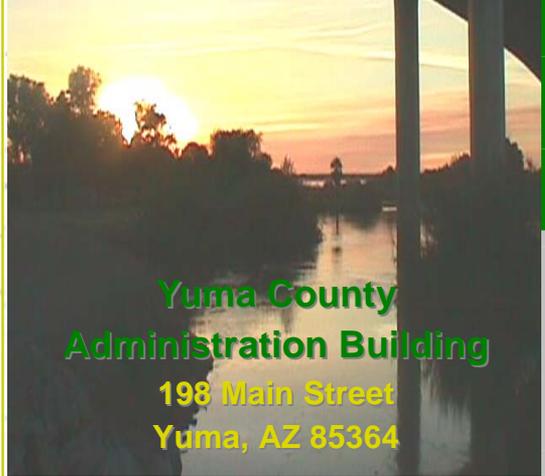




# Citizen's Annual Financial Report

For the Fiscal Year  
Ended June 30, 2004

# YUMA COUNTY



Yuma County  
Administration Building

198 Main Street  
Yuma, AZ 85364



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



Citizens of Yuma County:

I am pleased to present Yuma County's Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2004. This report provides a brief analysis of where County revenues come from, where those dollars are spent, and a brief overview of some trends in the local economy. But most of all, this financial report is designed to be presented in an easily understandable format.

Information in this report has been taken from the 2004 Yuma County Comprehensive Annual Financial Report (CAFR). The CAFR is comprised of more than 200 pages of detailed financial statements, note disclosures, supplemental schedules, and statistical tables. The CAFR was prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP), was audited by Miller, Allen, & Co., and received an unqualified opinion. That is the best audit opinion possible.

This Popular Annual Financial Report summarizes the financial activities of the primary government of Yuma County. The reports and statements contained in the PAFR condenses and simplifies our 2004 Comprehensive Annual Financial Report for all Yuma County governmental funds. Governmental funds are used to account for all of Yuma County's expendable financial resources. The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used in this report.

The PAFR is **not** audited and does **not** conform to U.S. Generally Accepted Accounting Principles (GAAP) and governmental reporting standards. The major differences between GAAP and non-GAAP reporting deal with the non-inclusion of Trust, Agency, and Internal Service funds; presentation of individual funds, and *full disclosure* of all *material* financial and non-financial notes to the financial statements. But...a PAFR is easier to read.

The Popular Annual Financial Report of Yuma County was introduced as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting. As you review this report, I invite you to share any questions, concerns, or comments you may have. I also encourage you to review Yuma County's Comprehensive Annual Financial Report (CAFR), that is presented in the nature of full-disclosure. The CAFR can be found at Administration Building at 198 Main Street, any County Library location, calling (928) 373-1125, or on the County's website [www.co.yuma.az.us](http://www.co.yuma.az.us).

Respectfully,



Douglas W. Allen  
Director – Financial Services

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The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for the fiscal year ended June 30, 2003. 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 an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

## **Award for Outstanding Achievement in Popular Annual Financial Reporting**

PRESENTED TO

**YUMA COUNTY,  
ARIZONA**

For the fiscal year ending  
June 30, 2003



*Nancy Ziegler*  
President  
*Jeffrey L. Casale*  
Executive Director



# THE REPORTING ENTITY

## Yuma County (Abridged)

**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, 18 years after the conquest of Mexico by Cortez, 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. Agriculture, tourism, military and government are the county’s principle industries. During the winter months, the population near doubles with part-time residents, known as “snow birds”.

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### Land Allocation

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Indian reservations	0.2%
State of Arizona	7.7%
Individual or corporate	10.5%
U.S. Bureau of Land Management	14.8%
Other public lands	66.8%

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**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. The Board also furnishes budget authority to all other County Elected Officials and the Court System.



Left to Right: Lenore Lorona Stuart (District 1), Marco (Tony) Reyes (District 4), Casey Prochaska (District 3), Robert McLendon (District 5), Lucy Shipp (District 2)

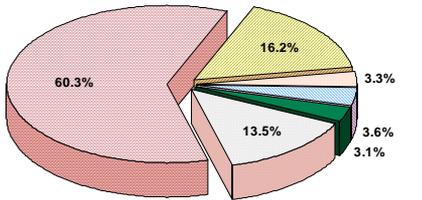
# ECONOMIC FACTORS AFFECTING FINANCIAL CONDITION



**Population:** At July 1, 2004, Yuma County's estimated annual population has grown at 9.4% since the last census to a total population of 175,045. This is slightly below the State of Arizona's growth of 9.7% in that same time with a total population of 5,629,870. Yuma County accounts for 3.1% of the total state population.

The majority of the population of Yuma County resides in the City of Yuma (47.6%). The Cities of San Luis, Somerton, the Town of Wellton, and all other areas account for 11.3%, 4.7%, 1.0%, and 35.4% respectively. Major growth continues in the Fortuna Foothills area.

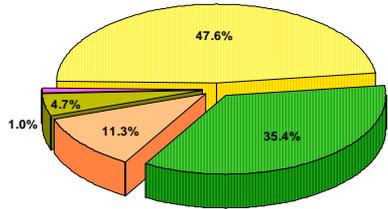
**State of Arizona**  
Percentage of Population by County  
Estimates as of June 30, 2004



(per AZ Department of Economic Security)

■ Maricopa ■ Pima ■ Yavapai ■ Pinal ■ Yuma ■ All Others (10)

**Yuma County**  
Percentage of Population by City  
Estimates as of June 30, 2004



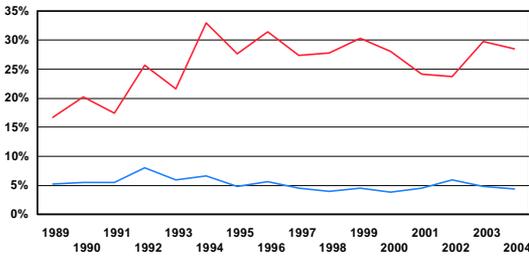
(per AZ Department of Economic Security)

■ San Luis ■ Somerton ■ Wellton ■ Yuma ■ Foothills and all other

**Employment:** The Seasonally Adjusted Unemployment rate on July 1, 2004 is 28.5%, down from 29.8% the previous year. The line chart shows a 16 year history of both Yuma County and the State of Arizona's Unemployment rates.

Per the Arizona Department of Economic Security, the net change in Employment for Yuma County compared to last year was an additional 550. The State of Arizona experienced a decrease of 43,200. This table lists out, by Sector the employment increase / (decrease) for both Yuma County and the State of Arizona.

**Seasonally Adjusted Unemployment Rate**  
16 Year History



(per Arizona Department of Economic Security)

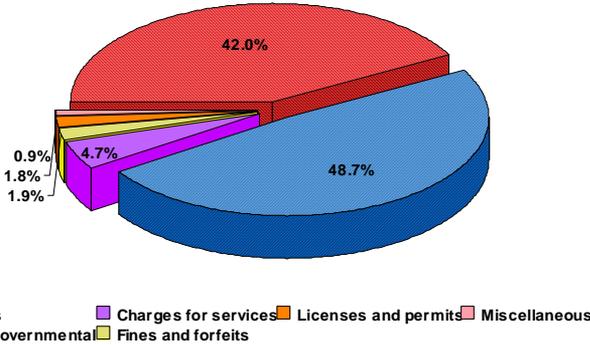
— Yuma County — State of AZ

Sector	Yuma County	State of Arizona
Mining	N/A	(900)
Construction	25	(8,600)
Manufacturing	(400)	(13,600)
Transportation, Comm.,	200	(6,400)
Trade	(125)	5,900
Finance, Insurance,	50	(2,100)
Services	675	(6,600)
All Government	125	(10,900)
<b>Net Change in</b>	<b>550</b>	<b>(43,200)</b>

# The Big Picture

## (Sources) - Where the money comes from...

**Governmental Funds - Revenue Sources**  
Fiscal Year June 30, 2004



### Revenues or "Sources"

Yuma County's governmental revenues totaled \$125,260,754 in fiscal year 2003-2004. The major revenue sources are Taxes and Intergovernmental revenue.

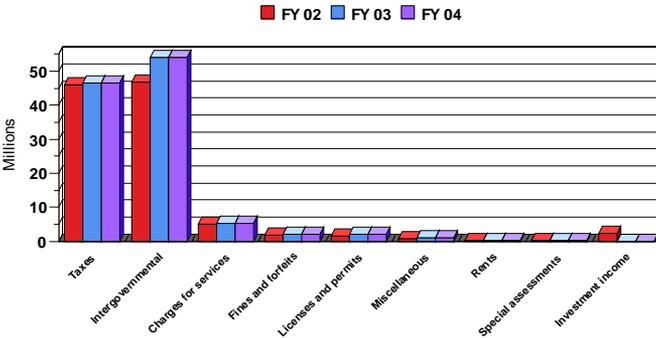
Combined they account for 90.7% of Yuma County's current revenue for fiscal year 2003-2004.

The pie chart on the top shows the percentage, by source, of the current year revenues.

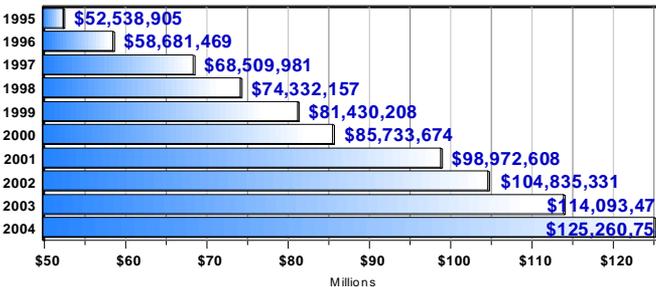
The bar chart in the middle shows a comparative three-year history of Yuma County revenues by source.

The bar chart on the bottom shows a ten year history of the total revenue sources.

**Governmental Funds - Revenue by Source**  
Last three fiscal years



**Governmental Funds - Total Revenue Sources**  
Last Ten Fiscal Years



# The Big Picture

## ...Where the money goes to - (Uses)

### Expenditures or "Uses"

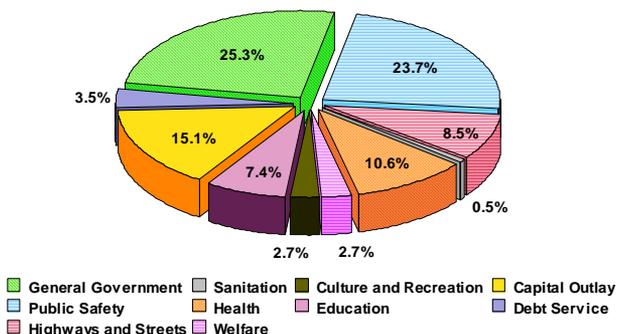
For fiscal year 2003-2004, Yuma County's four (4) major expenditure functions were General Government, Public Safety, Capital Outlay, and Health. Combined these functions accounted for 74.7% of the County's total expenditures of \$125,586,156.

The pie chart on the top shows the percentage, by function, of the current year expenditures.

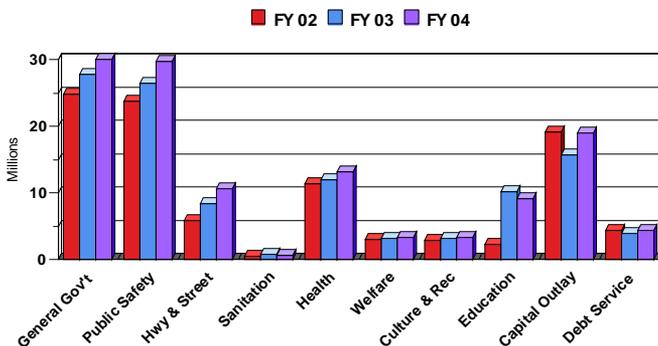
The bar chart in the middle shows a comparative three-year history of Yuma County expenditures by function.

The bar chart on the bottom shows a ten year history of the total expenditure uses.

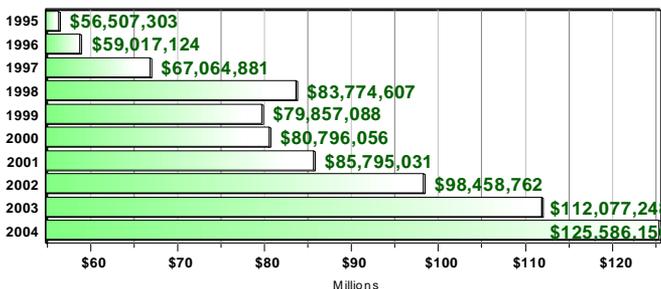
**Governmental Funds - Expenditures by Function**  
Fiscal Year June 30, 2004



**Governmental Funds - Expenditures by Function**  
Last three fiscal years



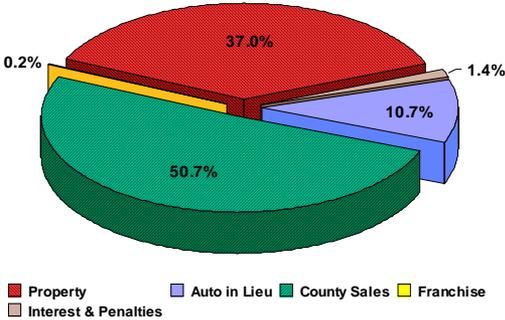
**Governmental Funds - Total Expenditures Uses**  
Last Ten Fiscal Years



# A Smaller Picture

(Sources) - Where the majority of the money comes from...

**Governmental Funds - Tax Revenue Sources**  
Fiscal Year June 30, 2004



## Tax Revenue

Property Taxes

(based on assessed valuation)

County Sales Taxes

(applied to certain sales transactions)

Auto in Lieu of Tax

(automobile licenses)

Franchise Fees

(via cable)

Interest and Penalties

on Delinquent Taxes  
(late taxes)

## Intergovernmental Revenue

State Shared Sales Tax

(applied to certain sales transactions)

Highway User Revenue Fund-HURF

(gas tax)

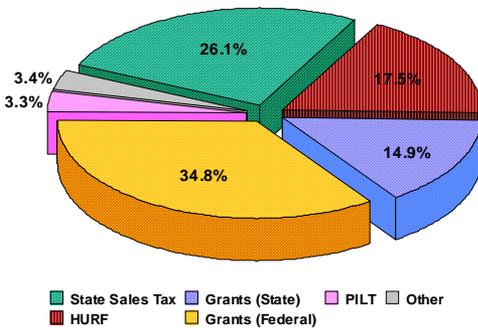
Payment in Lieu of Tax-PILT

(Federal Government's contribution land use)

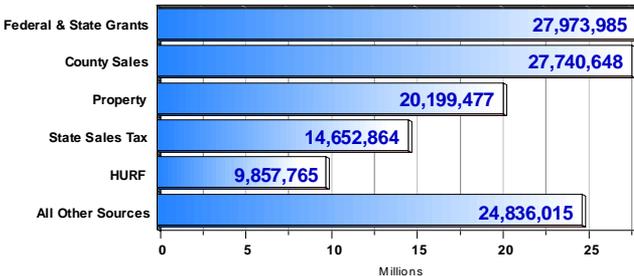
Grants from both Federal and State Governments

(have restrictions on use)

**Governmental Funds - Intergovernmental Revenue Sources**  
Fiscal Year June 30, 2004



**Major Revenue Sources**  
Fiscal Year June 30, 2004



# A Smaller Picture

## ...Where the majority of the money goes to - (Uses)

### Expenditures by Classification

is a method of looking at all the County spending in four (4) classes:

Personnel, Supplies and Services, Capital Outlay, and Debt Service.

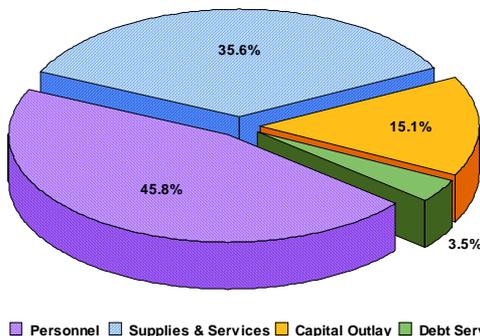
**Personnel Costs** were \$57,546,542 or 45.8% of the total expenditures; this includes salaries & wages, payroll taxes, retirement, and various health and life insurance coverage.

**Non-Personnel Costs** were \$68,069,614 or 54.2% of the total expenditures; this includes all supplies, services, capital, and debt service spending.

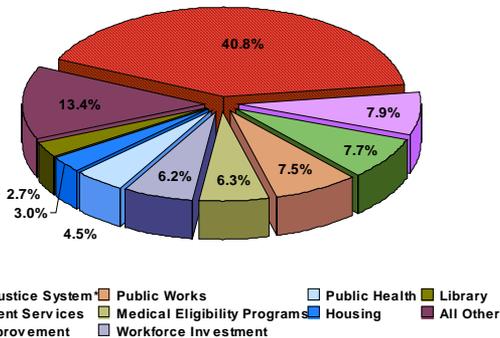
### Expenditures by Agency Groups

is another method of looking at government spending. The predominant agency group is the Criminal Justice System. The Pie chart in the middle shows ten agency groups that account for \$108,717,592 or 97.6% of total spending.

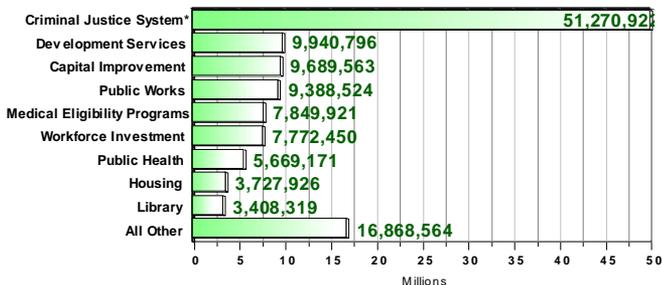
Governmental Funds - Expenditures by Classification  
Fiscal Year June 30, 2004



Governmental Funds - Expenditures by Agency Group  
Fiscal Year June 30, 2004



Expenditures - by Agency Group  
Fiscal Year June 30, 2004





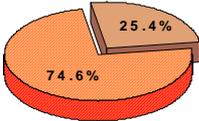
# In the Spotlight

## The Criminal Justice System Expenditures

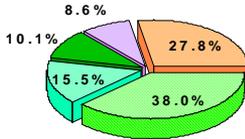
### Criminal Justice System - Expenditures by Agency

Fiscal Year June 30, 2004

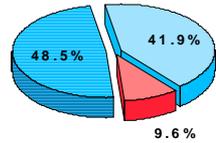
**Sheriff**  
Total: \$25,420,685



**Courts**  
Total: \$18,875,517



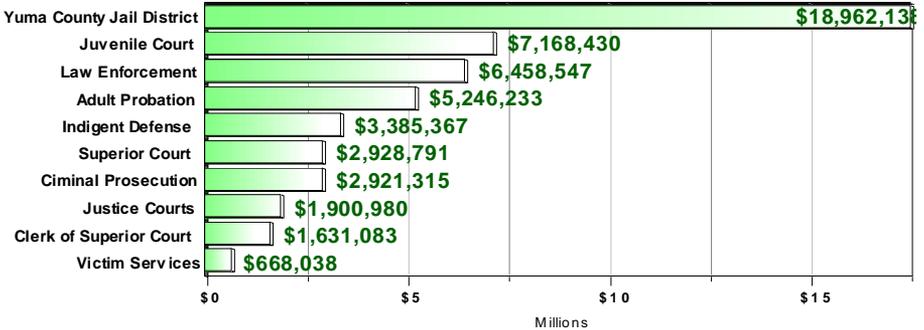
**Legal Counsel**  
Total: \$6,974,720



- Law Enforcement
- Adult Probation
- Superior Court
- Clerk of Superior Court
- Victim Services
- Yuma County Jail District
- Juvenile Court
- Justice Courts
- Criminal Prosecution
- Indigent Defense

### Criminal Justice System - Expenditures by Agency

Fiscal Year June 30, 2004



#### The Sheriff

Law Enforcement accounts for the expenditures associated with patrol, investigations, and other normal operations. The Jail District is a separate district that houses inmates.

#### The Courts

Adult Probation, Juvenile Court, Superior Court, Clerk of Superior Court, and Justice Court.

#### Legal Counsel

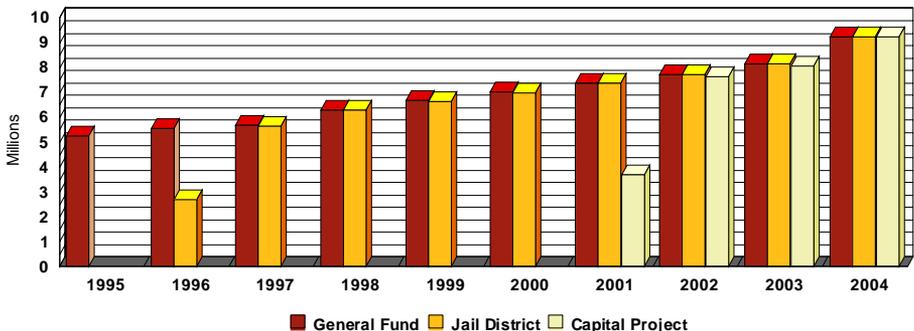
Both Criminal Prosecution and Victim Services are administered through the Elected County Attorney. Indigent Defense are defense attorneys that are provided to people who can not afford an attorney administered through the Public Defender's and Legal Defender's offices. Instances of case overload or conflict are Court appointed to a contractual attorney.

# In the Spotlight

## How your County-wide Sales Taxes are Ultimately Used

County Sales Tax	Governmental Funds		Increase	
	02-03	03-04	\$	%
General Fund (General Operations)	\$8,140,216	\$9,259,930	\$1,119,714	13.8%
Jail District (General Operations)	8,158,647	9,258,168	1,099,521	13.5%
Capital Projects (Specific Projects)	8,085,936	9,222,550	1,136,614	14.1%
<b>Total County Sales Taxes</b>	<b>\$24,384,799</b>	<b>\$27,740,648</b>	<b>\$3,355,849</b>	<b>13.8%</b>

**Yuma County Sales Tax  
Ten Year History**



There are three (3) *County* sales taxes in Yuma County that are applied to certain transactions within the County limits. Each sales tax is one half of one percent (0.50%).

The first established is used to fund the General Fund's general operations.

The second established is the Jail District Sales Tax that was voter approved on May 15<sup>th</sup>, 1995 to finance the general operations of Yuma County's Jail District. This tax collection authority expires in 2008.

The third established is, the Capital Projects Sales Tax that was voter approved to finance Capital Projects on September 12<sup>th</sup>, 2000, effective on January 1, 2001. The projects that are part of this tax are: New Juvenile Detention & Administration Facility, New Justice Center, Old Courthouse remodeling, the Area Service Highway Project, and the bond repayment for the Health Building. This tax expires at the maximum collection amount of \$57,564,506.



Yuma County

**Combined Financial Activity Statement of Sources and Uses**  
 Year Ended June 30, 2003 (in millions)

	General Fund		All Other Governmental Funds Combined	
	2004	2003	2004	2003
<b>Revenues</b>				
Taxes and Special Assessments	\$28.37	\$26.00	\$26.49	\$23.82
Licenses & Permits	2.09	1.55	0.44	0.45
Intergovernmental	17.86	17.79	38.94	36.30
Charges for Services	2.71	2.38	2.89	2.88
Fines & Forfeits	1.30	1.42	0.97	0.66
Investment Income	0.19	(0.11)	1.28	(0.05)
Miscellaneous	0.63	0.33	1.11	1.03
<b>Total Revenues</b>	<b>53.15</b>	<b>49.36</b>	<b>72.12</b>	<b>65.09</b>
<b>Other Financing Sources</b>				
Transfers In	0.03	0.04	17.89	27.95
Bond, Loan, & Lease Proceeds	0.00	0.00	0.00	0.00
<b>Total Sources</b>	<b>63.18</b>	<b>49.40</b>	<b>90.01</b>	<b>93.04</b>
<b>Expenditures</b>				
General Government	26.90	23.61	4.89	4.18
Public Safety	6.95	6.13	22.78	20.31
Highways & Streets	0.00	0.00	10.67	8.49
Health, Welfare, & Sanitation	8.33	7.82	9.03	8.24
Culture & Recreation	0.02	0.02	3.36	3.25
Education	0.25	0.24	9.00	9.97
Capital Outlay	0.67	0.57	18.34	15.24
Debt Service	0.00	0.00	4.40	4.01
<b>Total Expenditures</b>	<b>43.12</b>	<b>38.39</b>	<b>82.47</b>	<b>73.69</b>
<b>Other Financing Uses</b>				
Transfer Out	11.45	8.06	6.75	20.48
<b>Total Uses</b>	<b>64.57</b>	<b>46.45</b>	<b>89.22</b>	<b>94.17</b>
<b>Excess Sources over / (under) Uses</b>				
(under) Uses	<u><u>(\$1.39)</u></u>	<u><u>\$2.86</u></u>	<u><u>\$0.79</u></u>	<u><u>(\$1.13)</u></u>

The Financial Activity Statement and Financial Position Statement are presented on a non-GAAP basis but were created employing the same accounting basis as used in the CAFR. Those desiring to view full disclosure, GAAP basis financial statements should refer to the County's CAFR. The CAFR can be obtained by either contacting Yuma County Finance or on the County's website.

	General Fund		All Other Governmental Funds Combined	
	2004	2003	2004	2003
<b>Financial Benefits - (Assets)</b>				
Cash and Investments with County Treasurer	\$12.52	\$13.96	\$61.90	\$54.42
Cash and Investments held by Trustee	0.00	0.00	12.51	16.73
Receivables	0.84	0.81	2.33	1.92
Due from other Funds & Governments	5.18	4.31	9.29	8.68
Other Assets	0.03	0.02	0.11	0.16
<b>Total Financial Benefits - (Assets)</b>	<b>\$18.57</b>	<b>\$19.10</b>	<b>\$86.14</b>	<b>\$81.91</b>
<b>Financial Burdens - (Liabilities)</b>				
Owed to Vendors	\$0.16	\$0.61	\$3.96	\$3.43
Owed to Employees	1.04	0.78	1.20	0.92
Due to other Funds & Governments	1.09	0.04	2.97	2.45
Deposits held by County as Trustee	0.02	0.04	1.76	0.13
Debt Service Interest Payable	0.00	0.00	0.96	0.95
Debt Service Principal Payable	0.00	0.00	2.30	1.82
Deferred Revenues	0.74	0.72	0.97	0.99
<b>Total Financial Burdens - (Liabilities)</b>	<b>3.05</b>	<b>2.19</b>	<b>14.12</b>	<b>10.69</b>
<b>Benefits over / (under) Burdens</b>	<b>\$15.52</b>	<b>\$16.91</b>	<b>\$72.02</b>	<b>\$71.22</b>

The Financial Activity Statement, known in accounting terms as the "*Income Statement*", provides a record of the sources (revenues) and uses (expenditures) of providing County services.

The Excess Sources over / (under) Uses amount represents the gain or loss for the current year. This is similar to a business's "*net income*" except there are no provisions for certain items such as depreciation or claims and judgments

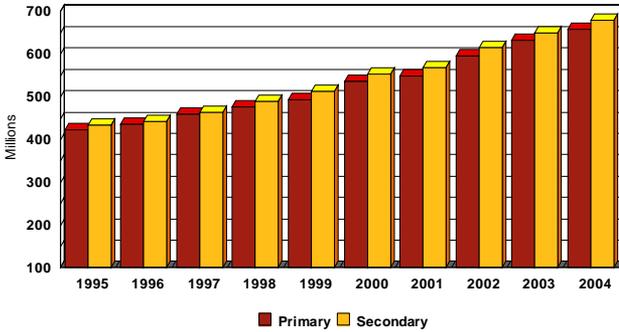
The Financial Position Statement, known in accounting terms as the "*Balance Sheet*", provides the financial benefits (assets) available to the County to provide services, while financial burdens (liabilities) describes the amount the County owes in providing those services.

The Benefits over / (under) Burdens amount represents the difference between financial benefits and burdens. Since certain sources are restricted to only specific uses, the Benefits over Burdens should be looked at as only **similar** to the "*Net Worth*" or "*Net Equity*" of the County.



# Assessed Valuation

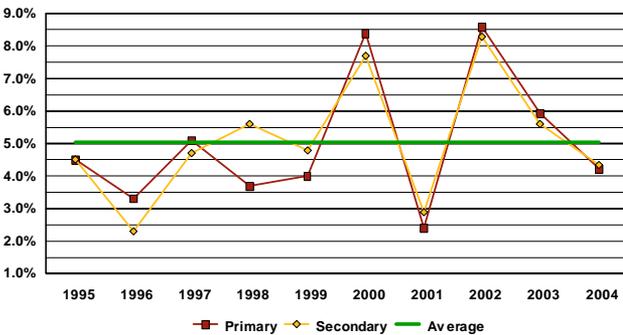
### Yuma County - Total Net Assessed Valuations Ten Year History



Joe Wehrle, Assessor

The County Assessor's office welcomes all questions and inquires. If you have questions regarding primary or secondary assessed valuations; or your own assessed valuation, stop by the County Assessor's office located at 410 S. Maiden Lane, Yuma AZ or they can be reached at (928) 373-6040 Monday through Friday from 8:00-5:00.

### Change in Net Assessed Valuations Ten Year History



In tax year 2004, the net primary assessed valuation increased by 4.2% to \$658.8 million and the net secondary assessed valuation increased 4.3% to \$678.7 million. Both net primary and secondary assessed valuations increased by a higher percentage than the rest of the State of Arizona which had an increase of 7.23% and 6.84% for net primary and secondary assessed valuations, respectively. The primary assessed valuation is a legislated valuation, which provides taxes for general operations (General Fund). The secondary assessed valuation is a better indicator of market conditions since it is not restricted by statute and is the basis for the Flood Control District and Library District levies. Improvement Districts are generally levied and assessed using the acreage method, but may use the valuation method if it is more applicable to the circumstance. Above is a bar graph showing a ten (10) year history of Yuma County's net primary and secondary assessed valuations in total amount and percentage change; and a line graph for Yuma County's Net Assessed Valuations change over the last ten (10) years for both Primary and Secondary Assessments.

# Tax Collections



Karen Fritz, Treasurer

The County Treasurer's office collects and distributes property taxes for the State, county, cities and towns, community college districts, school districts, and special districts.

The County Treasurer's office welcomes all questions and inquires.

If you have questions regarding tax payments or collections by the County Treasurer's office located at 410 S. Maiden Lane, Yuma AZ or they can be reached at

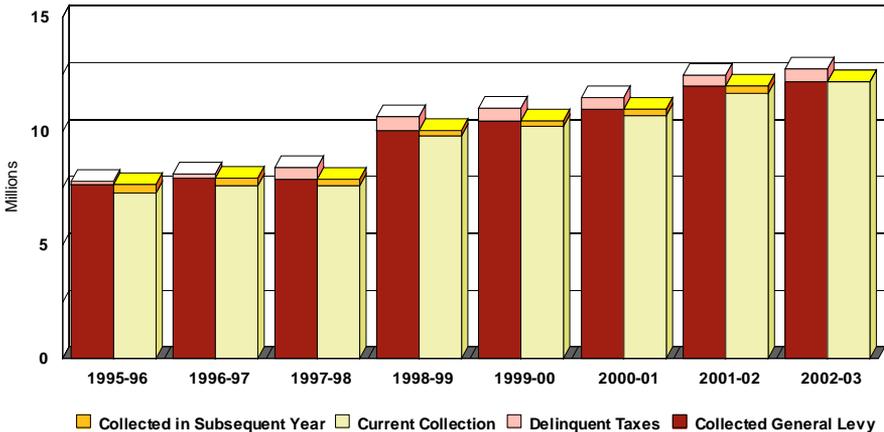
(928) 539-7781  
Monday through Friday  
from 8:00-5:00.

*Current* (2002-2003) real estate and personal property tax collections were 95.79% of the General Fund tax levy, which is up from 93.81% of last fiscal year (2001-2002). *Note:* this figure only recognizes taxes collected in the fiscal year in which the taxes were levied; it does not recognize taxes collected in subsequent fiscal years.

*Total Taxes Collected* for fiscal year 2001-2002 are at 96.34%, which is up from 95.76% of the prior fiscal year (2000-2001). *Note:* this percentage recognizes all taxes collected, including those collected in subsequent fiscal years.

Though this increase in current collections reduces the fees associated with the collection of delinquent (late) taxes, it helps the county maintain a current cash flow and assists in future year budgeting as the uncollectible percentage decreases.

**Yuma County Sales Tax  
Eight Year History**



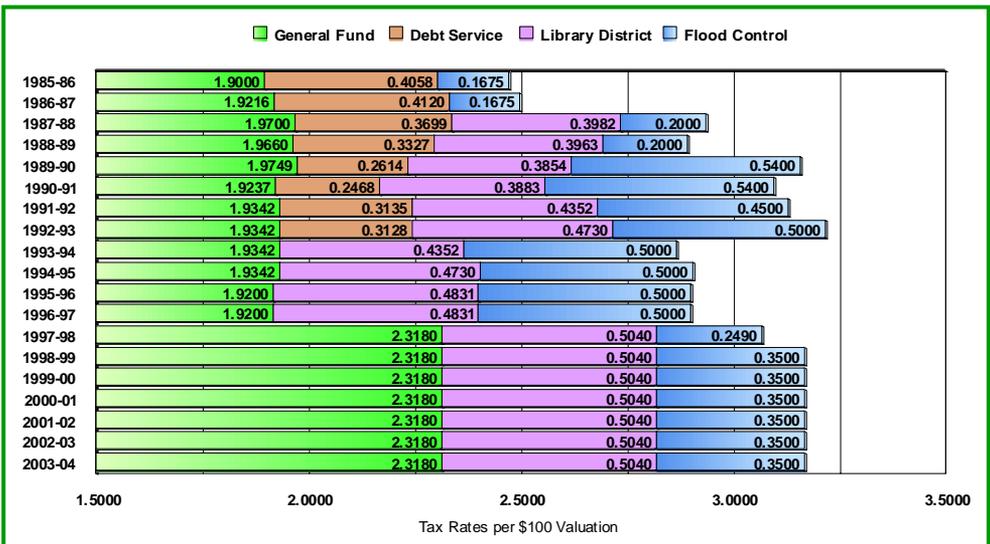
# Property Taxes

## History of Property Tax Rates

The County's last *primary* property tax rate increase was fiscal year 1997-1998. The current County rate is \$2.3180 per \$100 Valuation. Primary net assessed valuations have increased 25.76% since that time.

Until fiscal year 2004-2005, the last the Library District raised their property tax rate was fiscal year 1997-1998. The last the Flood Control District's raised their property tax rate was for fiscal year 1998-1999, however this rate increased to a rate that was still lower than in fiscal year 1996-1997. Both of these district's tax rates are applied to the *secondary* assessed valuation.

Below is a chart showing the property tax rates for the County, Library District, Flood Control, and the *old* Debt Service.



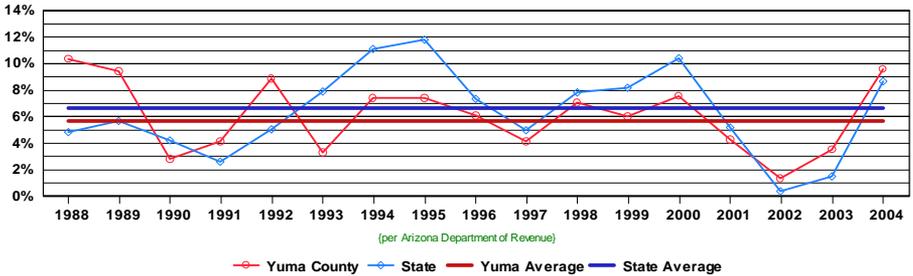
## Why would your property taxes change even though the adopted tax rate has remained the same ?

Residential property taxes are calculated by applying the tax rate per \$100 to the assessed valuation. If your property has a Full Cash Value of \$70,000 the assessed valuation for residential property would be 10% or \$7,000 and the tax rate is \$2.318, then the calculation for County Tax Liability would be:

$$\$70,000 \text{ times } 10\% \text{ divided by } 100 \text{ multiplied by } \$2.318 = \mathbf{\$162.26.}$$

# Cash & Fund Balances and Retail Sales

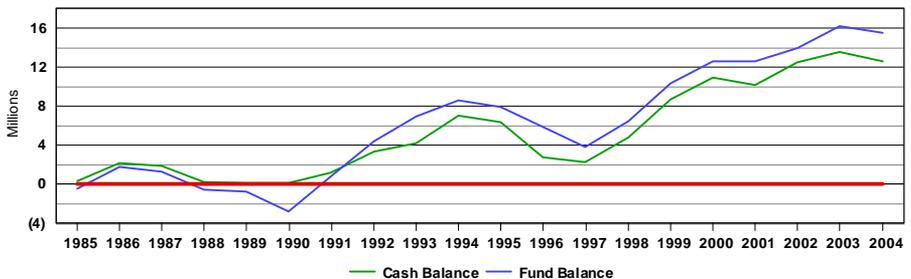
**Percentage Growth Retail Sales**  
By FISCAL Year  
17 Year History



## Retail Sales

Retail sales grew at a rate of 9.6% this fiscal year, which is up from last years growth rate of 3.5%. The State of Arizona has experienced a similar rebound. State-wide retail sales have increased by 8.7% this fiscal year, which is up from last years growth rate of 1.5%. This is the second fiscal year since 2000 with higher rates of growth than the prior fiscal year. Above is a graph showing retail sales for Yuma County and the State of Arizona in both the annual percentage change and the 10-year average.

**Year End Cash & Fund Balance**  
Twenty Year History



## Cash & Fund Balance

At the close of fiscal year 2003-2004, the General Fund maintained adequate *cash* and *fund balance* levels to carry forward to fiscal year 2004-2005 for continuing operations.

The graph above illustrates Yuma County's historically volatile Cash and Fund Balances with a Twenty (20) year history of year-end Cash and Fund Balances.

The green line is **Cash**, the blue line is **Fund Balance ("Net Worth")**, and the Red line marks **\$0**.

# Long Term Plans

## Adopted Budget

One of the most important duties of the Board of Supervisors is to adopt an annual budget for the County.

The budget process provides the County Board of Supervisors with the opportunity to match the needs of its customers (the community) and available resources with the intent of gaining the maximum return on each tax dollar. But The budget is more than just a financial plan. It is intended to fulfill four major functions through its role as: 1) A Policy Document, 2) A Financial Plan, 3) An Operations Guide, and 4) A Communication Medium.



## Strategic Plan

The strategic Plan identifies a number of objectives the County intends to achieve by the year 2006. It is a separate document adopted by the Board of Supervisors and updated annually. It is a 5 year plan. The objectives of the Strategic Plan are integrated into the annual budget and form several of the Performance Measures appearing in each of the Agency budgets. The Strategic Plan identifies more than 150 objectives. Most of these are already being achieved or are on schedule to be achieved. Several objectives are on a watch list.



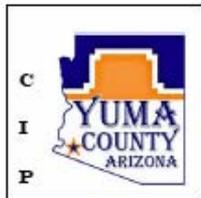
## 2010 Comprehensive Plan

The Comprehensive Plan is a 10 year plan that identifies the desired physical development of the County through the year 2010. In addition to providing a plan for land use, the plan identifies many possible strategies to bring about desired improvements.



## Capital Improvement Program

This program is a 5 year plan of improvement projects planned by the County. The plan identifies projects larger than \$50,000 and mainly consists of construction projects, but also accounts for any associated debt with each project.



All these documents, as well as the CAFR, can be found at the Yuma County Administration Building located at 198 Main Street in Yuma, AZ or by calling (928) 373-1010 or on the Yuma County website [www.co.yuma.az.us](http://www.co.yuma.az.us).

# Board of Supervisors

## Lenore L. Stuart

District 1  
Precincts 1, 2, 3, 4, and 5  
District Covers: Northern and Eastern Yuma  
Business Owner



## Lucy Shipp, Chair

District 2  
Precincts 6, 7, 8, 9, 11, 12, 13, 14, 39, and 40  
District Covers: Southern and Eastern most of Yuma City  
Retired Teacher



## Casey Prochaska

District 3  
Precincts 15, 16, 17, 18, 19, 20, 21, 22, 23, and 24  
District Covers: Eastern Yuma County  
Pharmacist



## Marco A. (Tony) Reyes, Vice Chair

District 4  
Precincts 25, 26, 27, 28, 29, and 30  
District Covers  
Southern Yuma County  
Businessman



## Robert J. McLendon

District 5  
Precincts 5, 10, 31, 32, 33, 36, 37, and 38  
District Covers  
Western Yuma County  
Retired Teacher



**Right: David Garcia**  
County Administrator

**Left: Kevin Tunell**  
Public and Legislative  
Affairs



# 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."

## **BOARD OF SUPERVISORS**

### **CHAIR**

Lucy Shipp, 2<sup>nd</sup> District

### **VICE CHAIR**

Marco A. (Tony) Reyes, 4<sup>th</sup> District

Lenore Loroña Stuart, 1<sup>st</sup> District

Casey Prochaska, 3<sup>rd</sup> District

Robert J. McLendon, 5<sup>th</sup> District

### **COUNTY ADMINISTRATOR**

David Garcia

### **FINANCIAL SERVICES DIRECTOR**

Douglas W. Allen

### **PUBLIC & LEGISLATIVE AFFAIRS**

Kevin Tunell

*"Serious about keeping you informed" - Channel 77*

This report was brought to you by:  
Yuma County's Department of Financial Services,  
the Public and Legislative Affairs Office, and  
the Yuma County Board of Supervisors.