

# YUMA COUNTY



## Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2004



**Yuma County  
Administration Building  
198 Main Street  
Yuma, AZ 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, 2004

### BOARD OF DIRECTORS

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

Lenore Loroña Stuart, 1<sup>st</sup> District  
Casey Prochaska, 3<sup>rd</sup> District

Marco A. (Tony) Reyes, 4<sup>th</sup> District  
Robert J. McLendon, 5<sup>th</sup> District

### COUNTY ADMINISTRATOR

David R. Garcia

### Prepared by Yuma County Department of Financial Services

Director  
Douglas W. Allen

Operations Manager  
Gilberto Villegas

#### Accountants

Glenda McGuire  
LeeAnne Rachels

Toni Lindsay  
Suzanne Peterson  
Jim Brewer

Elizabeth Canela  
Mary Jo McIntyre

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**Comprehensive Annual Financial Report**  
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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:

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# FINANCIAL SERVICES DEPARTMENT



198 Main Street  
Yuma, Arizona. 85364  
Voice (928) 373-1012  
FAX (928) 373-1152

Douglas Allen  
Director

January 7, 2005

The Honorable Board of Supervisors  
and Citizens of Yuma County

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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, 2004.

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## CAFR COMPOSITION

This report consists of management's representations concerning the finances of Yuma 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.

A CAFR consists of three main sections: the Introductory section, the Financial section, and the Statistical section.

The **Introductory Section** includes this transmittal letter and an organizational chart that lists the major divisions, components, and mechanisms of the County. This 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 **Financial Section** contains all financial statements and supplemental information required to be disclosed by United States Generally Accepted Accounting Principles (GAAP) and Arizona State Law, as well as information on all individual funds. 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. This section is parceled into six parts:

- (1) Independent Auditor's Report,
- (2) Management's Discussion and Analysis (MD&A),
- (3) The Basic Financial Statements (BFS),
- (4) Notes to the Basic Financial Statements,
- (5) Required Supplementary Information, and
- (6) Combining, Individual Fund Financial Statements and Schedules.

U.S. GAAP requires that 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.

The **Statistical Section** is unaudited. It includes various tables and charts that reflect financial, economic, social, and demographic information about Yuma County that are *interesting* and *relevant* to assessing the Yuma County's financial condition. This section is intended to assist the reader in understanding the environment in which the County operates.

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## OTHER REPORTING REQUIREMENTS

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 auditor's report on compliance with applicable laws, regulations, contracts, and grants to each major program and on internal control over compliance are included under a separate cover. The State of Arizona also 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, 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”.

**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.

**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 to the principle 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 comprise of assets, liabilities, fund equity, revenues, and expenditures or expenses.

There is no limit to the number of funds that a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is that a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and that 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 Project funds are all classified as this fund type.

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

**Special Revenue Funds:** Special Revenue Funds account for unique revenue sources that are legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities. Yuma County has exercised the approach of establishing a different special revenue fund for each unique funding source.

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

**Capital Projects Funds:** Yuma County uses Capital Project 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 similar imposed restrictions to that of 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: Health Self – Insurance Fund established to account for the financing of a self funded benefit plan, and a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts.

**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 that 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 that all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

## **BUDGETARY CONTROLS**

Yuma County complies with Arizona State Statute by operating under a balanced budget and appropriating all available resources. The County also 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. Expenditure accruals are set up to 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 that all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

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## **INDEPENDENT AUDIT**

Pursuant to Arizona Statute, the Auditor General has contracted with the accounting firm Miller, Allen & Co., P.C. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2004. The results of this audit are outlined in the Independent Auditor's Report that is included in the Financial Section.

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## **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, 2003. This was the third 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 that 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, 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 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 also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2003-2004. 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 bestowd efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report.

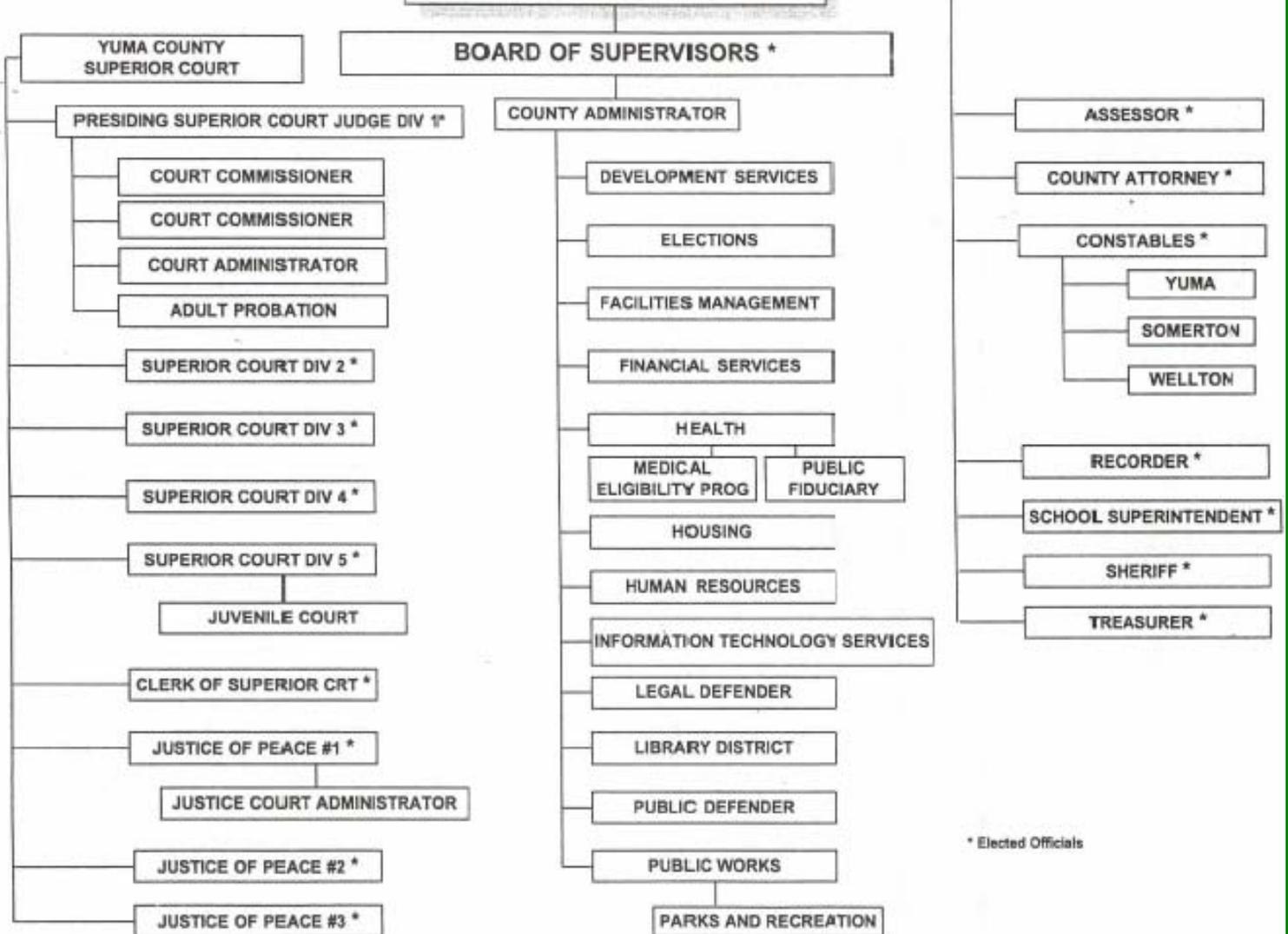
We would like to express our appreciation to all members of all other agencies that assisted and contributed to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Douglas W. Allen  
Director – Financial Services

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# YUMA COUNTY CITIZENS



\* Elected Officials

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# 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, 2003

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.



*Nancy L. Zjelke*

President

*Jeffrey R. Emer*

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 AUDITOR'S  
REPORT**

# MILLER, ALLEN & CO., P.C.

*Certified Public Accountants*

5333 NORTH 7TH STREET, SUITE 100  
PHOENIX, ARIZONA 85014  
TEL (602) 264-3888  
FAX (602) 230-0348

MARK L. LANDY, C.P.A.  
STEPHEN T. HARRIS, C.P.A.

ROBERT L. MILLER, C.P.A.  
(1931 - 1992)

## Independent Auditor's Report

The Auditor General of the State of Arizona

Members of the Arizona State Legislature

The Board of Supervisors of  
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of and for the year ended June 30, 2004, 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 U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit 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 aggregate remaining fund information of Yuma County as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

The Management's Discussion and Analysis on pages 19 through 25, the Budgetary Comparison Schedules on pages 71 through 80, the Schedule of Agent Retirement Plans' Funding Progress on pages 81 and 82, and the Infrastructure Assets information on pages 83 through 85 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, capital assets schedules, and statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules and capital assets schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion on them.

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 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.

*Miller, Allen & Co., P.C.*

January 6, 2005

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## 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, 2004. We encourage readers to consider the information presented here in conjunction with additional information that 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 \$241,140,731 (*net assets*). Of this amount, \$35,064,382 (*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 \$22,226,698. Approximately 48% of this increase is attributed to the collection and retention of the half cent Capital Project Sales Tax that is restricted to fund certain capital projects.
- ❖ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of \$87,541,438, a decrease of \$600,402 in comparison with the prior year. Approximately 66% of this total amount, \$57,805,120, is available for spending at the government's discretion (*unreserved fund balance*) within the boundaries set forth in the governmental fund's purpose.
- ❖ At the end of the fiscal year, unreserved fund balances for the general fund was \$15,494,871 or 28% of total general fund expenditures and transfers out.

### 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 other supplementary information in addition to the basic financial statements themselves.

#### 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 that will only result in cash flows in future fiscal periods (such examples are uncollected taxes and earned but unused vacation leave).

## **Government-wide financial statements (concluded):**

Both of the government-wide financial statements distinguish functions of Yuma County that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that 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, highways 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 30 to 31 of this report.

## **Fund financial statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been 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 that of the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental 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 nineteen (119) 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, development services and public work's highway user revenue funds, jail district's general operations and debt service funds, the capital improvement program's capital projects sales tax, capital improvement, and certificate of participation funds, the library district fund, and flood control fund, all of which are considered to be major funds. These financial statements can be found on pages 34-41 of this report. Data from the other one hundred nine (109) 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* on pages 103 to 198.

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

*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 its self-health insurance and revolving fund for improvement districts. Because both of 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 the resources of those funds are *not* available to support Yuma County's own programs. The accounting used for fiduciary funds is much like 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 that is 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 66 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 67 to 85 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 101 to 206 of this report.

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## 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 \$241,140,731 at the close of this fiscal year.

By far the largest portion of Yuma County's net assets (64%) reflects its invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), less related debt used to acquire those assets that 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 that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Below is a brief summary of Yuma County's statement of net assets.

YUMA COUNTY		
Condensed Statement of Net Assets		
As of June 30, 2004 and 2003		
	Governmental Activities	
	2004	2003
Cash and cash equivalents	\$ 77,585,583	\$ 68,860,883
Cash and investments held by trustee - temporarily restricted	12,513,705	16,730,570
All other current and other assets	13,631,147	13,445,787
Capital assets	192,257,093	174,606,913
Total assets	<u>295,987,528</u>	<u>273,644,153</u>
Long-term liabilities outstanding	45,364,309	47,633,965
Other liabilities	9,482,488	7,096,155
Total liabilities	<u>54,846,797</u>	<u>54,730,120</u>
Invested in capital assets, net of related debt	155,410,656	146,129,440
Restricted	50,665,693	44,488,719
Unrestricted	35,064,382	28,295,874
Total net assets	<u>\$ 241,140,731</u>	<u>\$ 218,914,033</u>

An additional portion of the Yuma County's net assets (21%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$35,064,382) 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.

## Governmental activities

Governmental activities increased Yuma County's net assets by \$22,226,698. Below is a brief summary of the Yuma County's change in net assets.

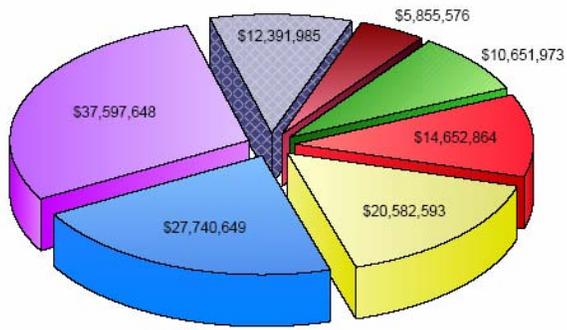
Yuma County  
Condensed Statement of Revenues, Expenses, and Changes in Net Assets  
Years Ended June 30, 2004 and 2003

	Governmental Activities	
	2004	2003
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 37,597,648	\$ 36,210,868
Charges for services	10,651,973	9,677,839
Capital grants and contributions	3,672,046	3,304,062
General revenues:		
Property taxes levied for general purposes	20,582,593	19,943,241
Special county taxes:		
County sales tax (general, jail, and capital projects)	27,740,649	24,384,798
Auto in lieu tax	5,855,576	5,286,522
Franchise tax	135,173	123,972
State shared sales tax	14,652,864	13,752,283
Grants and contributions not restricted to specific programs	4,544,710	3,408,688
Investment income (loss)	1,466,106	(162,326)
Miscellaneous	2,573,950	1,020,656
Total revenues	<u>129,473,288</u>	<u>116,950,603</u>
Expenses:		
General government	31,102,182	28,856,216
Public safety	31,039,222	29,473,491
Highways and streets	12,470,931	9,971,388
Sanitation	715,578	777,723
Health	13,464,246	12,270,414
Welfare	3,798,310	3,626,281
Culture and recreation	3,522,959	3,437,953
Education	9,258,092	10,221,141
Interest on long-term debt	1,875,070	1,976,815
Total expenses	<u>107,246,590</u>	<u>100,611,422</u>
<b>Increase in net assets</b>	<b>22,226,698</b>	<b>16,339,181</b>
Net assets - beginning July 1	218,914,033	202,574,852
Net assets - ending June 30	<u>\$ 241,140,731</u>	<u>\$ 218,914,033</u>

Key elements of this increase are as follows:

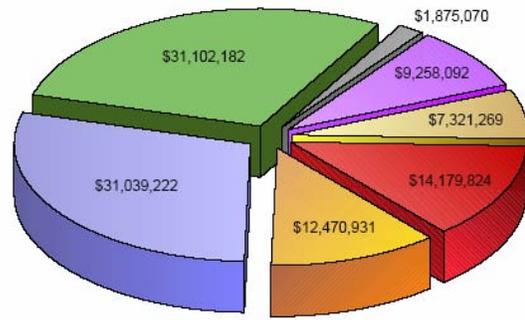
- The County sales taxes increased by \$3,355,851 (13.8%) between the years. This is a reflection of a growing economy in Yuma County.
- Operating grants increased by \$1,386,780 (3.8%). The majority of this increase was from the Highway Users Revenue Fund. The rest was in public health services.
- Investment income increased by \$1,628,432. This is an improvement from the 162,326 loss in the prior fiscal year.
- Miscellaneous revenues increased by \$1,553,294. This was driven by a one-time rebate from the state's workers' compensation pool.
- Property tax levies in the General, Library, and Flood Control Funds increased by \$639,352 and State shared sales tax revenues in the General Fund increased by \$900,581.
- A new federal source entitled Southwest Border Payment Initiative was received by the County this year. The unspent amount was \$1,114,775 and is available next fiscal year.
- The Capital Projects Sales Tax fund accumulated \$7,771,020 in tax proceeds that are for future year projects.
- Auto in Lieu tax increased by \$569,054 (10.8%) between the years. This source is used in the General Fund, and both Highway Users Revenue Funds.
- Charges for services increased by \$974,134 (10.1%) between the years. This is mostly from building permits and other construction related activities, which is a sign of a growing community.

Government-Wide Revenues by Source



■ Operating grants and contributions   
 ■ Property taxes   
 ■ Charges for services   
 ■ All other sources  
■ County sales taxes   
 ■ State shared sales tax   
 ■ Auto in lieu tax

Government-Wide Expenses by Function



■ General government   
 ■ Health & Sanitation   
 ■ Education  
■ Public safety   
 ■ Welfare & Culture and recreation   
 ■ Interest on long-term debt  
■ Highways and streets

## FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

Yuma County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

### 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, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$87,541,438, a decrease of \$600,402 in comparison with the prior year. Approximately 66% of this total amount, \$57,805,120, constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed:

- 1) Restricted to capital construction (\$24,336,867),
- 2) To pay debt service (\$5,284,990), and
- 3) Reserved for prepaid items (\$114,461).

Fund balances of the governmental funds decreased by \$600,402 during the current fiscal year. Key factors in this increase are as follows:

- Increase in Property Tax collections in the General, Library, and Flood Control funds of \$1,036,355 due to an increase in net primary and secondary assessed valuation of 5.9% and 5.7%, respectively.
- Increase in collections of the three (3) County-wide sales tax of \$3,355,851 due to an increase in retail sales and collection enforcement and a growing economy. These taxes are accounted for in the General, Jail, and Capital Projects Sales Tax Funds.
- Increase in collections of the State shared sales tax of \$900,581 in the General Fund. This is a product of the formula used by the state.
- Increase in Highway User Revenue Fund's (Development Services and Public Works) of \$464,871 due to an increase in State's motor fuel tax collections.
- Increase in collections of auto in lieu taxes in the General Fund and Highway User Revenue Funds (Development Services and Public Works) of \$569,054 due to an increase in auto sales and licensing.
- One-time increase from the federal southwest border payments initiative in the amount of \$2,674,019; unused portions of this in this fiscal year are carried forward to future fiscal years.
- Increase in general government expenditures of \$4,000,817 represents increases in general employee costs, indigent defense and health, and one-time expenditures from the federal southwest border initiative payments.
- Increase in public safety expenditures of \$3,289,348 represents increases in the Jail District Fund and sheriff's office department in the General Fund from increased prisoner population and higher employee costs.
- Increase in highways and streets expenditures reported in the Highway User Revenue Funds (Development Services and Public Works) of \$2,187,193 represents higher levels of road construction and maintenance than the prior year.
- Increase in capital expenditures of \$3,592,362 represents the new Justice Center facility in the Capital Improvements Fund.

The *general fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$15,524,687. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 28% of total fund expenditures and transfers out; total fund balance also represents the same percentage. The general fund balance decreased by \$1,388,805 during the current fiscal year.

The *debt service funds* had a combined fund balance at the end of the current fiscal year in the amount of \$5,284,990. This amount is dedicated to pay for future debt obligation of the outstanding Revenue bonds, Certificates of Participation, and various Special Assessment bonds.

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## **GENERAL FUND BUDGETARY HIGHLIGHTS**

There were no differences between the original adopted and the final budget for total expenditures for the current fiscal year. There was an \$11,282 increase between the original adopted and the final budget for transfers out for the victim witness program grant and match requirements.

At the close of the current fiscal year, Yuma County had received a total of \$3,217,581 more revenues than budgeted. This was mainly due to higher collections and receipts in: property tax collections of \$196,681 attributed to a higher collection rate of current and prior years taxes than in prior years; local sales tax collections and state shared sales taxes of \$743,501 and \$993,844, respectively, due to an increase in retail sales and collection enforcement; building permits of \$455,329 from increased construction; recorders fees and indirect cost charges of \$159,144 and \$187,505, respectively, reflective of continued overall county growth; and miscellaneous revenue of \$399,696 driven mainly by a one-time refund from the state's workers' compensation pool.

Yuma County had \$1,745,308 less expenditures than budgeted for. This amount is mainly caused by a decrease of \$41,315 in the self-liability insurance account; \$188,204 and \$74,907 in the Public and Legal Defender's office, respectively, due mostly to vacant positions; \$431,324 and \$102,478 in medical eligibility and Administrative Services departments, respectively, for claims and judgments and the contingency accounts that were unspent; and general operational savings of \$138,272 in the Development Services department, \$124,772 in the Sheriff's Office, \$141,274 in Facilities Management, \$117,157 in the County Attorney's office, and \$106,708 in the Assessor's Office.

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## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital assets**

Yuma County's investment in capital assets for its governmental activities at June 30, 2004 amounts to \$155,410,656 (net of accumulated depreciation and related debt). 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 investment in capital assets for this fiscal year was six percent (6%). This is a mainly a product of the construction in progress on the new Justice Center (\$16.4 million) and land acquisitions for roads (\$6.0 million). Additional information on Yuma County's capital assets can be found in note 7 on pages 56 and 57 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 512 center lane miles of paved roads that 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. Pavement Management System is composed of various evaluating distress and quality factors that combined provide 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 indicated that an overall average rating of 78.04 was achieved for fiscal year 2004. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 83 through 85 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 \$13,873,770, of which \$12,638,440 is considered long term (\$1,235,330 payable within one year). This amount is comprised of \$13,335,000 of revenue bonds backed by Jail District taxes, and \$538,770 in special assessment bonds for which the government is liable in the event of default by the property owners subject to the assessment. In addition, the County has \$25,115,000 of Certificates of participation of which \$22,070,000 will be paid through the County's half-cent Capital Projects Sales Tax. Additional information on the County's long-term debt can be found in note 8 on page 58 of this report

	Governmental Activities	
	2004	2003
Revenue bonds	\$13,335,000	\$14,460,000
Special assessment bonds with governmental commitment	538,770	578,200
Rural development loan	202,545	211,732
Capital leases payable	327,074	110,055
Certificates of participation payable	25,115,000	25,805,000
Total	\$39,518,389	\$41,164,987

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

- ❖ Yuma County expects the collection of its major revenue sources (property taxes, local sales tax, state sales tax, and auto in lieu tax) to continue to grow at the historical average rates of increase of 4%, 8%, 6%, and 10%, respectively. This increase is enough to continue the funding of the core operations of the County with very astute financial management since, historically, the growth and demand for Yuma County services have increased by 7% annually.
- ❖ Yuma County plans on finishing the construction of the Justice Center and starting the Area Service Highway projects in fiscal year 2005. These projects are part of the Capital Projects Sales Tax approved by the voters of Yuma County on September 12, 2000.
- ❖ The population of Yuma County continues to grow at 3.1%, while the unemployment rate holds at 23%.
- ❖ Assessed valuations have continued to increase at their historical rates of 5.9% and 5.7% for net primary and net secondary assessed valuations, respectively.

## 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:

Douglas Allen, Director-Financial Services, 198 Main Street, Yuma, AZ 85364 (928) 373-1125 or  
Gilberto Villegas, Financial Services-Operations Manager, 198 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  
**Statement of Net Assets**  
June 30, 2004

**Exhibit A-1**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$77,585,583
Receivables (net of allowances for uncollectibles):	
Property taxes	930,186
Accounts	1,384,214
Special assessments	579,785
Accrued interest	74,217
Due from other governments	10,527,536
Inventories	20,748
Prepaid items	114,461
Cash and investments held by trustees - restricted	12,513,705
Capital assets (net of accumulated depreciation):	
Land	19,921,366
Buildings	63,373,941
Improvements other than buildings	4,914,584
Machinery and equipment	10,944,620
Infrastructure	76,659,702
Construction in progress	16,442,880
<b>Total Assets</b>	<b>295,987,528</b>
<b>LIABILITIES</b>	
Accounts payable	4,160,559
Accrued payroll and employee benefits	2,240,675
Due to other governments	112,220
Deposits held for others	159,197
Retainage payable	1,621,486
Interest and fiscal charges payable	975,470
Unearned revenue	212,881
Noncurrent liabilities:	
Due within one year	4,435,485
Due in more than one year	40,928,824
<b>Total Liabilities</b>	<b>54,846,797</b>
<b>NET ASSETS</b>	
Investment in capital assets, net of related debt	155,410,656
Restricted for:	
Public safety	5,631,100
Highways and streets	15,793,696
Culture and recreation	1,789,026
Debt service	3,749,490
Capital projects	23,702,381
Unrestricted	35,064,382
<b>Total Net Assets</b>	<b>\$241,140,731</b>

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

YUMA COUNTY  
**Statement of Activities**  
Year Ended June 30, 2004

**Exhibit A-2**

Functions / Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$31,102,182	\$7,093,636	\$3,579,416	-	(\$20,429,130)
Public safety	31,039,222	2,402,007	7,090,921	-	(21,546,294)
Highways and streets	12,470,931	105,975	10,626,305	\$3,672,046	1,933,395
Sanitation	715,578	50,555	169,645	-	(495,378)
Health	13,464,246	643,951	3,488,422	-	(9,331,873)
Welfare	3,798,310	295,885	3,379,751	-	(122,674)
Culture and recreation	3,522,959	59,964	67,194	-	(3,395,801)
Education	9,258,092	-	9,195,994	-	(62,098)
Interest on long-term debt	1,875,070	-	-	-	(1,875,070)
<b>Total governmental activities</b>	<b>\$107,246,590</b>	<b>\$10,651,973</b>	<b>\$37,597,648</b>	<b>\$3,672,046</b>	<b>(55,324,923)</b>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					20,582,593
Special county taxes:					
County sales taxes (general, jail, and capital projects)					27,740,649
Auto in lieu tax					5,855,576
Franchise tax					135,173
Share of state sales taxes					14,652,864
Grants and contributions not restricted to specific programs					4,544,710
Investment earnings					1,466,106
Miscellaneous					2,573,950
<b>Total general revenues</b>					<b>77,551,621</b>
Change in net assets					22,226,698
Net assets, July 1, 2003					218,914,033
Net assets, June 30, 2004					<b>\$241,140,731</b>

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, 2004

	General	Highway Users Revenue		Jail District	
		Development Services	Public Works	General Operations	Debt Service
<b>Assets</b>					
Cash and cash equivalents	\$12,522,570	\$10,088,408	\$2,857,915	\$4,854,495	\$12,149
Receivables (net of allowances for uncollectibles):					
Property taxes	680,935	-	-	-	1,099
Accounts	152,774	-	-	262,085	-
Special assessments	-	-	-	-	-
Accrued interest	11,695	9,458	2,925	4,265	12
Due from:					
Other funds	2,004,064	1,447	5,213	215,792	-
Other governments	3,173,906	596,158	1,107,150	1,551,785	-
Inventories	-	-	-	-	-
Prepaid items	29,816	-	-	-	-
Cash and investments held by trustees - restricted	-	-	-	-	3,570,865
<b>Total Assets</b>	<b>\$18,575,760</b>	<b>\$10,695,471</b>	<b>\$3,973,203</b>	<b>\$6,888,422</b>	<b>\$3,584,125</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$156,666	\$430,123	\$502,771	\$497,639	-
Accrued payroll and employee benefits	1,038,487	40,495	151,183	351,737	-
Due to:					
Other funds	1,092,527	450,377	171,980	407,946	-
Other governments	-	-	-	-	-
Deposits held for others	21,939	-	-	-	-
Retainage payable	-	-	-	-	-
Interest and fiscal charges payable	-	-	-	-	\$350,603
Revenue bonds payable	-	-	-	-	1,195,000
Certificates of participation payable	-	-	-	-	-
Deferred revenue	741,454	-	-	-	1,099
<b>Total Liabilities</b>	<b>3,051,073</b>	<b>920,995</b>	<b>825,934</b>	<b>1,257,322</b>	<b>1,546,702</b>
Fund balances:					
Reserved for:					
Debt service	-	-	-	-	2,037,423
Capital projects	-	-	-	-	-
Prepaid items	29,816	-	-	-	-
Unreserved, reported in:					
General fund	15,494,871	-	-	-	-
Special revenue funds	-	9,774,476	3,147,269	5,631,100	-
Capital project funds	-	-	-	-	-
<b>Total fund balances</b>	<b>15,524,687</b>	<b>9,774,476</b>	<b>3,147,269</b>	<b>5,631,100</b>	<b>2,037,423</b>
<b>Total liabilities and fund balances</b>	<b>\$18,575,760</b>	<b>\$10,695,471</b>	<b>\$3,973,203</b>	<b>\$6,888,422</b>	<b>\$3,584,125</b>

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

Capital Improvement Program			Other Primary Tax Authorities		Other	Total
Capital Projects Sales Tax	Capital Improvements	Certificates of Participation	Library District	Flood Control District	Governmental Funds	Governmental Funds
\$22,151,288	\$1,627,731	\$420,340	\$1,981,614	\$3,058,963	\$14,848,434	\$74,423,907
-	-	-	152,095	66,728	29,329	930,186
-	71,631	-	236	-	897,488	1,384,214
-	-	-	-	-	579,785	579,785
20,389	2,408	1,437	2,010	2,874	13,852	71,325
-	716,610	136,782	701	291	863,176	3,944,076
1,539,794	-	-	-	-	2,558,743	10,527,536
-	-	-	-	-	20,748	20,748
-	160	-	-	-	84,485	114,461
-	634,486	4,182,705	-	-	4,125,649	12,513,705
<u>\$23,711,471</u>	<u>\$3,053,026</u>	<u>\$4,741,264</u>	<u>\$2,136,656</u>	<u>\$3,128,856</u>	<u>\$24,021,689</u>	<u>\$104,509,943</u>
-	\$494,538	-	\$135,156	\$85,136	\$1,816,649	\$4,118,678
-	3,840	-	93,617	6,618	551,327	2,237,304
\$9,090	11,782	\$2,500	1,000	118,518	1,678,236	3,943,956
-	-	-	-	-	112,220	112,220
-	-	-	-	2,500	134,758	159,197
-	1,621,486	-	-	-	-	1,621,486
-	958	623,909	-	-	-	975,470
-	-	-	-	-	-	1,195,000
-	-	1,100,000	-	-	-	1,100,000
-	-	-	117,857	44,133	600,651	1,505,194
<u>9,090</u>	<u>2,132,604</u>	<u>1,726,409</u>	<u>347,630</u>	<u>256,905</u>	<u>4,893,841</u>	<u>16,968,505</u>
-	-	3,014,855	-	-	232,712	5,284,990
23,702,381	634,486	-	-	-	-	24,336,867
-	160	-	-	-	84,485	114,461
-	-	-	-	-	-	15,494,871
-	-	-	1,789,026	2,871,951	11,388,889	34,602,711
-	285,776	-	-	-	7,421,762	7,707,538
<u>23,702,381</u>	<u>920,422</u>	<u>3,014,855</u>	<u>1,789,026</u>	<u>2,871,951</u>	<u>19,127,848</u>	<u>87,541,438</u>
<u>\$23,711,471</u>	<u>\$3,053,026</u>	<u>\$4,741,264</u>	<u>\$2,136,656</u>	<u>\$3,128,856</u>	<u>\$24,021,689</u>	<u>\$104,509,943</u>

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**Reconciliation of the Balance Sheet to the Statement of Net Assets**

Governmental Funds

June 30, 2004

Fund balances - total governmental funds		\$87,541,438
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.		192,257,093
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,292,313
Internal service funds are used by management to charge the costs of certain activities, such as insurance, 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		
Self Health Insurance	2,302,873	
Improvement District Revolving	904	
Life Cycle Management	2,419	
Total		2,306,196
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds.		
Revenue Bond Payable	(12,140,000)	
Special Assessment Bonds Payable	(538,770)	
Certificates of Participation Payable	(24,015,000)	
Rural Development Loan Payable	(202,545)	
Obligations under capital leases payable	(327,074)	
Compensated absences payable	(3,882,674)	
Claims and judgments payable	(1,150,246)	
Total		(42,256,309)
Net assets of governmental activities		<u>\$241,140,731</u>

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, 2004

	General	Highway Users Revenue		Jail District	
		Development Services	Public Works	General Operations	Debt Service
<b>Revenues:</b>					
Taxes	\$28,371,176	\$1,074,403	\$1,074,403	\$9,258,168	\$133
Special assessments	-	-	-	-	-
Licenses and permits	2,094,853	69,878	-	-	-
Intergovernmental	17,856,588	4,082,377	6,543,890	174,069	-
Charges for services	2,710,015	6,517	-	1,201,932	-
Fines and forfeits	1,297,411	-	-	-	-
Investment income	195,954	169,946	56,938	89,230	192,059
Rents	15,269	-	-	1,500	-
Miscellaneous	610,007	2,720	57,677	115,895	-
<b>Total Revenues</b>	<b>53,151,273</b>	<b>5,405,841</b>	<b>7,732,908</b>	<b>10,840,794</b>	<b>192,192</b>
<b>Expenditures:</b>					
Current:					
General government	26,897,741	-	-	-	-
Public safety	6,952,232	-	-	14,725,472	-
Highways and streets	-	2,621,458	7,444,306	-	-
Sanitation	481,142	-	-	-	-
Health	7,849,921	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	18,136	-	-	-	-
Education	249,472	-	-	-	-
Capital outlay	667,801	2,264,398	1,009,865	311,113	-
Debt service:					
Principal retirement	-	-	181,643	-	1,195,000
Interest and fiscal charges	-	-	22,520	-	708,582
<b>Total Expenditures</b>	<b>43,116,445</b>	<b>4,885,856</b>	<b>8,658,334</b>	<b>15,036,585</b>	<b>1,903,582</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>10,034,828</b>	<b>519,985</b>	<b>(925,426)</b>	<b>(4,195,791)</b>	<b>(1,711,390)</b>
<b>Other financing sources (uses):</b>					
Capital lease agreements	-	-	398,662	-	-
Transfers in	25,000	-	-	5,347,978	1,833,151
Transfers out	(11,448,633)	(900,000)	(250,000)	(2,933,151)	-
<b>Total other financing sources (uses)</b>	<b>(11,423,633)</b>	<b>(900,000)</b>	<b>148,662</b>	<b>2,414,827</b>	<b>1,833,151</b>
Net change in fund balances	(1,388,805)	(380,015)	(776,764)	(1,780,964)	121,761
Fund balances, July 1, 2003	16,913,492	10,154,491	3,924,033	7,412,064	1,915,662
<b>Fund balances, June 30, 2004</b>	<b>\$15,524,687</b>	<b>\$9,774,476</b>	<b>\$3,147,269</b>	<b>\$5,631,100</b>	<b>\$2,037,423</b>

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

Capital Improvement Program			Other Primary Tax Authorities		Other	Total
Capital Projects Sales Tax	Capital Improvements	Certificates of Participation	Library District	Flood Control District	Governmental Funds	Governmental Funds
\$9,222,550	-	-	\$3,244,656	\$1,779,172	\$665,243	\$54,689,904
-	-	-	-	-	167,573	167,573
-	-	-	-	1,071	368,276	2,534,078
-	-	-	5,056	39	28,133,200	56,795,219
-	-	-	13,458	28,509	1,644,527	5,604,958
-	-	-	46,505	-	926,653	2,270,569
310,364	\$89,589	\$27,990	31,274	43,906	258,856	1,466,106
-	-	-	-	-	265,343	282,112
-	-	-	98,407	569	564,960	1,450,235
9,532,914	89,589	27,990	3,439,356	1,853,266	32,994,631	125,260,754
-	106,271	-	-	-	4,783,601	31,787,613
-	-	-	-	-	8,052,215	29,729,919
-	-	-	-	607,568	-	10,673,332
-	-	-	-	-	216,474	697,616
-	-	-	-	-	5,406,788	13,256,709
-	-	-	-	-	3,402,336	3,402,336
-	-	-	3,269,342	-	92,932	3,380,410
-	-	-	-	-	9,001,026	9,250,498
-	10,970,292	-	46,045	253,564	3,882,977	19,406,055
-	-	1,100,000	-	-	48,617	2,525,260
-	-	1,108,448	-	-	35,520	1,875,070
-	11,076,563	2,208,448	3,315,387	861,132	34,922,486	125,984,818
9,532,914	(10,986,974)	(2,180,458)	123,969	992,134	(1,927,855)	(724,064)
-	-	-	-	-	-	398,662
-	3,136,701	2,202,293	-	-	5,379,563	17,924,686
(1,761,894)	(25,053)	-	-	(237,000)	(643,955)	(18,199,686)
(1,761,894)	3,111,648	2,202,293	-	(237,000)	4,735,608	123,662
7,771,020	(7,875,326)	21,835	123,969	755,134	2,807,753	(600,402)
15,931,361	8,795,748	2,993,020	1,665,057	2,116,817	16,320,095	88,141,840
\$23,702,381	\$920,422	\$3,014,855	\$1,789,026	\$2,871,951	\$19,127,848	\$87,541,438

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

Governmental Funds

Year Ended June 30, 2004

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Net change in fund balances - total governmental funds	(\$600,402)
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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	19,027,753
Depreciation expense	(5,046,839)

Certain donated capital assets 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.

3,672,046

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 differ from the change in fund balance by the book value of the capital assets sold.

(2,780)

Collections of deferred revenues plus current-year revenues recorded in the governmental funds exceeded revenues reported in the Statement of Activities.

(213,982)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increase 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	2,525,260
Debt incurred	(398,662)

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 governmental funds.

Compensated absences	(366,196)
Claims and judgments	1,135,552

Internal service funds are used by management to charge the costs of certain activities, such as insurance, maintenance, and technology to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Self Health Insurance	2,498,022
Improvement District Revolving	(5,493)
Life Cycle Management	2,419

Change in net assets of governmental activities

\$22,226,698

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

YUMA COUNTY  
**Statement of Net Assets**  
 Proprietary Funds  
 June 30, 2004

**Exhibit C-1**

	Governmental Activities - Internal Service Funds
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$3,161,676
Receivables (net of allowances for uncollectibles):	
Accrued interest	2,892
Due from other funds	931
<b>Total Assets</b>	<u>3,165,499</u>
<b>Liabilities</b>	
Current Liabilities:	
Accounts payable	41,881
Accrued payroll and employee benefits	3,371
Due to other funds	1,051
Insurance claims payable	813,000
<b>Total Liabilities</b>	<u>859,303</u>
<b>Net Assets</b>	
Unrestricted	<u>2,306,196</u>
<b>Total net assets</b>	<u><u>\$2,306,196</u></u>

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

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

Proprietary Funds

Year Ended June 30, 2004

	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>	
Special assessments	\$23,783
Charges for services - insurance premiums	6,896,376
Miscellaneous	83
Total operating revenues	<u>6,920,242</u>
<b>Operating expenses:</b>	
Personal services	55,457
Supplies	31,552
Tools and minor equipment	244,692
Professional services	51,750
Health services claims	4,323,560
Insurance	10,954
Legal notices	2,629
Other	15,626
Total operating expenses	<u>4,736,220</u>
Operating income	<u>2,184,022</u>
<b>Nonoperating revenues (expenses)</b>	
Investment income	35,926
Total nonoperating revenues	<u>35,926</u>
Income before transfers	2,219,948
<b>Transfers in</b>	<u>275,000</u>
Increase in net assets	2,494,948
Total net assets, July 1, 2003	(188,752)
Total net assets, June 30, 2004	<u><u>\$2,306,196</u></u>

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

YUMA COUNTY  
**Statement of Cash Flows**  
Proprietary Funds  
Year Ended June 30, 2004

**Exhibit C-3**

	Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>	
Receipts from customers	\$1,113,700
Receipts from other funds for goods and services provided	5,793,095
Other receipts	23,866
Payments to suppliers and providers of goods and services	(4,486,432)
Payments to employees	(55,578)
Other payments	(15,626)
Net cash provided by operating activities	<u>2,373,025</u>
<b>Cash flows from noncapital financing activities:</b>	
Cash transfers from other funds	275,000
Net cash provided by noncapital financing activities	<u>275,000</u>
<b>Cash flows from investing activities:</b>	
Interest received on investments	33,921
Net cash provided by investing activities	<u>33,921</u>
Net increase in cash and cash equivalents	2,681,946
Cash and cash equivalents, July 1, 2003	<u>479,730</u>
Cash and cash equivalents, June 30, 2004	<u><u>\$3,161,676</u></u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>	
Operating income	\$2,184,022
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
Decrease in assets:	
Accounts receivable	1,260
Due from other funds	9,229
Increase / (decrease) in liabilities:	
Accounts payable	31,356
Accrued payroll and employee benefits	(121)
Insurance claims payable	146,298
Due to other funds	981
<b>Net cash provided by operating activities</b>	<u><u>\$2,373,025</u></u>

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

YUMA COUNTY  
**Statement of Fiduciary Net Assets**  
 Fiduciary Funds  
 June 30, 2004

**Exhibit D-1**

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	Investment Trust Funds	Agency Funds
	<u>                    </u>	<u>                    </u>
<b>Assets</b>		
Cash and cash equivalents	\$33,636,530	\$5,557,866
Accrued Interest receivable	41,205	-
	<u>                    </u>	<u>                    </u>
Total assets	<u>\$33,677,735</u>	<u>\$5,557,866</u>
<b>Liabilities</b>		
Deposits held for others	-	\$5,557,866
	<u>                    </u>	<u>                    </u>
Total liabilities	<u>-</u>	<u>\$5,557,866</u>
<b>Net Assets</b>		
Held in trust for investment trust participants	<u>\$33,677,735</u>	

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

YUMA COUNTY  
**Statement of Changes in Fiduciary Net Assets**  
 Fiduciary Funds  
 Year Ended June 30, 2004

**Exhibit D-2**

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	Investment Trust Funds
Additions:	
Contributions from participants	\$295,866,344
Investment income	2,210,956
Total additions	<u>298,077,300</u>
Deductions:	
Distributions to participants	309,367,710
Total deductions	<u>309,367,710</u>
Change in net assets	(11,290,410)
Net assets held in trust, July 1, 2003	44,968,145
Net assets held in trust, June 30, 2004	<u><u>\$33,677,735</u></u>

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 conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

**A. Reporting Entity**

The County is a general-purpose local government that is governed by a separately elected board of five county supervisors. The accompanying financial statements present the activities of the County (the primary government) and its component units.

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each blended component unit discussed below has a June 30 year-end. The County has no discretely presented component units.

The following table describes the County's component units:

Component Unit	Description: Criteria for Inclusion	Reporting Method	For Separate Financial Statements
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 Main Street Yuma, AZ 85364

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, 2004 is \$5,347,978.

## Note 1 - Summary of Significant Accounting Policies (Continued)

### 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 and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Fiduciary funds are aggregated and reported by fund type.

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

The County reports the following major governmental funds:

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

The *Highway Users Revenue Fund (HURF) – Development Services* accounts for administrative and operating costs, as well as construction of highways and streets. Revenue is provided primarily from the County's share of gasoline tax collected by the State Department of Revenue, vehicle licenses, and fees for driver's licenses.

The *Highway Users Revenue Fund (HURF) – Public Works* is used solely for highway and street purposes, including costs for right-of-way acquisitions and the construction, reconstruction, maintenance, and repair of County highways. Revenues are generated through the tax on motor vehicle fuel, vehicle licenses, and fees for driver's licenses.

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.

**Note 1 - Summary of Significant Accounting Policies (Continued)**

The *Jail District Debt Service Fund* accounts for the resources that are accumulated for the payment of interest, principal, and related costs on the Jail District's long-term debt.

The *Capital Projects Sales Tax Fund* accounts for the accumulation and collection of a one half of one percent (.50%) county-wide sales tax that was approved by the voters to finance various capital projects. These projects are a Juvenile Detention and Administration Facility, Justice Center (Courthouse), remodeling of the Old Courthouse, construction of the "Area Service Highway", and payment for the Certificates of Participation series 1999 for the construction of the Health Building. The tax collections are transferred to the appropriate fund as needed.

The *Capital Improvements Fund* accounts for the majority of the County's Capital Projects, including those approved through the Capital Projects Sales Tax as described above.

The *Certificates of Participation Fund* accounts for the resources that are accumulated for the payment of interest, principal, and related costs on the County's outstanding certificates of participation.

The *Library District 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 *Flood Control District 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 through the County.

The County reports the following fund types:

The *Internal Service funds* account for insurance for county employees, administrative support, 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 County departments and 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.

**C. Basis of Accounting**

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Governmental funds in the fund 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 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. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. The County applies grant resources to such programs before using general revenues.

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**D. Cash and Investments**

For purposes of its statement of cash flows, the County considers only those highly liquid investments with a maturity of 3 months or less when purchased to be cash equivalents.

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of 1 year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

**E. Inventories**

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.

**F. Property Tax Calendar**

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

During the year, the County also levies various personal property taxes that are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days later.

A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy.

**G. Capital Assets**

Capital assets are reported at actual cost, 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 and proprietary funds are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in Progress	All		
Buildings	\$ 10,000	Straight line	15-50
Improvements Other than Buildings	5,000	Straight line	5-40
Machinery and Equipment	5,000	Straight line	5-25
Infrastructure	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 assessment to establish that the predetermined condition level is being maintained. Complete condition assessments are determined in a consistent manner on a triennial basis.

## **Note 1 - Summary of Significant Accounting Policies (Concluded)**

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. Investment Income**

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

### **I. 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.

### **J. 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.

### **K. 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 year-end are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. 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 terminating employees are compensated for actual sick leave up to 1,000 hours at \$3 per hour.

**Note 2 - Stewardship, Compliance, and Accountability**

Deficit fund balances or net assets – At June 30, 2004, the following funds reported deficits in fund balances or net assets. 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 fiscal year 2004-05.

Fund	Agency	Number	Amount
<b>Governmental Fund:</b>			
Attorney Drug Enforcement	County Attorney	2207	\$ 184
Governor's Action	County Attorney	2297	38
Community Prosecution	County Attorney	2298	4
Juvenile Victim Rights	Juvenile Court	2246	253
Court Improvement	Juvenile Court	2249	11
Juvenile Crime Reduction	Juvenile Court	2233	166
Drug Court Planning	Juvenile Court	2261	118
Drug Court Education	Juvenile Court	2262	27
Rabies Control	Public Health	2264	17,384
Drug Task Force	Sheriff-Admin	2302	19,015
Other Grants	Sheriff-Admin	2306	84,467
Aztec Field Training	Superior Court	2234	534
Gadsden	Improvement District	4719	1,147

For the fiscal year ended June 30, 2004, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

Fund / Department	Excess
<b>General Fund:</b>	
Superior Court – Indigent Defense	\$ 2,859
<b>Public Housing:</b>	
Housing Department	294

**Note 3 - Deposits and Investments**

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

**County Treasurer's Investment Pool** – Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. Those monies are pooled with County monies for investment purposes.

*Deposits*—At June 30, 2004, the carrying amount of the investment pool's total cash in bank was \$(2,264,407), and the bank balance was \$2,018,359. Of the bank balance, \$100,000 was covered by federal depository insurance and \$1,918,359 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

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

The investment pool's investments at June 30, 2004, are categorized below to give an indication of the level of risk the County assumed at year-end.

- Category 1— insured or registered in the County's name, or securities held by the County or its agent in the County's name.
- Category 2— uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.
- Category 3— uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the County's name.

**Note 3 - Deposits and Investments (Continued)**

	Category			Reported Amount	Fair Value
	1	2	3		
Repurchase agreements	\$ 3,522,279	-	-	\$ 3,522,279	\$ 3,522,279
U.S. government sponsored entity bonds and U.S. government securities	64,372,340	-	-	64,372,340	64,372,340
	<u>\$ 67,894,619</u>	<u>-</u>	<u>-</u>	<u>67,894,619</u>	<u>67,894,619</u>
Investments not subject to categorization:					
State Treasurer's investment pool				38,113,509	38,113,509
Money market mutual funds				19,209	19,209
Total				<u>\$ 106,027,337</u>	<u>\$ 106,027,337</u>

**Other Deposits**—At June 30, 2004, the carrying amount of the County's total nonpooled cash in bank was \$6,116,591, and the bank balance was \$6,311,478. Of the bank balance, \$3,168,621 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$3,142,857 was uninsured and uncollateralized.

**Other Investments**—The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. The County's nonpooled investments at June 30, 2004, are categorized below to give an indication of the level of risk assumed by the County at year-end. Certain U.S. government securities money market accounts are both held and purchased by the trustee (counterparty). Therefore, these securities are considered category 3 below, while those that are held by other than the counterparty are not subject to categorization.

	Category			Reported Amount	Fair Value
	1	2	3		
U.S. government securities money market accounts	-	-	\$10,471,830	\$10,471,830	\$10,471,830
	<u>-</u>	<u>-</u>	<u>\$10,471,830</u>	<u>\$10,471,830</u>	<u>\$10,471,830</u>
Investments not subject to categorization:					
State Treasurer's investment pool				4,894,444	4,894,444
U.S. government securities money market accounts				2,662,361	2,662,361
Total				<u>\$ 18,028,635</u>	<u>\$ 18,028,635</u>

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

**Cash and investments:**

	County Treasurer's Investment Pool	Other	Total
Cash on hand	\$ 460,059	\$ 925,469	\$ 1,385,528
Carrying amount of deposits	(2,264,407)	6,116,591	3,852,184
Reported amount of investments	106,027,337	18,028,635	124,055,972
Total	<u>\$ 104,222,989</u>	<u>\$25,070,695</u>	<u>\$ 129,293,684</u>

**Statement of Net Assets:**

	Total Primary Government	Total Fiduciary Funds	Total
Cash and cash equivalents	\$ 77,585,583	\$39,194,396	\$ 116,779,979
Cash and investments held by trustees	12,513,705	-	12,513,705
Total	<u>\$ 90,099,288</u>	<u>\$39,194,396</u>	<u>\$ 129,293,684</u>

**Note 3 -Deposits and Investments (Concluded)**

The negative carrying amount of deposits in the County Treasurer's Investment Pool of \$(2,264,407) resulted from outstanding warrants at year-end exceeding deposits with the County's bank. The County's policy is to maximize investment returns by keeping assets fully invested until warrants are presented to the bank for payment.

**Note 4 - Condensed Financial Statements of County Treasurer's Investment Pool**

Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. The Treasurer has a fiduciary responsibility to administer those and the County monies under her stewardship. The Treasurer invests, on a pool basis, all idle monies not specifically invested for a fund or program. In addition, the Treasurer determines the fair value of those pooled investments annually at June 30.

The County Treasurer's investment pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. The pool's structure does not provide for shares and the County has not provided or obtained any legally binding guarantees to support the value of the participants' investments.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value	Reported Amount
U.S. government sponsored entity bonds and U.S. government securities	\$67,356,407	1.12- 4.99%	11/30/04-05/19/09	\$64,372,340	\$64,372,340
Repurchase agreements	3,522,279	1.12%	07/12/04	3,522,279	3,522,279
Money market mutual funds	19,209	Not stated	N/A	19,209	19,209
State Treasurer's investment pool	38,113,509	Not stated	N/A	38,113,509	38,113,509

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

**Statement of Net Assets**

Assets	\$104,262,318
Liabilities	-
Net assets	<u>\$ 104,262,318</u>
Net assets held in trust for:	
Internal participants	\$ 74,254,542
External participants	<u>30,007,776</u>
Total net assets held in trust	<u>\$104,262,318</u>

**Statement of Changes in Net Assets**

Total additions	\$442,348,251
Total deductions	<u>446,289,107</u>
Net decrease	(3,940,856)
Net assets held in trust:	
July 1, 2003	<u>108,203,174</u>
June 30, 2004	<u>\$104,262,318</u>

**Note 5 - 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, 2004, the uncollected property taxes and related allowances for uncollectibles were as follows:

Fiscal Year	Major Governmental Funds				Total All Nonmajor Governmental Funds
	General	Jail District Debt Service	Library District	Flood Control District	
2003-2004	\$521,118	-	\$117,088	\$66,193	\$ 28,846
Prior Years	208,588	\$ 2,444	46,200	8,901	1,648
Total Receivable	729,706	2,444	163,288	75,094	30,494
Less allowances for uncollectibles	48,771	1,345	11,193	8,366	1,165
<b>Property Tax Receivable (Net of Uncollectibles)</b>	<b>\$680,935</b>	<b>\$ 1,099</b>	<b>\$152,095</b>	<b>\$66,728</b>	<b>\$ 29,329</b>

**Note 6 - Due from Other Governments**

Amounts due from other governments reported in the Governmental Funds totaling \$10,527,536 at June 30, 2004 include \$1,547,389 in General Fund County sales taxes; \$1,547,437 in County Jail District sales taxes; \$1,570,001 in General Fund state-shared revenue from state sales taxes; \$1,703,308 in state-shared revenue from highway user taxes; and \$1,539,794 in Capital Projects Sales Taxes. The remaining \$2,619,607 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

**Note 7 - Capital Assets**

Capital asset activity for the year ended June 30, 2004, was as follows:

Governmental activities:	Balance July 1, 2003	Increases	Decreases	Balance June 30, 2004
Capital assets, not being depreciated				
Land	\$ 17,884,798	\$ 2,036,568	-	\$ 19,921,366
Infrastructure:				
Paved roads	41,831,070	4,727,504	207,969	46,350,605
Construction in progress	10,884,403	12,055,603	\$6,497,126	16,442,880
Total capital assets not being depreciated	70,600,271	18,819,675	6,705,095	82,714,851
Capital assets, being depreciated				
Buildings	73,841,735	5,018,065	-	78,859,800
Improvements other than buildings	5,492,995	14,923	-	5,507,918
Machinery and equipment	19,161,569	4,383,848	230,786	23,314,631
Infrastructure (except paved roads)	53,128,394	1,168,383	-	54,296,777
Total capital assets being depreciated	151,624,693	10,585,219	230,786	161,979,126
Less: accumulated depreciation for:				
Buildings	13,662,147	1,823,712	-	15,485,859
Improvements other than buildings	438,226	155,108	-	593,334
Machinery and equipment	10,928,976	1,669,041	228,006	12,370,011
Infrastructure (except paved roads)	22,588,702	1,398,978	-	23,987,680
Total	47,618,051	5,046,839	228,006	52,436,884
Total capital assets being depreciated, net	104,006,642	5,538,380	2,780	109,542,242
Governmental activities capital assets, net	<b>\$ 174,606,913</b>	<b>\$ 24,358,055</b>	<b>\$6,707,875</b>	<b>\$ 192,257,093</b>

**Note 7 -Capital Assets (Concluded)**

Depreciation expense was charged to functions as follows:

<b>Governmental activities :</b>	
General government	\$ 1,168,321
Public safety	1,309,303
Highways and streets	1,797,599
Sanitation	17,962
Health	207,537
Welfare	395,974
Culture and recreation	142,549
Education	7,594
 Total depreciation expense- governmental activities	 <u><u>\$ 5,046,839</u></u>

The Yuma County is engaged in various construction projects as of June 30, 2004. The projects include widening existing streets and bridges, constructing streets and bridges, installation of storm sewers and pipe lines, constructing three new buildings that will house the departments of public works, development services, and remodeling the justice court complex. Also, the additions to the sheriff detention facility consisting of two underground tunnels and an expansion to the facility are under construction. At year end the county's commitments with contractors are as follows:

<u>Project Description</u>	<u>Expenditures to Date</u>	<u>Total Project Cost</u>	<u>Remaining Commitments</u>
Building- Justice court complex	\$ 13,046,112	\$ 26,323,797	\$ 13,277,685
Building- Development services facility	632,081	4,134,662	3,502,581
Sheriff detention addition	199,946	900,788	700,842
Sheriff underground tunnels	535,759	571,754	35,995
Flashing stop signal @ Ave 4E & CO 13 <sup>th</sup> St	2,100	50,000	47,900
Bridge @ Ave 21E & CO 7 3/4 <sup>th</sup> St	14,582	350,000	335,418
Paved Road- @ CO 14 <sup>th</sup> St & Ave 5E thru 13E	1,607	1,000,000	998,393
Paved Road- @ City 1 <sup>st</sup> St & Ave B thru C	31,804	3,000,000	2,968,196
Paved Road- @ City 8 <sup>th</sup> St & Ave B thru C	109,167	2,000,000	1,890,833
Paved Road- @ City 8 <sup>th</sup> St & Ave C thru D	3,000	3,000,000	2,997,000
Paved Road- @Fortuna Rd & Ave 9E thru CO 13 <sup>th</sup>	495,262	3,500,000	3,004,738
Paved Road- @ Ave C & City 1 <sup>st</sup> thru 8 <sup>th</sup> St	374,416	2,000,000	1,625,584
Paved Road- @CO 8 <sup>th</sup> St & Mohawk Rd thru Ave 37E	38,907	120,000	81,093
Traffic Signal @ Ave 3E & CO 15 <sup>th</sup>	84,204	195,986	111,782
Sheriff substation foothills	9,542	38,512	28,970
Totals	<u><u>\$ 15,578,489</u></u>	<u><u>\$ 47,185,499</u></u>	<u><u>\$ 31,607,010</u></u>

**Note 8 - Long-Term Liabilities**

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2004.

	Balance July 1, 2003	Additions	Reductions	Balance June 30, 2004	Due within 1 year
Bonds payable:					
Revenue bonds	\$ 14,460,000	-	\$ 1,125,000	\$ 13,335,000	\$ 1,195,000
Special assessment bonds with governmental commitment	578,200	-	39,430	538,770	40,330
Total bonds payable	15,038,200	-	1,164,430	13,873,770	1,235,330
Rural development loan	211,732	-	9,187	202,545	9,548
Certificates of participation payable	25,805,000	-	690,000	25,115,000	1,100,000
Capital leases payable	110,055	\$ 398,662	181,643	327,074	127,361
Compensated absences payable	3,516,478	366,196	-	3,882,674	-
Claims and judgments payable	2,285,798	93,500	1,229,052	1,150,246	1,150,246
Insurance claims payable	666,702	3,691,302	3,545,004	813,000	813,000
Governmental activities long-term liabilities	<u>\$ 47,633,965</u>	<u>\$ 4,549,660</u>	<u>\$ 6,819,316</u>	<u>\$ 45,364,309</u>	<u>\$ 4,435,485</u>

**Note 9 - Bonds Payable**

The County's bonded debt consists of one revenue bond issue and three special assessment bonds 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 are generally callable with interest payable semiannually. The obligations are secured by the pledge of net revenues from County Maintenance of Effort Payments and a transaction privilege (sales) tax approved by the County's voters on May 16, 1995. The bond resolution also requires the County to use a portion of the proceeds to establish and maintain a bond reserve fund, which the County has done by placing \$950,000 of the proceeds in an escrow account in the custody of a trustee. Revenue bonds outstanding at June 30, 2004 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2003	Issues / (Retirements)	Outstanding Principal June 30, 2004
Pledged revenue obligations series 1996	\$ 19,400,000	4.1- 6.0%	07/98- 07/12	\$ 14,460,000	\$(1,125,000)	\$ 13,335,000
<b>Total</b>				<u>\$ 14,460,000</u>	<u>\$(1,125,000)</u>	<u>\$ 13,335,000</u>

Principal and interest requirements at June 30, 2004, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Yuma County Jail District Revenue Bonds - Series 1996			
June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 1,195,000	\$ 665,355	\$ 1,860,355
2006	1,265,000	597,880	1,862,880
2007	1,330,000	533,005	1,863,005
2008	1,395,000	463,834	1,858,834
2009	1,470,000	389,693	1,859,693
2010-13	6,680,000	677,321	7,357,321
<b>Total</b>	<u>\$ 13,335,000</u>	<u>\$ 3,327,088</u>	<u>\$ 16,662,088</u>

**Note 9 - Bonds Payable (Continued)**

**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, 2004.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2003	Issues / (Retirements)	Outstanding Principal June 30, 2004
Del Sur Improvement District Pledged Special Assessment Obligations	\$191,182	4.750%	01/02-01/09	\$ 87,000	\$ (14,000)	\$ 73,000
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	667,000	4.375%	01/02-01/18	361,300	(18,600)	342,700
El Prado Estates Improvement District USDA Bond	136,730	4.375%	01/03-01/22	129,900	(6,830)	123,070
<b>Total</b>				<u>\$ 578,200</u>	<u>\$ (39,430)</u>	<u>\$ 538,770</u>

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2004:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Del Sur Estates Improvement District No. 87.1			
June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 14,000	\$ 3,135	\$ 17,135
2006	14,000	2,470	16,470
2007	15,000	1,781	16,781
2008	15,000	1,069	16,069
2009	15,000	356	15,356
<b>Total</b>	<u>\$ 73,000</u>	<u>\$ 8,811</u>	<u>\$ 81,811</u>

DEBT SERVICE REQUIREMENTS TO MATURITY			
Donovan Estates Improvement District No. 73.3			
June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 19,500	\$ 17,191	\$ 36,691
2006	20,300	16,321	36,621
2007	21,200	15,413	36,613
2008	22,100	14,466	36,566
2009	23,100	13,477	36,577
2010-14	131,600	50,955	182,555
2015-18	104,900	18,888	123,788
<b>Total</b>	<u>\$ 342,700</u>	<u>\$ 146,711</u>	<u>\$ 489,411</u>

**Note 9 - Bonds Payable (Concluded)**

DEBT SERVICE REQUIREMENTS TO MATURITY			
El Prado Estates Improvement District No. 97.10			
June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 6,830	\$ 5,234	\$ 12,064
2006	6,830	4,935	11,765
2007	6,830	4,636	11,466
2008	6,830	4,337	11,167
2009	6,830	4,038	10,868
2010-14	34,150	15,702	49,852
2015-19	34,150	8,225	42,375
2020-22	20,620	1,347	21,967
<b>Total</b>	<b>\$ 123,070</b>	<b>\$ 48,454</b>	<b>\$ 171,524</b>

**Note 10 – Rural Development Loan**

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, 2004, \$220,570 from the loan has been borrowed. The remaining \$40,985 is expected to be borrowed and used in fiscal year 2005. The amortization schedule has the final payment due on January 1, 2022. Rural Development Loan debt service requirements to maturity are as follows:

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY			
Water Infrastructure Financing Authority District No. 97.10			
June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 9,548	\$ 7,792	\$ 17,340
2006	9,925	7,409	17,334
2007	10,316	7,010	17,326
2008	10,722	6,595	17,317
2009	11,144	6,165	17,309
2010-14	62,666	23,743	86,409
2015-19	76,023	10,120	86,143
2020-22	12,201	247	12,448
<b>Total</b>	<b>\$ 202,545</b>	<b>\$ 69,081</b>	<b>\$ 271,626</b>

**Note 11 - Certificates of Participation Payable (COP)**

During the year ended June 30, 1998, the County issued \$5,340,000 in certificates of participation with an interest rate of 3.75-5.0 percent to finance the construction of a new health/office facility. Interest on the obligations is payable semiannually. The certificates are payable primarily from semiannual lease payments pursuant to the lease-purchase agreement dated April 1, 1998. Certificates maturing on or prior to July 1, 2008, are not callable. Certificates maturing on or after July 1, 2009, are callable. The resolution also requires the trustee to use a portion of the proceeds to purchase a \$534,000 surety bond.

During the year ended June 30, 2000, the County issued \$4,405,000 in certificates of participation with an interest rate of 4.0-5.4 percent to purchase office facilities. Interest on the obligations is payable semiannually. The certificates are payable primarily from semiannual lease payments pursuant to the lease-purchase agreement dated November 1, 1999. Certificates maturing on or prior to July 1, 2006, are not callable. Certificates maturing on or after July 1, 2007, are callable on July 1, 2007 or January 1, 2008 with a 1% premium. Certificates called on or after July 1, 2008 can be redeemed at face value. The certificate of participation resolution also requires the County to use a portion of the proceeds to establish and maintain a reserve fund, which the County has done by placing \$440,500 of the proceeds in an escrow account in the custody of a trustee.

**Note 11 - Certificates of Participation Payable (Continued)**

During the year ended June 30, 2001, the County issued \$19,060,000 (\$16,640,000 Series 2001A and \$2,420,000 Series 2001B) in certificates of participation with an interest rate of 4.0-4.5 percent for Series 2001A and 3.5-4.3 percent for Series 2001B to fund various real and personal property projects. Interest on the obligations is payable semiannually. The certificates are payable primarily from semiannual lease payments pursuant to the lease-purchase agreement dated March 5, 2001. The resolution also requires the County to use a portion of the proceeds to establish and maintain a reserve fund in the amount of \$1,664,000 for the Series 2001A issuance and \$242,000 for the Series 2001B issuance. Certificates for these issues are not callable.

Certificates of participation outstanding at June 30, 2004, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2003	Issues / (Retirements)	Outstanding Principal June 30, 2004
Certificates of Participation Series 1998	\$5,340,000	3.75-5.00%	07/01-07/12	\$3,590,000	\$ (350,000)	\$3,240,000
Certificates of Participation Series 1999	4,405,000	4.00-5.40%	07/01-07/12	3,385,000	(340,000)	3,045,000
Certificates of Participation Series 2001A	16,640,000	4.00-4.50%	07/02-07/08	16,440,000	-	16,440,000
Certificates of Participation Series 2001B	2,420,000	3.50-4.30%	07/01-07/08	2,390,000	-	2,390,000
<b>Total</b>				<u>\$25,805,000</u>	<u>\$ (690,000)</u>	<u>\$25,115,000</u>

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2004:

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Health Building - COP Series 1998 June 30, 2004				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Adult Probation - COP Series 1999 June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 360,000	\$ 149,040	\$ 509,040	2005	\$ 340,000	\$ 153,642	\$ 493,642
2006	360,000	133,920	493,920	2006	340,000	137,918	477,918
2007	360,000	118,440	478,440	2007	340,000	121,768	461,768
2008	360,000	102,600	462,600	2008	340,000	105,192	445,192
2009	360,000	86,400	446,400	2009	340,000	88,192	428,192
2010-13	1,440,000	176,400	1,616,400	2010-13	1,345,000	179,230	1,524,230
Total	<u>\$ 3,240,000</u>	<u>\$ 766,800</u>	<u>\$ 4,006,800</u>	Total	<u>\$ 3,045,000</u>	<u>\$ 785,942</u>	<u>\$ 3,830,942</u>

**Note 11 - Certificates of Participation Payable (Concluded)**

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001A June 30, 2004				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001B June 30, 2004			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2005	\$ 350,000	\$ 692,700	\$ 1,042,700	2005	\$ 50,000	\$ 100,710	\$ 150,710
2006	2,100,000	676,950	2,776,950	2006	300,000	98,760	398,760
2007	-	592,950	592,950	2007	-	86,760	86,760
2008	6,670,000	592,950	7,262,950	2008	960,000	86,760	1,046,760
2009	7,320,000	292,800	7,612,800	2009	1,080,000	46,440	1,126,440
Total	<u>\$ 16,440,000</u>	<u>\$ 2,848,350</u>	<u>\$ 19,288,350</u>	Total	<u>\$ 2,390,000</u>	<u>\$ 419,430</u>	<u>\$2,809,430</u>

**Note 12 - 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	\$ 890,533
Less: accumulated depreciation	<u>60,307</u>
Carrying value	<u>\$ 830,226</u>

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2004.

	Governmental Activities
Year Ending June 30	
2005	\$ 137,445
2006	137,106
2007	<u>68,554</u>
Total minimum lease payments	343,105
Less amount representing interest	<u>16,031</u>
Present value of net minimum lease payments	<u>\$ 327,074</u>

**Note 13 - 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, 2004 is \$3,882,674, of which 42% is assignable to the General fund, 27% to major funds, and 31% to other funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney and County management, probable losses not covered by insurance from these proceedings total \$1,150,246, from this total amount, \$1,150,246 are probable to be incurred with in one year. Twenty-one percent (21%) of probable losses would be allocable to the General Fund and 79% to other major funds. This allocation for liquidation of damages is consistent with prior years.

**Note 14 - 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.

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

The Arizona Counties Workers' Compensation Pool receives an independent audit annually and an audit by the Arizona Department of Insurance triennially. It accrues liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation.

The County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$350,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$5,000,000 for each occurrence and \$5,000,000 in aggregate for each year. The County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in the past three fiscal years.

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 \$1,000,000 per individual. The uninsured risk of loss per individual is \$100,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of \$2,939,860 (based on assumed enrollment during this plan year; aggregate claims liability limit only, does not include fixed expenses associated with the YCEBT). The Fund purchases commercial insurance (reinsurance) for claims in excess of this coverage. Claims have not exceeded insurance coverage for the past three fiscal years.

The insurance claims payable liability of the Trust totaling \$813,000 at June 30, 2004, 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, 2003 and 2004, were as follows:

	<u>2004</u>	<u>2003</u>
Claims payable, beginning of year	\$ 666,702	\$ 513,600
Current-year claims and changes in estimates	3,691,302	4,538,255
Claim payments	<u>(3,545,004)</u>	<u>(4,385,153)</u>
Claims payable, end of year	<u>\$ 813,000</u>	<u>\$ 666,702</u>

**Note 15 - Retirement Plans**

**Plan Descriptions**—The County contributes to the four plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan that covers general employees of the County. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

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

The *Corrections Officer Retirement Plan* (CORP) is an agent multiple-employer defined benefit pension plan that covers certain employees of the State of Arizona, Departments of Corrections and Juvenile Corrections, and County employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

**Note15 - Retirement Plans (Continued)**

The *Elected Officials Retirement Plan* (EORP) is a cost-sharing multiple-employer defined benefit pension plan that covers elected officials and judges of certain state and local governments. The EORP is governed by The Fund Manager of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3.

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

**ASRS**

3300 N. Central Ave.  
P.O. Box 33910  
Phoenix, AZ 85067-3910

(602) 240-2000 or (800) 621-3778

**PSPRS, CORP, and EORP**

1020 E. Missouri Ave.  
Phoenix, AZ 85014

(602) 255-5575

**Funding Policy**—The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates.

*Cost-sharing plans*—For the year ended June 30, 2004, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 5.70 percent (5.20 percent retirement and 0.50 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2004, 2003, and 2002 were \$1,778,405, \$807,612, and \$700,704, respectively, which were equal to the required contributions for the year.

In addition, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees but was not required to contribute additional contributions of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2004, 2003, and 2002 were \$0, \$0, and \$0, respectively, which were equal to the required contributions for the year.

*Agent plans*—For the year ended June 30, 2004, 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 10.11 percent. Active CORP members were required by statute to contribute 8.5 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 2.00 percent.

**Annual Pension Cost**—The County's pension cost for the two agent plans for the year ended June 30, 2004, and related information follows.

	<b><u>PSPRS</u></b>	<b><u>CORP</u></b>
Contribution rates:		
County	10.11%	2.00%
Plan members	7.65%	8.50%
Annual pension cost	\$ 318,916	\$ 89,364
Contributions made	\$ 318,916	\$ 89,364

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2002, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included: (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2002, was 20 years.

**Note 15 - Retirement Plans (Concluded)**

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

<u>Plan</u>	<u>Year Ended June 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PSPRS	2004	\$ 318,916	100.00 %	\$0
	2003	150,464	100.00	\$0
	2002	139,285	100.00	\$0
CORP	2004	89,364	100.00	\$0
	2003	93,170	100.00	\$0
	2002	89,290	100.00	\$0

**Note 16- Interfund Balances and Activity**

**Interfund receivables and payables** – Interfund balances at June 30, 2004, were as follows:

Payable from:	Payable to:										Total
	General	HURF		Jail District General Operations	Capital Improvement Program		Other Major Funds		Nonmajor Governmental Funds	Internal Service Funds	
		Develop Services	Public Works		Capital Improvement	Certificates of Participation	Library District	Flood Control			
General	\$ 334,969	\$ 1,447	\$3,335	\$175,393	-	-	-	\$ 168	\$ 577,215	-	\$1,092,527
HURF:											
Development Services	284	-	-	-	\$ 450,000	-	-	-	93	-	450,377
Public Works	46,513	-	-	398	125,000	-	-	-	69	-	171,980
Jail District: General Operations	379,126	-	1,770	-	-	-	-	-	27,050	-	407,946
Capital Improvement Program:											
Capital Project Sales Tax	-	-	-	-	9,090	-	-	-	-	-	9,090
Capital Improvement Certificates of Participation	-	-	-	-	-	\$ 11,782	-	-	-	-	11,782
Other Major Funds:											
Library District Flood Control	1,000	-	-	-	-	-	-	-	-	-	1,000
Nonmajor Governmental Funds	15	-	-	-	118,500	-	-	-	3	-	118,518
Governmental Funds	1,241,106	-	108	40,001	11,520	125,000	\$ 701	123	258,746	\$931	1,678,236
Internal Service Funds	1,051	-	-	-	-	-	-	-	-	-	1,051
<b>Total</b>	<b>\$2,004,064</b>	<b>\$1,447</b>	<b>\$5,213</b>	<b>\$215,792</b>	<b>\$716,610</b>	<b>\$136,782</b>	<b>\$701</b>	<b>\$291</b>	<b>\$863,176</b>	<b>\$931</b>	<b>\$3,945,007</b>

**Note 16- Interfund Balances and Activity (Concluded)**

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' purposes and the County's policy. All interfund balances are expected to be repaid within one year.

**Interfund transfers** – Interfund transfers for the year ended June 30, 2004, were as follows:

Transfer from:	Transfer to:							
	General	Jail District		Capital Improvement Program		Nonmajor Governmental Funds	Internal Service Funds	Total
		General Operations	Debt Service	Capital Improvement	Certificates of Participation			
General	-	\$5,347,978	-	\$1,694,204	\$370,843	\$4,035,608	-	\$11,448,633
HURF:								
Development Services	-	-	-	900,000	-	-	-	900,000
Public Works	-	-	-	250,000	-	-	-	250,000
Jail District:								
General Operations	-	-	\$1,833,151	-	-	1,100,000	-	2,933,151
Capital Improvement Program:								
Capital Projects Sales Tax	-	-	-	55,497	1,706,397	-	-	1,761,894
Capital Improvement	\$25,000	-	-	-	53	-	-	25,053
Other Major Funds								
Flood Control District	-	-	-	237,000	-	-	-	237,000
Nonmajor Governmental Funds	-	-	-	-	125,000	243,955	\$275,000	643,955
<b>Total</b>	<b>\$25,000</b>	<b>\$5,347,978</b>	<b>\$1,833,151</b>	<b>\$3,136,701</b>	<b>\$2,202,293</b>	<b>\$5,379,563</b>	<b>\$275,000</b>	<b>\$18,199,686</b>

The majority of the transfers listed above result from the funding of capital projects and debt service payments, and for the partial funding of the Jail District's operations from the General Fund. All transfers are consistent with the funds' purposes and the County's policy.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

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**BUDGETARY  
COMPARISON SCHEDULES**

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**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**

Year Ended June 30, 2004

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$27,272,085	\$27,272,085	\$28,371,176	\$1,099,091
Licenses and permits	1,376,501	1,376,501	2,094,853	718,352
Intergovernmental	17,184,617	17,188,617	17,856,588	667,971
Charges for services	2,185,356	2,185,356	2,710,015	524,659
Fines and forfeits	1,366,506	1,366,506	1,297,411	(69,095)
Investment income	334,809	334,809	195,954	(138,855)
Rents	18,448	18,448	15,269	(3,179)
Miscellaneous	191,370	191,370	610,007	418,637
<b>Total Revenues</b>	<b>49,929,692</b>	<b>49,933,692</b>	<b>53,151,273</b>	<b>3,217,581</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	27,985,474	27,985,474	26,897,741	1,087,733
Public safety	6,999,614	6,999,614	6,952,232	47,382
Sanitation	388,026	388,026	481,142	(93,116)
Health	8,281,245	8,281,245	7,849,921	431,324
Culture and recreation	27,931	27,931	18,136	9,795
Education	272,493	272,493	249,472	23,021
Capital outlay	906,970	906,970	667,801	239,169
<b>Total Expenditures</b>	<b>44,861,753</b>	<b>44,861,753</b>	<b>43,116,445</b>	<b>1,745,308</b>
<b>Excess of revenues over expenditures</b>	<b>5,067,939</b>	<b>5,071,939</b>	<b>10,034,828</b>	<b>4,962,889</b>
<b>Other financing sources (uses):</b>				
Transfers in	1,009,282	1,009,282	25,000	(984,282)
Transfers out	(11,652,839)	(11,664,121)	(11,448,633)	215,488
<b>Total other financing sources (uses)</b>	<b>(10,643,557)</b>	<b>(10,654,839)</b>	<b>(11,423,633)</b>	<b>(768,794)</b>
Net change in fund balances	(5,575,618)	(5,582,900)	(1,388,805)	4,194,095
Fund balances, July 1, 2003	5,575,618	5,582,900	16,913,492	11,330,592
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$15,524,687</b>	<b>\$15,524,687</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Highway Users Revenue - Development Services Fund

Year Ended June 30, 2004

	Highway Users Revenue - Development Services Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$920,270	\$920,270	\$1,074,403	\$154,133
Licenses and permits	50,000	50,000	69,878	19,878
Intergovernmental	4,333,307	4,333,307	4,082,377	(250,930)
Charges for services	6,000	6,000	6,517	517
Investment income	180,000	180,000	169,946	(10,054)
Miscellaneous	4,000	4,000	2,720	(1,280)
<b>Total Revenues</b>	<b>5,493,577</b>	<b>5,493,577</b>	<b>5,405,841</b>	<b>(87,736)</b>
Expenditures:				
Current:				
Highways and streets	2,921,893	2,921,893	2,621,458	300,435
Capital outlay	9,105,000	9,105,000	2,264,398	6,840,602
<b>Total Expenditures</b>	<b>12,026,893</b>	<b>12,026,893</b>	<b>4,885,856</b>	<b>7,141,037</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,533,316)</b>	<b>(6,533,316)</b>	<b>519,985</b>	<b>7,053,301</b>
Other financing sources (uses):				
Transfers out	(900,000)	(900,000)	(900,000)	-
<b>Total other financing sources (uses)</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>(900,000)</b>	<b>-</b>
Net change in fund balances	(7,433,316)	(7,433,316)	(380,015)	7,053,301
Fund balances, July 1, 2003	7,433,316	7,433,316	10,154,491	2,721,175
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$9,774,476</b>	<b>\$9,774,476</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Highway Users Revenue - Public Works Fund

Year Ended June 30, 2004

## Highway Users Revenue - Public Works Fund

	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$920,270	\$920,270	\$1,074,403	\$154,133
Intergovernmental	5,533,193	5,533,193	6,543,890	1,010,697
Investment income	145,000	145,000	56,938	(88,062)
Miscellaneous	10,000	10,000	57,677	47,677
<b>Total Revenues</b>	<b>6,608,463</b>	<b>6,608,463</b>	<b>7,732,908</b>	<b>1,124,445</b>
Expenditures:				
Current:				
Highways and streets	8,660,166	8,660,166	7,444,306	1,215,860
Capital outlay	525,000	525,000	611,203	(86,203)
Debt service :				
Principal retirement	230,100	230,100	181,643	48,457
Interest and fiscal charges	34,450	34,450	22,520	11,930
<b>Total Expenditures</b>	<b>9,449,716</b>	<b>9,449,716</b>	<b>8,259,672</b>	<b>1,190,044</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,841,253)</b>	<b>(2,841,253)</b>	<b>(526,764)</b>	<b>2,314,489</b>
Other financing sources (uses):				
Transfers out	(250,000)	(250,000)	(250,000)	-
<b>Total other financing sources (uses)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>-</b>
Net change in fund balances	(3,091,253)	(3,091,253)	(776,764)	2,314,489
Fund balances, July 1, 2003	3,091,253	3,091,253	3,924,033	832,780
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$3,147,269</b>	<b>\$3,147,269</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2004

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$8,516,430	\$8,516,430	\$9,258,168	\$741,738
Intergovernmental	550,000	550,000	174,069	(375,931)
Charges for services	1,380,094	1,380,094	1,201,932	(178,162)
Investment income	150,000	150,000	89,230	(60,770)
Rents	-	-	1,500	1,500
Miscellaneous	2,000	2,000	115,895	113,895
<b>Total Revenues</b>	<b>10,598,524</b>	<b>10,598,524</b>	<b>10,840,794</b>	<b>242,270</b>
Expenditures:				
Current:				
Public safety	15,577,567	15,577,567	14,725,472	852,095
Capital outlay	285,000	185,000	311,113	(126,113)
<b>Total Expenditures</b>	<b>15,862,567</b>	<b>15,762,567</b>	<b>15,036,585</b>	<b>725,982</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(5,264,043)</b>	<b>(5,164,043)</b>	<b>(4,195,791)</b>	<b>968,252</b>
Other financing sources (uses):				
Transfers in	5,507,294	5,507,294	5,347,978	(159,316)
Transfers out	(3,905,405)	(4,005,405)	(2,933,151)	1,072,254
<b>Total other financing sources (uses)</b>	<b>1,601,889</b>	<b>1,501,889</b>	<b>2,414,827</b>	<b>912,938</b>
Net change in fund balances	(3,662,154)	(3,662,154)	(1,780,964)	1,881,190
Fund balances, July 1, 2003	3,662,154	3,662,154	7,412,064	3,749,910
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$5,631,100</b>	<b>\$5,631,100</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Capital Projects Sales Tax Fund

Year Ended June 30, 2004

	Capital Projects Sales Tax Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$8,516,430	\$8,516,430	\$9,222,550	\$706,120
Investment income	240,000	240,000	310,364	70,364
<b>Total Revenues</b>	<b>8,756,430</b>	<b>8,756,430</b>	<b>9,532,914</b>	<b>776,484</b>
Expenditures:				
Current:				
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over expenditures</b>	<b>8,756,430</b>	<b>8,756,430</b>	<b>9,532,914</b>	<b>776,484</b>
Other financing sources (uses):				
Transfers out	(17,866,044)	(17,866,044)	(1,761,894)	16,104,150
<b>Total other financing sources (uses)</b>	<b>(17,866,044)</b>	<b>(17,866,044)</b>	<b>(1,761,894)</b>	<b>16,104,150</b>
Net change in fund balances	(9,109,614)	(9,109,614)	7,771,020	16,880,634
Fund balances, July 1, 2003	9,109,614	9,109,614	15,931,361	6,821,747
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$23,702,381</b>	<b>\$23,702,381</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Library District Fund

Year Ended June 30, 2004

	Library District Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$3,255,244	\$3,255,244	\$3,244,656	(\$10,588)
Intergovernmental	5,000	5,000	5,056	56
Charges for services	11,175	11,175	13,458	2,283
Fines and forfeits	40,157	40,157	46,505	6,348
Investment income	30,000	30,000	31,274	1,274
Miscellaneous	75,847	75,847	98,407	22,560
<b>Total Revenues</b>	<b>3,417,423</b>	<b>3,417,423</b>	<b>3,439,356</b>	<b>21,933</b>
Expenditures:				
Current:				
Culture and recreation	3,426,547	3,426,547	3,269,342	157,205
Capital outlay	370,359	370,359	46,045	324,314
<b>Total Expenditures</b>	<b>3,796,906</b>	<b>3,796,906</b>	<b>3,315,387</b>	<b>481,519</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(379,483)</b>	<b>(379,483)</b>	<b>123,969</b>	<b>503,452</b>
Other financing sources (uses):				
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(379,483)	(379,483)	123,969	503,452
Fund balances, July 1, 2003	379,483	379,483	1,665,057	1,285,574
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$1,789,026</b>	<b>\$1,789,026</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Flood Control District Fund

Year Ended June 30, 2004

	Flood Control District Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$1,780,774	\$1,780,774	\$1,779,172	(\$1,602)
Licenses and permits	1,000	1,000	1,071	71
Intergovernmental	1,535,000	1,535,000	39	(1,534,961)
Charges for services	13,200	13,200	28,509	15,309
Investment income	45,000	45,000	43,906	(1,094)
Miscellaneous	300	300	569	269
<b>Total Revenues</b>	<b>3,375,274</b>	<b>3,375,274</b>	<b>1,853,266</b>	<b>(1,522,008)</b>
Expenditures:				
Current:				
Highways and streets	948,914	948,914	607,568	341,346
Capital outlay	3,172,000	3,172,000	253,564	2,918,436
<b>Total Expenditures</b>	<b>4,120,914</b>	<b>4,120,914</b>	<b>861,132</b>	<b>3,259,782</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(745,640)</b>	<b>(745,640)</b>	<b>992,134</b>	<b>1,737,774</b>
Other financing sources (uses):				
Transfers out	(237,000)	(237,000)	(237,000)	-
<b>Total other financing sources (uses)</b>	<b>(237,000)</b>	<b>(237,000)</b>	<b>(237,000)</b>	<b>-</b>
Net change in fund balances	(982,640)	(982,640)	755,134	1,737,774
Fund balances, July 1, 2003	982,640	982,640	2,116,817	1,134,177
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$2,871,951</b>	<b>\$2,871,951</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

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**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. prohibits 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.

Encumbrance accounting, under which purchase orders, contracts, and other commitments to expend monies are recorded to reserve that portion of the applicable fund balance, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end for goods or services that were not received before fiscal year-end are canceled. However, the County may draw warrants against encumbered amounts for goods or services received but unpaid at June 30 for 60 days immediately following the close of the fiscal year. After 60 days the remaining encumbered balances lapse.

**Note 2 - Budgetary Basis of Accounting**

The County budget is prepared on a basis consistent with generally accepted accounting principles, except for the present value of net minimum capital lease payments.

The following schedule reconciles the excess (deficiency) of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balance to the budgetary comparison schedules:

	Highway Users Revenue - Public Works Fund
	<hr/>
Excess (deficiency) of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balance	\$(925,426)
Present value of net minimum capital lease payments	398,662
	<hr/>
Excess (deficiency) of revenues over expenditures from the budgetary comparison schedules	<u><u>\$(526,764)</u></u>

**Note 3 - Expenditures in Excess of Appropriations**

For the fiscal year ended June 30, 2004, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

<u>Fund / Department</u>	<u>Excess</u>
<b>General Fund:</b>	
Superior Court – Indigent Defense	\$ 2,859
<b>Public Housing:</b>	
Housing Department	294

**SCHEDULE OF  
AGENT RETIREMENT PLANS'  
FUNDING PROGRESS**

**Required Supplementary Information**

## Schedule of Agent Retirement Plans' Funding Progress

June 30, 2004

**Public Safety Personnel Retirement System (PSPRS)**

Actuarial Valuation Date	Actuarial Value of 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 (b-a)/c
06/30/04	\$12,111,909	\$13,415,307	(\$1,303,398)	90.3%	\$3,071,517	42.4%
06/30/03	12,404,366	12,726,283	(321,917)	97.5%	2,897,593	11.1%
06/30/02	12,669,735	11,753,780	915,955	107.8%	2,762,953	0.0%

**Corrections Officer Retirement Plan (CORP)**

Actuarial Valuation Date	Actuarial Value of 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 (b-a)/c
06/30/04	\$8,504,533	\$6,234,208	\$2,270,325	136.4%	\$4,718,315	0.0%
06/30/03	8,488,360	5,845,718	2,642,642	145.2%	4,371,001	0.0%
06/30/02	8,289,359	5,313,046	2,976,313	156.0%	4,309,127	0.0%

# **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 512 center lane miles (7.16 miles of growth 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 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 at or above the established and disclosed predetermined condition 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 Paved Management System 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:

<u>Condition</u>	<u>OCI Range</u>
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

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**Modified Approach for County's Paved Roads (Concluded)**

In May 2003, the County completed the latest assessment of eligible roads. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment study was completed in 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 2004, the County's eligible roads were rated at an OCI of 78.04 on average with the following details:

<u>Condition</u>	<u>% of Street</u>	<u>OCI Range</u>
Excellent – Very good	50.20 %	100 – 80
Above average - Good	29.81 %	80 – 65
Average	19.60%	65 – 40
Below average – Poor	0.34%	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 \$1,161,080 on maintenance for the fiscal year ended June 30, 2004. These expenditures delayed deterioration and preserved the condition to 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 maintaining paved roads at the average OCI of 65 is at least \$1,161,000 for fiscal year 2005. A schedule of estimated annual amounts to maintain and preserve streets at the current level compared to actual expenditures for road maintenance for the last four years is presented below:

<u>Fiscal Year</u>	<u>Estimated Expenditures</u>	<u>Actual Expenditures</u>	<u>OCI Rating</u>
2000 – 2001	\$1,000,000	\$544,118	N/A
2001 – 2002	606,000	600,171	N/A
2002 – 2003	990,499	779,238	77.97
2003 – 2004	980,182	1,161,080	78.04

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**OTHER SUPPLEMENTARY  
INFORMATION**

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**SUPPLEMENTARY SCHEDULES**

**GENERAL FUND**

YUMA COUNTY  
**Balance Sheet - General Fund**  
June 30, 2004

**Exhibit G-1**

Assets	General 0100	Self - Insurance 2329	Total General Fund
Cash and cash equivalents	\$12,185,298	\$337,272	\$12,522,570
Receivables (net of allowances for uncollectibles):			
Property taxes	680,935	-	680,935
Accounts	151,690	1,084	152,774
Accrued interest	11,322	373	11,695
Other	-	-	-
Due from:			
Other funds	1,554,782	449,282	2,004,064
Other governments	3,173,906	-	3,173,906
Prepaid items	29,816	-	29,816
<b>Total Assets</b>	<b>\$17,787,749</b>	<b>\$788,011</b>	<b>\$18,575,760</b>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$141,816	\$14,850	\$156,666
Accrued payroll and employee benefits	1,033,936	4,551	1,038,487
Due to:			
Other funds	1,092,527	-	1,092,527
Deposits held for others	21,939	-	21,939
Deferred revenues	741,454	-	741,454
<b>Total Liabilities</b>	<b>3,031,672</b>	<b>19,401</b>	<b>3,051,073</b>
Fund equity:			
Fund balances:			
Reserved for prepaid items	29,816	-	29,816
Unreserved	14,726,261	768,610	15,494,871
<b>Total fund equity</b>	<b>14,756,077</b>	<b>768,610</b>	<b>15,524,687</b>
<b>Total liabilities and fund equity</b>	<b>\$17,787,749</b>	<b>\$788,011</b>	<b>\$18,575,760</b>

YUMA COUNTY  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**General Fund**  
Year Ended June 30, 2004

**Exhibit G-2**

	General 0100	Self - Insurance 2329	Total General Fund
<b>Revenues:</b>			
Taxes	\$28,371,176	-	\$28,371,176
Licenses and permits	2,094,853	-	2,094,853
Intergovernmental	17,405,657	\$450,931	17,856,588
Charges for services	2,710,015	-	2,710,015
Fines and forfeits	1,297,411	-	1,297,411
Investment income	186,394	9,560	195,954
Rents	15,269	-	15,269
Miscellaneous	610,007	-	610,007
<b>Total Revenues</b>	<b>52,690,782</b>	<b>460,491</b>	<b>53,151,273</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	26,446,810	450,931	26,897,741
Public safety	6,952,232	-	6,952,232
Sanitation	481,142	-	481,142
Health	7,849,921	-	7,849,921
Culture and recreation	18,136	-	18,136
Education	249,472	-	249,472
Capital outlay	667,801	-	667,801
<b>Total Expenditures</b>	<b>42,665,514</b>	<b>450,931</b>	<b>43,116,445</b>
<b>Excess of revenues over expenditures</b>	<b>10,025,268</b>	<b>9,560</b>	<b>10,034,828</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	25,000	-	25,000
Operating transfers out	(11,448,633)	-	(11,448,633)
<b>Total other financing sources (uses)</b>	<b>(11,423,633)</b>	<b>-</b>	<b>(11,423,633)</b>
Excess of revenues and other sources over expenditures and other uses	(1,398,365)	9,560	(1,388,805)
Fund balances, July 1, 2003	16,154,442	759,050	16,913,492
<b>Fund balances, June 30, 2004</b>	<b>\$14,756,077</b>	<b>\$768,610</b>	<b>\$15,524,687</b>

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual - General Fund

June 30, 2004

	Total General Fund			
	General (00100)			
	Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget *
Revenues:				
Taxes	\$27,272,085	\$27,272,085	\$28,371,176	\$1,099,091
Licenses and permits	1,376,501	1,376,501	2,094,853	718,352
Intergovernmental	16,704,371	16,708,371	17,405,657	697,286
Charges for services	2,185,356	2,185,356	2,710,015	524,659
Fines and forfeits	1,366,506	1,366,506	1,297,411	(69,095)
Investment income	322,809	322,809	186,394	(136,415)
Rents	18,448	18,448	15,269	(3,179)
Miscellaneous	191,370	191,370	610,007	418,637
<b>Total Revenues</b>	<b>49,437,446</b>	<b>49,441,446</b>	<b>52,690,782</b>	<b>3,249,336</b>
Expenditures:				
Current:				
General government	27,493,228	27,493,228	26,446,810	1,046,418
Public safety	6,999,614	6,999,614	6,952,232	47,382
Sanitation	388,026	388,026	481,142	(93,116)
Health	8,281,245	8,281,245	7,849,921	431,324
Culture and recreation	27,931	27,931	18,136	9,795
Education	272,493	272,493	249,472	23,021
Capital outlay	906,970	906,970	667,801	239,169
<b>Total Expenditures</b>	<b>44,369,507</b>	<b>44,369,507</b>	<b>42,665,514</b>	<b>1,703,993</b>
<b>Excess of revenues over (under) expenditures</b>	<b>5,067,939</b>	<b>5,071,939</b>	<b>10,025,268</b>	<b>4,953,329</b>
Other financing sources (uses):				
Operating transfer in	1,009,282	1,009,282	25,000	(984,282)
Operating transfer out	(11,652,839)	(11,664,121)	(11,448,633)	215,488
<b>Total other financing sources (uses)</b>	<b>(10,643,557)</b>	<b>(10,654,839)</b>	<b>(11,423,633)</b>	<b>(768,794)</b>
Excess of revenue and other sources over (under) expenditures and other uses	(5,575,618)	(5,582,900)	(1,398,365)	4,184,535
Fund balances, July 1, 2003	5,575,618	5,582,900	16,154,442	10,571,542
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$14,756,077</b>	<b>\$14,756,077</b>

\* Variance = Positive / (Negative)

Total General Fund

Self-Insurance (02329)				Total General Fund			
Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget *	Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget *
-	-	-	-	\$27,272,085	\$27,272,085	\$28,371,176	\$1,099,091
-	-	-	-	1,376,501	1,376,501	2,094,853	718,352
\$480,246	\$480,246	\$450,931	(\$29,315)	17,184,617	17,188,617	17,856,588	667,971
-	-	-	-	2,185,356	2,185,356	2,710,015	524,659
-	-	-	-	1,366,506	1,366,506	1,297,411	(69,095)
12,000	12,000	9,560	(2,440)	334,809	334,809	195,954	(138,855)
-	-	-	-	18,448	18,448	15,269	(3,179)
-	-	-	-	191,370	191,370	610,007	418,637
<b>492,246</b>	<b>492,246</b>	<b>460,491</b>	<b>(31,755)</b>	<b>49,929,692</b>	<b>49,933,692</b>	<b>53,151,273</b>	<b>3,217,581</b>
492,246	492,246	450,931	41,315	27,985,474	27,985,474	26,897,741	1,087,733
-	-	-	-	6,999,614	6,999,614	6,952,232	47,382
-	-	-	-	388,026	388,026	481,142	(93,116)
-	-	-	-	8,281,245	8,281,245	7,849,921	431,324
-	-	-	-	27,931	27,931	18,136	9,795
-	-	-	-	272,493	272,493	249,472	23,021
-	-	-	-	906,970	906,970	667,801	239,169
<b>492,246</b>	<b>492,246</b>	<b>450,931</b>	<b>41,315</b>	<b>44,861,753</b>	<b>44,861,753</b>	<b>43,116,445</b>	<b>1,745,308</b>
-	-	9,560	9,560	<b>5,067,939</b>	<b>5,071,939</b>	<b>10,034,828</b>	<b>4,962,889</b>
-	-	-	-	1,009,282	1,009,282	25,000	(984,282)
-	-	-	-	(11,652,839)	(11,664,121)	(11,448,633)	215,488
-	-	-	-	<b>(10,643,557)</b>	<b>(10,654,839)</b>	<b>(11,423,633)</b>	<b>(768,794)</b>
-	-	9,560	9,560	(5,575,618)	(5,582,900)	(1,388,805)	4,194,095
-	-	759,050	759,050	5,575,618	5,582,900	16,913,492	11,330,592
-	-	<b>\$768,610</b>	<b>\$768,610</b>	-	-	<b>\$15,524,687</b>	<b>\$15,524,687</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (0100) - Budget and Actual**  
June 30, 2004

**Exhibit G-4**  
(Continued)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Property Taxes	\$14,320,879	\$14,320,879	\$14,517,560	\$196,681
Interest On Delinquent Taxes	627,997	627,997	651,766	23,769
Penalty On Delinquent Taxes	-	-	99,976	99,976
Auto In Lieu Tax	3,681,081	3,681,081	3,706,770	25,689
County Sales Tax	8,516,430	8,516,430	9,259,931	743,501
Franchise Tax	125,698	125,698	135,173	9,475
<b>Total Taxes</b>	<b>27,272,085</b>	<b>27,272,085</b>	<b>28,371,176</b>	<b>1,099,091</b>
Business Licenses	1,200	1,200	1,720	520
Building Permits	840,000	840,000	1,295,329	455,329
Plumbing Permits	100,000	100,000	173,476	73,476
Electrical Permits	140,000	140,000	236,716	96,716
Mechanical Permits	50,000	50,000	84,845	34,845
Mobile Home Permits	67,200	67,200	53,348	(13,852)
Variance Permits	2,000	2,000	12,399	10,399
Special Use Permits	13,500	13,500	20,719	7,219
Sign Permits	2,000	2,000	4,031	2,031
Health Department Permits	-	-	5,385	5,385
Environmental Health Permits	160,601	160,601	206,885	46,284
<b>Total Licenses and permits</b>	<b>1,376,501</b>	<b>1,376,501</b>	<b>2,094,853</b>	<b>718,352</b>
Federal Grant Proceeds	562,900	562,900	58,367	(504,533)
Federal Wildlife Refuge	-	-	210	210
Federal PILT	1,660,846	1,660,846	1,870,691	209,845
State Grant Proceeds	67,000	67,000	-	(67,000)
State BLESF Boat Patrol	85,000	85,000	86,228	1,228
State Jp Reimb Grant	85,887	85,887	96,751	10,864
State Sales Tax	13,659,020	13,659,020	14,652,864	993,844
State Liquor License	-	-	40,762	40,762
State Lottery Revenue	550,035	550,035	550,035	0
State Payments In Lieu of Tax	-	-	48	48
Payments from Local Unts In Lieu of Tax	-	-	3,657	3,657
Agency Reimbursements	33,683	37,683	46,044	8,361
<b>Total Intergovernmental</b>	<b>16,704,371</b>	<b>16,708,371</b>	<b>17,405,657</b>	<b>697,286</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (0100) - Budget and Actual**  
June 30, 2004

**Exhibit G-4**  
(Continued)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Rezoning Application Fee	32,000	32,000	38,955	6,955
Plan Check Fees	350,000	350,000	427,432	77,432
Rv & Mobile Home Pk Fees	2,000	2,000	-	(2,000)
Subdivision Fees	45,000	45,000	62,382	17,382
Modifications (P&Z)	1,500	1,500	3,408	1,908
Reinspection Fee	13,000	13,000	18,664	5,664
Temporary Use Permit	2,000	2,000	1,820	(180)
Planning & Zoning Books	2,800	2,800	945	(1,855)
Recorder Fees	384,000	384,000	543,144	159,144
Payroll Garnishment Fees	3,000	3,000	3,111	111
General Fund Attorney Fee	250,369	250,369	257,839	7,470
Special District Charges	167,000	167,000	171,236	4,236
Indirect Cost Revenue	839,087	839,087	1,026,592	187,505
Treasurer's Office Fees	10,000	10,000	13,422	3,422
Sheriff Fees	24,500	24,500	22,508	(1,992)
Sheriff Fingerprint/Copy	4,900	4,900	6,235	1,335
Boarding Juvenile Prisoner	32,700	32,700	68,566	35,866
Public Fiduciary Fee	20,000	20,000	36,350	16,350
Assessor's Office Fees	1,500	1,500	7,406	5,906
<b>Total Charges for services</b>	<b>2,185,356</b>	<b>2,185,356</b>	<b>2,710,015</b>	<b>524,659</b>
Superior Court Fees	231,217	231,217	207,414	(23,803)
Constable Fees	28,100	28,100	32,114	4,014
Justice of the Peace District #1 Fines and Fees	618,824	618,824	645,949	27,125
Justice of the Peace District #2 Fines and Fees	114,125	114,125	98,554	(15,571)
Justice of the Peace District #3 Fines and Fees	230,140	230,140	167,221	(62,919)
House Arrest Fees	76,100	76,100	24,945	(51,155)
Juvenile Court Fines & Fees	53,000	53,000	72,291	19,291
Zoning Violation Fines	-	-	4,764	4,764
Work Furlough fees	5,000	5,000	31,588	26,588
Other Fines & Forfeits	10,000	10,000	12,571	2,571
<b>Total Fines and fees</b>	<b>1,366,506</b>	<b>1,366,506</b>	<b>1,297,411</b>	<b>(69,095)</b>
Interest Earned	322,809	322,809	186,394	(136,415)
<b>Total Investment income</b>	<b>322,809</b>	<b>322,809</b>	<b>186,394</b>	<b>(136,415)</b>
Rent General	9,000	9,000	6,001	(2,999)
Rents, Housing Property	9,448	9,448	9,268	(180)
<b>Total Rents</b>	<b>18,448</b>	<b>18,448</b>	<b>15,269</b>	<b>(3,179)</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (0100) - Budget and Actual**  
June 30, 2004

**Exhibit G-4**  
(Continued)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Bad Check Fees	3,175	3,175	3,310	135
Maps & Books	1,550	1,550	647	(903)
Vending Machine Proceeds	8,500	8,500	25,217	16,717
Void/Staledated Revenue	1,003	1,003	12,501	11,498
Restitution & Other Payment	1,941	1,941	5,690	3,749
Sale of County Property	40,800	40,800	29,120	(11,680)
Telephone Revenue	1,700	1,700	1,393	(307)
Elections Deposits	121,101	121,101	120,833	(268)
Other Miscellaneous Revenues	11,600	11,600	411,296	399,696
<b>Total Miscellaneous</b>	<b>191,370</b>	<b>191,370</b>	<b>610,007</b>	<b>418,637</b>
<b>Total General Revenues (0100)</b>	<b>\$49,437,446</b>	<b>\$49,441,446</b>	<b>\$52,690,782</b>	<b>\$3,249,336</b>

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Schedule of Revenues by Category**  
**Self-Insurance (2329) - Budget and Actual**  
June 30, 2004

**Exhibit G-4**  
(Concluded)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Agency Reimbursement	480,246	480,246	450,931	(29,315)
<b>Total Intergovernmental</b>	<b>480,246</b>	<b>480,246</b>	<b>450,931</b>	<b>(29,315)</b>
Interest Earned	12,000	12,000	9,560	(2,440)
<b>Total Investment Income</b>	<b>12,000</b>	<b>12,000</b>	<b>9,560</b>	<b>(2,440)</b>
Miscellaneous Revenue	-	-		0
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Total Self-Insurance Revenues (2329)</b>	<b>\$492,246</b>	<b>\$492,246</b>	<b>\$460,491</b>	<b>(\$31,755)</b>

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Schedule of Expenditures by Function**  
**General Fund - Budget and Actual**  
June 30, 2004

Exhibit G-5

Department / Agency	Department / Agency Actual by Expenditure Function							Department / Agency Total			Variance	
	General	Public		Health &	Culture and		Capital	Actual	Agency Budget		Favorable	
	Government	Safety	Sanitation	Welfare	Recreation	Education	Outlay	Expenditures	Original	Final	(Unfavorable)	
Adult Probation:												
Administration	-	\$1,269,268	-	-	-	-	\$6,414	\$1,275,682	\$1,276,154	\$1,276,154		\$472
Pre Trial Services	\$300,521	-	-	-	-	-	-	300,521	301,521	301,521		1,000
Graffiti Abatement	-	4,318	-	-	-	-	-	4,318	4,500	4,500		182
Assessor	1,316,089	-	-	-	-	-	29,979	1,346,068	1,452,776	1,452,776		106,708
Attorney:												
Civil	677,689	-	-	-	-	-	-	677,689	764,790	716,216		38,527
Criminal	1,737,829	-	-	-	-	-	18,351	1,756,180	1,763,571	1,812,145		55,965
Victim Services	280,895	-	-	-	-	-	-	280,895	305,839	303,560		22,665
Board of Supervisors	1,030,979	-	-	-	-	-	-	1,030,979	1,057,532	1,057,532		26,553
Clerk of Superior Court	1,277,837	-	-	-	-	-	-	1,277,837	1,278,330	1,278,330		493
Constables:												
Constable #1	152,868	-	-	-	-	-	-	152,868	152,875	152,875		7
Constable #2	466	-	-	-	-	-	-	466	714	714		248
Constable #3	861	-	-	-	-	-	-	861	714	864		3
Development Services	2,714,222	-	-	-	-	-	46,123	2,760,345	2,894,617	2,898,617		138,272
Elections	321,529	-	-	-	-	-	-	321,529	346,732	346,732		25,203
Emergency Services	26,826	-	-	-	-	-	-	26,826	20,700	33,886		7,060
Facilities Management	1,266,942	-	-	-	-	-	-	1,266,942	1,408,216	1,408,216		141,274
Financial Services	899,367	-	-	-	-	-	15,456	914,823	935,838	935,838		21,015
Administrative & Channel 77	1,267,280	-	-	-	-	-	-	1,267,280	1,760,706	1,371,844		104,564
Human Resources	517,768	-	-	-	-	-	15,456	533,224	533,756	533,756		532
Information Technology	1,934,372	-	-	-	-	-	84,216	2,018,588	2,045,349	2,045,349		26,761
Justice Courts:												
Justice Court #1	716,424	-	-	-	-	-	-	716,424	723,547	716,847		423
Justice Court #2	192,933	-	-	-	-	-	-	192,933	190,976	193,226		293
Justice Court #3	243,016	-	-	-	-	-	-	243,016	238,692	243,142		126
Juvenile Court:												
Administration	913,712	-	-	-	-	-	6,250	919,962	935,594	934,249		14,287
Detention	1,959,954	-	-	-	-	-	-	1,959,954	1,969,806	1,969,806		9,852
Legal Defender	599,134	-	-	-	-	-	15,456	614,590	689,497	689,497		74,907
Medical Eligibility Programs	-	-	-	\$7,849,921	-	-	-	7,849,921	8,281,245	8,281,245		431,324
Parks	-	-	-	-	\$18,136	-	-	18,136	27,931	27,931		9,795
Public Defender	1,094,928	-	-	-	-	-	-	1,094,928	1,283,132	1,283,132		188,204
Public Fiduciary	221,546	-	-	-	-	-	-	221,546	223,749	258,899		37,353
Recorder	452,250	-	-	-	-	-	-	452,250	464,606	464,606		12,356
School Superintendent	-	-	-	-	-	\$249,472	-	249,472	272,493	272,493		23,021
Sheriff's Office:												
Administration	-	5,593,388	-	-	-	-	430,100	6,023,488	6,148,260	6,148,260		124,772
Boat Patrol	-	85,258	-	-	-	-	-	85,258	85,000	85,000		(258)
Solid Waste	-	-	\$481,142	-	-	-	-	481,142	526,026	526,026		44,884
Superior Court:												
Administration	1,992,948	-	-	-	-	-	-	1,992,948	1,986,046	1,995,546		2,598
Judicial Assistance	156,465	-	-	-	-	-	-	156,465	175,922	156,922		457
Trial Services	1,627,385	-	-	-	-	-	-	1,627,385	1,271,971	1,621,471		(5,914)
Treasurer	551,775	-	-	-	-	-	-	551,775	569,784	569,784		18,009
<b>Total General (0100)</b>	<b>26,446,810</b>	<b>6,952,232</b>	<b>481,142</b>	<b>7,849,921</b>	<b>18,136</b>	<b>249,472</b>	<b>667,801</b>	<b>42,665,514</b>	<b>44,369,507</b>	<b>44,369,507</b>		<b>1,703,993</b>
Self Insurances	450,931	-	-	-	-	-	-	450,931	492,246	492,246		41,315
<b>Total Self-Insurance(2329)</b>	<b>450,931</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450,931</b>	<b>492,246</b>	<b>492,246</b>		<b>41,315</b>
<b>Total General Fund</b>	<b>\$26,897,741</b>	<b>\$6,952,232</b>	<b>\$481,142</b>	<b>\$7,849,921</b>	<b>\$18,136</b>	<b>\$249,472</b>	<b>\$667,801</b>	<b>\$43,116,445</b>	<b>\$44,861,753</b>	<b>\$44,861,753</b>		<b>\$1,745,308</b>

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**General (0100) - Budget and Actual**  
June 30, 2004

**Exhibit G-6**  
(Continued)

Department / Agency	Agency Budget		Actual by Category		Total Agency Expenditures	Variance *
	Original	Final	Total Current	Capital Outlay		
General government						
Adult Probation - Pre Trial Services	\$301,521	\$301,521	\$300,521	-	\$300,521	\$1,000
Assessor	1,452,776	1,452,776	1,316,089	\$29,979	1,346,068	106,708
Attorney:						
Attorney - Civil	764,790	716,216	677,689	-	677,689	38,527
Attorney - Criminal	1,763,571	1,812,145	1,737,829	18,351	1,756,180	55,965
Attorney - Victim Services	305,839	303,560	280,895	-	280,895	22,665
Board of Supervisors	1,057,532	1,057,532	1,030,979	-	1,030,979	26,553
Clerk of Superior Court	1,278,330	1,278,330	1,277,837	-	1,277,837	493
Constables:						
Constable #1	152,875	152,875	152,868	-	152,868	7
Constable #2	714	714	466	-	466	248
Constable #3	714	864	861	-	861	3
Development Services	2,894,617	2,898,617	2,714,222	46,123	2,760,345	138,272
Elections	346,732	346,732	321,529	-	321,529	25,203
Emergency Services	20,700	33,886	26,826	-	26,826	7,060
Facilities Management	1,372,146	1,372,146	1,246,542	-	1,246,542	125,604
Parking Facilities	36,070	36,070	20,400	-	20,400	15,670
Financial Services	935,838	935,838	899,367	15,456	914,823	21,015
Administrative	1,694,283	1,305,421	1,202,943	-	1,202,943	102,478
Channel 77	66,423	66,423	64,337	-	64,337	2,086
Human Resources	533,756	533,756	517,768	15,456	533,224	532
Information Technology Services	2,045,349	2,045,349	1,934,372	84,216	2,018,588	26,761
Justice Courts:						
Justice Court #1	723,547	716,847	716,424	-	716,424	423
Justice Court #2	190,976	193,226	192,933	-	192,933	293
Justice Court #3	238,692	243,142	243,016	-	243,016	126
Juvenile Court:						
Juvenile Court Administration	935,594	934,249	913,712	6,250	919,962	14,287
Juvenile Court Detention	1,969,806	1,969,806	1,959,954	-	1,959,954	9,852
Legal Defender	689,497	689,497	599,134	15,456	614,590	74,907
Public Defender	1,283,132	1,283,132	1,094,928	-	1,094,928	188,204
Public Fiduciary	223,749	258,899	221,546	-	221,546	37,353
Recorder	464,606	464,606	452,250	-	452,250	12,356
Superior Court:						
Superior Court - Administration	1,679,173	1,690,673	1,690,097	-	1,690,097	576
Superior Court - Security	306,873	304,873	302,851	-	302,851	2,022
Superior Court - Judicial Assistance	175,922	156,922	156,465	-	156,465	457
Superior Court - Trial Services	405,480	563,480	569,556	-	569,556	(6,076)
Superior Court - Trial Contractual	866,491	1,057,991	1,057,829	-	1,057,829	162
Treasurer	569,784	569,784	551,775	-	551,775	18,009
<b>Total General government</b>	<b>27,747,898</b>	<b>27,747,898</b>	<b>26,446,810</b>	<b>231,287</b>	<b>26,678,097</b>	<b>1,069,801</b>

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**General (0100) - Budget and Actual**  
June 30, 2004

**Exhibit G-6**  
(Continued)

Department / Agency	Agency Budget		Actual by Category		Total Agency Expenditures	Variance *
	Original	Final	Total Current	Capital Outlay		
Public safety						
Adult Probation						
Adult Probation - Administration	\$1,276,154	\$1,276,154	1,269,268	6,414	\$1,275,682	\$472
Adult Probation - Graffiti Abatement	4,500	4,500	4,318	-	4,318	182
Sheriff's Office						
Sheriff's - Administration	6,148,260	6,148,260	5,593,388	430,100	6,023,488	124,772
Sheriff's - Boat Patrol	85,000	85,000	85,258	-	85,258	(258)
<b>Total Public safety</b>	<b>7,513,914</b>	<b>7,513,914</b>	<b>6,952,232</b>	<b>436,514</b>	<b>7,388,746</b>	<b>125,168</b>
Sanitation						
Solid Waste	526,026	526,026	481,142	-	481,142	44,884
<b>Total Sanitation</b>	<b>526,026</b>	<b>526,026</b>	<b>481,142</b>	<b>0</b>	<b>481,142</b>	<b>44,884</b>
Health						
Medical Eligibility Programs	8,281,245	8,281,245	7,849,921	-	7,849,921	431,324
<b>Total Health</b>	<b>8,281,245</b>	<b>8,281,245</b>	<b>7,849,921</b>	<b>0</b>	<b>7,849,921</b>	<b>431,324</b>
Cultural and recreation						
Parks	27,931	27,931	18,136	-	18,136	9,795
<b>Total Cultural and recreation</b>	<b>27,931</b>	<b>27,931</b>	<b>18,136</b>	<b>0</b>	<b>18,136</b>	<b>9,795</b>
Education						
School Superintendent	272,493	272,493	249,472	-	249,472	23,021
<b>Total Education</b>	<b>272,493</b>	<b>272,493</b>	<b>249,472</b>	<b>0</b>	<b>249,472</b>	<b>23,021</b>
<b>Total General (0100)</b>	<b>\$44,369,507</b>	<b>\$44,369,507</b>	<b>\$41,997,713</b>	<b>\$667,801</b>	<b>\$42,665,514</b>	<b>\$1,703,993</b>

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**Self-Insurance (2329) - Budget and Actual**  
June 30, 2004

**Exhibit G-6**  
(Concluded)

Department / Agency	Agency Budget		Actual by Category		Total Agency Expenditures	Variance *
	Original	Final	Total Current	Capital Outlay		
General government						
Self Insurances	\$492,246	\$492,246	\$450,931	-	\$450,931	\$41,315
<b>Total General Government</b>	<b>492,246</b>	<b>492,246</b>	<b>450,931</b>	<b>-</b>	<b>450,931</b>	<b>41,315</b>
<b>Total Self-Insurance (2329)</b>	<b>\$492,246</b>	<b>\$492,246</b>	<b>\$450,931</b>	<b>-</b>	<b>\$450,931</b>	<b>\$41,315</b>
<b>Grand Total General Fund</b>	<b>\$44,861,753</b>	<b>\$44,861,753</b>	<b>\$42,448,644</b>	<b>\$667,801</b>	<b>\$43,116,445</b>	<b>\$1,745,308</b>

\* Variance = Positive / (Negative)

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## **NONMAJOR GOVERNMENTAL FUNDS**

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**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds .....	104
Debt Service Funds .....	121
Capital Project Funds .....	122

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2004

	Adult Probation				
	Probation Subsidy 2231	State Aid Enhancement 2288	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230
Assets					
Cash and cash equivalents	\$209,084	\$103,672	-	\$48,477	\$191,596
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	184	93	-	39	157
Due from:					
Other funds	32,106	237	\$1,161	1,165	-
Other governments	-	-	19,368	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$241,374</b>	<b>\$104,002</b>	<b>\$20,529</b>	<b>\$49,681</b>	<b>\$191,753</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$24,192	\$23,451	\$1,520	\$26,035	\$19,940
Accrued payroll and employee benefits	9,815	44,414	2,561	431	41,117
Due to:					
Other funds	36,970	14,969	14,149	1,056	71,533
Other governments	-	-	-	4,332	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>70,977</b>	<b>82,834</b>	<b>18,230</b>	<b>31,854</b>	<b>132,590</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	170,397	21,168	2,299	17,827	59,163
<b>Total fund equity</b>	<b>170,397</b>	<b>21,168</b>	<b>2,299</b>	<b>17,827</b>	<b>59,163</b>
<b>Total liabilities and fund equity</b>	<b>\$241,374</b>	<b>\$104,002</b>	<b>\$20,529</b>	<b>\$49,681</b>	<b>\$191,753</b>

**Exhibit H-1**  
(Continued)

Adult Probation				Assessor	Attorney		
Drug Treatment & Education 2309	Drug Court Planning 2310	Extra Probation 2322	Interstate Comp 2323	Property Information 2202	Witness Program 2210	Attorney Drug Enforcement 2207	Bad Check Fund 2225
\$57,117	\$2,662	\$56,685	\$5,138	\$355,850	\$22,584	-	\$31,806
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
57	2	46	5	332	23	\$1	33
-	-	-	-	-	2,349	79	-
-	-	-	-	-	-	49,586	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$57,174</b>	<b>\$2,664</b>	<b>\$56,731</b>	<b>\$5,143</b>	<b>\$356,182</b>	<b>\$24,956</b>	<b>\$49,666</b>	<b>\$31,839</b>
\$10,849	\$150	-	-	\$6,959	\$4,288	\$7,242	(\$175)
2,369	-	-	-	-	2,276	12,286	1,074
-	136	-	-	11,520	0	30,322	-
34,206	-	-	-	-	1,596	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>47,424</b>	<b>286</b>	<b>-</b>	<b>-</b>	<b>18,479</b>	<b>8,160</b>	<b>49,850</b>	<b>899</b>
-	-	-	-	-	-	-	-
9,750	2,378	56,731	5,143	337,703	16,796	(184)	30,940
<b>9,750</b>	<b>2,378</b>	<b>56,731</b>	<b>5,143</b>	<b>337,703</b>	<b>16,796</b>	<b>(184)</b>	<b>30,940</b>
<b>\$57,174</b>	<b>\$2,664</b>	<b>\$56,731</b>	<b>\$5,143</b>	<b>\$356,182</b>	<b>\$24,956</b>	<b>\$49,666</b>	<b>\$31,839</b>

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2004

	Attorney				
	Crime Victim Comp Grant 2209	Federal Victim Comp Grant 2223	Crime Prosecution Enhancement 2290	HIDTA Grant (SBA) 2227	Anti-Gang Enforcement 2285
Assets					
Cash and cash equivalents	\$73,829	\$22,581	\$7,921	-	\$71
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	\$48,688	-
Accrued interest	79	32	19	-	-
Due from:					
Other funds	860	-	-	79	5
Other governments	-	-	26,596	28,751	794
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$74,768</b>	<b>\$22,613</b>	<b>\$34,536</b>	<b>\$77,518</b>	<b>\$870</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$7,526	-	\$2,786	\$3,339	\$88
Accrued payroll and employee benefits	-	-	5,570	8,041	-
Due to:					
Other funds	-	-	-	51,635	583
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>7,526</b>	<b>-</b>	<b>8,356</b>	<b>63,015</b>	<b>671</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	67,242	22,613	26,180	14,503	199
<b>Total fund equity</b>	<b>67,242</b>	<b>22,613</b>	<b>26,180</b>	<b>14,503</b>	<b>199</b>
<b>Total liabilities and fund equity</b>	<b>\$74,768</b>	<b>\$22,613</b>	<b>\$34,536</b>	<b>\$77,518</b>	<b>\$870</b>

Attorney						
Federal Justice Asset Sharing 2280	Anti- Racketeering 2235	Federal Revenue Asset Sharing 2277	Federal Justice Rico Operation 2279	Governor's Action 2297	Community Prosecution 2298	ACJC Domestic Violence 2284
\$2,017	\$282,798	\$53,402	\$1,207	\$20	\$115	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2	253	55	3	-	-	-
-	2,061	-	-	-	-	\$44
-	-	-	-	-	-	5,324
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$2,019</b>	<b>\$285,112</b>	<b>\$53,457</b>	<b>\$1,210</b>	<b>\$20</b>	<b>\$115</b>	<b>\$5,368</b>
\$5	\$25,202	\$23	\$961	-	-	\$414
-	-	-	-	-	-	697
-	-	-	-	\$58	\$119	4,068
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>5</b>	<b>25,202</b>	<b>23</b>	<b>961</b>	<b>58</b>	<b>119</b>	<b>5,179</b>
-	-	-	-	-	-	-
2,014	259,910	53,434	249	(38)	(4)	189
<b>2,014</b>	<b>259,910</b>	<b>53,434</b>	<b>249</b>	<b>(38)</b>	<b>(4)</b>	<b>189</b>
<b>\$2,019</b>	<b>\$285,112</b>	<b>\$53,457</b>	<b>\$1,210</b>	<b>\$20</b>	<b>\$115</b>	<b>\$5,368</b>

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2004

	Clerk of Superior Court				
	Clerk's Fund 2216	Child Support Automation 2214	IV-D Case Processing 2318	Spousal Maint Enforcement 2218	Expedited Child Support 2213
Assets					
Cash and cash equivalents	\$92,776	\$2,927	\$3,141	\$9,578	\$23,704
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	72	3	5	9	21
Due from:					
Other funds	0	-	-	-	-
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$92,848</b>	<b>\$2,930</b>	<b>\$3,146</b>	<b>\$9,587</b>	<b>\$23,725</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$30	\$568	\$342	-	\$281
Accrued payroll and employee benefits	1,344	-	997	-	638
Due to:					
Other funds	17,122	-	-	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>18,496</b>	<b>568</b>	<b>1,339</b>	<b>-</b>	<b>919</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	74,352	2,362	1,807	9,587	22,806
<b>Total fund equity</b>	<b>74,352</b>	<b>2,362</b>	<b>1,807</b>	<b>9,587</b>	<b>22,806</b>
<b>Total liabilities and fund equity</b>	<b>\$92,848</b>	<b>\$2,930</b>	<b>\$3,146</b>	<b>\$9,587</b>	<b>\$23,725</b>

**Exhibit H-1**  
(Continued)

Co. Treasurer	Development Services		General	Housing		
	Treasurer's Information 2201	Road Fund 2251	CDBG 2296	Southwest Border 2320	HOME Grant 2269	Public Housing 2271
\$88,682	\$503,180	\$111,454	\$1,130,590	-	\$41,838	\$490,077
-	-	-	-	-	-	-
-	-	-	-	\$118,531	18,520	(296)
86	513	7	1,543	11	54	-
-	-	-	326,165	197	4,393	14,921
-	-	31,633	-	61,310	-	75,042
-	-	-	-	-	-	20,748
-	-	-	-	-	13,180	-
<b>\$88,768</b>	<b>\$503,693</b>	<b>\$143,094</b>	<b>\$1,458,298</b>	<b>\$180,049</b>	<b>\$77,985</b>	<b>\$600,492</b>
-	-	\$122,290	\$195,584	\$446	\$23,101	\$16,578
-	-	-	15,327	-	30,083	-
-	-	15,883	132,612	59,345	11,689	63,123
-	-	3,208	-	-	-	-
-	-	-	-	-	-	96,029
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>141,381</b>	<b>343,523</b>	<b>59,791</b>	<b>64,873</b>	<b>175,730</b>
-	-	-	-	-	13,180	-
88,768	503,693	1,713	1,114,775	120,258	(68)	424,762
<b>88,768</b>	<b>503,693</b>	<b>1,713</b>	<b>1,114,775</b>	<b>120,258</b>	<b>13,112</b>	<b>424,762</b>
<b>\$88,768</b>	<b>\$503,693</b>	<b>\$143,094</b>	<b>\$1,458,298</b>	<b>\$180,049</b>	<b>\$77,985</b>	<b>\$600,492</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2004

	Housing		Juvenile Court	
	Section 8	Water Co.	State Aid	Charter
	Voucher Prog 2274	13-6 2275	Supreme Court 2247	School 2245
Assets				
Cash and cash equivalents	\$237,953	\$446,643	\$59,822	\$226,767
Receivables (net of allowances for uncollectibles):				
Property taxes	-	-	-	-
Accounts	12,028	-	-	-
Accrued interest	-	-	51	214
Due from:				
Other funds	67,322	-	100	1,570
Other governments	73,961	-	-	5,182
Inventories	-	-	-	-
Prepaid Items	-	-	-	2,081
<b>Total Assets</b>	<b>\$391,264</b>	<b>\$446,643</b>	<b>\$59,973</b>	<b>\$235,814</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$15,498	\$14,351	\$23,303	\$14,745
Accrued payroll and employee benefits	-	-	23,472	20,288
Due to:				
Other funds	-	\$14,921	-	-
Other governments	-	-	1,319	-
Deposits held for others	38,729	-	-	-
Deferred revenues	-	-	-	-
<b>Total Liabilities</b>	<b>54,227</b>	<b>29,272</b>	<b>48,094</b>	<b>35,033</b>
Fund balances:				
Fund balances:				
Reserved for prepaid items	-	-	-	2,081
Unreserved / (Deficit)	337,037	417,371	11,879	198,700
<b>Total fund equity</b>	<b>337,037</b>	<b>417,371</b>	<b>11,879</b>	<b>200,781</b>
<b>Total liabilities and fund equity</b>	<b>\$391,264</b>	<b>\$446,643</b>	<b>\$59,973</b>	<b>\$235,814</b>

Juvenile Court						
Detention Education 2242	Juvenile Safe Schools 2244	Juvenile Probation Fees 2232	Juvenile Victim Rights 2246	Juvenile Restitution 2240	Court Appointed Specialist 2248	Court Improvement 2249
\$86,218	-	\$271,661	\$1,205	\$629	\$6,392	\$5,058
-	-	-	-	-	-	-
-	\$35,027	-	-	-	-	-
97	2	253	3	-	13	4
-	-	4,522	-	1,319	225	5
28,485	44,403	-	-	-	-	-
-	-	-	-	-	-	-
8,395	-	500	-	-	-	-
<b>\$123,195</b>	<b>\$79,432</b>	<b>\$276,936</b>	<b>\$1,208</b>	<b>\$1,948</b>	<b>\$6,630</b>	<b>\$5,067</b>
\$19,447	\$5,430	\$19,300	\$344	-	\$1,780	\$512
11,498	13,812	6,990	641	-	3,555	588
-	59,965	675	-	-	-	3,702
-	200	-	476	-	1,199	276
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>30,945</b>	<b>79,407</b>	<b>26,965</b>	<b>1,461</b>	<b>-</b>	<b>6,534</b>	<b>5,078</b>
8,395	-	500	-	-	-	-
83,855	25	249,471	(253)	1,948	96	(11)
<b>92,250</b>	<b>25</b>	<b>249,971</b>	<b>(253)</b>	<b>1,948</b>	<b>96</b>	<b>(11)</b>
<b>\$123,195</b>	<b>\$79,432</b>	<b>\$276,936</b>	<b>\$1,208</b>	<b>\$1,948</b>	<b>\$6,630</b>	<b>\$5,067</b>

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2004

	Juvenile Court				
	Juvenile Crime Reduction 2233	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Improving Am Schools 2257
Assets					
Cash and cash equivalents	\$2,437	\$79,393	\$19,892	\$27,130	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	3	61	19	25	\$1
Due from:					
Other funds	-	9	-	14	50
Other governments	-	-	-	-	7,908
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$2,440</b>	<b>\$79,463</b>	<b>\$19,911</b>	<b>\$27,169</b>	<b>\$7,959</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$2,600	\$19,587	\$2,792	\$5,675	\$976
Accrued payroll and employee benefits	-	19,412	3,903	12,376	1,618
Due to:					
Other funds	-	384	-	370	3,471
Other governments	6	3,873	8,877	29	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,606</b>	<b>43,256</b>	<b>15,572</b>	<b>18,450</b>	<b>6,065</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	(166)	36,207	4,339	8,719	1,894
<b>Total fund equity</b>	<b>(166)</b>	<b>36,207</b>	<b>4,339</b>	<b>8,719</b>	<b>1,894</b>
<b>Total liabilities and fund equity</b>	<b>\$2,440</b>	<b>\$79,463</b>	<b>\$19,911</b>	<b>\$27,169</b>	<b>\$7,959</b>

Juvenile Court						
Troops for Teachers 2258	State Aid to Detention 2219	Family Counseling 2212	Drug Court Planning 2261	Drug Court Education 2262	Juvenile Probation 2259	Intensive Probation 2265
\$12,006	\$10,821	\$9,714	-	\$1	\$53,089	\$89,119
-	-	-	-	-	-	-
-	-	-	-	-	-	-
12	11	10	-	-	53	75
-	-	850	\$408	2	-	2,101
-	-	-	41,909	-	16,668	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$12,018</b>	<b>\$10,832</b>	<b>\$10,574</b>	<b>\$42,317</b>	<b>\$3</b>	<b>\$69,810</b>	<b>\$91,295</b>
-	-	\$5,286	\$3,531	-	\$2,396	\$41,876
-	-	-	5,230	-	3,112	27,251
-	-	-	33,674	\$30	-	365
-	-	408	-	-	-	6,295
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	<b>5,694</b>	<b>42,435</b>	<b>30</b>	<b>5,508</b>	<b>75,787</b>
-	-	-	-	-	-	-
12,018	10,832	4,880	(118)	(27)	64,302	15,508
<b>12,018</b>	<b>10,832</b>	<b>4,880</b>	<b>(118)</b>	<b>(27)</b>	<b>64,302</b>	<b>15,508</b>
<b>\$12,018</b>	<b>\$10,832</b>	<b>\$10,574</b>	<b>\$42,317</b>	<b>\$3</b>	<b>\$69,810</b>	<b>\$91,295</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2004

	Juvenile Court	Justice Court	Legal & Public Defenders	
	Account Incentive 2327	Justice Court Enhancement 2317	Defender Training 2326	Indigent Dependency 2241
Assets				
Cash and cash equivalents	\$912	\$145,658	\$19,105	\$1,520
Receivables (net of allowances for uncollectibles):				
Property taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest	2	111	20	1
Due from:				
Other funds	1,896	-	-	-
Other governments	16,521	-	3,362	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
<b>Total Assets</b>	<b>\$19,331</b>	<b>\$145,769</b>	<b>\$22,487</b>	<b>\$1,521</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$7,061	\$1,076	-	-
Accrued payroll and employee benefits	279	2,681	-	-
Due to:				
Other funds	2,380	-	-	-
Other governments	-	-	-	-
Deposits held for others	-	-	-	-
Deferred revenues	-	-	-	-
<b>Total Liabilities</b>	<b>9,720</b>	<b>3,757</b>	<b>-</b>	<b>-</b>
Fund balances:				
Fund balances:				
Reserved for prepaid items	-	-	-	-
Unreserved / (Deficit)	9,611	142,012	22,487	1,521
<b>Total fund equity</b>	<b>9,611</b>	<b>142,012</b>	<b>22,487</b>	<b>1,521</b>
<b>Total liabilities and fund equity</b>	<b>\$19,331</b>	<b>\$145,769</b>	<b>\$22,487</b>	<b>\$1,521</b>

**Exhibit H-1**  
(Continued)

Library District		Public Health		Public Works	Recorder
Library District LSCA Grants 2312	Library District Other Grants 2313	Rabies Control 2264	Health Services 2260	Waste Tire 2204	Recorder's Fund 2205
\$30,031	\$5,866	\$28,503	\$2,729,824	\$107,801	\$562,655
-	-	-	-	-	-
-	-	-	49,489	5,058	-
16	3	35	2,059	97	538
4,699	-	17,122	10,522	2,317	-
-	-	-	641,042	-	-
-	-	-	-	-	-
-	-	-	53,829	-	-
<b>\$34,746</b>	<b>\$5,869</b>	<b>\$45,660</b>	<b>\$3,486,765</b>	<b>\$115,273</b>	<b>\$563,193</b>
\$31,246	-	-	\$201,457	\$23,476	\$1,254
-	-	-	156,401	2,333	1,778
-	\$5,400	\$63,044	1,108	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>31,246</b>	<b>5,400</b>	<b>63,044</b>	<b>358,966</b>	<b>25,809</b>	<b>3,032</b>
-	-	-	53,829	-	-
3,500	469	(17,384)	3,073,970	89,464	560,161
<b>3,500</b>	<b>469</b>	<b>(17,384)</b>	<b>3,127,799</b>	<b>89,464</b>	<b>560,161</b>
<b>\$34,746</b>	<b>\$5,869</b>	<b>\$45,660</b>	<b>\$3,486,765</b>	<b>\$115,273</b>	<b>\$563,193</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2004

	School Superintendent		Sheriff - Administration		
	School Grants	Accommodation School District	Narcotic Enforcement	Anti-Racket Sheriff's	Arizona Law Enforcement
	2281	2282	2299	2278	2287
Assets					
Cash and cash equivalents	-	-	\$922	\$732	\$7,587
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	\$586,104	-	-	-	-
Accrued interest	-	-	1	1	7
Due from:					
Other funds	-	-	-	-	-
Other governments	7,897	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$594,001</b>	<b>-</b>	<b>\$923</b>	<b>\$733</b>	<b>\$7,594</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	-	-
Due to:					
Other funds	-	-	-	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	594,001	0	923	733	7,594
<b>Total fund equity</b>	<b>594,001</b>	<b>0</b>	<b>923</b>	<b>733</b>	<b>7,594</b>
<b>Total liabilities and fund equity</b>	<b>\$594,001</b>	<b>\$0</b>	<b>\$923</b>	<b>\$733</b>	<b>\$7,594</b>

Sheriff - Administration			Sheriff - Jail District			
Drug Task Force 2302	Local Law Enforcement 2303	Sheriff's Other Grants 2306	Facility Commission 2286	Jail Enhancement 2237	Inmate Health 2238	Other Jail Grants 2308
\$2,676	\$9,869	-	\$250,737	\$477,762	\$2,559	\$34,140
-	-	-	-	-	-	-
-	-	-	15,893	212	-	-
-	11	-	230	463	2	24
-	-	\$18,917	35	12,676	-	-
41,964	-	39,965	-	19,777	-	6,722
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$44,640</b>	<b>\$9,880</b>	<b>\$58,882</b>	<b>\$266,895</b>	<b>\$510,890</b>	<b>\$2,561</b>	<b>\$40,886</b>
\$2,366	\$4,825	\$11,229	\$9,919	\$15,087	\$138	\$6,363
3,432	-	4,728	8,619	4,032	-	-
57,857	124	127,392	4,421	24,180	-	8,570
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>63,655</b>	<b>4,949</b>	<b>143,349</b>	<b>22,959</b>	<b>43,299</b>	<b>138</b>	<b>14,933</b>
-	-	-	-	-	-	-
(19,015)	4,931	(84,467)	243,936	467,591	2,423	25,953
<b>(19,015)</b>	<b>4,931</b>	<b>(84,467)</b>	<b>243,936</b>	<b>467,591</b>	<b>2,423</b>	<b>25,953</b>
<b>\$44,640</b>	<b>\$9,880</b>	<b>\$58,882</b>	<b>\$266,895</b>	<b>\$510,890</b>	<b>\$2,561</b>	<b>\$40,886</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2004

	Superior Court				
	Law Library 2224	JCEF Time Payment 2222	Aztec Field Training 2234	Local Court Assistance 2221	Domestic Relations 2217
Assets					
Cash and cash equivalents	\$40,670	\$34,302	\$669	\$173,399	\$69,757
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	160	-	-	-	-
Accrued interest	34	23	-	177	67
Due from:					
Other funds	-	856	-	-	-
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$40,864</b>	<b>\$35,181</b>	<b>\$669</b>	<b>\$173,576</b>	<b>\$69,824</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$2,830	-	-	\$1,353	-
Accrued payroll and employee benefits	-	-	-	2,245	-
Due to:					
Other funds	-	\$34,628	-	127,157	-
Other governments	-	-	\$1,203	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,830</b>	<b>34,628</b>	<b>1,203</b>	<b>130,755</b>	<b>-</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Reserved for other purposes					
Unreserved / (Deficit)	38,034	553	(534)	42,821	69,824
<b>Total fund equity</b>	<b>38,034</b>	<b>553</b>	<b>(534)</b>	<b>42,821</b>	<b>69,824</b>
<b>Total liabilities and fund equity</b>	<b>\$40,864</b>	<b>\$35,181</b>	<b>\$669</b>	<b>\$173,576</b>	<b>\$69,824</b>

**Exhibit H-1**  
(Continued)

Superior Court			Other Court & Court Related Grants		
Conciliation Court 2211	Supreme Court Enhancement 2324	Fee - Case Management 2325	Child Support Enforcement 2215	Fill the Gap 2319	Case Process Assistance 2206
\$201,417	\$21,699	\$141,427	-	\$53,208	\$49,547
-	-	-	-	-	-
-	290	-	-	-	-
196	15	128	\$1	87	40
-	1,370	-	89	127,157	-
-	-	-	32,699	58,820	-
-	-	-	-	-	-
-	-	6,500	-	-	-
-	-	-	-	-	-
<b>\$201,613</b>	<b>\$23,374</b>	<b>\$148,055</b>	<b>\$32,789</b>	<b>\$239,272</b>	<b>\$49,587</b>
\$7,206	-	-	\$1,814	\$7,293	\$7,240
1,295	-	-	3,901	13,754	-
-	-	-	17,166	-	6,070
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>8,501</b>	<b>-</b>	<b>-</b>	<b>22,881</b>	<b>21,047</b>	<b>13,310</b>
-	-	6,500	-	-	-
193,112	23,374	141,555	9,908	218,225	36,277
<b>193,112</b>	<b>23,374</b>	<b>148,055</b>	<b>9,908</b>	<b>218,225</b>	<b>36,277</b>
<b>\$201,613</b>	<b>\$23,374</b>	<b>\$148,055</b>	<b>\$32,789</b>	<b>\$239,272</b>	<b>\$49,587</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2004

**Exhibit H-1**  
(Concluded)

	Workforce Investment Act 2291	Improvement Districts 0	Other Funds N/A	Total Special Revenue Funds
Assets				
Cash and cash equivalents	-	\$305,447	\$117,458	\$11,300,388
Receivables (net of allowances for uncollectibles):				
Property taxes	-	29,329	-	29,329
Accounts	\$4,299	-	-	894,003
Accrued interest	201	358	194	9,788
Due from:				
Other funds	-	1,964	-	663,939
Other governments	1,173,054	-	-	2,558,743
Inventories	-	-	-	20,748
Prepaid Items	-	-	-	84,485
Cash and investments held by trustees-restricted	-	-	-	-
<b>Total Assets</b>	<b>\$1,177,554</b>	<b>\$337,098</b>	<b>\$117,652</b>	<b>\$15,561,423</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$613,794	\$32,913	\$7,829	\$1,721,213
Accrued payroll and employee benefits	224	-	11,189	549,677
Due to:				
Other funds	306,359	105,374	3,636	1,549,315
Other governments	-	-	44,717	112,220
Deposits held for others	-	-	-	134,758
Deferred revenues	1,000	19,866	-	20,866
<b>Total Liabilities</b>	<b>921,377</b>	<b>158,153</b>	<b>67,371</b>	<b>4,088,049</b>
Fund balances:				
Fund balances:				
Reserved for prepaid items	-	-	-	84,485
Reserved for other purposes	-	-	-	-
Unreserved / (Deficit)	256,177	178,945	50,281	11,388,889
<b>Total fund equity</b>	<b>256,177</b>	<b>178,945</b>	<b>50,281</b>	<b>11,473,374</b>
<b>Total liabilities and fund equity</b>	<b>\$1,177,554</b>	<b>\$337,098</b>	<b>\$117,652</b>	<b>\$15,561,423</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Funds**  
**All Debt Service Funds**  
June 30, 2004

Exhibit H-2

	Donovon Estates 3543	Del Sur 3544	El Pado Estates 3545	Other Debt Funds	Total Debt Service Funds
Assets					
Cash and cash equivalents	\$113,044	\$39,387	\$94,308	\$445	\$247,184
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	3,485	-	-	3,485
Special assessments	270,367	29,479	275,380	4,559	579,785
Accrued interest	106	37	88	-	231
Due from:					
Other funds	-	964	811	-	1,775
Other governments	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$383,517</b>	<b>\$73,352</b>	<b>\$370,587</b>	<b>\$5,004</b>	<b>\$832,460</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$8,809	\$1,734	\$6,682	-	\$17,225
Accrued payroll and employee benefits	-	-	-	-	-
Due to:					
Other funds	-	1,927	811	-	2,738
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	270,367	29,479	275,380	\$4,559	579,785
<b>Total Liabilities</b>	<b>279,176</b>	<b>33,140</b>	<b>282,873</b>	<b>4,559</b>	<b>599,748</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	104,341	40,212	87,714	445	232,712
<b>Total fund equity</b>	<b>104,341</b>	<b>40,212</b>	<b>87,714</b>	<b>445</b>	<b>232,712</b>
<b>Total liabilities and fund equity</b>	<b>\$383,517</b>	<b>\$73,352</b>	<b>\$370,587</b>	<b>\$5,004</b>	<b>\$832,460</b>

YUMA COUNTY

**Combining Balance Sheet - Nonmajor Governmental Funds - All Capital Projects Funds**

June 30, 2004

	Del Sur 4715	Donovon Estates 4716	El Prado Estates 4717	Padre Ranch 4718
Assets				
Cash and cash equivalents	\$5,638	\$113,084	\$123,337	-
Receivables (net of allowances for uncollectibles):				
Accounts	-	-	-	-
Accrued interest	6	111	121	-
Other funds	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-
<b>Total Assets</b>	<b>\$5,644</b>	<b>\$113,195</b>	<b>\$123,458</b>	<b>-</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	-	-	-	-
Accrued payroll and employee benefits	-	-	-	-
Due to:				
Other funds	-	\$1,964	\$123,072	-
<b>Total Liabilities</b>	<b>-</b>	<b>1,964</b>	<b>123,072</b>	<b>-</b>
Fund balances:				
Fund balances:				
Unreserved / (Deficit)	5,644	111,231	386	-
<b>Total fund equity</b>	<b>5,644</b>	<b>111,231</b>	<b>386</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>\$5,644</b>	<b>\$113,195</b>	<b>\$123,458</b>	<b>-</b>

**Exhibit H-3**  
(Continued)

Gadsden 4719	SLIF Project 4401	Jail District 4403	Construction Projects N/A	Technology Projects N/A	Total Capital Projects Funds
-	\$64,257	\$2,308,453	\$116,848	\$569,245	\$3,300,862
-	-	-	-	-	-
-	63	2,301	115	1,116	3,833
-	-	-	-	197,462	197,462
-	-	4,125,649	-	-	4,125,649
<b>-</b>	<b>\$64,320</b>	<b>\$6,436,403</b>	<b>\$116,963</b>	<b>\$767,823</b>	<b>\$7,627,806</b>
-	-	\$60,857	-	\$17,354	\$78,211
-	-	1,650	-	-	1,650
\$1,147	-	-	-	-	126,183
<b>1,147</b>	<b>-</b>	<b>62,507</b>	<b>-</b>	<b>17,354</b>	<b>206,044</b>
(1,147)	64,320	6,373,896	116,963	750,469	7,421,762
<b>(1,147)</b>	<b>64,320</b>	<b>6,373,896</b>	<b>116,963</b>	<b>750,469</b>	<b>7,421,762</b>
<b>-</b>	<b>\$64,320</b>	<b>\$6,436,403</b>	<b>\$116,963</b>	<b>\$767,823</b>	<b>\$7,627,806</b>

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

Total All Special Revenue, Debt Service, and Capital Project Funds

June 30, 2004

Exhibit H-3

(Concluded)

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	
Assets				
Cash and cash equivalents	\$11,300,388	\$247,184	\$3,300,862	\$14,848,434
Receivables (net of allowances for uncollectibles):				
Property taxes	29,329	-	-	29,329
Accounts	894,003	3,485	-	897,488
Special assessments	-	579,785	-	579,785
Accrued interest	9,788	231	3,833	13,852
Due from:				
Other funds	663,939	1,775	197,462	863,176
Other governments	2,558,743	-	-	2,558,743
Inventories	20,748	-	-	20,748
Prepaid Items	84,485	-	-	84,485
Cash and investments held by trustees-restricted	-	-	4,125,649	4,125,649
<b>Total Assets</b>	<b>\$15,561,423</b>	<b>\$832,460</b>	<b>\$7,627,806</b>	<b>\$24,021,689</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$1,721,213	\$17,225	\$78,211	\$1,816,649
Accrued payroll and employee benefits	549,677	-	1,650	551,327
Due to:				
Other funds	1,549,315	2,738	126,183	1,678,236
Other governments	112,220	-	-	112,220
Deposits held for others	134,758	-	-	134,758
Deferred revenues	20,866	579,785	-	600,651
<b>Total Liabilities</b>	<b>4,088,049</b>	<b>599,748</b>	<b>206,044</b>	<b>4,893,841</b>
Fund balances:				
Reserved for prepaid items	84,485	-	-	84,485
Reserved for other purposes	-	-	-	-
Reserved for debt service	-	-	-	-
Reserved for capital projects	-	-	-	-
Unreserved / (Deficit)	11,388,889	232,712	7,421,762	19,043,363
<b>Total fund equity</b>	<b>11,473,374</b>	<b>232,712</b>	<b>7,421,762</b>	<b>19,127,848</b>
<b>Total liabilities and fund equity</b>	<b>\$15,561,423</b>	<b>\$832,460</b>	<b>\$7,627,806</b>	<b>\$24,021,689</b>

**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE**

**NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds .....	126
Debt Service Funds .....	143
Capital Project Funds .....	144

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

	Adult Probation				
	Probation Subsidy	State Aid Enhancement	Adult Probation Drug Grant	Community Punishment	Intensive Probation
	2231	2288	2228	2229	2230
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	\$1,080,804	\$77,478	\$69,796	\$1,088,113
Charges for services	\$391,668	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	3,312	775	-	354	1,391
Rents	-	-	-	-	-
Miscellaneous	81	-	-	14,911	-
<b>Total Revenues</b>	<b>395,061</b>	<b>1,081,579</b>	<b>77,478</b>	<b>85,061</b>	<b>1,089,504</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	381,294	1,094,839	77,671	69,803	1,018,565
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	1,640	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>382,934</b>	<b>1,094,839</b>	<b>77,671</b>	<b>69,803</b>	<b>1,018,565</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>12,127</b>	<b>(13,260)</b>	<b>(193)</b>	<b>15,258</b>	<b>70,939</b>
Other financing sources (uses):					
Transfers in	-	30,536	-	-	2,052
Transfers out	(36,900)	(16,500)	-	-	(71,600)
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(36,900)</b>	<b>14,036</b>	<b>-</b>	<b>-</b>	<b>(69,548)</b>
Net change in fund balances	(24,773)	776	(193)	15,258	1,391
Fund balances / (Deficit), July 1, 2003	195,170	20,392	2,492	2,569	57,772
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$170,397</b>	<b>\$21,168</b>	<b>\$2,299</b>	<b>\$17,827</b>	<b>\$59,163</b>

Adult Probation				Assessor	Attorney		
Drug Treatment & Education 2309	Drug Court Planning 2310	Extra Probation 2322	Interstate Comp 2323	Property Information 2202	Witness Program 2210	Attorney Drug Enforcement 2207	Bad Check Fund 2225
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$61,272	-	-	-	-	\$199,896	\$254,326	-
-	-	\$45,275	\$2,930	\$186,584	-	-	-
-	\$2,684	-	-	-	-	-	-
699	31	468	65	4,662	386	8	\$508
-	-	-	-	-	-	-	-
126	-	-	-	-	-	-	26,756
<b>62,097</b>	<b>2,715</b>	<b>45,743</b>	<b>2,995</b>	<b>191,246</b>	<b>200,282</b>	<b>254,334</b>	<b>27,264</b>
-	-	-	-	47,665	252,979	328,485	20,945
61,270	1,329	-	750	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>61,270</b>	<b>1,329</b>	<b>0</b>	<b>750</b>	<b>47,665</b>	<b>252,979</b>	<b>328,485</b>	<b>20,945</b>
<b>827</b>	<b>1,386</b>	<b>45,743</b>	<b>2,245</b>	<b>143,581</b>	<b>(52,697)</b>	<b>(74,151)</b>	<b>6,319</b>
-	-	-	-	-	49,780	76,087	-
-	-	-	-	-	-	(2,061)	-
-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,780</b>	<b>74,026</b>	<b>-</b>
827	1,386	45,743	2,245	143,581	(2,917)	(125)	6,319
8,923	992	10,988	2,898	194,122	19,713	(59)	24,621
<b>\$9,750</b>	<b>\$2,378</b>	<b>\$56,731</b>	<b>\$5,143</b>	<b>\$337,703</b>	<b>\$16,796</b>	<b>(\$184)</b>	<b>\$30,940</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

	Attorney				
	Crime Victim Comp Grant 2209	Federal Victim Comp Grant 2223	Crime Prosecution Enhancement 2290	HIDTA Grant (SBA) 2227	Anti-Gang Enforcement 2285
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$98,059	\$40,838	\$134,217	\$310,318	\$2,947
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	1,280	706	451	1	-
Rents	-	-	-	-	-
Miscellaneous	9,007	173	-	-	-
<b>Total Revenues</b>	<b>108,346</b>	<b>41,717</b>	<b>134,668</b>	<b>310,319</b>	<b>2,947</b>
Expenditures:					
Current:					
General government	99,059	35,105	145,043	-	-
Public safety	-	-	-	307,428	2,948
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>99,059</b>	<b>35,105</b>	<b>145,043</b>	<b>307,428</b>	<b>2,948</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>9,287</b>	<b>6,612</b>	<b>(10,375)</b>	<b>2,891</b>	<b>(1)</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	9,287	6,612	(10,375)	2,891	(1)
Fund balances / (Deficit), July 1, 2003	57,955	16,001	36,555	11,612	200
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$67,242</b>	<b>\$22,613</b>	<b>\$26,180</b>	<b>\$14,503</b>	<b>\$199</b>

Attorney						
Federal Justice Asset Sharing 2280	Anti- Racketeering 2235	Federal Revenue Asset Sharing 2277	Federal Justice Rico Operation 2279	Governor's Action 2297	Community Prosecution 2298	ACJC Domestic Violence 2284
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	\$1,420	\$35,223	\$18,006
-	-	-	-	-	-	-
-	\$160,464	-	-	-	-	-
\$99	3,676	\$1,181	\$62	-	-	-
-	-	-	-	-	-	-
-	32,728	-	-	-	-	-
<b>99</b>	<b>196,868</b>	<b>1,181</b>	<b>62</b>	<b>1,420</b>	<b>35,223</b>	<b>18,006</b>
-	-	-	26	1,421	35,222	18,006
8,420	84,396	22,082	3,429	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>8,420</b>	<b>84,396</b>	<b>22,082</b>	<b>3,455</b>	<b>1,421</b>	<b>35,222</b>	<b>18,006</b>
<b>(8,321)</b>	<b>112,472</b>	<b>(20,901)</b>	<b>(3,393)</b>	<b>(1)</b>	<b>1</b>	<b>0</b>
-	102,061	-	-	-	-	-
-	(76,087)	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>25,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(8,321)	138,446	(20,901)	(3,393)	(1)	1	0
10,335	121,464	74,335	3,642	(37)	(5)	189
<b>\$2,014</b>	<b>\$259,910</b>	<b>\$53,434</b>	<b>\$249</b>	<b>(\$38)</b>	<b>(\$4)</b>	<b>\$189</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

	Clerk of Superior Court				
	Clerk's Fund 2216	Child Support Automation 2214	IV-D Case Processing 2318	Spousal Maint Enforcement 2218	Expedited Child Support 2213
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	\$5,904	-	-
Charges for services	\$38,635	-	-	-	-
Fines and forfeits	-	-	-	\$4,919	\$19,545
Investment income	1,228	\$51	67	113	347
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>39,863</b>	<b>51</b>	<b>5,971</b>	<b>5,032</b>	<b>19,892</b>
Expenditures:					
Current:					
General government	36,934	568	21,343	-	14,311
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>36,934</b>	<b>568</b>	<b>21,343</b>	<b>0</b>	<b>14,311</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>2,929</b>	<b>(517)</b>	<b>(15,372)</b>	<b>5,032</b>	<b>5,581</b>
Other financing sources (uses):					
Transfers in	-	-	15,914	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>15,914</b>	<b>-</b>	<b>-</b>
Net change in fund balances	2,929	(517)	542	5,032	5,581
Fund balances / (Deficit), July 1, 2003	71,423	2,879	1,265	4,555	17,225
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$74,352</b>	<b>\$2,362</b>	<b>\$1,807</b>	<b>\$9,587</b>	<b>\$22,806</b>

Co. Treasurer	Development Services		General	Housing		
	Treasurer's Information 2201	Road Fund 2251	CDBG 2296	Southwest Border 2320	HOME Grant 2269	Public Housing 2271
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	\$298,796	\$2,674,019	\$309,182	-	\$946,816
\$14,760	-	-	-	-	-	-
-	-	-	-	-	-	-
1,385	\$9,305	83	23,029	497	\$703	1,874
-	-	-	-	-	-	259,535
-	-	-	-	-	-	19,765
<b>16,145</b>	<b>9,305</b>	<b>298,879</b>	<b>2,697,048</b>	<b>309,679</b>	<b>703</b>	<b>1,227,990</b>
1,508	-	296,463	1,084,926	-	-	-
-	-	-	125,666	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	189,422	294	905,408
-	-	-	-	-	-	-
-	-	-	367,015	-	-	325,590
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>1,508</b>	<b>0</b>	<b>296,463</b>	<b>1,577,607</b>	<b>189,422</b>	<b>294</b>	<b>1,230,998</b>
<b>14,637</b>	<b>9,305</b>	<b>2,416</b>	<b>1,119,441</b>	<b>120,257</b>	<b>409</b>	<b>(3,008)</b>
-	-	-	-	-	-	-
-	-	-	(4,666)	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,666)</b>	<b>-</b>	<b>-</b>	<b>-</b>
14,637	9,305	2,416	1,114,775	120,257	409	(3,008)
74,131	494,388	(703)	-	1	12,703	427,770
<b>\$88,768</b>	<b>\$503,693</b>	<b>\$1,713</b>	<b>\$1,114,775</b>	<b>\$120,258</b>	<b>\$13,112</b>	<b>\$424,762</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

	Housing		Juvenile Court	
	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	State Aid Supreme Court 2247	Charter School 2245
Revenues:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	\$2,123,753	-	\$604,492	\$552,652
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	1,733	\$4,396	413	3,827
Rents	-	-	-	-
Miscellaneous	9,056	138,595	-	-
<b>Total Revenues</b>	<b>2,134,542</b>	<b>142,991</b>	<b>604,905</b>	<b>556,479</b>
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	605,157	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	2,164,750	142,462	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	556,576
Capital Outlay	-	-	-	33,189
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>2,164,750</b>	<b>142,462</b>	<b>605,157</b>	<b>589,765</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(30,208)</b>	<b>529</b>	<b>(252)</b>	<b>(33,286)</b>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(30,208)	529	(252)	(33,286)
Fund balances / (Deficit), July 1, 2003	367,245	416,842	12,131	234,067
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$337,037</b>	<b>\$417,371</b>	<b>\$11,879</b>	<b>\$200,781</b>

Juvenile Court						
Detention Education 2242	Juvenile Safe Schools 2244	Juvenile Probation Fees 2232	Juvenile Victim Rights 2246	Juvenile Restitution 2240	Court Appointed Specialist 2248	Court Improvement 2249
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$273,120	\$367,004	-	\$14,124	\$15,462	\$95,873	\$24,068
-	-	\$180,418	-	-	-	-
-	-	-	-	-	-	-
1,265	25	4,481	124	3	124	31
-	-	-	-	-	-	-
-	-	-	-	8,957	-	-
<b>274,385</b>	<b>367,029</b>	<b>184,899</b>	<b>14,248</b>	<b>24,422</b>	<b>95,997</b>	<b>24,099</b>
-	-	-	-	-	-	24,110
321,015	367,005	184,526	14,250	23,238	95,335	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	14,180	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>321,015</b>	<b>367,005</b>	<b>198,706</b>	<b>14,250</b>	<b>23,238</b>	<b>95,335</b>	<b>24,110</b>
<b>(46,630)</b>	<b>24</b>	<b>(13,807)</b>	<b>(2)</b>	<b>1,184</b>	<b>662</b>	<b>(11)</b>
-	1,923	-	-	-	-	-
-	-	(1,396)	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>1,923</b>	<b>(1,396)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(46,630)	1,947	(15,203)	(2)	1,184	662	(11)
138,880	(1,922)	265,174	(251)	764	(566)	-
<b>\$92,250</b>	<b>\$25</b>	<b>\$249,971</b>	<b>(\$253)</b>	<b>\$1,948</b>	<b>\$96</b>	<b>(\$11)</b>

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2004

	Juvenile Court				
	Juvenile Crime Reduction 2233	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Improving Am Schools 2257
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$5,994	\$526,964	\$97,305	\$283,235	\$58,644
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	58	714	284	324	3
Rents	-	-	-	-	-
Miscellaneous	-	31	-	-	-
<b>Total Revenues</b>	<b>6,052</b>	<b>527,709</b>	<b>97,589</b>	<b>283,559</b>	<b>58,647</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	6,053	527,121	97,304	284,604	55,569
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,053</b>	<b>527,121</b>	<b>97,304</b>	<b>284,604</b>	<b>55,569</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1)</b>	<b>588</b>	<b>285</b>	<b>(1,045)</b>	<b>3,078</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(1)	588	285	(1,045)	3,078
Fund balances / (Deficit), July 1, 2003	(165)	35,619	4,054	9,764	(1,184)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>(\$166)</b>	<b>\$36,207</b>	<b>\$4,339</b>	<b>\$8,719</b>	<b>\$1,894</b>

Juvenile Court						
Troops for Teachers 2258	State Aid to Detention 2219	Family Counseling 2212	Drug Court Planning 2261	Drug Court Education 2262	Juvenile Probation 2259	Intensive Probation 2265
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	\$23,638	\$150,125	\$8,280	\$112,856	\$761,061
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$208	\$594	154	-	-	746	861
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>208</b>	<b>594</b>	<b>23,792</b>	<b>150,125</b>	<b>8,280</b>	<b>113,602</b>	<b>761,922</b>
-	-	-	150,370	8,307	-	-
-	-	23,998	-	-	90,538	746,839
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	14,180
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>23,998</b>	<b>150,370</b>	<b>8,307</b>	<b>90,538</b>	<b>761,019</b>
<b>208</b>	<b>594</b>	<b>(206)</b>	<b>(245)</b>	<b>(27)</b>	<b>23,064</b>	<b>903</b>
-	-	-	-	1,396	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,396</b>	<b>-</b>	<b>-</b>
208	594	(206)	(245)	1,369	23,064	903
11,810	10,238	5,086	127	(1,396)	41,238	14,605
<b>\$12,018</b>	<b>\$10,832</b>	<b>\$4,880</b>	<b>(\$118)</b>	<b>(\$27)</b>	<b>\$64,302</b>	<b>\$15,508</b>

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2004

	Juvenile Court	Justice Court	Legal & Public Defenders	
	Account Incentive 2327	Justice Court Enhancement 2317	Defender Training 2326	Indigent Dependency 2241
Revenues:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	\$73,717	-	\$11,216	-
Charges for services	-	-	-	-
Fines and forfeits	-	\$172,267	-	-
Investment income	6	1,206	356	\$25
Rents	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>73,723</b>	<b>173,473</b>	<b>11,572</b>	<b>25</b>
Expenditures:				
Current:				
General government	82,010	77,858	11,858	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>82,010</b>	<b>77,858</b>	<b>11,858</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(8,287)</b>	<b>95,615</b>	<b>(286)</b>	<b>25</b>
Other financing sources (uses):				
Transfers in	7,701	-	-	-
Transfers out	-	-	-	-
Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>7,701</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(586)	95,615	(286)	25
Fund balances / (Deficit), July 1, 2003	10,197	46,397	22,773	1,496
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$9,611</b>	<b>\$142,012</b>	<b>\$22,487</b>	<b>\$1,521</b>

Library District		Public Health		Public Works	Recorder
Library District LSCA Grants 2312	Library District Other Grants 2313	Rabies Control 2264	Health Services 2260	Waste Tire 2204	Recorder's Fund 2205
-	-	-	-	-	-
-	-	\$74,425	\$293,851	-	-
\$62,138	-	-	3,488,422	\$169,645	-
-	-	-	270,590	50,554	\$187,320
-	-	497	-	-	-
15	\$3	523	38,155	1,689	8,822
-	-	-	5,808	-	-
-	34,278	-	83,435	2,021	-
<b>62,153</b>	<b>34,281</b>	<b>75,445</b>	<b>4,180,261</b>	<b>223,909</b>	<b>196,142</b>
-	-	-	-	-	116,767
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	216,474	-
-	-	313,258	5,093,530	-	-
-	-	-	-	-	-
58,654	34,278	-	-	-	-
-	-	-	-	-	-
-	-	-	262,383	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>58,654</b>	<b>34,278</b>	<b>313,258</b>	<b>5,355,913</b>	<b>216,474</b>	<b>116,767</b>
<b>3,499</b>	<b>3</b>	<b>(237,813)</b>	<b>(1,175,652)</b>	<b>7,435</b>	<b>79,375</b>
-	-	205,467	1,251,183	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>205,467</b>	<b>1,251,183</b>	<b>-</b>	<b>-</b>
3,499	3	(32,346)	75,531	7,435	79,375
1	466	14,962	3,052,268	82,029	480,786
<b>\$3,500</b>	<b>\$469</b>	<b>(\$17,384)</b>	<b>\$3,127,799</b>	<b>\$89,464</b>	<b>\$560,161</b>

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2004

	School Superintendent		Sheriff - Administration		
	School Grants	Accommodation School District	Narcotic Enforcement	Anti-Racket Sheriff's	Arizona Law Enforcement
	2281	2282	2299	2278	2287
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$668,997	(\$55,378)	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	-	-	\$5	\$13	\$132
Rents	-	-	-	-	-
Miscellaneous	2,055	-	-	-	-
<b>Total Revenues</b>	<b>671,052</b>	<b>(55,378)</b>	<b>5</b>	<b>13</b>	<b>132</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	-	201
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	252,058	419,942	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>252,058</b>	<b>419,942</b>	<b>0</b>	<b>0</b>	<b>201</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>418,994</b>	<b>(475,320)</b>	<b>5</b>	<b>13</b>	<b>(69)</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	418,994	(475,320)	5	13	(69)
Fund balances / (Deficit), July 1, 2003	175,007	475,320	918	720	7,663
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$594,001</b>	<b>\$0</b>	<b>\$923</b>	<b>\$733</b>	<b>\$7,594</b>

Sheriff - Administration			Sheriff - Jail District			
Drug Task Force 2302	Local Law Enforcement 2303	Sheriff's Other Grants 2306	Facility Commission 2286	Jail Enhancement 2237	Inmate Health 2238	Other Jail Grants 2308
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$129,852	\$22,660	\$125,283	-	\$236,254	-	\$19,828
-	-	-	\$270,003	-	\$5,790	-
-	-	-	-	-	-	-
1	349	8	3,643	8,850	45	369
-	-	-	-	-	-	-
-	-	-	171,957	631	-	-
<b>129,853</b>	<b>23,009</b>	<b>125,291</b>	<b>445,603</b>	<b>245,735</b>	<b>5,835</b>	<b>20,197</b>
-	-	-	-	-	-	-
125,171	13,627	159,699	367,003	281,250	5,790	14,934
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	18,872	22,285	14,207	29,439	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>125,171</b>	<b>32,499</b>	<b>181,984</b>	<b>381,210</b>	<b>310,689</b>	<b>5,790</b>	<b>14,934</b>
<b>4,682</b>	<b>(9,490)</b>	<b>(56,693)</b>	<b>64,393</b>	<b>(64,954)</b>	<b>45</b>	<b>5,263</b>
-	2,518	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>2,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4,682	(6,972)	(56,693)	64,393	(64,954)	45	5,263
(23,697)	11,903	(27,774)	179,543	532,545	2,378	20,690
<b>(\$19,015)</b>	<b>\$4,931</b>	<b>(\$84,467)</b>	<b>\$243,936</b>	<b>\$467,591</b>	<b>\$2,423</b>	<b>\$25,953</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

	Superior Court				
	Law Library 2224	JCEF Time Payment 2222	Aztec Field Training 2234	Local Court Assistance 2221	Domestic Relations 2217
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	\$19,623	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	\$62,285	\$63,584	-	\$116,934	\$8,498
Investment income	339	323	-	2,899	1,123
Rents	-	-	-	-	-
Miscellaneous	3,463	-	-	-	-
<b>Total Revenues</b>	<b>66,087</b>	<b>63,907</b>	<b>19,623</b>	<b>119,833</b>	<b>9,621</b>
Expenditures:					
Current:					
General government	34,302	72,844	-	57,441	-
Public safety	-	-	20,067	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>34,302</b>	<b>72,844</b>	<b>20,067</b>	<b>57,441</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>31,785</b>	<b>(8,937)</b>	<b>(444)</b>	<b>62,392</b>	<b>9,621</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(127,157)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(127,157)</b>	<b>-</b>
Net change in fund balances	31,785	(8,937)	(444)	(64,765)	9,621
Fund balances / (Deficit), July 1, 2003	6,249	9,490	(90)	107,586	60,203
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$38,034</b>	<b>\$553</b>	<b>(\$534)</b>	<b>\$42,821</b>	<b>\$69,824</b>

Superior Court			Other Court Grants		
Conciliation Court 2211	Supreme Court Enhancement 2324	Fee - Case Management 2325	Child Support Enforcement 2215	Fill the Gap 2319	Case Process Assistance 2206
-	-	-	-	-	-
-	-	-	-	-	-
-	-	\$10,413	\$101,072	\$201,269	\$34,300
-	-	-	-	-	-
\$68,433	\$34,853	101,397	-	85,891	-
3,517	108	1,636	6	2,045	426
-	-	-	-	-	-
2,302	-	-	2,570	-	-
<b>74,252</b>	<b>34,961</b>	<b>113,446</b>	<b>103,648</b>	<b>289,205</b>	<b>34,726</b>
76,595	14,323	23,768	99,577	360,320	20,219
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>76,595</b>	<b>14,323</b>	<b>23,768</b>	<b>99,577</b>	<b>360,320</b>	<b>20,219</b>
<b>(2,343)</b>	<b>20,638</b>	<b>89,678</b>	<b>4,071</b>	<b>(71,115)</b>	<b>14,507</b>
-	-	-	-	127,157	-
-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,157</b>	<b>-</b>
(2,343)	20,638	89,678	4,071	56,042	14,507
195,455	2,736	58,377	5,837	162,183	21,770
<b>\$193,112</b>	<b>\$23,374</b>	<b>\$148,055</b>	<b>\$9,908</b>	<b>\$218,225</b>	<b>\$36,277</b>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

(Concluded)

	Workforce Investment Act 2291	Improvement Districts 0	Other Funds N/A	Total Special Revenue Funds
Revenues:				
Taxes	-	\$665,243	-	\$665,243
Licenses and permits	-	-	-	368,276
Intergovernmental	\$8,029,723	-	\$978,086	28,133,200
Charges for services	-	-	-	1,644,527
Fines and forfeits	-	-	24,402	926,653
Investment income	201	6,815	6,065	168,883
Rents	-	-	-	265,343
Miscellaneous	-	1,964	98	564,960
<b>Total Revenues</b>	<b>8,029,924</b>	<b>674,022</b>	<b>1,008,651</b>	<b>32,737,085</b>
Expenditures:				
Current:				
General government	-	564,616	547,053	4,782,347
Public safety	-	-	294,332	7,984,516
Highways and streets	-	-	-	-
Sanitation	-	-	-	216,474
Health	-	-	-	5,406,788
Welfare	-	-	-	3,402,336
Culture and recreation	-	-	-	92,932
Education	7,772,450	-	-	9,001,026
Capital Outlay	-	-	94,631	1,197,611
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>7,772,450</b>	<b>564,616</b>	<b>936,016</b>	<b>32,084,030</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>257,474</b>	<b>109,406</b>	<b>72,635</b>	<b>653,055</b>
Other financing sources (uses):				
Transfers in	-	-	13,161	1,886,936
Transfers out	-	-	(32,588)	(368,955)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(19,427)</b>	<b>1,517,981</b>
Net change in fund balances	257,474	109,406	53,208	2,171,036
Fund balances / (Deficit), July 1, 2003	(1,297)	69,539	(2,927)	9,302,338
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$256,177</b>	<b>\$178,945</b>	<b>\$50,281</b>	<b>\$11,473,374</b>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds All Debt Service Funds**

Year Ended June 30, 2004

	Donovon Estates 3543	Del Sur 3544	El Pado Estates 3545	Other Debt Funds	Total Debt Service Funds
Revenues:					
Special assessments	\$66,082	\$33,014	\$68,477	-	\$167,573
Investment income	1,679	580	1,341	-	3,600
<b>Total Revenues</b>	<b>67,761</b>	<b>33,594</b>	<b>69,818</b>	<b>-</b>	<b>171,173</b>
Expenditures:					
Current:					
Debt Service					
Principal retirement	18,600	14,000	16,017	-	48,617
Interest and fiscal charges	18,025	3,800	13,695	-	35,520
<b>Total Expenditures</b>	<b>36,625</b>	<b>17,800</b>	<b>29,712</b>	<b>-</b>	<b>84,137</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>31,136</b>	<b>15,794</b>	<b>40,106</b>	<b>-</b>	<b>87,036</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	31,136	15,794	40,106	-	87,036
Fund balances / (Deficit), July 1, 2003	73,205	24,418	47,608	445	145,676
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$104,341</b>	<b>\$40,212</b>	<b>\$87,714</b>	<b>\$445</b>	<b>\$232,712</b>

YUMA COUNTY

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

Nonmajor Governmental Funds All Capital Projects Funds

Year Ended June 30, 2004

	Del Sur 4715	Donovon Estates 4716	El Prado Estates 4717	Padre Ranch 4718
Revenues:				
Investment income	\$98	-	\$2,113	-
<b>Total Revenues</b>	<b>98</b>	<b>-</b>	<b>2,113</b>	<b>-</b>
Expenditures:				
Current:				
General government	-	-	565	-
Public safety	-	-	-	-
Health	-	-	-	-
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>565</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>98</b>	<b>-</b>	<b>1,548</b>	<b>-</b>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	98	-	1,548	-
Fund balances / (Deficit), July 1, 2003	5,546	111,231	(1,162)	-
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$5,644</b>	<b>\$111,231</b>	<b>\$386</b>	<b>-</b>

**Exhibit I-3**  
(Continued)

Gadsden 4719	SLIF Project 4401	Jail District 4403	Construction Projects N/A	Technology Projects N/A	Total Capital Projects Funds
-	\$1,116	\$52,819	\$2,031	\$28,196	\$86,373
<b>-</b>	<b>1,116</b>	<b>52,819</b>	<b>2,031</b>	<b>28,196</b>	<b>86,373</b>
\$689	-	-	-	-	1,254
-	-	67,699	-	-	67,699
-	-	-	-	-	-
-	-	1,190,012	-	1,495,354	2,685,366
<b>689</b>	<b>-</b>	<b>1,257,711</b>	<b>-</b>	<b>1,495,354</b>	<b>2,754,319</b>
<b>(689)</b>	<b>1,116</b>	<b>(1,204,892)</b>	<b>2,031</b>	<b>(1,467,158)</b>	<b>(\$2,667,946)</b>
-	-	1,000,000	-	2,492,627	3,492,627
-	-	-	-	(275,000)	(275,000)
<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>2,217,627</b>	<b>3,217,627</b>
(689)	1,116	(204,892)	2,031	750,469	549,681
(458)	63,204	6,578,788	114,932	-	6,872,081
<b>(\$1,147)</b>	<b>\$64,320</b>	<b>\$6,373,896</b>	<b>\$116,963</b>	<b>\$750,469</b>	<b>\$7,421,762</b>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2004

(Concluded)

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	\$665,243	-	-	\$665,243
Special assessments	-	\$167,573	-	167,573
Licenses and permits	368,276	-	-	368,276
Intergovernmental	28,133,200	-	-	28,133,200
Charges for services	1,644,527	-	-	1,644,527
Fines and forfeits	926,653	-	-	926,653
Investment income	168,883	3,600	\$86,373	258,856
Rents	265,343	-	-	265,343
Miscellaneous	564,960	-	-	564,960
<b>Total Revenues</b>	<b>32,737,085</b>	<b>171,173</b>	<b>86,373</b>	<b>32,994,631</b>
Expenditures:				
Current:				
General government	4,782,347	-	1,254	4,783,601
Public safety	7,984,516	-	67,699	8,052,215
Highways and streets	-	-	-	-
Sanitation	216,474	-	-	216,474
Health	5,406,788	-	-	5,406,788
Welfare	3,402,336	-	-	3,402,336
Culture and recreation	92,932	-	-	92,932
Education	9,001,026	-	-	9,001,026
Capital Outlay	1,197,611	-	2,685,366	3,882,977
Debt Service				
Principal retirement	-	48,617	-	48,617
Interest and fiscal charges	-	35,520	-	35,520
<b>Total Expenditures</b>	<b>32,084,030</b>	<b>84,137</b>	<b>2,754,319</b>	<b>34,922,486</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>653,055</b>	<b>87,036</b>	<b>(2,667,946)</b>	<b>(1,927,855)</b>
Other financing sources (uses):				
Transfers in	1,886,936	-	3,492,627	5,379,563
Transfers out	(368,955)	-	(275,000)	(643,955)
<b>Total other financing sources (uses)</b>	<b>1,517,981</b>	<b>-</b>	<b>3,217,627</b>	<b>4,735,608</b>
Net change in fund balances	2,171,036	87,036	549,681	2,807,753
Fund balances / (Deficit), July 1, 2003	9,302,338	145,676	6,872,081	16,320,095
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>\$11,473,374</b>	<b>\$232,712</b>	<b>\$7,421,762</b>	<b>\$19,127,848</b>

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**

**MAJOR DEBT SERVICE AND CAPITAL PROJCT  
GOVERNMENTAL FUNDS**

Jail District Debt Service Fund .....	148
Certificates of Participation Fund .....	149
Capital Improvement Fund .....	150

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - Jail District Debt Service Fund**

Year Ended June 30, 2004

	Jail District Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	-	-	\$133	\$133
Investment income (loss)	\$130,180	\$130,180	192,059	61,879
<b>Total Revenues</b>	<b>130,180</b>	<b>130,180</b>	<b>192,192</b>	<b>62,012</b>
Expenditures:				
Current:				
Debt service				
Principal retirement	1,195,000	1,195,000	1,195,000	-
Interest and fiscal charges	710,405	710,405	708,582	1,823
<b>Total Expenditures</b>	<b>1,905,405</b>	<b>1,905,405</b>	<b>1,903,582</b>	<b>1,823</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>(1,775,225)</b>	<b>(1,775,225)</b>	<b>(1,711,390)</b>	<b>63,835</b>
Other financing sources (uses):				
Transfers in	1,905,405	1,905,405	1,833,151	(72,254)
<b>Total other financing sources (uses)</b>	<b>1,905,405</b>	<b>1,905,405</b>	<b>1,833,151</b>	<b>(72,254)</b>
Net change in fund balances	130,180	130,180	121,761	(8,419)
Fund balances, July 1, 2003	(130,180)	(130,180)	1,915,662	2,045,842
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$2,037,423</b>	<b>\$2,037,423</b>

\* Variance = Positive / (Negative)

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - Certificates of Participation Fund**

Year Ended June 30, 2004

	Certificates of Participation Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income (loss)	\$33,000	\$33,000	\$27,990	(\$5,010)
<b>Total Revenues</b>	<b>33,000</b>	<b>33,000</b>	<b>27,990</b>	<b>(5,010)</b>
Expenditures:				
Current:				
Debt service				
Principal retirement	1,100,000	1,100,000	1,100,000	0
Interest and fiscal charges	4,166,678	4,166,678	1,108,448	3,058,230
<b>Total Expenditures</b>	<b>5,266,678</b>	<b>5,266,678</b>	<b>2,208,448</b>	<b>3,058,230</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>(5,233,678)</b>	<b>(5,233,678)</b>	<b>(2,180,458)</b>	<b>3,053,220</b>
Other financing sources (uses):				
Transfers in	2,202,292	2,202,292	2,202,293	1
<b>Total other financing sources (uses)</b>	<b>2,202,292</b>	<b>2,202,292</b>	<b>2,202,293</b>	<b>1</b>
Net change in fund balances	(3,031,386)	(3,031,386)	21,835	3,053,221
Fund balances, July 1, 2003	3,031,386	3,031,386	2,993,020	(38,366)
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$3,014,855</b>	<b>\$3,014,855</b>

\* Variance = Positive / (Negative)

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - Capital Improvement Fund**

Year Ended June 30, 2004

	Capital Improvement Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income (loss)	\$81,000	\$81,000	\$89,589	\$8,589
<b>Total Revenues</b>	<b>81,000</b>	<b>81,000</b>	<b>89,589</b>	<b>8,589</b>
Expenditures:				
Current:				
General government	-	-	106,271	(106,271)
Capital outlay	23,457,703	23,457,703	10,970,292	12,487,411
<b>Total Expenditures</b>	<b>23,457,703</b>	<b>23,457,703</b>	<b>11,076,563</b>	<b>12,381,140</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>(23,376,703)</b>	<b>(23,376,703)</b>	<b>(10,986,974)</b>	<b>12,389,729</b>
Other financing sources (uses):				
Transfers in	18,825,773	18,825,773	3,136,701	(15,689,072)
Transfers out	(475,015)	(475,015)	(25,053)	449,962
<b>Total other financing sources (uses)</b>	<b>18,350,758</b>	<b>18,350,758</b>	<b>3,111,648</b>	<b>(15,239,110)</b>
Net change in fund balances	(5,025,945)	(5,025,945)	(7,875,326)	(2,849,381)
Fund balances, July 1, 2003	5,025,945	5,025,945	8,795,748	3,769,803
<b>Fund balances, June 30, 2004</b>	<b>-</b>	<b>-</b>	<b>\$920,422</b>	<b>\$920,422</b>

\* Variance = Positive / (Negative)

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**

**NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds .....	152
Debt Service Funds .....	192
Capital Project Funds .....	194

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Adult Probation					
	Probation Subsidy (Y210)			State Aid Enhancement (Y220)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	\$1,080,804	\$1,080,804	-
Charges for services	\$403,320	\$391,668	(\$11,652)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	5,036	3,312	(1,724)	-	775	\$775
Rents	-	-	-	-	-	-
Miscellaneous	-	81	81	-	-	-
<b>Total Revenue</b>	<b>408,356</b>	<b>395,061</b>	<b>(13,295)</b>	<b>1,080,804</b>	<b>1,081,579</b>	<b>775</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	587,965	381,294	206,671	1,117,835	1,094,839	22,996
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	1,640	(1,640)	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>587,965</b>	<b>382,934</b>	<b>205,031</b>	<b>1,117,835</b>	<b>1,094,839</b>	<b>22,996</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(179,609)</b>	<b>12,127</b>	<b>191,736</b>	<b>(37,031)</b>	<b>(13,260)</b>	<b>23,771</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	\$29,005	30,536	1,531
Transfers out	(36,900)	(36,900)	-	(16,500)	(16,500)	-
<b>Total other financing sources (uses)</b>	<b>(36,900)</b>	<b>(36,900)</b>	<b>-</b>	<b>12,505</b>	<b>14,036</b>	<b>1,531</b>
Net change in fund balances	(216,509)	(24,773)	191,736	(24,526)	776	25,302
Fund balances/(Deficit), July 1, 2003	216,509	195,170	(21,339)	24,526	20,392	(4,134)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$170,397</b>	<b>\$170,397</b>	<b>-</b>	<b>\$21,168</b>	<b>\$21,168</b>

\* Variance = Positive / (Negative)

Adult Probation

Adult Probation Drug Grant (Y228)			Community Punishment (Y229)			Intensive Probation (Y230)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$77,478	\$77,478	-	\$74,128	\$69,796	(\$4,332)	\$1,086,850	\$1,088,113	\$1,263
-	-	-	-	-	-	-	-	-
-	-	-	274	354	80	-	1,391	1,391
-	-	-	-	-	-	-	-	-
-	-	-	35,251	14,911	(20,340)	-	-	-
<b>77,478</b>	<b>77,478</b>	<b>-</b>	<b>109,653</b>	<b>85,061</b>	<b>(24,592)</b>	<b>1,086,850</b>	<b>1,089,504</b>	<b>2,654</b>
-	-	-	-	-	-	-	-	-
80,068	77,671	2,397	113,103	69,803	43,300	1,078,047	1,018,565	59,482
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>80,068</b>	<b>77,671</b>	<b>2,397</b>	<b>113,103</b>	<b>69,803</b>	<b>43,300</b>	<b>1,078,047</b>	<b>1,018,565</b>	<b>59,482</b>
<b>(2,590)</b>	<b>(193)</b>	<b>2,397</b>	<b>(3,450)</b>	<b>15,258</b>	<b>18,708</b>	<b>8,803</b>	<b>70,939</b>	<b>62,136</b>
-	-	-	-	-	-	-	2,052	2,052
-	-	-	-	-	-	(71,600)	(71,600)	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(71,600)</b>	<b>(69,548)</b>	<b>2,052</b>
(2,590)	(193)	2,397	(3,450)	15,258	18,708	(62,797)	1,391	64,188
2,590	2,492	(98)	3,450	2,569	(881)	62,797	57,772	(5,025)
<b>-</b>	<b>\$2,299</b>	<b>\$2,299</b>	<b>-</b>	<b>\$17,827</b>	<b>\$17,827</b>	<b>-</b>	<b>\$59,163</b>	<b>\$59,163</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Adult Probation					
	Drug Treatment & Education (Y238)			Drug Court Planning (Y239)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$139,757	\$61,272	(\$78,485)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$4,934	\$2,684	(\$2,250)
Investment income (loss)	380	699	319	120	31	(89)
Rents	-	-	-	-	-	-
Miscellaneous	285	126	(159)	-	-	-
<b>Total Revenue</b>	<b>140,422</b>	<b>62,097</b>	<b>(78,325)</b>	<b>5,054</b>	<b>2,715</b>	<b>(2,339)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	148,399	61,270	87,129	6,501	1,329	5,172
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>148,399</b>	<b>61,270</b>	<b>87,129</b>	<b>6,501</b>	<b>1,329</b>	<b>5,172</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,977)</b>	<b>827</b>	<b>8,804</b>	<b>(1,447)</b>	<b>1,386</b>	<b>2,833</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(7,977)	827	8,804	(1,447)	1,386	2,833
Fund balances/(Deficit), July 1, 2003	7,977	8,923	946	1,447	992	(455)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$9,750</b>	<b>\$9,750</b>	<b>-</b>	<b>\$2,378</b>	<b>\$2,378</b>

\* Variance = Positive / (Negative)

Adult Probation						Assessor		
Extra Probation (Y372)			Interstate Comp (Y373)			Property Information (Y151)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$11,172	\$45,275	\$34,103	\$1,807	\$2,930	\$1,123	\$120,000	\$186,584	\$66,584
-	-	-	-	-	-	-	-	-
3	468	465	9	65	56	2,000	4,662	2,662
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>11,175</b>	<b>45,743</b>	<b>34,568</b>	<b>1,816</b>	<b>2,995</b>	<b>1,179</b>	<b>122,000</b>	<b>191,246</b>	<b>69,246</b>
-	-	-	-	-	-	135,475	47,665	87,810
17,904	-	17,904	3,595	750	2,845	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	70,500	-	70,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>17,904</b>	<b>-</b>	<b>17,904</b>	<b>3,595</b>	<b>750</b>	<b>2,845</b>	<b>205,975</b>	<b>47,665</b>	<b>158,310</b>
<b>(6,729)</b>	<b>45,743</b>	<b>52,472</b>	<b>(1,779)</b>	<b>2,245</b>	<b>4,024</b>	<b>(83,975)</b>	<b>143,581</b>	<b>227,556</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(6,729)	45,743	52,472	(1,779)	2,245	4,024	(83,975)	143,581	227,556
6,729	10,988	4,259	1,779	2,898	1,119	83,975	194,122	110,147
<b>-</b>	<b>\$56,731</b>	<b>\$56,731</b>	<b>-</b>	<b>\$5,143</b>	<b>\$5,143</b>	<b>-</b>	<b>\$337,703</b>	<b>\$337,703</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Attorney					
	Witness Program (Y211)			Attorney Drug Enforcement (Y218)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$204,610	\$199,896	(\$4,714)	\$337,494	\$254,326	(\$83,168)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	386	386	-	8	8
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>204,610</b>	<b>200,282</b>	<b>(4,328)</b>	<b>337,494</b>	<b>254,334</b>	<b>(83,160)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	267,556	252,979	14,577	413,640	328,485	85,155
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>267,556</b>	<b>252,979</b>	<b>14,577</b>	<b>413,640</b>	<b>328,485</b>	<b>85,155</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(62,946)</b>	<b>(52,697)</b>	<b>10,249</b>	<b>(76,146)</b>	<b>(74,151)</b>	<b>1,995</b>
<b>Other financing sources (uses):</b>						
Transfers in	49,780	49,780	-	\$76,087	76,087	-
Transfers out	-	-	-	-	(2,061)	2,061
<b>Total other financing sources (uses)</b>	<b>49,780</b>	<b>49,780</b>	<b>-</b>	<b>76,087</b>	<b>74,026</b>	<b>(2,061)</b>
Net change in fund balances	(13,166)	(2,917)	10,249	(59)	(125)	(66)
Fund balances/(Deficit), July 1, 2003	13,166	19,713	6,547	59	(59)	(118)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$16,796</b>	<b>\$16,796</b>	<b>-</b>	<b>(\$184)</b>	<b>(\$184)</b>

\* Variance = Positive / (Negative)

Attorney

Bad Check Fund (Y219)			Crime Victim Comp Grant (Y221)			Federal Victim Comp Grant (Y224)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	\$98,059	\$98,059	-	\$40,838	\$40,838	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$550	\$508	(\$42)	1,500	1,280	(\$220)	400	706	\$306
-	-	-	-	-	-	-	-	-
25,000	26,756	1,756	21,424	9,007	(12,417)	2,300	173	(2,127)
<b>25,550</b>	<b>27,264</b>	<b>1,714</b>	<b>120,983</b>	<b>108,346</b>	<b>(12,637)</b>	<b>43,538</b>	<b>41,717</b>	<b>(1,821)</b>
52,519	20,945	31,574	165,360	99,059	66,301	60,404	35,105	25,299
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>52,519</b>	<b>20,945</b>	<b>31,574</b>	<b>165,360</b>	<b>99,059</b>	<b>66,301</b>	<b>60,404</b>	<b>35,105</b>	<b>25,299</b>
<b>(26,969)</b>	<b>6,319</b>	<b>33,288</b>	<b>(44,377)</b>	<b>9,287</b>	<b>53,664</b>	<b>(16,866)</b>	<b>6,612</b>	<b>23,478</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(26,969)	6,319	33,288	(44,377)	9,287	53,664	(16,866)	6,612	23,478
26,969	24,621	(2,348)	44,377	57,955	13,578	16,866	16,001	(865)
<b>-</b>	<b>\$30,940</b>	<b>\$30,940</b>	<b>-</b>	<b>\$67,242</b>	<b>\$67,242</b>	<b>-</b>	<b>\$22,613</b>	<b>\$22,613</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Attorney					
	Crime Prosecution Enhancement (Y225)			HIDTA Grant (SBA) (Y227)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$130,000	\$134,217	\$4,217	\$355,951	\$310,318	(\$45,633)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	750	451	(299)	-	1	1
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>130,750</b>	<b>134,668</b>	<b>3,918</b>	<b>355,951</b>	<b>310,319</b>	<b>(45,632)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	163,170	145,043	18,127	-	-	-
Public safety	-	-	-	367,563	307,428	60,135
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>163,170</b>	<b>145,043</b>	<b>18,127</b>	<b>367,563</b>	<b>307,428</b>	<b>60,135</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(32,420)</b>	<b>(10,375)</b>	<b>22,045</b>	<b>(11,612)</b>	<b>2,891</b>	<b>14,503</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(32,420)	(10,375)	22,045	(11,612)	2,891	14,503
Fund balances/(Deficit), July 1, 2003	32,420	36,555	4,135	11,612	11,612	-
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$26,180</b>	<b>\$26,180</b>	<b>-</b>	<b>\$14,503</b>	<b>\$14,503</b>

\* Variance = Positive / (Negative)

Attorney

Anti-Gang Enforcement (Y273)			Federal Justice Asset Sharing (Y274)			Anti - Racketerring (Y275)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$3,016	\$2,947	(\$69)	\$14,900	-	(\$14,900)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$90,000	\$160,464	\$70,464
-	-	-	90	\$99	9	2,500	3,676	1,176
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	32,728	32,728
<b>3,016</b>	<b>2,947</b>	<b>(69)</b>	<b>14,990</b>	<b>99</b>	<b>(14,891)</b>	<b>92,500</b>	<b>196,868</b>	<b>104,368</b>
-	-	-	-	-	-	-	-	-
3,218	2,948	270	18,676	8,420	10,256	235,548	84,396	151,152
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>3,218</b>	<b>2,948</b>	<b>270</b>	<b>18,676</b>	<b>8,420</b>	<b>10,256</b>	<b>235,548</b>	<b>84,396</b>	<b>151,152</b>
<b>(202)</b>	<b>(1)</b>	<b>201</b>	<b>(3,686)</b>	<b>(8,321)</b>	<b>(4,635)</b>	<b>(143,048)</b>	<b>112,472</b>	<b>255,520</b>
-	-	-	-	-	-	100,000	102,061	2,061
-	-	-	-	-	-	(76,087)	(76,087)	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,913</b>	<b>25,974</b>	<b>2,061</b>
(202)	(1)	201	(3,686)	(8,321)	(4,635)	(119,135)	138,446	257,581
202	200	(2)	3,686	10,335	6,649	119,135	121,464	2,329
<b>-</b>	<b>\$199</b>	<b>\$199</b>	<b>-</b>	<b>\$2,014</b>	<b>\$2,014</b>	<b>-</b>	<b>\$259,910</b>	<b>\$259,910</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Attorney					
	Federal Revenue Asset Sharing (Y276)			Federal Justice Rico Operation (Y279)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$10,000	-	(\$10,000)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	\$1,181	1,181	-	\$62	\$62
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,000</b>	<b>1,181</b>	<b>(8,819)</b>	<b>-</b>	<b>62</b>	<b>62</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	26	(26)
Public safety	102,139	22,082	80,057	\$3,661	3,429	232
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>102,139</b>	<b>22,082</b>	<b>80,057</b>	<b>3,661</b>	<b>3,455</b>	<b>206</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(92,139)</b>	<b>(20,901)</b>	<b>71,238</b>	<b>(3,661)</b>	<b>(3,393)</b>	<b>268</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(92,139)	(20,901)	71,238	(3,661)	(3,393)	268
Fund balances/(Deficit), July 1, 2003	92,139	74,335	(17,804)	3,661	3,642	(19)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$53,434</b>	<b>\$53,434</b>	<b>-</b>	<b>\$249</b>	<b>\$249</b>

\* Variance = Positive / (Negative)

Attorney

Governor's Action (Y281)			Community Prosecution (Y282)			ACJC Domestic Violence (Y284)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$9,614	\$1,420	(\$8,194)	\$38,000	\$35,223	(\$2,777)	\$19,501	\$18,006	(\$1,495)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>9,614</b>	<b>1,420</b>	<b>(8,194)</b>	<b>38,000</b>	<b>35,223</b>	<b>(2,777)</b>	<b>19,501</b>	<b>18,006</b>	<b>(1,495)</b>
9,614	1,421	8,193	16,239	35,222	(18,983)	19,691	18,006	1,685
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	21,761	-	21,761	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>9,614</b>	<b>1,421</b>	<b>8,193</b>	<b>38,000</b>	<b>35,222</b>	<b>2,778</b>	<b>19,691</b>	<b>18,006</b>	<b>1,685</b>
<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>(190)</b>	<b>0</b>	<b>190</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(1)	(1)	-	1	1	(190)	0	190
-	(37)	(37)	-	(5)	(5)	190	189	(1)
<b>-</b>	<b>(\$38)</b>	<b>(\$38)</b>	<b>-</b>	<b>(\$4)</b>	<b>(\$4)</b>	<b>-</b>	<b>\$189</b>	<b>\$189</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Clerk of Superior Court					
	Clerk's Fund (Y209)			Child Support Automation (Y350)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	\$38,339	\$38,635	\$296	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	2,000	1,228	(772)	\$101	\$51	(\$50)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>40,339</b>	<b>39,863</b>	<b>(476)</b>	<b>101</b>	<b>51</b>	<b>(50)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	109,514	36,934	72,580	2,992	568	2,424
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>109,514</b>	<b>36,934</b>	<b>72,580</b>	<b>2,992</b>	<b>568</b>	<b>2,424</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(69,175)</b>	<b>2,929</b>	<b>72,104</b>	<b>(2,891)</b>	<b>(517)</b>	<b>2,374</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(69,175)	2,929	72,104	(2,891)	(517)	2,374
Fund balances/(Deficit), July 1, 2003	69,175	71,423	2,248	2,891	2,879	(12)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$74,352</b>	<b>\$74,352</b>	<b>-</b>	<b>\$2,362</b>	<b>\$2,362</b>

\* Variance = Positive / (Negative)

Clerk of Superior Court

IV-D Case Processing (Y353)			Spousal Maintenance Enforcement (Y374)			Expedited Child Support (Y376)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$22,647	\$5,904	(\$16,743)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$6,036	\$4,919	(\$1,117)	\$14,280	\$19,545	\$5,265
-	67	67	7	113	106	566	347	(219)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>22,647</b>	<b>5,971</b>	<b>(16,676)</b>	<b>6,043</b>	<b>5,032</b>	<b>(1,011)</b>	<b>14,846</b>	<b>19,892</b>	<b>5,046</b>
53,022	21,343	31,679	10,467	-	10,467	29,640	14,311	15,329
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>53,022</b>	<b>21,343</b>	<b>31,679</b>	<b>10,467</b>	<b>-</b>	<b>10,467</b>	<b>29,640</b>	<b>14,311</b>	<b>15,329</b>
<b>(30,375)</b>	<b>(15,372)</b>	<b>15,003</b>	<b>(4,424)</b>	<b>5,032</b>	<b>9,456</b>	<b>(14,794)</b>	<b>5,581</b>	<b>20,375</b>
30,375	15,914	(14,461)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>30,375</b>	<b>15,914</b>	<b>(14,461)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	542	542	(4,424)	5,032	9,456	(14,794)	5,581	20,375
-	1,265	1,265	4,424	4,555	131	14,794	17,225	2,431
<b>-</b>	<b>\$1,807</b>	<b>\$1,807</b>	<b>-</b>	<b>\$9,587</b>	<b>\$9,587</b>	<b>-</b>	<b>\$22,806</b>	<b>\$22,806</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Development Services					
	Road Fund (Y205)			Community Development Block Grant(Y310)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	\$498,501	\$298,796	(\$199,705)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	\$11,000	\$9,305	(\$1,695)	-	83	83
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>11,000</b>	<b>9,305</b>	<b>(1,695)</b>	<b>498,501</b>	<b>298,879</b>	<b>(199,622)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	519,436	-	519,436	498,501	296,463	202,038
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>519,436</b>	<b>-</b>	<b>519,436</b>	<b>498,501</b>	<b>296,463</b>	<b>202,038</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(508,436)</b>	<b>9,305</b>	<b>517,741</b>	<b>-</b>	<b>2,416</b>	<b>2,416</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(508,436)	9,305	517,741	-	2,416	2,416
Fund balances/(Deficit), July 1, 2003	508,436	494,388	(14,048)	-	(703)	(703)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$503,693</b>	<b>\$503,693</b>	<b>-</b>	<b>\$1,713</b>	<b>\$1,713</b>

\* Variance = Positive / (Negative)

General			County Treasurer			Justice Courts		
Southwest Border Initiative (Y357)			Treasurer's Information (Y150)			Justice Court Enhancement Fees (Y352)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$2,390,269	\$2,674,019	\$283,750	-	-	-	-	-	-
-	-	-	\$6,000	\$14,760	\$8,760	-	-	-
-	-	-	-	-	-	\$91,048	\$172,267	\$81,219
-	23,029	23,029	1,400	1,385	(15)	7,403	1,206	(6,197)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,390,269</b>	<b>2,697,048</b>	<b>306,779</b>	<b>7,400</b>	<b>16,145</b>	<b>8,745</b>	<b>98,451</b>	<b>173,473</b>	<b>75,022</b>
1,861,680	1,084,926	776,754	31,837	1,508	30,329	316,761	77,858	238,903
-	125,666	(125,666)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
523,923	367,015	156,908	49,643	-	49,643	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,385,603</b>	<b>1,577,607</b>	<b>807,996</b>	<b>81,480</b>	<b>1,508</b>	<b>79,972</b>	<b>316,761</b>	<b>77,858</b>	<b>238,903</b>
<b>4,666</b>	<b>1,119,441</b>	<b>1,114,775</b>	<b>(74,080)</b>	<b>14,637</b>	<b>88,717</b>	<b>(218,310)</b>	<b>95,615</b>	<b>313,925</b>
-	-	-	-	-	-	-	-	-
(4,666)	(4,666)	-	-	-	-	-	-	-
<b>(4,666)</b>	<b>(4,666)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	1,114,775	1,114,775	(74,080)	14,637	88,717	(218,310)	95,615	313,925
-	-	-	74,080	74,131	51	218,310	46,397	(171,913)
<b>-</b>	<b>\$1,114,775</b>	<b>\$1,114,775</b>	<b>-</b>	<b>\$88,768</b>	<b>\$88,768</b>	<b>-</b>	<b>\$142,012</b>	<b>\$142,012</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Housing					
	HOME Grant (Y272)			Public Housing (Y620)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$330,000	\$309,182	(\$20,818)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	497	497	-	\$703	\$703
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>330,000</b>	<b>309,679</b>	<b>(20,321)</b>	<b>-</b>	<b>703</b>	<b>703</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	330,000	189,422	140,578	-	294	(294)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>330,000</b>	<b>189,422</b>	<b>140,578</b>	<b>-</b>	<b>294</b>	<b>(294)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>120,257</b>	<b>120,257</b>	<b>-</b>	<b>409</b>	<b>409</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	120,257	120,257	-	409	409
Fund balances/(Deficit), July 1, 2003	-	1	1	-	12,703	12,703
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$120,258</b>	<b>\$120,258</b>	<b>-</b>	<b>\$13,112</b>	<b>\$13,112</b>

\* Variance = Positive / (Negative)

Housing								
Conventional 13-6-PHA (Y632)			Section 8 Voucher Program (Y635)			Water Co. 13-6 (Y640)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$1,056,010	\$946,816	(\$109,194)	\$1,997,816	\$2,123,753	\$125,937	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	1,874	(1,126)	-	1,733	1,733	-	\$4,396	\$4,396
248,935	259,535	10,600	-	-	-	-	-	-
49,075	19,765	(29,310)	-	9,056	9,056	\$123,049	138,595	15,546
<b>1,357,020</b>	<b>1,227,990</b>	<b>(129,030)</b>	<b>1,997,816</b>	<b>2,134,542</b>	<b>136,726</b>	<b>123,049</b>	<b>142,991</b>	<b>19,942</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,356,295	905,408	450,887	2,298,099	2,164,750	133,349	446,264	142,462	303,802
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
418,832	325,590	93,242	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>1,775,127</b>	<b>1,230,998</b>	<b>544,129</b>	<b>2,298,099</b>	<b>2,164,750</b>	<b>133,349</b>	<b>446,264</b>	<b>142,462</b>	<b>303,802</b>
<b>(418,107)</b>	<b>(3,008)</b>	<b>415,099</b>	<b>(300,283)</b>	<b>(30,208)</b>	<b>270,075</b>	<b>(323,215)</b>	<b>529</b>	<b>323,744</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(418,107)	(3,008)	415,099	(300,283)	(30,208)	270,075	(323,215)	529	323,744
418,107	427,770	9,663	300,283	367,245	66,962	323,215	416,842	93,627
<b>-</b>	<b>\$424,762</b>	<b>\$424,762</b>	<b>-</b>	<b>\$337,037</b>	<b>\$337,037</b>	<b>-</b>	<b>\$417,371</b>	<b>\$417,371</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Juvenile Courts					
	State Aid Supreme Court (215)			Juvenile Charter School (Y241)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$605,811	\$604,492	(\$1,319)	\$588,778	\$552,652	(\$36,126)
Charges for services	-	-	-	45,411	-	(45,411)
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	450	413	(37)	5,100	3,827	(1,273)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>606,261</b>	<b>604,905</b>	<b>(1,356)</b>	<b>639,289</b>	<b>556,479</b>	<b>(82,810)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	618,530	605,157	13,373	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	822,290	556,576	265,714
Capital outlay	-	-	-	33,032	33,189	(157)
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>618,530</b>	<b>605,157</b>	<b>13,373</b>	<b>855,322</b>	<b>589,765</b>	<b>265,557</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(12,269)</b>	<b>(252)</b>	<b>12,017</b>	<b>(216,033)</b>	<b>(33,286)</b>	<b>182,747</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(12,269)	(252)	12,017	(216,033)	(33,286)	182,747
Fund balances/(Deficit), July 1, 2003	12,269	12,131	(138)	216,033	234,067	18,034
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$11,879</b>	<b>\$11,879</b>	<b>-</b>	<b>\$200,781</b>	<b>\$200,781</b>

\* Variance = Positive / (Negative)

Juvenile Courts

Juvenile Detention Education (Y242)			Juvenile Safe Schools (Y244)			Juvenile Probation Fees (Y245)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$291,397	\$273,120	(\$18,277)	\$367,779	\$367,004	(\$775)	-	-	-
-	-	-	-	-	-	\$179,000	\$180,418	\$1,418
-	-	-	-	-	-	-	-	-
1,000	1,265	265	-	25	25	5,000	4,481	(519)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>292,397</b>	<b>274,385</b>	<b>(18,012)</b>	<b>367,779</b>	<b>367,029</b>	<b>(750)</b>	<b>184,000</b>	<b>184,899</b>	<b>899</b>
-	-	-	-	-	-	-	-	-
433,053	321,015	112,038	369,702	367,005	2,697	452,161	184,526	267,635
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	14,180	(14,180)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>433,053</b>	<b>321,015</b>	<b>112,038</b>	<b>369,702</b>	<b>367,005</b>	<b>2,697</b>	<b>452,161</b>	<b>198,706</b>	<b>253,455</b>
<b>(140,656)</b>	<b>(46,630)</b>	<b>94,026</b>	<b>(1,923)</b>	<b>24</b>	<b>1,947</b>	<b>(268,161)</b>	<b>(13,807)</b>	<b>254,354</b>
-	-	-	3,450	1,923	(1,527)	-	-	-
-	-	-	-	-	-	(2,792)	(1,396)	(1,396)
<b>-</b>	<b>-</b>	<b>-</b>	<b>3,450</b>	<b>1,923</b>	<b>(1,527)</b>	<b>(2,792)</b>	<b>(1,396)</b>	<b>1,396</b>
(140,656)	(46,630)	94,026	1,527	1,947	420	(270,953)	(15,203)	255,750
140,656	138,880	(1,776)	(1,527)	(1,922)	(395)	270,953	265,174	(5,779)
<b>-</b>	<b>\$92,250</b>	<b>\$92,250</b>	<b>-</b>	<b>\$25</b>	<b>\$25</b>	<b>-</b>	<b>\$249,971</b>	<b>\$249,971</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Juvenile Courts					
	Juvenile Victim Rights (Y246)			Juvenile Restitution (Y247)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$14,600	\$14,124	(\$476)	\$19,520	\$15,462	(\$4,058)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	124	124	48	3	(45)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	9,025	8,957	(68)
<b>Total Revenue</b>	<b>14,600</b>	<b>14,248</b>	<b>(352)</b>	<b>28,593</b>	<b>24,422</b>	<b>(4,171)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	14,600	14,250	350	38,739	23,238	15,501
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,600</b>	<b>14,250</b>	<b>350</b>	<b>38,739</b>	<b>23,238</b>	<b>15,501</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>(10,146)</b>	<b>1,184</b>	<b>11,330</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	-	(2)	(2)	(10,146)	1,184	11,330
Fund balances/(Deficit), July 1, 2003	-	(251)	(251)	10,146	764	(9,382)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>(\$253)</b>	<b>(\$253)</b>	<b>-</b>	<b>\$1,948</b>	<b>\$1,948</b>

\* Variance = Positive / (Negative)

Juvenile Courts

Court Appointed Specialist (CASA) (Y248)			Court Improvement (Y249)			Juvenile Crime Reduction (Y250)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$97,072	\$95,873	(\$1,199)	\$24,344	\$24,068	(\$276)	\$6,000	\$5,994	(\$6)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
239	124	(115)	35	31	(4)	110	58	(52)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>97,311</b>	<b>95,997</b>	<b>(1,314)</b>	<b>24,379</b>	<b>24,099</b>	<b>(280)</b>	<b>6,110</b>	<b>6,052</b>	<b>(58)</b>
-	-	-	24,379	24,110	269	-	-	-
97,311	95,335	1,976	-	-	-	6,110	6,053	57
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>97,311</b>	<b>95,335</b>	<b>1,976</b>	<b>24,379</b>	<b>24,110</b>	<b>269</b>	<b>6,110</b>	<b>6,053</b>	<b>57</b>
-	662	662	-	(11)	(11)	-	(1)	(1)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	662	662	-	(11)	(11)	-	(1)	(1)
-	(566)	(566)	-	-	-	-	(165)	(165)
-	<b>\$96</b>	<b>\$96</b>	-	<b>(\$11)</b>	<b>(\$11)</b>	-	<b>(\$166)</b>	<b>(\$166)</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Juvenile Courts					
	Juvenile Diversion Intake (Y251)			Juvenile Diversion Program (Y252)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$530,837	\$526,964	(\$3,873)	\$106,182	\$97,305	(\$8,877)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	900	714	(186)	200	284	84
Rents	-	-	-	-	-	-
Miscellaneous	-	31	31	-	-	-
<b>Total Revenue</b>	<b>531,737</b>	<b>527,709</b>	<b>(4,028)</b>	<b>106,382</b>	<b>97,589</b>	<b>(8,793)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	567,420	527,121	40,299	110,448	97,304	13,144
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>567,420</b>	<b>527,121</b>	<b>40,299</b>	<b>110,448</b>	<b>97,304</b>	<b>13,144</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(35,683)</b>	<b>588</b>	<b>36,271</b>	<b>(4,066)</b>	<b>285</b>	<b>4,351</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(35,683)	588	36,271	(4,066)	285	4,351
Fund balances/(Deficit), July 1, 2003	35,683	35,619	(64)	4,066	4,054	(12)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$36,207</b>	<b>\$36,207</b>	<b>-</b>	<b>\$4,339</b>	<b>\$4,339</b>

\* Variance = Positive / (Negative)

Juvenile Courts

Juvenile Treatment (Y253)			Improving Am Schools (Y257)			Troops for Teachers (Y258)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$283,264	\$283,235	(\$29)	\$60,175	\$58,644	(\$1,531)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164	324	160	-	3	3	\$150	\$208	\$58
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>283,428</b>	<b>283,559</b>	<b>131</b>	<b>60,175</b>	<b>58,647</b>	<b>(1,528)</b>	<b>150</b>	<b>208</b>	<b>58</b>
-	-	-	-	-	-	9,267	-	9,267
293,292	284,604	8,688	56,323	55,569	754	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,500	-	4,500	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>293,292</b>	<b>284,604</b>	<b>8,688</b>	<b>60,823</b>	<b>55,569</b>	<b>5,254</b>	<b>9,267</b>	<b>-</b>	<b>9,267</b>
<b>(9,864)</b>	<b>(1,045)</b>	<b>8,819</b>	<b>(648)</b>	<b>3,078</b>	<b>3,726</b>	<b>(9,117)</b>	<b>208</b>	<b>9,325</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(9,864)	(1,045)	8,819	(648)	3,078	3,726	(9,117)	208	9,325
9,864	9,764	(100)	648	(1,184)	(1,832)	9,117	11,810	2,693
<b>-</b>	<b>\$8,719</b>	<b>\$8,719</b>	<b>-</b>	<b>\$1,894</b>	<b>\$1,894</b>	<b>-</b>	<b>\$12,018</b>	<b>\$12,018</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Juvenile Courts					
	State Aid to Detention (Y259)			Family Counseling (Y260)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$24,046	\$23,638	(\$408)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	\$594	\$594	200	154	(46)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>594</b>	<b>594</b>	<b>24,246</b>	<b>23,792</b>	<b>(454)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	\$244	-	244	-	-	-
Public safety	-	-	-	29,324	23,998	5,326
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>244</b>	<b>-</b>	<b>244</b>	<b>29,324</b>	<b>23,998</b>	<b>5,326</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(244)</b>	<b>594</b>	<b>838</b>	<b>(5,078)</b>	<b>(206)</b>	<b>4,872</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(8,845)	-	8,845	-	-	-
<b>Total other financing sources (uses)</b>	<b>(8,845)</b>	<b>-</b>	<b>8,845</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(9,089)	594	9,683	(5,078)	(206)	4,872
Fund balances/(Deficit), July 1, 2003	9,089	10,238	1,149	5,078	5,086	8
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$10,832</b>	<b>\$10,832</b>	<b>-</b>	<b>\$4,880</b>	<b>\$4,880</b>

\* Variance = Positive / (Negative)

Juvenile Courts

Drug Court Planning (Y261)			Drug Court Education (Y262)			Juvenile Probation (Y264)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$175,672	\$150,125	(\$25,547)	\$8,496	\$8,280	(\$216)	\$100,008	\$112,856	\$12,848
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	292	746	454
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>175,672</b>	<b>150,125</b>	<b>(25,547)</b>	<b>8,496</b>	<b>8,280</b>	<b>(216)</b>	<b>100,300</b>	<b>113,602</b>	<b>13,302</b>
175,672	150,370	25,302	9,892	8,307	1,585	-	-	-
-	-	-	-	-	-	137,194	90,538	46,656
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>175,672</b>	<b>150,370</b>	<b>25,302</b>	<b>9,892</b>	<b>8,307</b>	<b>1,585</b>	<b>137,194</b>	<b>90,538</b>	<b>46,656</b>
-	(245)	(245)	(1,396)	(27)	1,369	(36,894)	23,064	59,958
-	-	-	1,396	1,396	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,396</b>	<b>1,396</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(245)	(245)	-	1,369	1,369	(36,894)	23,064	59,958
-	127	127	-	(1,396)	(1,396)	36,894	41,238	4,344
<b>-</b>	<b>(\$118)</b>	<b>(\$118)</b>	<b>-</b>	<b>(\$27)</b>	<b>(\$27)</b>	<b>-</b>	<b>\$64,302</b>	<b>\$64,302</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Juvenile Courts					
	Intensive Probation - JIPS (Y265)			Account Incentive (Y392)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$767,356	\$761,061	(\$6,295)	\$113,249	\$73,717	(\$39,532)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	1,100	861	(239)	-	6	6
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>768,456</b>	<b>761,922</b>	<b>(6,534)</b>	<b>113,249</b>	<b>73,723</b>	<b>(39,526)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	133,501	82,010	51,491
Public safety	768,123	746,839	21,284	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	15,000	14,180	820	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>783,123</b>	<b>761,019</b>	<b>22,104</b>	<b>133,501</b>	<b>82,010</b>	<b>51,491</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(14,667)</b>	<b>903</b>	<b>15,570</b>	<b>(20,252)</b>	<b>(8,287)</b>	<b>11,965</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	7,701	7,701	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,701</b>	<b>7,701</b>	<b>-</b>
Net changes in fund balances	(14,667)	903	15,570	(12,551)	(586)	11,965
Fund balances/(Deficit), July 1, 2003	14,667	14,605	(62)	12,551	10,197	(2,354)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$15,508</b>	<b>\$15,508</b>	<b>-</b>	<b>\$9,611</b>	<b>\$9,611</b>

\* Variance = Positive / (Negative)

Legal & Public Defenders			Library District					
Defender Training (Y390)			Library District LSCA Grants (Y315)			Library District Other Grants (Y317)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$15,000	\$11,216	(\$3,784)	\$62,138	\$62,138	-	\$20,000	-	(\$20,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
700	356	(344)	-	15	\$15	-	\$3	3
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	39,528	34,278	(5,250)
<b>15,700</b>	<b>11,572</b>	<b>(4,128)</b>	<b>62,138</b>	<b>62,153</b>	<b>15</b>	<b>59,528</b>	<b>34,281</b>	<b>(25,247)</b>
41,747	11,858	29,889	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	66,338	58,654	7,684	79,994	34,278	45,716
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>41,747</b>	<b>11,858</b>	<b>29,889</b>	<b>66,338</b>	<b>58,654</b>	<b>7,684</b>	<b>79,994</b>	<b>34,278</b>	<b>45,716</b>
<b>(26,047)</b>	<b>(286)</b>	<b>25,761</b>	<b>(4,200)</b>	<b>3,499</b>	<b>7,699</b>	<b>(20,466)</b>	<b>3</b>	<b>20,469</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(26,047)	(286)	25,761	(4,200)	3,499	7,699	(20,466)	3	20,469
26,047	22,773	(3,274)	4,200	1	(4,199)	20,466	466	(20,000)
<b>-</b>	<b>\$22,487</b>	<b>\$22,487</b>	<b>-</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>-</b>	<b>\$469</b>	<b>\$469</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Public Health					
	Rabies Control (Y207)			Health Services (Y212)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	\$80,000	\$74,425	(\$5,575)	\$350,687	\$293,851	(\$56,836)
Intergovernmental	-	-	-	4,029,892	3,488,422	(541,470)
Charges for services	-	-	-	203,250	270,590	67,340
Fines and forfeits	4,900	497	(4,403)	-	-	-
Investment income (loss)	75	523	448	45,000	38,155	(6,845)
Rents	-	-	-	-	5,808	5,808
Miscellaneous	-	-	-	67,569	83,435	15,866
<b>Total Revenue</b>	<b>84,975</b>	<b>75,445</b>	<b>(9,530)</b>	<b>4,696,398</b>	<b>4,180,261</b>	<b>(516,137)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	316,756	313,258	3,498	7,976,710	5,093,530	2,883,180
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	466,806	262,383	204,423
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>316,756</b>	<b>313,258</b>	<b>3,498</b>	<b>8,443,516</b>	<b>5,355,913</b>	<b>3,087,603</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(231,781)</b>	<b>(237,813)</b>	<b>(6,032)</b>	<b>(3,747,118)</b>	<b>(1,175,652)</b>	<b>2,571,466</b>
<b>Other financing sources (uses):</b>						
Transfers in	205,467	205,467	-	1,274,864	1,251,183	(23,681)
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>205,467</b>	<b>205,467</b>	<b>-</b>	<b>1,274,864</b>	<b>1,251,183</b>	<b>(23,681)</b>
Net changes in fund balances	(26,314)	(32,346)	(6,032)	(2,472,254)	75,531	2,547,785
Fund balances/(Deficit), July 1, 2003	26,314	14,962	(11,352)	2,472,254	3,052,268	580,014
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>(\$17,384)</b>	<b>(\$17,384)</b>	<b>-</b>	<b>\$3,127,799</b>	<b>\$3,127,799</b>

\* Variance = Positive / (Negative)

Public Works			School Superintendent					
Waste Tire (Y271)			Superintendent Coop (Y288)			Accomodation School District (Y293)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$190,000	\$169,645	(\$20,355)	-	\$668,997	\$668,997	-	(\$55,378)	(\$55,378)
28,000	50,554	22,554	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,200	1,689	489	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,021	2,021	-	2,055	2,055	-	-	-
<b>219,200</b>	<b>223,909</b>	<b>4,709</b>	<b>-</b>	<b>671,052</b>	<b>671,052</b>	<b>-</b>	<b>(55,378)</b>	<b>(55,378)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	7	(7)	-	-	-	-	-	-
305,120	216,474	88,646	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	299,016	252,058	46,958	478,268	419,942	58,326
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>305,120</b>	<b>216,481</b>	<b>88,639</b>	<b>299,016</b>	<b>252,058</b>	<b>46,958</b>	<b>478,268</b>	<b>419,942</b>	<b>58,326</b>
<b>(85,920)</b>	<b>7,428</b>	<b>93,348</b>	<b>(299,016)</b>	<b>418,994</b>	<b>718,010</b>	<b>(478,268)</b>	<b>(475,320)</b>	<b>2,948</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(85,920)	7,428	93,348	(299,016)	418,994	718,010	(478,268)	(475,320)	2,948
85,920	82,029	(3,891)	299,016	175,007	(124,009)	478,268	475,320	(2,948)
<b>-</b>	<b>\$89,457</b>	<b>\$89,457</b>	<b>-</b>	<b>\$594,001</b>	<b>\$594,001</b>	<b>-</b>	<b>-</b>	<b>-</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Recorder			Sheriff - Administration		
	Recorder's Fund (Y202)			Narcotic Enforcement (Y214)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$51,682	-	(\$51,682)
Charges for services	\$140,000	\$187,320	\$47,320	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	12,000	8,822	(3,178)	-	\$5	5
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>152,000</b>	<b>196,142</b>	<b>44,142</b>	<b>51,682</b>	<b>5</b>	<b>(51,677)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	191,001	116,767	74,234	-	-	-
Public safety	-	-	-	53,705	-	53,705
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	60,000	-	60,000	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>251,001</b>	<b>116,767</b>	<b>134,234</b>	<b>53,705</b>	<b>-</b>	<b>53,705</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(99,001)</b>	<b>79,375</b>	<b>178,376</b>	<b>(2,023)</b>	<b>5</b>	<b>2,028</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(99,001)	79,375	178,376	(2,023)	5	2,028
Fund balances/(Deficit), July 1, 2003	99,001	480,786	381,785	2,023	918	(1,105)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$560,161</b>	<b>\$560,161</b>	<b>-</b>	<b>\$923</b>	<b>\$923</b>

\* Variance = Positive / (Negative)

Sheriff - Administration

Anit-Racketeering (Y278)			Arizona Law Enforcement (Y287)			Drug Task Force (Y302)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$224,187	\$129,852	(\$94,335)
-	-	-	-	-	-	-	-	-
\$2,000	-	(\$2,000)	-	-	-	-	-	-
-	\$13	13	\$200	\$132	(\$68)	-	1	1
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,000</b>	<b>13</b>	<b>(1,987)</b>	<b>200</b>	<b>132</b>	<b>(68)</b>	<b>224,187</b>	<b>129,853</b>	<b>(94,334)</b>
-	-	-	-	-	-	-	-	-
2,724	-	2,724	8,102	201	7,901	224,187	125,171	99,016
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,724</b>	<b>-</b>	<b>2,724</b>	<b>8,102</b>	<b>201</b>	<b>7,901</b>	<b>224,187</b>	<b>125,171</b>	<b>99,016</b>
<b>(724)</b>	<b>13</b>	<b>737</b>	<b>(7,902)</b>	<b>(69)</b>	<b>7,833</b>	<b>-</b>	<b>4,682</b>	<b>4,682</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(724)	13	737	(7,902)	(69)	7,833	-	4,682	4,682
724	720	(4)	7,902	7,663	(239)	-	(23,697)	(23,697)
<b>-</b>	<b>\$733</b>	<b>\$733</b>	<b>-</b>	<b>\$7,594</b>	<b>\$7,594</b>	<b>-</b>	<b>(\$19,015)</b>	<b>(\$19,015)</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Sheriff - Administration					
	Local Law Enforcement (Y303)			Sheriff's Other Grants (Y306)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$22,660	\$22,660	-	\$633,625	\$125,283	(\$508,342)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	200	349	\$149	-	8	8
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>22,860</b>	<b>23,009</b>	<b>149</b>	<b>633,625</b>	<b>125,291</b>	<b>(508,334)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	43,650	13,627	30,023	315,086	159,699	155,387
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	18,872	(18,872)	321,500	22,285	299,215
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>43,650</b>	<b>32,499</b>	<b>11,151</b>	<b>636,586</b>	<b>181,984</b>	<b>454,602</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(20,790)</b>	<b>(9,490)</b>	<b>11,300</b>	<b>(2,961)</b>	<b>(56,693)</b>	<b>(53,732)</b>
<b>Other financing sources (uses):</b>						
Transfers in	2,518	2,518	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,518</b>	<b>2,518</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(18,272)	(6,972)	11,300	(2,961)	(56,693)	(53,732)
Fund balances/(Deficit), July 1, 2003	18,272	11,903	(6,369)	2,961	(27,774)	(30,735)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$4,931</b>	<b>\$4,931</b>	<b>-</b>	<b>(\$84,467)</b>	<b>(\$84,467)</b>

\* Variance = Positive / (Negative)

Sheriff - Jail District

Facility Commission (Y286)			Jail Enhancement (Y290)			Inmate Health (Y301)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$155,950	\$270,003	\$114,053	\$223,500	\$236,254	\$12,754	-	-	-
-	-	-	-	-	-	\$5,500	\$5,790	\$290
4,500	3,643	(857)	14,000	8,850	(5,150)	70	45	(25)
-	-	-	-	-	-	-	-	-
80,000	171,957	91,957	-	631	631	-	-	-
<b>240,450</b>	<b>445,603</b>	<b>205,153</b>	<b>237,500</b>	<b>245,735</b>	<b>8,235</b>	<b>5,570</b>	<b>5,835</b>	<b>265</b>
-	-	-	-	-	-	-	-	-
435,875	367,003	68,872	545,054	281,250	263,804	8,035	5,790	2,245
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	14,207	(14,207)	-	29,439	(29,439)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>435,875</b>	<b>381,210</b>	<b>54,665</b>	<b>545,054</b>	<b>310,689</b>	<b>234,365</b>	<b>8,035</b>	<b>5,790</b>	<b>2,245</b>
<b>(195,425)</b>	<b>64,393</b>	<b>259,818</b>	<b>(307,554)</b>	<b>(64,954)</b>	<b>242,600</b>	<b>(2,465)</b>	<b>45</b>	<b>2,510</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(195,425)	64,393	259,818	(307,554)	(64,954)	242,600	(2,465)	45	2,510
195,425	179,543	(15,882)	307,554	532,545	224,991	2,465	2,378	(87)
<b>-</b>	<b>\$243,936</b>	<b>\$243,936</b>	<b>-</b>	<b>\$467,591</b>	<b>\$467,591</b>	<b>-</b>	<b>\$2,423</b>	<b>\$2,423</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

	Sheriff - Jail District			Superior Court		
	Other Jail Grants (Y308)			Law Library (Y203)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$20,491	\$19,828	(\$663)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$64,739	\$62,285	(\$2,454)
Investment income (loss)	-	369	\$369	30	339	309
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	3,060	3,463	403
<b>Total Revenue</b>	<b>20,491</b>	<b>20,197</b>	<b>(294)</b>	<b>67,829</b>	<b>66,087</b>	<b>(1,742)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	73,529	34,302	39,227
Public safety	20,491	14,934	5,557	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,491</b>	<b>14,934</b>	<b>5,557</b>	<b>73,529</b>	<b>34,302</b>	<b>39,227</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>5,263</b>	<b>5,263</b>	<b>(5,700)</b>	<b>31,785</b>	<b>37,485</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	-	5,263	5,263	(5,700)	31,785	37,485
Fund balances/(Deficit), July 1, 2003	-	20,690	20,690	5,700	6,249	549
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$25,953</b>	<b>\$25,953</b>	<b>-</b>	<b>\$38,034</b>	<b>\$38,034</b>

\* Variance = Positive / (Negative)

Superior Court

JCEF Time Payment (Y223)			Aztec Field Training (Y231)			Local Court Assistance (Y356)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$20,836	\$19,623	(\$1,213)	-	-	-
-	-	-	-	-	-	-	-	-
\$62,569	\$63,584	\$1,015	-	-	-	\$116,934	\$116,934	-
-	323	323	7	-	(7)	4,490	2,899	(\$1,591)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>62,569</b>	<b>63,907</b>	<b>1,338</b>	<b>20,843</b>	<b>19,623</b>	<b>(1,220)</b>	<b>121,424</b>	<b>119,833</b>	<b>(1,591)</b>
72,844	72,844	-	-	-	-	108,180	57,441	50,739
-	-	-	20,843	20,067	776	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>72,844</b>	<b>72,844</b>	<b>-</b>	<b>20,843</b>	<b>20,067</b>	<b>776</b>	<b>108,180</b>	<b>57,441</b>	<b>50,739</b>
<b>(10,275)</b>	<b>(8,937)</b>	<b>1,338</b>	<b>-</b>	<b>(444)</b>	<b>(444)</b>	<b>13,244</b>	<b>62,392</b>	<b>49,148</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(127,157)	(127,157)	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(127,157)</b>	<b>(127,157)</b>	<b>-</b>
(10,275)	(8,937)	1,338	-	(444)	(444)	(113,913)	(64,765)	49,148
10,275	9,490	(785)	-	(90)	(90)	113,913	107,586	(6,327)
<b>-</b>	<b>\$553</b>	<b>\$553</b>	<b>-</b>	<b>(\$534)</b>	<b>(\$534)</b>	<b>-</b>	<b>\$42,821</b>	<b>\$42,821</b>

YUMA COUNTY

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

Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds

Year Ended June 30, 2004

	Superior Court					
	Domestic Relations (Y375)			Conciliation Court (Y377)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$6,812	\$8,498	\$1,686	\$71,209	\$68,433	(\$2,776)
Investment income (loss)	1,200	1,123	(77)	4,500	3,517	(983)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	3,081	2,302	(779)
<b>Total Revenue</b>	<b>8,012</b>	<b>9,621</b>	<b>1,609</b>	<b>78,790</b>	<b>74,252</b>	<b>(4,538)</b>
Expenditures:						
Current:						
General government	68,735	-	68,735	281,242	76,595	204,647
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>68,735</b>	<b>-</b>	<b>68,735</b>	<b>281,242</b>	<b>76,595</b>	<b>204,647</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(60,723)</b>	<b>9,621</b>	<b>70,344</b>	<b>(202,452)</b>	<b>(2,343)</b>	<b>200,109</b>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(60,723)	9,621	70,344	(202,452)	(2,343)	200,109
Fund balances/(Deficit), July 1, 2003	60,723	60,203	(520)	202,452	195,455	(6,997)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$69,824</b>	<b>\$69,824</b>	<b>-</b>	<b>\$193,112</b>	<b>\$193,112</b>

\* Variance = Positive / (Negative)

Superior Court						Other Court Grants		
Supreme Court Enhancement (Y379)			Fee - Case Management (Y380)			Child Support Enforcement (Y351)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$9,225	\$10,413	\$1,188	\$135,205	\$101,072	(\$34,133)
-	-	-	-	-	-	-	-	-
\$35,541	\$34,853	(\$688)	94,656	101,397	6,741	-	-	-
400	108	(292)	400	1,636	1,236	-	6	6
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,570	2,570
<b>35,941</b>	<b>34,961</b>	<b>(980)</b>	<b>104,281</b>	<b>113,446</b>	<b>9,165</b>	<b>135,205</b>	<b>103,648</b>	<b>(31,557)</b>
50,148	14,323	35,825	104,281	23,768	80,513	135,268	99,577	35,691
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>50,148</b>	<b>14,323</b>	<b>35,825</b>	<b>104,281</b>	<b>23,768</b>	<b>80,513</b>	<b>135,268</b>	<b>99,577</b>	<b>35,691</b>
<b>(14,207)</b>	<b>20,638</b>	<b>34,845</b>	<b>-</b>	<b>89,678</b>	<b>89,678</b>	<b>(63)</b>	<b>4,071</b>	<b>4,134</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(14,207)	20,638	34,845	-	89,678	89,678	(63)	4,071	4,134
14,207	2,736	(11,471)	-	58,377	58,377	63	5,837	5,774
<b>-</b>	<b>\$23,374</b>	<b>\$23,374</b>	<b>-</b>	<b>\$148,055</b>	<b>\$148,055</b>	<b>-</b>	<b>\$9,908</b>	<b>\$9,908</b>

YUMA COUNTY

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

Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds

Year Ended June 30, 2004

	Other Court Grants					
	Fill the Gap (Y354)			Case Processing Assistance (Y378)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$197,413	\$201,269	3,856	\$34,301	\$34,300	(\$1)
Charges for services	-	-	-	-	-	-
Fines and forfeits	66,915	85,891	18,976	-	-	-
Investment income (loss)	3,000	2,045	(955)	-	426	426
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>267,328</b>	<b>289,205</b>	<b>21,877</b>	<b>34,301</b>	<b>34,726</b>	<b>425</b>
Expenditures:						
Current:						
General government	543,798	360,320	183,478	59,929	20,219	39,710
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>543,798</b>	<b>360,320</b>	<b>183,478</b>	<b>59,929</b>	<b>20,219</b>	<b>39,710</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(276,470)</b>	<b>(71,115)</b>	<b>205,355</b>	<b>(25,628)</b>	<b>14,507</b>	<b>40,135</b>
Other financing sources (uses):						
Transfers in	127,157	127,157	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>127,157</b>	<b>127,157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(149,313)	56,042	205,355	(25,628)	14,507	40,135
Fund balances/(Deficit), July 1, 2003	149,313	162,183	12,870	25,628	21,770	(3,858)
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$218,225</b>	<b>\$218,225</b>	<b>-</b>	<b>\$36,277</b>	<b>\$36,277</b>

\* Variance = Positive / (Negative)

Other Agencies

Workforce Investment Act (Y280)			Improvement Districts			All Other Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$706,357	\$665,243	(\$41,114)	-	-	-
-	-	-	-	-	-	-	-	-
\$8,621,245	\$8,029,723	(\$591,522)	-	-	-	\$1,025,073	\$978,086	(\$46,987)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	24,402	24,402	-
-	201	201	10,324	6,815	(3,509)	-	6,065	6,065
-	-	-	-	-	-	-	-	-
-	-	-	-	1,964	1,964	-	98	98
<b>8,621,245</b>	<b>8,029,924</b>	<b>(591,321)</b>	<b>716,681</b>	<b>674,022</b>	<b>(42,659)</b>	<b>1,049,475</b>	<b>1,008,651</b>	<b>(40,824)</b>
-	-	-	1,032,786	564,616	468,170	583,443	547,053	36,390
-	-	-	-	-	-	324,771	294,332	30,439
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,621,245	7,772,450	848,795	-	-	-	-	-	-
-	-	-	-	-	-	94,631	94,631	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>8,621,245</b>	<b>7,772,450</b>	<b>848,795</b>	<b>1,032,786</b>	<b>564,616</b>	<b>468,170</b>	<b>1,002,845</b>	<b>936,016</b>	<b>66,829</b>
-	257,474	257,474	(316,105)	109,406	425,511	46,630	72,635	26,005
-	-	-	-	-	-	13,161	13,161	-
-	-	-	-	-	-	46,630	(32,588)	79,218
-	-	-	-	-	-	<b>59,791</b>	<b>(19,427)</b>	<b>(79,218)</b>
-	257,474	257,474	(316,105)	109,406	425,511	106,421	53,208	(53,213)
-	(1,297)	(1,297)	316,105	69,539	(246,566)	(106,421)	(2,927)	103,494
-	<b>\$256,177</b>	<b>\$256,177</b>	-	<b>\$178,945</b>	<b>\$178,945</b>	-	<b>\$50,281</b>	<b>\$50,281</b>

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds**

Year Ended June 30, 2004

**Exhibit K-1**

(Concluded)

	Other Legal Defender			Total		
	Indigent Dependency			Special Revenue Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	\$706,357	\$665,243	(\$41,114)
Licenses and permits	-	-	-	430,687	368,276	(62,411)
Intergovernmental	-	-	-	29,737,302	28,133,200	(1,604,102)
Charges for services	-	-	-	1,337,749	1,644,527	306,778
Fines and forfeits	-	-	-	756,975	926,653	169,678
Investment income (loss)	\$21	\$25	\$4	156,394	168,883	12,489
Rents	-	-	-	248,935	265,343	16,408
Miscellaneous	-	-	-	458,647	564,960	106,313
<b>Total Revenue</b>	<b>21</b>	<b>25</b>	<b>4</b>	<b>33,833,046</b>	<b>32,737,085</b>	<b>(1,095,961)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	1,556	-	1,556	8,438,960	4,782,347	3,656,613
Public safety	-	-	-	9,879,075	7,984,516	1,894,559
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	305,120	216,474	88,646
Health	-	-	-	8,293,466	5,406,788	2,886,678
Welfare	-	-	-	4,430,658	3,402,336	1,028,322
Culture and recreation	-	-	-	146,332	92,932	53,400
Education	-	-	-	10,220,819	9,001,026	1,219,793
Capital outlay	-	-	-	2,080,128	1,197,611	882,517
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,556</b>	<b>-</b>	<b>1,556</b>	<b>43,794,558</b>	<b>32,084,030</b>	<b>11,710,528</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,535)</b>	<b>25</b>	<b>1,560</b>	<b>(9,961,512)</b>	<b>653,055</b>	<b>10,614,567</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	1,920,961	1,886,936	(34,025)
Transfers out	-	-	-	(297,917)	(368,955)	(71,038)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,623,044</b>	<b>1,517,981</b>	<b>(105,063)</b>
Net change in fund balances	(1,535)	25	1,560	(8,338,468)	2,171,036	10,509,504
Fund balances/(Deficit), July 1, 2003	1,535	1,496	(39)	8,338,468	9,302,338	963,870
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$1,521</b>	<b>\$1,521</b>	<b>-</b>	<b>\$11,473,374</b>	<b>\$11,473,374</b>

\* Variance = Positive / (Negative)

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YUMA COUNTY  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual - Nonmajor Governmental Funds - All Debt Service Funds**  
Year Ended June 30, 2004

	Donovon Estates (3543)			Del Sur (3544)		
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Special assessments	\$36,625	\$66,082	\$29,457	\$17,800	\$33,014	\$15,214
Investment income (loss)	\$1,200	1,679	479	300	580	280
<b>Total Revenue</b>	<b>37,825</b>	<b>67,761</b>	<b>29,936</b>	<b>18,100</b>	<b>33,594</b>	<b>15,494</b>
Expenditures:						
Debt service						
Principal retirement	18,600	18,600	-	14,000	14,000	-
Interest and fiscal charges	18,025	18,025	-	3,800	3,800	-
<b>Total Expenditures</b>	<b>36,625</b>	<b>36,625</b>	<b>-</b>	<b>17,800</b>	<b>17,800</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,200</b>	<b>31,136</b>	<b>29,936</b>	<b>300</b>	<b>15,794</b>	<b>15,494</b>
Net change in fund balances	1,200	31,136	29,936	300	15,794	15,494
Fund balances/(Deficit), July 1, 2003	(1,200)	73,205	74,405	(300)	24,418	24,718
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$104,341</b>	<b>\$104,341</b>	<b>-</b>	<b>\$40,212</b>	<b>\$40,212</b>

\* Variance = Positive / (Negative)

El Prado Estates (3545)			Other Funds (3536, 3537, 3541)			Total Debt Service Funds		
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
\$29,717	\$68,477	\$38,760	-	-	-	\$84,142	\$167,573	\$83,431
-	1,341	1,341	-	-	-	1,500	3,600	2,100
<b>29,717</b>	<b>69,818</b>	<b>40,101</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,642</b>	<b>171,173</b>	<b>85,531</b>
16,023	16,017	6	-	-	-	48,623	48,617	6
13,694	13,695	(1)	-	-	-	35,519	35,520	(1)
<b>29,717</b>	<b>29,712</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,142</b>	<b>84,137</b>	<b>5</b>
-	<b>40,106</b>	<b>40,106</b>	-	-	-	<b>1,500</b>	<b>87,036</b>	<b>85,536</b>
-	40,106	40,106	-	-	-	1,500	87,036	85,536
-	47,608	47,608	-	445	445	(1,500)	145,676	147,176
<b>-</b>	<b>\$87,714</b>	<b>\$87,714</b>	<b>-</b>	<b>\$445</b>	<b>\$445</b>	<b>-</b>	<b>\$232,712</b>	<b>\$232,712</b>

YUMA COUNTY

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

Budget and Actual - Nonmajor Governmental Funds - All Capital Project Funds

Year Ended June 30, 2004

	Del Sur (4715)			Donovon Estates (4716)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	\$296,186	-	(\$296,186)
Investment income	\$130	\$98	(\$32)	2,600	-	(2,600)
<b>Total Revenue</b>	<b>130</b>	<b>98</b>	<b>(32)</b>	<b>298,786</b>	<b>-</b>	<b>(298,786)</b>
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Capital outlay	-	-	-	296,186	-	296,186
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,186</b>	<b>-</b>	<b>296,186</b>
<b>Excess of revenues over (under) expenditures</b>	<b>130</b>	<b>98</b>	<b>(32)</b>	<b>2,600</b>	<b>-</b>	<b>(2,600)</b>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	130	98	(32)	2,600	0	(2,600)
Fund balances/(Deficit), July 1, 2003	(130)	5,546	5,676	(2,600)	111,231	113,831
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$5,644</b>	<b>\$5,644</b>	<b>-</b>	<b>\$111,231</b>	<b>\$111,231</b>

\* Variance = Positive / (Negative)

**Exhibit K-3**  
(Continued)

El Prado Estates (4717)			Padre Ranch (4718)			Gadsden (1719)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$159,993	-	(\$159,993)	\$1,020,415	-	(\$1,020,415)	\$3,848,459	-	(\$3,848,459)
120	\$2,113	1,993	-	-	-	-	-	-
<b>160,113</b>	<b>2,113</b>	<b>(158,000)</b>	<b>1,020,415</b>	<b>-</b>	<b>(1,020,415)</b>	<b>3,848,459</b>	<b>-</b>	<b>(3,848,459)</b>
-	565	(565)	-	-	-	-	689	(689)
-	-	-	-	-	-	-	-	-
159,993	-	159,993	1,020,415	-	1,020,415	3,848,459	-	3,848,459
<b>159,993</b>	<b>565</b>	<b>159,428</b>	<b>1,020,415</b>	<b>-</b>	<b>1,020,415</b>	<b>3,848,459</b>	<b>689</b>	<b>3,847,770</b>
<b>120</b>	<b>1,548</b>	<b>1,428</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(689)</b>	<b>(689)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
120	1,548	1,428	-	-	-	-	(689)	(689)
(120)	(1,162)	(1,042)	-	-	-	-	(458)	(458)
<b>-</b>	<b>\$386</b>	<b>\$386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,147)</b>	<b>(\$1,147)</b>

YUMA COUNTY

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

Budget and Actual - Nonmajor Governmental Funds - All Capital Project Funds

Year Ended June 30, 2004

	SLIF Project (4401)			Jail District (Y401)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	-	-	-
Investment income	\$1,400	\$1,116	(\$284)	\$90,000	\$52,819	(\$37,181)
<b>Total Revenue</b>	<b>1,400</b>	<b>1,116</b>	<b>(284)</b>	<b>90,000</b>	<b>52,819</b>	<b>(37,181)</b>
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	67,699	(67,699)
Capital outlay	-	-	-	3,000,000	1,190,012	1,809,988
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,000,000</b>	<b>1,257,711</b>	<b>1,742,289</b>
<b>Excess of revenues over (under) expenditures</b>	<b>1,400</b>	<b>1,116</b>	<b>(284)</b>	<b>(2,910,000)</b>	<b>(1,204,892)</b>	<b>1,705,108</b>
Other financing sources (uses):						
Transfers in	-	-	-	2,000,000	1,000,000	(1,000,000)
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>(1,000,000)</b>
Net changes in fund balances	1,400	1,116	(284)	(910,000)	(204,892)	705,108
Fund balances/(Deficit), July 1, 2003	(1,400)	63,204	64,604	910,000	6,578,788	5,668,788
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$64,320</b>	<b>\$64,320</b>	<b>-</b>	<b>\$6,373,896</b>	<b>\$6,373,896</b>

\* Variance = Positive / (Negative)

**Exhibit K-3**  
(Continued)

Construction Improvements			Technology Improvements			Total Capital Project Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
			-	-	-	\$5,325,053	-	(\$5,325,053)
\$2,550	\$2,031	(\$519)	-	\$28,196	\$28,196	96,800	86,373	(10,427)
<b>2,550</b>	<b>2,031</b>	<b>(519)</b>	<b>-</b>	<b>28,196</b>	<b>28,196</b>	<b>5,421,853</b>	<b>86,373</b>	<b>(5,335,480)</b>
-	-	-	200,000	-	200,000	200,000	1,254	198,746
-	-	-	-	-	-	-	67,699	(67,699)
-	-	-	2,017,627	1,495,354	522,273	10,342,680	2,685,366	7,657,314
<b>-</b>	<b>-</b>	<b>-</b>	<b>2,217,627</b>	<b>1,495,354</b>	<b>722,273</b>	<b>10,542,680</b>	<b>2,754,319</b>	<b>7,788,361</b>
<b>2,550</b>	<b>2,031</b>	<b>(519)</b>	<b>(2,217,627)</b>	<b>(1,467,158)</b>	<b>750,469</b>	<b>(5,120,827)</b>	<b>(2,667,946)</b>	<b>2,452,881</b>
-	-	-	2,492,627	2,492,627	-	4,492,627	3,492,627	(1,000,000)
(110,397)	-	110,397	(275,000)	(275,000)	-	(385,397)	(275,000)	110,397
<b>(110,397)</b>	<b>-</b>	<b>110,397</b>	<b>2,217,627</b>	<b>2,217,627</b>	<b>-</b>	<b>4,107,230</b>	<b>3,217,627</b>	<b>(889,603)</b>
(107,847)	2,031	109,878	-	750,469	750,469	(1,013,597)	549,681	1,563,278
107,847	114,932	7,085	-	-	-	1,013,597	6,872,081	5,858,484
<b>-</b>	<b>\$116,963</b>	<b>\$116,963</b>	<b>-</b>	<b>\$750,469</b>	<b>\$750,469</b>	<b>-</b>	<b>\$7,421,762</b>	<b>\$7,421,762</b>

**Combining Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget and Actual - All Nonmajor Governmental Funds**

(Concluded)

Year Ended June 30, 2004

	Total		
	All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	\$706,357	\$665,243	(\$41,114)
Special assessments	84,142	167,573	83,431
Licenses and permits	430,687	368,276	(62,411)
Intergovernmental	29,737,302	28,133,200	(1,604,102)
Charges for services	1,337,749	1,644,527	306,778
Fines and forfeits	6,082,028	926,653	(5,155,375)
Investment income (loss)	157,894	172,483	14,589
Rents	248,935	265,343	16,408
Miscellaneous	555,447	651,333	95,886
<b>Total Revenue</b>	<b>39,340,541</b>	<b>32,994,631</b>	<b>(6,345,910)</b>
Expenditures:			
Current:			
General government	8,438,960	4,783,601	3,655,359
Public safety	9,879,075	8,052,215	1,826,860
Highways and streets	-	-	-
Sanitation	305,120	216,474	88,646
Health	8,293,466	5,406,788	2,886,678
Welfare	4,430,658	3,402,336	1,028,322
Culture and recreation	146,332	92,932	53,400
Education	10,220,819	9,001,026	1,219,793
Capital outlay	12,422,808	3,882,977	8,539,831
Debt service			
Principal retirement	48,623	48,617	6
Interest and fiscal charges	35,519	35,520	(1)
<b>Total Expenditures</b>	<b>54,221,380</b>	<b>34,922,486</b>	<b>19,298,894</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(14,880,839)</b>	<b>(1,927,855)</b>	<b>12,952,984</b>
Other financing sources (uses):			
Transfers in	6,413,588	5,379,563	(1,034,025)
Transfers out	(683,314)	(643,955)	39,359
<b>Total other financing sources (uses)</b>	<b>5,730,274</b>	<b>4,735,608</b>	<b>(994,666)</b>
Net change in fund balances	(9,150,565)	2,807,753	11,958,318
Fund balances/(Deficit), July 1, 2003	9,150,565	16,320,095	7,169,530
<b>Fund balances / (Deficit), June 30, 2004</b>	<b>-</b>	<b>\$19,127,848</b>	<b>\$19,127,848</b>

\* Variance = Positive / (Negative)

## **INTERNAL SERVICE FUNDS**

YUMA COUNTY  
**Combining Balance Sheet - All Internal Service Funds**  
 June 30, 2004

**Exhibit L-1**

	Health Self- Insurance 6607	Revolving Fund 6602	IT Life Cycle Management 6601	Total Internal Service Funds
Assets				
Cash and cash equivalents	\$3,155,446	\$3,811	\$2,419	\$3,161,676
Receivables (net of allowances for uncollectibles):				
Accrued interest	2,884	8	-	2,892
Due from:				
Other funds	-	931	-	931
<b>Total Assets</b>	<b>\$3,158,330</b>	<b>\$4,750</b>	<b>\$2,419</b>	<b>\$3,165,499</b>
Liabilities and Net assets				
Liabilities:				
Accounts Payable	\$40,456	\$1,425	-	\$41,881
Accrued payroll and employee benefits	2,001	1,370	-	3,371
Due to:				
Other funds	-	1,051	-	1,051
Claims and judgments payable	813,000	-	-	813,000
<b>Total Liabilities</b>	<b>855,457</b>	<b>3,846</b>	<b>-</b>	<b>859,303</b>
Net assets:				
Unrestricted	2,302,873	904	2,419	2,306,196
<b>Total Net assets</b>	<b>2,302,873</b>	<b>904</b>	<b>2,419</b>	<b>2,306,196</b>
<b>Total liabilities and net assets</b>	<b>\$3,158,330</b>	<b>\$4,750</b>	<b>\$2,419</b>	<b>\$3,165,499</b>

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

## All Internal Service Funds

Year Ended June 30, 2004

	Health Self- Insurance 6607	Revolving Fund 6602	IT Life Cycle Management 6601	Total Internal Service Funds
Operating revenues:				
Special assessments	-	\$23,783	-	\$23,783
Intergovernmental	\$6,896,376	-	-	6,896,376
Miscellaneous	-	83	-	83
<b>Total operating revenues</b>	<b>6,896,376</b>	<b>23,866</b>	<b>-</b>	<b>6,920,242</b>
Operating expenses:				
Personal services	40,535	14,922	-	55,457
Supplies	12,333	297	18,922	31,552
Tools and minor equipment	1,079	-	243,613	244,692
Professional services	45,405	6,345	-	51,750
Health services	4,323,560	-	-	4,323,560
Insurance	10,751	203	-	10,954
Legal notices	-	2,629	-	2,629
Other	515	5,065	10,046	15,626
<b>Total operating expenses</b>	<b>4,434,178</b>	<b>29,461</b>	<b>272,581</b>	<b>4,736,220</b>
<b>Operating income / (loss)</b>	<b>2,462,198</b>	<b>(5,595)</b>	<b>(272,581)</b>	<b>2,184,022</b>
Nonoperating revenues				
Investment income	35,824	102	-	35,926
<b>Total Nonoperating revenues</b>	<b>35,824</b>	<b>102</b>	<b>-</b>	<b>35,926</b>
Net income / (loss) before operating transfers	2,498,022	(5,493)	(272,581)	2,219,948
Transfers in	-	-	275,000	275,000
Change in net assets	2,498,022	(5,493)	2,419	2,494,948
Total net assets / (deficit), July 1, 2003	(195,149)	6,397	-	(188,752)
<b>Total net assets / (deficit), June 30, 2004</b>	<b>\$2,302,873</b>	<b>\$904</b>	<b>\$2,419</b>	<b>\$2,306,196</b>

YUMA COUNTY  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
Year Ended June 30, 2004

Exhibit L-3

	Health Self- Insurance 6607	Revolving Fund 6602	IT Life Cycle Management 6601	Total Internal Service Funds
<b>Cash flows from operating activities:</b>				
Operating income / (loss)	\$2,462,198	(\$5,595)	(\$272,581)	\$2,184,022
Adjustments to reconcile operating income / (loss) to net cash provided / (used) by operating activities:				
Changes in assets and liabilities:				
(Increase) / decrease in assets:				
Accounts receivable	1,260	-	-	1,260
Due from other funds	-	9,229	-	9,229
Increase / (decrease) in liabilities:				
Accounts payable	35,421	(4,065)	-	31,356
Accrued payroll and employee benefits	322	(443)	-	(121)
Due to:				
Other funds	(70)	1,051	-	981
Claims and judgements payable	146,298	-	-	146,298
<b>Net cash provided by / (used) for operating activities</b>	<b>2,645,429</b>	<b>177</b>	<b>(272,581)</b>	<b>2,373,025</b>
<b>Cash flows from non-capital financing activities:</b>				
Transfer from capital projects fund	-	-	275,000	275,000
<b>Net cash provided by non-capital financing activities</b>	<b>-</b>	<b>-</b>	<b>275,000</b>	<b>275,000</b>
<b>Cash flows from investing activities:</b>				
Investment earnings	33,819	102	-	33,921
<b>Net cash provided by investing activities</b>	<b>33,819</b>	<b>102</b>	<b>-</b>	<b>33,921</b>
Net increase / (decrease) in cash and cash equivalents	2,679,248	279	2,419	2,681,946
Cash and cash equivalents, July 1, 2003	476,198	3,532	-	479,730
<b>Cash and cash equivalents, June 30, 2004</b>	<b>\$3,155,446</b>	<b>\$3,811</b>	<b>\$2,419</b>	<b>\$3,161,676</b>

**TRUST AND AGENCY FUNDS**

**Combining Statement of Net Assets**

All Trust and Agency Funds

June 30, 2004

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
<b>Assets</b>					
Cash and cash equivalents	\$29,968,447	\$3,668,083	\$33,636,530	\$5,557,866	\$39,194,396
Accrued Interest	39,329	1,876	41,205	-	41,205
Total assets	<u>\$30,007,776</u>	<u>\$3,669,959</u>	<u>\$33,677,735</u>	<u>\$5,557,866</u>	<u>\$39,235,601</u>
<b>Liabilities</b>					
Deposits held for others	-	-	-	\$5,557,866	\$5,557,866
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$5,557,866</u>	<u>\$5,557,866</u>
<b>Net Assets</b>					
Held in trust for investment trust participants	<u>\$30,007,776</u>	<u>\$3,669,959</u>	<u>\$33,677,735</u>	<u>-</u>	<u>\$33,677,735</u>

**Combining Statement of Changes in Net Assets**

All Trust and Agency Funds

Year Ended June 30, 2004

	Investment Trust Funds		Total Investment Trust Funds
	Treasurer's Pool	Individual Accounts	
Additions:			
Contributions from participants	\$295,828,117	\$38,227	\$295,866,344
Investment income	2,210,956	-	2,210,956
Total additions	298,039,073	38,227	298,077,300
Deductions:			
Distributions to participants	309,058,001	309,709	309,367,710
Total deductions	309,058,001	309,709	309,367,710
Change in net assets	(11,018,928)	(271,482)	(11,290,410)
Net assets held in trust July 1, 2003	41,026,704	3,941,441	44,968,145
Net assets held in trust June 30, 2004	\$30,007,776	\$3,669,959	\$33,677,735

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**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**

Yuma County, Arizona  
 Capital Assets Used in the Operations of Governmental Funds  
 Comparative schedules by source \*  
 June 30, 2004

Exhibit N-1

	<u>2003</u>	<u>2004</u>
Governmental Funds capital assets:		
Land	\$ 17,884,798	\$ 19,921,366
Buildings	73,841,735	78,859,800
Improvements other than buildings	5,492,995	5,507,918
Machinery and equipment	19,161,569	23,314,631
Infrastructure	94,959,464	100,647,382
Construction in progress	10,884,403	16,442,880
Total governmental funds capital assets	<u>\$ 222,224,964</u>	<u>\$ 244,693,977</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 16,874,346	\$ 17,513,599
Special revenue funds	126,778,999	130,405,094
Capital projects funds	36,223,330	49,907,461
Donations	42,348,289	46,867,823
Total governmental funds capital assets	<u>\$ 222,224,964</u>	<u>\$ 244,693,977</u>

\* This schedule presents only the capital assets balances related to governmental funds. Accordingly, the capital assets reported in the internal service fund are excluded from the above amounts. Generally, the capital assets of the service fund 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\*  
 June 30, 2004

Exhibit N-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
<b>General Government:</b>							
Administration	\$ 9,577,276	\$ 541,395	\$ 2,340,864	\$ 913,402	\$ 5,781,615	-	-
Adult Probation	3,762,324	-	3,711,881	-	50,443	-	-
Attorneys	232,191	-	39,271	-	192,920	-	-
Courts	18,191,002	647,592	637,554	2,262,801	763,818	-	\$ 13,879,237
Development Services	632,081	-	-	-	-	-	632,081
Juvenile Courts	12,732,990	-	12,417,701	-	315,289	-	-
Public Defender	499,626	39,200	425,179	-	35,247	-	-
<b>Total General Government</b>	<b>45,627,490</b>	<b>1,228,187</b>	<b>19,572,450</b>	<b>3,176,203</b>	<b>7,139,332</b>	<b>-</b>	<b>14,511,318</b>
<b>Public Safety:</b>							
Adult probation	291,659	-	72,186	-	219,473	-	-
Juvenile Court - Grants	397,119	-	84,705	-	312,414	-	-
Sheriff - Administration	39,506,174	829,105	32,564,191	84,020	5,252,344	-	776,514
Sheriff - Boat Patrol	695,670	112,750	561,125	-	21,795	-	-
<b>Total Public Safety</b>	<b>40,890,622</b>	<b>941,855</b>	<b>33,282,207</b>	<b>84,020</b>	<b>5,806,026</b>	<b>-</b>	<b>776,514</b>
<b>Highways and Streets:</b>							
Flood Control	22,970,337	2,723,868	-	26,651	108,586	20,111,232	-
Roads	109,180,415	14,406,988	4,934,212	33,486	8,114,532	80,536,149	1,155,048
<b>Total Highways and Streets</b>	<b>132,150,752</b>	<b>17,130,856</b>	<b>4,934,212</b>	<b>60,137</b>	<b>8,223,118</b>	<b>100,647,381</b>	<b>1,155,048</b>
<b>Sanitation:</b>							
Solid Waste	546,379	1,773	-	188,214	356,392	-	-
<b>Total Sanitation</b>	<b>546,379</b>	<b>1,773</b>	<b>-</b>	<b>188,214</b>	<b>356,392</b>	<b>-</b>	<b>-</b>
<b>Health :</b>							
Health	8,245,148	-	7,591,470	-	653,678	-	-
<b>Total Health</b>	<b>8,245,148</b>	<b>-</b>	<b>7,591,470</b>	<b>-</b>	<b>653,678</b>	<b>-</b>	<b>-</b>
<b>Welfare:</b>							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	13,561,458	202,766	11,511,311	1,558,539	288,842	-	-
<b>Total Welfare</b>	<b>13,586,746</b>	<b>228,054</b>	<b>11,511,311</b>	<b>1,558,539</b>	<b>288,842</b>	<b>-</b>	<b>-</b>
<b>Culture and Recreation:</b>							
Library	2,614,479	70,105	1,794,222	-	750,152	-	-
Parks	743,842	303,036	-	440,806	-	-	-
<b>Total Culture and Recreation</b>	<b>3,358,321</b>	<b>373,141</b>	<b>1,794,222</b>	<b>440,806</b>	<b>750,152</b>	<b>-</b>	<b>-</b>
<b>Education:</b>							
Juvenile Court	235,380	-	161,931	-	73,449	-	-
School Superintendent	53,139	17,500	11,997	-	23,642	-	-
<b>Total Education</b>	<b>288,519</b>	<b>17,500</b>	<b>173,928</b>	<b>-</b>	<b>97,091</b>	<b>-</b>	<b>-</b>
<b>Total governmental funds capital assets</b>	<b>\$ 244,693,977</b>	<b>\$ 19,921,366</b>	<b>\$ 78,859,800</b>	<b>\$ 5,507,919</b>	<b>\$ 23,314,631</b>	<b>\$ 100,647,381</b>	<b>\$ 16,442,880</b>

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

Yuma County, Arizona  
 Capital Assets Used in the Operations of Governmental Funds  
 Schedule of Changes by Function and Activity\*  
 June 30, 2004

Exhibit N-3

<b>Function and Activity:</b>	Governmental Capital Assets July 1, 2003	Additions	Deletions	Governmental Capital Assets June 30, 2004
<b>General Government:</b>				
Administration	\$ 7,565,384	\$ 2,011,892	-	\$ 9,577,276
Adult Probation	3,762,324	-	-	3,762,324
Attorneys	144,834	101,541	\$ 14,184	232,191
Courts	7,601,017	10,589,985	-	18,191,002
Development Services	154,271	477,810	-	632,081
Juvenile Courts	12,677,464	55,526	-	12,732,990
Public Defender	493,386	6,240	-	499,626
Total General Government	<u>32,398,680</u>	<u>13,242,994</u>	<u>14,184</u>	<u>45,627,490</u>
<b>Public Safety:</b>				
Adult Probation	291,659	-	-	291,659
Juvenile Court - Grants	397,119	-	-	397,119
Sheriff - Administration	37,366,804	2,147,983	8,613	39,506,174
Sheriff - Boat Patrol	695,670	-	-	695,670
Total Public Safety	<u>38,751,252</u>	<u>2,147,983</u>	<u>8,613</u>	<u>40,890,622</u>
<b>Highways and Streets:</b>				
Flood Control	22,716,773	1,006,200	752,636	22,970,337
Roads	102,887,790	12,402,292	6,109,667	109,180,415
Total Highways and Streets	<u>125,604,563</u>	<u>13,408,492</u>	<u>6,862,303</u>	<u>132,150,752</u>
<b>Sanitation:</b>				
Solid Waste	557,872	-	11,493	546,379
Total Sanitation	<u>557,872</u>	<u>-</u>	<u>11,493</u>	<u>546,379</u>
<b>Health :</b>				
Health	7,952,337	316,211	23,400	8,245,148
Total Health	<u>7,952,337</u>	<u>316,211</u>	<u>23,400</u>	<u>8,245,148</u>
<b>Welfare:</b>				
Cemetery	25,288	-	-	25,288
Housing	13,318,289	243,169	-	13,561,458
Total Welfare	<u>13,343,577</u>	<u>243,169</u>	<u>-</u>	<u>13,586,746</u>
<b>Culture and Recreation:</b>				
Library	2,584,322	46,045	15,888	2,614,479
Parks	743,842	-	-	743,842
Total Culture and Recreation	<u>3,328,164</u>	<u>46,045</u>	<u>15,888</u>	<u>3,358,321</u>
<b>Education:</b>				
Juvenile Court	235,380	-	-	235,380
School Superintendent	53,139	-	-	53,139
Total Education	<u>288,519</u>	<u>-</u>	<u>-</u>	<u>288,519</u>
Total governmental funds capital assets	<u>\$ 222,224,964</u>	<u>\$ 29,404,894</u>	<u>\$ 6,935,881</u>	<u>\$ 244,693,977</u>

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



## 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.

Government-Wide General History .....	213-216
General History .....	217-224
Taxes and Assessments .....	225-230
Long-Term Debt .....	231-236
Miscellaneous .....	237-244

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**GOVERNMENT-WIDE  
GENERAL HISTORY**

Yuma County, Arizona  
 Government-wide Expenses by Function  
 Last Two Fiscal Years

**Table A-1**

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Highways and Streets</b>	<b>Sanitation</b>	<b>Health</b>	<b>Welfare</b>	<b>Culture and Recreation</b>	<b>Education</b>	<b>Interest on Long-term Debt</b>	<b>Totals</b>
2002-03	\$28,856,216	\$29,138,514	\$10,306,365	\$777,723	\$12,270,414	\$3,626,281	\$3,437,953	\$10,221,141	\$1,976,815	\$100,611,422
2003-04	31,102,182	31,039,222	12,470,931	715,578	13,464,246	3,798,310	3,522,959	9,258,092	1,875,070	107,246,590

PROGRAM REVENUES			
Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
2002-03	\$9,677,839	\$36,210,868	\$3,304,062
2003-04	10,651,973	37,597,648	3,672,046

GENERAL REVENUES										
Fiscal Year	Property Levied for General Purposes	Taxes				Shared State Sales Tax	Grants and Contributions Not Restricted to Programs	Investment (Loss)	Miscellaneous	PROGRAM & GENERAL REVENUES TOTAL
		County Sales Taxes	Auto in Lieu of tax	Franchise Tax						
2002-03	\$19,943,241	\$24,384,798	\$5,286,522	\$123,972	\$13,752,283	\$3,408,688	(\$162,326)	\$1,020,656	\$116,950,603	
2003-04	20,582,593	27,740,649	5,855,576	135,173	14,652,864	4,544,710	1,466,106	2,573,950	129,473,288	

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**GOVERNMENTAL FUNDS  
GENERAL HISTORY**

Yuma County, Arizona  
 General Government Expenditures by Function (1)  
 Last Ten Fiscal Years

**Table B-1**

Fiscal Year	General Government	Public Safety	Highways & Streets	Sanitation	Health & Welfare	Culture & Recreation	Education	Capital Outlay	Debt Service	Total
1994-95	\$14,812,686	\$13,225,710	\$12,310,409	\$544,078	\$11,498,423	\$2,096,905	\$976,806	\$905,821	\$136,465	\$56,507,303
1995-96	18,309,570	17,224,678	6,994,013	571,149	11,907,728	2,241,281	1,171,354	479,501	117,850	59,017,124
1996-97	18,452,202	16,959,861	7,810,405	818,352	14,894,933	2,338,057	1,003,378	4,183,503	604,190	67,064,881
1997-98	19,893,499	18,261,455	8,490,282	531,043	13,124,651	2,669,613	1,439,523	17,080,267	2,284,274	83,774,607
1998-99	19,032,504	21,328,975	9,226,121	519,860	14,280,489	2,604,682	1,954,688	8,440,819	2,468,950	79,857,088
1999-00	19,918,737	20,250,747	6,419,958	513,350	14,226,217	2,550,355	2,005,275	11,577,718 (2)	3,333,699	80,796,056
2000-01	23,135,695	21,251,248	5,811,202	720,636	13,708,868	2,735,769	3,254,066	11,591,877	3,585,670	85,795,031
2001-02	24,779,529	23,808,343	5,966,113	582,877	14,454,362	2,975,344	2,376,605	19,107,575 (3)	4,408,014	98,458,762
2002-03	27,786,796	26,440,571	8,151,162	751,527	15,311,073	3,265,640	10,214,274	15,813,693	4,007,535	111,742,271
2003-04	31,787,613	29,729,919	10,673,332	697,616	16,659,045	3,380,410	9,250,498	19,406,055	4,400,330	125,984,818

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

(2) Prior to 2000 - 2001, Equipment & Machinery was classified as a departmental expenditure for the General and Special Revenue Funds.

(3) Capital Asset threshold set at \$5,000 for Equipment & Machinery / \$10,000 for Land & Buildings.

Yuma County, Arizona  
 General Revenues by Source (1)  
 Last Ten Fiscal Years

**Table B-2**

Fiscal Year	Taxes	Special Assessments	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest	Rents	Miscellaneous	Totals
1994-95	\$18,460,520	\$550,373	\$898,087	\$28,739,634	\$1,068,495	\$1,308,847	\$911,458	\$204,216	\$397,275	\$52,538,905
1995-96	23,342,934	572,298	775,678	28,626,937	2,204,915	1,466,708	803,238	182,748	706,013	58,681,469
1996-97	26,570,292	467,401	1,023,845	33,792,143	2,108,200	1,576,933	1,605,522	194,516	1,171,129	68,509,981
1997-98	29,732,404	418,417	1,187,493	35,284,028	2,669,780	1,838,372	2,036,194	333,115	832,354	74,332,157
1998-99	31,670,450	578,535	1,381,686	38,355,919	4,119,774	2,006,816	2,038,882	298,944	979,202	81,430,208
1999-00	34,032,578	674,066	1,030,432	39,966,131	4,582,638	1,952,761	2,078,531	241,800	1,174,737	85,733,674
2000-01	40,406,324	199,485	1,212,804	45,448,504	4,439,316	1,848,099	4,126,689	242,443	1,048,944	98,972,608
2001-02	46,079,625	147,601	1,528,945	46,715,279	5,086,466	1,837,947	2,290,392	303,683	845,393	104,835,331
2002-03	49,645,570	178,471	2,008,019	54,086,358	5,260,293	2,075,221	(162,326)	334,306	1,020,656	114,446,568
2003-04	54,689,904	167,573	2,534,078	56,795,219	5,604,958	2,270,569	1,466,106	282,112	1,450,235	125,260,754

(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds

Yuma County, Arizona  
 Tax Revenues by Source (1)  
 General Fund  
 Last Ten Fiscal Years

**Table B-3**

Fiscal Year	Real Property	Personal Property	Local Sales Tax	Auto in Lieu	Franchise	Interest, Penalty, and Late	Other Taxes	Total All Taxes
1994-95	\$6,918,988	\$627,034	\$5,262,814	\$1,511,481	\$51,043	\$702,410	-	\$15,073,770
1995-96	7,611,013	849,413	5,555,514	1,815,529	51,066	967,814	-	16,850,349
1996-97	7,793,476	583,203	5,707,547	2,064,507	48,704	854,618	\$53,786	17,105,841
1997-98	9,892,457	861,349	6,309,075	1,991,508	48,006	768,954	-	19,871,349
1998-99	10,112,114	747,735	6,683,443	2,533,431	47,813	503,329	-	20,627,865
1999-00	10,549,025	668,999	7,013,645	2,589,630	73,872	786,207	17,254	21,698,632
2000-01	11,329,979	847,521	7,402,138	2,815,117	108,611	682,464	978	23,186,808
2001-02	11,860,070	671,012	7,712,672	3,084,160	112,158	631,218	-	24,071,290
2002-03	12,866,227	867,857	8,140,216	3,319,014	123,972	683,016	8,297	26,008,599
2003-04	14,517,560	N/A	9,259,931	3,706,770	135,173	751,742	-	28,371,176

Yuma County, Arizona  
 Licenses and Permits by Source (1)  
 General Fund  
 Last Ten Fiscal Years

**Table B-4**

Fiscal Year	Building Permits	Plumbing	Mechanical and Electrical	Mobile Homes	Variance & Special Use	Environmental Health Permits	Other	Total All Licenses & Permits
1994-95	\$296,893	\$23,893	\$48,436	\$39,882	\$13,900	\$51,697	\$12,728	\$487,429
1995-96	325,208	27,188	56,517	44,248	12,875	41,575	15,395	523,006
1996-97	385,782	72,767	94,124	48,361	26,120	82,450	14,702	724,306
1997-98	422,966	95,448	109,749	48,285	28,118	77,990	8,811	791,367
1998-99	515,174	119,952	135,846	46,780	18,023	86,595	4,058	926,428
1999-00	320,232	86,929	100,545	41,328	12,838	59,474	1,712	623,058
2000-01	401,273	77,833	125,741	56,681	20,870	82,155	4,927	769,480
2001-02	595,952	82,259	157,099	59,193	12,930	161,198	5,631	1,074,262
2002-03	966,245	113,834	226,007	50,208	23,691	160,507	8,759	1,549,251
2003-04	1,295,329	173,476	321,561	53,348	33,118	206,885	11,136	2,094,853

(1) Includes General Fund revenues only  
 N/A Not available at time of printing

Yuma County, Arizona  
Intergovernmental Revenues by Source (1)  
General Fund  
Last Ten Fiscal Years

**Table B-5**

Fiscal Year	SOBRA	BLESF Boat Grant	JP Grant Reimbursement	Federal & State Grant Proceeds	State Shared Sales Tax	Federal PILT	Lottery Taxes	Agency Reimbursement	Other Inter-governmental	Total All Intergovernmental Revenues
1994-95	\$50,991	\$90,000	\$63,433	-	\$8,377,588	\$999,914	\$550,035	\$35,864	\$263,602	\$10,431,427
1995-96	124,021	111,390	71,991	\$53,488	9,058,073	957,488	550,035	52,264	297,826	11,276,576
1996-97	92,634	116,114	71,188	4,227	9,240,778	1,053,308	550,035	75,169	1,128,349	12,331,802
1997-98	93,915	151,284	84,981	109,223	9,887,231	973,278	550,035	92,471	312,969	12,255,387
1998-99	127,171	112,674	89,474	223,555	10,559,764	969,484	550,035	105,867	174,380	12,912,404
1999-00	80,877	108,432	93,153	291,919	11,417,965	997,394	550,035	121,606	219,511	13,880,892
2000-01	132,725	128,067	81,509	48,865	11,812,111	1,055,013	550,035	288,929	27,260	14,124,514
2001-02	52,676	108,447	88,326	62,670	12,649,882	1,510,193	550,035	83,437	47,309	15,152,975
2002-03	-	54,247	85,125	75,375	13,186,424	3,404,409	550,035	67,799	20,103	17,443,517
2003-04	-	86,228	96,751	58,577	14,652,864	1,870,691	550,035	46,044	44,467	17,405,657

Yuma County, Arizona  
Charges for Services by Source (1)  
General Fund  
Last Ten Fiscal Years

**Table B-6**

Fiscal Year	Rezoning Applications	Plan Check Fees	Recorder Fees	GF Attorney Fees	Special District Fee	Sheriff Fees and fingerprint	Boarding Prisoner	Indirect Costs	Other Charges	Totals
1994-95	\$31,594	\$84,824	\$206,528	\$1,148	\$260,114	\$33,246	\$833,970	-	\$76,575	\$1,527,999
1995-96	48,237	99,965	251,212	22,730	252,277	33,388	616,379	-	87,680	1,411,868
1996-97	43,280	104,318	239,648	98,476	257,332	25,468	96,422	-	110,176	975,120
1997-98	55,105	94,826	256,118	114,975	225,105	26,685	121,309	\$15,600	108,843	1,018,566
1998-99	67,166	187,316	276,943	181,298	154,344	31,414	164,451	440,328	115,691	1,618,951
1999-00	74,808	172,876	316,269	224,993	160,030	29,876	87,964	361,357	75,140	1,503,313
2000-01	80,786	228,465	344,287	239,695	162,874	33,297	45,007	345,015	117,370	1,596,796
2001-02	35,542	303,650	334,668	232,267	161,592	34,709	44,662	833,520	102,755	2,083,365
2002-03	36,231	380,254	427,581	251,948	167,716	53,465	47,958	878,746	136,610	2,380,509
2003-04	38,955	427,432	543,144	257,839	171,236	28,743	68,566	1,026,592	147,508	2,710,015

(1) Includes General Fund revenues only  
N/A Not available at time of printing

Yuma County, Arizona  
 Fines and Forfeits by Source (1)  
 General Fund  
 Last Ten Fiscal Years

**Table B-7**

Fiscal Year	Superior Court Fines	Constable Fees	JP Fines and Fees	House Arrest Fees	Juvenile Court Fines and Fees	Zoning Violation Fines	Other Fines and Fees	Total all Fines and Forfeitures
1994-95	\$153,976	\$15,005	\$798,164	\$21,342	\$28,526	\$3,005	-	\$1,020,018
1995-96	277,065	14,817	845,572	30,190	31,017	6,464	-	1,205,125
1996-97	236,872	14,011	930,858	56,532	32,659	9,688	-	1,280,620
1997-98	218,845	15,803	1,118,325	93,508	56,607	15,725	-	1,518,813
1998-99	230,239	13,981	1,145,923	112,812	73,284	2,755	\$1,435	1,580,429
1999-00	248,339	15,712	1,041,902	96,239	65,166	26	10,148	1,477,532
2000-01	214,383	13,533	972,708	78,838	59,928	63	10,064	1,349,517
2001-02	205,248	24,411	897,687	55,600	51,783	350	9,543	1,244,622
2002-03	223,753	24,781	1,024,170	68,762	64,054	1,166	13,618	1,420,304
2003-04	207,414	32,114	911,724	24,945	72,291	4,764	44,159	1,297,411

Yuma County, Arizona  
 Miscellaneous Revenues by Source (1)  
 General Fund  
 Last Ten Fiscal Years

**Table B-8**

Fiscal Year	Bad Checks	Misc	Vending Machines	Restitution	Sale of County Property	Elections Deposits	Other Misc.	Totals
1994-95	\$1,245	\$51,906	\$4,000	\$20,091	\$10,993	\$154,321	\$23,205	\$265,761
1995-96	1,136	189,096	6,574	47,447	-	149,983	9,959	404,195
1996-97	2,850	78,891	4,388	28,142	-	97,499	6,314	218,084
1997-98	3,479	88,569	4,006	4,369	26,163	85,436	(1,158)	210,864
1998-99	2,986	80,415	4,274	7,604	270,000	70,460	4,324	440,063
1999-00	3,983	16,761	4,077	4,291	17,855	107,417	20,656	175,040
2000-01	3,378	58,014	3,138	4,427	32,583	165,353	6,216	273,109
2001-02	3,572	52,510	2,015	8,467	6,784	119,945	25,890	219,183
2002-03	3,755	89,506	14,779	5,465	27,635	165,481	4,864	311,485
2003-04	3,310	411,296	25,217	5,690	29,120	120,833	14,541	610,007

(1) Includes General Fund revenues only  
 N/A Not available at time of printing

Yuma County, Arizona  
 General Fund Changes in Fund Balance  
 Last Ten Fiscal Years

**Table B-9**

Fiscal Year	Operating Sources			Operating Uses			Operating Net Income
	Revenues	Transfers In	Total	Expenditures	Transfers Out	Total	
1994-95	\$29,163,560	\$10,035	\$29,173,595	\$29,640,088	\$1,165,954	\$30,806,042	(\$1,632,447)
1995-96	31,969,281	-	31,969,281	29,698,324	4,344,500	34,042,824	(2,073,543)
1996-97	32,784,970	77,702	32,862,672	27,114,715	7,749,483	34,864,198	(2,001,526)
1997-98	35,884,591	-	35,884,591	26,809,387	6,423,688	33,233,075	2,651,516
1998-99	38,500,486	-	38,500,486	28,475,015	6,661,072	35,136,087	3,364,399
1999-00	39,842,065	25,000	39,867,065	30,752,569	6,854,106	37,606,675	2,260,390
2000-01	42,028,592	154,579	42,183,171	33,153,514	9,054,621	42,208,135	(24,964)
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)

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
1994-95	\$870,435	-	\$55,010	\$8,615,202	(\$707,002)	\$7,908,200	-8.2%
1995-96	11	(\$23,912)	27,140	7,908,200	(2,070,304)	5,837,896	-26.2%
1996-97	-	-	-	5,837,896	(2,001,526)	3,836,370	-34.3%
1997-98	-	-	-	3,836,370	2,651,516	6,487,886	69.1%
1998-99	191,053	-	294,272	6,487,886	3,849,724	10,337,610	59.3%
1999-00	(6,605)	-	-	10,337,610	2,253,785	12,591,395	21.8%
2000-01	-	-	-	12,591,395	(24,964)	12,566,431	-0.2%
2001-02	-	(123,939)	-	12,566,431	1,395,443	13,961,874	11.1%
2002-03	-	-	(3)	13,961,871	2,951,618	16,913,492	21.1%
2003-04	-	-	-	16,913,492	(1,388,805)	15,524,687	-8.2%

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## **TAXES AND ASSESSMENTS**

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

**Table C-1**

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Interest & Penalty Collections (1)	Total Tax Collections	Total Collection as Percent of Current Levy
1993-94	N/A	N/A	N/A	N/A	N/A	N/A
1994-95	\$7,823,982	\$7,997,580	102.22%	\$702,410	\$8,699,990	111.20%
1995-96	8,116,301	8,460,285	104.24%	967,814	9,428,099	116.16%
1996-97	8,386,116	8,376,411	99.88%	854,618	9,231,029	110.08%
1997-98	10,638,276	10,753,776	101.09%	768,954	11,522,730	108.31%
1998-99	11,033,320	10,859,823	98.43%	503,329	11,363,152	102.99%
1999-00	11,474,506	11,217,960	97.76%	786,207	12,004,167	104.62%
2000-01	12,439,581	12,177,500	97.89%	682,463	12,859,963	103.38%
2001-02	13,826,873	12,531,081	90.63%	631,218	13,162,299	95.19%
2002-03	14,648,440	13,734,084	93.76%	683,016	14,417,100	98.42%

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

**Table C-2**

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year (2)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1994-95	\$7,823,982	\$7,276,858	93.01%	\$368,726	\$7,645,584	97.72%	\$178,398	2.28%
1995-96	8,116,301	7,603,629	93.68%	328,639	7,932,268	97.73%	184,033	2.27%
1996-97	8,386,116	7,630,515	90.99%	284,500	7,915,015	94.38%	471,101	5.62%
1997-98	10,638,276	9,818,600	92.30%	239,885	10,058,485	94.55%	579,791	5.45%
1998-99	11,033,320	10,230,377	92.72%	245,419	10,475,796	94.95%	557,524	5.05%
1999-00	11,474,506	10,712,424	93.36%	275,465	10,987,889	95.76%	486,617	4.24%
2000-01	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2001-02	13,826,873	12,196,378	88.21%	324,441	12,520,819	90.55%	1,306,054	9.45%
2002-03	14,648,440	13,409,643	91.54%	-	13,409,643	91.54%	1,238,797	8.46%

(1) Included in year collected / received.

(2) Included in year levied / billed.

N/A Not available at time of printing.

Data is per County's General Ledger System

Yuma County, Arizona  
Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)  
(Per \$100 of Assessed Value)  
Last Ten Years

Table C-3

GENERAL TAXING AUTHORITIES		State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton-Amistade Estates Unit #3	Somerton-Amistade Estates Unit #4	Downtown Mall Maintenance District	San Luis-Ranchos Los Oros	San Luis- Los Portales
Tax Year (Fiscal Year)	Type										
Primary Tax Authority Number		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
1994 (1994-1995)	Primary	\$0.4700	\$1.9342	\$0.5300	\$1.9628	-	-	-	\$15.1952	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
1995 (1995-1996)	Primary	0.4700	1.9200	0.5300	1.9771	-	-	-	14.3383	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
1996 (1996-1997)	Primary	-	1.9200	0.5300	1.9771	-	-	-	9.6067	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
1997 (1997-1998)	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
1998 (1998-1999)	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
1999 (1999-2000)	Primary	-	2.3180	0.5217	1.9902	-	\$688.5879	-	4.7747	-	-
	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000 (2000-2001)	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
2001 (2001-2002)	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
	Secondary	-	-	-	-	-	-	-	-	-	-
2002 (2002-2003)	Primary	-	2.3180	0.4889	1.8621	-	157.5663	\$287.5561	4.7747	\$492.2007	\$196.4004
	Secondary	-	-	-	-	-	-	-	-	-	-
2003 (2003-2004)	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES		Yuma Elementary School District No. 01	Yuma Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma High School District No. 70	Arizona Western Community College District
Tax Year (Fiscal Year)	Type										
Primary Tax Authority Number		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
1994 (1994-1995)	Primary	\$2.3268	\$2.3494	\$2.2909	\$2.3076	\$2.4441	\$1.7089	-	\$2.3110	\$2.4774	\$1.8722
	Secondary	1.2895	1.7486	1.6007	2.0202	-	1.2439	\$1.5624	0.2224	1.1110	0.3517
1995 (1995-1996)	Primary	2.2859	2.5639	2.3071	2.4135	2.4160	1.7929	1.8241	2.5246	2.5670	1.8356
	Secondary	1.2157	2.5220	1.4129	2.2101	-	1.1886	3.0371	0.7818	1.1040	0.3301
1996 (1996-1997)	Primary	2.1009	2.9841	2.1925	2.5636	2.4232	1.8657	2.2821	2.1196	2.2593	1.8329
	Secondary	1.3851	2.3097	1.4367	2.2567	1.7437	1.2332	2.8274	0.4928	1.1058	0.3454
1997 (1997-1998)	Primary	2.1470	3.4801	2.6131	2.4151	2.4891	2.9633	2.6246	1.6377	2.3611	1.8218
	Secondary	1.4867	1.8924	1.1248	2.0999	1.1141	1.0263	2.8007	0.9637	0.9954	0.3305
1998 (1998-1999)	Primary	2.5027	2.3175	2.6191	2.1940	2.3175	3.1215	2.4139	2.1910	2.3759	1.8072
	Secondary	1.3002	2.0274	1.3949	2.6026	1.3916	1.1025	2.9363	0.8292	0.9307	0.3138
1999 (1999-2000)	Primary	2.5612	2.2772	2.1935	1.9211	2.2850	2.8843	2.2616	2.1561	2.2269	1.8216
	Secondary	1.5050	2.0365	1.2755	2.6258	1.7151	1.1705	2.4499	0.8260	0.9121	0.3013
2000 (2000-2001)	Primary	2.4934	2.2649	2.0975	2.2283	2.3175	2.9713	2.2793	2.1439	2.2387	1.8281
	Secondary	1.5377	1.8395	1.4225	2.2662	1.4579	0.9630	2.4326	0.6416	0.8793	0.2815
2001 (2001-2002)	Primary	2.8157	3.1700	2.5481	2.0595	2.2604	3.2301	2.6029	2.0319	2.4303	1.8267
	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002 (2002-2003)	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003 (2003-2004)	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301

Yuma County, Arizona  
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)  
(Per \$100 of Assessed Value)  
Last Ten Years  
(Continued)

Table C-4

<b>SPECIAL DISTRICT TAXING AUTHORITIES</b>		Yuma Hospital District	Maricop 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
Tax Year (Fiscal Year)	Type									
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
1994	Primary	-	-	-	-	-	-	-	-	-
(1994-1995)	Secondary	-	-	\$0.4730	\$0.5000	\$52.5000	\$25.0000	\$21.0000	\$1.0000	\$5.3248
1995	Primary	-	-	-	-	-	-	-	-	-
(1995-1996)	Secondary	-	-	0.4831	0.5000	55.0000	25.0000	21.0000	1.0017	5.3258
1996	Primary	-	-	-	-	-	-	-	-	-
(1996-1997)	Secondary	-	-	0.4831	0.5000	55.0000	25.0000	21.0000	1.0000	6.8051
1997	Primary	-	-	-	-	-	-	-	-	-
(1997-1998)	Secondary	-	-	0.5040	0.2490	55.0000	25.0000	26.0000	0.8099	4.4381
1998	Primary	-	-	-	-	-	-	-	-	-
(1998-1999)	Secondary	\$0.0045	-	0.5040	0.3500	52.5000	25.0000	26.0000	1.0000	4.4381
1999	Primary	-	-	-	-	-	-	-	-	-
(1999-2000)	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	4.4381
2000	Primary	-	-	-	-	-	-	-	-	-
(2000-2001)	Secondary	-	\$5.5788	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	-
2001	Primary	-	-	-	-	-	-	-	-	-
(2001-2002)	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	0.5542	-
2002	Primary	-	-	-	-	-	-	-	-	-
(2002-2003)	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	0.5499	-
2003	Primary	-	-	-	-	-	-	-	-	-
(2003-2004)	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	8.6928

<b>SPECIAL DISTRICT TAXING AUTHORITIES</b>		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
Tax Year (Fiscal Year)	Type								
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
1994	Primary	-	-	-	-	-	-	-	-
(1994-1995)	Secondary	-	-	-	-	\$31.6167	\$10.0000	\$0.5000	-
1995	Primary	-	-	-	-	-	-	-	-
(1995-1996)	Secondary	-	-	-	-	22.6771	10.0000	0.5000	-
1996	Primary	-	-	-	-	-	-	-	-
(1996-1997)	Secondary	-	-	-	-	24.6930	9.0000	0.4750	-
1997	Primary	-	-	-	-	-	-	-	-
(1997-1998)	Secondary	-	-	-	-	-	7.5000	0.4500	-
1998	Primary	-	-	-	-	-	-	-	-
(1998-1999)	Secondary	\$105.0000	\$8.6800	\$1.0000	\$1.0000	-	6.5000	0.4250	-
1999	Primary	-	-	-	-	-	-	-	-
(1999-2000)	Secondary	105.0000	8.6800	1.0000	1.0000	20.7300	6.5000	0.3800	\$1.0000
2000	Primary	-	-	-	-	-	-	-	-
(2000-2001)	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-
(2001-2002)	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
(2002-2003)	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2003	Primary	-	-	-	-	-	-	-	-
(2003-2004)	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-

Yuma County, Arizona  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years

Table C-5

Tax (fiscal Year	Type	Secured Personal Property and Real Property				Ratio of <b>Assessed</b> Value to Total	Secured Personal Property and Real Property				Ratio of <b>Net Assessed</b> Value to Total
		Assessed Value		Estimated Actual Value			Estimated Value	Exempt Assessed Value		Net Assessed Value	
		Amount	% change	Amount	% change	Amount		% change	Amount	% change	Estimated Value
1993 (1994)	Primary Secondary	\$481,959,087	1.13%	\$3,105,000,150	2.33%	15.52%	\$89,028,103	-0.62%	\$392,930,984	1.53%	12.65%
		489,246,079	0.57%	3,154,749,387	1.92%	15.51%	89,811,024	-0.67%	399,435,055	0.85%	12.66%
1994 (1995)	Primary Secondary	\$492,772,019	2.24%	\$3,223,009,531	3.80%	15.29%	\$88,264,142	-0.86%	\$404,507,877	2.95%	12.55%
		503,612,023	2.94%	3,303,492,819	4.71%	15.24%	89,277,244	-0.59%	414,334,779	3.73%	12.54%
1995 (1996)	Primary Secondary	511,445,058	3.79%	3,410,256,104	5.81%	15.00%	88,721,055	0.52%	422,724,003	4.50%	12.40%
		522,946,428	3.84%	3,493,061,715	5.74%	14.97%	89,787,989	0.57%	433,158,439	4.54%	12.40%
1996 (1997)	Primary Secondary	525,851,099	2.82%	3,545,150,312	3.96%	14.83%	89,074,445	0.40%	436,776,654	3.32%	12.32%
		533,011,421	1.92%	3,595,365,074	2.93%	14.82%	90,054,094	0.30%	442,957,327	2.26%	12.32%
1997 (1998)	Primary Secondary	548,861,661	4.38%	3,740,286,519	5.50%	14.67%	89,919,792	0.95%	458,941,869	5.07%	12.27%
		556,324,752	4.37%	3,773,216,763	4.95%	14.74%	92,539,564	2.76%	463,785,188	4.70%	12.29%
1998 (1999)	Primary Secondary	567,344,229	3.37%	3,888,894,763	3.97%	14.59%	91,359,778	1.60%	475,984,451	3.71%	12.24%
		582,796,793	4.76%	3,984,557,784	5.60%	14.63%	92,831,660	0.32%	489,965,133	5.64%	12.30%
1999 (2000)	Primary Secondary	591,278,819	4.22%	4,093,500,261	5.26%	14.44%	96,261,323	5.37%	495,017,496	4.00%	12.09%
		612,075,635	5.02%	4,226,225,993	6.07%	14.48%	98,637,667	6.25%	513,437,968	4.79%	12.15%
2000 (2001)	Primary Secondary	629,200,408	6.41%	4,350,253,856	6.27%	14.46%	92,548,945	-3.86%	536,651,463	8.41%	12.34%
		652,259,213	6.57%	4,471,843,447	5.81%	14.59%	99,389,668	0.76%	552,869,545	7.68%	12.36%
2001 (2002)	Primary Secondary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	12.27%
		667,517,264	2.34%	4,637,294,033	3.70%	14.39%	98,861,560	-0.53%	568,655,704	2.86%	12.26%
2002 (2003)	Primary Secondary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	12.27%
		716,632,240	7.36%	5,017,610,685	8.20%	14.28%	100,712,011	1.87%	615,920,229	8.31%	12.28%

## **LONG-TERM DEBT**

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Yuma County, Arizona  
 Legal Debt Margin  
 (Constitutional General Obligation Bond Capacity)  
 June 30, 2004

**Table D-1**

Assessed Valuation (Secondary)		\$650,434,765
Gross Indebtedness	38,988,770	
Less Exempt Debt:		
Revenue Bond - Jail District	13,335,000	
Special Assessment Bond - Del Sur	73,000	
Special Assessment Bond - Donovan Estates	342,700	
Special Assessment Notes - El Prado Estates	123,070	
Certificate of Participation 1998 - Health Building	3,240,000	
Certificate of Participation 1999 - Adult Probation	3,045,000	
Certificate of Participation 2001A - Juvenile & Justice Centers	16,440,000	
Certificate of Participation 2001B - Juvenile & Justice Centers	2,390,000	
Total Exempt Debt	38,988,770	
Total Non-exempt Debt	0	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		39,026,086
Total Limited - Non-exempt Bonds Outstanding		0
<b>Debt Margin within 6% Unvoted Debt Limitation</b>		<b>39,026,086</b>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$97,565,215
Total Non-exempt Bonds Outstanding		0
<b>Debt Margin within 15% Debt Limitation</b>		<b>\$97,565,215</b>

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)

Yuma County, Arizona  
Ratio of Net General Bonded Debt  
to Assessed Value and Net Bonded Debt Per Capita  
Last Ten Years

**Table D-2**

Fiscal Year	Population	Assessed Net Value (Secondary)	Gross Bonded Debt	Debt Service Available Principal	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1993-94	N/A	\$399,435,055	\$5,000	\$5,000	-	0.00%	\$0.00
1994-95	121,097	\$414,334,779	-	-	-	0.00%	0.00
1995-96	128,210	433,158,439	-	-	-	0.00%	0.00
1996-97	128,171	442,957,327	-	-	-	0.00%	0.00
1997-98	131,437	463,785,188	-	-	-	0.00%	0.00
1998-99	139,650	489,965,133	-	-	-	0.00%	0.00
1999-00	160,026	513,437,968	-	-	-	0.00%	0.00
2000-01	165,275	552,869,545	-	-	-	0.00%	0.00
2001-02	170,696	568,655,704	-	-	-	0.00%	0.00
2002-03	175,045	615,920,229	-	-	-	0.00%	0.00

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.

Yuma County, Arizona  
Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Expenditures  
Last Ten Years

**Table D-3**

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
1994-95	-	-	-	56,507,303	0.0%
1995-96	-	-	-	59,017,124	0.0%
1996-97	-	-	-	67,064,881	0.0%
1997-98	-	-	-	83,774,607	0.0%
1998-99	-	-	-	79,857,088	0.0%
1999-00	-	-	-	80,796,056	0.0%
2000-01	-	-	-	85,795,031	0.0%
2001-02	-	-	-	98,458,762	0.0%
2002-03	-	-	-	111,742,271	0.0%
2003-04	-	-	-	124,198,200	0.0%

(1) Includes Agent and Other Fees

(2) Includes only Debt Service expenditures related to General Bonded Debt

(3) Includes General, Special Revenue, and Debt Service Funds

(4) Ratio of Debt Service related expenditures to Total General expenditures

Yuma County, Arizona  
 Computation of Direct and Overlapping Debt\*  
 June 30, 2003

Table D-4

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	\$650,434,765	\$11,155,000	100%	\$11,155,000
City of Yuma	315,700,166	11,385,000	100%	11,385,000
Yuma Elementary School District No. 1	423,144,455	27,635,000	100%	27,635,000
Somerton Elementary School District No. 11	25,724,027	1,670,000	100%	1,670,000
Crane Elementary School District No. 13	122,937,502	11,460,000	100%	11,460,000
Hyder Elementary School District No.16	10,379,126	330,000	100%	330,000
Mohawk Valley Elementary School District No.17	18,617,885	1,670,000	100%	1,670,000
Wellton Elementary School District No.24	14,679,939	940,000	100%	940,000
Gadsden Elementary School District No. 32	34,981,831	1,055,000	100%	1,055,000
Antelope Union High School District No. 50	43,676,950	1,015,000	100%	1,015,000
Yuma Union High School District No. 70	606,757,815	4,995,000	100%	4,995,000
Total Direct and Overlapping General Obligation Bonded Debt				\$73,310,000

\*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.  
 Data is a representation of fiscal year 2001-2002. This is the most recent year with data that is consistent with all above jurisdictions.

## MISCELLANEOUS

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Taxpayer	Actual Assessed Valuation	As Percent of County's Net Assessed Valuation
Arizona Public Service	\$33,463,619	5.14%
Qwest Corporation	14,743,232	2.27
Santa Fe Pacific Pipeline L.P.	9,867,576	1.52
Union Pacific Railroad	6,576,405	1.01
Level 3 Communications, LLC.	6,485,170	1.00
Southwest Gas Corporation	6,181,464	0.95
Yuma Cogeneration Associates	4,815,251	0.74
Imperial Irrigation District	3,784,509	0.58
Dole Fresh Vegetable Inc.	3,504,169	0.54
Underhill Transfer Company	2,374,649	0.37
	\$91,796,044	14.12%

\* Yuma County Assessor's Office Tax Year 2003

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Ut		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1994 (2)	N/A	64,650	43,875	32.1%	21,400	48.8%	1,500	3.4%	11,200	25.5%	1,200	2.7%	7,500	17.1%
1995 (2)	121,097	68,650	49,000	28.6%	22,625	46.2%	1,800	3.7%	11,475	23.4%	1,275	2.6%	8,075	16.5%
1996 (2)	128,210	67,975	47,025	30.8%	22,900	48.7%	1,750	3.7%	11,525	24.5%	1,225	2.6%	8,400	17.9%
1997 (2)	128,171	63,850	46,125	27.8%	22,700	49.2%	1,600	3.5%	11,450	24.8%	1,275	2.8%	8,375	18.2%
1998 (2)	131,437	63,875	45,850	28.2%	22,525	49.1%	1,700	3.7%	11,325	24.7%	1,175	2.6%	8,325	18.2%
1999 (2)	139,650	66,700	46,800	29.8%	22,600	48.3%	1,525	3.3%	11,000	23.5%	1,175	2.5%	8,900	19.0%
2000 (3)	160,026	65,700	47,600	27.5%	23,750	49.9%	1,550	3.3%	11,250	23.6%	1,325	2.8%	9,625	20.2%
2001 (4)	165,280	69,350	52,525	24.3%	24,800	47.2%	N/A	N/A	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (4)	169,760	72,800	55,450	23.8%	25,075	45.2%	N/A	N/A	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (4)	175,045	71,650	54,275	24.2%	25,025	46.1%	N/A	N/A	9,450	17.4%	1,400	2.6%	14,175	26.1%

Calendar Year	Total Population *	Farming / Agriculture		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1994 (2)	N/A	10,475	23.9%	3,400	7.7%	1,700	3.9%	1,700	3.9%	8,400	19.1%	N/A	N/A	N/A	N/A
1995 (2)	121,097	13,675	27.9%	3,400	6.9%	1,775	3.6%	1,625	3.3%	9,300	19.0%	N/A	N/A	N/A	N/A
1996 (2)	128,210	10,950	23.3%	3,625	7.7%	1,950	4.1%	1,675	3.6%	9,550	20.3%	N/A	N/A	N/A	N/A
1997 (2)	128,171	8,775	19.0%	4,100	8.9%	2,300	5.0%	1,800	3.9%	10,550	22.9%	N/A	N/A	N/A	N/A
1998 (2)	131,437	7,925	17.3%	4,525	9.9%	2,500	5.5%	2,025	4.4%	10,875	23.7%	2,425	5.3%	8,450	18.4%
1999 (2)	139,650	8,525	18.2%	4,950	10.6%	2,775	5.9%	2,175	4.6%	10,725	22.9%	2,400	5.1%	8,325	17.8%
2000 (3)	160,026	7,475	15.7%	4,950	10.4%	2,750	5.8%	2,200	4.6%	11,425	24.0%	2,075	4.4%	9,350	19.6%
2001 (4)	165,280	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 (4)	169,760	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 (4)	175,045	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%

\* Actual Census in 2000 & Special Census in 1995, all other years are estimated totals per State of Arizona Department of Economic Security.

(1) Source: Yuma County 1992 Statistical Review - Norton Consulting

(2) Source: Yuma County Statistical Review - Norton Consulting (Estimated Population)

(3) Source: (Preliminary)

(4) Source: Prepared in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics, by State of Arizona, Department of Economic Security.

All figures are based on the Average per Year spread over a Calendar Year (Jan-Dec) State of Arizona DES Work force division ([www.workforce.az.gov](http://www.workforce.az.gov))

Yuma County, Arizona  
 Demographic Statistics - Population and Employment - by City  
 Last Ten Years

**Table E-3**

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)
1994	2,013,045	6.4%	N/A	64,650	32.1%	11,897	3,661	31.3%	8,015	4,400	74.4%
1995 (a)	2,190,700	5.1%	121,097	68,650	28.6%	11,855	3,893	27.9%	8,026	4,354	71.1%
1996	2,209,458	5.5%	128,210	67,975	30.8%	12,782	3,852	30.0%	9,344	4,508	73.2%
1997	2,182,073	4.6%	128,171	63,850	27.8%	13,561	3,622	27.0%	9,618	3,978	70.2%
1998	2,254,983	4.1%	131,437	63,875	28.2%	13,907	3,622	27.5%	9,863	4,017	70.6%
1999	2,359,071	4.4%	139,650	66,700	29.8%	15,288	3,781	29.1%	15,015	4,336	72.3%
2000 (b)	2,346,997	3.9%	160,026	65,700	27.5%	20,478	3,727	26.8%	15,322	4,073	69.9%
2001 (c)	2,579,520	4.7%	165,280	69,347	24.3%	21,297	3,939	23.6%	17,090	4,001	66.3%
2002 (c)	2,671,705	6.2%	169,760	72,786	23.8%	22,149	4,135	23.2%	18,345	4,156	65.7%
2003 (c)	2,665,322	5.6%	175,045	71,657	24.3%	23,035	4,070	23.6%	19,745	4,132	66.2%

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)
1994	5,795	3,162	53.9%	1,126	584	31.4%	60,335	33,275	23.1%
1995 (a)	5,795	3,240	49.8%	1,126	621	27.9%	61,446	35,847	20.3%
1996	6,405	3,280	52.4%	1,142	615	30.1%	62,487	35,175	22.0%
1997	6,675	2,986	48.7%	1,183	578	27.0%	64,250	33,459	19.6%
1998	6,898	3,062	49.3%	1,213	578	27.5%	65,887	33,403	20.0%
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (b)	7,266	3,065	48.5%	1,829	595	26.9%	77,515	34,459	19.4%
2001 (c)	7,520	3,125	44.2%	1,860	628	23.6%	79,530	36,852	16.9%
2002 (c)	7,895	3,264	43.6%	1,870	660	23.2%	81,380	38,748	16.6%

(1) AZ Department of Revenue

(2) Source: Yuma County Statistical Review - Norton Consulting

(a) Special Census for Yuma County

(b) Per U.S. Census

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

YUMA COUNTY, ARIZONA  
 County - Wide Other Demographic Statistics  
 Last Ten Years

Table E-4

Calendar Year	Per Capita Income *	Average Daily School Membership (through Grade 12)	College and University Enrollment *
1991	\$14,203	21,881	5,050
1992	14,338	23,134	5,316
1993	14,912	24,147	5,366
1994	14,566	25,619	5,649
1995	16,634	26,238	5,756
1996	15,091	26,594	6,010
1997	15,403	28,520	6,198
1998	16,404	28,315	5,889
1999	16,004	29,913	6,321
2000	15,819	30,771	5,833
2001	16,839	**	6,025

\* Source: Arizona Department of Economic Security

\*\* Source: "Arizona Statistical Abstract 2003", University of Arizona

\*\*\* Information is not available at time of printing.

YUMA COUNTY, ARIZONA

Table E-5

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

Calendar Year	Value of Building Permits Issued	New Housing Units Authorized *	Bank Deposits *	Retail Sales **
1991	\$52,888,000	776	\$654,549,000	\$489,188,673
1992	83,974,000	776	636,281,000	521,932,759
1993	95,338,000	1,017	599,336,000	535,681,402
1994	136,241,000	749	625,241,000	590,452,004
1995	151,387,000	816	651,312,000	626,043,128
1996	132,928,000	1,376	587,168,000	650,113,599
1997	126,820,000	1,029	578,793,000	688,778,023
1998	155,725,000	2,824	782,120,000	739,769,407
1999	133,174,000	2,940	666,631,000	782,030,227
2000	160,310,000	1,288	711,099,000	843,250,996
2001	***	1,310	792,215,000	866,261,447

\* Source: "Arizona Statistical Abstract 2003", University of Arizona

\*\* Source: Arizona Department of Revenue

\*\*\* Information is not available at time of printing.

YUMA COUNTY, ARIZONA  
 Schedule of Insurance in Force  
 June 30, 2004

Table E-6

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$5,000,000 per Occurrence \$5,000,000 Errors & Omissions Annual Aggregate \$ 350,000 Self-Insured Retention \$ 875,000 Aggregate SIR, subject to \$5,000 Maint	Royal Indemnity Company	08/01/2003	\$232,652
Property	\$100,827,255 limit \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 50,000 deductible - Earth Movement \$ 100,000 deductible - Flood or 5.00 %	The American Insurance Co.	08/01/2003	\$106,274
Excess Liability	\$5,000,000 per Occurrence \$5,000,000 Aggregate	Clarendon National Insurance Co.	08/01/2003	\$115,000
Commercial Crime	\$500,000 Form O - Employee Dishonesty Including Faithful Performance of Duty \$5000 Deductible	Lumbermen's Mutual Casualty Co.	08/01/2003	\$3,368
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 for all claims \$5,000 deductible each claim	Zurich American Insurance Co.	04/26/2003	\$2,339 *Net of Commission
Aircraft Hull & Liability	\$30,000,000 limit \$20,000,000 Each Occurrence/ Aggregate Personal Inj. \$21,000 Each Occurrence MEDical Insurance \$3,000 Each Person Medical Insurance	Westchester Fire Insurance Co.	09/01/2003	\$20,013
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$100,000 (Specific) \$100,000 - deductible	J. Allen Hall & Associates	07/01/2003	\$123,636
Medical Self Insurance	\$1,000,000 limit \$4,500 deductible maximum per person non-PPO \$1,500 deductible maximum per person PPO \$13,500 deductible maximum per family non-PPO \$4,500 deductible maximum per family PPO \$1,500 deductible maximum per person Out of Area \$4,500 deductible maximum per family Out of Area	Yuma County Employee Benefit Trust	07/01/2003	\$490,035 ( Fixed Premium)