-term liabilities	$ 70,876,677	$ 6,561,273	$ 9,997,211	$ 67,440,739	$6,346,378

Note 10 - Bonds Payable

The County's bonded debt consists of two revenue bond issues, two general obligation bond issues and a special assessment bond issue with governmental commitment.

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 1996 were issued to finance the expansion of Yuma County's correctional facilities. The bonds were generally callable with interest payable semiannually. The County opted to early retire total outstanding bonds for the 1996 series. The Final payment was submitted to trustee and total outstanding bonds were liquidated on July 1, 2010.

During the year ending June 30, 2007, the County issued $10,000,000 additional Revenue Bonds with an interest rate of 3.75 – 4.75 percent to fund the building of the Jail Annex. Interest on the bond is payable semiannually.

Revenue bonds outstanding at June 30, 2011 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2010	Issues / (Retirements)	Outstanding Principal June 30, 2011
Pledged revenue obligations series 1996	$19,400,000	4.1-6.0%	7/98-7/12	$ 5,135,000	$ (5,135,000)	-
Pledged revenue obligations series 2007	$10,000,000	3.75 - 4.75%	7/08-7/15	9,040,000	(515,000)	$ 8,525,000
			Total	$ 14,175,000	$ (5,650,000)	$ 8,525,000

Note 10 - Bonds Payable (Continued)

Principal and interest requirements at June 30, 2011, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds - Series 2007
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 640,000	$ 343,150	$ 983,150
2013	1,850,000	294,150	2,144,150
2014	1,925,000	218,650	2,143,650
2015	2,010,000	139,950	2,149,950
2016	2,100,000	49,875	2,149,875
Total	$8,525,000	$1,045,775	$9,570,775

General Obligation Bonds — During the year ended June 30, 2006, the County issued $10,050,000 general obligation bonds with an interest rate of 4.37–4.5 percent to fund various Library branches and remodels. Interest on the obligation is payable semiannually. During the year ended June 30, 2008, the County issued the remaining $43,715,000 authorized bonds. The bonds are payable from a voter-approved property tax, not to exceed $.3400 per 100,000 assessed valuation.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2010	Issues / (Retirements)	Outstanding Principal June 30,2011
Library General Obligation Bonds, 2006	$10,050,000	4.37-4.5%	7/07-7/35	$ 8,050,000	$ (100,000)	$ 7,950,000
Library General Obligation Bonds, 2007	$43,715,000	4.0-5.0%	7/08-6/35	40,890,000	(965,000)	39,925,000
			Total	**$48,940,000**	**$ (1,065,000)**	**$ 47,875,000**

General Obligation bonds outstanding at June 30, 2011 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2006
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 100,000	$ 349,750	$ 449,750
2013	225,000	344,750	569,750
2014	225,000	333,500	558,500
2015	200,000	322,250	522,250
2016	225,000	312,250	537,250
2017-21	1,625,000	1,376,000	3,001,000
2022-26	1,750,000	1,023,063	2,773,063
2027-31	1,750,000	648,125	2,398,125
2032-35	1,850,000	238,500	2,088,500
Total	$7,950,000	$4,948,188	$12,898,188

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2007
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 1,020,000	$ 1,855,075	$ 2,875,075
2013	945,000	1,814,275	2,759,275
2014	1,005,000	1,776,475	2,781,475
2015	1,085,000	1,736,275	2,821,275
2016	1,125,000	1,692,875	2,817,875
2017-21	6,135,000	7,695,975	13,830,975
2022-26	7,970,000	6,056,275	14,026,275
2027-31	10,475,000	3,905,250	14,380,250
2032-35	10,165,000	1,144,350	11,309,350
Total	$39,925,000	$27,676,825	$67,601,825

Note 10 - Bonds Payable (Concluded)

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 bond issues were used to finance construction in these districts. These bonds are generally callable with interest payable semiannually.

The following special assessment districts had bonds outstanding at June 30, 2011:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2010	Issues / (Retirements)	Outstanding Principal June 30, 2011
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	$ 82,080	$ (6,840)	$ 75,240
			Total	$ 82,080	$ (6,840)	$ 75,240

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2011:

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 6,840	$ 3,142	$ 9,982
2013	6,840	2,843	9,683
2014	6,840	2,544	9,384
2015	6,840	2,244	9,084
2016	6,840	1,945	8,785
2017-21	34,200	5,237	39,437
2022	6,840	150	6,990
Total	$ 75,240	$ 18,105	$ 93,345

Note 11 - Rural Development Loans

During the year ended June 30, 2001, the County entered into a loan agreement with the United States Department of Agriculture through its Water Infrastructure Financing Authority (WIFA) for water system improvements. The WIFA loan authorized amounts of $261,555 and the money is borrowed as construction payments are made. At June 30, 2005, the final draw was made for the WIFA loan.

During the fiscal year ended June 30, 2005, the County acquired another loan to fund the completion of a sewer project taking place in the town of Gadsden. The loan is with the United States Department of Agriculture through its Rural Utility Services office and has a principal amount of $479,610. Payments are due semiannually on January 1 and July 1, commencing July 1, 2005.

On May 20, 2010 the Yuma County Board of Supervisor approved two loans to assist with the construction and completion of the B & C Colonial sewer project. The funds are borrowed as construction payments are made. The first loan was acquired from the Water Infrastructure Financing Authority (WIFA) in the amount of $1,437,915. Interest payments for this WIFA loan are due semiannually on January 1 and July 1 commencing January 1, 2011; principal payments are due yearly on July 1, with first principal payment due July 1, 2012. The Second loan was with the United States Department of Agriculture (USDA) through its Rural Utility Services office. The USDA loan has a principal amount of $ 2,000,000. Interest payments are also due semiannually on January 1 and July 1, commencing July 1, 2011 and first principal payment is due January 1, 2012 and continue to be due yearly after every January 1.

Note 11 - Rural Development Loans (Concluded)

The following Rural Development Loans were outstanding at June 30, 2011:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2010	Issues / (Retirements)	Outstanding Principal June 30, 2011
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.900%	1/03-1/20	$ 139,307	$ (12,040)	$ 127,267
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/29	379,689	(19,984)	359,705
B & C Colonia Improvement District WIFA Loan	1,437,915	2.775%	7/11-7/35	-	1,437,915	1,437,915
B & C Colonia Improvement District USDA-RD Loan	2,000,000	2.500%	7/11-1/35	-	2,000,000	2,000,000
			Total	$ 518,996	$3,405,891	$3,924,887

The amortization schedules for Rural Development Loans debt service requirements to maturity are as follows:

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado, Sewer Improvement Project
No. 97-10 (WIFA)
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 12,514	$ 4,768	$ 17,282
2013	13,008	4,265	17,273
2014	13,520	3,742	17,262
2015	14,053	3,199	17,252
2016	14,606	2,635	12,241
2017-20	59,566	4,430	64,096
Total	$127,267	$23,139	$ 150,406

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sanitary Sewer Connection Project
No. 96-07 (USDA)
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 19,984	$ 15,737	$ 35,721
2013	19,984	14,838	34,822
2014	19,984	13,939	33,923
2015	19,984	13,039	33,023
2016	19,984	12,140	32,124
2017-21	99,920	47,211	147,131
2022-26	99,917	24,729	124,646
2027-29	59,948	4,047	63,995
Total	$359,705	$ 145,680	$ 505,385

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonial, Sewer Improvement Project
No. 07-09 (WIFA)
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 42,974	$ 64,218	$ 107,192
2013	44,166	38,668	82,834
2014	45,390	37,443	82,833
2015	46,648	36,185	82,833
2016	47,941	34,892	82,833
2017-21	260,393	153,774	414,167
2022-26	298,540	115,627	414,167
2027-31	342,276	71,890	414,166
2032-35	309,587	21,756	331,343
Total	$1,437,915	$566,452	$2,004,367

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonial, Sewer Improvement Project
No. 07-09 (USDA-RD)
June 30, 2011

Fiscal Year	Principal	Interest	Annual Debt Service
2012	$ 83,300	$ 48,959	$ 132,259
2013	83,300	46,876	130,176
2014	83,300	44,794	128,094
2015	83,300	42,711	126,011
2016	83,300	40,692	123,929
2017-21	416,500	171,906	588,406
2022-26	416,500	119,844	536,344
2027-31	416,500	67,781	484,281
2032-35	334,000	16,730	350,730
Total	$2,000,000	$ 600,230	$2,600,230

Note 12 - Pledged Revenues

Pledged Revenues— The County has pledged certain future revenues to repay specific bonded and loan debt as follows:

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax	Construction	$9,570,775	7-15
General Obligation bonds	Property tax	Construction	80,500,013	7-35
Special Assessment bonds	Property owner assessments	Construction	93,345	1-22
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Water system improvements	150,406	1-20
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Sewer construction	2,004,367	1-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	505,385	1-29
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	2,600,230	1-35

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2011:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue	Total Revenue Available	Percentage Pledged of Total
Jail district sales tax and maintenance of effort	$ 1,126,783	$ 968,827	85.99%	$16,958,831	6.65%
Library district property tax	4,293,120	3,313,426	77.18%	10,321,903	41.60%
Special tax assessments	526,600	64,193	12.19%	526,600	100%

Net available revenues are funds transferred from operation funds to meet yearly obligations; included are investment income earned in the debt service fund; and reserves held at the trustee for the purpose of satisfying the yearly debt requirements. Property owners have the option of repaying the assessment on their property in installments or they may pay in full. For those property owners who pay in full, that revenue is retained in the fund to satisfy the future debt payments. Therefore, the collection of assessment revenue in any given year may be less than the debt payment obligation for that year.

For further information on long-term debt, refer to Note 9. For additional information on pledged revenues refer to Table C-8 (pages 260-261).

Note 13 - Obligations Under Leases

Capital Leases—The County has acquired 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
Machinery and equipment	$ 417,228
Less: accumulated depreciation	88,085
Carrying value	$ 329,143

Note 13 - Obligations Under Leases (Concluded)

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2011.

Year Ending June 30	Governmental Activities
2012	$ 43,099
Total minimum lease payments	43,099
Less: amount representing interest	1,824
Present value of net minimum lease payments	$ 41,275

Note 14 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2011 is $5,612,819, of which 49% is assignable to the General Fund, 41% to other major funds, and 10% to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney, Risk Director, and County management, reasonable possible and probable losses not covered by insurance from these proceedings total $1,386,518 at June 30, 2011. This total amount is probable to be incurred within one year. The General Fund would be allocated 27% of probable losses and 73% to the Jail district.

Note 15 - 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. These risks of loss are accounted for and financed by the following described insurance coverage and internal risk management program. For the below mentioned liabilities, settled claims have not exceeded insurance coverage for any of the past three fiscal years.

Workers' Compensation – Effective January 1, 2008, the County became self-insured for its workers' compensation insurance program. Initial contributions to the Workers' Compensation fund were based upon loss history, previous premium amounts paid to the County's prior insurer State Compensation Fund Arizona ("SCF Arizona"), and requirements of the Industrial Commission of Arizona. Future contributions to the fund, as well as overall funding levels, will be based upon actuarial analysis. Adjustment and payment of all claims arising from losses prior to January 1, 2008 remain the sole responsibility of SCF Arizona and all claims arising from losses after January 1, 2008 are the sole responsibility of the County.

Excess Workers' Compensation – In order to limit the County's exposure to loss in its workers' compensation self-insurance program, the County purchases excess insurance coverage through a commercial insurer. The insurance currently in place limits the loss exposure of the County to $600,000 per injury.

Property Insurance – To insure its real and personal property against loss, the County purchases insurance through a commercial insurer. Premiums are based, in part, upon the appraised value of the County's properties. Losses are covered by the insurer after the exhaustion of various deductibles.

General Liability – The County maintains an insured retention of $400,000 for its general liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate.

Employment Practices Liability – The County maintains an insured retention of $500,000 for its employment practices liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate.

Note 15 - Risk Management (Concluded)

Crime – The County's employee crime and faithful performance exposures are covered by a commercial crime insurance policy to a limit of $1,000,000 per claim for employee dishonesty/faithful performance/funds transfer fraud (with a $10,000 deductible) and $50,000 per claim for money orders and counterfeit currency (with no deductible).

Fiduciary Liability – The fiduciary liability exposure of the Yuma County Employee Benefit Trust is covered by a commercial insurance policy with a limit of $2,000,000 per claim.

Underground Storage Tank Liability – The County's underground storage tank liability (tanks operated and maintained by the Yuma County Sheriff) is covered by a commercial insurance policy to a limit of $1,000,000 per occurrence/aggregate after the application of a $5,000 deductible.

Pollution Legal Liability – The Yuma County Housing Department operates a water treatment and water production plant that provides water service for the County's Valle Vista Apartments at 8450 Highway 95, Somerton, Arizona. To cover the risk of any pollution caused by the plant, an insurance policy was purchased. Limits on the insurance are $5,000,000 per loss/aggregate with a $25,000 deductible.

Tourist Auto Liability – The County purchases a tourist auto liability policy to cover County vehicles that are driven into Mexico. Policy limits are $100,000 for property damage/liability, $2,000 medical, and $100,000 legal assistance.

Effective January 1, 2000, the Employee Benefit Fund (an Internal Service Fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self-funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the Trust provides coverage up to a lifetime maximum of $2,000,000 per individual. The uninsured risk of loss per individual is $125,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of 120% of projected claims paid per plan year countywide.

The Fund purchases commercial insurance (reinsurance) for claims in excess of this coverage. Claims have not exceeded insurance coverage for any of the past three fiscal years.

The insurance claims payable liability of the Trust totaling $1,205,000 at June 30, 2011, is the estimated ultimate cost of settling claims that have been reported but not settled and claims that have been incurred but not reported. This estimate is based on actuarial estimates. Changes in the Trust's claims payables for the years ended June 30, 2010 and 2011 were as follows:

	2010	2011
Claims payable, beginning of year	$ 1,023,000	$ 1,116,000
Current-year claims and changes in estimates	9,356,603	10,714,970
Claim payments	(9,263,603)	(10,625,970)
Claims payable, end of year	$ 1,116,000	$ 1,205,000

Note 16 - Pensions and other Postemployment Benefits

Plan Descriptions—The County contributes to the four plans described below. Benefits are established by state statute and generally provide retirement, long-term disability, and health insurance premium benefits, including death and survivor benefits. The retirement benefits are generally paid at a percentage, based on years of service, of the retirees' average compensation. Long-term disability benefits vary by circumstance, but generally pay a percentage of the employee's monthly compensation. Health insurance premium benefits are generally paid as a fixed dollar amount per month towards the retiree's healthcare insurance premiums, in amounts based on whether the benefit is for the retiree or for the retiree and his or her dependents.

The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan; a cost-sharing multiple-employer defined benefit health insurance premium plan; and a cost-sharing, multiple-employer defined benefit long-term disability plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

Note 16 - Pensions and other Postemployment Benefits (Continued)

The *Public Safety Personnel Retirement System* (PSPRS) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona and participating political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a seven-member board, known as The Board of Trustees, and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

The *Corrections Officer Retirement Plan* (CORP) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by The Board of Trustees, of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The *Elected Officials Retirement Plan* (EORP) administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Board of Trustees, of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. Because the health insurance premium plan benefit of the EORP is not established as a formal trust, the EORP is reported in accordance with GASB Statement No. 45 as an agent multiple-employer defined benefit plan. Accordingly, the disclosures that follow reflect the EORP as if it were an agent multiple-employer defined benefit plan.

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

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

Funding Policy—The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates for the ASRS, PSPRS, CORP and EORP.

Cost-sharing plans—For the year ended June 30, 2011, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.85 percent (9.60 percent retirement and 0.25 percent long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 9.85 percent (9.01 percent for retirement, 0.59 percent for health insurance premium and 0.25 percent for long-term disability) of the members' annual covered payroll.

The County's contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2011	$ 3,505,148	$ 233,677	$ 97,365
2010	3,230,983	255,696	154,970
2009	3,100,923	372,576	194,053

Agent plans—For the year ended June 30, 2011, 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 20.30 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.15 percent of covered payroll.

Active CORP members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 5.00 percent. The aggregate of members' and the County's contributions is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.69 percent of covered payroll.

Note 16 - Pensions and other Postemployment Benefits (Continued)

Active Administrative Office of the Courts (AOC) CORP members (non-dispatch members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 11.64 percent. The health insurance premium portion of the contribution rate was actuarially set at 1.33 percent of covered payroll.

Active EORP members were required by statute to contribute 7.00 percent of the members' annual covered payroll, and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 17.42 percent of the members' annual covered. The health insurance premium portion of the contribution rate for normal costs was actuarially set at 1.77 percent of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2011, were established by the June 30, 2009, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on 1) the plans as understood by the County and plans' members, and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2011 contribution requirements, are as follows:

Actuarial valuation date :	June 30, 2009
Actuarial cost method:	Projected unit credit
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	27 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method:	7-year smoothed market value.
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for CORP and PSPRS; 5.00% for EORP
Includes inflation at	5.50% for PSPRS and CORP; 5.00% for EORP

Annual Pension/OPEB Cost— The Yuma County pension/OPEB cost for the agent plans for the year ended June 30, 2011, and related information follows:

	PSPRS	CORP	CORP-AOC	EORP
Contribution rates:				
County	20.30%	5.00%	11.64%	17.42%
Plan members	7.65%	8.41%	8.41%	7.00%
Required contributions:				
Annual pension	$ 965,424	$ 231,715	$ 628,711	$ 297,285
Health insurance premium	58,000	43,219	81,104	33,623
Contributions made:				
Pension	$ 965,447	$ 236,993	$ 638,616	$ 247,393
Health insurance premium	57,977	37,941	71,199	83,515

Note 16 - Pensions and other Postemployment Benefits (Continued)

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

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2011	$ 965,424	100%	$ 23
Health insurance	2011	58,000	100%	(23)
Pension	2010	948,056	104%	39,393
Health insurance	2010	56,003	30%	(39,393)
Pension	2009	866,232	102%	13,337
Health insurance	2009	29,637	55%	(13,337)
CORP				
Pension	2011	$ 231,715	102%	$ 5,278
Health insurance	2011	43,219	88%	(5,278)
Pension	2010	300,060	112%	34,601
Health insurance	2010	35,168	2%	(34,601)
Pension	2009	298,771	105%	15,166
Health insurance	2009	23,333	35%	(15,166)
CORP-AOC				
Pension	2011	$ 628,711	102%	$ 9,905
Health insurance	2011	81,104	88%	(9,905)
Pension	2010	353,702	104%	14,500
Health insurance	2010	14,738	2%	(14,500)
Pension	2009	579,049	100%	-
Health insurance	2009	N/A	N/A	N/A
EORP				
Pension	2011	$ 297,285	83 %	$ (49,892)
Health insurance	2011	33,623	148 %	49,892
Pension	2010	225,642	110%	21,860
Health insurance	2010	34,503	37%	(21,860)
Pension	2009	262,515	102%	5,198
Health insurance	2009	16,215	68%	(5,198)

Note 16- Pensions and other Postemployment Benefits (Concluded)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2010, along with actuarial assumptions and methods used in those valuations follow. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Board of Trustees obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available. The funded status information for CORP-AOC is only reported for the plan as a whole and, therefore, actuarial information for the County, as a participating government, is not available and not presented.

	PSPRS		CORP	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$ 21,560,771	$ 485,986	$ 10,663,857	$ 220,916
Actuarial value of assets (b)	13,867,657	-	11,068,507	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	7,693,114	485,986	(404,650)	220,916
Funded ratio (b)/(a)	64.32%	0.00%	103.79%	0.00%
Covered payroll (c)	$ 5,302,661	$ 5,302,661	$ 5,702,635	$ 5,702,635
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ([(a) - (b)] / (c))	145.08%	9.16%	7.10%	3.87%

The actuarial methods and assumptions used are the same for all plans and related benefits, and for the most recent valuation date, are as follows:

Actuarial valuation date	June 30, 2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	26 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for PSPRS and CORP; 5.00% for EORP
Inflation rate	5.50% for PSPRS and CORP; 5.00% for EORP

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2011, were as follows:

	Transfers From:									
Transfer To:	General Fund	Capital Improvements Fund	Jail District General Operations	Library Distirct General Operations	Flood Control District	Health Services District	Development Services HURF	Internal Service Funds	Nonmajor Governmental Funds	Totals
General Fund	-	$ 243,604	-	$ 479,167	$345,510	-	$ 345,758	$23,000	$ 30,931	$ 1,467,970
Capital Improvements Fund	-	-	-	-	-	-	-	75,000	278,497	353,497
Jail District, Gen Operations	$7,542,729	-	-	-	-	-	-	-	-	7,542,729
Flood Control District	-	-	-	-	-	-	-	-	27	27
Health Services District	786,898	-	-	-	-	-	-	-	-	786,898
Development Services HURF	-	-	-	-	-	-	-	-	6,737	6,737
Nonmajor Governmental Funds	215,515	-	$ 983,150	3,315,625	-	$424,200	-	1,304	888,931	5,828,725
Totals	$8,545,142	$ 243,604	$ 983,150	$ 3,794,792	$345,510	$424,200	$ 345,758	$99,304	$ 1,205,123	$15,986,583

The majority of the larger transfers listed above resulted from the funding of capital projects and debt service payments, and from the statutorily subsidies to the Jail and Health districts' operations from the General Fund ($6,180,147 and $786,898 respectively). Additionally, this year, County administration decided for additional support to the Jail district in order to aid on the district's operations. The $1,362,582 support came from multiple funds, as permitted by State statute, to the General fund, and then General fund did the proper distribution to the Jail district ($243,604 Capital Project; $229,167 Library District; 345,758 HURF; $345,510 Flood control district; and $198,543 additional from the General Fund). All transfers are consistent with the funds' purposes, the County's policy, and as permitted by State law.

Interfund receivables and payables – Interfund balances at June 30, 2011, were as follows:

	Payables From:								
Payables To:	General Fund	Jail District General Operations	Library District General Operations	Flood Control District	Health Services District	Development Services HURF	Internal Service Funds	Nonmajor Governmental Funds	Totals
General Fund	-	$ 23,411	$ 2,411	-	$54,885	$ 297,048	$41,639	$ 1,348,560	$1,767,954
Capital Improvements	$ 693,500	-	-	-	-	-	-	287,088	980,588
Jail District, Gen Operations	9,947	-	-	-	-	-	-	31,551	41,498
Library District, Gen Operations		-	-	-	-	-	-	5	5
Health Services District	645	-	-	-	-	-	-	577,093	577,738
Development Services HURF	30	-	-	$ 43	-	-	-	645	718
Internal Service Funds	209,116	14	998	-	18	-	-	50,824	260,970
Nonmajor Governmental Funds	1,184,144	-		118,507	-	$ 172	1,944	-	1,304,767
Totals	$2,097,382	$ 23,425	$ 3,409	$118,550	$54,903	$ 297,220	$43,583	$ 2,295,766	$4,934,238

The outstanding balances between funds mainly result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances are all consistent with the various funds' purpose and the County's policy. All interfund balances are expected to be repaid within one year.

Note 18 – Subsequent Events

On September 15, 2011, the county issued additional $8,000,000 on bank qualified tax exempt obligations, to refinance the 2007 revenue bonds issuance. The new 2011 pledged revenue refunding obligations have an interest rate of 2% to 5% with interest payable semiannually on each January 1 and July 1, commencing January 1, 2012. The new refinancing will provide the Jail district with the cash relief needed to cope with current operational needs.

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Required Supplementary Information

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Budgetary
Comparison Schedules

YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2011

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 38,007,445	$ 38,007,445	$ 38,593,261	$ 585,816
Licenses and permits	599,743	599,743	557,646	(42,097)
Intergovernmental	19,820,557	19,791,744	21,086,709	1,294,965
Charges for services	4,720,757	4,720,757	4,838,604	117,847
Fines and forfeits	1,813,500	1,813,500	1,756,689	(56,811)
Investment income	250,000	250,000	171,000	(79,000)
Rents	17,675	17,675	17,675	-
Miscellaneous	281,075	281,075	358,294	77,219
Total Revenue	65,510,752	65,481,939	67,379,878	1,897,939
Expenditures:				
General government:				
County Administrator	1,233,320	1,212,929	1,036,343	176,586
Board of Supervisors	474,272	474,272	471,910	2,362
Treasurer	721,466	721,466	690,399	31,067
Assessor	1,813,004	1,813,004	1,734,905	78,099
Recorder	602,657	602,657	565,907	36,750
Election Services	433,216	493,216	492,507	709
Attorney - Civil Division	780,113	780,113	752,835	27,278
Attorney - Criminal Division	2,795,573	2,795,573	2,753,754	41,819
Attorney - Administration Division	568,509	568,509	537,067	31,442
Clerk of Superior Court	2,066,691	1,961,003	1,865,831	95,172
Superior Court	2,901,935	2,884,834	2,803,218	81,616
Superior Court - Security	520,065	517,322	500,749	16,573
Superior Court - Collections	346,975	346,975	341,264	5,711
Court Trial Services	754,519	807,322	748,942	58,380
Superior Court - Conflict Administrator	1,133,962	1,148,661	1,144,310	4,351
Justice Court #1	1,126,823	1,117,850	1,075,234	42,616
Justice Court #2	286,208	303,705	296,658	7,047
Justice Court #3	322,263	312,440	304,428	8,012
Constable Precinct #1	257,520	257,520	248,149	9,371
Constable Precinct #2	62,340	62,340	61,198	1,142
Constable Precinct #3	5,226	5,226	2,926	2,300
Attorney - Victim Services	247,397	247,397	242,087	5,310
Public Defender	2,083,738	2,115,754	2,090,355	25,399
General Government	3,599,278	4,081,945	1,421,020	2,660,925
County Administrator - Channel 77	185,504	185,504	170,263	15,241
Juvenile Justice Center - Administration	1,658,292	1,599,082	1,552,029	47,053
Juvenile Justice Center - Detention	3,189,115	3,189,115	3,049,143	139,972
Financial Services	1,381,609	1,381,609	1,314,758	66,851
Legal Defender	1,199,951	1,199,951	1,178,740	21,211
Human Resources	739,476	739,476	755,956	(16,480)

* Variance = Positive or (Negative)

(continued)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2011

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
General Services	2,153,377	2,153,377	1,912,787	240,590
Superior Court - Information And Tech	-	161,054	159,927	1,127
Information Technology Services	3,030,306	3,030,306	2,493,620	536,686
Development Services	774,877	774,877	695,855	79,022
Geographical Information Systems	424,261	455,411	386,913	68,498
Planning and Zoning	1,126,803	1,126,803	1,040,446	86,357
DDS- Customer Service	673,606	673,606	543,359	130,247
Superior Court - Adult Probation - Pretr	375,845	375,845	344,728	31,117
Public safety				
Building Safety	690,728	690,728	577,156	113,572
Superior Court - Adult Probation	2,017,720	2,017,720	1,935,126	82,594
Adult Prob-Graffiti Abate	64,530	64,530	64,497	33
Sheriff - Administration	8,269,429	8,294,429	8,089,770	204,659
Sheriff - Boat Patrol	265,774	151,804	150,981	823
Sheriff - Medical Examiner	428,936	428,936	412,832	16,104
Emergency Services	151,629	151,629	95,058	56,571
Sanitation				
Public Works - Solid Waste Operations	646,757	646,757	584,154	62,603
Health				
Environmental Programs	281,155	281,155	241,128	40,027
Welfare				
Medical Eligibility Prog	9,492,249	8,939,449	8,776,555	162,894
Public Fiduciary	605,532	605,532	518,711	86,821
Culture and recreation				
Public Works - Parks	30,060	30,060	6,203	23,857
Education				
School Superintendent	350,997	350,997	350,204	793
Capital outlay	383,786	453,786	487,231	(33,445)
Debt service:				
Principal retirement	67,986	67,986	67,986	-
Interest and fiscal charges	4,819	4,819	4,819	-
Total Expenditures	65,802,179	65,858,366	60,142,931	5,715,435
Excess (deficiency) of revenues over expenditures	(291,427)	(376,427)	7,236,947	7,613,374
Other financing sources (uses):				
Transfers in	1,437,039	1,462,039	1,467,970	5,931
Transfers out	(8,551,714)	(8,551,714)	(8,545,142)	6,572
Total other financing sources (uses)	(7,114,675)	(7,089,675)	(7,077,172)	12,503
Net change in fund balance	(7,406,102)	(7,466,102)	159,775	7,625,877
Fund balances - beginning (July 1, 2010)	7,406,102	7,466,102	18,236,669	10,770,567
Fund balances - ending (June 30, 2011)	**$ -**	**$ -**	**$ 18,396,444**	**$ 18,396,444**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 2**

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2011

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 10,632,806	$ 10,632,806	$ 10,778,684	$ 145,878
Intergovernmental	223,244	223,244	174,653	(48,591)
Charges for services	631,000	631,000	416,440	(214,560)
Investment income	21,865	21,865	70,447	48,582
Miscellaneous	25,532	25,532	21,805	(3,727)
Total Revenue	11,534,447	11,534,447	11,462,029	(72,418)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	19,269,583	19,269,583	16,958,606	2,310,977
Capital outlay	-	-	156,928	(156,928)
Total Expenditures	19,269,583	19,269,583	17,115,534	2,154,049
Excess (deficiency) of revenues over expenditures	(7,735,136)	(7,735,136)	(5,653,505)	2,081,631
Other financing sources (uses):				
Transfers in	7,542,729	7,542,729	7,542,729	-
Transfers out	(983,150)	(983,150)	(983,150)	-
Total other financing sources (uses)	6,559,579	6,559,579	6,559,579	-
Net change in fund balance	(1,175,557)	(1,175,557)	906,074	2,081,631
Fund balances - beginning (July 1, 2010)	1,175,557	1,175,557	790,279	(385,278)
Fund balances - ending (June 30, 2011)	**$ -**	**$ -**	**$ 1,696,353**	**$ 1,696,353**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 3**

Required Supplementary Information

Budgetary Comparison Schedule - Library District General Operations Fund

Year Ended June 30, 2011

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 10,225,013	$ 10,225,013	$ 10,321,903	$ 96,890
Intergovernmental	12,122	12,122	230,060	217,938
Charges for services	16,016	16,016	20,683	4,667
Fines and forfeits	46,723	46,723	70,809	24,086
Investment income	155,070	155,070	109,095	(45,975)
Rents	-	4,880	1,689	(3,191)
Miscellaneous	62,615	62,615	61,038	(1,577)
Total Revenue	10,517,559	10,522,439	10,815,277	292,838
Expenditures:				
Current:				
Culture and recreation:				
Library	8,054,418	8,059,298	7,265,328	793,970
Capital outlay	-	-	14,431	(14,431)
Total Expenditures	8,054,418	8,059,298	7,279,759	779,539
Excess of revenues over expenditures	2,463,141	2,463,141	3,535,518	1,072,377
Other financing sources (uses):				
Transfers out	(3,794,792)	(3,794,792)	(3,794,792)	-
Total other financing sources (uses)	(3,794,792)	(3,794,792)	(3,794,792)	-
Net change in fund balance	(1,331,651)	(1,331,651)	(259,274)	1,072,377
Fund balances - beginning (July 1, 2010)	1,331,651	1,331,651	9,732,831	8,401,180
Fund balances - ending (June 30, 2011)	**$ -**	**$ -**	**$ 9,473,557**	**$ 9,473,557**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 4**

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District Fund

Year Ended June 30, 2011

	Flood Control District Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 3,536,337	$ 3,536,337	$ 3,536,926	$ 589
Licenses and permits	-	-	2,330	2,330
Charges for services	15,000	15,000	5,269	(9,731)
Investment income	53,270	53,270	177,682	124,412
Miscellaneous	-	-	241	241
Total Revenue	3,604,607	3,604,607	3,722,448	117,841
Expenditures:				
Current:				
Highway and streets:				
Flood Control	2,880,339	2,880,339	1,268,743	1,611,596
Capital outlay	7,155,000	8,905,000	1,369,065	7,535,935
Total Expenditures	10,035,339	11,785,339	2,637,808	9,147,531
Excess (deficiency) of revenues over expenditures	(6,430,732)	(8,180,732)	1,084,640	9,265,372
Other financing sources (uses):				
Transfers in	-	-	27	27
Transfers out	(345,510)	(345,510)	(345,510)	-
Total other financing sources (uses)	(345,510)	(345,510)	(345,483)	27
Net change in fund balance	(6,776,242)	(8,526,242)	739,157	9,265,399
Fund balances - beginning (July 1, 2010)	6,776,242	8,526,242	14,687,855	6,161,613
Fund balances - ending (June 30, 2011)	**$ -**	**$ -**	**$ 15,427,012**	**$ 15,427,012**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 5**

Required Supplementary Information

Budgetary Comparison Schedule - Health Services District Fund

Year Ended June 30, 2011

	Health Services District Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,126,561	$ 2,126,561	$ 2,141,873	$ 15,312
Licenses and permits	406,248	406,248	385,681	(20,567)
Intergovernmental	5,109,057	5,337,511	4,134,804	(1,202,707)
Charges for services	330,000	330,000	353,028	23,028
Fines and forfeits	-	-	100	100
Investment income	17,000	17,000	7,657	(9,343)
Rents	-	-	-	-
Miscellaneous	17,850	17,850	22,804	4,954
Total Revenue	8,006,716	8,235,170	7,045,947	(1,189,223)
Expenditures:				
Current:				
Health:				
Health - Grants	5,133,902	5,362,356	4,157,905	1,204,451
Health	1,641,174	1,641,174	1,489,053	152,121
Child Health	397,127	397,127	232,863	164,264
Communicable Disease	455,941	455,941	391,857	64,084
Environmental Health	470,151	470,151	466,969	3,182
Vector Control	136,859	136,859	136,524	335
Vital Records	180,785	180,785	143,798	36,987
Nursing	1,007,917	1,007,917	799,475	208,442
Injury Prevention	65,430	65,430	64,073	1,357
Total Expenditures	9,489,286	9,717,740	7,882,517	1,835,223
Excess (deficiency) of revenues over expenditures	(1,482,570)	(1,482,570)	(836,570)	646,000
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(877,679)	(877,679)	(424,200)	453,479
Total other financing sources (uses)	(90,781)	(90,781)	362,698	453,479
Net change in fund balance	(1,573,351)	(1,573,351)	(473,872)	1,099,479
Fund balances - beginning (July 1, 2010)	1,573,351	1,573,351	1,603,295	29,944
Fund balances - ending (June 30, 2011)	**$ -**	**$ -**	**$ 1,129,423**	**$ 1,129,423**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 6**

Required Supplementary Information

Budgetary Comparison Schedule - Development Services HURF Fund

Year Ended June 30, 2011

	Development Services HURF Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 1,120,000	$ 1,120,000	$ 1,103,258	$ (16,742)
Licenses and permits	70,000	70,000	34,836	(35,164)
Intergovernmental	4,418,807	4,418,807	3,555,169	(863,638)
Charges for services	12,000	12,000	558	(11,442)
Investment income	325,000	325,000	190,333	(134,667)
Miscellaneous	-	-	25,463	25,463
Total Revenue	5,945,807	5,945,807	4,909,617	(1,036,190)
Expenditures:				
Current:				
Highway and Streets:				
Development Services	2,816,025	2,816,025	1,909,038	906,987
Capital outlay	15,468,242	15,574,979	2,193,062	13,381,917
Total Expenditures	18,284,267	18,391,004	4,102,100	14,288,904
Excess (deficiency) of revenues over expenditures	(12,338,460)	(12,445,197)	807,517	13,252,714
Other financing sources (uses):				
Transfers in	-	6,737	6,737	-
Transfers out	(345,758)	(345,758)	(345,758)	-
Total other financing sources (uses)	(345,758)	(339,021)	(339,021)	-
Net change in fund balance	(12,684,218)	(12,784,218)	468,496	13,252,714
Fund balances - beginning (July 1, 2010)	12,684,218	12,784,218	15,522,463	2,738,245
Fund balances - ending (June 30, 2011)	**$ -**	**$ -**	**$ 15,990,959**	**$ 15,990,959**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes to Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

Expenditures may not legally exceed appropriations at the department level. 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. With the exception of the General Fund and Health Services District fund, each fund includes only one department.

Note 2 - Budgetary Basis of Accounting

The County's budget is prepared on a basis consistent with generally accepted accounting principles.

Schedule of
Agent Retirement Plans'
Funding Progress

YUMA COUNTY

Exhibit F- 1

Required Supplementary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2011

Public Safety Personnel Retirement System (PSPRS)

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)
6/30/2010						
Pension	$ 13,867,657	$ 21,560,771	$ (7,693,114)	64.32%	$ 5,302,661	145.08%
Health Insurance	-	485,986	(485,986)	0.00%	5,302,661	9.16%
6/30/2009						
Pension	12,863,210	19,729,227	(6,866,017)	65.20%	4,531,312	151.53%
Health Insurance	-	460,920	(460,920)	0.00%	4,531,312	10.17%
6/30/2008						
Pension	12,222,283	18,228,033	(6,005,750)	67.05%	3,878,518	154.85%
Health Insurance	-	431,134	(431,134)	0.00%	3,878,518	11.12%

Corrections Officer Retirement Plan (CORP)

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)
6/30/2010						
Pension	$ 11,068,507	$ 10,663,857	$ 404,650	103.79%	$ 5,702,635	0.00%
Health Insurance	-	220,916	(220,916)	0.00%	5,702,635	3.87%
6/30/2009						
Pension	10,554,739	9,417,154	1,137,585	112.08%	5,627,614	0.00%
Health Insurance	-	240,990	(240,990)	0.00%	5,627,614	4.28%
6/30/2008						
Pension	9,889,235	9,157,408	731,827	107.99%	5,660,807	0.00%
Health Insurance	-	206,757	(206,757)	0.00%	5,660,807	3.65%

See accompanying notes to schedule of agent retirement plans' funding progress

Notes to Schedule of Agent Retirement Plans' Funding Progress

Note 1 – Actuarial Information Available

The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Board of Trustees obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

The funding progress information for CORP-AOC is only reported for the plan as a whole and, therefore, actuarial information for the County, as a participating government, is not available.

As provided by the PSPRS and CORP plans, actuarial reports are provided individualized to Yuma County. The actuarial reports describe the methodology and assumptions made to satisfy the funding objectives.

Infrastructure Assets

Modified Approach for County's Paved Roads

In accordance with GASB Statement No. 34, Yuma County is required to account for and report infrastructure capital assets. The County defines infrastructure as long-lived capital assets that normally are stationary in nature and can be preserved for a significant greater number of years than most capital assets. Yuma County's major infrastructure network systems include the roads system, bridges and large culverts systems, storm drains and sewer systems, and traffic signals systems. Each major infrastructure network system can be divided into subsystems. For example, the roads system can be divided into county highway, subdivision, and public access asphalt pavements roads; and gravel roads. Network subsystem detail is not presented in these basic financial statements; however, the County maintains detailed information on these subsystems.

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 579.98 center lane miles (addition of 30.02 miles from last fiscal year) of paved roads that the County is responsible to maintain and preserve.

Under GASB Statement No. 34, eligible infrastructure capital assets are not required to be depreciated under the following requirements:

- Eligible infrastructure must be part of a network or network subsystem.
- The County manages the eligible infrastructure capital assets using an asset management system with the following characteristics: (1) it has an up-to-date inventory; (2) it performs condition assessments and summarizes the results using a measurement scale; and (3) it estimates the annual amount to maintain and preserve the subsystem at the established condition assessment level.
- The County must commit to a predetermined condition level, and the County's board of supervisors must have made that commitment in an open forum and documented the decision.
- The County documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

In May 2003, the Yuma County Board of Supervisors adopted a resolution to maintain eligible asphalt pavements roads at an average overall condition index (OCI) level of 65. County-owned roads are classified based on land use, access and traffic utilization into the following three classifications: County highways, subdivisions, and public access roads.

To manage and preserve eligible roads, Yuma County utilizes a Pavement Management System. The County's Pavement Management System's purpose is to develop a cost effective rehabilitation program that preserves the County's roads investment and enhances public transportation and safety. Each road segment is evaluated using 8 different road distress factors: cracking, potholes, rutting, bleeding, adhesive failure, loss of fine aggregate, shoulder drop off, and polished aggregate. All of these factors are averaged to obtain a distress rating. Additionally, 6 pavement quality factors are rated: geometrics, ride, safety, service level, surface friction, and structure. These evaluations (distress and pavement quality) are combined to obtain an "Overall Condition Index" (OCI); this index is then assigned to each road and expressed in a continuous scale from 0 to 100, for which 0 is assigned to the least acceptable road condition and 100 is assigned the physical characteristics of a new road. The following conditions were defined:

Condition	OCI Range
Excellent – Very good	100 – 80
Above average – Good	80 – 65
Average	65 – 40
Below average – Poor	40 – 20
Very poor – Needs immediate work	20 – 0

Modified Approach for County's Paved Roads (Concluded)

The most current complete assessment of all eligible roads was last completed in July 2009 by the Yuma County Public Works Department. The prior three assessment studies were completed in May 2006, May 2003, and July 2000.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2011, the County's eligible roads were rated at an OCI of 74.67 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	21.71 %	100 – 80
Above average – Good	59.20 %	80 – 65
Average	17.39 %	65 – 40
Below average – Poor	1.65 %	40 – 20
Very poor – Needs immediate work	0.05 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $922,356 on maintenance for the fiscal year ended June 30, 2011. These expenditures delayed deterioration and preserved the condition to an acceptable level, however the overall condition of the roads was not improved through these maintenance expenditures. The County has estimated that the amount of annual expenditures required to maintain paved roads at the average OCI of 65 is a minimum of $ 1,672,691 for the fiscal year ending June 30, 2012. The decrease of $765,678 in actual expenditures in fiscal year 2011 over fiscal year 2010 was due to the State of Arizona budget cuts for the second year in a row. As less revenue was anticipated fewer repair contracts were entered into and therefore there were less expenditures. The 2012 estimated budget has increased in the amount of $897,137 due to a carryover in funds from 2011. A schedule of estimated annual amounts calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last 10 (ten) years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
2002 – 2003	$ 990,499	$ 779,238	77.97
2003 – 2004	980,182	1,161,080	78.04
2004 – 2005	1,161,000	1,798,833	79.30
2005 – 2006	988,412	808,199	79.29
2006 – 2007	1,971,293	1,858,342	76.31
2007 – 2008	2,563,000	1,633,484	76.40
2008 – 2009	2,035,000	2,048,509	77.35
2009 – 2010	2,687,000	1,688,034	74.99
2010 – 2011	775,554	922,356	74.67
2011 – 2012	1,672,691	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

General Fund **96**

Capital Improvements Fund **101**

YUMA COUNTY

Exhibit G- 1

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

Year ended June 30, 2011

	Total General Fund			
	General Fund			0100
	Budgeted Amounts		Actual	
	Original	Final	Amount	Variance *
Revenues:				
Taxes	$ 38,007,445	$ 38,007,445	$ 38,593,261	$ 585,816
Licenses and permits	599,743	599,743	557,646	(42,097)
Intergovernmental	19,820,557	19,791,744	21,086,709	1,294,965
Charges for services	4,720,757	4,720,757	4,838,604	117,847
Fines and forfeits	1,813,500	1,813,500	1,756,689	(56,811)
Investment income	250,000	250,000	171,000	(79,000)
Rents	17,675	17,675	17,675	-
Miscellaneous	281,075	281,075	358,294	77,219
Total Revenues	**65,510,752**	**65,481,939**	**67,379,878**	**1,897,939**
Expenditures				
Current:				
General government	42,050,092	42,678,049	37,780,520	4,897,529
Public safety	11,888,746	11,799,776	11,325,420	474,356
Sanitation	646,757	646,757	584,154	62,603
Health	281,155	281,155	241,128	40,027
Welfare	10,097,781	9,544,981	9,295,266	249,715
Culture and recreation	30,060	30,060	6,203	23,857
Education	350,997	350,997	350,204	793
Capital Outlay	383,786	453,786	487,231	(33,445)
Debt service:				
Principal retirement	67,986	67,986	67,986	-
Interest and fiscal charges	4,819	4,819	4,819	-
Total Expenditures	**65,802,179**	**65,858,366**	**60,142,931**	**5,715,435**
Excess (deficiency) of revenues over (under) expenditures	**(291,427)**	**(376,427)**	**7,236,947**	**(3,817,496)**
Other financing sources (uses):				
Transfers in	1,437,039	1,462,039	1,467,970	5,931
Transfers out	(8,551,714)	(8,551,714)	(8,545,142)	6,572
Total Other financing sources (uses)	**(7,114,675)**	**(7,089,675)**	**(7,077,172)**	**12,503**
Net change in fund balance	(7,406,102)	(7,466,102)	159,775	(3,804,993)
Fund balances / (deficits), July 1, 2010	7,406,102	7,466,102	18,236,669	10,770,567
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ 18,396,444**	**$ 6,965,574**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G- 2

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2011

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 21,960,068	$ 21,960,068	$ 22,112,074	$ 152,006
Interest On Delinquent Taxes	600,000	600,000	988,220	388,220
Penalties On Delinquent Taxes	-	-	6,660	6,660
Auto Lieu Tax	4,628,571	4,628,571	4,520,947	(107,624)
County Sales Tax	10,632,806	10,632,806	10,778,810	146,004
Franchise Tax	186,000	186,000	186,550	550
Total Taxes	**38,007,445**	**38,007,445**	**38,593,261**	**585,816**
Business Licenses	1,000	1,000	3,475	2,475
Building Permits	319,368	319,368	276,243	(43,125)
Plumbing Permits	32,500	32,500	33,541	1,041
Electrical Permits	71,200	71,200	70,691	(509)
Mechanical Permits	17,993	17,993	19,718	1,725
Sign Permits	3,000	3,000	6,149	3,149
Environmental Health Permits	120,000	120,000	99,063	(20,937)
Mobile Home Permits	22,705	22,705	22,225	(480)
Planning Variance Permits	6,078	6,078	4,482	(1,596)
Special Use Permits	5,899	5,899	22,059	16,160
Total Licenses and permits	**599,743**	**599,743**	**557,646**	**(42,097)**
Federal Grants	61,005	61,005	77,458	16,453
Federal Payments In Lieu Of Taxes	3,036,291	3,036,291	3,261,388	225,097
Southwest Border Grant Initiative	-	-	671,095	671,095
Agency Reimbursements	86,635	86,635	137,310	50,675
State Grants	247,281	218,468	196,632	(21,836)
State Shared Sales Tax	16,360,345	16,360,345	16,678,861	318,516
State Shared Liquor Licenses	29,000	29,000	31,621	2,621
State Shared Revenue	-	-	32,344	32,344
Total Intergovernmental	**19,820,557**	**19,791,744**	**21,086,709**	**1,294,965**
Septic Reassignment Fee	6,000	6,000	12,750	6,750
Septic Reassignment Fee	-	-	1,740	1,740
Plan Check Fees	145,000	145,000	160,018	15,018
Legal Services/Attorney's Fees	410,000	410,000	388,490	(21,510)
Zoning Application Fees	20,000	20,000	7,732	(12,268)
Subdivision Fees	13,000	13,000	8,534	(4,466)
Recording Fees	410,000	410,000	360,064	(49,936)
Reinspection Fees	7,000	7,000	4,747	(2,253)
Temporary Use Permit	4,600	4,600	3,145	(1,455)
Planning & Zoning Books & Maps	50	50	40	(10)
Treasurer's Office Fees	6,300	6,300	107,048	100,748
Public Fiduciary Fees & Charges	67,000	67,000	66,566	(434)
Assessor's Office Fees	2,000	2,000	1,440	(560)
Payroll Garnishment Fees	2,000	2,000	2,723	723
Special District Charges	342,461	342,461	384,825	42,364
Indirect Cost Revenue	3,142,846	3,142,846	3,148,068	5,222
Sheriff Fees	16,000	16,000	24,255	8,255
Sheriff Fingerprint/Copy Fees	60,000	60,000	63,617	3,617
Correctional Housing - Juvenile	51,500	51,500	68,652	17,152
Medical Services Fees	15,000	15,000	23,650	8,650
Medical Services Fees	-	-	500	500
Total Charges for services	**4,720,757**	**4,720,757**	**4,838,604**	**117,847**

YUMA COUNTY

Exhibit G- 2

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2011

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	385,000	385,000	330,137	(54,863)
Constable Fines	25,000	25,000	19,286	(5,714)
Justice Court #1 Fines	850,000	850,000	876,400	26,400
Justice Court #2 Fines	115,000	115,000	188,510	73,510
Justice Court #3 Fines	290,000	290,000	231,663	(58,337)
House Arrest Fees	10,000	10,000	12,683	2,683
Juvenile Court Fines & Fees	55,000	55,000	55,081	81
Work Furlough Fees	61,000	61,000	27,203	(33,797)
Zoning Violation Fines	10,000	10,000	3,120	(6,880)
Other Fines	12,500	12,500	12,606	106
Total Fines and forfeits	**1,813,500**	**1,813,500**	**1,756,689**	**(56,811)**
Interest On Investments	250,000	250,000	171,000	(79,000)
Total Investment income	**250,000**	**250,000**	**171,000**	**(79,000)**
Rent General	6,001	6,001	6,001	-
Rent Housing Property	11,674	11,674	11,674	-
Total Rents	**17,675**	**17,675**	**17,675**	**-**
Vending Machine Proceeds	12,000	12,000	874	(11,126)
Telephone Revenue	1,500	1,500	290	(1,210)
Bad Check Fees	2,575	2,575	2,619	44
Elections Deposits	120,500	120,500	93,805	(26,695)
Void/Stale Dated Revenue	10,000	10,000	5,509	(4,491)
Restitution & Other Payments	6,500	6,500	8,662	2,162
Sale Of Auction Items	28,000	28,000	56,412	28,412
Cash Over/Short	-	-	(3,018)	(3,018)
Miscellaneous Revenues	100,000	100,000	193,141	93,141
Total Miscellaneous	**281,075**	**281,075**	**358,294**	**77,219**
Total General Fund Revenue	**$ 65,510,752**	**$ 65,481,939**	**$ 67,379,878**	**$ 1,897,939**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G- 3

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2011

	General Fund			0100		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
County Administrator	$ 1,233,320	$ 1,233,320	$ 1,036,343	-	$ 1,036,343	$ 196,977
Board of Supervisors	474,272	474,272	471,910	-	471,910	2,362
Treasurer	721,466	721,466	690,399	-	690,399	31,067
Assessor	1,858,004	1,858,004	1,734,905	-	1,734,905	123,099
Recorder	602,657	602,657	565,907	-	565,907	36,750
Election Services	433,216	493,216	492,507	-	492,507	709
Attorney - Civil Division	780,113	780,113	752,835	-	752,835	27,278
Attorney - Criminal Division	2,795,573	2,795,573	2,753,754	-	2,753,754	41,819
Attorney - Administration Division	576,361	576,361	537,067	-	537,067	39,294
Clerk of Superior Court	2,041,760	1,985,681	1,865,831	-	1,865,831	119,850
Superior Court	2,904,598	2,887,497	2,803,218	$ 16,182	2,819,400	68,097
Superior Court - Security	520,065	517,322	500,749	-	500,749	16,573
Superior Court - Collections	346,975	346,975	341,264	-	341,264	5,711
Court Trial Services	754,519	807,322	748,942	-	748,942	58,380
Superior Court - Conflict Administrator	1,133,962	1,148,661	1,144,310	-	1,144,310	4,351
Superior Court - Information And Tech	-	161,054	159,927	-	159,927	1,127
Justice Court #1	1,133,665	1,124,692	1,075,234	-	1,075,234	49,458
Justice Court #2	286,208	303,705	296,658	-	296,658	7,047
Justice Court #3	322,263	312,440	304,428	-	304,428	8,012
Constable Precinct #1	257,520	257,520	248,149	-	248,149	9,371
Constable Precinct #2	62,340	62,340	61,198	-	61,198	1,142
Constable Precinct #3	5,226	5,226	2,926	-	2,926	2,300
Attorney - Victim Services	247,397	247,397	242,087	-	242,087	5,310
Public Defender	2,083,738	2,115,754	2,090,355	-	2,090,355	25,399
General Government	3,599,278	4,081,945	1,421,020	-	1,421,020	2,660,925
County Administrator - Channel 77	230,504	230,504	170,263	-	170,263	60,241
Juvenile Justice Center - Administration	1,658,292	1,599,082	1,552,029	30,706	1,582,735	16,347
Juvenile Justice Center - Detention	3,197,093	3,197,093	3,049,143	21,676	3,070,819	126,274
Financial Services	1,381,609	1,381,609	1,314,758	-	1,314,758	66,851
Legal Defender	1,199,951	1,199,951	1,178,740	-	1,178,740	21,211
Human Resources	739,476	739,476	755,956	-	755,956	(16,480)
General Services	2,153,377	2,153,377	1,912,787	38,231	1,951,018	202,359
Information Technology Services	3,030,306	3,030,306	2,493,620	31,484	2,525,104	505,202
Development Services	774,877	774,877	695,855	-	695,855	79,022
Geographical Information Systems	424,261	455,411	386,913	-	386,913	68,498
Planning and Zoning	1,147,803	1,147,803	1,040,446	-	1,040,446	107,357
DDS- Customer Service	673,606	673,606	543,359	-	543,359	130,247
Superior Court - Adult Probation - Pretr	375,845	375,845	344,728	20,542	365,270	10,575
Total General government	**42,161,496**	**42,859,453**	**37,780,520**	**158,821**	**37,939,341**	**4,920,112**
Building Safety	690,728	690,728	577,156	-	577,156	113,572
Superior Court - Adult Probation	2,029,102	2,029,102	1,935,126	23,412	1,958,538	70,564
Adult Prob-Graffiti Abate	64,530	64,530	64,497	-	64,497	33
Sheriff - Administration	8,509,429	8,534,429	8,089,770	294,322	8,384,092	150,337
Sheriff - Boat Patrol	265,774	151,804	150,981	-	150,981	823
Sheriff - Medical Examiner	428,936	428,936	412,832	-	412,832	16,104
Emergency Services	151,629	151,629	95,058	10,676	105,734	45,895
Total Public safety	**12,140,128**	**12,051,158**	**11,325,420**	**328,410**	**11,653,830**	**397,328**

YUMA COUNTY

Exhibit G- 3

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2011

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
Public Works - Solid Waste Operations	740,562	740,562	656,959	-	656,959	83,603
Total Sanitation	**740,562**	**740,562**	**656,959**	**-**	**656,959**	**83,603**
Environmental Programs	281,155	281,155	241,128	-	241,128	40,027
Total Health	**281,155**	**281,155**	**241,128**	**-**	**241,128**	**40,027**
Medical Eligibility Prog	9,492,249	8,939,449	8,776,555	-	8,776,555	162,894
Public Fiduciary	605,532	605,532	518,711	-	518,711	86,821
Total Welfare	**10,097,781**	**9,544,981**	**9,295,266**	**-**	**9,295,266**	**249,715**
Public Works - Parks	30,060	30,060	6,203	-	6,203	23,857
Total Culture and recreation	**30,060**	**30,060**	**6,203**	**-**	**6,203**	**23,857**
School Superintendent	350,997	350,997	350,204	-	350,204	793
Total Education	**350,997**	**350,997**	**350,204**	**-**	**350,204**	**793**
Total General Fund	**$ 65,802,179**	**$ 65,858,366**	**$ 59,655,700**	**$ 487,231**	**$ 60,142,931**	**$ 5,715,435**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 4

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2011

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 32,000	$ 32,000	$ 27,136	$ (4,864)
Total Revenue	32,000	32,000	27,136	(4,864)
Expenditures:				
Current:				
General	157,032	100,000	-	100,000
Capital outlay:				
County Administrator	-	-	26,648	(26,648)
General Government	-	-	808	(808)
General Services	125,000	204,523	223,571	(19,048)
Information Technology Services	839,384	1,039,384	798,923	240,461
Development Services	1,083,686	1,083,686	103,806	979,880
Total Expenditures	2,205,102	2,427,593	1,153,756	1,273,837
Excess (deficiency) of revenues over expenditures	(2,173,102)	(2,395,593)	(1,126,620)	1,268,973
Other financing sources (uses):				
Transfers in	1,890,527	1,958,766	353,497	(1,605,269)
Transfers out	(1,939,131)	(1,939,131)	(243,604)	1,695,527
Total other financing sources (uses)	(48,604)	19,635	109,893	90,258
Net change in fund balance	(2,221,706)	(2,375,958)	(1,016,727)	1,359,231
Fund balance - beginning (July 1, 2010)	2,221,706	2,375,958	3,477,092	1,101,134
Fund balance - ending (June 30, 2011)	**$ -**	**$ -**	**$ 2,460,365**	**$ 2,460,365**

* Variance = Positive or (Negative)

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Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds **106**

Debt Service Funds **122**

Capital Projects Funds **124**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Assets						
Cash and cash equivalents	$ 7,056	$ 117,700	$ 64,278	$ 609,376	-	$ 25,979
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	226	-	45,783	-	-
Accrued interest	7	212	253	1,154	$ 103	51
Due from:						
Other funds	-	641	58,583	321	107,779	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 7,063**	**$ 118,779**	**$ 123,114**	**$ 656,634**	**$ 107,882**	**$ 26,030**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 1,152	$ 8,374	-	$ 18,569	-	-
Accrued payroll and employee benefits	3,053	536	$ 87,012	23,609	$ 75,235	$ 6,398
Due to:						
Other funds	-	2,503	-	-	16,103	-
Other governments	1,034	64,045	-	-	-	3,677
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 5,239**	**$ 75,458**	**$ 87,012**	**$ 42,178**	**$ 91,338**	**$ 10,075**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 1,824	$ 43,321	$ 36,102	$ 614,456	$ 16,544	$ 15,955
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 1,824**	**$ 43,321**	**$ 36,102**	**$ 614,456**	**$ 16,544**	**$ 15,955**
Total liabilities and fund balances	**$ 7,063**	**$ 118,779**	**$ 123,114**	**$ 656,634**	**$ 107,882**	**$ 26,030**

Exhibit H-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
$ 58,451	$ 237,988	$ 55,838	$ 36,523	-	$ 58,442	$ 1	$ 36,257
-	-	-	-	-	-	-	-
1,093	-	48	434	-	-	-	-
118	416	99	63	-	94	-	-
2,410	-	12,994	-	-	7	-	-
-	-	-	-	$ 2,095	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 62,072	**$ 238,404**	**$ 68,979**	**$ 37,020**	**$ 2,095**	**$ 58,543**	**$ 1**	**$ 36,257**
$ 4,093	-	$ 3,963	$ 116	-	-	-	$ 11,199
5,554	-	-	-	-	-	-	-
-	$ 166,362	811	-	$ 2,089	-	-	26,253
3,369	51,142	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 13,016	**$ 217,504**	**$ 4,774**	**$ 116**	**$ 2,089**	**$ -**	**$ -**	**$ 37,452**
-	-	-	-	-	-	-	-
$ 49,056	$ 20,900	$ 64,205	$ 36,904	$ 6	$ 58,543	$ 1	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	$ (1,195)
$ 49,056	**$ 20,900**	**$ 64,205**	**$ 36,904**	**$ 6**	**$ 58,543**	**$ 1**	**$ (1,195)**
$ 62,072	**$ 238,404**	**$ 68,979**	**$ 37,020**	**$ 2,095**	**$ 58,543**	**$ 1**	**$ 36,257**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Attorney					
	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277
Assets						
Cash and cash equivalents	$ 3,840	$ 279	$ 21,193	-	$ 340,874	$ 11,539
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	-	33	-	613	20
Due from:						
Other funds	87,849	1,195	-	-	9,602	-
Other governments	11,134	-	-	$ 64,961	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 102,823**	**$ 1,474**	**$ 21,226**	**$ 64,961**	**$ 351,089**	**$ 11,559**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 1,195	$ 11,387	-	$ 5,671	-
Accrued payroll and employee benefits	$ 19,631	-	3,315	$ 14,231	17,211	-
Due to:						
Other funds	83,191	279	1,420	44,620	675	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 102,822**	**$ 1,474**	**$ 16,122**	**$ 58,851**	**$ 23,557**	**$ -**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 1	-	$ 5,104	$ 6,110	$ 327,532	$ 11,559
Committed	-	-	-	-		-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 1**	**$ -**	**$ 5,104**	**$ 6,110**	**$ 327,532**	**$ 11,559**
Total liabilities and fund balances	**$ 102,823**	**$ 1,474**	**$ 21,226**	**$ 64,961**	**$ 351,089**	**$ 11,559**

Exhibit H-1

(Continued)

Attorney							
Federal Justice 2278	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Program 2343
$ 22,803	$ 11,227	$ 1,927	$ 140,848	$ 206,555	$ 19,177	$ 8,461	$ 4,624
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
40	20	3	254	-	479	-	-
-	40	-	-	8,704	309	-	-
-	-	-	35,843	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 22,843	**$ 11,287**	**$ 1,930**	**$ 176,945**	**$ 215,259**	**$ 19,965**	**$ 8,461**	**$ 4,624**
-	-	-	-	-	$ 239	-	-
-	-	-	$ 4,347	-	-	-	$ 4,339
-	-	-	12,499	$ 309	355	-	285
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ 16,846**	**$ 309**	**$ 594**	**$ -**	**$ 4,624**
-	-	-	-	-	-	-	-
$ 22,843	$ 11,287	$ 1,930	-	$ 214,950	$ 19,371	$ 8,461	-
-	-	-	-	-	-	-	-
-	-	-	$ 160,099	-	-	-	-
-	-	-	-	-	-	-	-
$ 22,843	**$ 11,287**	**$ 1,930**	**$ 160,099**	**$ 214,950**	**$ 19,371**	**$ 8,461**	**$ -**
$ 22,843	**$ 11,287**	**$ 1,930**	**$ 176,945**	**$ 215,259**	**$ 19,965**	**$ 8,461**	**$ 4,624**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Attorney		Clerk of Superior Court			
	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218
Assets						
Cash and cash equivalents	$ 12,235	$ 8,941	$ 37,711	$ 1,623	$ 63,668	$ 52,194
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	2,970	-	4,610	508
Accrued interest	-	1	67	3	113	91
Due from:						
Other funds	-	72,150	1	-	16,983	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 12,235**	**$ 81,092**	**$ 40,749**	**$ 1,626**	**$ 85,374**	**$ 52,793**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	$ 1,227	-	$ 2,319	-
Due to:						
Other funds	-	$ 81,091	-	-	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ -**	**$ 81,091**	**$ 1,227**	**$ -**	**$ 2,319**	**$ -**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 12,235	$ 1	$ 39,522	$ 1,626	$ 83,055	$ 52,793
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 12,235**	**$ 1**	**$ 39,522**	**$ 1,626**	**$ 83,055**	**$ 52,793**
Total liabilities and fund balances	**$ 12,235**	**$ 81,092**	**$ 40,749**	**$ 1,626**	**$ 85,374**	**$ 52,793**

Exhibit H-1

(Continued)

Clerk of Superior Court		Development Services		Election Servs	Emergency Mgnt	Housing	
IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271
$ 7,867	$ 2,951	$ 1,068,284	$ 909	$ 116,584	$ 2,482	$ 1,768	$ 77,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	39,222
-	5	1,865	5	204	12	3	163
-	-	-	18,974	-	40,655	5,074	-
-	-	-	14,136	-	2,262	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	100	-	-
$ 7,867	**$ 2,956**	**$ 1,070,149**	**$ 34,024**	**$ 116,788**	**$ 45,511**	**$ 6,845**	**$ 117,292**
-	-	-	$ 11,581	-	$ 3,458	-	$ 1,461
-	-	-	-	-	3,868	-	70,120
-	-	$ 24,250	-	-	15,048	-	15,659
-	-	-	-	-	-	-	-
-	-	250,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	**$ -**	**$ 274,250**	**$ 11,581**	**$ -**	**$ 22,374**	**$ -**	**$ 87,240**
-	-	-	-	-	$ 100	-	-
-	$ 2,956	$ 795,899	$ 22,443	$ 116,788	23,037	$ 6,845	$ 30,052
-	-	-	-	-	-	-	-
$ 7,867	-		-	-	-	-	-
-	-	-	-	-	-	-	-
$ 7,867	**$ 2,956**	**$ 795,899**	**$ 22,443**	**$ 116,788**	**$ 23,137**	**$ 6,845**	**$ 30,052**
$ 7,867	**$ 2,956**	**$ 1,070,149**	**$ 34,024**	**$ 116,788**	**$ 45,511**	**$ 6,845**	**$ 117,292**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Housing			Juvenile Court		
	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233
Assets						
Cash and cash equivalents	$ 407,517	$ 1,112,865	$ 466,654	$ 6,492	$ 154,146	$ 337
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	10,831	49	-	-	18,613	-
Accrued interest	-	-	-	20	248	1
Due from:						
Other funds	53,468	-	-	296	-	5
Other governments	-	-	-	-	-	-
Inventory	8,529	-	-	-	-	-
Prepaid items	12,543	6,922	1,729	-	-	-
Total Assets	**$ 492,888**	**$ 1,119,836**	**$ 468,383**	**$ 6,808**	**$ 173,007**	**$ 343**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 22,692	$ 33,516	$ 91	$ 72	-	$ 20
Accrued payroll and employee benefits	-	-	-	-	$ 12,083	-
Due to:						
Other funds	-	22,997	23,934	8	17,216	-
Other governments	-	-	-	-	-	322
Deposits held for others	131,913	69,186	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 154,605**	**$ 125,699**	**$ 24,025**	**$ 80**	**$ 29,299**	**$ 342**
Fund balances:						
Nonspendable	$ 21,072	$ 6,922	$ 1,729	-	-	-
Restricted	317,211	987,215	-	$ 6,728	$ 143,708	$ 1
Committed	-	-	-	-	-	-
Assigned	-	-	442,629	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 338,283**	**$ 994,137**	**$ 444,358**	**$ 6,728**	**$ 143,708**	**$ 1**
Total liabilities and fund balances	**$ 492,888**	**$ 1,119,836**	**$ 468,383**	**$ 6,808**	**$ 173,007**	**$ 343**

Exhibit H-1

(Continued)

Juvenile Court								
Juvenile Restitution 2240	Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
$ 14,942	$ 391,420	$ 1,049	$ 420,774	$ 1,162	$ 67,109	$ 7,410	$ 1,627	$ 2,193
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	722	4	684	4	186	12	5	4
-	-	-	13,590	-	1	10	-	1,820
-	-	-	1,359	-	-	-	-	97
-	-	-	-	-	-	-	-	-
-	9,509	-	6,370	-	-	-	-	-
$ 14,942	**$ 401,651**	**$ 1,053**	**$ 442,777**	**$ 1,166**	**$ 67,296**	**$ 7,432**	**$ 1,632**	**$ 4,114**
-	$ 27,273	-	$ 481	-	-	$ 102	-	$ 1,088
-	14,244	-	24,668	$ 1,001	$ 39,937	5,693	$ 1,415	541
$ 5,522	15,319	$ 1,054	144	164	-	-	-	5,281
-	-	-	-	-	-	1,637	217	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 5,522	**$ 56,836**	**$ 1,054**	**$ 25,293**	**$ 1,165**	**$ 39,937**	**$ 7,432**	**$ 1,632**	**$ 6,910**
-	$ 9,509	-	$ 6,370	-	-	-	-	-
-	335,306	-	268,114	$ 1	$ 27,359	-	-	-
-	-	-	-	-	-	-	-	-
$ 9,420	-	-	143,000	-	-	-	-	-
-	-	$ (1)	-	-	-	-	-	$ (2,796)
$ 9,420	**$ 344,815**	**$ (1)**	**$ 417,484**	**$ 1**	**$ 27,359**	**$ -**	**$ -**	**$ (2,796)**
$ 14,942	**$ 401,651**	**$ 1,053**	**$ 442,777**	**$ 1,166**	**$ 67,296**	**$ 7,432**	**$ 1,632**	**$ 4,114**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267
Assets						
Cash and cash equivalents	$ 27,016	$ 1,937	$ 2,682	$ 105,024	$ 87,296	$ 13,007
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	44	3	14	288	214	32
Due from:						
Other funds	-	-	49	-	-	1,050
Other governments	4,700	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	667	-	-
Total Assets	**$ 31,760**	**$ 1,940**	**$ 2,745**	**$ 105,979**	**$ 87,510**	**$ 14,089**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 65	-	$ 147	$ 14,735	$ 1,038	-
Accrued payroll and employee benefits	3,637	-	1,700	57,524	32,657	$ 5,436
Due to:						
Other funds	16,669	-	-	929	1,050	-
Other governments	-	-	-	3,810	1,997	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 20,371**	**$ -**	**$ 1,847**	**$ 76,998**	**$ 36,742**	**$ 5,436**
Fund balances:						
Nonspendable	-	-	-	$ 667	-	-
Restricted	$ 11,389	$ 1,940	$ 898	28,314	$ 50,768	$ 8,653
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 11,389**	**$ 1,940**	**$ 898**	**$ 28,981**	**$ 50,768**	**$ 8,653**
Total liabilities and fund balances	**$ 31,760**	**$ 1,940**	**$ 2,745**	**$ 105,979**	**$ 87,510**	**$ 14,089**

Exhibit H-1

(Continued)

Juvenile Court			Justice Court	Legal & Public Defenders		Library District	
Juvenile Treatment 2268	Account Incentive 2327	Juvenile Justice Department 2340	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
$ 45,081	-	$ 1,211	$ 756,549	$ 1,878	$ 10,136	$ 21,846	$ 59,569
-	-	-	-	-	-	-	-
-	-	-	2,939	-	-	-	1,000
117	-	4	1,308	3	25	38	174
-	$ 7,318	-	-	-	-	-	15,933
-	192	-	-	-	2,683	-	-
-	-	-	-	-	-	-	-
179	-	-	-	-	-	-	-
$ 45,377	**$ 7,510**	**$ 1,215**	**$ 760,796**	**$ 1,881**	**$ 12,844**	**$ 21,884**	**$ 76,676**
$ 3,973	$ 683	-	$ 2,391	-	$ 1,244	$ -	$ 156
17,792	3,121	-	18,817	-	-	-	-
1	2,950	$ 1,215	11,571	-	1,144	12,414	5
3,709	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 25,475	**$ 6,754**	**$ 1,215**	**$ 32,779**	**$ -**	**$ 2,388**	**$ 12,414**	**$ 161**
$ 179	-	-	-	-	-	-	-
19,723	$ 756	-	-	-	$ 10,456	$ 9,470	$ 76,515
-	-	-	$ 728,017	-	-	-	-
-	-	-	-	$ 1,881	-	-	-
-	-	-	-	-	-	-	-
$ 19,902	**$ 756**	**$ -**	**$ 728,017**	**$ 1,881**	**$ 10,456**	**$ 9,470**	**$ 76,515**
$ 45,377	**$ 7,510**	**$ 1,215**	**$ 760,796**	**$ 1,881**	**$ 12,844**	**$ 21,884**	**$ 76,676**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Public Health	Public Works		Recorder	Superintendent	Sheriff- Admin
	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299
Assets						
Cash and cash equivalents	$ 94,529	$ 348,634	$ 3,493,048	$ 943,359	-	$ 2,925
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	680	512	-	-	$ 689,227	-
Accrued interest	102	613	6,454	1,652	-	7
Due from:						
Other funds	-	-	14,037	-	-	-
Other governments	-	64,814	963,584	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 95,311**	**$ 414,573**	**$ 4,477,123**	**$ 945,011**	**$ 689,227**	**$ 2,932**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 351	$ 192,044	$ 2,757	-	-
Accrued payroll and employee benefits	-	3,229	192,334	3,307	-	-
Due to:						
Other funds	$ 17,383	5,559	263,933	197,402	-	$ 2,931
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 17,383**	**$ 9,139**	**$ 648,311**	**$ 203,466**	**$ -**	**$ 2,931**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	$ 405,434	$ 3,828,812	$ 741,545	$ 689,227	$ 1
Committed	-	-	-	-	-	-
Assigned	$ 77,928	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 77,928**	**$ 405,434**	**$ 3,828,812**	**$ 741,545**	**$ 689,227**	**$ 1**
Total liabilities and fund balances	**$ 95,311**	**$ 414,573**	**$ 4,477,123**	**$ 945,011**	**$ 689,227**	**$ 2,932**

Exhibit H-1

(Continued)

Sheriff- Administration			Sheriff- Jail District				
Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	Other Jail Grants 2308	Bureau of Justice Assist 2338
-	$ 16,330	$ 49,569	$ 187,441	$ 9,822	$ 316,745	$ 76,710	$ 194
-	-	-	-	-	-	-	-
-	-	-	-	824	44,339	-	-
-	29	24	324	17	584	137	-
$ 114,518	-	20,728	8,570	-	-	-	-
33,269	-	223,507	21,593	-	-	10,390	-
-	-	-	-	-	-	-	-
-	-	-	-	-	736	1,057	-
$ 147,787	**$ 16,359**	**$ 293,828**	**$ 217,928**	**$ 10,663**	**$ 362,404**	**$ 88,294**	**$ 194**
$ 2,711	-	-	-	-	$ 24,987	-	-
6,302	-	-	$ 11,798	-	13,834	$ 3,923	-
88,091	$ 12,262	$ 144,920	9,443	-	49,472	35,347	$ 194
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 97,104	**$ 12,262**	**$ 144,920**	**$ 21,241**	**$ -**	**$ 88,293**	**$ 39,270**	**$ 194**
-	-	-	-	-	$ 736	$ 1,057	-
$ 50,683	$ 4,097	$ 148,908	$ 196,687	-	273,375	47,967	-
-	-	-	-	-	-	-	-
-	-	-	-	$ 10,663	-	-	-
-	-	-	-	-	-	-	-
$ 50,683	**$ 4,097**	**$ 148,908**	**$ 196,687**	**$ 10,663**	**$ 274,111**	**$ 49,024**	**$ -**
$ 147,787	**$ 16,359**	**$ 293,828**	**$ 217,928**	**$ 10,663**	**$ 362,404**	**$ 88,294**	**$ 194**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2011

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Assets						
Cash and cash equivalents	$ 42,330	$ 22,577	$ 172,102	$ 51,535	$ 162,948	$ 4,799
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	6,863	891	-	4,872	8,738	-
Accrued interest	74	48	304	78	282	11
Due from:						
Other funds	944	8,307	-	1,981	345	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 50,211**	**$ 31,823**	**$ 172,406**	**$ 58,466**	**$ 172,313**	**$ 4,810**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 3,955	$ 2,960	-	-	$ 20,025	-
Accrued payroll and employee benefits	1,832	-	$ 1,941	-	-	$ 1,355
Due to:						
Other funds	-	-	170,160	-	-	1
Other governments	-	-	-	-	-	74
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 5,787**	**$ 2,960**	**$ 172,101**	**$ -**	**$ 20,025**	**$ 1,430**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 44,424	$ 28,863	-	$ 58,466	$ 152,288	$ 3,380
Committed	-	-	-	-	-	-
Assigned	-	-	$ 305	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**$ 44,424**	**$ 28,863**	**$ 305**	**$ 58,466**	**$ 152,288**	**$ 3,380**
Total liabilities and fund balances	**$ 50,211**	**$ 31,823**	**$ 172,406**	**$ 58,466**	**$ 172,313**	**$ 4,810**

Exhibit H-1

(Continued)

Superior Court				Superior Court- Other		Treasurer
Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Judicial Workload & Related Cases 2341	Child Support Enforcement 2215	Fill the Gap 2319	Treasurer's Information 2201
$ 48,351	$ 154,510	$ 57,862	$ 34	$ 42,863	-	$ 129,337
-	-	-	-	-	-	-
6,348	10,079	3,108	-	-	-	-
80	270	101	-	4	$ 24	225
-	10	-	-	64,622	170,432	-
-	1,000	-	-	18,952	7,222	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 54,779	**$ 165,869**	**$ 61,071**	**$ 34**	**$ 126,441**	**$ 177,678**	**$ 129,562**
-	-	$ 1,040	-	$ 144	$ 2,335	-
-	$ 4,671	-	-	6,618	30,372	-
-	-	-	-	8,307	12,287	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ -	**$ 4,671**	**$ 1,040**	**$ -**	**$ 15,069**	**$ 44,994**	**$ -**
-	-	-	-	-	-	-
-	-	$ 60,031	-	$ 111,372	$ 132,684	$ 129,562
$ 54,779	$ 161,198	-	-	-	-	-
-	-	-	$ 34	-	-	-
-	-	-	-	-	-	-
$ 54,779	**$ 161,198**	**$ 60,031**	**$ 34**	**$ 111,372**	**$ 132,684**	**$ 129,562**
$ 54,779	**$ 165,869**	**$ 61,071**	**$ 34**	**$ 126,441**	**$ 177,678**	**$ 129,562**

YUMA COUNTY

Exhibit H-1

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

June 30, 2011

	Other- Multiple Departments		Other - Miscellaneous			Total
	Southwest Border 2320	ARRA Grants 2342	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Assets						
Cash and cash equivalents	$ 31,767	-	-	$ 1,087,054	$ 8	$ 15,292,672
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	37,643	-	37,643
Accounts	-	-	$ 3,871	-	-	908,678
Accrued interest	55	$ 32	73	1,907	-	24,229
Due from:						
Other funds	-	36,054	286,638	9,007	2,334	1,276,338
Other governments	-	389,939	316,700	-	-	2,190,432
Inventory	-	-	-	-	-	8,529
Prepaid items	-	-	-	-	-	39,812
Total Assets	**$ 31,822**	**$ 426,025**	**$ 607,282**	**$ 1,135,611**	**$ 2,342**	**$ 19,778,333**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 305,595	$ 316,700	$ 75,826	-	$ 1,143,655
Accrued payroll and employee benefits	-	25,908	-	-	-	889,695
Due to:						
Other funds	$ 5,742	182,529	255,767	37,903	$ 1,987	2,135,009
Other governments	-	-	-	-	-	135,033
Deposits held for others	-	-	-	-	-	451,099
Retainage payable	-	16,471	-	-	-	16,471
Deferred revenue	-	-	-	30,223	-	30,223
Total Liabilities	**$ 5,742**	**$ 530,503**	**$ 572,467**	**$ 143,952**	**$ 1,987**	**$ 4,801,185**
Fund balances:						
Nonspendable	-	-	-	-	-	$ 48,341
Restricted	-	$ 50,512	$ 34,815	$ 652,150	$ 355	12,924,380
Committed	-	-	-	-	-	943,994
Assigned	$ 26,080	-	-	339,509	-	1,219,415
Unassigned	-	(154,990)	-	-	-	(158,982)
Total fund balances	**$ 26,080**	**$ (104,478)**	**$ 34,815**	**$ 991,659**	**$ 355**	**$ 14,977,148**
Total liabilities and fund balances	**$ 31,822**	**$ 426,025**	**$ 607,282**	**$ 1,135,611**	**$ 2,342**	**$ 19,778,333**

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YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Debt Service Funds
June 30, 2011

	Certificates of Participation 3503	Improvement Districts: Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	B & C Colonial 3548
Assets						
Cash and cash equivalents	$ 3,652	-	-	$ 159,341	$ 173,909	$ 97,871
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	93	71	-
Special assessments	-	-	-	48,318	108,725	-
Accrued interest	-	-	-	-	-	170
Due from:						
Other funds	-	-	-	-	2,156	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 3,652**	**$ -**	**$ -**	**$ 207,752**	**$ 284,861**	**$ 98,041**
Liabilities and Fund Balances						
Liabilities						
Due to:						
Other funds	-	-	-	$ 242	-	-
Interest and fiscal charges payable	-	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-	-
Deferred revenue	-	-	-	48,318	$ 108,725	-
Total Liabilities	**$ -**	**$ -**	**$ -**	**$ 48,560**	**$ 108,725**	**$ -**
Fund balances:						
Restricted	-	-	-	$ 19,354	$ 19,984	$ 98,041
Committed	-	-	-	139,838	156,152	-
Assigned	$ 3,652	-	-	-	-	-
Total fund balances	**$ 3,652**	**$ -**	**$ -**	**$ 159,192**	**$ 176,136**	**$ 98,041**
Total liabilities and fund balances	**$ 3,652**	**$ -**	**$ -**	**$ 207,752**	**$ 284,861**	**$ 98,041**

Jail District Debt 3500	Library District Debt 3547	Total Debt Service Funds
$ 65,719	$ 974,533	$ 1,475,025
2,537	-	2,537
-	-	164
-	-	157,043
15	4,361	4,546
-	-	2,156
817,575	-	817,575
$ 885,846	**$ 978,894**	**$ 2,459,046**
-	-	$ 242
$ 151,252	-	151,252
640,000	-	640,000
1,876	-	158,919
$ 793,128	**$ -**	**$ 950,413**
$ 26,323	-	$ 163,702
66,395	$ 978,894	1,341,279
-	-	3,652
$ 92,718	**$ 978,894**	**$ 1,508,633**
$ 885,846	**$ 978,894**	**$ 2,459,046**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2011

	Improvement Districts					
	Del Sur Estates 04715	Donovan Estates 04716	El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Assets						
Cash and cash equivalents	$ 6,906	$ 544	$ 7,269	$ 1,075	$ 91,052	$ 24,328
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	-	-	-	1,274,867
Accrued interest	-	-	-	-	-	-
Due from:						
Other funds	-	-	-	-	25,547	726
Other governments	-	-	-	-	-	-
Total Assets	**$ 6,906**	**$ 544**	**$ 7,269**	**$ 1,075**	**$ 116,599**	**$ 1,299,921**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	-	-	-	$ 2,807	$ 695,303
Due to:						
Other funds	$ 6,906	$ 544	$ 17,025	$ 1,075	6,510	38,197
Retainage payable	-	-	-	-	-	579,524
Total Liabilities	**$ 6,906**	**$ 544**	**$ 17,025**	**$ 1,075**	**$ 9,317**	**$ 1,313,024**
Fund balances:						
Restricted	-	-	-	-	-	$ 579,524
Committed	-	-	-	-	$ 107,282	-
Unassigned	-	-	$ (9,756)	-	-	(592,627)
Total fund balances	**$ -**	**$ -**	**$ (9,756)**	**$ -**	**$ 107,282**	**$ (13,103)**
Total liabilities and fund balances	**$ 6,906**	**$ 544**	**$ 7,269**	**$ 1,075**	**$ 116,599**	**$ 1,299,921**

Exhibit H- 3

Jail District Capital 04403	Library District Capital 04720	Other Capital Projects: SLIF Projects 04401	Other Capital Projects: Sales Tax 04402	Total Capital Projects Funds
$ 679	$ 3,695,805	-	$ 83,017	$ 3,910,675
-	-	-	-	1,274,867
1	6,511	-	-	6,512
-	-	-	-	26,273
-	-	-	7,241	7,241
$ 680	**$ 3,702,316**	**$ -**	**$ 90,258**	**$ 5,225,568**
-	$ 70,631	-	-	$ 768,741
-	-	-	$ 90,258	160,515
-	11,974	-	-	591,498
$ -	**$ 82,605**	**$ -**	**$ 90,258**	**$ 1,520,754**
-	-	-	-	$ 579,524
$ 680	$ 3,619,711	-	-	3,727,673
-	-	-	-	(602,383)
$ 680	**$ 3,619,711**	**$ -**	**$ -**	**$ 3,704,814**
$ 680	**$ 3,702,316**	**$ -**	**$ 90,258**	**$ 5,225,568**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2011

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 15,292,672	$ 1,475,025	$ 3,910,675	$ 20,678,372
Receivables (net of allowances for uncollectibles):				
Property taxes	37,643	2,537	-	40,180
Accounts	908,678	164	1,274,867	2,183,709
Special assessments	-	157,043	-	157,043
Accrued interest	24,229	4,546	6,512	35,287
Due from:				
Other funds	1,276,338	2,156	26,273	1,304,767
Other governments	2,190,432	-	7,241	2,197,673
Inventory	8,529	-	-	8,529
Prepaid items	39,812	-	-	39,812
Investment held by trustee - restricted	-	817,575	-	817,575
Total Assets	**$ 19,778,333**	**$ 2,459,046**	**$ 5,225,568**	**$ 27,462,947**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 1,143,655	-	$ 768,741	$ 1,912,396
Accrued payroll and employee benefits	889,695	-	-	889,695
Due to:				
Other funds	2,135,009	$ 242	160,515	2,295,766
Other governments	135,033	-	-	135,033
Deposits held for others	451,099	-	-	451,099
Retainage payable	16,471	-	591,498	607,969
Interest and fiscal charges payable	-	151,252	-	151,252
Revenue bonds payable	-	640,000	-	640,000
Deferred revenue	30,223	158,919	-	189,142
Total Liabilities	**$ 4,801,185**	**$ 950,413**	**$ 1,520,754**	**$ 7,272,352**
Fund balances:				
Nonspendable	$ 48,341	-	-	$ 48,341
Restricted	12,924,380	$ 163,702	$ 579,524	13,667,606
Committed	943,994	1,341,279	3,727,673	6,012,946
Assigned	1,219,415	3,652	-	1,223,067
Unassigned	(158,982)	-	(602,383)	(761,365)
Total fund balances	**$ 14,977,148**	**$ 1,508,633**	**$ 3,704,814**	**$ 20,190,595**
Total liabilities and fund balances	**$ 19,778,333**	**$ 2,459,046**	**$ 5,225,568**	**$ 27,462,947**

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds

Special Revenue Funds **128**

Debt Service Funds **144**

Capital Projects Funds **146**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 90,729	$ 9,502	$ 1,443,777	-	$ 1,228,594	$ 116,894
Charges for services	-	-	-	$ 566,670	-	-
Fines and forfeits	-	-	-	12,537	-	-
Investment income	77	1,661	1,300	6,812	1,092	277
Rents	-	-	-	-	-	-
Miscellaneous	-	3,953	9,613	363	-	601
Total Revenues	**90,806**	**15,116**	**1,454,690**	**586,382**	**1,229,686**	**117,772**
Expenditures						
Current:						
General government	23,845	-	-	-	-	-
Public safety	66,884	70,042	1,502,360	394,978	1,336,373	116,894
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	17,543	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**90,729**	**70,042**	**1,502,360**	**412,521**	**1,336,373**	**116,894**
Excess (deficiency) of revenues over expenditures	**77**	**(54,926)**	**(47,670)**	**173,861**	**(106,687)**	**878**
Other financing sources (uses):						
Transfers in	-	-	48,970	-	107,779	-
Transfers out	-	-	-	(68,239)	-	-
Total Other financing sources (uses)	**-**	**-**	**48,970**	**(68,239)**	**107,779**	**-**
Net change in fund balance	77	(54,926)	1,300	105,622	1,092	878
Fund balances / (deficits), July 1, 2010	1,747	98,247	34,802	508,834	15,452	15,077
Fund balances / (deficits), June 30, 2011	**$ 1,824**	**$ 43,321**	**$ 36,102**	**$ 614,456**	**$ 16,544**	**$ 15,955**

Exhibit I-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 149,239	$ 166,362	-	-	$ 9,190	-	-	$ 116,863
-	-	$ 2,581	$ 6,690	-	$ 120,478	-	-
9,347	-	-	-	-	-	-	-
647	2,525	943	388	3	732	-	-
-	-	-	-	-	-	-	-
-	-	2,257	1,000	-	-	-	-
159,233	**168,887**	**5,781**	**8,078**	**9,193**	**121,210**	**-**	**116,863**
-	-	-	-	-	114	-	118,057
152,563	9,613	42,644	1,205	9,187	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
152,563	**9,613**	**42,644**	**1,205**	**9,187**	**114**	**-**	**118,057**
6,670	**159,274**	**(36,863)**	**6,873**	**6**	**121,096**	**-**	**(1,194)**
-	-	-	-	-	-	-	-
-	(156,749)	-	-	-	(100,000)	-	(5)
-	**(156,749)**	**-**	**-**	**-**	**(100,000)**	**-**	**(5)**
6,670	2,525	(36,863)	6,873	6	21,096	-	(1,199)
42,386	18,375	101,068	30,031	-	37,447	1	4
$ 49,056	**$ 20,900**	**$ 64,205**	**$ 36,904**	**$ 6**	**$ 58,543**	**$ 1**	**$ (1,195)**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Attorney					
	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 139,353	$ 3,160	-	$ 237,958	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	$ 82,065	-
Investment income	-	-	$ 353	-	3,884	$ 136
Rents	-	-	-	-	-	-
Miscellaneous	-	-	24,427	-	32,496	-
Total Revenues	**139,353**	**3,160**	**24,780**	**237,958**	**118,445**	**136**
Expenditures						
Current:						
General government	258,742	3,161	55,749	-	-	-
Public safety	-	-	-	242,303	81,886	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**258,742**	**3,161**	**55,749**	**242,303**	**81,886**	**-**
Excess (deficiency) of revenues over expenditures	**(119,389)**	**(1)**	**(30,969)**	**(4,345)**	**36,559**	**136**
Other financing sources (uses):						
Transfers in	132,617	-	29,130	-	-	-
Transfers out	(13,227)	(908)	-	-	-	-
Total Other financing sources (uses)	**119,390**	**(908)**	**29,130**	**-**	**-**	**-**
Net change in fund balance	1	(909)	(1,839)	(4,345)	36,559	136
Fund balances / (deficits), July 1, 2010	-	909	6,943	10,455	290,973	11,423
Fund balances / (deficits), June 30, 2011	**$ 1**	**$ -**	**$ 5,104**	**$ 6,110**	**$ 327,532**	**$ 11,559**

Exhibit I-1

(Continued)

Attorney							
Federal Justice 2278	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Program 2343
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	$ 209,764	-	-	-	$ 25,601
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 282	$ 133	$ 23	1,829	-	$ 4,188	-	-
-	-	-	-	-	-	-	-
-	-	-	-	$ 29,798	-	-	-
282	**133**	**23**	**211,593**	**29,798**	**4,188**	**-**	**25,601**
-	-	-	116,032	-	4,811	-	75,235
1,665	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,665	**-**	**-**	**116,032**	**-**	**4,811**	**-**	**75,235**
(1,383)	**133**	**23**	**95,561**	**29,798**	**(623)**	**-**	**(49,634)**
-	-	-	-	908	181	-	49,442
-	-	-	(89,559)	-	-	(176)	-
-	**-**	**-**	**(89,559)**	**908**	**181**	**(176)**	**49,442**
(1,383)	133	23	6,002	30,706	(442)	(176)	(192)
24,226	11,154	1,907	154,097	184,244	19,813	8,637	192
$ 22,843	**$ 11,287**	**$ 1,930**	**$ 160,099**	**$ 214,950**	**$ 19,371**	**$ 8,461**	**$ -**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Attorney		Clerk of Superior Court			
	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 72,150	-	-	-	-
Charges for services	-	-	-	-	$ 53,300	-
Fines and forfeits	-	-	$ 30,442	-	-	$ 5,847
Investment income	-	-	412	$ 19	700	579
Rents	-	-	-	-	-	-
Miscellaneous	$ 5,830	-	-	-	-	-
Total Revenues	**5,830**	**72,150**	**30,854**	**19**	**54,000**	**6,426**
Expenditures						
Current:						
General government	-	79,168	21,998	-	43,546	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**79,168**	**21,998**	**-**	**43,546**	**-**
Excess (deficiency) of revenues over expenditures	**5,830**	**(7,018)**	**8,856**	**19**	**10,454**	**6,426**
Other financing sources (uses):						
Transfers in	-	7,019	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**7,019**	**-**	**-**	**-**	**-**
Net change in fund balance	5,830	1	8,856	19	10,454	6,426
Fund balances / (deficits), July 1, 2010	6,405	-	30,666	1,607	72,601	46,367
Fund balances / (deficits), June 30, 2011	**$ 12,235**	**$ 1**	**$ 39,522**	**$ 1,626**	**$ 83,055**	**$ 52,793**

Exhibit I-1

(Continued)

Clerk of Superior Court		Development Services		Election Servs	Emergency Mgnt	Housing	
IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	$ 311,587	-	$ 149,859	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 23	$ 34	$ 9,754	394	$ 1,414	69	$ 22	$ 805
-	-	-	-	-	-	-	-
-	-	10,250	17	-	7,874	-	-
23	**34**	**20,004**	**311,998**	**1,414**	**157,802**	**22**	**805**
-	-	-	309,994	3,995	-	-	-
-	-	-	-	-	114,146	-	-
-	-	50,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	92
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	10,676	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**50,000**	**309,994**	**3,995**	**124,822**	**-**	**92**
23	**34**	**(29,996)**	**2,004**	**(2,581)**	**32,980**	**22**	**713**
-	-	-	-	-	-	-	-
-	-	(6,737)	-	-	-	-	-
-	**-**	**(6,737)**	**-**	**-**	**-**	**-**	**-**
23	34	(36,733)	2,004	(2,581)	32,980	22	713
7,844	2,922	832,632	20,439	119,369	(9,843)	6,823	29,339
$ 7,867	**$ 2,956**	**$ 795,899**	**$ 22,443**	**$ 116,788**	**$ 23,137**	**$ 6,845**	**$ 30,052**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Housing			Juvenile Court		
	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 951,325	$ 2,591,156	-	$ 24,025	-	$ 5,995
Charges for services	-	-	-	-	$ 248,174	-
Fines and forfeits	-	-	-	-	-	-
Investment income	161	2,074	$ 1,138	143	1,303	-
Rents	311,001	-	-	-	-	-
Miscellaneous	47,350	275,113	144,389	-	-	-
Total Revenues	**1,309,837**	**2,868,343**	**145,527**	**24,168**	**249,477**	**5,995**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	24,025	211,893	5,994
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,109,941	2,750,050	153,238	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	217,519	23,264	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,327,460**	**2,773,314**	**153,238**	**24,025**	**211,893**	**5,994**
Excess (deficiency) of revenues over expenditures	**(17,623)**	**95,029**	**(7,711)**	**143**	**37,584**	**1**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(17,623)	95,029	(7,711)	143	37,584	1
Fund balances / (deficits), July 1, 2010	355,906	899,108	452,069	6,585	106,124	-
Fund balances / (deficits), June 30, 2011	**$ 338,283**	**$ 994,137**	**$ 444,358**	**$ 6,728**	**$ 143,708**	**$ 1**

Exhibit I-1

(Continued)

Juvenile Court								
Juvenile Restitution 2240	Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 712,290	$ 16,800	$ 690,059	$ 97,301	$ 23,462	$ 16,849
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 41	$ 3,933	-	4,420	56	1,056	-	-	7
-	-	-	-	-	-	-	-	-
2,510	16,740	-	-	-	-	-	-	-
2,551	**20,673**	**-**	**716,710**	**16,856**	**691,115**	**97,301**	**23,462**	**16,856**
-	-	-	-	-	-	-	23,462	-
4,243	299,877	-	-	16,855	690,517	94,801	-	16,849
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	620,519	-	-	-	-	-
-	-	-	-	-	-	2,500	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,243	**299,877**	**-**	**620,519**	**16,855**	**690,517**	**97,301**	**23,462**	**16,849**
(1,692)	**(279,204)**	**-**	**96,191**	**1**	**598**	**-**	**-**	**7**
-	369,706	25	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**369,706**	**25**	**-**	**-**	**-**	**-**	**-**	**-**
(1,692)	90,502	25	96,191	1	598	-	-	7
11,112	254,313	(26)	321,293	-	26,761	-	-	(2,803)
$ 9,420	**$ 344,815**	**$ (1)**	**$ 417,484**	**$ 1**	**$ 27,359**	**$ -**	**$ -**	**$ (2,796)**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 105,745	-	$ 42,164	$ 1,047,078	$ 575,862	$ 92,777
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	330	$ 23	87	1,459	1,436	172
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**106,075**	**23**	**42,251**	**1,048,537**	**577,298**	**92,949**
Expenditures						
Current:						
General government	-	-	41,263	-	-	-
Public safety	114,534	-	-	1,033,445	575,862	92,815
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	13,633	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**114,534**	**-**	**41,263**	**1,047,078**	**575,862**	**92,815**
Excess (deficiency) of revenues over expenditures	**(8,459)**	**23**	**988**	**1,459**	**1,436**	**134**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(8,459)	23	988	1,459	1,436	134
Fund balances / (deficits), July 1, 2010	19,848	1,917	(90)	27,522	49,332	8,519
Fund balances / (deficits), June 30, 2011	**$ 11,389**	**$ 1,940**	**$ 898**	**$ 28,981**	**$ 50,768**	**$ 8,653**

Exhibit I-1

(Continued)

Juvenile Court			Justice Court	Legal & Public Defenders		Library District	
Juvenile Treatment 2268	Account Incentive 2327	Juvenile Justice Department 2340	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 308,737	$ 47,161	-	$ 9,000	-	$ 16,443	$ 79,471	-
-	-	-	-	-	-	-	-
-	-	-	318,945	-	-	-	-
918	18	-	8,675	$ 23	138	499	$ 1,130
-	-	-	-	-	-	-	-
24	-	-	8,659	-	20	-	59,840
309,679	**47,179**	**-**	**345,279**	**23**	**16,601**	**79,970**	**60,970**
-	56,918	-	320,834	-	11,527	-	-
305,104	50	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	75,221	56,888
-	-	-	-	-	-	-	-
3,633	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
308,737	**56,968**	**-**	**320,834**	**-**	**11,527**	**75,221**	**56,888**
942	**(9,789)**	**-**	**24,445**	**23**	**5,074**	**4,749**	**4,082**
-	7,741	43	2,056	-	-	-	-
-	-	-	(12,113)	-	-	-	-
-	**7,741**	**43**	**(10,057)**	**-**	**-**	**-**	**-**
942	(2,048)	43	14,388	23	5,074	4,749	4,082
18,960	2,804	(43)	713,629	1,858	5,382	4,721	72,433
$ 19,902	**$ 756**	**$ -**	**$ 728,017**	**$ 1,881**	**$ 10,456**	**$ 9,470**	**$ 76,515**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Public Health	Public Works		Recorder	Superintendent	Sheriff- Admin
	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299
Revenues:						
Taxes	-	-	$ 1,103,258	-	-	-
Licenses and permits	$ 77,222	-	-	-	-	-
Intergovernmental	-	$ 260,715	6,023,350	-	$ 906,430	-
Charges for services	-	52,230	-	$ 122,914	-	-
Fines and forfeits	2,189	-	-	-	-	-
Investment income	566	4,000	39,189	11,072	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	12,426	-	6,954	-
Total Revenues	**79,977**	**316,945**	**7,178,223**	**133,986**	**913,384**	**-**
Expenditures						
Current:						
General government	-	-	-	157,120	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	6,628,192	-	-	-
Sanitation	-	270,812	-	-	-	-
Health	480,009	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	488,441	-
Capital Outlay	-	-	103,903	196,831	-	-
Debt service:						
Principal retirement	-	18,972	-	-	-	-
Interest and fiscal charges	-	832	-	-	-	-
Total Expenditures	**480,009**	**290,616**	**6,732,095**	**353,951**	**488,441**	**-**
Excess (deficiency) of revenues over expenditures	**(400,032)**	**26,329**	**446,128**	**(219,965)**	**424,943**	**-**
Other financing sources (uses):						
Transfers in	424,200	-	-	-	-	-
Transfers out	-	-	-	-	(416,525)	$ (3,040)
Total Other financing sources (uses)	**424,200**	**-**	**-**	**-**	**(416,525)**	**(3,040)**
Net change in fund balance	24,168	26,329	446,128	(219,965)	8,418	(3,040)
Fund balances / (deficits), July 1, 2010	53,760	379,105	3,382,684	961,510	680,809	3,041
Fund balances / (deficits), June 30, 2011	**$ 77,928**	**$ 405,434**	**$ 3,828,812**	**$ 741,545**	**$ 689,227**	**$ 1**

Exhibit I-1

(Continued)

Sheriff- Administration			Sheriff- Jail District				
Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	Other Jail Grants 2308	Bureau of Justice 2338
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 202,296	-	$ 1,180,871	$ 273,177	-	-	$ 8,314	$ 67,465
-	-	-	-	$ 8,517	$ 260,122	-	-
-	-	-	-	-	-	-	-
55	$ 193	96	1,615	110	4,677	1,301	-
-	-	-	-	-	-	-	-
-	-	-	2,200	-	128,456	-	-
202,351	**193**	**1,180,967**	**276,992**	**8,627**	**393,255**	**9,615**	**67,465**
-	-	-	-	-	-	-	-
202,852	-	1,053,042	217,498	5,576	520,840	95,026	67,465
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	209,854	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
202,852	**-**	**1,262,896**	**217,498**	**5,576**	**520,840**	**95,026**	**67,465**
(501)	**193**	**(81,929)**	**59,494**	**3,051**	**(127,585)**	**(85,411)**	**-**
-	-	-	-	-	-	46,819	668
-	-	(25,000)	-	-	-	-	-
-	**-**	**(25,000)**	**-**	**-**	**-**	**46,819**	**668**
(501)	193	(106,929)	59,494	3,051	(127,585)	(38,592)	668
51,184	3,904	255,837	137,193	7,612	401,696	87,616	(668)
$ 50,683	**$ 4,097**	**$ 148,908**	**$ 196,687**	**$ 10,663**	**$ 274,111**	**$ 49,024**	**$ -**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	$ 25,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 77,329	$ 9,246	$ 182,971	$ 110,534	$ 105,949	-
Investment income	380	482	1,766	459	1,782	-
Rents	-	-	-	-	-	-
Miscellaneous	4,537	-	-	-	3,192	-
Total Revenues	**82,246**	**9,728**	**184,737**	**110,993**	**110,923**	**25,000**
Expenditures						
Current:						
General government	62,877	27,804	40,963	107,367	96,145	-
Public safety	-	-	-	-	-	25,195
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**62,877**	**27,804**	**40,963**	**107,367**	**96,145**	**25,195**
Excess (deficiency) of revenues over expenditures	**19,369**	**(18,076)**	**143,774**	**3,626**	**14,778**	**(195)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(170,160)	-	-	-
Total Other financing sources (uses)	**-**	**-**	**(170,160)**	**-**	**-**	**-**
Net change in fund balance	19,369	(18,076)	(26,386)	3,626	14,778	(195)
Fund balances / (deficits), July 1, 2010	25,055	46,939	26,691	54,840	137,510	3,575
Fund balances / (deficits), June 30, 2011	**$ 44,424**	**$ 28,863**	**$ 305**	**$ 58,466**	**$ 152,288**	**$ 3,380**

Exhibit I- 1

(Continued)

Superior Court				Superior Court- Other		Treasurer
Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Judicial Workload & Related Cases 2341	Child Support Enforcement 2215	Fill the Gap 2319	Treasurer's Information 2201
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	$ 3,200	-	-	$ 155,397	$ 115,699	-
-	-	-	-	-	-	$ 10,300
$ 77,354	128,587	$ 36,316	-	-	134,398	-
712	1,524	538	$ 3	264	1,158	1,567
-	-	-	-	-	-	-
-	-	-	-	2,399	-	7,180
78,066	**133,311**	**36,854**	**3**	**158,060**	**251,255**	**19,047**
78,052	89,978	14,788	-	155,725	553,894	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
78,052	**89,978**	**14,788**	**-**	**155,725**	**553,894**	**-**
14	**43,333**	**22,066**	**3**	**2,335**	**(302,639)**	**19,047**
-	12,113	-	-	-	259,719	-
-	-	-	-	-	-	(20,000)
-	**12,113**	**-**	**-**	**-**	**259,719**	**(20,000)**
14	55,446	22,066	3	2,335	(42,920)	(953)
54,765	105,752	37,965	31	109,037	175,604	130,515
$ 54,779	**$ 161,198**	**$ 60,031**	**$ 34**	**$ 111,372**	**$ 132,684**	**$ 129,562**

YUMA COUNTY

Exhibit I- 1

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

Year Ended June 30, 2011

	Other- Multiple Departments		Other - Miscellaneous			Total
	Southwest Border 2320	ARRA Grants 2342	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:						
Taxes	-	-	-	$ 958,584	-	$ 2,061,842
Licenses and permits	-	-	-	-	-	77,222
Intergovernmental	$ 20,191	$ 3,010,784	$ 6,203,116	-	$ 2,840	30,393,127
Charges for services	-	-	-	-	-	1,451,976
Fines and forfeits	-	-	-	-	-	1,324,056
Investment income	374	328	572	$ 12,306	51	157,890
Rents	-	-	-	-	-	311,001
Miscellaneous	-	-	-	5,280	-	855,748
Total Revenues	**20,565**	**3,011,112**	**6,203,688**	**976,170**	**2,891**	**36,632,862**
Expenditures						
Current:						
General government	-	759,045	-	877,731	-	4,589,940
Public safety	-	645,562	-	-	2,955	10,465,618
Highway and streets	-	-	-	-	-	6,678,192
Sanitation	-	-	-	-	-	270,812
Health	-	24,518	-	-	-	504,527
Welfare	-	-	-	-	-	4,013,321
Culture and recreation	-	-	-	-	-	132,109
Education	-	964,750	6,203,116	-	-	8,276,826
Capital Outlay	-	664,172	-	-	-	1,463,528
Debt service:						
Principal retirement	-	-	-	-	-	18,972
Interest and fiscal charges	-	-	-	-	-	832
Total Expenditures	**-**	**3,058,047**	**6,203,116**	**877,731**	**2,955**	**36,414,677**
Excess (deficiency) of revenues over expenditures	**20,565**	**(46,935)**	**572**	**98,439**	**(64)**	**218,185**
Other financing sources (uses):						
Transfers in	-	-	-	15,737	-	1,514,873
Transfers out	-	-	-	(7,228)	(2,804)	(1,092,470)
Total Other financing sources (uses)	**-**	**-**	**-**	**8,509**	**(2,804)**	**422,403**
Net change in fund balance	20,565	(46,935)	572	106,948	(2,868)	640,588
Fund balances / (deficits), July 1, 2010	5,515	(57,543)	34,243	884,711	3,223	14,336,560
Fund balances / (deficits), June 30, 2011	**$ 26,080**	**$ (104,478)**	**$ 34,815**	**$ 991,659**	**$ 355**	**$ 14,977,148**

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YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2011

		Improvement Districts				
	Certificates of Participation 3503	Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	B & C Colonial 3548
Revenues:						
Special assessments	-	-	-	$ 20,345	$ 25,956	$ 66,018
Investment income	$ 29	$ 174	-	306	312	756
Total Revenues	**29**	**174**	**-**	**20,651**	**26,268**	**66,774**
Expenditures						
Current:						
General government	-	29,038	-	-	-	-
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	18,880	19,984	-
Interest and fiscal charges	-	-	-	8,693	16,636	-
Total Expenditures	**-**	**29,038**	**-**	**27,573**	**36,620**	**-**
Excess (deficiency) of revenues over expenditures	**29**	**(28,864)**	**-**	**(6,922)**	**(10,352)**	**66,774**
Other financing sources (uses):						
Transfers in	-	-	$ 245	-	14,832	-
Total Other financing sources (uses)	**-**	**-**	**245**	**-**	**14,832**	**-**
Net change in fund balance	29	(28,864)	245	(6,922)	4,480	66,774
Fund balances / (deficits), July 1, 2010	3,623	28,864	(245)	166,114	171,656	31,267
Fund balances / (deficits), June 30, 2011	**$ 3,652**	**$ -**	**$ -**	**$ 159,192**	**$ 176,136**	**$ 98,041**

Jail District Debt 3500	Library District Debt 3547	Total Debt Service Funds
-	-	$ 112,319
$ 171	$ 24,099	25,847
171	**24,099**	**138,166**
-	-	29,038
65,238	-	65,238
-	800	800
640,000	1,065,000	1,743,864
328,827	2,248,426	2,602,582
1,034,065	**3,314,226**	**4,441,522**
(1,033,894)	**(3,290,127)**	**(4,303,356)**
983,150	3,315,625	4,313,852
983,150	**3,315,625**	**4,313,852**
(50,744)	25,498	10,496
143,462	953,396	1,498,137
$ 92,718	**$ 978,894**	**$ 1,508,633**

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2011

	Improvement Districts					
	Del Sur Estates 04715	Donovan Estates 04716	El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	$ 2,358,225	$ 6,600,205
Investment income	$ 13	$ 101	$ 19	$ 29	218	123
Total Revenues	**13**	**101**	**19**	**29**	**2,358,443**	**6,600,328**
Expenditures						
Current:						
Capital Outlay	-	-	-	-	2,352,841	10,041,336
Total Expenditures	**-**	**-**	**-**	**-**	**2,352,841**	**10,041,336**
Excess (deficiency) of revenues over expenditures	**13**	**101**	**19**	**29**	**5,602**	**(3,441,008)**
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	3,437,915
Transfers out	(6,906)	(544)	-	(14,832)	-	-
Total Other financing sources (uses)	**(6,906)**	**(544)**	**-**	**(14,832)**	**-**	**3,437,915**
Net change in fund balance	(6,893)	(443)	19	(14,803)	5,602	(3,093)
Fund balances / (deficits), July 1, 2010	6,893	443	(9,775)	14,803	101,680	(10,010)
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ (9,756)**	**$ -**	**$ 107,282**	**$ (13,103)**

Exhibit I- 3

Jail District Capital 04403	Library District Capital 04720	Other Capital Projects: SLIF Projects 04401	Other Capital Projects: Sales Tax 04402	Total Capital Projects Funds
-	-	-	$ 37,088	$ 37,088
-	-	-	-	8,958,430
$ 159	$ 46,199	-	791	47,652
159	**46,199**	**-**	**37,879**	**9,043,170**
11	330,444	-	25,673	12,750,305
11	**330,444**	**-**	**25,673**	**12,750,305**
148	**(284,245)**	**-**	**12,206**	**(3,707,135)**
-	-	-	-	3,437,915
-	-	$ (113)	(90,258)	(112,653)
-	**-**	**(113)**	**(90,258)**	**3,325,262**
148	(284,245)	(113)	(78,052)	(381,873)
532	3,903,956	113	78,052	4,086,687
$ 680	**$ 3,619,711**	**$ -**	**$ -**	**$ 3,704,814**

YUMA COUNTY

Exhibit I- 4

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

All Nonmajor Governmental Funds

Year Ended June 30, 2011

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 2,061,842	-	$ 37,088	$ 2,098,930
Special assessments	-	$ 112,319	-	112,319
Licenses and permits	77,222	-	-	77,222
Intergovernmental	30,393,127	-	8,958,430	39,351,557
Charges for services	1,451,976	-	-	1,451,976
Fines and forfeits	1,324,056	-	-	1,324,056
Investment income	157,890	25,847	47,652	231,389
Rents	311,001	-	-	311,001
Miscellaneous	855,748	-	-	855,748
Total Revenues	**36,632,862**	**138,166**	**9,043,170**	**45,814,198**
Expenditures				
Current:				
General government	4,589,940	29,038	-	4,618,978
Public safety	10,465,618	65,238	-	10,530,856
Highway and streets	6,678,192	-	-	6,678,192
Sanitation	270,812	-	-	270,812
Health	504,527	-	-	504,527
Welfare	4,013,321	-	-	4,013,321
Culture and recreation	132,109	800	-	132,909
Education	8,276,826	-	-	8,276,826
Capital outlay	1,463,528	-	12,750,305	14,213,833
Debt service:				
Principal retirement	18,972	1,743,864	-	1,762,836
Interest and fiscal charges	832	2,602,582	-	2,603,414
Total Expenditures	**36,414,677**	**4,441,522**	**12,750,305**	**53,606,504**
Excess (deficiency) of revenues over expenditures	**218,185**	**(4,303,356)**	**(3,707,135)**	**(7,792,306)**
Other financing sources (uses):				
Loan proceeds	-	-	3,437,915	3,437,915
Transfers in	1,514,873	4,313,852	-	5,828,725
Transfers out	(1,092,470)	-	(112,653)	(1,205,123)
Total other financing sources (uses)	**422,403**	**4,313,852**	**3,325,262**	**8,061,517**
Net change in fund balance	640,588	10,496	(381,873)	269,211
Fund balances / (deficits), July 1, 2010	14,336,560	1,498,137	4,086,687	19,921,384
Fund balances / (deficits), June 30, 2011	**$ 14,977,148**	**$ 1,508,633**	**$ 3,704,814**	**$ 20,190,595**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds **150**

Debt Service Funds **192**

Capital Projects Funds **196**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 91,763	$ 90,729	$ (1,034)	$ 73,916	$ 9,502	$ (64,414)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	124	77	(47)	2,232	1,661	(571)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	17,625	3,953	(13,672)
Total Revenues	**91,887**	**90,806**	**(1,081)**	**93,773**	**15,116**	**(78,657)**
Expenditures						
Current:						
General government	24,578	23,845	733	-	-	-
Public safety	67,186	66,884	302	134,429	70,042	64,387
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	14,619	-	14,619
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**91,764**	**90,729**	**1,035**	**149,048**	**70,042**	**79,006**
Excess (deficiency) of revenues over expenditures	**123**	**77**	**(46)**	**(55,275)**	**(54,926)**	**349**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	123	77	(46)	(55,275)	(54,926)	349
Fund balances / (deficits), July 1, 2010	(123)	1,747	1,870	55,275	98,247	42,972
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 1,824**	**$ 1,824**	**$ -**	**$ 43,321**	**$ 43,321**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation		2230	Probation Subsidy		2231	State Aid Enhancement		2288
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,443,777	$ 1,443,777	-	-	-	-	$ 1,228,594	$ 1,228,594	-
-	-	-	$ 424,235	$ 566,670	$ 142,435	-	-	-
-	-	-	9,730	12,537	2,807	-	-	-
550	1,300	$ 750	5,793	6,812	1,019	1,200	1,092	$ (108)
-	-	-	-	-	-	-	-	-
-	9,613	9,613	-	363	363	-	-	-
1,444,327	**1,454,690**	**10,363**	**439,758**	**586,382**	**146,624**	**1,229,794**	**1,229,686**	**(108)**
-	-	-	-	-	-	-	-	-
1,529,370	1,502,360	27,010	437,252	394,978	42,274	1,360,504	1,336,373	24,131
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	18,141	17,543	598	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,529,370	**1,502,360**	**27,010**	**455,393**	**412,521**	**42,872**	**1,360,504**	**1,336,373**	**24,131**
(85,043)	**(47,670)**	**37,373**	**(15,635)**	**173,861**	**189,496**	**(130,710)**	**(106,687)**	**24,023**
85,594	48,970	(36,624)	-	-	-	131,910	107,779	(24,131)
-	-	-	(68,239)	(68,239)	-	-	-	-
85,594	**48,970**	**(36,624)**	**(68,239)**	**(68,239)**	**-**	**131,910**	**107,779**	**(24,131)**
551	1,300	749	(83,874)	105,622	189,496	1,200	1,092	(108)
(551)	34,802	35,353	83,874	508,834	424,960	(1,200)	15,452	16,652
$ -	**$ 36,102**	**$ 36,102**	**$ -**	**$ 614,456**	**$ 614,456**	**$ -**	**$ 16,544**	**$ 16,544**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 120,571	$ 116,894	$ (3,677)	$ 152,608	$ 149,239	$ (3,369)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,164	9,347	183
Investment income	396	277	(119)	778	647	(131)
Rents	-	-	-	-	-	-
Miscellaneous	-	601	601	-	-	-
Total Revenues	**120,967**	**117,772**	**(3,195)**	**162,550**	**159,233**	**(3,317)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	120,571	116,894	3,677	162,158	152,563	9,595
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**120,571**	**116,894**	**3,677**	**162,158**	**152,563**	**9,595**
Excess (deficiency) of revenues over expenditures	**396**	**878**	**482**	**392**	**6,670**	**6,278**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	396	878	482	392	6,670	6,278
Fund balances / (deficits), July 1, 2010	(396)	15,077	15,473	(392)	42,386	42,778
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 15,955**	**$ 15,955**	**$ -**	**$ 49,056**	**$ 49,056**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation SupCrt / JCEF 2321			Extra Probation 2322			Interstate Comp 2323		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 156,748	$ 166,362	$ 9,614	-	-	-	-	-	-
-	-	-	$ 7,780	$ 2,581	$ (5,199)	$ 3,732	$ 6,690	$ 2,958
-	-	-	-	-	-	-	-	-
4,795	2,525	(2,270)	1,614	943	(671)	389	388	(1)
-	-	-	-	-	-	-	-	-
-	-	-	-	2,257	2,257	1,000	1,000	-
161,543	**168,887**	**7,344**	**9,394**	**5,781**	**(3,613)**	**5,121**	**8,078**	**2,957**
		-						
-	-	-	-	-	-	-	-	-
-	9,613	(9,613)	63,664	42,644	21,020	1,700	1,205	495
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**9,613**	**(9,613)**	**63,664**	**42,644**	**21,020**	**1,700**	**1,205**	**495**
161,543	**159,274**	**(2,269)**	**(54,270)**	**(36,863)**	**17,407**	**3,421**	**6,873**	**3,452**
-	-	-	-	-	-	-	-	-
(156,749)	(156,749)	-	-	-	-	-	-	-
(156,749)	**(156,749)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4,794	2,525	(2,269)	(54,270)	(36,863)	17,407	3,421	6,873	3,452
(4,794)	18,375	23,169	54,270	101,068	46,798	(3,421)	30,031	33,452
$ -	**$ 20,900**	**$ 20,900**	**$ -**	**$ 64,205**	**$ 64,205**	**$ -**	**$ 36,904**	**$ 36,904**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Adult Probation			Assessor		
	AZ Wanted Task Force		2345	Property Information		2202
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 10,500	$ 9,190	$ (1,310)	-	-	-
Charges for services	-	-	-	$ 100,000	$ 120,478	$ 20,478
Fines and forfeits	-	-	-	-	-	-
Investment income	-	3	3	-	732	732
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**10,500**	**9,193**	**(1,307)**	**100,000**	**121,210**	**21,210**
Expenditures						
Current:						-
General government	-	-	-	15,181	114	15,067
Public safety	13,500	9,187	4,313	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**13,500**	**9,187**	**4,313**	**15,181**	**114**	**15,067**
Excess (deficiency) of revenues over expenditures	**(3,000)**	**6**	**3,006**	**84,819**	**121,096**	**36,277**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(100,000)	(100,000)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(100,000)**	**(100,000)**	**-**
Net change in fund balance	(3,000)	6	3,006	(15,181)	21,096	36,277
Fund balances / (deficits), July 1, 2010	3,000	-	(3,000)	15,181	37,447	22,266
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 6**	**$ 6**	**$ -**	**$ 58,543**	**$ 58,543**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209	Witness Program		2210
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 116,861	$ 116,863	$ 2	$ 139,353	$ 139,353	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**116,861**	**116,863**	**2**	**139,353**	**139,353**	**-**
		-						
-	-	-	118,861	118,057	804	266,724	258,742	$ 7,982
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**118,861**	**118,057**	**804**	**266,724**	**258,742**	**7,982**
-	**-**	**-**	**(2,000)**	**(1,194)**	**806**	**(127,371)**	**(119,389)**	**7,982**
-	-	-	-	-	-	142,518	132,617	(9,901)
-	-	-	-	(5)	(5)	(15,149)	(13,227)	1,922
-	**-**	**-**	**-**	**(5)**	**(5)**	**127,369**	**119,390**	**(7,979)**
-	-	-	(2,000)	(1,199)	801	(2)	1	3
-	$ 1	$ 1	2,000	4	(1,996)	2	-	(2)
$ -	**$ 1**	**$ 1**	**$ -**	**$ (1,195)**	**$ (1,195)**	**$ -**	**$ 1**	**$ 1**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Attorney					
	Federal Victim Comp Grant		2223	Bad Check Fund		2225
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 41,901	$ 3,160	$ (38,741)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	$ 300	$ 353	$ 53
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	25,000	24,427	(573)
Total Revenues	**41,901**	**3,160**	**(38,741)**	**25,300**	**24,780**	**(520)**
Expenditures						
Current:						
General government	41,901	3,161	38,740	61,373	55,749	5,624
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**41,901**	**3,161**	**38,740**	**61,373**	**55,749**	**5,624**
Excess (deficiency) of revenues over expenditures	**-**	**(1)**	**(1)**	**(36,073)**	**(30,969)**	**5,104**
Other financing sources (uses):						
Transfers in	-	-	-	29,130	29,130	-
Transfers out	-	(908)	(908)	-	-	-
Total Other financing sources (uses)	**-**	**(908)**	**(908)**	**29,130**	**29,130**	**-**
Net change in fund balance	-	(909)	(909)	(6,943)	(1,839)	5,104
Fund balances / (deficits), July 1, 2010	-	909	909	6,943	6,943	-
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,104**	**$ 5,104**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
HIDTA Grant (SBA)		2227	Anti- Racketeering		2235	Fed Revenue Asset Sharing		2277
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 231,961	$ 237,958	$ 5,997	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 100,000	$ 82,065	$ (17,935)	-	-	-
-	-	-	5,000	3,884	(1,116)	$ 300	$ 136	$ (164)
-	-	-	-	-	-	-	-	-
-	-	-	40,000	32,496	(7,504)	-	-	-
231,961	**237,958**	**5,997**	**145,000**	**118,445**	**(26,555)**	**300**	**136**	**(164)**
-	-	-	-	-	-	-	-	-
242,416	242,303	113	329,631	81,886	247,745	11,735	-	11,735
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
242,416	**242,303**	**113**	**329,631**	**81,886**	**247,745**	**11,735**	**-**	**11,735**
(10,455)	**(4,345)**	**6,110**	**(184,631)**	**36,559**	**221,190**	**(11,435)**	**136**	**11,571**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(10,455)	(4,345)	6,110	(184,631)	36,559	221,190	(11,435)	136	11,571
10,455	10,455	-	184,631	290,973	106,342	11,435	11,423	(12)
$ -	**$ 6,110**	**$ 6,110**	**$ -**	**$ 327,532**	**$ 327,532**	**$ -**	**$ 11,559**	**$ 11,559**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Attorney					
	Federal Justice		2278	Federal Justice Asset Sharing		2280
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 400	$ 282	$ (118)	300	$ 133	$ (167)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**400**	**282**	**(118)**	**300**	**133**	**(167)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	24,598	1,665	22,933	11,469	-	11,469
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**24,598**	**1,665**	**22,933**	**11,469**	**-**	**11,469**
Excess (deficiency) of revenues over expenditures	**(24,198)**	**(1,383)**	**22,815**	**(11,169)**	**133**	**11,302**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(24,198)	(1,383)	22,815	(11,169)	133	11,302
Fund balances / (deficits), July 1, 2010	24,198	24,226	28	11,169	11,154	(15)
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 22,843**	**$ 22,843**	**$ -**	**$ 11,287**	**$ 11,287**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
ACJC Domestic Violence		2284	Crime Prosecution Enhancement		2290	Victim Serv Restitution ST		2330
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 100,000	$ 209,764	$ 109,764	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 23	$ 23	2,000	1,829	(171)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 25,000	$ 29,798	$ 4,798
-	**23**	**23**	**102,000**	**211,593**	**109,593**	**25,000**	**29,798**	**4,798**
-	-	-	137,243	116,032	21,211	50,000	-	50,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**137,243**	**116,032**	**21,211**	**50,000**	**-**	**50,000**
-	**23**	**23**	**(35,243)**	**95,561**	**130,804**	**(25,000)**	**29,798**	**54,798**
-	-	-	-	-	-	-	908	908
-	-	-	(89,559)	(89,559)	-	-	-	-
-	**-**	**-**	**(89,559)**	**(89,559)**	**-**	**-**	**908**	**908**
-	23	23	(124,802)	6,002	130,804	(25,000)	30,706	55,706
-	1,907	1,907	124,802	154,097	29,295	25,000	184,244	159,244
$ -	**$ 1,930**	**$ 1,930**	**$ -**	**$ 160,099**	**$ 160,099**	**$ -**	**$ 214,950**	**$ 214,950**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Attorney					
	Victim Serv Restitution FED		2331	Victims Compensation		2335
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 9,307	$ 4,188	$ (5,119)	$ 1,000	-	$ (1,000)
Rents	-	-	-	-	-	-
Miscellaneous	2,700	-	(2,700)	-	-	-
Total Revenues	**12,007**	**4,188**	**(7,819)**	**1,000**	**-**	**(1,000)**
Expenditures						
Current:						
General government	6,700	4,811	1,889	6,000.00	-	6,000
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**6,700**	**4,811**	**1,889**	**6,000**	**-**	**6,000**
Excess (deficiency) of revenues over expenditures	**5,307**	**(623)**	**(5,930)**	**(5,000)**	**-**	**5,000**
Other financing sources (uses):						
Transfers in	-	181	181	-	-	-
Transfers out	-	-	-	-	$ (176)	(176)
Total Other financing sources (uses)	**-**	**181**	**181**	**-**	**(176)**	**(176)**
Net change in fund balance	5,307	(442)	(5,749)	(5,000)	(176)	4,824
Fund balances / (deficits), July 1, 2010	(5,307)	19,813	25,120	5,000	8,637	3,637
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 19,371**	**$ 19,371**	**$ -**	**$ 8,461**	**$ 8,461**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Victim Assist Program		2343	Victim Assist Subrogation		2344	Victim Rights Program		2346
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 25,600	$ 25,601	$ 1	-	-	-	$ 72,150	$ 72,150	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	$ 5,830	$ 5,830	-	-	-
25,600	**25,601**	**1**	**-**	**5,830**	**5,830**	**72,150**	**72,150**	**-**
75,512	75,235	277	$ 6,405	-	6,405	81,091	79,168	$ 1,923
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,512	**75,235**	**277**	**6,405**	**-**	**6,405**	**81,091**	**79,168**	**1,923**
(49,912)	**(49,634)**	**278**	**(6,405)**	**5,830**	**12,235**	**(8,941)**	**(7,018)**	**1,923**
49,720	49,442	(278)	-	-	-	8,941	7,019	(1,922)
-	-	-	-	-	-	-	-	-
49,720	**49,442**	**(278)**	**-**	**-**	**-**	**8,941**	**7,019**	**(1,922)**
(192)	(192)	-	(6,405)	5,830	12,235	-	1	1
192	192	-	6,405	6,405	-	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ 12,235**	**$ 12,235**	**$ -**	**$ 1**	**$ 1**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Clerk of Superior Court					
	Expedited Child Support		2213	Child Support Automation		2214
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 23,301	$ 30,442	$ 7,141	-	-	-
Investment income	494	412	(82)	$ 20	$ 19	$ (1)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**23,795**	**30,854**	**7,059**	**20**	**19**	**(1)**
Expenditures						
Current:						
General government	22,435	21,998	437	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**22,435**	**21,998**	**437**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**1,360**	**8,856**	**7,496**	**20**	**19**	**(1)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	1,360	8,856	7,496	20	19	(1)
Fund balances / (deficits), July 1, 2010	(1,360)	30,666	32,026	(20)	1,607	1,627
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 39,522**	**$ 39,522**	**$ -**	**$ 1,626**	**$ 1,626**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court								
Clerk's Fund		2216	Spousal Maint Enforcement		2218	IV-D Case Processing		2318
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 41,558	$ 53,300	$ 11,742	-	-	-	-	-	-
-	-	-	$ 5,159	$ 5,847	$ 688	-	-	-
1,527	700	(827)	722	579	(143)	-	$ 23	$ 23
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,085	**54,000**	**10,915**	**5,881**	**6,426**	**545**	**-**	**23**	**23**
66,573	43,546	23,027	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
66,573	**43,546**	**23,027**	**-**	**-**	**-**	**-**	**-**	**-**
(23,488)	**10,454**	**33,942**	**5,881**	**6,426**	**545**	**-**	**23**	**23**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(23,488)	10,454	33,942	5,881	6,426	545	-	23	23
23,488	72,601	49,113	(5,881)	46,367	52,248	-	7,844	7,844
$ -	**$ 83,055**	**$ 83,055**	**$ -**	**$ 52,793**	**$ 52,793**	**$ -**	**$ 7,867**	**$ 7,867**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Clerk of Superior Court			Treasurer		
	Victims Location		2336	Treasurer's Information		2201
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	$ 10,000	$ 10,300	$ 300
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 253	$ 34	$ (219)	2,500	1,567	(933)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	7,180	7,180
Total Revenues	**253**	**34**	**(219)**	**12,500**	**19,047**	**6,547**
Expenditures						
Current:						
General government	-	-	-	35,216	-	35,216
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**35,216**	**-**	**35,216**
Excess (deficiency) of revenues over expenditures	**253**	**34**	**(219)**	**(22,716)**	**19,047**	**41,763**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(20,000)	(20,000)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(20,000)**	**(20,000)**	**-**
Net change in fund balance	253	34	(219)	(42,716)	(953)	41,763
Fund balances / (deficits), July 1, 2010	(253)	2,922	3,175	42,716	130,515	87,799
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 2,956**	**$ 2,956**	**$ -**	**$ 129,562**	**$ 129,562**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Development Services						Election Services		
Road Fund		2251	Community Dev Block Grant		2296	Help America Vote		2203
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 371,865	$ 311,587	$ (60,278)	$ 39,911	-	$ (39,911)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 9,754	$ 9,754	-	394	394	-	$ 1,414	1,414
-	-	-	-	-	-	-	-	-
-	10,250	10,250	-	17	17	-	-	-
-	**20,004**	**20,004**	**371,865**	**311,998**	**(59,867)**	**39,911**	**1,414**	**(38,497)**
-	-	-	371,865	309,994	61,871	19,911	3,995	15,916
-	-	-	-	-	-	-	-	-
$ 50,000	50,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	60,000	-	60,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	**50,000**	**-**	**371,865**	**309,994**	**61,871**	**79,911**	**3,995**	**75,916**
(50,000)	**(29,996)**	**20,004**	**-**	**2,004**	**2,004**	**(40,000)**	**(2,581)**	**37,419**
-	-	-	-	-	-	-	-	-
(6,737)	(6,737)	-	-	-	-	-	-	-
(6,737)	**(6,737)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(56,737)	(36,733)	20,004	-	2,004	2,004	(40,000)	(2,581)	37,419
56,737	832,632	775,895	-	20,439	20,439	40,000	119,369	79,369
$ -	**$ 795,899**	**$ 795,899**	**$ -**	**$ 22,443**	**$ 22,443**	**$ -**	**$ 116,788**	**$ 116,788**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Emergency Management			Housing Services		
	Other Grants		2334	HOME Grant		2269
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 406,616	$ 149,859	$ (256,757)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	69	(931)	-	$ 22	$ 22
Rents	-	-	-	-	-	-
Miscellaneous	-	7,874	7,874	-	-	-
Total Revenues	**407,616**	**157,802**	**(249,814)**	**-**	**22**	**22**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	405,629	114,146	291,483	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	10,676	(10,676)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**405,629**	**124,822**	**280,807**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**1,987**	**32,980**	**30,993**	**-**	**22**	**22**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	1,987	32,980	30,993	-	22	22
Fund balances / (deficits), July 1, 2010	(1,987)	(9,843)	(7,856)	-	6,823	6,823
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 23,137**	**$ 23,137**	**$ -**	**$ 6,845**	**$ 6,845**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

			Housing Services								
Public Housing		2271	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274	Water Company 13-6		2275
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	$ 922,087	$ 951,325	$ 29,238	$ 2,443,770	$ 2,591,156	$ 147,386	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
100	$ 805	$ 705	2,500	161	(2,339)	1,706	2,074	368	$ 1,500	$ 1,138	$ (362)
-	-	-	332,131	311,001	(21,130)	-	-	-	-	-	-
-	-	-	43,864	47,350	3,486	31,722	275,113	243,391	126,656	144,389	17,733
100	**805**	**705**	**1,300,582**	**1,309,837**	**9,255**	**2,477,198**	**2,868,343**	**391,145**	**128,156**	**145,527**	**17,371**
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
$ 100	92	8	1,106,426	1,109,941	(3,515)	2,750,274	2,750,050	224	154,990	153,238	1,752
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	253,698	217,519	36,179	24,000	23,264	736	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
100	**92**	**8**	**1,360,124**	**1,327,460**	**32,664**	**2,774,274**	**2,773,314**	**960**	**154,990**	**153,238**	**1,752**
-	**713**	**713**	**(59,542)**	**(17,623)**	**41,919**	**(297,076)**	**95,029**	**392,105**	**(26,834)**	**(7,711)**	**19,123**
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	713	713	(59,542)	(17,623)	41,919	(297,076)	95,029	392,105	(26,834)	(7,711)	19,123
-	29,339	29,339	59,542	355,906	296,364	297,076	899,108	602,032	26,834	452,069	425,235
$ -	**$ 30,052**	**$ 30,052**	**$ -**	**$ 338,283**	**$ 338,283**	**$ -**	**$ 994,137**	**$ 994,137**	**$ -**	**$ 444,358**	**$ 444,358**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Juvenile Court					
	Family Counseling		2212	Juvenile Probation Fees		2232
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 24,025	$ 24,025	-	-	-	-
Charges for services	-	-	-	$ 240,000	$ 248,174	$ 8,174
Fines and forfeits	-	-	-	-	-	-
Investment income	160	143	$ (17)	2,000	1,303	(697)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**24,185**	**24,168**	**(17)**	**242,000**	**249,477**	**7,477**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	24,025	24,025	-	237,408	211,893	25,515
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**24,025**	**24,025**	**-**	**237,408**	**211,893**	**25,515**
Excess (deficiency) of revenues over expenditures	**160**	**143**	**(17)**	**4,592**	**37,584**	**32,992**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	160	143	(17)	4,592	37,584	32,992
Fund balances / (deficits), July 1, 2010	(160)	6,585	6,745	(4,592)	106,124	110,716
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 6,728**	**$ 6,728**	**$ -**	**$ 143,708**	**$ 143,708**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Crime Reduction		2233	Juvenile Restitution		2240	Detention Education		2242
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 6,300	$ 5,995	$ (305)	-	-	-	$ 369,705	$ -	$ (369,705)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10	-	(10)	$ 300	$ 41	$ (259)	1,122	3,933	2,811
-	-	-	-	-	-	-	-	-
-	-	-	1,100	2,510	1,410	15,000	16,740	1,740
6,310	**5,995**	**(315)**	**1,400**	**2,551**	**1,151**	**385,827**	**20,673**	**(365,154)**
-	-	-	-	-	-	-	-	-
6,300	5,994	306	4,500	4,243	257	348,229	299,877	48,352
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,245	-	1,245
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,300	**5,994**	**306**	**4,500**	**4,243**	**257**	**349,474**	**299,877**	**49,597**
10	**1**	**(9)**	**(3,100)**	**(1,692)**	**1,408**	**36,353**	**(279,204)**	**(315,557)**
-	-	-	-	-	-	-	369,706	369,706
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**369,706**	**369,706**
10	1	(9)	(3,100)	(1,692)	1,408	36,353	90,502	54,149
(10)	-	10	3,100	11,112	8,012	(36,353)	254,313	290,666
$ -	**$ 1**	**$ 1**	**$ -**	**$ 9,420**	**$ 9,420**	**$ -**	**$ 344,815**	**$ 344,815**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Juvenile Court					
	Juvenile Safe Schools		2244	Charter School		2245
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 702,151	$ 712,290	$ 10,139
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	5,346	4,420	(926)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	300	-	(300)
Total Revenues	**-**	**-**	**-**	**707,797**	**716,710**	**8,913**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	636,986	620,519	16,467
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**636,986**	**620,519**	**16,467**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**70,811**	**96,191**	**25,380**
Other financing sources (uses):						
Transfers in	-	$ 25	$ 25	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**25**	**25**	**-**	**-**	**-**
Net change in fund balance	-	25	25	70,811	96,191	25,380
Fund balances / (deficits), July 1, 2010	-	(26)	(26)	(70,811)	321,293	392,104
Fund balances / (deficits), June 30, 2011	**$ -**	**$ (1)**	**$ (1)**	**$ -**	**$ 417,484**	**$ 417,484**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Victim Rights		2246	State Aid Supreme Court		2247	Court Appointed Specialist		2248
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 16,800	$ 16,800	-	$ 645,396	$ 690,059	$ 44,663	$ 98,836	$ 97,301	$ (1,535)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	56	$ 56	1,500	1,056	(444)	100	-	(100)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,800	**16,856**	**56**	**646,896**	**691,115**	**44,219**	**98,936**	**97,301**	**(1,635)**
-	-	-	-	-	-	-	-	-
16,800	16,855	(55)	698,097	690,517	7,580	98,936	94,801	4,135
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,500	(2,500)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,800	**16,855**	**(55)**	**698,097**	**690,517**	**7,580**	**98,936**	**97,301**	**1,635**
-	**1**	**1**	**(51,201)**	**598**	**51,799**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1	1	(51,201)	598	51,799	-	-	-
-	-	-	51,201	26,761	(24,440)	-	-	-
$ -	**$ 1**	**$ 1**	**$ -**	**$ 27,359**	**$ 27,359**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Juvenile Court					
	Court Improvement		2249	Improving AM Schools		2257
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 23,673	$ 23,462	$ (211)	$ 15,558	$ 16,849	$ 1,291
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	4	-	(4)	-	7	7
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**23,677**	**23,462**	**(215)**	**15,558**	**16,856**	**1,298**
Expenditures						
Current:						
General government	23,603	23,462	141	-	-	-
Public safety	-	-	-	17,560	16,849	711
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**23,603**	**23,462**	**141**	**17,560**	**16,849**	**711**
Excess (deficiency) of revenues over expenditures	**74**	**-**	**(74)**	**(2,002)**	**7**	**2,009**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	74	-	(74)	(2,002)	7	2,009
Fund balances / (deficits), July 1, 2010	(74)	-	74	2,002	(2,803)	(4,805)
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,796)**	**$ (2,796)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Probation		2259	Drug Court Planning		2261	Drug Court Education		2262
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 112,795	$ 105,745	$ (7,050)	-	-	-	$ 41,443	$ 42,164	$ 721
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
550	330	(220)	$ 80	$ 23	$ (57)	100	87	(13)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
113,345	**106,075**	**(7,270)**	**80**	**23**	**(57)**	**41,543**	**42,251**	**708**
-	-	-	32,178	-	32,178	41,449	41,263	186
122,645	114,534	8,111	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
122,645	**114,534**	**8,111**	**32,178**	**-**	**32,178**	**41,449**	**41,263**	**186**
(9,300)	**(8,459)**	**841**	**(32,098)**	**23**	**32,121**	**94**	**988**	**894**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(9,300)	(8,459)	841	(32,098)	23	32,121	94	988	894
9,300	19,848	10,548	32,098	1,917	(30,181)	(94)	(90)	4
$ -	**$ 11,389**	**$ 11,389**	**$ -**	**$ 1,940**	**$ 1,940**	**$ -**	**$ 898**	**$ 898**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Juvenile Court					
	Intensive Probation		2265	Juvenile Diversion Intake		2266
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,050,888	$ 1,047,078	$ (3,810)	$ 577,859	$ 575,862	$ (1,997)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,200	1,459	(741)	1,800	1,436	(364)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**1,053,088**	**1,048,537**	**(4,551)**	**579,659**	**577,298**	**(2,361)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	1,050,888	1,033,445	17,443	577,859	575,862	1,997
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	13,633	(13,633)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,050,888**	**1,047,078**	**3,810**	**577,859**	**575,862**	**1,997**
Excess (deficiency) of revenues over expenditures	**2,200**	**1,459**	**(741)**	**1,800**	**1,436**	**(364)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	2,200	1,459	(741)	1,800	1,436	(364)
Fund balances / (deficits), July 1, 2010	(2,200)	27,522	29,722	(1,800)	49,332	51,132
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 28,981**	**$ 28,981**	**$ -**	**$ 50,768**	**$ 50,768**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Diversion Program		2267	Juvenile Treatment		2268	Account Incentive		2327
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 92,777	$ 92,777	-	$ 312,446	$ 308,737	$ (3,709)	$ 61,459	$ 47,161	$ (14,298)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
290	172	$ (118)	1,200	918	(282)	-	18	18
-	-	-	-	-	-	-	-	-
-	-	-	-	24	24	-	-	-
93,067	**92,949**	**(118)**	**313,646**	**309,679**	**(3,967)**	**61,459**	**47,179**	**(14,280)**
-	-	-	-	-	-	72,409	56,918	15,491
93,777	92,815	962	312,446	305,104	7,342	-	50	(50)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	3,633	(3,633)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
93,777	**92,815**	**962**	**312,446**	**308,737**	**3,709**	**72,409**	**56,968**	**15,441**
(710)	**134**	**844**	**1,200**	**942**	**(258)**	**(10,950)**	**(9,789)**	**1,161**
-	-	-	-	-	-	10,164	7,741	(2,423)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**10,164**	**7,741**	**(2,423)**
(710)	134	844	1,200	942	(258)	(786)	(2,048)	(1,262)
710	8,519	7,809	(1,200)	18,960	20,160	786	2,804	2,018
$ -	**$ 8,653**	**$ 8,653**	**$ -**	**$ 19,902**	**$ 19,902**	**$ -**	**$ 756**	**$ 756**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Juvenile Court			Justice Court		
	Juvenile Justice Dept		2340	Justice Court Enhancement		2317
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 9,646	$ 9,000	$ (646)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	380,265	318,945	(61,320)
Investment income	-	-	-	14,259	8,675	(5,584)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	11,293	8,659	(2,634)
Total Revenues	**-**	**-**	**-**	**415,463**	**345,279**	**(70,184)**
Expenditures						
Current:						
General government	-	-	-	327,108	320,834	6,274
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**327,108**	**320,834**	**6,274**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**88,355**	**24,445**	**(63,910)**
Other financing sources (uses):						
Transfers in	-	$ 43	$ 43	2,056	2,056	-
Transfers out	-	-	-	(12,113)	(12,113)	-
Total Other financing sources (uses)	**-**	**43**	**43**	**(10,057)**	**(10,057)**	**-**
Net change in fund balance	-	43	43	78,298	14,388	(63,910)
Fund balances / (deficits), July 1, 2010	-	(43)	(43)	(78,298)	713,629	791,927
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ -**	**$ -**	**$ 728,017**	**$ 728,017**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Legal & Public Defenders					
Indigent Dependency		2241	Defender Training		2326
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	$ 8,623	$ 16,443	$ 7,820
-	-	-	-	-	-
-	-	-	-	-	-
$ 11	$ 23	$ 12	-	138	138
-	-	-	-	-	-
-	-	-	-	20	20
11	**23**	**12**	**8,623**	**16,601**	**7,978**
-	-	-	13,941	11,527	2,414
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**-**	**13,941**	**11,527**	**2,414**
11	**23**	**12**	**(5,318)**	**5,074**	**10,392**
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**
11	23	12	(5,318)	5,074	10,392
(11)	1,858	1,869	5,318	5,382	64
$ -	**$ 1,881**	**$ 1,881**	**$ -**	**$ 10,456**	**$ 10,456**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Library District					
	LSTA Grants		2312	Other Grants		2313
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 79,471	$ 79,471	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	499	$ 499	-	$ 1,130	$ 1,130
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 94,982	59,840	(35,142)
Total Revenues	**79,471**	**79,970**	**499**	**94,982**	**60,970**	**(34,012)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	79,471	75,221	4,250	94,982	56,888	38,094
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**79,471**	**75,221**	**4,250**	**94,982**	**56,888**	**38,094**
Excess (deficiency) of revenues over expenditures	**-**	**4,749**	**4,749**	**-**	**4,082**	**4,082**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	4,749	4,749	-	4,082	4,082
Fund balances / (deficits), July 1, 2010	-	4,721	4,721	-	72,433	72,433
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 9,470**	**$ 9,470**	**$ -**	**$ 76,515**	**$ 76,515**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Health			Public Works					
Rabies Control		2264	Waste Tire		2204	Public Works HURF		2253
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,120,000	$ 1,103,258	$ (16,742)
$ 50,000	$ 77,222	$ 27,222	-	-	-	-	-	-
-	-	-	$ 191,666	$ 260,715	$ 69,049	6,133,193	6,023,350	(109,843)
-	-	-	25,000	52,230	27,230	-	-	-
6,000	2,189	(3,811)	-	-	-	-	-	-
500	566	66	6,000	4,000	(2,000)	80,000	39,189	(40,811)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	12,426	(2,574)
56,500	**79,977**	**23,477**	**222,666**	**316,945**	**94,279**	**7,348,193**	**7,178,223**	**(169,970)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,152,009	6,628,192	1,523,817
-	-	-	287,575	270,812	16,763	-	-	-
480,700	480,009	691	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	130,000	103,903	26,097
-	-	-	18,972	18,972	-	-	-	-
-	-	-	832	832	-	-	-	-
480,700	**480,009**	**691**	**307,379**	**290,616**	**16,763**	**8,282,009**	**6,732,095**	**1,549,914**
(424,200)	**(400,032)**	**24,168**	**(84,713)**	**26,329**	**111,042**	**(933,816)**	**446,128**	**1,379,944**
424,200	424,200	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
424,200	**424,200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	24,168	24,168	(84,713)	26,329	111,042	(933,816)	446,128	1,379,944
-	53,760	53,760	84,713	379,105	294,392	933,816	3,382,684	2,448,868
$ -	**$ 77,928**	**$ 77,928**	**$ -**	**$ 405,434**	**$ 405,434**	**$ -**	**$ 3,828,812**	**$ 3,828,812**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 905,812	$ 906,430	$ 618
Charges for services	$ 124,939	$ 122,914	$ (2,025)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	15,268	11,072	(4,196)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	6,954	6,954
Total Revenues	**140,207**	**133,986**	**(6,221)**	**905,812**	**913,384**	**7,572**
Expenditures						
Current:						
General government	169,221	157,120	12,101	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	905,812	488,441	417,371
Capital Outlay	196,831	196,831	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**366,052**	**353,951**	**12,101**	**905,812**	**488,441**	**417,371**
Excess (deficiency) of revenues over expenditure	**(225,845)**	**(219,965)**	**5,880**	**-**	**424,943**	**424,943**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(416,525)	(416,525)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(416,525)**	**(416,525)**
Net change in fund balance	(225,845)	(219,965)	5,880	-	8,418	8,418
Fund balances / (deficits), July 1, 2010	225,845	961,510	735,665	-	680,809	680,809
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 741,545**	**$ 741,545**	**$ -**	**$ 689,227**	**$ 689,227**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Administration								
Narcotic Enforcement		2299	Drug Task Force		2302	Local Law Enforcement		2303
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 272,276	$ 202,296	$ (69,980)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	55	55	-	$ 193	$ 193
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**272,276**	**202,351**	**(69,925)**	**-**	**193**	**193**
-	-	-	-	-	-	-	-	-
$ 401	-	$ 401	272,566	202,852	69,714	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
401	**-**	**401**	**272,566**	**202,852**	**69,714**	**-**	**-**	**-**
(401)	**-**	**401**	**(290)**	**(501)**	**(211)**	**-**	**193**	**193**
-	-	-	-	-	-	-	-	-
-	$ (3,040)	(3,040)	-	-	-	-	-	-
-	**(3,040)**	**(3,040)**	**-**	**-**	**-**	**-**	**-**	**-**
(401)	(3,040)	(2,639)	(290)	(501)	(211)	-	193	193
401	3,041	2,640	290	51,184	50,894	-	3,904	3,904
$ -	**$ 1**	**$ 1**	**$ -**	**$ 50,683**	**$ 50,683**	**$ -**	**$ 4,097**	**$ 4,097**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Sheriff - Administration					
	Other Grants		2306	Jail Enhancement		2237
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,592,939	$ 1,180,871	$ (412,068)	$ 265,000	$ 273,177	$ 8,177
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	96	96	255	1,615	1,360
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	6,746	2,200	(4,546)
Total Revenues	**1,592,939**	**1,180,967**	**(411,972)**	**272,001**	**276,992**	**4,991**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	1,534,194	1,053,042	481,152	252,002	217,498	34,504
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	35,014	209,854	(174,840)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,569,208**	**1,262,896**	**306,312**	**252,002**	**217,498**	**34,504**
Excess (deficiency) of revenues over expenditure	**23,731**	**(81,929)**	**(105,660)**	**19,999**	**59,494**	**39,495**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(25,000)	(25,000)	-	-	-	-
Total Other financing sources (uses)	**(25,000)**	**(25,000)**	**-**	**-**	**-**	**-**
Net change in fund balance	(1,269)	(106,929)	(105,660)	19,999	59,494	39,495
Fund balances / (deficits), July 1, 2010	1,269	255,837	254,568	(19,999)	137,193	157,192
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 148,908**	**$ 148,908**	**$ -**	**$ 196,687**	**$ 196,687**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Jail District								
Inmate Health		2238	Facility Commissary		2286	Other Jail Grants		2308
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 48,000	$ 8,314	$ (39,686)
$ 7,649	$ 8,517	$ 868	$ 223,726	$ 260,122	$ 36,396	-	-	-
-	-	-	-	-	-	-	-	-
90	110	20	13,120	4,677	(8,443)	549	1,301	752
-	-	-	-	-	-	-	-	-
-	-	-	169,957	128,456	(41,501)	-	-	-
7,739	**8,627**	**888**	**406,803**	**393,255**	**(13,548)**	**48,549**	**9,615**	**(38,934)**
-	-	-	-	-	-	-	-	-
7,739	5,576	2,163	547,068	520,840	26,228	95,674	95,026	648
-	-	-	60,000	-	60,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,739	**5,576**	**2,163**	**607,068**	**520,840**	**86,228**	**95,674**	**95,026**	**648**
-	**3,051**	**3,051**	**(200,265)**	**(127,585)**	**72,680**	**(47,125)**	**(85,411)**	**(38,286)**
-	-	-	-	-	-	-	46,819	46,819
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**46,819**	**46,819**
-	3,051	3,051	(200,265)	(127,585)	72,680	(47,125)	(38,592)	8,533
-	7,612	7,612	200,265	401,696	201,431	47,125	87,616	40,491
$ -	**$ 10,663**	**$ 10,663**	**$ -**	**$ 274,111**	**$ 274,111**	**$ -**	**$ 49,024**	**$ 49,024**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Sheriff- Jail District			Superior Court		
	Bureau of Justice		2338	Conciliation Court		2211
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 68,100	$ 67,465	$ (635)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 69,388	$ 77,329	$ 7,941
Investment income	-	-	-	102	380	278
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	3,061	4,537	1,476
Total Revenues	**68,100**	**67,465**	**(635)**	**72,551**	**82,246**	**9,695**
Expenditures						
Current:						
General government	-	-	-	70,475	62,877	7,598
Public safety	68,100	67,465	635	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**68,100**	**67,465**	**635**	**70,475**	**62,877**	**7,598**
Excess (deficiency) of revenues over expenditure	**-**	**-**	**-**	**2,076**	**19,369**	**17,293**
Other financing sources (uses):						
Transfers in	-	668	668	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**668**	**668**	**-**	**-**	**-**
Net change in fund balance	-	668	668	2,076	19,369	17,293
Fund balances / (deficits), July 1, 2010	-	(668)	(668)	(2,076)	25,055	27,131
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ -**	**$ -**	**$ 44,424**	**$ 44,424**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Domestic Relations		2217	Local Court Assistance		2221	JCEF Time Payment		2222
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 7,054	$ 9,246	$ 2,192	$ 202,015	$ 182,971	$ (19,044)	$ 109,160	$ 110,534	$ 1,374
2,592	482	(2,110)	709	1,766	1,057	728	459	(269)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,646	**9,728**	**82**	**202,724**	**184,737**	**(17,987)**	**109,888**	**110,993**	**1,105**
35,224	27,804	7,420	47,709	40,963	6,746	107,367	107,367	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
35,224	**27,804**	**7,420**	**47,709**	**40,963**	**6,746**	**107,367**	**107,367**	**-**
(25,578)	**(18,076)**	**7,502**	**155,015**	**143,774**	**(11,241)**	**2,521**	**3,626**	**1,105**
-	-	-	47,709	-	(47,709)	-	-	-
-	-	-	(227,674)	(170,160)	57,514	-	-	-
-	**-**	**-**	**(179,965)**	**(170,160)**	**9,805**	**-**	**-**	**-**
(25,578)	(18,076)	7,502	(24,950)	(26,386)	(1,436)	2,521	3,626	1,105
25,578	46,939	21,361	24,950	26,691	1,741	(2,521)	54,840	57,361
$ -	**$ 28,863**	**$ 28,863**	**$ -**	**$ 305**	**$ 305**	**$ -**	**$ 58,466**	**$ 58,466**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Superior Court					
	Law Library		2224	Aztec Field Training		2234
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 25,000	$ 25,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 97,056	$ 105,949	$ 8,893	-	-	-
Investment income	2,308	1,782	(526)	118	-	$ (118)
Rents	-	-	-	-	-	-
Miscellaneous	3,000	3,192	192	-	-	-
Total Revenues	**102,364**	**110,923**	**8,559**	**25,118**	**25,000**	**(118)**
Expenditures						
Current:						
General government	95,100	96,145	(1,045)	-	-	-
Public safety	-	-	-	25,254	25,195	59
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**95,100**	**96,145**	**(1,045)**	**25,254**	**25,195**	**59**
Excess (deficiency) of revenues over expenditure	**7,264**	**14,778**	**7,514**	**(136)**	**(195)**	**(59)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	7,264	14,778	7,514	(136)	(195)	(59)
Fund balances / (deficits), July 1, 2010	(7,264)	137,510	144,774	136	3,575	3,439
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 152,288**	**$ 152,288**	**$ -**	**$ 3,380**	**$ 3,380**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Supreme Court Enhancement		2324	Fee- Case Management		2325	Children's Issues and Educate		2339
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 8,200	$ 3,200	$ (5,000)	-	-	-
-	-	-	-	-	-	-	-	-
$ 65,179	$ 77,354	$ 12,175	106,400	128,587	22,187	$ 28,277	$ 36,316	$ 8,039
1,130	712	(418)	1,112	1,524	412	318	538	220
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
66,309	**78,066**	**11,757**	**115,712**	**133,311**	**17,599**	**28,595**	**36,854**	**8,259**
78,807	78,052	755	31,921	89,978	(58,057)	15,000	14,788	212
-	-	-	58,536	-	58,536	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
78,807	**78,052**	**755**	**90,457**	**89,978**	**479**	**15,000**	**14,788**	**212**
(12,498)	**14**	**12,512**	**25,255**	**43,333**	**18,078**	**13,595**	**22,066**	**8,471**
-	-	-	12,113	12,113	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**12,113**	**12,113**	**-**	**-**	**-**	**-**
(12,498)	14	12,512	37,368	55,446	18,078	13,595	22,066	8,471
12,498	54,765	42,267	(37,368)	105,752	143,120	(13,595)	37,965	51,560
$ -	**$ 54,779**	**$ 54,779**	**$ -**	**$ 161,198**	**$ 161,198**	**$ -**	**$ 60,031**	**$ 60,031**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Superior Court			Superior Court - Other		
	Judicial Workload		2341	Case Process Assistance		2206
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 3	$ 3	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**3**	**3**	**-**	**-**	**-**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditure	**-**	**3**	**3**	**-**	**-**	**-**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	3	3	-	-	-
Fund balances / (deficits), July 1, 2010	-	31	31	-	-	-
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 34**	**$ 34**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court - Other						Other - Miscellaneous		
Child Support Enforcement		2215	Fill the Gap		2319	Workforce Investment Act		2291
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 159,774	$ 155,397	$ (4,377)	$ 127,565	$ 115,699	$ (11,866)	$ 15,097,877	$ 6,203,116	$ (8,894,761)
-	-	-	-	-	-	-	-	-
-	-	-	65,000	134,398	69,398	-	-	-
564	264	(300)	-	1,158	1,158	-	572	572
-	-	-	-	-	-	-	-	-
2,195	2,399	204	-	-	-	-	-	-
162,533	**158,060**	**(4,473)**	**192,565**	**251,255**	**58,690**	**15,097,877**	**6,203,688**	**(8,894,189)**
162,133	155,725	6,408	568,452	553,894	14,558	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,097,877	6,203,116	8,894,761
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
162,133	**155,725**	**6,408**	**568,452**	**553,894**	**14,558**	**15,097,877**	**6,203,116**	**8,894,761**
400	**2,335**	**1,935**	**(375,887)**	**(302,639)**	**73,248**	**-**	**572**	**572**
-	-	-	269,524	259,719	(9,805)	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**269,524**	**259,719**	**(9,805)**	**-**	**-**	**-**
400	2,335	1,935	(106,363)	(42,920)	63,443	-	572	572
(400)	109,037	109,437	106,363	175,604	69,241	-	34,243	34,243
$ -	**$ 111,372**	**$ 111,372**	**$ -**	**$ 132,684**	**$ 132,684**	**$ -**	**$ 34,815**	**$ 34,815**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2011

	Other - Miscellaneous					
	SW Border Prosecution		2320	ARRA Grants		2342
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 20,191	$ 20,191	$ 3,438,933	$ 3,010,784	$ (428,149)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	374	374	-	328	328
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**20,565**	**20,565**	**3,438,933**	**3,011,112**	**(427,821)**
Expenditures						
Current:						
General government	-	-	-	1,887,734	759,045	1,128,689
Public safety	-	-	-	1,023,276	645,562	377,714
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	51,895	24,518	27,377
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	722,583	964,750	(242,167)
Capital Outlay	-	-	-	475,000	664,172	(189,172)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**4,160,488**	**3,058,047**	**1,102,441**
Excess (deficiency) of revenues over expenditures	**-**	**20,565**	**20,565**	**(721,555)**	**(46,935)**	**674,620**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	20,565	20,565	(721,555)	(46,935)	674,620
Fund balances / (deficits), July 1, 2010	-	5,515	5,515	721,555	(57,543)	(779,098)
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 26,080**	**$ 26,080**	**$ -**	**$ (104,478)**	**$ (104,478)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Concluded)

Other - Miscellaneous								
Improvement Districts			ALL	Other Nonmajor Funds		Misc	Total Special Revenue Funds		
Budget	Actual	Variance *		Budget	Actual	Variance *	Budget	Actual	Variance *
$ 1,165,038	$ 958,584	$ (206,454)		-	-	-	$ 2,285,038	$ 2,061,842	$ (223,196)
-	-	-		-	-	-	50,000	77,222	27,222
-	-	-		$ 2,840	$ 2,840	-	40,777,578	30,393,127	(10,384,451)
-	-	-		-	-	-	1,208,619	1,451,976	243,357
-	-	-		-	-	-	1,283,148	1,324,056	40,908
-	12,306	12,306		169	51	$ (118)	205,464	157,890	(47,574)
-	-	-		-	-	-	332,131	311,001	(21,130)
311	5,280	4,969		-	-	-	636,512	855,748	219,236
1,165,349	**976,170**	**(189,179)**		**3,009**	**2,891**	**(118)**	**46,778,490**	**36,632,862**	**(10,145,628)**
1,172,917	877,731	295,186		1,000	-	1,000	6,361,317	4,589,940	1,771,377
-	-	-		2,840	2,955	(115)	12,412,932	10,465,618	1,947,314
-	-	-		-	-	-	8,262,009	6,678,192	1,583,817
-	-	-		-	-	-	287,575	270,812	16,763
-	-	-		-	-	-	532,595	504,527	28,068
-	-	-		-	-	-	4,011,790	4,013,321	(1,531)
-	-	-		-	-	-	174,453	132,109	42,344
-	-	-		-	-	-	17,363,258	8,276,826	9,086,432
-	-	-		-	-	-	1,208,548	1,463,528	(254,980)
-	-	-		-	-	-	18,972	18,972	-
-	-	-		-	-	-	832	832	-
1,172,917	**877,731**	**295,186**		**3,840**	**2,955**	**885**	**50,634,281**	**36,414,677**	**14,219,604**
(7,568)	**98,439**	**106,007**		**(831)**	**(64)**	**767**	**(3,855,791)**	**218,185**	**4,073,976**
-	15,737	15,737		-	-	-	1,213,579	1,514,873	301,294
-	(7,228)	(7,228)		-	(2,804)	(2,804)	(721,220)	(1,092,470)	(371,250)
-	**8,509**	**8,509**		**-**	**(2,804)**	**(2,804)**	**492,359**	**422,403**	**(69,956)**
(7,568)	106,948	114,516		(831)	(2,868)	(2,037)	(3,363,432)	640,588	4,004,020
7,568	884,711	877,143		831	3,223	2,392	3,363,432	14,336,560	10,973,128
$ -	**$ 991,659**	**$ 991,659**		**$ -**	**$ 355**	**$ 355**	**$ -**	**$ 14,977,148**	**$ 14,977,148**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2011

	Certificates of Participation 3503			Improvement Districts: Donovan Estates 3543			Improvement Districts: Del Sur Estates 3544		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:									
Special assessments	-	-	-	-	-	-	-	-	-
Investment income	-	$ 29	$ 29	174	$ 174	$ -	-	-	-
Total Revenues	**-**	**29**	**29**	**174**	**174**	**-**	**-**	**-**	**-**
Expenditures									
Current:									
General government	-	-	-	29,038	29,038	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**29,038**	**29,038**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**29**	**29**	**(28,864)**	**(28,864)**	**-**	**-**	**-**	**-**
Other financing sources (uses):									
Transfers in	-	-	-	-	-	-	-	$ 245	$ 245
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**245**	**245**
Net change in fund balance	-	29	29	(28,864)	(28,864)	-	-	245	245
Fund balances / (deficits), July 1, 2010	-	3,623	3,623	28,864	28,864	-	-	(245)	$ (245)
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 3,652**	**$ 3,652**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 2
(Continued)

Improvement Districts								
El Prado Estates		3545	Gadsden		3546	B & C Colonial		3548
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 29,358	$ 20,345	$ (9,013)	$ 38,992	$ 25,956	$ (13,036)	-	$ 66,018	$ 66,018
-	306	306	-	312	312	-	756	756
29,358	**20,651**	**(8,707)**	**38,992**	**26,268**	**(12,724)**	**-**	**66,774**	**66,774**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
176,020	18,880	157,140	204,298	19,984	184,314	-	-	-
-	8,693	(8,693)	-	16,636	(16,636)	-	-	-
176,020	**27,573**	**148,447**	**204,298**	**36,620**	**167,678**	**-**	**-**	**-**
(146,662)	**(6,922)**	**139,740**	**(165,306)**	**(10,352)**	**154,954**	**-**	**66,774**	**66,774**
-	-	-	14,832	14,832	-	-	-	-
-	**-**	**-**	**14,832**	**14,832**	**-**	**-**	**-**	**-**
(146,662)	(6,922)	139,740	(150,474)	4,480	154,954	-	66,774	66,774
146,662	166,114	19,452	150,474	171,656	21,182	-	31,267	31,267
$ -	**$ 159,192**	**$ 159,192**	**$ -**	**$ 176,136**	**$ 176,136**	**$ -**	**$ 98,041**	**$ 98,041**

YUMA COUNTY

Exhibit J- 2

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Debt Service Funds

(Concluded)

Year Ended June 30, 2011

	Jail District			Library District			Total Debt Service Funds		
	Debt Service		3500	Debt Service		3547			
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:									
Special assessments	-	-	-	-	-	-	$ 68,350	$ 112,319	$ 43,969
Investment income	$ 1,000	$ 171	$ (829)	$ 22,000	$ 24,099	$ 2,099	23,174	25,847	2,673
Total Revenues	**1,000**	**171**	**(829)**	**22,000**	**24,099**	**2,099**	**91,524**	**138,166**	**46,642**
Expenditures									
Current:									
General government	-	-	-	-	-	-	29,038	29,038	-
Public safety	32,000	65,238	(33,238)	-	-	-	32,000	65,238	(33,238)
Culture and recreation	-	-	-	800	800	-	800	800	-
Principal retirement	640,000	640,000	-	1,065,000	1,065,000	-	2,085,318	1,743,864	341,454
Interest and fiscal charges	343,150	328,827	14,323	2,248,425	2,248,426	(1)	2,591,575	2,602,582	(11,007)
Total Expenditures	**1,015,150**	**1,034,065**	**(18,915)**	**3,314,225**	**3,314,226**	**(1)**	**4,738,731**	**4,441,522**	**297,209**
Excess (deficiency) of revenues over expenditures	**(1,014,150)**	**(1,033,894)**	**(19,744)**	**(3,292,225)**	**(3,290,127)**	**2,098**	**(4,647,207)**	**(4,303,356)**	**343,851**
Other financing sources (uses):									
Transfers in	983,150	983,150	-	3,315,625	3,315,625	-	4,313,607	4,313,852	245
Total Other financing sources (uses)	**983,150**	**983,150**	**-**	**3,315,625**	**3,315,625**	**-**	**4,313,607**	**4,313,852**	**245**
Net change in fund balance	(31,000)	(50,744)	(19,744)	23,400	25,498	2,098	(333,600)	10,496	344,096
Fund balances / (deficits), July 1, 2010	31,000	143,462	112,462	(23,400)	953,396	976,796	333,600	1,498,137	1,164,537
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 92,718**	**$ 92,718**	**$ -**	**$ 978,894**	**$ 978,894**	**$ -**	**$ 1,508,633**	**$ 1,508,633**

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2011

	Improvement Districts					
	Del Sur Estates		4715	Donovan Estates		4716
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	$ 13	$ 13	-	$ 101	$ 101
Total Revenues	**-**	**13**	**13**	**-**	**101**	**101**
Expenditures						
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**13**	**13**	**-**	**101**	**101**
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers out	-	(6,906)	(6,906)	-	(544)	(544)
Total Other financing sources (uses)	**-**	**(6,906)**	**(6,906)**	**-**	**(544)**	**(544)**
Net change in fund balance	-	(6,893)	(6,893)	-	(443)	(443)
Fund balances / (deficits), July 1, 2010	-	6,893	6,893	-	443	443
Fund balances / (deficits), June 30, 2011	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 3
(Continued)

Improvement Districts								
El Prado Estates		4717	Gadsden		4719	B & C Colonial		4721
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 2,065,683	$ 2,358,225	$ 292,542
-	$ 19	$ 19	$ 125	$ 29	$ (96)	-	218	218
-	**19**	**19**	**125**	**29**	**(96)**	**2,065,683**	**2,358,443**	**292,760**
-	-	-	-	-	-	2,121,250	2,352,841	(231,591)
-	**-**	**-**	**-**	**-**	**-**	**2,121,250**	**2,352,841**	**(231,591)**
-	**19**	**19**	**125**	**29**	**(96)**	**(55,567)**	**5,602**	**61,169**
-	-	-	-	-	-	-	-	-
-	-	-	(14,832)	(14,832)	-	-	-	-
-	**-**	**-**	**(14,832)**	**(14,832)**	**-**	**-**	**-**	**-**
-	19	19	(14,707)	(14,803)	(96)	(55,567)	5,602	61,169
-	(9,775)	(9,775)	14,707	14,803	96	55,567	101,680	46,113
$ -	**$ (9,756)**	**$ (9,756)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 107,282**	**$ 107,282**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2011

	Improvement Districts			Other Capital Projects			Other Capital Projects		
	B & C ARRA		4722	SLIF Projects		4401	Sales Tax		4402
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:									
Taxes	-	-	-	-	-	-	$ 37,088	$ 37,088	-
Intergovernmental	$ 20,289,030	$ 6,600,205	$ (13,688,825)	-	-	-	-	-	-
Investment income	-	123	123	-	-	-	791	791	-
Total Revenues	**20,289,030**	**6,600,328**	**(13,688,702)**	**-**	**-**	**-**	**37,879**	**37,879**	**-**
Expenditures									
Capital Outlay	23,730,161	10,041,336	13,688,825	-	-	-	25,673	25,673	-
Total Expenditures	**23,730,161**	**10,041,336**	**13,688,825**	**-**	**-**	**-**	**25,673**	**25,673**	**-**
Excess (deficiency) of revenues over expenditures	**(3,441,131)**	**(3,441,008)**	**123**	**-**	**-**	**-**	**12,206**	**12,206**	**-**
Other financing sources (uses):									
Other financing source	-	3,437,915	3,437,915	-	-	-	-	-	-
Transfers out	-	-	-	-	$ (113)	$ (113)	-	(90,258)	$ (90,258)
Total Other financing sources (uses)	**-**	**3,437,915**	**3,437,915**	**-**	**(113)**	**(113)**	**-**	**(90,258)**	**(90,258)**
Net change in fund balance	(3,441,131)	(3,093)	3,438,038	-	(113)	(113)	12,206	(78,052)	(90,258)
Fund balances / (deficits), July 1, 2010	3,441,131	(10,010)	$ (3,451,141)	-	113	113	(12,206)	78,052	90,258
Fund balances / (deficits), June 30, 2011	**$ -**	**$ (13,103)**	**$ (13,103)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 3
(Concluded)

Jail District			Library District			Total Capital Projects Funds		
Capital Projects		4403	Capital Projects		4720			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 37,088	$ 37,088	-
-	-	-	-	-	-	22,354,713	8,958,430	$ (13,396,283)
-	$ 159	$ 159	$ 109,199	$ 46,199	$ (63,000)	110,115	47,652	(62,463)
-	**159**	**159**	**109,199**	**46,199**	**(63,000)**	**22,501,916**	**9,043,170**	**(13,458,746)**
-	11	(11)	330,444	330,444	-	26,207,528	12,750,305	13,457,223
-	**11**	**(11)**	**330,444**	**330,444**	**-**	**26,207,528**	**12,750,305**	**13,457,223**
-	**148**	**148**	**(221,245)**	**(284,245)**	**(63,000)**	**(3,705,612)**	**(3,707,135)**	**(1,523)**
-	-	-	-	-	-	-	3,437,915	3,437,915
-	-	-	-	-	-	(14,832)	(112,653)	(97,821)
-	**-**	**-**	**-**	**-**	**-**	**(14,832)**	**3,325,262**	**3,340,094**
-	148	148	(221,245)	(284,245)	(63,000)	(3,720,444)	(381,873)	3,340,094
-	532	532	221,245	3,903,956	3,682,711	3,720,444	4,086,687	366,243
$ -	**$ 680**	**$ 680**	**$ -**	**$ 3,619,711**	**$ 3,619,711**	**$ -**	**$ 3,704,814**	**$ 3,706,337**

YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2011

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 2,322,126	$ 2,098,930	$ (223,196)
Special assessments	68,350	112,319	43,969
Licenses and permits	50,000	77,222	27,222
Intergovernmental	63,132,291	39,351,557	(23,780,734)
Charges for services	1,208,619	1,451,976	243,357
Fines and forfeits	1,283,148	1,324,056	40,908
Investment income	338,753	231,389	(107,364)
Rents	332,131	311,001	(21,130)
Miscellaneous	636,512	855,748	219,236
Total Revenues	**69,371,930**	**45,814,198**	**(23,557,732)**
Expenditures			
Current:			
General government	6,390,355	4,618,978	1,771,377
Public safety	12,444,932	10,530,856	1,914,076
Highway and streets	8,262,009	6,678,192	1,583,817
Sanitation	287,575	270,812	16,763
Health	532,595	504,527	28,068
Welfare	4,011,790	4,013,321	(1,531)
Culture and recreation	175,253	132,909	42,344
Education	17,363,258	8,276,826	9,086,432
Capital Outlay	27,416,076	14,213,833	13,202,243
Debt service:			
Principal retirement	2,104,290	1,762,836	341,454
Interest and fiscal charges	2,592,407	2,603,414	(11,007)
Total Expenditures	**81,580,540**	**53,606,504**	**27,974,036**
Excess (deficiency) of revenues over expenditures	**(12,208,610)**	**(7,792,306)**	**4,416,304**
Other financing sources (uses):			
Loan proceeds	-	3,437,915	3,437,915
Transfers in	5,527,186	5,828,725	301,539
Transfers out	(736,052)	(1,205,123)	(469,071)
Total Other financing sources (uses)	**4,791,134**	**8,061,517**	**3,270,383**
Net change in fund balance	(7,417,476)	269,211	7,686,687
Fund balances / (deficits), July 1, 2010	7,417,476	19,921,384	12,503,908
Fund balances / (deficits), June 30, 2011	**$ -**	**$ 20,190,595**	**$ 20,190,595**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Assets

All Internal Service Funds

June 30, 2011

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Assets						
Cash and cash equivalents	$ 681	$ 67,041	$ 831,557	$ 8,716,427	$ 309,749	$ 9,925,455
Receivables (net of allowances for uncollectibles):						
Accounts	-	915	-	382,010	-	382,925
Accrued interest	2	115	1,182	15,105	646	17,050
Due from:						
Due from other funds	92,200	17,430	147,405	3,935	-	260,970
Total Assets	**$ 92,883**	**$ 85,501**	**$ 980,144**	**$ 9,117,477**	**$ 310,395**	**$ 10,586,400**
Liabilities						
Liabilities						
Accounts payable	-	$ 2,028	$ 46,269	$ 1,944	$ 92,295	$ 142,536
Accrued payroll and employee benefits	-	6,429	751	10,836	10,502	28,518
Claims payable	-	-	-	1,205,000	-	1,205,000
Due to:						
Due to other funds	$ 41,639	1,944	-	-	-	43,583
Total Liabilities	**$ 41,639**	**$ 10,401**	**$ 47,020**	**$ 1,217,780**	**$ 102,797**	**$ 1,419,637**
Net Assets						
Unrestricted	$ 51,244	$ 75,100	$ 933,124	$ 7,899,697	$ 207,598	$ 9,166,763
Total net assets	**$ 51,244**	**$ 75,100**	**$ 933,124**	**$ 7,899,697**	**$ 207,598**	**$ 9,166,763**

YUMA COUNTY

Exhibit K- 2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

All Internal Service Funds

Year Ended June 30, 2011

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Operating revenues						
Charges for services - insurance premiums	-	-	$ 572,692	$ 11,955,991	$ 770,282	$ 13,298,965
Charges for services	$ 92,200	$ 39,823	-	-	-	132,023
Miscellaneous	-	4,022	-	-	11,621	15,643
Total operating revenues	**92,200**	**43,845**	**572,692**	**11,955,991**	**781,903**	**13,446,631**
Operating expenses						
Personal services	-	34,281	1,143	184,516	173,583	393,523
Supplies	-	129	351	372,156	40,702	413,338
Tools and minor equipment	254,308	-	-	5,812	10,594	270,714
Professional services	-	4,108	42,193	83,064	12,841	142,206
Health services claims	-	-	-	10,714,970	-	10,714,970
Health services other	-	-	-	1,119,550	-	1,119,550
Insurance	-	134	277,374	7,466	1,062,162	1,347,136
Other	-	978	40,100	4,241	11,311	56,630
Total operating expenses	**254,308**	**39,630**	**361,161**	**12,491,775**	**1,311,193**	**14,458,067**
Operating income / (loss)	**(162,108)**	**4,215**	**211,531**	**(535,784)**	**(529,290)**	**(1,011,436)**
Nonoperating revenues						
Investment income	1,162	484	7,231	103,073	6,770	118,720
Other						
Total nonoperating revenues	**1,162**	**484**	**7,231**	**103,073**	**6,770**	**118,720**
Income / (loss) before transfers	**(160,946)**	**4,699**	**218,762**	**(432,711)**	**(522,520)**	**(892,716)**
Transfers						
Transfers out	(23,000)	(1,304)	-	-	(75,000)	(99,304)
Total operating transfers	**(23,000)**	**(1,304)**	**-**	**-**	**(75,000)**	**(99,304)**
Change in net assets	(183,946)	3,395	218,762	(432,711)	(597,520)	(992,020)
Total net assets / (deficit), July 1, 2010	235,190	71,705	714,362	8,332,408	805,118	10,158,783
Total net assets / (deficit), June 30, 2011	**$ 51,244**	**$ 75,100**	**$ 933,124**	**$ 7,899,697**	**$ 207,598**	**$ 9,166,763**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2011

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Cash flows from operating activities:						
Receipts from customers	-	$ 5,715	-	$ 11,424,245	$ 1,595,944	$ 13,025,904
Receipts from other funds for goods and services provided	-	68,343	$ 561,660	-	-	630,003
Other receipts	-	306	-	-	11,620	11,926
Payments for supplies and to providers of goods and services	$ (192,379)	(10,015)	(332,225)	(12,183,231)	(1,033,059)	(13,750,909)
Payments to employees	-	(28,492)	(4,134)	(189,347)	(210,681)	(432,654)
Other payments	(20,290)	(558)	(150,000)	(2,337)	(5,079)	(178,264)
Net cash provided (used) by operating activities	**(212,669)**	**35,299**	**75,301**	**(950,670)**	**358,745**	**(693,994)**
Cash flows to noncapital financial activities:						
Transfers out	(23,000)	(525)	-	-	(75,000)	(98,525)
Net cash provided (used) by noncapital financial activities	**(23,000)**	**(525)**	**-**	**-**	**(75,000)**	**(98,525)**
Cash flows from investing activities:						
Interest received on investments	1,711	324	7,005	110,473	6,586	126,099
Net cash provided by investing activities	**1,711**	**324**	**7,005**	**110,473**	**6,586**	**126,099**
Net increase / (decrease) in cash and cash equivalents	(233,958)	35,098	82,306	(840,197)	290,331	(666,420)
Cash and cash equivalents, July 1, 2010	234,639	31,943	749,251	9,556,624	19,418	10,591,875
Cash and cash equivalents, June 30, 2011	**$ 681**	**$ 67,041**	**$ 831,557**	**$ 8,716,427**	**$ 309,749**	**$ 9,925,455**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ (162,108)**	**$ 4,215**	**$ 211,531**	**$ (535,784)**	**$ (529,290)**	**$ (1,011,436)**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
(Increase) / decreases in assets:						
Accounts receivable	-	87	-	(382,010)	-	(381,923)
Prepaid expenditures	-	-	-	160	-	160
Due from other funds	(92,200)	31,900	(11,032)	11,058	826,244	765,970
Increase / (decrease) in liabilities:						
Accounts payable	-	(362)	24,051	(117,779)	71,137	(22,953)
Accrued payroll and employee benefits	-	262	751	643	2,024	3,680
Insurance claims payable	-	-	-	89,000	-	89,000
Due to other funds	41,639	(803)	(150,000)	(15,958)	(11,370)	(136,492)
Total Adjustments	**(50,561)**	**31,084**	**(136,230)**	**(414,886)**	**888,035**	**317,442**
Net cash provided (used) by operating activites	**$ (212,669)**	**$ 35,299**	**$ 75,301**	**$ (950,670)**	**$ 358,745**	**$ (693,994)**

Trust and Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2011

	Investment Trust Funds		Total		
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds	Total
Assets					
Cash and cash equivalents	$ 7,121,824	$ 11,236,343	$ 18,358,167	$ 3,926,773	$ 22,284,940
Receivables (net of allowances for uncollectibles):					
Accrued interest	154,511	-	154,511	-	154,511
Total Assets	$ 7,276,335	$ 11,236,343	$ 18,512,678	$ 3,926,773	$ 22,439,451
Liabilities					
Deposits held for others	-	-	-	$ 3,926,773	$ 3,926,773
Total Liabilities	$ -	$ -	$ -	$ 3,926,773	$ 3,926,773
Net Assets					
Held in trust for investment trust participants	$ 7,276,335	$ 11,236,343	$ 18,512,678		$ 18,512,678

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Assets
All Trust and Agency Funds
Year Ended June 30, 2011

	Investment Trust Funds		Total		
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds	Total
Additions:					
Contributions from participants	$ 366,695,638	$ 13,282	$ 366,708,920	$ 29,696,370	$ 396,405,290
Investment income	1,733,581	-	1,733,581	-	1,733,581
Total additions	368,429,219	13,282	368,442,501	29,696,370	398,138,871
Deductions:					
Distributions to participants	382,033,426	338,000	382,371,426	29,696,370	412,067,796
Total deductions	382,033,426	338,000	382,371,426	$ 29,696,370	412,067,796
Change in net assets	(13,604,207)	(324,718)	(13,928,925)		(13,928,925)
Net assets held in trust, July 1, 2010	20,880,542	11,561,061	32,441,603		32,441,603
Net assets held in trust, June 30, 2011	$ 7,276,335	$ 11,236,343	$ 18,512,678		$ 18,512,678

YUMA COUNTY

Exhibit L- 3

Statement of Changes in Assets and Liabilities
Agency Fund
June 30, 2011

	Balance July 1, 2010	Additions	Deletions	Balance June 30, 2011
Assets				
Cash and cash equivalents	$ 2,396,985	$ 1,529,788	-	$ 3,926,773
Total Assets	$ 2,396,985	$ 1,529,788	$ -	$ 3,926,773
Liabilities				
Deposits held for others	$ 2,396,985	$ 1,529,788	-	$ 3,926,773
Total Liabilities	$ 2,396,985	$ 1,529,788	$ -	$ 3,926,773

Capital Assets
Used in the Operations
of Governmental Funds

Yuma County, Arizona

Exhibit M-1

Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source *
As of June 30, 2010 and June 30, 2011

	2010	2011
Governmental Funds capital assets:		
Land	$ 41,153,144	$ 47,663,225
Buildings	151,952,438	176,964,093
Improvements other than buildings	12,503,905	12,589,150
Machinery and equipment	32,871,824	33,187,405
Infrastructure	122,146,037	140,100,127
Construction in progress	42,085,285	17,398,942
Total governmental funds capital assets	$ 402,712,633	$ 427,902,942
Investments in governmental funds capital assets by source:		
General Fund	$ 19,535,083	$ 19,457,247
Capital Projects Funds	148,419,507	162,816,621
Special Revenue Funds	180,701,943	-
Flood Control District	-	25,385,080
Health Services District	-	1,134,319
DDS HURF	-	41,984,997
Other Funds	-	173,856,951
Donations	54,056,100	3,267,727
Total governmental funds capital assets	$ 402,712,633	$ 427,902,942

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2011

Exhibit M-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 32,719,791	$ 663,575	$ 5,623,057	$ 5,067,359	$ 7,960,776	-	$ 13,405,024
Adult Probation	3,906,902	-	3,765,009	6,010	135,883	-	-
Attorneys	203,823	-	39,271	-	164,552	-	-
Courts	31,467,423	649,451	27,189,874	2,506,043	993,516	-	128,539
Development Services	6,034,545	196,380	4,567,800	6,910	1,263,455	-	-
Juvenile Court	13,003,924	-	12,450,899	15,840	537,185	-	-
Public Defender	511,700	39,200	435,447	-	37,053	-	-
Total General Government	87,848,108	1,548,606	54,071,357	7,602,162	11,092,420	-	13,533,563
Public Safety:							
Adult probation	204,763	-	72,186	-	126,587	-	5,990
Juvenile Court - Grants	225,600	-	84,705	27,768	113,127	-	-
Sheriff - Administration	62,486,780	1,773,939	50,662,633	1,435,885	8,613,873	-	450
Sheriff - Boat Patrol	896,887	112,750	618,776	-	165,361	-	-
Total Public Safety	63,814,030	1,886,689	51,438,300	1,463,653	9,018,948	-	6,440
Highways and Streets:							
Flood Control	25,272,626	2,941,445	-	26,652	88,620	$ 21,993,028	222,881
Roads	172,457,788	37,635,955	5,010,882	33,486	9,112,655	118,107,099	2,557,711
Total Highways and Streets	197,730,414	40,577,400	5,010,882	60,138	9,201,275	140,100,127	2,780,592
Sanitation:							
Solid Waste	1,057,757	1,773	-	188,214	867,770	-	-
Total Sanitation	1,057,757	1,773	-	188,214	867,770	-	-
Health :							
Health	9,901,093	-	8,360,152	820,349	720,592	-	-
Total Health	9,901,093	-	8,360,152	820,349	720,592	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,032,561	202,766	12,024,594	1,670,840	292,389	-	841,972
Total Welfare	15,057,849	228,054	12,024,594	1,670,840	292,389	-	841,972
Culture and Recreation:							
Library	51,368,520	3,100,193	45,847,628	237,634	1,946,690	-	236,375
YMPO	7,789	-	7,789	-	-	-	-
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	52,239,375	3,403,203	45,855,417	783,794	1,960,586	-	236,375
Education:							
Juvenile Court	224,819	-	191,394	-	33,425	-	-
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	254,316	17,500	203,391	-	33,425	-	-
Total governmental funds capital assets	$ 427,902,942	$ 47,663,225	$ 176,964,093	$ 12,589,150	$ 33,187,405	$ 140,100,127	$ 17,398,942

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit M-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2011

Function and Activity:	Governmental Capital Assets July 1, 2010	Additions	Deletions	Governmental Capital Assets June 30, 2011
General Government:				
Administration	$ 19,927,576	$ 18,483,694	$ 5,673,500	$ 32,737,770
Adult Probation	3,862,866	35,362	-	3,898,228
Attorneys	203,824	-	-	203,824
Courts	31,371,729	95,694	-	31,467,423
Development Services	7,954,794	20,567	110,108	7,865,253
Juvenile Court	12,983,707	75,929	55,710	13,003,926
Public Defender	516,974	-	5,274	511,700
Total General Government	76,821,470	18,711,246	5,844,592	89,688,124
Public Safety:				
Adult Probation	329,098	20,592	22,360	327,330
Juvenile Court - Grants	301,908	37,586	227,787	111,707
Sheriff - Administration	62,203,882	1,184,212	919,295	62,468,799
Sheriff - Boat Patrol	896,887	-	-	896,887
Total Public Safety	63,731,775	1,242,390	1,169,442	63,804,723
Highways and Streets:				
Flood Control	23,923,688	2,026,416	656,936	25,293,168
Roads	159,738,223	25,432,972	14,535,930	170,635,265
Total Highways and Streets	183,661,911	27,459,388	15,192,866	195,928,433
Sanitation:				
Solid Waste	1,057,756	-	-	1,057,756
Total Sanitation	1,057,756	-	-	1,057,756
Health :				
Health	9,979,083	39	78,029	9,901,093
Total Health	9,979,083	39	78,029	9,901,093
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	14,823,521	240,783	31,743	15,032,561
Total Welfare	14,848,809	240,783	31,743	15,057,849
Culture and Recreation:				
Library	51,484,971	21,606,356	21,751,535	51,339,792
YMPO	-	7,789	-	7,789
Parks	863,067	-	-	863,067
Total Culture and Recreation	52,348,038	21,614,145	21,751,535	52,210,648
Education:				
Juvenile Court	224,819	-	-	224,819
School Superintendent	38,972	-	9,475	29,497
Total Education	263,791	-	9,475	254,316
Total governmental funds capital assets	$ 402,712,633	$ 69,267,991	$ 44,077,682	$ 427,902,942

STATISTICAL SECTION

The Statistical Section should assist the user of the CAFR (Comprehensive Annual Financial Report) in understanding the environment in which Yuma County operates. This section discloses economic, financial, and demographic information that is interesting and relevant to assessing Yuma County's financial condition. A listing of the statistical topics is provided on the following pages.

Financial Trends..... 215-244

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

Revenue Capacity..... 245-250

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

Debt Capacity..... 251-261

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

Economic and Demographic Information..... 263-270

These schedules offer economic and demographic indicators to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Operational Information..... 271-276

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

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive financial reports for the relevant year

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Financial Trends

Yuma County, Arizona

Government-wide Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2001-02		2002-03		2003-04		2004-05	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
Charges for Services								
General Government	$ 5,310,183	21.6%	$ 6,200,706	16.8%	$ 7,093,636	14.4%	$ 8,300,405	17.0%
Public Safety	2,166,130	(9.5%)	2,277,867	5.2%	2,402,007	5.4%	2,870,355	19.5%
Highway & Streets	132,464	59.4%	103,758	(21.7%)	105,975	2.1%	108,477	2.4%
Sanitation	27,156	(15.9%)	27,457	1.1%	50,555	84.1%	66,087	30.7%
Health	645,038	9.4%	727,192	12.7%	643,951	(11.4%)	689,350	7.1%
Welfare	394,544	73.5%	250,219	(36.6%)	295,885	18.3%	336,485	13.7%
Culture & Recreation	52,225	4.6%	-	0.0%	59,964	0.0%	59,642	(0.5%)
Education	29,467	0.0%	90,640	207.6%	-	0.0%	-	0.0%
Operating Grants & Contributions	32,005,169	(0.1%)	36,210,868	13.1%	37,597,648	3.8%	37,842,357	0.7%
Capital Grants & Contributions (2)	-	0.0%	3,304,062	0.0%	3,672,046	11.1%	10,399,038	183.2%
Total Program Revenues	**$ 40,762,376**	2.5%	**$ 49,192,769**	20.7%	**$ 51,921,667**	5.5%	**$ 60,672,196**	16.9%
General Revenues								
Taxes								
Propery Taxes	18,087,799	2.7%	19,943,241	10.3%	$20,582,593	3.2%	22,176,789	7.7%
County Sales Taxes	23,072,903	24.8%	24,384,798	5.7%	$27,740,649	13.8%	32,226,336	16.2%
Auto-in-Lieu of Tax	4,954,200	12.8%	5,286,522	6.7%	$5,855,576	10.8%	6,265,275	7.0%
Franchise Taxes	112,158	3.3%	123,972	10.5%	$135,173	9.0%	120,253	(11.0%)
Shared State Sales Taxes	12,649,882	7.1%	13,752,283	8.7%	$14,652,864	6.5%	16,212,307	10.6%
Total Taxes	**$ 58,876,942**	12.3%	**$ 63,490,816**	7.8%	**$ 68,966,855**	8.6%	**$ 77,000,960**	11.6%
Grants and Contributions Not Restricted to Specific Programs	2,060,228	28.4%	3,408,688	65.5%	4,544,710	33.3%	1,909,810	(58.0%)
Investment earnings	2,290,392	(44.5%)	(162,326)	(107.1%)	1,466,106	(1003.2%)	2,280,631	55.6%
Miscellaneous	845,393	(19.4%)	1,020,656	20.7%	2,573,950	152.2%	1,707,991	(33.6%)
Total General Revenues	**$ 64,072,955**	8.2%	**$ 67,757,834**	5.8%	**$ 77,551,621**	14.5%	**$ 82,899,392**	6.9%
Total Revenues	**$ 104,835,331**	5.9%	**$ 116,950,603**	11.6%	**$ 129,473,288**	10.7%	**$ 143,571,588**	10.9%

FY 2001-02 Capital Grants and Contributions included in Operating Grants and Contributions

Table A-1

Fiscal Year												
2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)	$ 5,831,240	5.1%	$ 7,030,773	20.6%	$ 6,924,335	(1.5%)	$ 7,757,721	12.0%
5,065,274	76.5%	3,795,111	(25.1%)	2,797,166	(26.3%)	2,291,689	(18.1%)	2,093,447	(8.7%)	2,371,176	13.3%
87,631	(19.2%)	125,189	42.9%	93,919	(25.0%)	109,838	16.9%	77,197	(29.7%)	42,994	(44.3%)
69,131	4.6%	64,823	(6.2%)	75,462	16.4%	52,503	(30.4%)	21,468	(59.1%)	52,230	143.3%
657,953	(4.6%)	701,720	6.7%	1,176,177	67.6%	999,275	(15.0%)	893,349	(10.6%)	931,425	4.3%
338,791	0.7%	360,780	6.5%	367,184	1.8%	411,912	12.2%	370,074	(10.2%)	377,567	2.0%
62,542	4.9%	64,742	3.5%	22,536	(65.2%)	67,293	198.6%	95,059	41.3%	93,180	(2.0%)
-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
35,522,157	(6.1%)	36,731,225	3.4%	39,624,394	7.9%	36,786,741	(7.2%)	40,790,384	10.9%	38,885,744	(4.7%)
5,306,408	(49.0%)	50,253	(99.1%)	115,686	130.2%	104,924	(9.3%)	4,470,804	4161.0%	17,969,458	301.9%
$ 52,806,558	(13.0%)	**$ 47,442,053**	(10.2%)	**$ 50,103,764**	5.6%	**$ 47,854,948**	(4.5%)	**$ 55,736,117**	16.5%	**$ 68,481,495**	22.9%
23,511,137	6.0%	29,610,778	25.9%	33,498,939	13.1%	35,695,623	6.6%	37,493,095	5.0%	37,924,367	1.2%
37,592,727	16.7%	34,612,349	(7.9%)	27,282,231	(21.2%)	26,064,311	(4.5%)	22,768,588	(12.6%)	23,736,455	4.3%
7,030,262	12.2%	7,541,525	7.3%	7,917,255	5.0%	7,557,201	(4.5%)	6,861,013	(9.2%)	6,727,463	(1.9%)
185,592	54.3%	171,633	(7.5%)	181,123	5.5%	148,778	(17.9%)	181,228	21.8%	186,550	2.9%
18,265,508	12.7%	19,283,910	5.6%	18,693,288	(3.1%)	17,157,731	(8.2%)	16,878,309	(1.6%)	16,678,861	(1.2%)
$ 86,585,226	12.4%	**$ 91,220,195**	5.4%	**$ 87,572,836**	(4.0%)	**$ 86,623,644**	(1.1%)	**$ 84,182,233**	(2.8%)	**$ 85,253,696**	1.3%
2,223,283	16.4%	2,148,468	(3.4%)	1,897,819	(11.7%)	5,900,085	210.9%	4,552,739	(22.8%)	3,932,483	(13.6%)
3,156,042	38.4%	5,106,758	61.8%	6,695,423	31.1%	3,531,219	(47.3%)	1,713,898	(51.5%)	1,103,459	(35.6%)
3,107,989	82.0%	1,894,298	(39.1%)	1,837,847	(3.0%)	1,837,234	(0.0%)	2,345,158	27.6%	1,690,598	(27.9%)
$ 95,072,540	14.7%	**$ 100,369,719**	5.6%	**$ 98,003,925**	(2.4%)	**$ 97,892,182**	(0.1%)	**$ 92,794,028**	(5.2%)	**$ 91,980,236**	(0.9%)
$ 147,879,098	3.0%	**$ 147,811,772**	(0.0%)	**$148,107,689**	0.2%	**$ 145,747,130**	(1.6%)	**$ 148,530,145**	1.9%	**$ 160,461,731**	8.0%

Yuma County, Arizona

Government-wide Expenses by Function

Last Eight Fiscal Years (1)

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 31,102,182	N/A	$ 35,978,984	15.7%	$ 38,160,597	6.1%	$ 40,039,629	4.9%
Public Safety	31,039,222	N/A	31,748,603	2.3%	36,145,190	13.8%	38,574,625	6.7%
Highway & Streets	12,470,931	N/A	14,248,072	14.3%	11,462,736	(19.5%)	15,451,075	34.8%
Sanitation	715,578	N/A	871,424	21.8%	857,984	(1.5%)	862,621	0.5%
Health	5,614,325	N/A	6,351,269	13.1%	6,628,428	4.4%	7,488,353	13.0%
Welfare	11,648,231	N/A	11,820,871	1.5%	12,695,814	7.4%	13,146,757	3.6%
Culture & Recreation	3,522,959	N/A	3,450,050	(2.1%)	4,559,772	32.2%	4,348,632	(4.6%)
Education	9,258,092	N/A	9,662,024	4.4%	6,963,110	(27.9%)	6,176,103	(11.3%)
Interest on Long-term Debt	1,875,070	N/A	1,738,525	(7.3%)	1,576,642	(9.3%)	2,206,422	39.9%
Total - Expenses	**$ 107,246,590**	N/A	**$ 115,869,822**	**8.0%**	**$ 119,050,273**	**2.7%**	**$ 128,294,217**	**7.8%**
Change in Net Assets (1)	$ 22,226,698	N/A	$ 27,701,766	24.6%	$ 28,828,825	4.1%	$ 19,517,555	(32.3%)
Beginning Net Assets (1)	218,914,033	N/A	241,140,731	10.2%	268,842,497	11.5%	297,671,322	10.7%
Ending Net Assets (1)	**$ 241,140,731**	N/A	**$ 268,842,497**	**11.5%**	**$ 297,671,322**	**10.7%**	**$ 317,188,877**	**6.6%**

(1) Prior to implementation of GASB 34 in FY 2002-03 information not available

Table A-2

Fiscal Year							
2007-08		**2008-09**		**2009-10**		**2010-11**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 42,799,239	6.9%	$ 45,304,045	5.9%	$ 50,150,134	10.7%	$ 45,977,581	(8.3%)
40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%	41,268,389	2.5%
7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%	11,610,502	(18.9%)
877,712	1.7%	878,146	0.0%	841,767	(4.1%)	911,775	8.3%
8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%	9,043,830	4.7%
13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)	13,728,818	6.6%
4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)	8,453,590	3.7%
6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%	8,641,658	(15.8%)
3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)	2,608,233	(12.6%)
$ 128,438,904	**0.1%**	**$ 134,445,936**	**4.7%**	**$ 148,480,177**	**10.4%**	**$ 142,244,376**	**(4.2%)**
$ 19,668,785	0.8%	$ 11,301,194	(42.5%)	$ 49,968	(99.6%)	$ 18,217,355	36358.0%
317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%	348,208,824	0.0%
$ 336,857,662	**6.2%**	**$ 348,158,856**	**3.4%**	**$ 348,208,824**	**0.0%**	**$ 366,426,179**	**5.2%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year									
	2001-02		2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 24,779,529	7.11%	$ 27,786,796	12.14%	$ 31,787,613	14.40%	$ 35,706,375	12.33%	$ 36,195,797	1.37%
Public Safety	23,808,343	12.03%	26,440,571	11.06%	29,729,919	12.44%	31,488,941	5.92%	35,111,387	11.50%
Highway & Streets	5,966,113	2.67%	8,151,162	36.62%	10,673,332	30.94%	12,051,334	12.91%	9,783,495	(18.82%)
Sanitation	582,877	(19.12%)	751,527	28.93%	697,616	(7.17%)	865,829	24.11%	830,489	(4.08%)
Health	4,236,089	28.17%	4,708,643	11.16%	5,406,788	14.83%	6,351,269	17.47%	6,462,001	1.74%
Welfare	10,218,273	(1.78%)	10,602,430	3.76%	11,252,257	6.13%	11,820,871	5.05%	12,284,357	3.92%
Culture & Recreation	2,975,344	8.76%	3,265,640	9.76%	3,380,410	3.51%	3,495,949	3.42%	4,484,142	28.27%
Education	2,376,605	(26.97%)	10,214,274	329.78%	9,250,498	(9.44%)	9,693,452	4.79%	6,967,139	(28.13%)
Capital Outlay	19,107,575	64.84%	15,813,693	(17.24%)	19,007,393	20.20%	22,864,257	20.29%	15,856,061	(30.65%)
Debt Service - Principal	2,339,074	3.83%	2,030,720	(13.18%)	2,525,260	24.35%	4,661,203	84.58%	2,338,059	(49.84%)
Debt Service - Interest	2,068,940	55.23%	1,976,815	(4.45%)	1,875,070	(5.15%)	1,738,525	(7.28%)	1,576,642	(9.31%)
Total	**$ 98,458,762**	**14.76%**	**$ 111,742,271**	**13.49%**	**$ 125,586,156**	**12.39%**	**$ 140,738,005**	**12.06%**	**$ 131,889,569**	**(6.29%)**
Change in Balance (2)	$ 6,659,910	(78.66%)	$ 1,821,721	(72.65%)	$ (600,402)	(132.96%)	$ (4,412,270)	634.89%	$ 20,912,712	(573.97%)
Fund Balance -Beginning (1)	79,660,209	64.41%	86,320,119	8.36%	88,141,840	2.11%	87,541,438	(0.68%)	83,129,168	(5.04%)
Fund Balance -Ending (1)	**$ 86,320,119**	**8.36%**	**$ 88,141,840**	**2.11%**	**$ 87,541,438**	**(0.68%)**	**$ 83,129,168**	**(5.04%)**	**$ 104,041,880**	**25.16%**

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds

(2) Prior to FY2002-03 and implementation of GASB 34, information for fund balances obtained from prior year financial reports

Table A-3

Fiscal Year									
2006-07		2007-08		2008-09		2009-10		2010-11	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 38,134,493	5.36%	$ 39,795,414	4.36%	$ 42,397,350	6.54%	$ 42,119,564	(0.66%)	$ 42,399,498	0.66%
37,882,894	7.89%	37,821,622	(0.16%)	38,366,468	1.44%	38,202,107	(0.43%)	38,814,882	1.60%
11,286,358	15.36%	11,008,356	(2.46%)	11,179,796	1.56%	12,541,134	12.18%	9,855,973	(21.41%)
850,721	2.44%	819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)	854,966	7.65%
7,384,788	14.28%	8,039,525	8.87%	8,217,172	2.21%	8,288,126	0.86%	8,628,172	4.10%
12,742,949	3.73%	12,989,098	1.93%	13,682,775	5.34%	12,477,589	(8.81%)	13,308,587	6.66%
4,344,464	(3.11%)	4,488,158	3.31%	8,009,183	78.45%	7,794,138	(2.68%)	7,404,440	(5.00%)
6,193,698	(11.10%)	6,266,518	1.18%	6,923,526	10.48%	10,260,122	48.19%	8,627,030	(15.92%)
17,793,463	12.22%	40,107,795	125.41%	39,012,758	(2.73%)	11,297,777	(71.04%)	19,588,306	73.38%
12,020,108	414.11%	13,570,649	12.90%	4,495,840	(66.87%)	7,314,848	62.70%	1,830,822	(74.97%)
2,206,422	39.94%	3,806,777	72.53%	3,166,589	(16.82%)	2,983,100	(5.79%)	2,608,233	(12.57%)
$ 150,840,358	**14.37%**	**$ 178,713,792**	**18.48%**	**$ 176,279,921**	**(1.36%)**	**$ 154,072,720**	**(12.60%)**	**$ 153,920,909**	**(0.10%)**
$ 7,742,450	(62.98%)	$ 12,618,237	62.97%	$ (30,557,824)	(342.17%)	$ (9,872,875)	(67.69%)	$ 792,840	(108.03%)
104,041,880	25.16%	111,784,330	7.44%	124,402,567	11.29%	93,844,743	(24.56%)	83,971,868	(10.52%)
$ 111,784,330	**7.44%**	**$ 124,402,567**	**11.29%**	**$ 93,844,743**	**(24.56%)**	**$ 83,971,868**	**(10.52%)**	**$ 84,764,708**	**0.94%**

Yuma County, Arizona

Fund Balances of Governmental Funds (1) (2)
Last Ten Fiscal Years

	Fiscal Year			
	2001-02	2002-03	2003-04	2004-05
General fund				
Reserved	$ 24,365	$ 26,923	$ 29,816	$ 130,101
Unreserved	13,937,506	16,886,569	15,494,871	17,903,235
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total general fund	**$ 13,961,871**	**$ 16,913,492**	**$ 15,524,687**	**$ 18,033,336**
All other governmental funds				
Reserved	$ 17,527	$ 349,332	$ 84,645	$ 44,703
Unreserved, reported in:				
Debt service funds	4,977,706	5,054,358	5,284,990	5,461,660
Capital projects funds	20,776,909	31,599,030	32,044,405	24,576,613
Special revenue funds	46,586,106	34,225,628	34,602,711	35,012,856
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total all other governmental funds	**$ 72,358,248**	**$ 71,228,348**	**$ 72,016,751**	**$ 65,095,832**

(1) As required by GASB 34, Implementation new fund balance reporting prior to FY11
(2) Implemented GASB 54 in FY 11 therefore a different format for earlier years

Table A-4

Fiscal Year					
2005-06	**2006-07**	**2007-08**	**2008-09**	**2009-10**	**2010-11 (2)**
$ 196,490	$ 68,868	-	-	-	-
16,902,397	14,717,551	$ 14,467,797	$ 17,999,370	$ 18,236,669	-
					$ 216,910
					6,967,045
					268,000
					269,640
					10,674,849
$ 17,098,887	**$ 14,786,419**	**$ 14,467,797**	**$ 17,999,370**	**$ 18,236,669**	**$ 18,396,444**
$ 55,329	$ 931,027	-	-	-	-
5,974,171	6,441,128	$ 5,346,337	$ 3,566,628	$ 1,498,137	-
44,506,282	51,121,753	54,623,120	18,823,959	7,563,779	-
36,407,211	38,504,003	49,965,313	53,454,786	56,673,283	-
					$ 64,808
					57,368,443
					8,473,311
					1,223,067
					(761,365)
$ 86,942,993	**$ 96,997,911**	**$ 109,934,770**	**$ 75,845,373**	**$ 65,735,199**	**$ 66,368,264**

Yuma County, Arizona

Change in Fund Balances- All Funds (1)

Including Ratio of Total Debt Service to Total Non-Capital Expenditures

Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non- Capital
	Amount	**% Chg**	**Amount**	**% Chg**	
01-02	$ 74,943,173	6.13%	$ 4,408,014	22.93%	5.88%
02-03	91,921,043	22.65%	4,007,535	(9.09%)	4.36%
03-04	102,178,433	11.16%	4,400,330	9.80%	4.31%
04-05	111,474,020	9.10%	6,399,728	45.44%	5.74%
05-06	112,118,807	0.58%	3,914,701	(38.83%)	3.49%
06-07	118,820,365	5.98%	14,226,530	263.41%	11.97%
07-08	121,228,571	2.03%	17,377,426	22.15%	14.33%
08-09	129,604,734	6.91%	7,662,429	(55.91%)	5.91%
09-10	132,476,995	2.22%	10,297,948	34.40%	7.77%
10-11	129,893,548	(1.95%)	4,439,055	(56.89%)	3.42%

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds

(2) Prior to FY2002-03 and implementation of GASB 34, information for fund balances obtained from prior year financial reports.

Table A-5

Change in Balance (2)		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 6,659,910	(78.66%)	$ 79,660,209	64.41%	$ 86,320,119	8.36%
1,821,721	(72.65%)	86,320,119	8.36%	88,141,840	2.11%
(600,402)	(132.96%)	88,141,840	2.11%	87,541,438	(0.68%)
(4,412,270)	634.89%	87,541,438	(0.68%)	83,129,168	(5.04%)
20,912,712	(573.97%)	83,129,168	(5.04%)	104,041,880	25.16%
7,742,450	(62.98%)	104,041,880	25.16%	111,784,330	7.44%
12,618,237	62.97%	111,784,330	7.44%	124,402,567	11.29%
(30,557,824)	(342.17%)	124,402,567	11.29%	93,844,743	(24.56%)
(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)
792,840	(108.03%)	83,971,868	(10.52%)	84,764,708	0.94%

Yuma County
General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year									
	2001-02		2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	$ 46,079,625	14.04%	$ 49,645,570	7.74%	$ 54,689,904	10.16%	$ 60,762,963	11.10%	$ 68,319,718	12.44%
Special Assessments	147,601	(26.01%)	178,471	20.91%	167,573	(6.11%)	231,955	38.42%	301,455	29.96%
License & Permits	1,528,945	26.07%	2,008,019	31.33%	2,534,078	26.20%	2,476,335	(2.28%)	2,050,209	(17.21%)
Intergovernmental	46,715,279	2.79%	54,086,358	15.78%	56,795,219	5.01%	58,058,184	2.22%	57,861,185	(0.34%)
Charges for Services	5,086,466	14.58%	5,260,293	3.42%	5,604,958	6.55%	6,962,411	24.22%	6,914,586	(0.69%)
Fines & Forfeits	1,837,947	(0.55%)	2,075,221	12.91%	2,270,569	9.41%	2,477,111	9.10%	2,416,846	(2.43%)
Investment Income	2,290,392	(44.50%)	(162,326)	(107.09%)	1,466,106	(1003.19%)	2,177,538	48.53%	2,913,282	33.79%
Rents	303,683	25.26%	334,306	10.08%	282,112	(15.61%)	281,994	(0.04%)	294,900	4.58%
Miscellaneous	845,393	(19.41%)	1,020,656	20.73%	1,450,235	42.09%	1,940,938	33.84%	2,186,123	12.63%
Total Revenues	**$ 104,835,331**	**5.92%**	**$ 114,446,568**	**9.17%**	**$ 125,260,754**	**9.45%**	**$ 135,369,429**	**8.07%**	**$ 143,258,304**	**5.83%**

Table A-6

	Fiscal Year									
	2006-07		2007-08		2008-09		2009-10		2010-11	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	$ 71,936,285	5.29%	$ 68,879,548	(4.25%)	$ 69,465,913	0.85%	$ 67,303,924	(3.11%)	$ 68,574,835	1.89%
Special Assessments	182,960	(39.31%)	100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)
License & Permits	1,474,468	(28.08%)	1,545,983	4.85%	1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)
Intergovernmental	58,792,620	1.61%	60,912,491	3.61%	60,566,427	(0.57%)	63,580,073	4.98%	68,532,952	7.79%
Charges for Services	5,972,773	(13.62%)	5,430,007	(9.09%)	5,737,349	5.66%	5,774,101	0.64%	7,086,558	22.73%
Fines & Forfeits	2,714,438	12.31%	2,955,329	8.87%	3,518,565	19.06%	3,259,234	(7.37%)	3,151,654	(3.30%)
Investment Income	4,701,157	61.37%	6,243,034	32.80%	3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)
Rents	319,659	8.40%	332,282	3.95%	360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)
Miscellaneous	2,512,697	14.94%	1,344,253	(46.50%)	1,260,888	(6.20%)	1,226,518	(2.73%)	1,345,393	9.69%
Total Revenues	**$ 148,607,057**	**3.73%**	**$ 147,743,013**	**(0.58%)**	**$ 145,522,090**	**(1.50%)**	**$ 144,539,173**	**(0.68%)**	**$ 151,176,530**	**4.59%**

Yuma County, Arizona

Tax Revenues by Source

Last Ten Fiscal Years

(All information from prior year financial reports unless otherwise specified)

Fiscal Year	Property Taxes (1)							
	General Fund (1)		Library Districts (1)		Flood District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 13,162,300	2.35%	$ 2,819,051	3.39%	$ 1,541,144	8.69%	$ 417,703	0.49%
02-03	14,417,100	9.53%	3,090,138	9.62%	1,680,811	9.06%	653,901	56.55%
03-04	15,269,302	5.91%	3,244,656	5.00%	1,779,172	5.85%	665,243	1.73%
04-05	15,770,808	3.28%	3,865,984	19.15%	1,901,775	6.89%	612,527	(7.92%)
05-06	16,721,819	6.03%	4,188,056	8.33%	2,068,590	8.77%	532,672	(13.04%)
06-07	18,018,569	7.75%	8,251,721	97.03%	2,682,331	29.67%	658,157	23.56%
07-08	19,330,702	7.28%	10,002,549	21.22%	3,314,578	23.57%	851,110	29.32%
08-09	20,763,199	7.41%	10,269,314	2.67%	3,757,681	13.37%	905,429	6.38%
09-10	22,104,685	6.46%	10,750,925	4.69%	3,717,939	(1.06%)	919,546	1.56%
10-11	23,106,954	4.53%	10,321,903	(3.99%)	3,536,926	(4.87%)	958,584	4.25%

Fiscal Year	Auto-in-Lieu				Franchise Tax		Other Taxes	
	General Fund		HURF Funds		General Fund		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 3,084,160	9.56%	$ 1,870,040	18.62%	$ 112,158	3.27%	-	0.00%
02-03	3,319,014	7.61%	1,967,508	5.21%	123,972	10.53%	8,297	0.00%
03-04	3,706,770	11.68%	2,148,806	9.21%	135,173	9.04%	-	0.00%
04-05	3,991,507	7.68%	2,273,768	5.82%	120,253	(11.04%)	-	0.00%
05-06	4,449,474	11.47%	2,580,788	13.50%	185,592	54.33%	-	0.00%
06-07	4,821,719	8.37%	2,719,806	5.39%	171,633	(7.52%)	-	0.00%
07-08	5,114,403	6.07%	2,802,852	3.05%	181,123	5.53%	-	0.00%
08-09	4,985,571	(2.52%)	2,571,630	(8.25%)	148,778	(17.86%)	-	0.00%
09-10	4,583,767	(8.06%)	2,277,246	(11.45%)	181,228	21.81%	-	0.00%
10-11	4,628,571	0.98%	2,098,892	(7.83%)	186,550	2.94%	-	0.00%

(1) Includes all property tax revenues

(2) Capital Sales Tax implemented in FY 00-01 by voter approval and terminated in FY 06-07 as maximum amount collected

(3) Health Services District Sales Tax implemented in fiscal year 2005-2006 by voter approval

Table A-7

Fiscal Year	Local Sales							
	General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 7,712,672	4.20%	$ 7,709,721	4.22%	$ 7,650,510	107.59%	-	0.00%
02-03	8,140,216	5.54%	8,158,678	5.82%	8,085,935	5.69%	-	0.00%
03-04	9,259,931	13.76%	9,258,301	13.48%	9,222,550	14.06%	-	0.00%
04-05	10,736,927	15.95%	10,756,744	16.18%	10,732,670	16.37%	-	0.00%
05-06	11,883,146	10.68%	11,883,461	10.47%	11,826,904	10.20%	$1,999,216	0.00%
06-07	12,427,290	4.58%	12,427,423	4.58%	7,292,550	(38.34%)	2,465,086	23.30%
07-08	12,373,201	(0.44%)	12,372,890	(0.44%)	54,809	(99.25%)	2,481,331	0.66%
08-09	11,826,051	(4.42%)	11,826,297	(4.42%)	60,702	10.75%	2,351,261	(5.24%)
09-10	10,344,860	(12.52%)	10,344,969	(12.53%)	19,339	(68.14%)	2,059,420	(12.41%)
10-11	10,778,810	4.19%	10,778,684	4.19%	37,088	91.78%	2,141,873	4.00%

Fiscal Year	Total All Taxes	
	Amount	% Chg
01-02	$46,079,459	14.04%
02-03	49,645,570	7.74%
03-04	54,689,904	10.16%
04-05	60,762,963	11.10%
05-06	68,319,718	12.44%
06-07	71,936,285	5.29%
07-08	68,879,548	(4.25%)
08-09	69,465,913	0.85%
09-10	67,303,924	(3.11%)
10-11	68,574,835	1.89%

Yuma County, Arizona

Licenses and Permits by Source
Last Ten Fiscal Years
(All information from prior year financial reports unless otherwise specified)

Fiscal Year	GENERAL FUND							
	Building Permits		Plumbing		Mechanical & Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 595,952	48.52%	$ 82,259	5.69%	$ 157,099	24.94%	$ 59,193	4.43%
02-03	966,245	62.13%	113,834	38.38%	226,007	43.86%	50,208	(15.18%)
03-04	1,295,329	34.06%	173,476	52.39%	321,561	42.28%	53,348	6.25%
04-05	1,394,431	7.65%	160,828	(7.29%)	301,374	(6.28%)	60,209	12.86%
05-06	1,153,857	(17.25%)	122,792	(23.65%)	253,181	(15.99%)	62,358	3.57%
06-07	614,421	(46.75%)	57,268	(53.36%)	137,902	(45.53%)	49,798	(20.14%)
07-08	486,257	(20.86%)	47,763	(16.60%)	117,467	(14.82%)	63,604	27.72%
08-09	340,100	(30.06%)	29,467	(38.31%)	89,303	(23.98%)	40,533	(36.27%)
09-10	316,054	(7.07%)	36,053	22.35%	94,861	6.22%	24,683	(39.10%)
10-11	276,243	(12.60%)	33,541	(6.97%)	90,409	(4.69%)	22,225	(9.96%)

Fiscal Year	ALL OTHER FUNDS						Total All Licenses & Permtis	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 906	262.40%	$ 352,821	(7.92%)	$ 100,956	68.54%	$ 1,528,945	26.07%
02-03	934	3.09%	369,198	4.64%	88,636	(12.20%)	2,008,019	31.33%
03-04	1,071	14.67%	368,276	(0.25%)	69,878	(21.16%)	2,534,078	26.20%
04-05	1,595	48.93%	135,332	(63.25%)	82,409	17.93%	2,476,335	(2.28%)
05-06	815	(48.90%)	71,305	(47.31%)	69,599	(15.54%)	2,050,209	(17.21%)
06-07	3,284	302.94%	256,648	259.93%	98,566	41.62%	1,474,468	(28.08%)
07-08	2,885	(12.15%)	479,650	86.89%	74,619	(24.30%)	1,545,983	4.85%
08-09	1,595	(44.71%)	497,762	3.78%	96,499	29.32%	1,254,161	(18.88%)
09-10	2,215	38.87%	441,114	(11.38%)	68,336	(29.18%)	1,113,776	(11.19%)
10-11	2,330	5.19%	462,903	4.94%	34,836	(49.02%)	1,057,715	(5.03%)

Table A-8

Fiscal Year	GENERAL FUND					
	Variance & Special Use		Environmental Health Permits		Other Permits	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
01-02	$ 12,930	(38.05%)	$ 161,198	96.21%	$ 5,631	14.29%
02-03	23,691	83.23%	160,507	(0.43%)	8,759	55.55%
03-04	33,118	39.79%	206,885	28.89%	11,136	27.14%
04-05	15,891	(52.02%)	319,010	54.20%	5,256	(52.80%)
05-06	30,743	93.46%	281,352	(11.80%)	4,207	(19.96%)
06-07	20,919	(31.96%)	231,753	(17.63%)	3,909	(7.08%)
07-08	37,529	79.40%	228,410	(1.44%)	7,799	99.52%
08-09	27,420	(26.94%)	125,502	(45.05%)	5,980	(23.32%)
09-10	11,551	(57.87%)	112,338	(10.49%)	6,571	9.88%
10-11	26,541	129.77%	99,063	(11.82%)	9,624	46.46%

Yuma County, Arizona

Intergovernmental Revenues by Source

Last Ten Fiscal Years

(All information from prior year financial reports unless otherwise specified)

Fiscal Year	General Fund							
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 12,649,882	7.09%	$ 1,510,193	43.14%	$ 550,035	0.00%	$ 83,437	(71.12%)
02-03	13,186,424	4.24%	3,404,409	125.43%	550,035	0.00%	67,799	(18.74%)
03-04	14,652,864	11.12%	1,870,691	(45.05%)	550,035	0.00%	46,044	(32.09%)
04-05	16,310,084	11.31%	1,909,810	2.09%	550,035	0.00%	279,779	507.63%
05-06	18,299,455	12.20%	1,944,685	1.83%	550,035	0.00%	419,558	49.96%
06-07	19,283,910	5.38%	1,936,291	(0.43%)	550,035	0.00%	524,398	24.99%
07-08	18,693,288	(3.06%)	1,910,901	(1.31%)	550,035	0.00%	747,780	42.60%
08-09	17,157,731	(8.21%)	4,308,880	125.49%	522,533	(5.00%)	697,438	(6.73%)
09-10	16,878,309	(1.63%)	3,229,109	(25.06%)	304,381	(41.75%)	543,585	(22.06%)
10-11	16,678,861	(1.18%)	3,261,388	1.00%	-	0.00%	137,310	(74.74%)

Fiscal Year	All Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 2,346,806	33.40%	$ 1,165,680	4.02%	$ 9,116,544	(16.39%)	$ 2,829,159	14.64%
02-03	2,406,614	2.55%	1,329,838	14.08%	4,338,594	(52.41%)	3,254,052	15.02%
03-04	2,377,463	(1.21%)	1,095,250	(17.64%)	4,082,377	(5.91%)	3,379,751	3.86%
04-05	2,687,574	13.04%	859,166	(21.56%)	4,408,980	8.00%	3,236,681	(4.23%)
05-06	3,083,170	14.72%	1,047,650	21.94%	5,077,705	15.17%	2,911,207	(10.06%)
06-07	3,292,038	6.77%	940,215	(10.25%)	5,201,130	2.43%	2,935,079	0.82%
07-08	3,341,232	1.49%	1,235,129	31.37%	5,951,624	14.43%	3,434,266	17.01%
08-09	3,147,213	(5.81%)	1,138,867	(7.79%)	4,273,416	(28.20%)	3,574,328	4.08%
09-10	3,150,298	0.10%	778,161	(31.67%)	3,693,276	(13.58%)	4,115,679	15.15%
10-11	3,214,287	2.03%	804,849	3.43%	3,555,169	(3.74%)	3,542,481	(13.93%)

Fiscal Year	All Other Funds						Total Intergovernmental	
	School		Workforce Investment Act		Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 1,675,820	171.62%	$ 8,797,160	41.49%	$ 4,340,287	(21.12%)	$ 55,512,439	7.44%
02-03	488,980	(70.82%)	8,798,221	0.01%	2,070,254	(52.30%)	54,086,358	(2.57%)
03-04	613,619	25.49%	8,029,723	(8.73%)	5,560,808	168.61%	56,795,219	5.01%
04-05	760,570	23.95%	7,742,629	(3.58%)	4,355,596	(21.67%)	58,058,184	2.22%
05-06	912,537	19.98%	5,168,782	(33.24%)	2,876,454	(33.96%)	57,861,085	(0.34%)
06-07	694,555	(23.89%)	4,434,415	(14.21%)	2,447,458	(14.91%)	58,792,620	1.61%
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%	60,912,491	3.61%
08-09	1,205,013	64.60%	4,977,186	12.14%	2,917,324	2.61%	60,566,427	(0.57%)
09-10	790,076	(34.43%)	4,674,389	(6.08%)	9,396,680	230.51%	63,580,073	4.98%
10-11	906,430	14.73%	6,203,116	32.70%	14,994,737	413.99%	68,532,952	7.79%

Fiscal Year	General Fund					
	State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
01-02	$ 47,309	73.55%	$ 992,900	(21.03%)	$ 15,152,975	7.28%
02-03	20,103	(57.51%)	852,684	(14.12%)	17,443,518	15.12%
03-04	44,467	121.20%	882,102	3.45%	17,405,656	(0.22%)
04-05	32,437	(27.05%)	1,568,400	77.80%	19,788,299	13.69%
05-06	19,334	(40.40%)	1,544,430	(1.53%)	21,788,571	10.11%
06-07	32,457	67.88%	1,788,202	15.78%	23,008,403	5.60%
07-08	31,267	(3.67%)	1,749,647	(2.16%)	22,353,836	(2.84%)
08-09	29,874	(4.46%)	2,075,843	18.64%	24,792,299	10.91%
09-10	29,888	0.05%	1,730,313	(16.65%)	22,715,585	(8.38%)
10-11	31,621	5.80%	977,529	(43.51%)	21,086,709	(7.17%)

Fiscal Year	All Other Funds					
	Health District		Juvenile Court		Public Works	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
01-02	$ 3,031,639	(4.49%)	$ 6,871,939	23.03%	$ 184,430	(4.53%)
02-03	2,800,224	(7.63%)	4,341,732	(36.82%)	6,814,332	3594.81%
03-04	3,488,422	24.58%	4,048,614	(6.75%)	6,713,535	(1.48%)
04-05	3,138,778	(10.02%)	4,095,042	1.15%	6,984,874	4.04%
05-06	3,275,644	4.36%	4,432,490	8.24%	7,286,876	4.32%
06-07	4,079,137	24.53%	4,864,310	9.74%	6,895,880	(5.37%)
07-08	3,673,727	(9.94%)	4,635,262	(4.71%)	8,273,853	19.98%
08-09	3,337,179	(9.16%)	4,507,479	(2.76%)	6,696,123	(19.07%)
09-10	4,016,879	20.37%	3,859,822	(14.37%)	6,389,228	(4.58%)
10-11	4,134,804	2.94%	3,806,305	(1.39%)	6,284,065	(1.65%)

Yuma County, Arizona

Charges for Services by Source

Last Ten Fiscal Years

(All information from prior year financial reports unless otherwise specified)

Fiscal Year	GENERAL FUND							
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 35,542	(56.00%)	$ 303,650	32.91%	$ 334,668	(2.79%)	$ 232,267	(3.10%)
02-03	36,231	1.94%	380,254	25.23%	427,581	27.76%	251,948	8.47%
03-04	38,955	7.52%	427,432	12.41%	543,144	27.03%	257,839	2.34%
04-05	114,668	194.36%	552,150	29.18%	549,860	1.24%	286,135	10.97%
05-06	68,765	(40.03%)	574,059	3.97%	669,481	21.75%	289,703	1.25%
06-07	38,173	(44.49%)	345,017	(39.90%)	526,811	(21.31%)	333,493	15.12%
07-08	75,575	97.98%	240,841	(30.19%)	458,767	(12.92%)	402,764	20.77%
08-09	31,807	(57.91%)	185,300	(23.06%)	340,384	(25.80%)	410,080	1.82%
09-10	17,485	(45.03%)	155,051	(16.32%)	370,006	8.70%	405,558	(1.10%)
10-11	7,732	(55.78%)	160,018	3.20%	360,064	(2.69%)	388,490	(4.21%)

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 102,755	(12.45%)	$ 1,642,500	(14.20%)	$ 395,413	3.66%	$ 72,612	0.00%
02-03	136,610	32.95%	1,533,923	(6.61%)	410,691	3.86%	166,826	129.75%
03-04	147,508	7.98%	1,573,350	2.57%	439,873	7.11%	186,584	11.84%
04-05	194,138	31.61%	2,080,643	32.24%	461,813	4.99%	206,868	10.87%
05-06	176,881	(8.89%)	1,827,032	(12.19%)	485,405	5.11%	218,912	5.82%
06-07	165,766	(6.28%)	1,154,038	(36.84%)	506,546	4.36%	95,272	(56.48%)
07-08	139,835	(15.64%)	809,335	(29.87%)	531,097	4.85%	-	(100.00%)
08-09	158,679	13.48%	629,852	(22.18%)	488,622	(8.00%)	-	0.00%
09-10	132,580	(16.45%)	403,380	(35.96%)	516,071	5.62%	127,742	0.00%
10-11	232,883	75.65%	685,079	69.83%	575,941	11.60%	120,478	(5.69%)

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 161,592	(0.79%)	$ 34,709	4.24%	$ 44,662	(0.77%)	$ 833,520	141.59%
167,716	3.79%	53,465	54.04%	47,958	7.38%	878,746	5.43%
171,236	2.10%	28,743	(46.24%)	68,566	42.97%	1,026,592	16.82%
181,940	6.25%	55,468	92.98%	82,976	21.02%	1,097,804	6.94%
96,350	(47.04%)	35,393	(36.19%)	87,291	5.20%	1,250,511	13.91%
197,730	105.22%	27,059	(23.55%)	116,351	33.29%	1,075,259	(14.01%)
316,684	60.16%	34,390	27.09%	203,659	75.04%	1,360,592	26.54%
341,132	7.72%	31,398	(8.70%)	89,482	(56.06%)	2,157,025	58.54%
386,979	13.44%	70,374	124.14%	102,349	14.38%	2,281,782	5.78%
384,825	(0.56%)	87,872	24.86%	68,652	(32.92%)	3,148,068	37.97%

OTHER FUNDS						Total All Funds	
Public Health		Recorder		Other Funds			
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 229,701	14.70%	$ 140,243	8.76%	522,632	140.27%	$ 5,086,466	14.58%
286,818	24.87%	167,782	19.64%	313,744	(39.97%)	5,260,293	3.42%
270,590	(5.66%)	187,320	11.64%	237,226	(24.39%)	5,604,958	6.55%
553,824	104.67%	204,911	9.39%	339,213	42.99%	6,962,411	24.22%
583,647	5.38%	221,548	8.12%	329,608	(2.83%)	6,914,586	(0.69%)
444,902	(23.77%)	216,862	(2.12%)	729,484	121.32%	5,972,763	(13.62%)
339,944	(23.59%)	149,705	(30.97%)	366,819	(49.72%)	5,430,007	(9.09%)
369,348	8.65%	141,143	(5.72%)	363,097	(1.01%)	5,737,349	5.66%
325,500	(11.87%)	121,866	(13.66%)	357,378	(1.58%)	5,774,101	0.64%
353,028	8.46%	122,914	0.86%	390,513	9.27%	7,086,558	22.73%

Yuma County, Arizona

Fines and Forfeits by Source

Last Ten Fiscal Years

(All information from prior year financial reports unless otherwise specified)

Fiscal Year	GENERAL FUND							
	Superior Court Fines		Constable Fees		Juvenile Probation Fines and Fees		House Arrest Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	205,248	(4.26%)	24,411	80.38%	897,687	(7.71%)	55,600	(29.48%)
02-03	223,753	9.02%	24,781	1.52%	1,024,170	14.09%	68,762	23.67%
03-04	207,414	(7.30%)	32,114	29.59%	911,724	(10.98%)	24,945	(63.72%)
04-05	498,863	140.52%	34,209	6.52%	954,692	4.71%	21,217	(14.94%)
05-06	225,739	(54.75%)	41,435	21.12%	1,017,999	6.63%	24,125	13.71%
06-07	275,162	21.89%	41,814	0.91%	1,071,715	5.28%	25,433	5.42%
07-08	293,417	6.63%	34,747	(16.90%)	1,346,854	25.67%	20,628	(18.89%)
08-09	508,885	73.43%	31,803	(8.47%)	1,492,818	10.84%	10,498	(49.11%)
09-10	419,276	(17.61%)	24,934	(21.60%)	1,243,087	(16.73%)	7,283	(30.62%)
10-11	330,137	(21.26%)	19,286	(22.65%)	1,296,573	4.30%	12,683	74.15%

Fiscal Year	OTHER FUNDS							
	Justice Court Fines and Fees		Superior Court Fines and Fees		Other Funds Fines and Fees		Library District Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	$ 90,370	(9.98%)	$ 348,134	32.60%	$ 10,796	(62.34%)	$ 41,859	4.15%
02-03	82,839	(8.33%)	477,272	37.09%	6,382	(40.89%)	44,850	7.15%
03-04	172,267	107.95%	541,875	13.54%	27,583	332.20%	46,505	3.69%
04-05	176,460	2.43%	561,880	3.69%	2,178	(92.10%)	44,642	(4.01%)
05-06	306,620	73.76%	592,123	5.38%	21,010	864.65%	46,464	4.08%
06-07	388,006	26.54%	629,794	6.36%	26,484	26.05%	45,731	(1.58%)
07-08	327,848	(15.50%)	675,001	7.18%	28,882	9.05%	46,349	1.35%
08-09	378,311	15.39%	754,060	11.71%	32,089	11.10%	50,432	8.81%
09-10	337,162	(10.88%)	855,347	13.43%	37,984	18.37%	73,019	44.79%
10-11	318,945	(5.40%)	862,684	0.86%	24,173	(36.36%)	70,809	(3.03%)

Table A-11

GENERAL FUND						OTHER FUNDS			
Juvenile Court Fines and Fees		Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
51,783	(13.59%)	350	455.56%	9,543	(5.18%)	82,574	68.72%	19,592	9.73%
64,054	23.70%	1,166	233.14%	13,618	42.70%	21,509	(73.95%)	22,065	12.62%
72,291	12.86%	4,764	308.58%	44,159	224.27%	160,464	646.03%	24,464	10.87%
86,595	19.79%	5,457	14.55%	36,962	(16.30%)	31,853	(80.15%)	22,103	(9.65%)
77,985	(9.94%)	3,660	(32.93%)	29,578	(19.98%)	20,692	(35.04%)	15,054	(31.89%)
85,854	10.09%	3,600	(1.64%)	29,022	(1.88%)	75,655	265.62%	16,168	7.40%
76,439	(10.97%)	5,250	45.83%	40,243	38.66%	35,589	(52.96%)	24,082	48.95%
62,017	(18.87%)	9,160	74.48%	44,829	11.40%	115,641	224.93%	28,022	16.36%
59,997	(3.26%)	6,095	(33.46%)	65,634	46.41%	97,874	(15.36%)	31,542	12.56%
55,081	(8.19%)	3,120	(48.81%)	39,809	(39.35%)	82,065	(16.15%)	36,289	15.05%

Total All Fines and Fees	
Amount	% Chg
$ 1,837,947	(0.55%)
2,075,221	12.91%
2,270,569	9.41%
2,477,111	9.10%
2,422,484	(2.21%)
2,714,438	12.05%
2,955,329	8.87%
3,518,565	19.06%
3,259,234	(7.37%)
3,151,654	(3.30%)

Yuma County, Arizona

Miscellaneous Revenues by Source

Last Ten Fiscal Years

(All information from prior year financial reports unless otherwise specified)

Fiscal Year	GENERAL FUND		OTHER FUNDS					
			Jail District		Capital Improvement		Library District	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	219,183	(19.75%)	104,413	5.41%	1,071	(71.26%)	98,374	(68.11%)
02-03	311,485	42.11%	110,614	5.94%	1,129	5.42%	89,794	(8.72%)
03-04	610,007	95.84%	115,895	4.77%	-	(100.00%)	132,685	47.77%
04-05	394,893	(35.26%)	81,635	(29.56%)	48,776	0.00%	80,254	(39.52%)
05-06	608,071	53.98%	376,936	361.73%	144,084	195.40%	212,586	164.89%
06-07	782,485	28.68%	198,721	(47.28%)	164,822	14.39%	151,344	(28.81%)
07-08	476,631	(39.09%)	158,704	(20.14%)	1,332	(99.19%)	111,535	(26.30%)
08-09	448,670	(5.87%)	166,301	4.79%	-	(100.00%)	173,595	55.64%
09-10	392,264	(12.57%)	136,159	(18.12%)	-	(100.00%)	189,540	9.19%
10-11	358,294	(8.66%)	152,461	11.97%	-	(100.00%)	120,878	(36.23%)

Fiscal Year	OTHER FUNDS						Total All Funds	
	Public Works		Adult Probation		Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
01-02	115,761	502.80%	46,723	47.05%	81,616	(51.88%)	845,393	(19.41%)
02-03	28,392	(75.47%)	36,469	(21.95%)	100,080	22.62%	1,020,656	20.73%
03-04	60,397	112.73%	15,118	(58.55%)	196,618	96.46%	1,450,235	42.09%
04-05	164,083	171.67%	19,548	29.30%	294,896	49.98%	1,940,938	33.84%
05-06	113,882	(30.59%)	41,262	111.08%	114,074	(61.32%)	2,186,123	12.63%
06-07	244,279	114.50%	30,014	(27.26%)	130,270	14.20%	2,512,697	14.94%
07-08	32,300	(86.78%)	26,245	(12.56%)	59,146	(54.60%)	1,344,253	(46.50%)
08-09	12,030	(62.76%)	20,104	(23.40%)	65,780	11.22%	1,260,888	(6.20%)
09-10	88,441	635.17%	14,846	(26.15%)	45,964	(30.12%)	1,226,518	(2.73%)
10-11	12,426	(85.95%)	17,787	19.81%	65,610	42.74%	1,345,393	9.69%

Table A-12

Fiscal Year	OTHER FUNDS							
	Health District		Housing		Development Services		Attorney	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
01-02	69,392	(18.71%)	25,705	20.48%	2,140	42.95%	81,015	126.11%
02-03	84,028	21.09%	165,904	545.42%	20,014	835.23%	72,747	(10.21%)
03-04	83,435	(0.71%)	167,416	0.91%	-	(100.00%)	68,664	(5.61%)
04-05	228,566	173.94%	183,474	9.59%	395,835	0.00%	48,978	(28.67%)
05-06	115,740	(49.36%)	183,595	0.07%	91,958	(76.77%)	183,935	275.55%
06-07	155,876	34.68%	199,232	8.52%	281,588	206.21%	174,066	(5.37%)
07-08	61,622	(60.47%)	275,962	38.51%	12,973	(95.39%)	127,803	(26.58%)
08-09	29,282	(52.48%)	257,423	(6.72%)	10,438	(19.54%)	77,265	(39.54%)
09-10	46,394	58.44%	224,756	(12.69%)	6,228	(40.33%)	81,926	6.03%
10-11	22,804	(50.85%)	466,852	107.72%	35,730	473.70%	92,551	12.97%

Yuma County, Arizona

Other Financing Sources (Uses)

Last Ten Fiscal Years

(All Information from prior year financial reports unless otherwise specified)

	Fiscal Year							
	2001-02		2002-03		2003-04		2004-05	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Capital lease agreements	$ 312,842	-	-	-	$ 398,662	-	$ 423,621	6.26%
Transfers In	16,342,905	22.69%	$ 27,991,937	71.28%	17,924,686	(35.96%)	30,886,390	72.31%
Transfers Out	(16,386,718)	22.13%	(28,539,536)	74.16%	(18,199,686)	(36.23%)	(31,210,390)	71.49%
Other (Bond Premium)	-	-	-	-	-	-	-	-
Loan proceeds	76,662	(72.68%)	-	-	-	-	479,610	-
Certificate of Participation	-	-	-	-	-	-	-	-
Sale of Bonds	-	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 345,691**	**(98.20%)**	**$ (547,599)**	**(258.41%)**	**$ 123,662**	**(122.58%)**	**$ 579,231**	**368.40%**

Table A-13

Fiscal Year											
2005-06		2006-07		2007-08		2008-09		2009-10		2010-11	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
-	-	$ 227,613	-	$ 189,625	(16.69%)	-	-	-	-	-	-
$ 20,449,275	(33.79%)	28,042,195	37.13%	34,936,593	24.59%	$ 36,814,313	5.37%	$ 21,266,440	(42.23%)	$ 15,986,583	(24.83%)
(20,959,728)	(32.84%)	(28,555,195)	36.24%	(35,252,202)	23.45%	(36,614,306)	3.86%	(21,857,416)	(40.30%)	(15,887,279)	(27.31%)
-	-	261,138	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	251,648	-	3,437,915	-
-	-	-	-	-	-	-	-	-	-	-	-
10,050,000	-	10,000,000	(0.50%)	43,715,000	337.15%	-	-	-	-	-	-
4,430	-	-	-	-	-	-	-	-	-	-	-
$ 9,543,977	**1547.70%**	**$ 9,975,751**	**4.52%**	**$ 43,589,016**	**336.95%**	**$ 200,007**	**(99.54%)**	**$ (339,328)**	**(269.66%)**	**$ 3,537,219**	**(1142.42%)**

Yuma County, Arizona

Net Assets by Category (1)
Last Nine Fiscal Years
(All Information from prior year financial reports unless otherwise specified)

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
Governmental Activities								
Invested in Capital Assets, net of related debt	$ 146,129,440	N/A	$ 155,410,656	6.35%	$ 183,023,938	17.77%	$ 195,616,407	6.88%
Restricted for:								
Public Safety	7,412,064	N/A	5,631,100	(24.03%)	4,336,202	(23.00%)	2,661,676	(38.62%)
Highway & Streets	16,195,341	N/A	15,793,696	(2.48%)	17,535,433	11.03%	17,919,093	2.19%
Health	-	N/A	-	0.00%	-	0.00%	2,816,346	0.00%
Culture & Recreation	1,665,057	N/A	1,789,026	7.45%	2,480,971	38.68%	2,724,956	9.83%
Debt Service	3,038,858	N/A	3,749,490	23.38%	5,996,160	59.92%	8,129,538	35.58%
Capital Projects	15,931,361	N/A	23,702,381	48.78%	21,716,661	(8.38%)	31,521,351	45.15%
Other Purposes	246,038	N/A	-	(100.00%)	-	0.00%	-	0.00%
Unrestricted	28,295,874	N/A	35,064,382	23.92%	33,753,132	(3.74%)	36,281,955	7.49%
Total governmental net assets	**$ 218,914,033**	**N/A**	**$ 241,140,731**	**10.15%**	**$ 268,842,497**	**11.49%**	**$ 297,671,322**	**10.72%**

(1) Trend data only available for the last nine fiscal years due to the implementation of GASB34

Table A-14

Fiscal Year									
2006-07		2007-08		2008-09		2009-10		2010-11	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 208,559,572	6.62%	$ 233,880,537	12.14%	$ 248,106,049	6.08%	$ 254,210,170	2.46%	$ 277,357,668	9.11%
2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)	790,279	-20.14%	11,415,461	1344.48%
8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%	14,687,855	15.70%	21,021,104	43.12%
3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)	1,603,295	-19.18%	1,994,249	24.38%
3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%	9,732,831	14.99%	9,559,542	-1.78%
6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%	1,508,633	-80.05%
41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)	1,498,137	-91.99%	6,433,179	329.41%
-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
42,571,952	17.34%	48,452,772	13.81%	53,642,198	10.71%	58,122,478	8.35%	37,136,343	-36.11%
$ 317,188,877	**6.56%**	**$ 336,857,662**	**6.20%**	**$ 348,158,856**	**3.35%**	**$ 348,208,824**	**0.01%**	**$ 366,426,179**	5.23%

Yuma County, Arizona

Table A-15

General Fund Changes in Fund Balance
Last Ten Fiscal Years
(All Information from prior year financial reports unless otherwise specified)

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers In & Other	Total	Expenditures	Transfers Out & Other	Total	
2001-02	44,569,167	225,838	44,795,005	33,858,846	9,416,777	43,275,623	1,519,382
2002-03	49,362,913	38,666	49,401,579	38,391,740	8,058,218	46,449,958	2,951,621
2003-04	53,151,273	25,000	53,176,273	43,116,445	11,448,633	54,565,078	(1,388,805)
2004-05	58,189,093	305,774	58,494,867	47,004,323	8,981,895	55,986,218	2,508,649
2005-06	62,737,664	18,767	62,756,431	51,657,521	12,033,359	63,690,880	(934,449)
2006-07	65,273,762	417,408	65,691,170	55,962,510	12,041,128	68,003,638	(2,312,468)
2007-08	66,451,637	203,936	66,655,573	58,326,778	8,647,417	66,974,195	(318,622)
2008-09	70,057,911	4,347,002	74,404,913	60,015,890	10,857,450	70,873,340	3,531,573
2009-10	66,935,949	743,273	67,679,222	58,792,270	8,649,653	67,441,923	237,299
2010-11	67,379,878	1,467,970	68,847,848	60,142,931	8,545,142	68,688,073	159,775

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
2001-02	-	(123,939)	-	12,566,431	1,395,443	13,961,874	11.10%
2002-03	-	-	(3)	13,961,874	2,951,618	16,913,492	21.14%
2003-04	-	-	-	16,913,492	(1,388,805)	15,524,687	(8.21%)
2004-05	-	-	-	15,524,687	2,508,649	18,033,336	16.16%
2005-06	-	-	-	18,033,336	(934,449)	17,098,887	(5.18%)
2006-07	-	-	-	17,098,887	(2,312,468)	14,786,419	(13.52%)
2007-08	-	-	-	14,786,419	(318,622)	14,467,797	(2.15%)
2008-09	-	-	-	14,467,797	3,531,573	17,999,370	24.41%
2009-10	-	-	-	17,999,370	237,299	18,236,669	1.32%
2010-11	-	-	-	18,236,669	159,775	18,396,444	0.88%

Revenue Capacity

Yuma County, Arizona

Table B-1

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(All information obtained from County Assessor's abstract records)

Tax (fiscal) Year	Type	Secured Personal Property and Real Property: Assessed Value Amount	Assessed Value % Chng	Estimated Actual Value Amount	Estimated Actual Value % Chng	Ratio of **Assessed** Value to Total Estimated Value	Secured Personal Property and Real Property: Exempt Assessed Value Amount	Exempt Assessed Value % Chng	Net Assessed Value Amount	Net Assessed Value % Chng	Total Direct Tax Rate	Ratio of **Net Assessed** Value to Total Estimated Value
2001	Primary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	2.3180	12.27%
(2001)	Secondary	667,517,264	2.34%	4,637,294,033	3.70%	14.39%	98,861,560	-0.53%	568,655,704	2.86%	3.1720	12.26%
2002	Primary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	2.3180	12.27%
(2002)	Secondary	716,632,240	7.36%	5,017,610,685	8.20%	14.28%	100,712,011	1.87%	615,920,229	8.31%	3.1720	12.28%
2003	Primary	734,852,978	5.74%	5,161,887,329	6.17%	14.24%	102,909,916	4.50%	631,943,062	5.94%	2.3180	12.24%
(2003)	Secondary	771,600,322	7.67%	5,394,833,720	7.52%	14.30%	121,165,557	20.31%	650,434,765	5.60%	3.1720	12.06%
2004	Primary	775,088,708	5.48%	5,484,294,110	6.25%	12.85%	116,325,312	13.04%	658,763,396	4.24%	2.3180	12.01%
(2004)	Secondary	795,421,099	3.09%	5,632,972,757	4.41%	13.92%	116,700,410	-3.69%	678,720,689	4.35%	3.2420	12.05%
2005	Primary	826,245,093	6.60%	5,937,434,635	8.26%	13.85%	115,989,457	-0.29%	710,255,636	7.82%	2.2239	11.96%
(2005)	Secondary	848,416,576	6.66%	6,122,618,368	8.69%	13.82%	119,147,184	2.10%	729,269,392	7.45%	3.1479	11.91%
2006	Primary	808,886,482	-2.10%	6,229,502,893	4.92%	13.80%	133,545,053	15.14%	820,782,919	15.56%	2.1429	13.18%
(2006)	Secondary	1,067,728,387	25.85%	7,756,796,877	26.69%	13.81%	126,459,760	6.14%	941,268,627	29.07%	3.4069	12.13%
2007	Primary	1,074,488,725	32.84%	7,958,279,842	27.75%	13.50%	136,612,011	2.30%	937,876,714	14.27%	2.0192	11.78%
(2007)	Secondary	1,265,353,376	18.51%	9,500,029,297	22.47%	13.32%	158,738,054	25.52%	1,106,615,322	17.57%	3.2832	11.65%
2008	Primary	1,250,863,952	16.41%	9,454,203,269	18.80%	13.23%	171,047,780	25.21%	1,079,816,172	15.13%	1.8825	11.42%
(2008)	Secondary	1,627,707,823	28.64%	12,580,105,769	32.42%	12.94%	258,546,322	62.88%	1,369,161,501	23.73%	2.9674	10.88%
2009	Primary	1,397,513,008	11.72%	10,778,538,187	14.01%	12.97%	174,307,866	1.91%	1,223,205,142	13.28%	1.7548	11.35%
(2009)	Secondary	1,712,123,701	5.19%	13,435,858,375	6.80%	12.74%	262,445,742	1.51%	1,449,677,959	5.88%	2.7747	10.79%
2010	Primary	1,496,641,880	7.09%	11,657,522,744	8.15%	12.84%	195,311,492	12.05%	1,301,330,388	6.39%	1.7397	11.16%
(2010)	Secondary	1,656,920,646	-3.22%	13,030,768,568	-3.01%	12.72%	237,953,039	-9.33%	1,418,967,607	-2.12%	2.7596	10.89%

(1) The schedule has been updated with new information sheet from our Director

(2) The information is generated from the January report "Comparison of Yearly Percentage Increase in Property Valuations" generated by our Director.

* Arizona has two tax divisions - primary and secondary assessed values. Operating property taxes are restricted to being applied to the primary value. Special District, are assessed based upon the secondary value. In the table both the primary rate and any rates applicable to special districts are included in the secondary values.

Yuma County, Arizona

Table B-2

General Fund - Property Tax Levied and Collections (by Year Collected)
Last Ten Fiscal Years

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Interest & Penalty Collections (1)	Total Tax Collections (2)	Total Collection as Percent of Current Levy
2001-02	12,439,581	12,177,500	97.89%	682,463	12,859,963	103.38%
2002-03	13,826,873	12,531,081	90.63%	631,218	13,162,299	95.19%
2003-04	14,648,440	13,734,084	93.76%	683,016	14,417,100	98.42%
2004-05	15,270,136	14,511,502	95.03%	735,976	15,247,478	99.85%
2005-06	15,795,395	15,543,999	98.41%	674,972	16,218,971	102.68%
2006-07	17,588,577	17,431,574	99.11%	586,995	18,018,569	102.44%
2007-08	18,936,854	18,731,286	98.91%	599,415	19,330,701	102.08%
2008-09	20,327,539	19,886,957	97.83%	876,242	20,763,199	102.14%
2009-10	21,509,071	21,118,123	98.18%	986,563	22,104,686	102.77%
2010-11	22,681,316	22,112,074	97.49%	994,881	23,106,955	101.88%

Yuma County, Arizona

Table B-3

General Fund - Property Tax Levied and Collections (by Year Levied)
Last Ten Fiscal Years

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year (3)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2001-02	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2002-03	13,826,873	12,196,378	88.21%	324,441	12,520,819	90.55%	1,306,054	9.45%
2003-04	14,648,440	13,409,643	91.54%	-	13,409,643	95.03%	1,238,797	8.46%
2004-05	15,270,136	14,004,035	91.71%	507,467	14,511,502	95.03%	758,634	4.97%
2005-06	15,795,395	15,410,537	97.56%	133,462	15,543,999	98.41%	251,396	1.59%
2006-07	17,588,577	17,144,126	97.47%	287,448	17,431,574	99.11%	157,003	0.89%
2007-08	18,936,854	18,453,958	97.45%	277,328	18,731,286	98.91%	205,568	1.09%
2008-09	20,327,539	19,508,404	95.97%	378,553	19,886,957	97.83%	440,582	2.17%
2009-10	21,509,071	20,551,870	95.55%	566,253	21,118,123	98.18%	390,948	1.82%
2010-11	22,681,316	21,506,754	94.82%	605,320	22,112,074	97.49%	569,242	2.51%

(1) Included in year collected / received.

(2) This includes "Current Tax Collections" and "Int./Penalty Collections"
(3) Included in year levied / billed.

Yuma County, Arizona

Table B-4

Principal Taxpayers
Current Year and Nine Year Comparison

	2011			2003		
Taxpayer	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation
Arizona Public Service	$58,630,415	1	4.70%	$35,156,866	1	6.24%
Walmart Stores Inc DE Corp.	9,529,698	2	0.76%	-		-
Southwest Gas Corporation	7,818,055	3	0.63%	5,677,262	6	0.94%
Yuma Palms 1030 Delaware LLC	7,744,056	4	0.62%	-		-
Qwest Corporation	7,516,984	5	0.60%	15,020,317	2	2.19%
Union Pacific Railroad	6,538,183	6	0.52%	7,429,049	4	1.11%
Dole Fresh Vegetable Inc.	4,432,119	7	0.36%	3,593,808	9	0.71%
Far West Water Co.	3,491,399	8	0.28%	-		-
Level 3 Communications, LLC.	3,263,176	9	0.26%	6,287,615	5	0.46%
Yuma Cogeneration Associates	3,178,200	10	0.25%	4,694,500	7	0.83%
Kinder Morgan Energy Partners	-		-	10,167,086	3	2.97%
Imperial Irrigaton District	-		-	3,921,777	8	0.64%
Qwest Vomm. Corp.	-		-	3,328,635	10	0.64%
Totals	$112,142,285		8.99%	$95,276,915		16.73%

Source: Yuma County Assessor's

Yuma County, Arizona

Table B-5

County General Sales Tax by Category (1) (2) (3)
June 30, 2011
Current year and six years ago

Category	2004-05	2010-11	% Change
Utilities	$ 917,371	$1,232,627	34.37%
Communications	406,960	354,730	(12.83%)
Publishing	16,049	9,978	(37.83%)
Restaurants & Bars	800,445	1,049,311	31.09%
Amusements	49,130	67,695	37.79%
Rental of Real Prop	-	0	0.00%
Rental of Personal Prop	308,258	326,241	5.83%
Contracting	2,043,827	1,080,828	(47.12%)
Retail	5,910,968	6,062,568	2.56%
Hotel/Motel	210,876	272,330	29.14%
All Other	93,637	322,501	244.42%
TOTAL	$10,757,521	$ 10,778,810	0.20%

(1) Information obtained from Arizona Department of Revenue and County records
(2) Information prior to fiscal year 2004-05 unavailable
(3) Only Sales Tax revenues of the General Fund are included

Yuma County, Arizona

Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
June 30, 2011
Last Ten Years (Rates in cents per dollar)

		County (2)				Cities (6)			
Fiscal Year	**State**	General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Welton	Yuma
2001-02	5.60	0.50	0.50	0.50	-	2.50	2.50	2.50	1.70
2002-03	5.60	0.50	0.50	0.50	-	2.50	2.50	2.50	1.70
2003-04	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2004-05	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2005-06	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70

Source is Arizona Department of Revenue and County records.
(1) Rates established by action of governing body and voter approval.
(2) Governing body is elected Board of Supervisors.
(3) Rate established by action of governing body and voter approval in 1996; ends in Dec 31, 2015 unless extension approved.
(4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.
(5) Rate established by action of governing body in 2005
(6) Governing body is elected City Council

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Debt Capacity

Yuma County, Arizona

Table C-1

Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)
(Per $100 of Assessed Value)
Last Ten Years
(All information obtained from County Financial records)

GENERAL TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton-Amistade Estates Unit #3	Somerton-Amistade Estates Unit #4	Downtown Mall Maintenace District	San Luis-Ranchos Los Oros	San Luis-Los Portales
Primary Tax Authority No.		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
2001-02	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	287.5561	4.7747	492.2007	196.4004
2002-03	Secondary	-	-	-	-	-	-	-	-	-	-
2003	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
2003-04	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
2004-05	Secondary	-	-	-	-	-	-	-	-	-	-
2005	Primary	-	2.2239	0.4358	1.8693	-	117.0047	162.9726	4.7747	490.3965	195.6453
2005-06	Secondary	-	-	-	-	-	-	-	-	-	-
2006	Primary	-	2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	Secondary	-	-	-	-	-	-	-	-	-	-
2007	Primary	-	2.0192	0.0000	1.6744	1.3442	105.3042	195.5671	4.7747	1,311.2520	523.1283
2007-2008	Secondary	-	-	-	-	-	-	-	-	-	-
2008	Primary	-	1.8825	0.0000	1.5596	1.3514	347.1139	289.7291	4.7747	574.0274	229.0251
2008-2009	Secondary	-	-	-	-	-	-	-	-	-	-
2009	Primary	-	1.7548	0.3306	1.4706	1.1795	319.8128	296.9723	4.7747	574.0274	229.0701
2009-2010	Secondary	-	-	-	-	-	-	-	-	-	-
2010	Primary	-	1.7397	0.3564	1.4691	1.2238	319.8128	296.9723	4.7747	574.0650	229.0701
2010-2011	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	Yuma Elementary School District No. 01	Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma Union High School District No. 70	Arizona Western Community College District
Primary Tax Authority No.		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
2001	Primary	2.8157	3.1700	2.5481	2.0595	2.2604	3.2301	2.6029	2.0319	2.4303	1.8267
2001-02	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
2002-03	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
2003-04	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
2004-05	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178
2005	Primary	2.7753	3.4753	2.0844	1.7244	2.6492	2.8109	4.1645	2.1730	2.2739	1.8847
2005-06	Secondary	1.1599	1.1605	0.6475	1.5126	1.0391	0.8287	1.5085	0.6950	0.7426	0.4727
2006	Primary	1.9817	3.3935	1.4298	3.8278	3.3216	3.2284	4.1644	2.0057	2.2666	1.8852
2006-07	Secondary	0.7616	1.2555	0.9252	2.1344	1.4945	0.8817	1.2021	0.2351	0.7450	0.4993
2007	Primary	2.0418	2.2875	2.0173	2.5132	2.0828	2.3046	4.0609	2.0607	1.7345	1.8852
2007-08	Secondary	0.5626	0.8436	0.5752	1.9379	0.4429	0.3509	1.0518	0.0000	0.4419	0.4993
2008	Primary	1.8209	4.4348	1.7392	1.9744	2.0347	2.4573	4.3122	2.0480	1.9214	1.6274
2008-09	Secondary	0.3381	1.0407	0.7150	1.7010	0.3860	0.0831	0.0301	0.4342	0.7450	0.3652
2009	Primary	1.5759	3.9003	1.8459	2.7394	2.3724	1.9897	1.7464	1.6723	1.8218	1.5142
2009-10	Secondary	0.3237	0.6218	0.7011	1.6384	1.2565	0.6229	0.1538	0.4364	0.3322	0.3163
2010	Primary	1.2247	3.4050	1.7450	2.6449	2.5154	2.3847	1.7837	1.5999	1.4606	1.5000
2010-11	Secondary	0.3709	0.6795	0.7568	1.5491	0.9874	0.4107	0.2019	0.5605	0.6275	0.3079

Yuma County, Arizona

Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)
(Per $100 of Assessed Value)
Last Ten Years
(All information obtained from County Financial records)

SPECIAL DISTRICT TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	Yuma Hospital District	Maricopa Electrical District #8	Library District	Flood Control District	Yuma - Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton - Mohawk Irrigation District	Hillander C Irrigation District
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
2001	Primary	-	-	-	-	-	-	-	-	-
2001-02	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	88.47	-
2002	Primary	-	-	-	-	-	-	-	-	-
2002-03	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	87.79	-
2003	Primary	-	-	-	-	-	-	-	-	-
2003-04	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	159.70	8.6928
2004	Primary	-	-	-	-	-	-	-	-	-
2004-05	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	159.70	5.2157
2005	Primary	-	-	-	-	-	-	-	-	-
2005-06	Secondary	-	0.7622	0.5740	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
2007	Primary	-	-	-	-	-	-	-	-	-
2007-08	Secondary	-	0.5053	0.9140	0.3500	60.0000	35.0000	32.0000	159.70	5.2157
2008	Primary	-	-	-	-	-	-	-	-	-
2008-09	Secondary	-	0.5244	0.7671	0.3178	60.0000	35.0000	32.0000	159.70	5.2157
2009	Primary	-	-	-	-	-	-	-	-	-
2009-10	Secondary	-	0.6274	0.7341	0.2858	70.0000	40.0000	38.0000	159.70	5.2157
2010	Primary	-	-	-	-	-	-	-	-	-
2010-11	Secondary	-	0.1985	0.7341	0.2858	85.0000	40.0000	55.0000	151.20	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Del Sur Estates Units 1 & 2
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
2001	Primary	-	-	-	-	-	-	-	-
2001-02	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
2002-03	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2003	Primary	-	-	-	-	-	-	-	-
2003-04	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2004	Primary	-	-	-	-	-	-	-	-
2004-05	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2005	Primary	-	-	-	-	-	-	-	-
2005-06	Secondary	125.0000	8.6800	1.0000	-	-	7.0000	0.2250	-
2006	Primary	-	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000	-
2007	Primary	-	-	-	-	-	-	-	-
2007-08	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800	-
2008	Primary	-	-	-	-	-	-	-	-
2008-09	Secondary	165.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800	-
2009	Primary	-	-	-	-	-	-	-	-
2009-10	Secondary	185.0000	8.6800	1.0000	1.0000	18.8097	8.0000	0.1800	-
2010	Primary	-	-	-	-	-	-	-	-
2010-11	Secondary	185.0000	8.6800	1.0000	1.0000	20.9305	8.0000	0.1800	-

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

(All information obtained from County Financial records)

	Bonds					Rural Develoment Loans	
	Revenue	Gen Obligation	Special Assessment				
Fiscal Year	Jail District	Library District	Del Sur	Donovan Estates	El Prado Estates	WIFA Loan	USDA Sewer
2001-02	15,535,000	-	101,000	439,200	136,730	220,570	-
2002-03	14,460,000	-	87,000	361,300	129,900	211,732	-
2003-04	13,335,000	-	73,000	342,700	123,070	202,545	-
2004-05	12,140,000	-	59,000	323,200	116,240	192,997	$ 479,610
2005-06	10,875,000	$ 10,050,000	45,000	362,900	109,410	183,069	459,629
2006-07	19,545,000	8,150,000	-	341,700	102,580	172,757	439,641
2007-08	18,150,000	50,935,000	-	319,600	95,750	162,035	419,657
2008-09	16,210,000	49,960,000	-	296,500	88,920	150,891	399,673
2009-10	14,175,000	48,940,000	-	-	82,080	139,307	379,689
2010-11	8,525,000	47,875,000	-	-	75,240	1,565,182	2,359,705

Table C-3

Certificates of Participation							
1998 Health Building	1999 Adult Probation	2001 A Juv & Justice Centers	2001 A Juv & Justice Centers	**Capital Leases**	**Total Outstanding Debt**	Total Debt as a % of Personal Income	Total Debt Per Capita
3,940,000	3,725,000	16,640,000	2,420,000	278,207	**43,435,707**	1.41%	255.87
3,590,000	3,385,000	16,440,000	2,390,000	110,055	**41,164,987**	1.18%	235.17
3,240,000	3,045,000	16,440,000	2,390,000	327,074	**39,518,389**	1.14%	217.77
2,880,000	2,705,000	16,090,000	2,340,000	504,370	**37,830,417**	0.99%	199.65
2,520,000	2,365,000	13,990,000	2,040,000	267,201	**43,267,209**	1.05%	221.32
1,800,000	1,685,000	7,320,000	1,080,000	202,696	**40,839,374**	0.97%	207.95
-	1,345,000	-	-	291,308	**71,718,350**	1.56%	356.28
-	-	-	-	211,526	**67,317,510**	1.38%	347.23
-	-	-	-	128,233	**63,844,309**	1.22%	327.85
-	-	-	-	41,275	**60,441,402**	1.20%	308.77

Yuma County, Arizona

Table C-4

Legal Debt Margin

(Constitutional General Obligation Bond Capacity)

June 30, 2011

Assessed Valuation (Secondary)			$ 1,477,891,304
Gross Indebtedness		$ 12,525,127	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 8,525,000		
Special Assessment Notes - El Prado Estates	75,240		
Rural Development Loan - WIFA - El Prado	127,267		
Rural Development Loan - WIFA - B & C Colonia	1,437,915		
Rural Development Loan - Gadsden Sewer Project	359,705		
Rural Development Loan - Gadsden Sewer Project	2,000,000		
Total Exempt Debt		(12,525,127)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			88,673,478
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 88,673,478**
Yuma County Library District (Voter Approved)	$ 47,875,000		
Total Voter Approved Debt		$ 47,875,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 221,683,696
Total Non-exempt Bonds Outstanding			(47,875,000)
Debt Margin within 15% Debt Limitation			**$ 173,808,696**

Per the Arizona Constitution, Counties may issue general obligation bonds up to 6% of the jurisdiction's net secondary assessed valuation without voter approval. Voter approval is required before issuing over the 6%. With voter approval counties may issue general obligation bonds up to 15% of the jurisdiction's net secondary assessed valuation. (Arizona Constitution, Article 9, Section 8)

The voters approved in November 2005 the issuance of $53,765,000 in bonds to construct new libraries and remodel its existing facitlities. $10,500,000 in bonds were issued in Fiscal Year 2006 and the balance of the total approved bonds, $43,715,000 were in issued in July 2007 (Fiscal Year 2008)

Yuma County, Arizona

Table C-5

Ratio of Net General Bonded Debt to Assessed Value and
Net Bonded Debt Per Capita
Last Ten Years

Fiscal Year	*Population	Assessed Net Value (Secondary)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2001-02 (1)	164,395	568,655,704	43,157,500	7.59%	254.23
2002-03	167,608	615,920,229	41,054,932	6.67%	234.54
2003-04	172,033	650,434,765	39,191,315	6.03%	215.97
2004-05	177,209	678,720,689	37,326,048	5.50%	196.99
2005-06	183,659	729,269,392	42,940,008	5.89%	219.64
2006-07	189,163	917,331,539	40,639,680	4.43%	206.93
2007-08	192,699	1,106,578,023	71,427,042	6.45%	370.67
2008-09	193,869	1,369,161,501	67,105,984	4.90%	346.14
2009-10	194,737	1,477,891,304	63,716,076	4.31%	327.19
2010-11 (2)	195,751	1,418,967,607	65,535,127	4.62%	334.79

(1) Estimates obtained from azstats.gov
(2) 2010 Census obtained from azstats.gov
Note:
Includes all long-term general obligation bonds outstanding.
Does not include bonded debt of Yuma County Flood Control District or Various County Improvement Districts.
*Information from azstats.gov from 2009 to current

Yuma County, Arizona

Table C-6

Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures

Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
2001-02	43,157,500	10,243,579	4,408,014	98,458,762	4.48%
2002-03	41,054,932	10,307,233	4,007,535	112,077,248	3.58%
2003-04	39,191,315	8,420,667	4,400,330	125,984,818	3.49%
2004-05	37,326,048	6,874,063	6,399,728	140,360,930	4.56%
2005-06	43,000,008	12,106,206	3,914,701	131,889,570	2.97%
2006-07	40,636,678	11,734,593	14,226,530	150,840,358	9.43%
2007-08	71,427,042	41,348,125	17,377,426	178,713,792	9.72%
2008-09	67,105,984	40,002,621	7,662,429	176,279,921	4.35%
2009-10	63,716,076	36,631,709	10,297,948	154,072,720	6.68%
2010-11	60,400,127	35,041,030	4,439,055	153,920,909	2.88%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to general bonded debt.

(3) Includes general, special revenue, capital projects, and debt service funds.

(4) Ratio of debt service related expenditures to total general expenditures

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2011

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College (1)	$ 1,418,967,607	$ 66,825,000	100%	$ 66,825,000
City of Yuma (2)	725,870,297	2,765,000	100%	2,765,000
Yuma Elementary School District No. 1	934,647,548	8,585,000	100%	8,585,000
Somerton Elementary School District No. 11	72,863,685	2,235,000	100%	2,235,000
Crane Elementary School District No. 13	264,991,076	13,725,000	100%	13,725,000
Hyder Elementary School District No.16	8,936,687	-	100%	-
Mohawk Valley Elementary School District No.17	20,518,646	760,000	100%	760,000
Wellton Elementary School District No.24	34,313,416	150,000	100%	150,000
Gadsden Elementary School District No. 32	82,696,869	450,000	100%	450,000
Antelope Union High School District No. 50	63,768,749	-	100%	-
Yuma County: Library District	1,418,967,607	47,875,000	100%	47,875,000
Yuma Union High School District No. 70	1,355,198,858	38,175,000	100%	38,175,000
Total Direct and Overlapping General Obligation Bonded Debt				$181,545,000

*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County Source: lynette.minear@azwestern.edu (Az. Westesrn College)

(2) Source: City of Yuma website "CAFR" notes long-term liabilities GO Bonds

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal year				
	2001-02	2002-03	2003-04	2004-05	2005-06
Pledged Revenues					
Jail District Sales Tax (1)	$ 7,709,721	$ 8,158,678	$ 9,258,301	$ 10,756,744	$ 11,883,461
Capital Projects Sales Tax (2)	1,632,045	6,386,386	2,202,293	4,152,264	1,626,229
Library District Property Tax (3)	-	-	-	-	-
Special Assessment Districts (4)					
Donovan Estates	101,558	80,182	66,082	56,061	53,133
Del Sur Estates	25,707	25,959	33,014	13,850	14,145
El Prado Estates	20,336	72,330	68,477	41,634	72,101
Gadsden	-	-	-	-	162,076
Total Projected Revenues	$ 9,489,367	$ 14,723,535	$ 11,628,167	$ 15,020,553	$ 13,811,145
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,075,000	$ 1,125,000	$ 1,195,000	$ 1,265,000	$ 1,330,000
Interest	822,702	781,822	708,582	637,122	566,256
Total Jail District Requirements	1,897,702	1,906,822	1,903,582	1,902,122	1,896,256
Capital Sales Tax - Certificates of Payment					
Principal	1,166,100	690,000	1,100,000	3,100,000	700,000
Interest	865,146	1,133,402	1,108,448	1,050,288	919,918
Total Jail District Requirements	2,031,246	1,823,402	2,208,448	4,150,288	1,619,918
Library District - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Library District Requirements	-	-	-	-	-
Assessment Districts					
Donovan Estates - Bonds					
Principal	77,100	17,900	18,600	19,500	20,300
Interest	22,323	18,891	18,025	17,192	16,231
Total Donovan Estates	99,423	36,791	36,625	36,692	36,531
Del Sur Estates - Bonds					
Principal	14,000	14,000	14,000	14,000	14,000
Interest	5,164	4,465	3,800	3,135	2,470
Total Del Sur Estates	19,164	18,465	17,800	17,135	16,470
El Prado Estates - WIFA Loan					
Principal	-	15,668	16,017	16,378	16,755
Interest	14,957	14,349	13,695	13,027	12,345
Total El Prado Estates	14,957	30,017	29,712	29,405	29,100
Gadsden - RDA Loan					
Principal	-	-	-	-	19,984
Interest	-	-	-	-	21,133
Total Gadsden Estates	-	-	-	-	41,117
Total Assessment Districts Requirements	133,544	85,273	84,137	83,232	123,218
Total Annual Requirements	$ 4,062,492	$ 3,815,497	$ 4,196,167	$ 6,135,642	$ 3,639,392
Estimated Coverage	2.34	3.86	2.77	2.45	3.79

(1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Monies to meet the debt requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by Fiscal Year 2015 when the tax is set to terminate unless the tax is extended by voter action.

(2) A Capital Sales Tax of .05 cents was approved by voters in 2000 for the purpose of construtruction of specific capital certicates of participation which had been previously issued. This tax was to continue until the total amount approved by the voters was collected. The tax was terminated in January, 2007 at which time the total amount approved was anticipated to be collected.

Table C-8

	2006-07	2007-08	2008-09	2009-2010	2010-2011
Pledged Revenues					
Jail District Sales Tax (1)	$ 12,427,423	$ 12,372,890	$ 11,826,297	$ 6,447,521	$ 10,778,684
Capital Projects Sales Tax (2)	9,223,702	9,922,548	1,742,172	19,339	37,088
Library District Property Tax (3)	3,040,298	3,574,367	3,305,456	4,264,422	3,314,226
Special Assessment Districts (4)					
Donovan Estates	60,388	29,577	29,154	336,590	
Del Sur Estates	7,337	-	-		
El Prado Estates	44,592	29,889	16,143	193,995	20,345
Gadsden	70,643	40,620	47,935	209,176	25,956
Ave B&C Colonial				31,267	66,018
Total Projected Revenues	$ 24,874,383	$ 25,969,891	$ 16,967,157	$ 11,502,310	$ 14,242,317
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,395,000	$ 1,940,000	$ 2,035,000	$ 5,650,000	$ 640,000
Interest	590,638	842,063	746,823	579,157	328,827
Total Jail District Requirements	1,985,638	2,782,063	2,781,823	6,229,157	968,827
Capital Sales Tax - Certificates of Payment					
Principal	8,330,000	10,540,000	1,345,000	-	-
Interest	887,502	536,332	35,563	-	-
Total Jail District Requirements	9,217,502	11,076,332	1,380,563	-	-
Library District - Bonds					
Principal	1,900,000	930,000	975,000	1,020,000	1,065,000
Interest	657,688	2,366,426	2,329,226	2,290,226	2,248,426
Total Library District Requirements	2,557,688	3,296,426	3,304,226	3,310,226	3,313,426
Assessment Districts					
Donovan Estates - Bonds					
Principal	21,200	22,100	23,100	296,500	-
Interest	15,413	14,466	13,477	11,226	-
Total Donovan Estates	36,613	36,566	36,577	307,726	-
Del Sur Estates - Bonds					
Principal	45,000	-	-	-	-
Interest	1,555	-	-	-	-
Total Del Sur Estates	46,555	-	-	-	-
El Prado Estates - WIFA Loan					
Principal	17,146	17,552	17,974	18,423	18,880
Interest	11,647	10,934	10,205	9,458	8,693
Total El Prado Estates	28,793	28,486	28,179	27,881	27,573
Gadsden - RDA Loan					
Principal	19,984	19,984	19,984	19,984	19,984
Interest	20,234	19,334	18,435	17,536	16,636
Total Gadsden Estates	40,218	39,318	38,419	37,520	36,620
Total Assessment Districts Requirements	152,179	104,370	103,175	373,126	64,193
Total Annual Requirements	$ 13,913,007	$ 17,259,191	$ 7,569,788	$ 9,912,509	$ 4,346,447
Estimated Coverage	1.79	1.50	2.24	1.16	3.28

(3) The Library District, by voter action in 2005, approved issuance of $53,765,000 in bonds to cover the construction of new library facilities, and the levying of a property tax to repay the gonds. Upon repayment of these bonds the property tax will be discontinued.

(4) Special Assessment Districts are formed under Arizona Revised Statutes to provide for infrastructure improvements construction and operation of these activities, irrigation, streetlighting, sewer and water, roads, etc. These districts are established by the owners of the parcels for the specific benefit of on the members of the district to cover all costs for the operation of the district and the repayment of any debt incurred to provide for the improvements

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Economic and Demographic Information

Yuma County, Arizona **Table D-1**

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Util		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2001 (1)	164,395	69,350	52,525	24.3%	24,800	47.2%	-	N/A	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (1)	167,608	72,800	55,450	23.8%	25,075	45.2%	-	N/A	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (1)	172,033	71,650	54,275	24.2%	25,025	46.1%	-	N/A	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004 (1)	177,209	72,800	61,400	15.7%	27,800	45.3%	-	N/A	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005 (1)	183,659	75,470	63,370	16.0%	29,600	46.7%	-	N/A	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006 (1)	189,163	76,237	64,878	14.9%	30,100	46.4%	-	N/A	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007 (1)	192,699	79,100	70,200	11.3%	30,100	42.9%	-	N/A	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008 (1)	193,869	82,525	69,300	16.0%	29,900	44.3%	-	N/A	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009 (1)	194,737	85,600	67,500	21.1%	27,700	41.0%	-	N/A	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010 (2)	195,751	92,372	67,789	26.6%	29,200	43.3%	-	N/A	9,100	13.4%	1,400	2.1%	18,700	27.7%

Calendar Year	Total Population *	Farming / Agriculture		Goods Producing						Government					
				Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2001 (1)	164,395	10,475	19.9%	5,250	10.0%	3,075	5.9%	2,175	4.1%	12,000	22.8%	2,600	5.0%	9,400	17.9%
2002 (1)	167,608	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (1)	172,033	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (1)	177,209	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005 (1)	183,659	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006 (1)	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007 (1)	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008 (1)	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009 (1)	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010 (1)	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%

2004 Source www.workforce.Az.Gov (Labor force population Info-BLS Data)

* Actual Census in 2000 & Special Census in 1995, all other years are estimated totals per State of Arizona Department of Economic Security,as of 2008 using "Arizona Department of Commerce".

(1) Information is from azstats.gov (estimates)

(2) Information is from azstats.gov (census 2010)

Yuma County, Arizona

Table D-2

Demographic Statistics - Population and Employment - by City
Last Ten Years

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
2001 (b)	2,579,520	4.7%	164,395	69,350	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (b)	2,671,705	6.2%	167,608	72,800	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (b)	2,665,322	5.6%	172,033	71,650	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (b)	2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (b)	2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006 (b)	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007(b)	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008(b)	3,136,231	7.4%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009(b)	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010(b)	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,505	8,467	50.0%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
2001 (b)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (b)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (b)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (b)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (b)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006 (b)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007(b)	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008(b)	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009(b)	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
2010 (b)	14,287	4,712	38.6%	2,882	897	29.0%	93,064	48,814	21.0%

2004 Source Censtats.census.com, GYEDC.Org & Azcommerce.com

(1) AZ Department of Revenue

(2) Source: Azstatsogov

(a) Per U.S. Census

(b) Source: Arizona State Department of Economic Security. Local Area Unemployment Statistics (www.work force .az.gov)

Yuma County, Arizona

Demographic Statistics - County Employees - by Activity
Last Ten Fiscal Years (1) (2)

	2001-2002 Employees			2002-2003 Employees			2003-2004 Employees			2004-2005 Employees			2005-2006 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	27	28	29	28	28	28	28	28	28	29	29	29	28	28	28
Board of Supervisors / County Admin	17	17	17	17	17	17	17	17	17	17	17	17	21	21	21
Development Services	66	67	68	67	68	68	67	67	67	70	72	73	76	77	78
Election Services	2	2	2	2	2	2	2	3	3	2	2	2	2	3	3
Financial Services	15	15	15	16	16	16	16	16	16	17	17	17	19	20	20
General Services	24	26	27	29	30	30	29	30	31	34	34	34	40	40	40
Human Resources	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8
Information Technology Services	17	18	18	20	20	20	20	20	20	20	22	23	22	23	24
Recorder	10	10	10	10	10	10	10	10	10	10	10	10	8	8	8
Treasurer	9	10	10	9	10	10	9	10	10	9	10	10	10	10	10
YMPO	3	6	9	2	6	10	2	6	10	2	6	10	4	6	8
Total General Government	199	208	214	209	216	220	208	215	220	218	227	233	238	244	248
Public Safety															
Adult Probation	87	87	87	79	79	79	79	80	80	82	82	82	85	85	85
Sheriff	287	287	287	299	300	301	293	294	294	303	304	305	311	313	314
Total Public Safety	374	374	374	378	379	380	372	374	374	385	386	387	396	398	399
Highway & Streets															
Public Works	91	92	92	90	90	90	89	89	89	92	92	92	91	91	91
Total Highway & Streets	91	92	92	90	90	90	89	89	89	92	92	92	91	91	91
Health															
Health	83	86	88	83	88	92	86	90	93	90	93	95	88	91	94
Total Health	83	86	88	83	88	92	86	90	93	90	93	95	88	91	94
Cultural & Recreation															
Library	54	58	61	51	57	62	50	56	61	51	57	62	51	57	62
Total Cultural & Recreation	54	58	61	51	57	62	50	56	61	51	57	62	51	57	62
Welfare															
Housing	18	28	37	19	23	26	20	22	24	18	20	21	16	16	16
Public Fiduciary	4	4	4	4	4	4	4	4	4	7	8	8	8	8	8
Total Welfare	22	32	41	23	27	30	24	26	28	25	28	29	23	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	29	29	29	31	32	32	31	31	31	36	36	36	40	40	40
Constable Precinct #1	2	3	3	2	3	3	3	4	4	3	4	4	3	3	4
Constable Precinct #2	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1
Constable Precinct #3	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1
County Attorney	51	51	51	53	54	54	56	56	56	57	58	58	61	61	61
County Attorney: Victim Services	10	10	10	10	10	10	10	10	10	11	11	11	11	11	11
Justice Court #1	17	17	17	19	19	19	17	17	17	17	18	18	2	21	22
Justice Court #2	3	4	4	3	3	3	3	3	3	3	3	3	4	4	4
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4
Juvenile Court	116	116	116	129	131	132	141	142	142	142	143	144	131	131	131
Legal Defender	8	8	8	9	9	9	9	9	9	7	7	7	11	11	12
Public Defender	13	13	13	18	18	18	17	17	17	16	16	16	23	23	24
Superior Court	38	39	39	43	45	47	46	48	50	46	49	60	61	54	56
Total Legal Activities	291	294	294	321	328	331	339	343	345	344	351	355	354	362	366
Total Employee Count:	1,119	1,149	1,169	1,160	1,190	1,210	1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289

(1) Numbers reported as of the end of the calendar year
(2) Numbers from county payroll records

Table D-3

	2006-2007 Employees			2007-2008 Employees			2008-2009 Employees			2009-2010 Employees			2010-11 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	29	30	30	29	29	29	30	30	30	31	31	31	32	32	32
Board of Supervisors / County Admin	22	22	22	25	25	25	23	23	23	25	25	25	25	25	26
Development Services	77	77	77	81	81	81	62	62	62	73	73	73	70	70	70
Election Services	2	3	3	2	2	2	2	2	2	2	2	3	2	2	3
Financial Services	20	21	21	20	20	20	20	20	20	20	20	20	20	20	20
General Services	39	39	39	38	38	38	40	40	40	40	40	40	39	39	39
Human Resources	9	10	10	11	11	11	12	12	12	11	11	11	11	11	11
Information Technology Services	24	24	24	25	25	25	20	20	20	23	23	23	19	19	19
Recorder	10	10	10	9	9	9	11	11	11	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	4	3	10	3	4	5	1	3	3	5	5	5	5	5	13
Total General Government	246	249	256	253	254	255	231	233	233	250	250	251	243	244	253
Public Safety															
Adult Probation	86	88	88	87	89	91	83	84	86	82	84	86	84	84	84
Sheriff	302	303	304	317	318	318	320	321	321	329	331	331	342	343	344
Total Public Safety	388	391	392	404	407	409	403	405	407	411	415	417	426	427	428
Highway & Streets															
Public Works	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
Total Highway & Streets	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
Health															
Health	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
Total Health	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
Cultural & Recreation															
Library	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
Total Cultural & Recreation	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
Welfare															
Housing	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	8	8	8	7	7	7	8	8	8	7	7	7	8	8	8
Total Welfare	24	24	24	23	23	23	24	24	24	23	23	23	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	37	38	38	40	41	41	40	41	41	39	39	39	40	40	40
Constable Precinct #1	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	-	-	-	1	1	1	1	1	1	1	1	1
County Attorney	61	61	61	65	65	65	65	65	65	65	65	65	65	65	65
County Attorney: Victim Services	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	20	20	20	22	22	23	21	21	22	20	20	21	21	21	22
Justice Court #2	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4
Justice Court #3	4	4	4	4	4	4	2	2	2	4	4	4	3	3	4
Juvenile Court	152	154	155	144	144	144	136	136	136	132	132	132	131	131	131
Legal Defender	10	10	10	9	9	9	11	11	11	8	8	8	11	11	12
Public Defender	15	16	16	22	22	22	23	23	23	22	22	22	23	23	24
Superior Court	57	59	61	55	56	57	52	58	62	55	56	57	60	61	64
Total Legal Activities	376	382	385	381	383	385	371	378	383	366	367	369	374	375	383
Total Employee Count:	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Five Years Ago (1) (2)

	FY2011 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.51%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.25%	1,500	2	1.99%
Yuma Elementary School District	1,700	3	1.84%	1,200	5	1.59%
Wal-Mart Stores	1,394	4	1.51%	-		-
Yuma City Government	1,388	5	1.50%	864	10	1.14%
Yuma County	1,350	6	1.46%	1,289	4	1.71%
U.S. Marine Corps Air Station	1,350	7	1.46%	6,043	1	8.01%
Bose Corporation	1,300	8	1.41%	-		-
US Border Patrol	920	9	1.00%	-		-
ACT, Advanced Call Ctr Tech	814	10	0.88%	-		-
Yuma Union High School District	-		-	690	9	0.91%
Grower's Company	-		-	1,500	3	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		0.00%	1,000	8	1.33%
Total Top Employers	**14,615**		**15.82%**	**16,262**		**21.55%**
Total County Employment	**92,372**			**75,470**		

(1) Greater Yuma Economic Development Corporation
(2) Information prior to fiscal year 2005-06 unavailable
(3) Based on last available full calander year info as of 12/31/2011.
(4) Based on last available full calander year info as of 12/31/2006

Yuma County, Arizona

Table D-5

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	County Population	Per Capita Income		Total Personal Income (In 000's)	Average Daily School Membership (through Grade 12)		College and University Enrollment	
		Amount	% Change		Amount	% Change	Amount	% Change
2001	164,395	18,201	10.26%	2,992,153	31,647	2.85%	6,025	3.29%
2002	167,608	19,861	9.12%	3,328,862	31,465	(0.58%)	6,166	2.34%
2003	172,033	19,171	(3.47%)	3,298,045	31,791	1.04%	6,284	1.91%
2004	177,209	20,265	5.71%	3,591,140	34,514	8.57%	6,450	2.64%
2005	183,659	21,005	3.65%	3,857,757	35,621	3.21%	7,468	15.78%
2006	189,163	21,336	1.58%	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	(1.39%)
2008	193,869	23,988	5.34%	4,650,530	37,229	(1.73%)	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	(0.29%)	8,834	2.07%

Sources:
Bureau of Economic Analysis
Arizona Department of Economic Security
"Arizona Statistical Abstract 2003", University of Arizona

Yuma County, Arizona

Table D-6

County - Wide Building Permits, Bank Deposits, and Retail Sales
Last Ten Years

Calendar Year	Value of Building Construction Cost *		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2001	111,058,880	(30.72%)	1,310	1.71%	792,215,000	11.41%	866,261,447	2.73%
2002	149,800,941	34.88%	1,607	22.67%	922,000,000	16.38%	893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%

* Source: "Arizona Statistical Abstracts", University of Arizona for prior years
and from compliation of data from local government agencies, as of 2008 using "YumaStats" (Assessor's subscribe)

** Source Federal Deposit Insurance Corp (www.2.fdic.gov)

*** Source: Arizona Department of Revenue, as of 2008 using "YumaStats" (Assessor's sbuscribe)

Operational Information

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Yuma County, Arizona **Table E-1**

Capital Asset & Infrastructure Statistics by Function/Program
Last Nine Fiscal Years

	FISCAL YEAR (1)								
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Function/Program									
Policy & executive									
Buildings	1	1	1	1	1	1	1	1	1
Law & justice									
Court Buildings	3	3	4	4	4	4	4	4	5
Legal defense buildings	2	2	2	2	2	2	2	2	2
Juvenile Building	1	1	1	1	1	1	1	1	1
Adult Probation Building	1	1	1	1	1	1	1	1	1
Parking Garage	-	-	1	1	1	1	1	1	1
Public safety									
Administration buildings	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	2	2	2
Aircraft	3	2	1	-	-	-	-	-	
Patrol units	60	70	75	80	85	96	138	134	137
Sheriff sub-stations	4	4	4	4	4	4	4	4	4
Boats	3	3	3	3	4	5	5	5	5
Criminal investigation building	2	2	2	3	3	3	3	3	3
Boat Storage Unit					1	1	1	1	1
Emergency Communications Site							1	1	1
Health & public assistance									
Administration	1	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2	2
TB housing unit	-	-	-	1	1	1	1	1	1
Public Fudiciary	1	1	1	1	1	1	1	1	1
Housing									
Housing units	3	3	3	3	3	3	3	3	3
Cultural & recreation									
Libraries	5	5	5	5	5	5	5	6	7
Parks	5	5	5	5	5	5	5	5	5
Community resources & public facilities									
Road lane miles-asphalt	1,010	1,024	1,051	1,068	1,081	1,097	1,106	1,100	1,160
Road lane miles-gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Bridges	99	99	99	99	99	99	99	99	100
Traffic signals	9	9	9	9	9	9	9	8	13
Roads-heavy equipment	88	88	88	88	96	100	100	105	105
Retention basins	32	32	32	32	32	32	32	33	34
Sanitary sewers - miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Education									
Administration Building	1	1	1	1	1	1	1	1	1
General government & support services									
Buildings	9	10	8	8	8	8	8	8	8
Solid waste									
Solid waste transfer sites	4	4	4	4	4	4	4	4	4
Solid waste heavy equipment	2	3	5	5	5	8	8	8	8

All information developed from Yuma County Records
(1) Operation data only available for the last nine fiscal years due to the implementation of GASB34

Yuma County, Arizona

Operating Indicators by Function/Program

Last Ten Years

Function/Program	2001	% Chg	2002	% Chg	2003	% Chg	2004	% Chg
Community resources & public facilities								
Building inspections	14,629	N/A	19,540	33.57%	27,788	42.21%	25,653	(7.68%)
Enhanced lanes maintained (miles)	377	N/A	500	32.66%	505	0.94%	512	1.42%
General government & support services								
Clerk-Recorder-Assessor								
# recorded documents	38,546	N/A	47,468	23.15%	48,352	1.86%	57,388	18.69%
Health & Public assistance								
* ADMHS clients served	31	N/A	30	(3.23%)	17	(43.33%)	5	(70.59%)
Processed child support payments	271,933	N/A	300,582	10.54%	289,403	(3.72%)	319,098	10.26%
* Patient treatments at clinics	22,611	N/A	31,339	38.60%	31,660	1.02%	32,720	3.35%
Housing								
New Applications-public housing	440	N/A	445	1.14%	452	1.57%	460	1.77%
New Applications-section 8	588	N/A	590	0.34%	594	0.68%	602	1.35%
Law & Justice								
Filed felonies-County Attorney	1,634	N/A	1,634	0.00%	1,866	14.20%	1,773	(4.98%)
Filed misdemeanors-County Attorney	1,186	N/A	1,186	0.00%	1,316	10.96%	1,474	12.01%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	636	N/A	1,072	68.55%	1,166	8.77%	1,114	(4.46%)
* New caseload-Public Defenders	636	N/A	839	31.92%	2,509	199.05%	2,473	(1.43%)
* New caseload-Legal Defenders	609	N/A	683	12.15%	768	12.45%	457	(40.49%)
Superior Court cases	4,504	N/A	4,529	0.56%	4,985	10.07%	4,876	(2.19%)
Minute entries generated	17,220	N/A	17,801	3.37%	22,035	23.79%	21,186	(3.85%)
Justice Court cases	22,535	N/A	22,635	0.44%	21,623	(4.47%)	22,876	5.79%
Public Safety								
Total miles patrolled - Sheriff	1,500,000	N/A	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
Processed offenders-Sheriff	8,432	N/A	9,220	9.35%	8,761	(4.98%)	9,456	7.93%
* Juvenile referrals -Probation	4,360	N/A	4,631	6.22%	4,983	7.60%	4,909	(1.49%)
* Cases supervised-Probation	650	N/A	596	(8.31%)	660	10.74%	557	(15.61%)
* Minor institutional care days-Probation	16,105	N/A	17,408	8.09%	17,327	(0.47%)	17,025	(1.74%)
Adult sentencing reports-Probation	1,150	N/A	1,056	(8.17%)	1,258	19.13%	1,331	5.80%
Solid Waste								
* Waste recycled	9	N/A	754	8277.78%	675	(10.48%)	1,238	83.41%
* Landfill waste disposal	7,816	N/A	6,624	(15.25%)	5,928	(10.51%)	6,021	1.57%

All information obtained from various county departmental records

N/A Not available at time of printing

* These items are Fiscal Year all others are calendar year as of 6/30/10

2005	% Chg	2006	% Chg	2007	% Chg	2008	% Chg	2009	% Chg	2010	% Chg
19,047	(25.75%)	14,760	(22.51%)	13,043	(11.63%)	11,257	(13.69%)	9,434	(16.19%)	7,998	(15.22%)
525	2.62%	534	1.63%	539	1.01%	548	1.68%	553	0.82%	550	(0.54%)
51,685	(9.94%)	48,168	(6.80%)	43,253	(10.20%)	37,075	(14.28%)	35,090	(5.35%)	33,306	(5.08%)
99	1880.00%	63	(36.36%)	95	50.79%	104	9.47%	116	11.54%	232	100.00%
305,689	(4.20%)	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
35,008	6.99%	25,378	(27.51%)	21,555	(15.06%)	19,490	(9.58%)	13,160	(32.48%)	16,183	22.97%
484	5.22%	445	(8.06%)	539	21.12%	592	9.83%	610	3.04%	634	3.93%
613	1.83%	541	(11.75%)	575	6.28%	663	15.30%	680	2.56%	655	(3.68%)
1,702	(4.00%)	1,827	7.34%	1,945	6.46%	1,714	(11.88%)	1,772	3.38%	1,685	(4.91%)
1,501	1.83%	2,606	73.62%	2,563	(1.65%)	3,087	20.44%	3,164	2.49%	3,295	4.14%
900	(19.21%)	1,249	38.78%	1,172	(6.16%)	1,082	(7.68%)	966	(10.72%)	924	(4.35%)
2,213	(10.51%)	2,118	(4.29%)	1,746	(17.56%)	1,955	11.97%	2,593	32.63%	2,494	(3.82%)
393	(14.00%)	470	19.59%	373	(20.64%)	-	N/A	523	N/A	645	23.33%
4,953	1.58%	5,428	9.59%	5,449	0.39%	5,837	7.12%	5,858	0.36%	5,243	(10.50%)
20,533	(3.08%)	20,699	0.81%	20,697	(0.01%)	22,465	8.54%	21,120	(5.99%)	19,893	(5.81%)
23,418	2.37%	26,141	11.63%	16,271	(37.76%)	29,316	80.17%	29,359	0.15%	21,950	(25.24%)
1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
9,332	(1.31%)	9,146	(1.99%)	10,823	18.34%	12,344	14.05%	14,319	16.00%	7,224	(49.55%)
4,788	(2.46%)	4,657	(2.74%)	4,843	3.99%	4,306	(11.09%)	4,017	(6.71%)	3,295	(17.97%)
586	5.21%	514	(12.29%)	516	0.39%	702	36.05%	1,251	78.21%	1,222	(2.32%)
16,672	(2.07%)	17,002	1.98%	17,662	3.88%	19,870	12.50%	17,587	(11.49%)	16,344	(7.07%)
1,228	(7.74%)	1,321	7.57%	1,198	(9.31%)	1,140	(4.84%)	1,264	10.88%	1,246	(1.42%)
1,281	3.47%	1,128	(11.94%)	1,165	3.28%	2,477	112.62%	1,370	(44.70%)	1,920	40.15%
5,588	(7.19%)	6,636	18.75%	8,361	25.99%	8,069	(3.49%)	5,901	(26.87%)	5,682	(3.71%)

Yuma County, Arizona **Table E-3**

Schedule of Insurance in Force
June 30, 2011

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	$ 10,000,000 per occurrence $ 10,000,000 errors & omissions annual aggregate $ 500,000 deductible for employment practices $ 400,000 deductible for all others	Everest National Insurance Company	08/01/2011	$285,800
Property	$ 281,768 blanket limit ($25,000 earthquake/flood) $ 25,000 deductible - boiler & machinery $ 25,000 deductible - all other perils $ 100,000 deductible - earth movement $ 100,000 deductible - flood	The Travelers Insurnace Companies	08/01/2011	$161,531
Excess Liability	$ 10,000,000 per occurrence $ 10,000,000 aggregate $ 10,500,000 deductible for employment practices $ 10,400,000 deductible for all others	Allied World Assurance Company	08/01/2011	$47,600
Commercial Crime	$ 1,000,000 limit employee theft and fraud $ 50,000 limit money orders/counterfeit currency $ 10,000 deductible	Fidelity and Deposit Company of Maryland	08/01/2011	$3,271
Underground Storage Tank	$ 1,000,000 limit each claim $ 1,000,000 aggregate $ 5,000 deductible each claim	ACE American Insuance Co.	04/26/2012	$10,482
Tourist Auto Liability	$ 100,000 property damage and liability $ 2,000 medical $ 100,000 legal assistance $ 400 collision deductible $ 800 total theft deductible	AXA Seguros, S.A. de C. V.	11/01/2011	$1,735
Reinsurance for Medical Self Insurance Plan	Individual claims exceeding $150,000 (Specific) $ 150,000 - deductible	HM Insurance Co.	07/12/2011	$625,155
Medical Self Insurance Plan 1 Plan 1 Plan 2 Plan 2 Plan 1 Plan 1 Plan 2 Plan 2	$ 2,000,000 limit $250 deductible maximum per person PPO $500 decuctible maximum per person non-PPO $750 deductible maximum per person PPO $2,000 decuctible maximum per person non-PPO $ 1,000 deductible maximum per family PPO $ 2,500 deductiblemaximum per family non- PPO $ 2,000 deductible maximum per family PPO $6,000 deductiblemaximum per family non- PPO	Yuma County Employee Benefit Trust	Perpetual	$10,779,652
Fiduciary Liability Insurance for YCEBT & Trustees	$ 2,000,000 limit $0.00 deductible	Chubb	7/1/2011	$6,500
Worker's Compensation Self Insurance	$ 500,000 law enforcement self insured retention $ 400,000 all other self insured retention	Yuma County Workers' Comp Fund	Perpetual	$552,670 Fiscal 10/11 Premium
Excess Workers' Compensation Insurance	Statutory limit injury/disease $ 2,000,000 employers' liability	Safety National Casualty Company	1/1/2012	$50,981
Healthcare Professional Liability Insurance for Nursing staff at Jail	$ 2,000,000 aggregate limit $ 1,000,000 per incident limit $ 10,000 deductible	Lexington Insurance Co	10/30/2011	$35,000
Pollutin Legal Liability Insurance for Wastewater/ Water Treatment Plant at Somerton Housing	$ 5,000,000 aggregate limit $ 5,000,000 per incident limit $ 25,000 deductible	XL Insurance Group/ Indian Harbor Insurance Co.	8/1/2011	$10,910