YUMA COUNTY

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2005

YUMA COUNTY ARIZONA

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, 2005

BOARD OF DIRECTORS
Casey Prochaska, Chair
3rd District

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

COUNTY ADMINISTRATOR
David R. Garcia

Prepared by Yuma County Department of Financial Services

Interim-Director
Gilberto Villegas Jr.

Accountants

Glenda McGuire
LeeAnne Rachels
Toni Lindsay
Suzanne Peterson
Jim Brewer
Elizabeth Canela
Mary Jo McIntyre

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 8

Organizational Chart 9

Certificate of Achievement for Excellence in Financial Reporting 11

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FINANCIAL SERVICES DEPARTMENT

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

Gilberto Villegas Jr.
Interim-Director

January 27, 2006

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2005.

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 listing 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. Other useful supplementary information is included in this section 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,
(4) Notes to the Basic Financial Statements,
(5) Required Supplementary Information, and
(6) Combining, Individual Fund Financial Statements and Schedules.

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

The **Statistical Section** is unaudited. It includes various tables and charts reflecting financial, economic, social, and demographic information about Yuma County *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.

OTHER REPORTING REQUIRMENTS

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including a schedule of expenditures of federal awards, findings and questionable costs, and an independent 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 requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

THE REPORTING ENTITY

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

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

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

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

Much of Yuma County is desert land accented by rugged mountains. The valley regions contain an abundance of arable land, which is irrigated by the Colorado River. Agriculture, tourism, military and government are the county's principle industries. During the winter months, the population nearly doubles with part-time residents, commonly 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. Additionally, the Board furnishes budget authority to all other County Elected Officials and the Court System.

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

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

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

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

FINANCIAL INFORMATION

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

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

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

General Fund: The General Fund is the primary operating fund. It accounts for all financial resources of the Yuma County, except for those required, either by rule of statue 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 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 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 imposed restrictions similar to the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

Proprietary Funds: These funds are used to account for the County's ongoing activities that can be viewed as similar to the private sector. Measurement focus is on determination of income, financial position, and changes in financial position. The full accrual basis of accounting is used for these funds.

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

BUDGETARY CONTROLS

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

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

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

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona 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, 2005. The results of this audit are outlined in the Independent Auditor's Report that is included in the Financial Section.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2004. This was the forth consecutive year that Yuma County has received this prestigious award. In order to be awarded a Certificate of Achievement, Yuma County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for fiscal year ended June 30, 2004. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2004-2005. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report. Special recognition is due to Mr. Douglas W. Allen former County Chief Financial Officer.

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

Respectfully submitted,

Gilberto Villegas, Jr.
Interim Director – Financial Services

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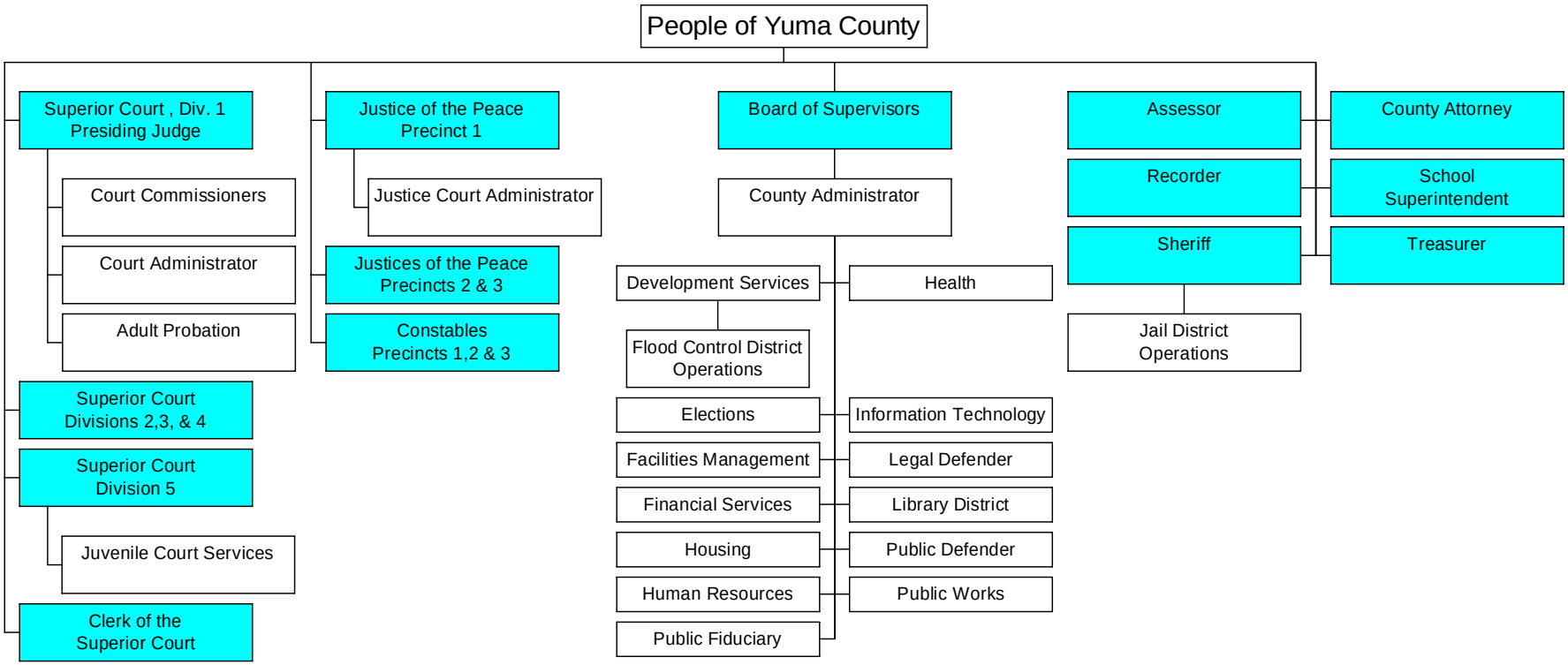
Yuma County Government



LEGEND

= Elected officials

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

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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, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

Independent Auditor's Report 15-18

Management's Discussion and Analysis 19-26

Basic Financial Statements

- Government-Wide Financial Statements 29-31
- Fund Financial Statements 33-46
- Notes to the Financial Statements 47-66

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Independent Auditor's Report

MILLER, ALLEN & CO., P.C.
Certified Public Accountants

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

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

Independent Auditor's Report

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of and for the year ended June 30, 2005, 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, 2005, 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.

As described in Note 1, the County implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, for the year ended June 30, 2005, which represents a change in accounting principle.

The Management's Discussion and Analysis on pages 19 through 26, the Budgetary Comparison Schedules on pages 71 through 80, the Schedule of Agent Retirement Plans' Funding Progress on page 82, and the Infrastructure Assets information on pages 84 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 have also issued our report dated January 27, 2006, 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. 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 27, 2006

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FINANCIAL SERVICES DEPARTMENT

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Gilberto Villegas, Jr.
Interim Director

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2005. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- The assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by $268,842,497 (*net assets*). Of this amount, $33,753,132 (*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 $27,701,766. County one half cent Capital Project Sales Taxes drive the majority of increase which is equally divided among the three restricted projects general, jail, and capital projects (approximately 16% increase each). Another major increase is attributed to property taxes 8%.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $83,129,168, a decrease of $4,412,270 in comparison with the prior year. Approximately 66% of this total amount, $55,134,663, 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 $17,903,235 or 32% 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 which 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):

The government-wide financial statements distinguish functions of Yuma County principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions which are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Yuma County include general government, public safety, 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 used to maintain control over resources segregated for specific activities or objectives. Yuma County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of *governmental funds* is narrower than the *government-wide financial statements*, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Yuma County maintains one hundred seventeen (117) 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, debt service, and capital projects fund, 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 six (106) 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 similar to that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 45 to 46 of this report.

Notes to financial statements

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

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 $268,842,497 at the close of this fiscal year.

By far the largest portion of Yuma County's total assets (68%) 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 which is still outstanding and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Below is a brief summary of Yuma County's statement of net assets.

YUMA COUNTY
Condensed Statement of Net Assets
As of June 30, 2005 and 2004

	Governmental Activities	
	2005	2004
Cash, cash equivalents and investments	$ 74,770,762	$ 77,585,583
Cash and investments held by trustee - restricted	14,905,228	12,513,705
All other current and other assets	13,894,176	13,631,147
Capital assets	217,023,855	192,257,093
Total assets	320,594,021	295,987,528
Long-term liabilities outstanding	42,496,541	44,551,309
Other liabilities	9,254,983	10,295,488
Total liabilities	51,751,524	54,846,797
Invested in capital assets, net of related debt	183,023,938	155,410,656
Restricted	52,065,427	50,665,693
Unrestricted	33,753,132	35,064,382
Total net assets	$ 268,842,497	$ 241,140,731

Certain June 30, 2004 amounts have been reclassified to conform to current year presentation. (Liabilities)

The County's net assets increased by $27,701,766 (11%) during the current fiscal year. Total assets increased 8% ($24,606,493) from last fiscal year. This growth is largely reflected on the acquisition of capital assets (13%) and increase in cash and investment held by trustee (19%), resulted from additional fund set aside for the payment of the certificates of participation. There was a decrease of $2,814,821 (4%) in cash, cash equivalents and investment in connection with capital projects sales tax as one of the major project was significantly completed during this Fiscal Year.

Government-wide financial analysis (concluded):

An additional portion of the Yuma County's net assets, restricted net assets (19%), represents resources subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* ($33,753,132) 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 $27,701,766. 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, 2005 and 2004

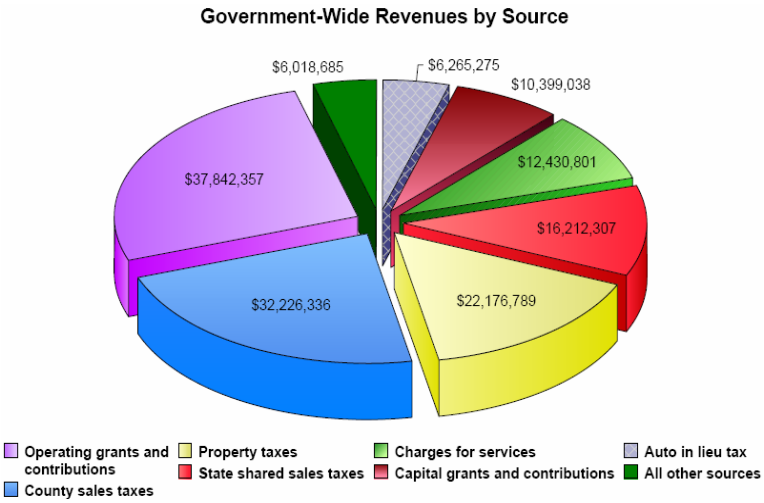
	Governmental Activities	
	2005	2004
Revenues:		
Program revenues:		
Operating grants and contributions	$ 37,842,357	$ 37,597,648
Charges for services	12,430,801	10,651,973
Capital grants and contributions	10,399,038	3,672,046
General revenues:		
Property taxes levied for general purposes	22,176,789	20,582,593
Special county taxes:		
County sales tax (general, jail, and capital projects)	32,226,336	27,740,649
Auto in lieu tax	6,265,275	5,855,576
Franchise tax	120,253	135,173
State shared sales tax	16,212,307	14,652,864
Grants and contributions not restricted to specific programs	1,909,810	4,544,710
Investment income (loss)	2,280,631	1,466,106
Miscellaneous	1,707,991	2,573,950
Total revenues	143,571,588	129,473,288
Expenses:		
General government	35,978,984	31,102,182
Public safety	31,748,603	31,039,222
Highways and streets	14,248,072	12,470,931
Sanitation	871,424	715,578
Health	14,480,268	13,464,246
Welfare	3,691,872	3,798,310
Culture and recreation	3,450,050	3,522,959
Education	9,662,024	9,258,092
Interest on long-term debt	1,738,525	1,875,070
Total expenses	115,869,822	107,246,590
Increase in net assets	**27,701,766**	**22,226,698**
Net assets - beginning July 1	241,140,731	218,914,033
Net assets - ending June 30	$ 268,842,497	$ 241,140,731

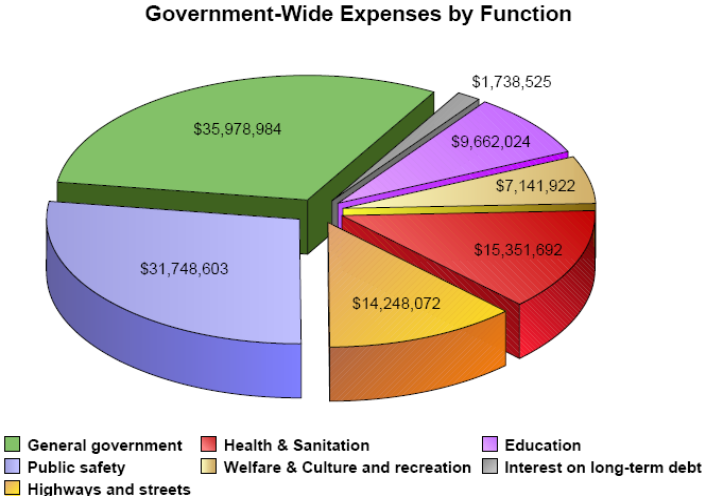
Key elements of this increase are as follows:

- The County sales taxes increased by $4,485,687 (16%) between the years. This is a reflection of a growing economy in Yuma County.
- Charge for services increased by $1,778,828 (17%). The majority of this increase was from the General Fund revenues in the categories of fees collected for plan reviews, and other construction related activities, which is a sign of a growing community.
- Capital grants and contributions experienced an increased of $6,726,992. This is due to funds received for a sewer project in the town of Gadsden $2,093,708 which equates to 31% of the total increase. The remaining revenues have to do with capital contributions, roads mainly, donated from developers. These roads have an estimated value of $8,305,330.
- Grants and contributions not restricted decreased by $2,634,900. This was due to a one time grant awarded to Yuma County in 2004.

Governmental activities (concluded)

- Property tax levies increased by $1,594,196 (8%) sign of a growing community and increase on new residential and commercial developments.
- State shared sales tax revenues increased by $1,559,443 (11%). This is a product of the formula used by the state and reflects State's recuperating economy.
- Investment income increased $814,525 (56%). A portion of this increase has to do with fund recuperated from investment loss during fiscal year end 2002.
- Sanitation and General government experience the most significant increase in expenditures 22% and 16% respectively. General government increase was primarily for salaries and operation increases ($4,876,802)
- Highways and streets expenditures increase 14% or $1,777,141. The Public Works department continues to acquire roads in their maintenance system driving operation cost up.
- Increasing cost of health benefits resulted on a 8% increase in health cost for the Fiscal year.





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 $83,129,168, a decrease of $4,412,270 in comparison with the prior year. Approximately 66% of this total amount, $55,134,663, constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate it is not available for new spending as it has already been committed:

1) Reserved for capital construction $22,358,041. Of this reserved amount, $17,551,564 (79%) is reported in the Capital Projects Sales Tax fund and relates to voter approved projects, such as the new justice center, the remodeling of the historic court house, and the new area service highway. An additional $4,165,097 (19%) is reserved for the expansion of the detention facility and is reported in the Jail District Capital Projects fund. The remaining $641,380 (2%) is for several small, ongoing capital projects.

2) Reserved for debt service $5,461,660. Of this reserved amount, $3,124,838 is reported in the Certificates of Participation fund and $2,069,370 is reported in the Jail District Debt Service fund for the retirement of certificates of participation and revenue bonds. The remaining $267,452 is committed for debt service of USDA Rural Development notes, and

3) Reserved for prepaid items ($174,804).

Fund balances of the governmental funds decreased by $4,412,270 during the current fiscal year. Key factors in this decrease are as follows:

- Although the majority of the major funds experienced an increase in fund balance, the decrease in fund balance of the Capital projects sales tax fund of $6,150,817, resulting from project completions and expenditure of available resources, overshadow overall increase. Other funds that experienced a significant decrease in fund balance were:
    1. Highway Users Revenue- Public Works, ($1,067,091) due to the increase in roads and road maintenance. It is projected that the increase in State's motor fuel tax collections will contribute to avoid another negative change in fund balance next fiscal year.

Governmental funds (concluded)

2. Jail District- General Operations, ($1,294,898) decrease in fund balance was primarily for an increase in expenditures (6%) and a transfer of $2,000,000 to their Capital projects funds in preparation for the expansion of the detention facility.
3. Among the nonmajor governmental funds, Public Health experienced the most significant negative change in fund balances ($678,415). Reduction in Public Health's fund balance was driven by the lack of revenue collections, primarily grants and other intergovernmental revenue. In order to properly fund this State mandated service, Yuma County has created a Health District and imposed a sales tax rate increase of 0.10%.

- Total Increase in Property Tax collections was $1,594,196. The General Fund increased $850,265; Library District $621,328; and Flood Control District $122,603. Increases were due to an increase in net primary and secondary assessed valuation of 4.2% and 4.4%, respectively.
- Increase in collections of the three (3) County-wide sales tax of $4,485,687 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 $1,559,443 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 $292,179 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 $409,699 due to an increase in auto sales and licensing.
- Increase in general government expenditures of $3,918,762 represents increases in general employee costs, indigent defense and health, and the continuation of the federal southwest border initiative payments. 73% of this increase is in General Fund and has to do with personnel increases.
- Increase in public safety expenditures of $1,759,022 represents increases in the Jail District and Sheriff's office department in the General Fund from increased prisoner population and higher employee costs.
- Increase in health expenditures of $1,206,322 represents increasing cost of health services provided to Yuma County citizens (60%)
- Increase in capital expenditures of $3,458,202 has to do mainly with the completion of 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 $17,903,235. 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 32% of total fund expenditures and transfers out; total fund balance also represents the same percentage. The general fund balance increased by $2,508,649 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 $5,461,660. This amount is dedicated to pay for future debt obligation of the outstanding Revenue bonds, Certificates of Participation, and various Special Assessment bonds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original adopted expenditure budget and the final expenditure budget was an increase of $1,121,415. The most significant change was a $400,084 increase done to transfer additional monies to the Capital project funds.

At the close of the current fiscal year, Yuma County had received a total of $3,356,650 more revenues than budgeted. This was mainly due to higher collections and receipts in the majority of the General fund Revenue Categories, reflective of continued overall County growth. Following are budget variances by revenue category and the item within the category that resulted with the most significant actual change: Taxes ($1,428,835), actual local sales tax collections increased 16% from last year; License and Permits ($786,439), building permits increased 8%; Charge for Services ($554,489), rezoning and plan check fees increased 43%; Fines and Forfeits ($228,968), Superior Court fees increased 141%; and other revenues ($357,919), various small unforeseen revenues.

Yuma County had $3,192,434 less expenditures than budgeted for. Departments with the most significant variances between budgeted and actual expenditures were: Self-liability insurance account $507,903; $916,246, $222,625, and $187,782 in the Attorney's, Development Service, and Facilities Management department respectively, due mostly to vacant positions; and general operational savings of $208,107 in the Information and Technology department, 184,865 in the Sheriff's Office administration, and $133,424 in the Medical Eligibility Programs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2005 amounts to $183,023,938 (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 capital assets for this fiscal year was thirteen percent (13%). This is a mainly a product of the new Justice Center and Development Service building construction ($21.8 and 4.2 million respectively); and construction in progress of a Sewer line (3.1 Million) land and roads acquisitions ($8.3 million). Additional information on Yuma County's capital assets can be found in note 6 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 525 center lane miles of paved roads the County is responsible for maintaining.

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

Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates an overall average rating of 79.30 was achieved for fiscal year 2005. 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 $12,638,440, of which $11,332,310 is considered long term ($1,306,130 payable within one year). This amount is comprised of $12,140,000 of revenue bonds backed by Jail District taxes, and $498,440 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 $24,015,000 of Certificates of participation. Additional information on the County's long-term debt can be found in note 8 on page 58 of this report

	Governmental Activities	
	2005	2004
Revenue bonds	$12,140,000	$13,335,000
Special assessment bonds with governmental commitment	498,440	538,770
Rural development loan	672,607	202,545
Capital leases payable	504,370	327,074
Certificates of participation payable	24,015,000	25,115,000
Total	$37,830,417	$39,518,398

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 starting the Area Service Highway projects in fiscal year 2006. This project is 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 3.7%, while the unemployment rate holds at 23%.

Economic Factors and Next Year's Budgets (Concluded)

- Assessed valuations have continued to increase at rates of 4.2% and 4.4% for net primary and net secondary assessed valuations, respectively.

- Yuma County has created a Health district funded through an increase of the existing sales tax rate by 0.10%. This district will underwrite the public health operation and programs in Yuma County.

- On November 8, 2005, Yuma County voters approved issuance of $53,765,000 general obligations bond for improvements on various projects to the County's Library system. The issuance will be scheduled in the next three consecutive years. ($10.050, $35.090, and $8.625 Millions 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:

Scott G Holt, Director-Financial Services,198 Main Street, Yuma, AZ. 85364 (928) 373-1125 or Gilberto Villegas, Jr Assistant-Director-Financial Services, 198 Main Street, Yuma, AZ 85364 (928) 373-1012

Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY

Exhibit A-1

Statement of Net Assets

June 30, 2005

	Governmental Activities
ASSETS	
Cash, cash equivalents and investments	$74,770,762
Receivables (net of allowances for uncollectibles):	
Property taxes	744,585
Accounts	1,255,219
Special assessments	531,697
Accrued interest	153,146
Due from other governments	11,019,231
Inventories	15,494
Prepaid items	174,804
Cash and investments held by trustees - restricted	14,905,228
Capital assets (net of accumulated depreciation):	
Land	23,560,210
Buildings	87,802,568
Improvements other than buildings	4,802,351
Machinery and equipment	11,636,810
Infrastructure	80,879,254
Construction in progress	8,342,662
Total Assets	320,594,021
LIABILITIES	
Accounts payable	3,407,255
Accrued payroll and employee benefits	2,482,745
Due to other governments	108,428
Deposits held for others	224,702
Retainage payable	1,203,017
Interest and fiscal charges payable	833,489
Unearned revenue	240,347
Insurance claims payable	755,000
Noncurrent liabilities:	
Due within one year	7,790,544
Due in more than one year	34,705,997
Total Liabilities	51,751,524
NET ASSETS	
Investment in capital assets, net of related debt	183,023,938
Restricted for:	
Public safety	4,336,202
Highways and streets	17,535,433
Culture and recreation	2,480,971
Debt service	5,996,160
Capital projects	21,716,661
Unrestricted	33,753,132
Total Net Assets	$268,842,497

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

YUMA COUNTY

Exhibit A-2

Statement of Activities

Year Ended June 30, 2005

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Assets: Governmental Activities
Governmental activities:					
General government	$35,978,984	$8,300,405	$3,300,044	-	($24,378,535)
Public safety	31,748,603	2,870,355	7,792,411	-	(21,085,837)
Highways and streets	14,248,072	108,477	11,084,442	$8,305,330	5,250,177
Sanitation	871,424	66,087	97,777	2,093,708	1,386,148
Health	14,480,268	689,350	3,138,778	-	(10,652,140)
Welfare	3,691,872	336,485	3,236,680	-	(118,707)
Culture and recreation	3,450,050	59,642	76,425	-	(3,313,983)
Education	9,662,024	-	9,115,800	-	(546,224)
Interest on long-term debt	1,738,525	-	-	-	(1,738,525)
Total governmental activities	$115,869,822	$12,430,801	$37,842,357	$10,399,038	(55,197,626)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	22,176,789
Special county taxes:	
County sales taxes (general, jail, and capital projects)	32,226,336
Franchise tax	120,253
Share of state auto in lieu tax	6,265,275
Share of state sales taxes	16,212,307
Grants and contributions not restricted to specific programs	1,909,810
Investment earnings	2,280,631
Miscellaneous	1,707,991
Total general revenues	82,899,392
Change in net assets	27,701,766
Net assets, July 1, 2004	241,140,731
Net assets, June 30, 2005	$268,842,497

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, 2005

		Highway Users Revenue		Jail District		
	General	Development Services	Public Works	General Operations	Debt Service	Capital Projects
Assets						
Cash, cash equivalents and investments	$15,195,316	$10,662,639	$1,596,333	$2,613,576	$1,933,833	$2,100,372
Receivables (net of allowances for uncollectibles):						
Property taxes	530,273	-	-	-	4,932	-
Accounts	84,691	-	-	379,891	-	-
Special assessments	-	-	-	-	-	-
Accrued interest	29,481	19,830	4,482	5,891	3,421	3,893
Due from:						
Other funds	2,823,132	337,964	94,595	2,404,470	-	2,000,000
Other governments	3,501,551	681,426	1,265,506	1,778,726	-	-
Inventories	-	-	-	-	-	-
Prepaid items	130,101	294	122	4,573	-	-
Cash and investments held by trustees-restricted	-	-	-	-	3,615,574	4,165,097
Total Assets	$22,294,545	$11,702,153	$2,961,038	$7,187,127	$5,557,760	$8,269,362
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$781,272	$109,751	$318,596	$248,455	-	$24,785
Accrued payroll and employee benefits	1,725,369	36,533	118,373	264,203	-	-
Due to:						
Other funds	1,076,176	421,423	443,891	2,338,267	$1,903,705	2,729,009
Other governments	-	-	-	-	-	-
Deposits held for others	37,580	700	-	-	-	8,816
Retainage payable	-	-	-	-	-	-
Interest and fiscal charges payable	-	-	-	-	314,753	-
Revenue bonds payable	-	-	-	-	1,265,000	-
Certificates of participation payable	-	-	-	-	-	-
Deferred revenue	640,812	-	-	-	4,932	-
Total Liabilities	4,261,209	568,407	880,860	2,850,925	3,488,390	2,762,610
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	2,069,370	-
Capital projects	-	-	-	-	-	4,165,097
Prepaid items	130,101	294	122	4,573	-	-
Unreserved, reported in:						
General fund	17,903,235	-	-	-	-	-
Special revenue funds	-	11,133,452	2,080,056	4,331,629	-	-
Capital project funds	-	-	-	-	-	1,341,655
Total fund balances	18,033,336	11,133,746	2,080,178	4,336,202	2,069,370	5,506,752
Total liabilities and fund balances	$22,294,545	$11,702,153	$2,961,038	$7,187,127	$5,557,760	$8,269,362

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
$12,798,849	$1,405,910	$851,035	$2,602,232	$4,367,993	$12,050,207	$68,178,295
-	-	-	131,001	51,871	26,508	744,585
-	-	-	443	-	790,194	1,255,219
-	-	-	-	-	531,697	531,697
32,076	2,680	5,453	5,191	7,741	22,157	142,296
2,948,472	242,222	458,289	1,403	3,858	920,749	12,235,154
1,772,167	-	-	-	-	2,019,855	11,019,231
-	-	-	-	-	15,494	15,494
-	-	-	1,781	252	37,681	174,804
-	1,341,380	5,783,177	-	-	-	14,905,228
$17,551,564	$2,992,192	$7,097,954	$2,742,051	$4,431,715	$16,414,542	$109,202,003
-	$596,111	-	$85,372	$11,775	$1,106,689	$3,282,806
-	5,615	-	77,868	4,723	248,589	2,481,273
-	225,432	$354,380	34	57,094	2,698,314	12,247,725
-	-	-	-	-	108,428	108,428
-	-	-	-	2,650	174,956	224,702
-	990,093	-	-	-	212,924	1,203,017
-	-	518,736	-	-	-	833,489
-	-	-	-	-	-	1,265,000
-	-	3,100,000	-	-	-	3,100,000
-	-	-	97,806	33,590	549,255	1,326,395
-	1,817,251	3,973,116	261,080	109,832	5,099,155	26,072,835
-	-	3,124,838	-	-	267,452	5,461,660
17,551,564	641,380	-	-	-	-	22,358,041
-	-	-	1,781	252	37,681	174,804
-	-	-	-	-	-	17,903,235
-	-	-	2,479,190	4,321,631	10,666,898	35,012,856
-	533,561	-	-	-	343,356	2,218,572
17,551,564	1,174,941	3,124,838	2,480,971	4,321,883	11,315,387	83,129,168
$17,551,564	$2,992,192	$7,097,954	$2,742,051	$4,431,715	$16,414,542	$109,202,003

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YUMA COUNTY

Exhibit B-2

Reconciliation of the Balance Sheet to the Statement of Net Assets

Governmental Funds

June 30, 2005

Fund balances - total governmental funds		$83,129,168
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.		217,023,855
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,086,048
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 liablities of the internal service funds are included in governmental activities in the Statement of Net Assets		
Self Health Insurance	5,785,730	
Improvement District Revolving	(12,272)	
Life Cycle Management	(38,491)	
Total		5,734,967
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds.		
Revenue Bond Payable	(10,875,000)	
Special Assessment Bonds Payable	(498,440)	
Certificates of Participation Payable	(20,915,000)	
Rural Development Loan Payable	(672,607)	
Obligations under capital leases payable	(504,370)	
Compensated absences payable	(4,075,624)	
Claims and judgments payable	(590,500)	
Total		(38,131,541)
Net assets of governmental activities		$268,842,497

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, 2005

		Highway Users Revenue		Jail District		
	General	Development Services	Public Works	General Operations	Debt Service	Capital Projects
Revenues:						
Taxes	$30,619,495	$1,136,884	$1,136,884	$10,756,739	$5	-
Special assessments	-	-	-	-	-	-
Licenses and permits	2,256,999	82,409	-	-	-	-
Intergovernmental	19,788,294	4,408,980	6,675,462	218,607	-	-
Charges for services	3,115,139	8,214	-	1,709,225	-	-
Fines and forfeits	1,637,995	-	-	-	-	-
Investment income	362,818	250,103	69,221	103,999	164,937	$107,099
Rents	13,460	-	-	-	-	-
Miscellaneous	394,893	58,917	104,961	32,444	22	4,456
Total Revenues	58,189,093	5,945,507	7,986,528	12,821,014	164,964	111,555
Expenditures:						
Current:						
General government	29,774,074	-	-	-	-	-
Public safety	7,252,437	-	-	15,689,939	-	-
Highways and streets	-	2,775,654	8,647,898	-	-	-
Sanitation	560,964	-	-	-	-	-
Health	8,128,999	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	72,222	-	-	-	-	-
Education	301,393	-	-	-	-	-
Capital outlay	853,403	1,810,583	370,313	178,438	-	2,978,699
Debt service:						
Principal retirement	60,831	-	185,494	-	1,265,000	-
Interest and fiscal charges	-	-	17,761	-	637,122	-
Total Expenditures	47,004,323	4,586,237	9,221,466	15,868,377	1,902,122	2,978,699
Excess (deficiency) of revenues over expenditures	11,184,770	1,359,270	(1,234,938)	(3,047,363)	(1,737,158)	(2,867,144)
Other financing sources (uses):						
Capital lease agreements	255,774	-	167,847	-	-	-
Transfers in	50,000	-	-	5,521,570	1,769,105	2,000,000
Transfers out	(8,981,895)	-	-	(3,769,105)	-	-
Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	(8,676,121)	-	167,847	1,752,465	1,769,105	2,000,000
Net change in fund balances	2,508,649	1,359,270	(1,067,091)	(1,294,898)	31,947	(867,144)
Fund balances, July 1, 2004	15,524,687	9,774,476	3,147,269	5,631,100	2,037,423	6,373,896
Fund balances, June 30, 2005	$18,033,336	$11,133,746	$2,080,178	$4,336,202	$2,069,370	$5,506,752

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
$10,732,670	-	-	$3,865,984	$1,901,775	$612,527	$60,762,963
-	-	-	-	-	231,955	231,955
-	-	-	-	1,595	135,332	2,476,335
-	-	-	6,000	-	26,960,841	58,058,184
-	-	-	15,000	16,259	2,098,574	6,962,411
-	-	-	44,642	-	794,474	2,477,111
532,960	$27,879	$102,694	59,415	86,677	309,736	2,177,538
-	-	-	-	-	268,534	281,994
28,827	14,636	5,313	80,254	71,408	1,144,807	1,940,938
11,294,457	42,515	108,007	4,071,295	2,077,714	32,556,780	135,369,429
-	2,359,792	-	-	-	3,572,509	35,706,375
-	-	-	-	-	8,546,565	31,488,941
-	-	-	-	627,782	-	12,051,334
-	-	-	-	-	304,865	865,829
-	-	-	-	-	6,334,042	14,463,041
-	-	-	-	-	3,332,024	3,332,024
-	-	-	3,359,860	-	63,867	3,495,949
-	-	-	-	-	9,392,059	9,693,452
-	12,271,482	-	19,490	-	4,381,849	22,864,257
-	-	3,100,000	-	-	49,878	4,661,203
-	-	1,050,288	-	-	33,354	1,738,525
-	14,631,274	4,150,288	3,379,350	627,782	36,011,012	140,360,930
11,294,457	(14,588,759)	(4,042,281)	691,945	1,449,932	(3,454,232)	(4,991,501)
-	-	-	-	-	-	423,621
-	14,893,278	4,152,264	-	-	2,500,173	30,886,390
(17,445,274)	(50,000)	-	-	-	(964,116)	(31,210,390)
-	-	-	-	-	479,610	479,610
(17,445,274)	14,843,278	4,152,264	-	-	2,015,667	579,231
(6,150,817)	254,519	109,983	691,945	1,449,932	(1,438,565)	(4,412,270)
23,702,381	920,422	3,014,855	1,789,026	2,871,951	12,753,952	87,541,438
$17,551,564	$1,174,941	$3,124,838	$2,480,971	$4,321,883	$11,315,387	$83,129,168

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YUMA COUNTY

Exhibit B-4

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

Governmental Funds

Year Ended June 30, 2005

Net change in fund balances - total governmental funds	($4,412,270)
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	22,864,257
Depreciation expense	(5,344,132)
Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.	8,305,330
Certain capital assets donated by the County to various cities and towns are reported as expenses on the Statement of Activities. However, expenses are not reported in the governmental funds for these transactions.	(706,360)
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.	(352,333)
Collections of deferred revenues plus current-year revenues recorded in the governmental funds exceeded revenues reported in the Statement of Activities.	(206,265)
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	4,661,203
Capital lease proceeds	(423,621)
Loan proceeds	(479,610)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Compensated absences	(192,950)
Claims and judgments	559,746
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 govermental activities	
Self Health Insurance	3,482,857
Improvement District Revolving	(13,176)
Life Cycle Management	(40,910)
Change in net assets of governmental activities	$27,701,766

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

YUMA COUNTY

Exhibit C-1

Statement of Net Assets

Proprietary Funds

June 30, 2005

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	$6,592,467
Receivables (net of allowances for uncollectibles):	
Accrued interest	10,850
Due from other funds	1,014,724
Total Assets	7,618,041
Liabilities	
Current Liabilities:	
Accounts payable	$124,449
Accrued payroll and employee benefits	1,472
Due to other funds	1,002,153
Insurance claims payable	755,000
Total Liabilities	1,883,074
Net Assets	
Unrestricted	5,734,967
Total net assets	$5,734,967

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

YUMA COUNTY

Exhibit C-2

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

Proprietary Funds

Year Ended June 30, 2005

	Governmental Activities - Internal Service Funds
Operating revenues:	
Special assessments	$20,456
Charges for services - insurance premiums	8,412,657
Miscellaneous	7,208
Total operating revenues	8,440,321
Operating expenses:	
Personal services	33,864
Supplies	10,390
Tools and minor equipment	315,181
Professional services	58,236
Health services claims	4,942,885
Insurance	12,116
Other	65,971
Total operating expenses	5,438,643
Operating income	3,001,678
Nonoperating revenues (expenses)	
Investment income	103,093
Total nonoperating revenues	103,093
Income before transfers	3,104,771
Transfers in	324,000
Increase in net assets	3,428,771
Total net assets, July 1, 2004	2,306,196
Total net assets, June 30, 2005	$5,734,967

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

YUMA COUNTY

Exhibit C-3

Statement of Cash Flows

Proprietary Funds

Year Ended June 30, 2005

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$1,659,428
Receipts from other funds for goods and services provided	6,740,539
Other receipts	27,664
Payments to suppliers and providers of goods and services	(5,314,240)
Payments to employees	(35,763)
Other payments	(65,972)
Net cash provided by operating activities	3,011,656
Cash flows from noncapital financing activities:	
Cash transfers from other funds	324,000
Net cash provided by noncapital financing activities	324,000
Cash flows from investing activities:	
Interest received on investments	95,135
Net cash provided by investing activities	95,135
Net increase in cash and cash equivalents	3,430,791
Cash and cash equivalents, July 1, 2004	3,161,676
Cash and cash equivalents, June 30, 2005	$6,592,467
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$3,001,678
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
Increase in assets:	
Due from other funds	(1,013,793)
Increase / (decrease) in liabilities:	
Accounts payable	82,568
Accrued payroll and employee benefits	(1,899)
Insurance claims payable	(58,000)
Due to other funds	1,001,102
Net cash provided by operating activities	$3,011,656

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

YUMA COUNTY

Exhibit D-1

Statement of Fiduciary Net Assets

Fiduciary Funds

June 30, 2005

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$35,767,465	$5,211,715
Accrued Interest receivable	92,457	-
Total assets	$35,859,922	$5,211,715
Liabilities		
Deposits held for others	-	$5,211,715
Total liabilities	-	$5,211,715
Net Assets		
Held in trust for investment trust participants	$35,859,922	

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

YUMA COUNTY

Exhibit D-2

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

Year Ended June 30, 2005

	Investment Trust Funds
Additions:	
Contributions from participants	$333,399,825
Investment income	797,426
Total additions	334,197,251
Deductions:	
Distributions to participants	332,015,064
Total deductions	332,015,064
Change in net assets	2,182,187
Net assets held in trust, July 1, 2004	33,677,735
Net assets held in trust, June 30, 2005	$35,859,922

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).

During the year ended June 30, 2005, the County implemented the provisions of GASB Statement No. 40, *Deposit and Investment Risk Disclosures.* GASB Statement No. 40 establishes and modifies the risk disclosures about the County's deposits and investments. The implementation of GASB Statement No. 40 requires only additional disclosures, and had no effect on reported amounts for deposits, investments, net assets, or changes in net assets.

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, 2005 is $5,521,570.

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

The County reports the following major governmental funds:

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

The *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 *Jail District Capital Projects Fund* accounts for the acquisition and construction of major facilities of the Jail District.

The *Capital Projects Sales Tax Fund* accounts for the accumulation and collection of a one half of one percent (.5%) 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 throughout the County.

The County reports the following fund types:

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

The *Investment Trust funds* account for pooled assets and individual accounts held and invested by the County Treasurer on behalf of 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 cash on hand, demand deposits, cash on deposit with the County Treasurer, and only those highly liquid investments with a maturity of 3 months or less when purchased to be cash equivalents.

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

E. Inventories and Prepaid Items

Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. These inventories are stated at cost using the first-in, first-out method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendor are made, and the expenses are amortized in the appropriate accounting period.

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.

Note 1 - Summary of Significant Accounting Policies (Concluded)

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

Annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels are computed by the Public Works Department.

H. 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, 2005, 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 2005-06.

Fund	Agency	Number	Amount
Governmental Funds:			
State Aid Enhancement	Adult Probation	2288	$ 15,086
Attorney Drug Enforcement	County Attorney	2207	31,925
HIDTA Grant	County Attorney	2227	62,413
Governor's Action	County Attorney	2297	38
Juvenile Safe Schools	Juvenile Court	2244	6,460
Improving AM Schools	Juvenile Court	2257	15,242
Drug Court Planning	Juvenile Court	2261	15,142
Drug Court Education	Juvenile Court	2262	27
Drug Task Force	Sheriff-Administration	2302	48,748
Other Grants	Sheriff-Administration	2306	115,679
Gadsden	Improvement District	4719	432,452

Note 2 - Stewardship, Compliance, and Accountability (Concluded)

For the fiscal year ended June 30, 2005, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

Fund	Agency	Number	Excess
Governmental Funds:			
Constable #3	Constable Office	00100	$ 13
Elections	Elections Department	00100	505
Superior Court- Security	Superior Court	00100	1,641
Sheriff's Boat Patrol	Sheriff	00100	5,735
Solid Waste	Sanitation	00100	22,268
Recorder	Recorder's Office	00100	14,258
Public Housing	Housing Department	02271	64
Improving AM Schools	Juvenile Courts	02257	2,839
Rabies Control	Public Health Department	02264	1,897

The majority of these exceeded budgets was caused by unusual and unplanned events. Among the most significant are: Recorder's office had to accommodate for a special election south of Yuma County; Solid Waste was required to acquire additional equipment to accommodate service demands; and the Sheriff's Boat Patrol excess was due to a planned grant that didn't materialize. The County is evaluating whether these excesses should be considered in next year's budget or if another solution is possible to avoid this situation again.

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; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds; interest earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; and specified commercial paper, bonds, debentures, and notes issued by corporations organized and doing business in the United States. In addition, the County Treasurer may invest trust funds in fixed income securities of corporations doing business in the United States or District of Columbia.

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

1. Commercial paper must be rated P1 by Moody's investors service or A1 or better by Standard and Poor's rating service.
2. Corporate bonds, debentures, and notes must be rated A or better by Moody's investors service or Standard and Poor's rating service.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

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

Interest rate risk-Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years and that public operating fund monies invested in securities and deposits have a maximum maturity of 3 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

Foreign currency risk- Statutes do not allow foreign investments.

Deposits – At June 30, 2005, the carrying amount of the County's deposits was $7,398,981 and the bank balance was $9,972,012. At June 30, 2005, $4,212,371 of the County's deposits, which were held by the trustees, were uninsured and uncollateralized and was therefore exposed to custodial credit risk. The County does not have a policy related to custodial credit risk.

Note 3 - Deposits and Investments (Continued)

Investments – The County's investments at June 30, 2005, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 35,031,390
State Treasurer's investment pool 5	4,700,207
U.S. agency securities	65,527,230
U.S. Treasury securities	6,977,514
Money market mutual funds	7,483,705
Repurchase agreements	3,295,715
Total	$ 123,015,761

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, and the participant's shares are not identified with specific investments.

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2005, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	$ 35,031,390
State Treasurer's investment pool 5	Unrated	Not applicable	4,700,207
U.S. agency securities	AAA	Standard & Poor's	65,527,230
Money market mutual funds	Unrated	Not applicable	7,483,705
Repurchase agreements	AAA	Standard & Poor's	3,295,715
			$ 116,038,247

Custodial credit risk – For an investment, custodial credit risk is the risk, that in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy with respect to custodial credit risk. At June 30, 2005, the County had the following investments held by the counterparty not in the County's name:

U.S. Treasury securities	$ 1,997,850
Money market mutual funds	6,795,091
Repurchase agreements	1,899,916
Total	$ 10,692,857

The Jail District Debt Service and Jail District Capital Projects funds have $3,615,574 and $4,165,097 in cash and investments held by the trustee, respectively. In addition, the Capital Improvements fund and Certificates of Participation fund have cash and investment held by trustee of $1,341,380 and $5,783,177, respectively. These individual funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with trustee are held by the counterparty not in the County's name.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2005, of 5 percent or more in the Federal National Mortgage Association, the Federal Home Loan Bank and the Federal Home Loan Mortgage Corporation. These investments were 7.78 percent, 30.44 percent and 13.77 percent, respectively, of the County's total investments.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2005, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 35,031,390	.41
State Treasurer's investment pool 5	4,700,207	.22
U.S. agency securities	65,527,230	2.30
U.S. Treasury securities	6,977,514	.84
Money market mutual funds	7,483,705	.1
Repurchase agreements	3,295,715	.30
Total	$ 123,015,761	

Note 3 - Deposits and Investments (Concluded)

As of June 30, 2005, $18,454,125 or 15.0 percent of the County's investment in debt securities were in U.S. Agency Step-Up Note Securities that were considered highly sensitive to interest rate changes. These securities are the type in which the issuer can call the security on certain specified dates. If the security is not called, the interest rate is increased by a specified amount. Also, prevailing interest rates may go up faster than the increases in the coupon interest rate.

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

Cash on hand	$ 240,428
Amount of deposits	7,398,981
Amount of investments	123,015,761
Total	$ 130,655,170

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 74,770,762	$ 35,767,465	$ 5,211,715	$ 115,749,942
Cash and investments held by trustees-restricted	14,905,228			14,905,228
Total	$ 89,675,990	$ 35,767,465	$ 5,211,715	$ 130,655,170

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. The Treasurer allocates interest earnings to each of the pool's participants.

At June 30, 2005, the carrying amount of the County Treasurer's investment pool deposits was $(2,146,646) and the bank balance was $62,541. Further, the pool includes all of the County's primary government investments in U.S. Agency Securities and State Treasurer's investment pool 5, and represents forty two percent, seventy one percent, and ninety one percent of the County's primary government investments in repurchase agreements, U.S. Treasury Securities, and State Treasurer's investment pool 7, respectively. For credit and interest rate risks for the County Treasurer's investment pool see Note 3. In addition, the County Treasurer's investment pool had investments at June 30, 2005, of 5 percent or more in the Federal National Mortgage Association, the Federal Home Loan Bank and the Federal Home Loan Mortgage Corporation. These investments were 8.80 percent, 34.41 percent, and 15.57 percent, respectively, of the total pool's investments.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value
U.S. Treasury and agency securities	$70,344,821	1.58-5.5%	8/10/05-5/28/10	$70,506,894
Repurchase agreements	1,395,799	3.01%	7/5/05	1,395,799
Money market mutual funds	8,232	Not stated	N/A	8,232
State Treasurer's investment pool	36,876,230	Not stated	N/A	36,876,230

Note 4 -Condensed Financial Statements of County Treasurer's Investment Pool (Concluded)

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

Statement of Net Assets	
Assets	$ 106,732,966
Liabilities	-
Net assets	$ 106,732,966
Net assets held in trust for:	
Internal participants	$ 72,469,804
External participants	34,263,162
Total net assets held in trust	$ 106,732,966
Statement of Changes in Net Assets	
Total additions	$ 564,726,652
Total deductions	562,256,004
Net increase	2,470,648
Net assets held in trust:	
July 1, 2004	104,262,318
June 30, 2005	$ 106,732,966

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, 2005, the uncollected property taxes and related allowances for uncollectibles were as follows:

	Major Governmental Funds				Total All
Fiscal Year	**General Fund**	**Jail District Debt Service Fund**	**Library District Fund**	**Flood Control District Fund**	**Nonmajor Governmental Funds**
2004-05	$385,129	$5,942	$ 99,347	$55,056	$ 27,014
Prior Years	211,237	-	46,512	4,601	625
Total Receivable	596,366	5,942	145,859	59,657	27,639
Less allowances for uncollectibles	66,093	1,010	14,858	7,786	1,131
Property Taxes Receivable (Net of Uncollectibles)	**$530,273**	**$ 4,932**	**$131,001**	**$51,871**	**$ 26,508**

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2005, was as follows:

Governmental activities:	Balance July 1, 2004	Increases	Decreases	Balance June 30, 2005
Capital assets, not being depreciated				
Land	$ 19,921,366	$ 3,907,045	$ 268,201	$ 23,560,210
Infrastructure:				
Paved roads	46,350,605	5,363,885	438,159	51,276,331
Construction in progress	16,442,880	6,497,404	14,597,622	8,342,662
Total capital assets not being depreciated	82,714,851	15,768,334	15,303,982	83,179,203
Capital assets, being depreciated				
Buildings	78,859,800	26,405,646	137,652	105,127,794
Improvements other than buildings	5,507,918	42,959	-	5,550,877
Machinery and equipment	23,314,631	3,044,543	1,752,862	24,606,312
Infrastructure (except paved roads)	54,296,777	505,727	-	54,802,504
Total capital assets being depreciated	161,979,126	29,998,875	1,890,514	190,087,487
Less: accumulated depreciation for:				
Buildings	15,485,859	1,844,881	5,514	17,325,226
Improvements other than buildings	593,334	155,192	-	748,526
Machinery and equipment	12,370,011	2,132,158	1,532,667	12,969,502
Infrastructure (except paved roads)	23,987,680	1,211,901	-	25,199,581
Total	52,436,884	5,344,132	1,538,181	56,242,835
Total capital assets being depreciated, net	109,542,242	24,654,743	352,333	133,844,652
Governmental activities capital assets, net	**$ 192,257,093**	**$ 40,423,077**	**$15,656,315**	**$ 217,023,855**

Note 6 -Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities :	
General government	$ 1,478,737
Public safety	1,325,258
Highways and streets	1,742,519
Sanitation	26,607
Health	230,346
Welfare	422,883
Culture and recreation	110,188
Education	7,594
Total depreciation expense - governmental activities	$ 5,344,132

Yuma County is engaged in various construction projects as of June 30, 2005. The projects include widening existing streets and bridges, constructing streets, installing sewers lines, and remodeling the existing administration building. Also, the additions to the sheriff detention facility consisting of two underground tunnels and an expansion to the facility are under construction. A new sheriff substation also started construction during the fiscal year. At year end the County's commitments with contractors are as follows:

Project Description	Expenditures to Date	Total Project Cost	Remaining Commitments
Sheriff detention addition	$ 423,757	$ 900,788	$ 477,031
Sheriff underground tunnels	3,321,914	3,533,390	211,476
Sheriff substation foothills	65,429	535,000	469,571
Administration building remodeling	52,450	2,119,950	2,067,500
Gadsden sewer lines	3,054,150	4,384,952	1,330,802
Paved Road- @ CO 8th St & Somerton Ave	33,728	595,000	561,272
Paved Road- @ CO 14th St & Somerton Ave	10,492	19,000	8,508
Bridge @ Ave 21E & CO 7 3/4th St	14,582	350,000	335,418
Paved Road- @ CO 14th St & Ave 5E through 13E	1,607	1,000,000	998,393
Paved Road- @ City 1st St & Ave B through C	31,804	3,000,000	2,968,196
Paved Road- @ City 8th St & Ave B through C	400,067	2,000,000	1,599,933
Paved Road- @ City 8th St & Ave C through D	3,000	3,000,000	2,997,000
Paved Road- @Fortuna Rd & Ave 9E through CO 13th	495,262	3,500,000	3,004,738
Paved Road- @ Ave C & City 1st through 8th St	374,416	2,000,000	1,625,584
Paved Road- @CO 8thSt & Mohawk Rd through Ave 37E	38,907	120,000	81,093
Paved Road- @ Avenue C & 8th Street	21,097	286,159	265,062
Totals	$ 8,342,662	$ 27,344,239	$ 19,001,577

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $11,019,231 at June 30, 2005 includes County sales taxes revenues of $2,590,648 for the General Fund; $1,830,149 in County Jail District sales taxes; $1,772,167 Capital Projects sales taxes; $902,855 in General Fund from state sales taxes; and $2,081,667 in state-shared revenue from highway user taxes. The remaining $1,841,745 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Note 8 - Changes in Long-Term Liabilities

The following schedule details the County's long-term liability and obligation activity for year ended June 30, 2005.

	Balance July 1, 2004 (as restated)	Additions	Reductions	Balance June 30, 2005	Due within 1 year
Bonds payable:					
Revenue bonds	$ 13,335,000	-	$1,195,000	$ 12,140,000	$1,265,000
Special assessment bonds with governmental commitment	538,770	-	40,330	498,440	41,130
Total bonds payable	13,873,770	-	1,235,330	12,638,440	1,306,130
Rural development loans	202,545	$ 479,610	9,548	672,607	29,909
Certificates of participation payable	25,115,000	-	1,100,000	24,015,000	3,100,000
Capital leases payable	327,074	423,621	246,325	504,370	237,118
Compensated absences payable	3,882,674	2,600,210	2,407,260	4,075,624	2,526,887
Claims and judgments payable	1,150,246	12,000	571,746	590,500	590,500
Governmental activities long-term liabilities	$ 44,551,309	$3,515,441	$5,570,209	$ 42,496,541	$7,790,544

Balance of long-term liabilities as of July 1, 2004 has been restated from $45,364,309 as previously reported to $44,551,309. Restatement is a result of an error made in prior years in which insurance claims payable of $813,000 was incorrectly classified as a long-term liability.

Note 9 - Bonds Payable

The County's bonded debt consists of one revenue bond issue and three special assessment bonds issues 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 June30, 2005 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2004	Issues / (Retirements)	Outstanding Principal June 30, 2005
Pledged revenue obligations series 1996	$19,400,000	4.1-6.0%	07/98-07/12	$13,335,000	$(1,195,000)	$ 12,140,000
			Total	$13,335,000	$(1,195,000)	$ 12,140,000

Principal and interest requirements at June 30, 2005, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District Revenue Bonds - Series 1996
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
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	1,545,000	310,530	1,855,530
2011-13	5,135,000	366,791	5,501,791
Total	$ 12,140,000	$ 2,661,733	$ 14,801,733

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, 2005.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2004	Issues / (Retirements)	Outstanding Principal June 30, 2005
Del Sur Improvement District Pledged Special Assessment Obligations	$191,182	4.750%	01/02-01/09	$ 73,000	$ (14,000)	$ 59,000
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	667,000	4.375%	01/02-01/18	342,700	(19,500)	323,200
El Prado Estates Improvement District USDA Bond	136,730	4.375%	01/03-01/22	123,070	(6,830)	116,240
			Total	$ 538,770	$ (40,330)	$ 498,440

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2005:

DEBT SERVICE REQUIREMENTS TO MATURITY
Del Sur Estates Improvement District No. 87.1
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
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
Total	$ 59,000	$ 5,676	$ 64,676

DEBT SERVICE REQUIREMENTS TO MATURITY
Donovan Estates Improvement District No. 73.3
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
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	24,100	12,972	37,072
2011-15	137,400	48,888	186,288
2016-18	75,000	7,983	82,983
Total	$ 323,200	$ 129,520	$ 452,720

Note 9 - Bonds Payable (Concluded)

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97.10
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
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	6,840	3,890	10,730
2011-15	34,200	14,963	49,163
2016-20	34,200	5,523	39,723
2021-22	13,680	898	14,578
Total	$ 116,240	$ 43,220	$ 159,460

Note 10 – Rural Development Loans

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

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

The amortization schedules for Rural Development Loans 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, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
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	11,584	7,560	19,144
2011-15	65,135	21,274	86,409
2016-20	66,037	5,111	71,148
2021-22	8,134	165	8,299
Total	$192,997	$61,289	$254,286

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sanitary Sewer Connection Project No. 96.07
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
2006	$19,984	$ 20,683	$ 40,667
2007	19,984	19,784	39,768
2008	19,984	18,885	38,869
2009	19,984	17,985	37,969
2010	19,984	17,086	37,070
2011-15	99,920	71,941	171,861
2016-20	99,920	49,459	149,379
2021-25	99,920	26,977	126,897
2026-29	79,930	5,395	85,325
Total	$479,610	$ 248,195	$ 727,805

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.

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, 2005, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2004	Issues / (Retirements)	Outstanding Principal June 30, 2005
Certificates of Participation Series 1998	$5,340,000	3.75-5.00%	07/01-07/12	$3,240,000	$ (360,000)	$2,880,000
Certificates of Participation Series 1999	4,405,000	4.00-5.40%	07/01-07/12	3,045,000	(340,000)	2,705,000
Certificates of Participation Series 2001A	16,640,000	4.00-4.50%	07/02-07/08	16,440,000	(350,000)	16,090,000
Certificates of Participation Series 2001B	2,420,000	3.50-4.30%	07/01-07/08	2,390,000	(50,000)	2,340,000
			Total	$25,115,000	$(1,100,000)	$24,015,000

Note 11 - Certificates of Participation Payable (Concluded)

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2005:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Health Building - COP Series 1998
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
2006	$ 360,000	$ 133,920	$ 493,920
2007	360,000	118,440	478,440
2008	360,000	102,600	462,600
2009	360,000	86,400	446,400
2010	360,000	69,840	429,840
2011-13	1,080,000	106,560	1,186,560
Total	$ 2,880,000	$ 617,760	$ 3,497,760

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Adult Probation - COP Series 1999
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
2006	$ 340,000	$ 137,918	$ 477,918
2007	340,000	121,768	461,768
2008	340,000	105,192	445,192
2009	340,000	88,192	428,192
2010	340,000	62,480	402,480
2011-13	1,005,000	116,750	1,121,750
Total	$ 2,705,000	$ 632,300	$ 3,337,300

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Juvenile Court Justice & Court Center
COP Series 2001A
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
2006	$ 2,100,000	$ 676,950	$ 2,776,950
2007	-	592,950	592,950
2008	6,670,000	592,950	7,262,950
2009	7,320,000	292,800	7,612,800
Total	$ 16,090,000	$ 2,155,650	$ 18,245,650

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Juvenile Court Justice & Court Center
COP Series 2001B
June 30, 2005

Fiscal Year	Principal	Interest	Annual Debt Service
2006	$ 300,000	$ 98,760	$ 398,760
2007	-	86,760	86,760
2008	960,000	86,760	1,046,760
2009	1,080,000	46,440	1,126,440
Total	$ 2,340,000	$ 318,720	$2,658,720

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	$ 1,134,676
Less: accumulated depreciation	90,546
Carrying value	$ 1, 044,130

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2005.

Year Ending June 30	Governmental Activities
2006	$ 256,298
2007	187,407
2008	60,531
2009	34,904
Total minimum lease payments	539,140
Less amount representing interest	(34,770)
Present value of net minimum lease payments	$ 504,370

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, 2005 is $4,075,624, of which 46% is assignable to the General Fund, 28% to major funds, and 26% 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 $590,500. This total amount is probable to be incurred with in one year. Only 2% of probable losses would be allocable to the General Fund and 98% to other major funds.

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 any of 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 any of the past three fiscal years.

The insurance claims payable liability of the Trust totaling $755,000 at June 30, 2005, 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, 2004 and 2005 were as follows:

	2005	2004
Claims payable, beginning of year	$ 813,000	$ 666,702
Current-year claims and changes in estimates	4,032,721	3,691,302
Claim payments	(4,090,721)	(3,545,004)
Claims payable, end of year	$ 755,000	$ 813,000

Note15 - 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.

Note15 - Retirement Plans (Continued)

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.

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

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

Cost-sharing plans—For the year ended June 30, 2005, 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, 2005, 2004, and 2003 were $2,064,493, $1,778,405, and $807,612, 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, 2005, 2004, and 2003 were $0, $0, and $0, respectively, which were equal to the required contributions for the year.

Agent plans—For the year ended June 30, 2005, 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 13.64 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 4.00 percent.

Annual Pension Cost—The County's pension cost for the two agent plans for the year ended June 30, 2005, and related information follows.

	PSPRS	**CORP**
Contribution rates:		
County	11.71%	2.00%
Plan members	7.65%	8.50%
Annual pension cost	$ 367,816	$ 96,273
Contributions made	$ 367,816	$ 96,273

Note 15 -Retirement Plans (Concluded)

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2003, 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, 2003, was 20 years.

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

Plan	Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PSPRS	2005	$ 367,816	100.00 %	$ 0
	2004	318,916	100.00	0
	2003	150,464	100.00	0
CORP	2005	$ 96,273	100.00 %	$ 0
	2004	89,364	100.00	0
	2003	93,170	100.00	0

Note 16- Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2005, were as follows:

	Transfers to:								
		Jail District			Capital Improvement Program				
Transfer from:	General Fund	General Operations	Debt Service	Capital Projects	Capital Improvements	Certificates of Participation	Nonmajor Governmental Funds	Internal Service Funds	Total
General Fund	-	$5,521,570	-	-	$1,120,150	$480,118	$1,860,057	-	$8,981,895
Jail District:									
General Operations	-	-	$1,769,105	$2,000,000	-	-	-	-	3,769,105
Capital Improvement Program:									
Capital Projects Sales Tax	-	-	-	-	13,773,128	3,672,146	-	-	17,445,274
Capital Improvements	$50,000	-	-	-	-	-	-	-	50,000
Nonmajor Governmental Funds	-	-	-	-	-	-	640,116	$324,000	964,116
Total	$50,000	$5,521,570	$1,769,105	$2,000,000	$14,893,278	$4,152,264	$2,500,173	$324,000	$31,210,390

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.

Note 16- Interfund Balances and Activity (Concluded)

Interfund receivables and payables – Interfund balances at June 30, 2005, were as follows:

	Payable to:												
		HURF		Jail District		Capital Improvement Program			Other Major Funds		Nonmajor	Internal	
Payable from:	General Fund	Development Services	Public Works	General Operations	Capital Projects	Capital Projects Sales Tax	Capital Improvements	Certificates of Participation	Library District	Flood Control District	Governmental Funds	Service Funds	Total
General Fund	-	-	$ 83,862	$ 210,793	-	-	$ 237,222	$ 457,331	$ 1,403	-	$ 85,565	-	$ 1,076,176
HURF:					-								
Development Services	$ 402,762	-	-	73	-	-	-	-	-	-	27	$ 18,561	421,423
Public Works	8,563	$ 336,360	-	41	-	-	-	-	-	-	9	98,918	443,891
Jail District:					-								
General Operations	89,762	-	719	-	$ 2,000,000	-	-	-	-	-	23,434	224,352	2,338,267
Debt Service	-	-	-	1,903,705	-	-	-	-	-	-	-	-	1,903,705
Capital Projects	-	-	-	-	-	$ 2,729,009	-	-	-	-	-	-	2,729,009
Capital Improvement Program					-								
Capital Improvements	-	-	-	-	-	219,463	-	958	-	$ 3,858	669	484	225,432
Certificates of Participation	349,380	-	-	-	-	-	5,000	-	-	-	-	-	354,380
Library District	-	-	-	-	-	-	-	-	-	-	-	34	34
Flood Control District	51,639	1,293	-	17	-	-	-	-	-	-	3	4,142	57,094
Nonmajor Governmental Funds	919,671	311	10,014	289,841	-	-	-	-	-	-	811,042	667,435	2,698,314
Internal Service Funds	1,001,355	-	-	-	-	-	-	-	-	-	-	798	1,002,153
Total	$ 2,823,132	$ 337,964	$ 94,595	$ 2,404,470	$ 2,000,000	$ 2,948,472	$ 242,222	$ 458,289	$ 1,403	$ 3,858	$ 920,749	$ 1,014,724	$ 13,249,878

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

Note 17- Subsequent Events

In November 2005, the voters of Yuma County authorized the Yuma County Library District, a blended component unit of Yuma County, to issue $53,765,000 of general obligation bonds. In February 2006, the District issued the first portion, totaling $10,050,000, of this authorized amount. This first issuance has a 4.453% average interest rate and matures in July 2035.

Required Supplementary Information

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Budgetary
Comparison Schedules

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YUMA COUNTY

Exhibit E-1

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2005

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$29,190,660	$29,190,660	$30,619,495	$1,428,835
Licenses and permits	1,470,560	1,470,560	2,256,999	786,439
Intergovernmental	19,561,462	19,694,535	19,788,294	93,759
Charges for services	2,560,650	2,560,650	3,115,139	554,489
Fines and forfeits	1,409,027	1,409,027	1,637,995	228,968
Investment income	301,764	301,764	362,818	61,054
Rents	21,448	21,448	13,460	(7,988)
Miscellaneous	183,799	183,799	394,893	211,094
Total Revenues	54,699,370	54,832,443	58,189,093	3,356,650
Expenditures:				
General government				
Adult Probation - Pre Trial Services	309,303	309,303	292,076	17,227
Assessor	1,485,543	1,485,543	1,398,320	87,223
Attorney - Civil	1,463,070	1,463,070	672,541	790,529
Attorney - Criminal	1,979,927	1,979,927	1,867,211	112,716
Attorney - Victim Services	359,126	280,828	267,827	13,001
County Administration	917,974	917,974	830,987	86,987
Board of Supervisors	359,252	359,252	345,811	13,441
Clerk of Superior Court	1,360,228	1,427,860	1,382,571	45,289
Constable #1	163,391	163,391	148,015	15,376
Constable #2	729	729	517	212
Constable #3	729	729	742	(13)
Development Services	3,131,884	3,131,884	2,909,259	222,625
Elections	461,647	461,647	462,152	(505)
Emergency Services	31,580	47,813	47,813	0
Facilities Management	1,560,309	1,560,309	1,372,527	187,782
Parking Facilities	18,050	18,050	15,250	2,800
Financial Services	963,409	1,005,235	963,470	41,765
Administrative	1,649,528	1,743,668	1,604,687	138,981
Channel 77	64,910	105,089	79,538	25,551
Human Resources	602,694	602,694	595,266	7,428
Information Technology Services	2,416,176	2,408,605	2,200,498	208,107
Justice Court #1	798,557	798,557	777,468	21,089
Justice Court #2	198,800	198,800	196,116	2,684
Justice Court #3	249,464	249,464	248,738	726
Juvenile Court Administration	1,059,799	1,059,799	1,028,205	31,594
Juvenile Court Detention	2,293,899	2,295,248	2,283,166	12,082
Legal Defender	742,510	622,510	606,588	15,922
Public Defender	1,415,570	1,057,337	1,049,562	7,775

See accompanying notes to budgetary comparison schedules.

(Continued)

YUMA COUNTY

Exhibit E-1

Required Supplementary Information

(Concluded)

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2005

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public Fiduciary	380,885	380,885	356,477	24,408
Recorder	484,698	484,698	498,956	(14,258)
Self Insurances	751,800	751,800	243,897	507,903
Superior Court - Administration	1,770,756	1,776,243	1,728,107	48,136
Superior Court - Security	345,372	382,241	383,882	(1,641)
Superior Court - Judicial Assistance	164,336	164,336	157,859	6,477
Superior Court - Trial Services	438,284	745,861	734,502	11,359
Superior Court - Trial Contractual	884,657	1,787,890	1,657,498	130,392
Treasurer	603,446	603,446	556,958	46,488
Public safety				
Adult Probation - Administration	1,322,096	1,322,096	1,304,078	18,018
Adult Probation - Graffiti Abatement	10,000	10,000	9,911	89
Sheriff's - Administration	6,285,916	6,281,288	6,096,423	184,865
Sheriff's - Boat Patrol	86,228	86,228	91,963	(5,735)
Sanitation				
Solid Waste	563,498	725,222	747,490	(22,268)
Health				
Medical Eligibility Programs	8,262,423	8,262,423	8,128,999	133,424
Culture and recreation				
Parks	100,310	114,206	103,235	10,971
Education				
School Superintendent	306,805	306,805	301,393	5,412
Total Expenditures	48,819,568	49,940,983	46,748,549	3,192,434
Excess of revenues over expenditures	5,879,802	4,891,460	11,440,544	6,549,084
Other financing sources (uses):				
Transfers in	96,020	96,020	50,000	(46,020)
Transfers out	(9,633,673)	(10,033,757)	(8,981,895)	1,051,862
Total other financing sources (uses)	(9,537,653)	(9,937,737)	(8,931,895)	1,005,842
Net change in fund balances	(3,657,851)	(5,046,277)	2,508,649	7,554,926
Fund balances, July 1, 2004	3,657,851	5,046,277	15,524,687	10,478,410
Fund balances, June 30, 2005	-	-	$18,033,336	$18,033,336

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E-2

Required Supplementary Information

Budgetary Comparison Schedule - Highway Users Revenue - Development Services Fund

Year Ended June 30, 2005

	Highway Users Revenue - Development Services Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$1,000,000	$1,000,000	$1,136,884	$136,884
Licenses and permits	70,000	70,000	82,409	12,409
Intergovernmental	4,156,479	4,156,479	4,408,980	252,501
Charges for services	8,000	8,000	8,214	214
Investment income	100,000	100,000	250,103	150,103
Miscellaneous	2,500	2,500	58,917	56,417
Total Revenues	5,336,979	5,336,979	5,945,507	608,528
Expenditures:				
Highways and streets				
Development Services	15,030,896	15,030,896	4,586,237	10,444,659
Total Expenditures	15,030,896	15,030,896	4,586,237	10,444,659
Excess (deficiency) of revenues over expenditures	(9,693,917)	(9,693,917)	1,359,270	11,053,187
Other financing sources (uses):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(9,693,917)	(9,693,917)	1,359,270	11,053,187
Fund balances, July 1, 2004	9,693,917	9,693,917	9,774,476	80,559
Fund balances, June 30, 2005	-	-	$11,133,746	$11,133,746

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E-3

Required Supplementary Information

Budgetary Comparison Schedule - Highway Users Revenue - Public Works Fund

Year Ended June 30, 2005

	Highway Users Revenue - Public Works Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$1,000,000	$1,000,000	$1,136,884	$136,884
Intergovernmental	6,308,193	6,308,193	6,675,462	367,269
Investment income	65,000	65,000	69,221	4,221
Miscellaneous	25,000	25,000	104,961	79,961
Total Revenues	7,398,193	7,398,193	7,986,528	588,335
Expenditures:				
Highways and streets				
Public Works	9,528,474	9,528,474	9,053,619	474,855
Total Expenditures	9,528,474	9,528,474	9,053,619	474,855
Excess (deficiency) of revenues over expenditures	(2,130,281)	(2,130,281)	(1,067,091)	1,063,190
Other financing sources (uses):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(2,130,281)	(2,130,281)	(1,067,091)	1,063,190
Fund balances, July 1, 2004	2,130,281	2,130,281	3,147,269	1,016,988
Fund balances, June 30, 2005	-	-	$2,080,178	$2,080,178

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E-4

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2005

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$9,255,043	$9,255,043	$10,756,739	$1,501,696
Intergovernmental	175,000	175,000	218,607	43,607
Charges for services	1,753,090	1,753,090	1,709,225	(43,865)
Investment income	95,000	95,000	103,999	8,999
Miscellaneous	4,650	4,650	32,444	27,794
Total Revenues	11,282,783	11,282,783	12,821,014	1,538,231
Expenditures:				
Public safety				
Sheriff- Detention	16,552,511	16,552,511	15,868,377	684,134
Total Expenditures	16,552,511	16,552,511	15,868,377	684,134
Excess (deficiency) of revenues over expenditures	(5,269,728)	(5,269,728)	(3,047,363)	2,222,365
Other financing sources (uses):				
Transfers in	5,617,440	5,617,440	5,521,570	(95,870)
Transfers out	(3,903,705)	(3,903,705)	(3,769,105)	134,600
Total other financing sources (uses)	1,713,735	1,713,735	1,752,465	38,730
Net change in fund balances	(3,555,993)	(3,555,993)	(1,294,898)	2,261,095
Fund balances, July 1, 2004	3,555,993	3,555,993	5,631,100	2,075,107
Fund balances, June 30, 2005	-	-	$4,336,202	$4,336,202

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E-5

Required Supplementary Information

Budgetary Comparison Schedule - Capital Projects Sales Tax Fund

Year Ended June 30, 2005

	Capital Projects Sales Tax Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$9,255,043	$9,255,043	$10,732,670	$1,477,627
Investment income	300,000	300,000	532,960	232,960
Miscellaneous	-	-	28,827	28,827
Total Revenues	9,555,043	9,555,043	11,294,457	1,739,414
Expenditures:				
Total Expenditures	-	-	-	-
Excess of revenues over expenditures	9,555,043	9,555,043	11,294,457	1,739,414
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(19,284,972)	(21,796,637)	(17,445,274)	4,351,363
Total other financing sources (uses)	(19,284,972)	(21,796,637)	(17,445,274)	4,351,363
Net change in fund balances	(9,729,929)	(12,241,594)	(6,150,817)	6,090,777
Fund balances, July 1, 2004	9,729,929	12,241,594	23,702,381	11,460,787
Fund balances, June 30, 2005	-	-	$17,551,564	$17,551,564

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E-6

Required Supplementary Information

Budgetary Comparison Schedule - Library District Fund

Year Ended June 30, 2005

	Library District Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$3,941,251	$3,941,251	$3,865,984	($75,267)
Intergovernmental	6,000	6,000	6,000	-
Charges for services	13,315	13,315	15,000	1,685
Fines and forfeits	43,797	43,797	44,642	845
Investment income	28,000	28,000	59,415	31,415
Miscellaneous	82,829	82,829	80,254	(2,575)
Total Revenues	4,115,192	4,115,192	4,071,295	(43,897)
Expenditures:				
Culture and recreation				
Library	4,094,850	4,094,850	3,379,350	715,500
Total Expenditures	4,094,850	4,094,850	3,379,350	715,500
Excess (deficiency) of revenues over expenditures	20,342	20,342	691,945	671,603
Other financing sources (uses):				
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	20,342	20,342	691,945	671,603
Fund balances, July 1, 2004	(20,342)	(20,342)	1,789,026	1,809,368
Fund balances, June 30, 2005	-	-	$2,480,971	$2,480,971

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E-7

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District Fund

Year Ended June 30, 2005

	Flood Control District Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$1,954,784	$1,954,784	$1,901,775	($53,009)
Licenses and permits	-	-	1,595	1,595
Intergovernmental	3,325,000	3,325,000	-	(3,325,000)
Charges for services	10,000	10,000	16,259	6,259
Investment income	20,000	20,000	86,677	66,677
Miscellaneous	-	-	71,408	71,408
Total Revenues	5,309,784	5,309,784	2,077,714	(3,232,070)
Expenditures:				
Highways and streets				
Flood Control	6,935,209	6,935,209	627,782	6,307,427
Total Expenditures	6,935,209	6,935,209	627,782	6,307,427
Excess (deficiency) of revenues over expenditures	(1,625,425)	(1,625,425)	1,449,932	3,075,357
Other financing sources (uses):				
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(1,625,425)	(1,625,425)	1,449,932	3,075,357
Fund balances, July 1, 2004	1,625,425	1,625,425	2,871,951	1,246,526
Fund balances, June 30, 2005	-	-	$4,321,883	$4,321,883

* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedules.

Notes To Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

Expenditures may not legally exceed appropriations at the department level. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the Board of Supervisors' approval.

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 Balances to the budgetary comparison schedules:

	General Fund	Highway Users Revenue - Public Works Fund
Excess (deficiency) of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances	$ 11,184,770	$ (1,234,938)
Present value of net minimum capital lease payments	255,774	167,847
Excess (deficiency) of revenues over expenditures from the budgetary comparison schedules	$ 11,440,544	$ (1,067,091)

Note 3 - Expenditures in Excess of Appropriations

For the fiscal year ended June 30, 2005, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

Fund / Department	Amount Over Budget
General Fund:	
Elections	$ 505
Recorder	14,258
Solid Waste	22,268
Constable #3	13
Superior Court – Security	1,641
Sheriff's Boat Patrol	5,735

Schedule Of
Agent Retirement Plans'
Funding Progress

Exhibit F-1

Public Safety Personnel Retirement System (PSPRS)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll ({b-a}/c)
06/30/05	$12,164,790	$15,576,139	($3,411,349)	78.1%	$3,109,765	109.7%
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%

Corrections Officer Retirement Plan (CORP)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll ({b-a}/c)
06/30/05	$9,040,999	$7,504,145	$1,536,854	120.5%	$4,714,438	0.0%
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%

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 525.38 center lane miles (13.40 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 assessment and summarize the results using a measurement scale; and (3) it estimates 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 approximately or above the established and disclosed condition assessment level.

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

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

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

Modified Approach for County's Paved Roads (Concluded)

It estimated that the current assessment of eligible roads will be completed in May 2006. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34 accomplished this task. The latest two assessment studies were completed on May 2003, and July 2000.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2005, the County's eligible roads were rated at an OCI of 79.30 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	55.89 %	100 – 80
Above average - Good	29.82 %	80 – 65
Average	14.07 %	65 – 40
Below average – Poor	0.17 %	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 $1,798,833 on maintenance for the fiscal year ended June 30, 2005. These expenditures delayed deterioration and preserved the condition to an acceptable level, however the overall condition of the roads was not improved through these maintenance expenditures. The County has estimated that the amount of annual expenditures required to maintain paved roads at the average OCI of 65 is a minimum of $ 988,412 for fiscal year end 2006. A reduction of $172,588 in 2006 estimated amounts from 2005 is due mainly to timely and effective maintenance performed on current roads; average OCI rate increased 1.26 points from last year. A schedule of estimated annual amounts calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last five years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
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
2004 – 2005	1,161,000	1,798,833	79.30
2005 – 2006	988,412	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

General Fund

YUMA COUNTY

Exhibit G-1

Balance Sheet - General Fund

June 30, 2005

	General 0100	Self - Insurance 2329	Total General Fund
Assets			
Cash, cash equivalents and investments	$14,644,304	$551,012	$15,195,316
Receivables (net of allowances for uncollectibles):			
Property taxes	530,273	-	530,273
Accounts	84,691	-	84,691
Accrued interest	28,415	1,066	29,481
Other	-	-	-
Due from:			
Other funds	2,592,369	230,763	2,823,132
Other governments	3,501,551	-	3,501,551
Prepaid items	130,101	-	130,101
Total Assets	**$21,511,704**	**$782,841**	**$22,294,545**
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	$773,711	$7,561	$781,272
Accrued payroll and employee benefits	1,720,289	5,080	1,725,369
Due to:			
Other funds	1,075,613	563	1,076,176
Deposits held for others	37,580	-	37,580
Deferred revenues	640,812	-	640,812
Total Liabilities	**4,248,005**	**13,204**	**4,261,209**
Fund equity:			
Fund balances:			
Reserved for prepaid items	130,101	-	130,101
Unreserved	17,133,598	769,637	17,903,235
Total fund equity	**17,263,699**	**769,637**	**18,033,336**
Total liablities and fund equity	**$21,511,704**	**$782,841**	**$22,294,545**

YUMA COUNTY

Exhibit G-2

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year Ended June 30, 2005

	General 0100	Self - Insurance 2329	Total General Fund
Revenues:			
Taxes	$30,619,495	-	$30,619,495
Licenses and permits	2,256,999	-	2,256,999
Intergovernmental	19,557,524	$230,770	19,788,294
Charges for services	3,115,139	-	3,115,139
Fines and forfeits	1,637,995	-	1,637,995
Investment income	350,709	12,109	362,818
Rents	13,460	-	13,460
Miscellaneous	392,846	2,047	394,893
Total Revenues	**57,944,167**	**244,926**	**58,189,093**
Expenditures:			
Current:			
General government	29,530,177	243,897	29,774,074
Public safety	7,252,437	-	7,252,437
Sanitation	560,964	-	560,964
Health	8,128,999	-	8,128,999
Culture and recreation	72,222	-	72,222
Education	301,393	-	301,393
Capital outlay	853,403	-	853,403
Debt Service			
Principal retirement	60,831	-	60,831
Interest and fiscal charges	-	-	-
Total Expenditures	**46,760,426**	**243,897**	**47,004,323**
Excess of revenues over expenditures	**11,183,741**	**1,029**	**11,184,770**
Other financing sources (uses):			
Capital lease agreements	255,774	-	255,774
Transfers in	50,000	-	50,000
Transfers out	(8,981,895)	-	(8,981,895)
Total other financing sources (uses)	**(8,676,121)**	**-**	**(8,676,121)**
Excess of revenues and other sources over expenditures and other uses	2,507,620	1,029	2,508,649
Fund balances, July 1, 2004	14,756,077	768,610	15,524,687
Fund balances, June 30, 2005	**$17,263,697**	**$769,639**	**$18,033,336**

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual - General Fund

June 30, 2005

	Total General Fund			
	General (00100)			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$29,190,660	$29,190,660	$30,619,495	$1,428,835
Licenses and permits	1,470,560	1,470,560	2,256,999	786,439
Intergovernmental	18,819,662	18,952,735	19,557,524	604,789
Charges for services	2,560,650	2,560,650	3,115,139	554,489
Fines and forfeits	1,409,027	1,409,027	1,637,995	228,968
Investment income	291,764	291,764	350,709	58,945
Rents	21,448	21,448	13,460	(7,988)
Miscellaneous	183,799	183,799	392,846	209,047
Total Revenues	**53,947,570**	**54,080,643**	**57,944,167**	**3,863,524**
Expenditures:				
Current:				
General government	30,875,822	31,826,245	29,530,177	2,296,068
Public safety	7,189,940	7,185,312	7,252,437	(67,125)
Sanitation	425,498	587,222	560,964	26,258
Health	8,262,423	8,262,423	8,128,999	133,424
Culture and recreation	100,310	114,206	72,222	41,984
Education	306,805	306,805	301,393	5,412
Capital outlay	906,970	906,970	597,629	309,341
Debt service				
Principal retirement	-	-	60,831	(60,831)
Interest and fiscal charges	-	-	-	-
Total Expenditures	**48,067,768**	**49,189,183**	**46,504,652**	**2,684,531**
Excess of revenues over (under) expenditures	**5,879,802**	**4,891,460**	**11,439,515**	**6,548,055**
Other financing sources (uses):				
Operating transfer in	96,020	96,020	50,000	(46,020)
Operating transfer out	(9,633,673)	(10,033,757)	(8,981,895)	1,051,862
Total other financing sourcres (uses)	**(9,537,653)**	**(9,937,737)**	**(8,931,895)**	**1,005,842**
Excess of revenue and other sources over (under) expenditures and other uses	(3,657,851)	(5,046,277)	2,507,620	7,553,897
Fund balances, July 1, 2004	3,657,851	5,046,277	14,756,077	9,709,800
Fund balances, June 30, 2005	**-**	**-**	**$17,263,697**	**$17,263,697**

* Variance = Positive / (Negative)

Total General Fund

Self-Insurance (02329)				Total General Fund			
Budgeted Amounts		Actual	Variance with	Budgeted Amounts		Actual	Variance with
Original	Final	Amounts	Final Budget *	Original	Final	Amounts	Final Budget *
-	-	-	-	$29,190,660	$29,190,660	$30,619,495	$1,428,835
-	-	-	-	1,470,560	1,470,560	2,256,999	786,439
$741,800	$741,800	$230,770	($511,030)	19,561,462	19,694,535	19,788,294	93,759
-	-	-	-	2,560,650	2,560,650	3,115,139	554,489
-	-	-	-	1,409,027	1,409,027	1,637,995	228,968
10,000	10,000	12,109	2,109	301,764	301,764	362,818	61,054
-	-	-	-	21,448	21,448	13,460	(7,988)
-	-	2,047	2,047	183,799	183,799	394,893	211,094
751,800	**751,800**	**244,926**	**(506,874)**	**54,699,370**	**54,832,443**	**58,189,093**	**3,356,650**
751,800	751,800	243,897	507,903	31,627,622	32,578,045	29,774,074	2,803,971
-	-	-	-	7,189,940	7,185,312	7,252,437	(67,125)
-	-	-	-	425,498	587,222	560,964	26,258
-	-	-	-	8,262,423	8,262,423	8,128,999	133,424
-	-	-	-	100,310	114,206	72,222	41,984
-	-	-	-	306,805	306,805	301,393	5,412
-	-	-	-	906,970	906,970	597,629	309,341
-	-	-	-	-	-	60,831	(60,831)
-	-	-	-	-	-	-	-
751,800	**751,800**	**243,897**	**507,903**	**48,819,568**	**49,940,983**	**46,748,549**	**3,192,434**
-	**-**	**1,029**	**1,029**	**5,879,802**	**4,891,460**	**11,440,544**	**6,549,084**
-	-	-	-	96,020	96,020	50,000	(46,020)
-	-	-	-	(9,633,673)	(10,033,757)	(8,981,895)	1,051,862
-	**-**	**-**	**-**	**(9,537,653)**	**(9,937,737)**	**(8,931,895)**	**1,005,842**
-	-	1,029	1,029	(3,657,851)	(5,046,277)	2,508,649	7,554,926
							-
-	-	768,610	768,610	3,657,851	5,046,277	15,524,687	10,478,410
-	**-**	**$769,639**	**$769,639**	**-**	**-**	**$18,033,336**	**$18,033,336**

YUMA COUNTY

Exhibit G-4

Schedule of Revenues by Category

(Continued)

General (0100) - Budget and Actual

June 30, 2005

Description by Catagory	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amount	Variance *
Property Taxes	$15,108,527	$15,108,527	$15,142,900	$34,373
Interest On Delinquent Taxes	627,997	627,997	549,060	(78,937)
Penalty On Delinquent Taxes	-	-	78,848	78,848
Auto In Lieu Tax	4,060,425	4,060,425	3,991,507	(68,918)
County Sales Tax	9,255,043	9,255,043	10,736,927	1,481,884
Franchise Tax	138,668	138,668	120,253	(18,415)
Total Taxes	**29,190,660**	**29,190,660**	**30,619,495**	**1,428,835**
Business Licenses	1,200	1,200	960	(240)
Building Permits	890,000	890,000	1,394,431	504,431
Plumbing Permits	105,000	105,000	160,828	55,828
Electrical Permits	145,000	145,000	213,439	68,439
Mechanical Permits	55,000	55,000	87,935	32,935
Mobile Home Permits	70,560	70,560	60,209	(10,351)
Variance Permits	13,000	13,000	5,850	(7,150)
Special Use Permits	16,000	16,000	10,041	(5,959)
Sign Permits	2,200	2,200	4,296	2,096
Health Department Permits	4,000	4,000	7,725	3,725
Environmental Health Permits	168,600	168,600	311,285	142,685
Total Licenses and permits	**1,470,560**	**1,470,560**	**2,256,999**	**786,439**
Federal Grant Proceeds	1,197,000	1,197,000	54,419	(1,142,581)
Federal PILT	1,819,027	1,819,027	1,909,810	90,783
State Grant Proceeds	-	-	470,481	470,481
State Jp Reimb Grant	308,560	308,560	181,249	(127,311)
State Sales Tax	15,046,138	15,046,138	16,212,307	1,166,169
State Liquor License	-	-	32,437	32,437
State Lottery Revenue	550,035	550,035	550,035	-
State Shared Revenue	-	-	97,777	97,777
Agency Reimbursements	31,975	31,975	49,009	17,034
Total Intergovernmental	**18,952,735**	**18,952,735**	**19,557,524**	**604,789**

YUMA COUNTY

Schedule of Revenues by Category

General (0100) - Budget and Actual

June 30, 2005

Exhibit G-4

(Continued)

Description by Catagory	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amount	Variance *
Rezoning Application Fee	42,000	42,000	114,668	72,668
Plan Check Fees	360,000	360,000	552,150	192,150
Rv & Mobile Home Pk Fees	-	-	948	948
Subdivision Fees	45,000	45,000	62,949	17,949
Modifications (P&Z)	2,000	2,000	5,681	3,681
Reinspection Fee	14,000	14,000	25,098	11,098
Temporary Use Permit	1,200	1,200	2,760	1,560
Planning & Zoning Books	1,800	1,800	1,212	(588)
Recorder Fees	454,400	454,400	549,860	95,460
Payroll Garnishment Fees	3,000	3,000	2,773	(227)
General Fund Attorney Fee	228,036	228,036	286,135	58,099
Special District Charges	173,379	173,379	181,940	8,561
Indirect Cost Revenue	1,099,125	1,099,125	1,097,804	(1,321)
Treasurer's Office Fees	10,000	10,000	13,338	3,338
Sheriff Fees	28,000	28,000	45,408	17,408
Sheriff Fingerprint/Copy	5,000	5,000	10,060	5,060
Boarding Juvenile Prisoner	43,680	43,680	82,976	39,296
Public Fiduciary Fee	35,000	35,000	69,760	34,760
Assessor's Office Fees	5,000	5,000	8,900	3,900
Tipping Fees	10,030	10,030	704	(9,326)
Medical Services Fees	-	-	15	15
Total Charges for services	**2,560,650**	**2,560,650**	**3,115,139**	**554,489**
Superior Court Fees	231,217	231,217	498,863	267,646
Constable Fees	33,100	33,100	34,209	1,109
Justice of the Peace District #1 Fines and Fees	629,988	629,988	667,317	37,329
Justice of the Peace District #2 Fines and Fees	123,642	123,642	113,833	(9,809)
Justice of the Peace District #3 Fines and Fees	230,140	230,140	173,542	(56,598)
House Arrest Fees	45,660	45,660	21,217	(24,443)
Juvenile Court Fines & Fees	68,340	68,340	86,595	18,255
Zoning Violation Fines	4,000	4,000	5,457	1,457
Work Furlough fees	30,440	30,440	26,326	(4,114)
Other Fines & Forfeits	12,500	12,500	10,636	(1,864)
Total Fines and fees	**1,409,027**	**1,409,027**	**1,637,995**	**228,968**
Interest Earned	291,764	291,764	350,709	58,945
Total Investment income	**291,764**	**291,764**	**350,709**	**58,945**
Rent General	12,000	12,000	4,192	(7,808)
Rents, Housing Property	9,448	9,448	9,268	(180)
Total Rents	**21,448**	**21,448**	**13,460**	**(7,988)**

YUMA COUNTY

Schedule of Revenues by Category

General (0100) - Budget and Actual

June 30, 2005

Exhibit G-4

(Continued)

Description by Catagory	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amount	Variance *
Bad Check Fees	2,985	2,985	3,404	419
Maps & Books	450	450	862	412
Vending Machine Proceeds	19,123	19,123	19,703	580
Void/Staledated Revenue	5,000	5,000	8,261	3,261
Restitution & Other Payment	1,041	1,041	4,753	3,712
Sale of County Property	29,000	29,000	12,464	(16,536)
Telephone Revenue	4,800	4,800	3,378	(1,422)
Elections Deposits	101,000	101,000	195,418	94,418
Other Miscellaneous Revenues	20,400	20,400	144,603	124,203
Total Miscellaneous	**183,799**	**183,799**	**392,846**	**209,047**
Total General Revenues (0100)	**$54,080,643**	**$54,080,643**	**$57,944,167**	**$3,863,524**

* Variance = Positive / (Negative)

YUMA COUNTY

Schedule of Revenues by Category

Self-Insurance (2329) - Budget and Actual

June 30, 2005

Exhibit G-4

(Concluded)

Description by Catagory	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amount	Variance *
Agency Reimbursement	$741,800	$741,800	$230,770	($511,030)
Total Intergovernmental	**741,800**	**741,800**	**230,770**	**(511,030)**
Interest Earned	10,000	10,000	12,109	2,109
Total Investment Income	**10,000**	**10,000**	**12,109**	**2,109**
Miscellaneous Revenue	-	-	2,047	2,047
Total Miscellaneous	**-**	**-**	**2,047**	**2,047**
Total Self-Insurance Revenues (2329)	**$751,800**	**$751,800**	**$244,926**	**($506,874)**

* Variance = Positive / (Negative)

YUMA COUNTY

Schedule of Expenditures by Function

General Fund - Budget and Actual

June 30, 2005

Exhibit G-5

Department / Agency	Department / Agency Actual by Expenditure Function: General Government	Public Safety	Sanitation	Health & Welfare	Culture and Recreation	Education	Capital Outlay	Department / Agency Total: Actual Expenditures	Agency Budget: Original	Agency Budget: Final	Variance Favorable (Unfavorable)
Adult Probation:											
Administration	-	$1,304,078	-	-	-	-	-	$1,304,078	$1,322,096	$1,322,096	$18,018
Pre Trial Services	$292,076	-	-	-	-	-	-	292,076	309,303	309,303	17,227
Graffiti Abatement	-	9,911	-	-	-	-	-	9,911	10,000	10,000	89
Assessor	1,398,320	-	-	-	-	-	-	1,398,320	1,485,543	1,485,543	87,223
Attorney:											
Civil	672,541	-	-	-	-	-	-	672,541	1,463,070	1,463,070	790,529
Criminal	1,867,211	-	-	-	-	-	-	1,867,211	1,979,927	1,979,927	112,716
Victim Services	267,827	-	-	-	-	-	-	267,827	359,126	280,828	13,001
County Administration	809,821	-	-	-	-	-	$21,166	830,987	917,974	917,974	86,987
Board ofSupervisors	345,811	-	-	-	-	-	-	345,811	359,252	359,252	13,441
Clerk of Superior Court	1,382,571	-	-	-	-	-	-	1,382,571	1,360,228	1,427,860	45,289
Constables:											
Constable #1	148,015	-	-	-	-	-	-	148,015	163,391	163,391	15,376
Constable #2	517	-	-	-	-	-	-	517	729	729	212
Constable #3	742	-	-	-	-	-	-	742	729	729	(13)
Development Services	2,859,512	-	-	-	-	-	49,747	2,909,259	3,131,884	3,131,884	222,625
Elections	462,152	-	-	-	-	-	-	462,152	461,647	461,647	(505)
Emergency Services	47,813	-	-	-	-	-	-	47,813	31,580	47,813	-
Facilities Management	1,384,711	-	-	-	-	-	3,066	1,387,777	1,578,359	1,578,359	190,582
Financial Services	963,470	-	-	-	-	-	-	963,470	963,409	1,005,235	41,765
Administrative & Channel 77	1,677,541	-	-	-	-	-	6,684	1,684,225	1,714,438	1,848,757	164,532
Human Resources	595,266	-	-	-	-	-	-	595,266	602,694	602,694	7,428
Information Technology	2,165,741	-	-	-	-	-	34,757	2,200,498	2,416,176	2,408,605	208,107
Justice Courts:											
Justice Court #1	777,468	-	-	-	-	-	-	777,468	798,557	798,557	21,089
Justice Court #2	196,116	-	-	-	-	-	-	196,116	198,800	198,800	2,684
Justice Court #3	248,738	-	-	-	-	-	-	248,738	249,464	249,464	726
Juvenile Court:											
Administration	1,022,607	-	-	-	-	-	5,598	1,028,205	1,059,799	1,059,799	31,594
Detention	2,233,200	-	-	-	-	-	49,966	2,283,166	2,293,899	2,295,248	12,082
Legal Defender	606,588	-	-	-	-	-	-	606,588	742,510	622,510	15,922
Medical Eligibility Programs	-	-	-	$8,128,999	-	-	-	8,128,999	8,262,423	8,262,423	133,424
Parks	-	-	-	-	$72,222	-	31,013	103,235	100,310	114,206	10,971
Public Defender	1,049,562	-	-	-	-	-	-	1,049,562	1,415,570	1,057,337	7,775
Public Fiduciary	336,478	-	-	-	-	-	19,999	356,477	380,885	380,885	24,408
Recorder	498,956	-	-	-	-	-	-	498,956	484,698	484,698	(14,258)
School Superintendent	-	-	-	-	-	$301,393	-	301,393	306,805	306,805	5,412
Sheriff's Office:											
Administration	-	5,846,485	-	-	-	-	249,938	6,096,423	6,285,916	6,281,288	184,865
Boat Patrol	-	91,963	-	-	-	-	-	91,963	86,228	86,228	(5,735)
Solid Waste	-	-	$621,795	-	-	-	125,695	747,490	563,498	725,222	(22,268)
Superior Court:											
Administration	2,111,989	-	-	-	-	-	-	2,111,989	2,116,128	2,158,484	46,495
Judicial Assistance	157,859	-	-	-	-	-	-	157,859	164,336	164,336	6,477
Trial Services	2,392,000	-	-	-	-	-	-	2,392,000	1,322,941	2,533,751	141,751
Treasurer	556,958	-	-	-	-	-	-	556,958	603,446	603,446	46,488
Total General (0100)	**29,530,177**	**7,252,437**	**621,795**	**8,128,999**	**72,222**	**301,393**	**597,629**	**46,504,652**	**48,067,768**	**49,189,183**	**2,684,531**
Self Insurances	243,897	-	-	-	-	-	-	243,897	751,800	751,800	507,903
Total Self-Insurance(2329)	**243,897**	**-**	**-**	**-**	**-**	**-**	**-**	**243,897**	**751,800**	**751,800**	**507,903**
Total General Fund	**$29,774,074**	**$7,252,437**	**$621,795**	**$8,128,999**	**$72,222**	**$301,393**	**$597,629**	**$46,748,549**	**$48,819,568**	**$49,940,983**	**$3,192,434**

YUMA COUNTY
Schedule of Expenditures by Category
General (0100) - Budget and Actual
June 30, 2005

Exhibit G-6
(Continued)

Department / Agency	Agency Budget Original	Agency Budget Final	Actual by Category Total Current	+	Actual by Category Capital Outlay	=	Total Agency Expenditures	Variance *
General government								
Adult Probation - Pre Trial Services	$309,303	$309,303	$292,076		-		$292,076	$17,227
Assessor	1,485,543	1,485,543	1,398,320		-		1,398,320	87,223
Attorney:								
Attorney - Civil	1,463,070	1,463,070	672,541		-		672,541	790,529
Attorney - Criminal	1,979,927	1,979,927	1,867,211		-		1,867,211	112,716
Attorney - Victim Services	359,126	280,828	267,827		-		267,827	13,001
County Administration	917,974	917,974	809,821		$21,166		830,987	86,987
Board of Supervisors	359,252	359,252	345,811		-		345,811	13,441
Clerk of Superior Court	1,360,228	1,427,860	1,382,571		-		1,382,571	45,289
Constables:								
Constable #1	163,391	163,391	148,015		-		148,015	15,376
Constable #2	729	729	517		-		517	212
Constable #3	729	729	742		-		742	(13)
Development Services	3,131,884	3,131,884	2,859,512		49,747		2,909,259	222,625
Elections	461,647	461,647	462,152		-		462,152	(505)
Emergency Services	31,580	47,813	47,813		-		47,813	-
Facilities Management	1,560,309	1,560,309	1,369,461		3,066		1,372,527	187,782
Parking Facilities	18,050	18,050	15,250		-		15,250	2,800
Financial Services	963,409	1,005,235	963,470		-		963,470	41,765
Administrative	1,649,528	1,743,668	1,604,687		-		1,604,687	138,981
Channel 77	64,910	105,089	72,854		6,684		79,538	25,551
Human Resources	602,694	602,694	595,266		-		595,266	7,428
Information Technology Services	2,416,176	2,408,605	2,165,741		34,757		2,200,498	208,107
Justice Courts:								
Justice Court #1	798,557	798,557	777,468		-		777,468	21,089
Justice Court #2	198,800	198,800	196,116		-		196,116	2,684
Justice Court #3	249,464	249,464	248,738		-		248,738	726
Juvenile Court:								
Juvenile Court Administration	1,059,799	1,059,799	1,022,607		5,598		1,028,205	31,594
Juvenile Court Detention	2,293,899	2,295,248	2,233,200		49,966		2,283,166	12,082
Legal Defender	742,510	622,510	606,588		-		606,588	15,922
Public Defender	1,415,570	1,057,337	1,049,562		-		1,049,562	7,775
Public Fiduciary	380,885	380,885	336,478		19,999		356,477	24,408
Recorder	484,698	484,698	498,956		-		498,956	(14,258)
Superior Court:								
Superior Court - Administration	1,770,756	1,776,243	1,728,107		-		1,728,107	48,136
Superior Court - Security	345,372	382,241	383,882		-		383,882	(1,641)
Superior Court - Judicial Assistance	164,336	164,336	157,859		-		157,859	6,477
Superior Court - Trial Services	438,284	745,861	734,502		-		734,502	11,359
Superior Court - Trial Contractural	884,657	1,787,890	1,657,498		-		1,657,498	130,392
Treasurer	603,446	603,446	556,958		-		556,958	46,488
Total General government	**31,130,492**	**32,080,915**	**29,530,177**		**190,983**		**29,721,160**	**2,359,755**

YUMA COUNTY
Schedule of Expenditures by Category
General (0100) - Budget and Actual
June 30, 2005

Exhibit G-6
(Continued)

Department / Agency	Agency Budget Original	Agency Budget Final	Actual by Category Total Current	+	Actual by Category Capital Outlay	=	Total Agency Expenditures	Variance *
Public safety								
Adult Probation								
Adult Probation - Administration	$1,322,096	$1,322,096	$1,304,078		-		$1,304,078	$18,018
Adult Probation - Graffiti Abatement	10,000	10,000	9,911		-		9,911	89
Sheriff's Office								
Sheriff's - Administration	6,285,916	6,281,288	5,846,485		$249,938		6,096,423	184,865
Sheriff's - Boat Patrol	86,228	86,228	91,963		-		91,963	(5,735)
Total Public safety	**7,704,240**	**7,699,612**	**7,252,437**		**249,938**		**7,502,375**	**197,237**
Sanitation								
Solid Waste	563,498	725,222	621,795		125,695		747,490	(22,268)
Total Sanitation	**563,498**	**725,222**	**621,795**		**125,695**		**747,490**	**(22,268)**
Health								
Medical Eligibility Programs	8,262,423	8,262,423	8,128,999		-		8,128,999	133,424
Total Health	**8,262,423**	**8,262,423**	**8,128,999**		**-**		**8,128,999**	**133,424**
Cultural and recreation								
Parks	100,310	114,206	72,222		31,013		103,235	10,971
Total Cultural and recreation	**100,310**	**114,206**	**72,222**		**31,013**		**103,235**	**10,971**
Education								
School Superintendent	306,805	306,805	301,393		-		301,393	5,412
Total Education	**306,805**	**306,805**	**301,393**		**-**		**301,393**	**5,412**
Total General (0100)	**$48,067,768**	**$49,189,183**	**$45,907,023**		**$597,629**		**$46,504,652**	**$2,684,531**

* Variance = Positive / (Negative)

YUMA COUNTY
Schedule of Expenditures by Category
Self-Insurance (2329) - Budget and Actual
June 30, 2005

Exhibit G-6
(Concluded)

Department / Agency	Agency Budget Original	Agency Budget Final	Actual by Category Total Current	+	Actual by Category Capital Outlay	=	Total Agency Expenditures	Variance *
General government								
Self Insurances	$751,800	$751,800	$243,897		-		$243,897	$507,903
Total General Government	**751,800**	**751,800**	**243,897**		**-**		**243,897**	**507,903**
Total Self-Insurance (2329)	**$751,800**	**$751,800**	**$243,897**		**-**		**$243,897**	**$507,903**
Grand Total General Fund	**$48,819,568**	**$49,940,983**	**$46,150,920**		**$597,629**		**$46,748,549**	**$3,192,434**

* 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, 2005

	Adult Probation				
	Probation Subsidy 2231	State Aid Enhancement 2288	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230
Assets					
Cash, cash equivalents and investments	$64,490	$11,740	$4,712	$32,468	$74,568
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	1,790	-	-	-	-
Accrued interest	192	203	2	74	405
Due from:					
Other funds	62,561	31,563	167	719	13,075
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	2,529	-	-	-	-
Total Assets	**$131,562**	**$43,506**	**$4,881**	**$33,261**	**$88,048**
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	$12,398	-	-	$13,520	-
Accrued payroll and employee benefits	8,211	$36,249	$2,012	-	$42,795
Due to:					
Other funds	8,854	22,343	-	2,167	23,112
Other governments	-	-	517	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total Liabilities	**29,463**	**58,592**	**2,529**	**15,687**	**65,907**
Fund balances:					
Fund balances:					
Reserved for prepaid items	2,529	-	-	-	-
Unreserved / (Deficit)	99,570	(15,086)	2,352	17,574	22,141
Total fund equity	**102,099**	**(15,086)**	**2,352**	**17,574**	**22,141**
Total liablities and fund equity	**$131,562**	**$43,506**	**$4,881**	**$33,261**	**$88,048**

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
$37,231	$155	$124,064	$7,322	$460,949	$52,481	-	$35,045
-	-	-	-	-	-	-	-
-	-	426	-	-	-	-	-
85	1	202	12	788	26	$30	76
28,295	-	243	-	3,482	285	2,145	-
-	-	-	-	-	102	63,488	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$65,611	**$156**	**$124,935**	**$7,334**	**$465,219**	**$52,894**	**$65,663**	**$35,121**
-	-	-	-	$1,250	$708	-	$993
$3,664	-	-	-	-	-	$2,004	776
27,728	-	-	-	-	22,721	95,584	-
23,331	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
54,723	**-**	**-**	**-**	**1,250**	**23,429**	**97,588**	**1,769**
-	-	-	-	-	-	-	-
10,888	156	124,935	7,334	463,969	29,465	(31,925)	33,352
10,888	**156**	**124,935**	**7,334**	**463,969**	**29,465**	**(31,925)**	**33,352**
$65,611	**$156**	**$124,935**	**$7,334**	**$465,219**	**$52,894**	**$65,663**	**$35,121**

YUMA COUNTY
Combining Balance Sheet - Nonmajor Governmental Funds
All Special Revenue Funds
June 30, 2005

	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, cash equivalents and investments	$71,731	$39,925	-	-	$1,094
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	$2,914	-
Accrued interest	162	75	$37	1	3
Due from:					
Other funds	-	-	-	-	-
Other governments	-	-	31,361	50,692	1,498
Inventories	-	-	-	-	-
Prepaid Items	328	-	-	-	-
Total Assets	**$72,221**	**$40,000**	**$31,398**	**$53,607**	**$2,595**
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	$488	-	-	-	-
Accrued payroll and employee benefits	-	-	$4,679	-	-
Due to:					
Other funds	19,459	-	7,557	$116,020	$2,323
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total Liabilities	**19,947**	**-**	**12,236**	**116,020**	**2,323**
Fund balances:					
Fund balances:					
Reserved for prepaid items	328	-	-	-	-
Unreserved / (Deficit)	51,946	40,000	19,162	(62,413)	272
Total fund equity	**52,274**	**40,000**	**19,162**	**(62,413)**	**272**
Total liablities and fund equity	**$72,221**	**$40,000**	**$31,398**	**$53,607**	**$2,595**

Exhibit H-1
(Continued)

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
$32	$159,209	$33,793	$104	$20	$119	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	279	66	-	-	-	-
-	12,281	-	-	-	-	-
-	-	-	-	-	-	5,554
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$32	**$171,769**	**$33,859**	**$104**	**$20**	**$119**	**$5,554**
($40)	$37,327	$1,804	-	-	-	-
-	-	-	-	-	-	-
40	-	-	-	$58	$119	$5,461
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**37,327**	**1,804**	**-**	**58**	**119**	**5,461**
-	-	-	-	-	-	-
32	134,442	32,055	104	(38)	-	93
32	**134,442**	**32,055**	**104**	**(38)**	**-**	**93**
$32	**$171,769**	**$33,859**	**$104**	**$20**	**$119**	**$5,554**

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2005

	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, cash equivalents and investments	$76,564	$2,428	-	$14,941	$26,825
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	145	4	-	25	46
Due from:					
Other funds	562	-	$19,797	-	485
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	3,054	-	-	-	-
Total Assets	**$80,325**	**$2,432**	**$19,797**	**$14,966**	**$27,356**
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	-	-	-	-	-
Accrued payroll and employee benefits	$822	-	$807	-	$431
Due to:					
Other funds	-	-	16,718	-	3,796
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total Liabilities	**822**	**-**	**17,525**	**-**	**4,227**
Fund balances:					
Fund balances:					
Reserved for prepaid items	3,054	-	-	-	-
Unreserved / (Deficit)	76,449	2,432	2,272	14,966	23,129
Total fund equity	**79,503**	**2,432**	**2,272**	**14,966**	**23,129**
Total liablities and fund equity	**$80,325**	**$2,432**	**$19,797**	**$14,966**	**$27,356**

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	Conventional 13-6-PHA 2273
$110,707	$943,566	$76,920	$697,185	$5,460	-	$444,717
-	-	-	-	-	-	-
-	-	-	1,152	118,531	$71,551	7,407
194	1,700	60	1,391	9	80	-
-	-	-	10,629	-	51	60,935
-	-	11,037	-	-	-	21,140
-	-	-	-	-	-	15,494
-	-	-	-	-	605	1,520
$110,901	**$945,266**	**$88,017**	**$710,357**	**$124,000**	**$72,287**	**$551,213**
-	-	$35,617	$3,363	-	$2,789	$29,110
-	-	-	10,553	-	23,627	-
$840	$25,000	36,468	2,156	$3,399	30,114	-
-	-	-	-	-	-	-
-	-	-	-	-	-	111,236
-	-	-	-	-	-	-
840	**25,000**	**72,085**	**16,072**	**3,399**	**56,530**	**140,346**
-	-	-	-	-	605	1,520
110,061	920,266	15,932	694,285	120,601	15,152	409,347
110,061	**920,266**	**15,932**	**694,285**	**120,601**	**15,757**	**410,867**
$110,901	**$945,266**	**$88,017**	**$710,357**	**$124,000**	**$72,287**	**$551,213**

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2005

	Housing		Juvenile Court	
	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	State Aid Supreme Court 2247	Charter School 2245
Assets				
Cash, cash equivalents and investments	$464,627	$442,023	$51,564	$273,071
Receivables (net of allowances for uncollectibles):				
Property taxes	-	-	-	-
Accounts	988	-	-	-
Accrued interest	-	-	308	575
Due from:				
Other funds	-	-	3,598	70
Other governments	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	1,245	-	-	240
Total Assets	**$466,860**	**$442,023**	**$55,470**	**$273,956**
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	$17,286	$1,573	-	$1,468
Accrued payroll and employee benefits	-	-	-	-
Due to:				
Other funds	26,046	28,817	$40,539	32,723
Other governments	-	-	-	-
Deposits held for others	63,720	-	-	-
Deferred revenues	-	-	-	-
Total Liabilities	**107,052**	**30,390**	**40,539**	**34,191**
Fund balances:				
Fund balances:				
Reserved for prepaid items	1,245	-	-	240
Unreserved / (Deficit)	358,563	411,633	14,931	239,525
Total fund equity	**359,808**	**411,633**	**14,931**	**239,765**
Total liablities and fund equity	**$466,860**	**$442,023**	**$55,470**	**$273,956**

Exhibit H-1
(Continued)

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
$59,866	-	$167,130	$1,095	$10,763	$2,227	$2,034
-						
-	-	-	-	-	-	-
-	-	-	-	204	-	-
115	$1	357	5	7	16	12
12,356	-	5,520	384	1,152	355	-
-	134,734	-	-	1,821	-	-
-	-	-	-	-	-	-
3,306	-	-	-	-	-	-
$75,643	**$134,735**	**$173,007**	**$1,484**	**$13,947**	**$2,598**	**$2,046**
$7,411	$47	-	-	$1,416	$624	-
-	3,860	-	-	-	-	-
30,402	133,544	-	-	6,291	1,249	$1,697
-	3,744	-	-	-	420	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37,813	**141,195**	**0**	**-**	**7,707**	**2,293**	**1,697**
3,306	-	-	-	-	-	-
34,524	(6,460)	173,007	1,484	6,240	305	349
37,830	**(6,460)**	**173,007**	**1,484**	**6,240**	**305**	**349**
$75,643	**$134,735**	**$173,007**	**$1,484**	**$13,947**	**$2,598**	**$2,046**

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2005

	Juvenile Court				
	Juvenile Crime Reduction 2233	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Improving Am Schools 2257
Assets					
Cash, cash equivalents and investments	$4,649	$46,801	$16,349	$61,404	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	12	169	50	130	-
Due from:					
Other funds	-	121	-	690	$6,449
Other governments	-	-	-	-	8,288
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	5,536
Total Assets	**$4,661**	**$47,091**	**$16,399**	**$62,224**	**$20,273**
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	$208	$75	$876	$744	$316
Accrued payroll and employee benefits	-	-	-	-	-
Due to:					
Other funds	3,645	17,404	2,418	31,223	35,199
Other governments	333	-	7,238	19,639	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total Liabilities	**4,186**	**17,479**	**10,532**	**51,606**	**35,515**
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	5,536
Unreserved / (Deficit)	475	29,612	5,867	10,618	(20,778)
Total fund equity	**475**	**29,612**	**5,867**	**10,618**	**(15,242)**
Total liablities and fund equity	**$4,661**	**$47,091**	**$16,399**	**$62,224**	**$20,273**

Exhibit H-1
(Continued)

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
$12,319	$11,099	$7,038	-	$23,010	$64,927	$52,099
-	-	-	-	-	-	-
-	-	-	$120	-	-	-
22	20	18	-	53	8	264
-	-	-	20,516	-	20,773	-
-	-	-	38,254	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	785
$12,341	**$11,119**	**$7,056**	**$58,890**	**$23,063**	**$85,708**	**$53,148**
-	-	$1,240	-	-	$98	$8,108
-	-	-	-	$1,414	302	7,379
-	-	-	$74,032	-	28,225	33,758
-	-	757	-	21,676	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**-**	**1,997**	**74,032**	**23,090**	**28,625**	**49,245**
-	-	-	-	-	-	785
12,341	11,119	5,059	(15,142)	(27)	57,083	3,118
12,341	**11,119**	**5,059**	**(15,142)**	**(27)**	**57,083**	**3,903**
$12,341	**$11,119**	**$7,056**	**$58,890**	**$23,063**	**$85,708**	**$53,148**

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2005

	Juvenile Court	Justice Court	Legal & Public Defenders	
	Account Incentive 2327	Justice Court Enhancement 2317	Defender Training 2326	Indigent Dependency 2241
Assets				
Cash, cash equivalents and investments	-	$177,113	$21,769	$1,560
Receivables (net of allowances for uncollectibles):				
Property taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest	$1	324	45	3
Due from:				
Other funds	2,831	-	-	-
Other governments	10,468	-	3,962	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	**$13,300**	**$177,437**	**$25,776**	**$1,563**
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	-	$2,829	$104	-
Accrued payroll and employee benefits	-	5,610	-	-
Due to:				
Other funds	$7,021	1,055	191	-
Other governments	-	-	-	-
Deposits held for others	-	-	-	-
Deferred revenues	-	-	-	-
Total Liabilities	**7,021**	**9,494**	**295**	**-**
Fund balances:				
Fund balances:				
Reserved for prepaid items	-	-	-	-
Unreserved / (Deficit)	6,279	167,943	25,481	1,563
Total fund equity	**6,279**	**167,943**	**25,481**	**1,563**
Total liablities and fund equity	**$13,300**	**$177,437**	**$25,776**	**$1,563**

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
$7,388	$18,627	$51,446	$2,106,022	$98,713	$627,724
-	-	-	-	-	-
-	-	-	26,618	5,058	-
36	30	40	4,577	186	1,113
-	1,722	-	147,477	5,356	189
-	519	-	738,296	59,213	-
-	-	-	-	-	-
-	-	-	862	-	-
$7,424	**$20,898**	**$51,486**	**$3,023,852**	**$168,526**	**$629,026**
$3,146	$5,496	-	$416,626	$4,529	$386
-	-	-	56,295	1,291	971
1,769	-	$1	101,548	118	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,915	**5,496**	**1**	**574,469**	**5,938**	**1,357**
-	-	-	862	-	-
2,509	15,402	51,485	2,448,521	162,588	627,669
2,509	**15,402**	**51,485**	**2,449,383**	**162,588**	**627,669**
$7,424	**$20,898**	**$51,486**	**$3,023,852**	**$168,526**	**$629,026**

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2005

	School Superintendent		Sheriff - Administration		
	School Grants 2281	Accomodation School District 2282	Narcotic Enforcement 2299	Anti-Racket Sheriff's 2278	Arizona Law Enforcement 2287
Assets					
Cash, cash equivalents and investments	-	-	$944	$27	$7,787
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	$538,279	-	-	-	-
Accrued interest	-	-	2	-	14
Due from:					
Other funds	-	-	-	-	-
Other governments	6,144	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	**$544,423**	**-**	**$946**	**$27**	**$7,801**
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	-	-
Due to:					
Other funds	-	-	-	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total Liabilities	**-**	**-**	**-**	**-**	**-**
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	544,423	-	946	27	7,801
Total fund equity	**544,423**	**-**	**946**	**27**	**7,801**
Total liablities and fund equity	**$544,423**	**-**	**$946**	**$27**	**$7,801**

Exhibit H-1
(Continued)

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
-	$17,671	$93,572	$386,609	$421,718	$3,144	$34,846
-	-	-	-	-	-	-
-	-	-	12,327	-	-	-
-	36	23	730	856	6	63
-	-	-	60	-	-	49,815
$17,419	-	199,773	-	51,423	-	-
-	-	-	-	-	-	-
-	6,600	-	731	-	-	-
$17,419	**$24,307**	**$293,368**	**$400,457**	**$473,997**	**$3,150**	**$84,724**
$534	-	-	$3,593	$8,710	$241	-
-	-	$966	6,638	6,443	-	-
65,633	$14,382	408,080	49,061	91,155	-	$8,570
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
66,167	**14,382**	**409,046**	**59,292**	**106,308**	**241**	**8,570**
-	6,600	-	731	-	-	-
(48,748)	3,325	(115,678)	340,434	367,689	2,909	76,154
(48,748)	**9,925**	**(115,678)**	**341,165**	**367,689**	**2,909**	**76,154**
$17,419	**$24,307**	**$293,368**	**$400,457**	**$473,997**	**$3,150**	**$84,724**

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2005

	Superior Court				
	Law Library 2224	JCEF Time Payment 2222	Aztec Field Training 2234	Local Court Assistance 2221	Domestic Relations 2217
Assets					
Cash, cash equivalents and investments	$40,164	$9,273	$2,346	$11,136	$78,999
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	70	44	10	43	140
Due from:					
Other funds	345	2,667	-	4,860	-
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	**$40,579**	**$11,984**	**$2,356**	**$16,039**	**$79,139**
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	$1,171	-	-	-	-
Accrued payroll and employee benefits	-	-	$766	$1,882	-
Due to:					
Other funds	-	$7,381	-	2,668	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Total Liabilities	**1,171**	**7,381**	**766**	**4,550**	**-**
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	39,408	4,603	1,590	11,489	79,139
Total fund equity	**39,408**	**4,603**	**1,590**	**11,489**	**79,139**
Total liablities and fund equity	**$40,579**	**$11,984**	**$2,356**	**$16,039**	**$79,139**

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
$140,812	$34,880	$148,223	-	$253,749	-
-	-	-	-	-	-
-	-	-	-	-	-
257	54	275	$1	540	-
165	-	233	-	52,259	$37,500
-	-	-	52,896	40,756	-
-	-	-	-	-	-
-	-	10,340	-	-	-
$141,234	**$34,934**	**$159,071**	**$52,897**	**$347,304**	**$37,500**
$5,924	-	$146	$145	-	-
1,603	-	2,449	2,024	$12,066	-
17,241	-	-	31,358	-	$19,352
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24,768	**-**	**2,595**	**33,527**	**12,066**	**19,352**
-	-	10,340	-	-	-
116,466	34,934	146,136	19,370	335,238	18,148
116,466	**34,934**	**156,476**	**19,370**	**335,238**	**18,148**
$141,234	**$34,934**	**$159,071**	**$52,897**	**$347,304**	**$37,500**

YUMA COUNTY

Exhibit H-1

Combining Balance Sheet - Nonmajor Governmental Funds

(Concluded)

All Special Revenue Funds

June 30, 2005

	Workforce Investment Act 2291	Improvement Districts 0	Other Funds N/A	Total Special Revenue Funds
Assets				
Cash, cash equivalents and investments	-	$432,938	$130,026	$10,743,886
Receivables (net of allowances for uncollectibles):				
Property taxes	-	26,508	-	26,508
Accounts	-	-	-	787,365
Accrued interest	$199	880	215	19,328
Due from:				
Other funds	40,000	4,167	31,055	699,960
Other governments	469,940	-	-	2,018,778
Inventories	-	-	-	15,494
Prepaid Items	-	-	-	37,681
Total Assets	**$510,139**	**$464,493**	**$161,296**	**$14,349,000**
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	$207,240	$4,304	-	$845,941
Accrued payroll and employee benefits	-	-	-	248,589
Due to:				
Other funds	301,661	121,455	-	2,248,949
Other governments	-	-	30,773	108,428
Deposits held for others	-	-	-	174,956
Deferred revenues	-	17,558	-	17,558
Total Liabilities	**508,901**	**143,317**	**30,773**	**3,644,421**
Fund balances:				
Fund balances:				
Reserved for prepaid items	-	-	-	37,681
Unreserved / (Deficit)	1,238	321,176	130,523	10,666,898
Total fund equity	**1,238**	**321,176**	**130,523**	**10,704,579**
Total liablities and fund equity	**$510,139**	**$464,493**	**$161,296**	**$14,349,000**

YUMA COUNTY

Exhibit H-2

Combining Balance Sheet - Nonmajor Funds

All Debt Service Funds

June 30, 2005

	Donovon Estates 3543	Del Sur 3544	El Pado Estates 3545	Other Debt Funds	Total Debt Service Funds
Assets					
Cash, cash equivalents and investments	$126,566	$35,296	$102,719	$445	$265,026
Receivables (net of allowances for uncollectibles):					
Accounts	-	2,829	-	-	2,829
Special assessments	252,562	26,759	247,817	4,559	531,697
Accrued interest	232	66	190	-	488
Due from:					
Other funds	-	-	327	-	327
Total Assets	**$379,360**	**$64,950**	**$351,053**	**$5,004**	**$800,367**
Liabilities and Fund Equity					
Liabilities:					
Due to:					
Other funds	$125	$282	$811	-	$1,218
Deposits held for others	-	-	-	-	-
Deferred revenues	252,562	26,759	247,817	$4,559	531,697
Total Liabilities	**252,687**	**27,041**	**248,628**	**4,559**	**532,915**
Fund balances:					
Fund balances:					
Reserved for debt service	126,673	37,909	102,425	445	267,452
Total fund equity	**126,673**	**37,909**	**102,425**	**445**	**267,452**
Total liablities and fund equity	**$379,360**	**$64,950**	**$351,053**	**$5,004**	**$800,367**

YUMA COUNTY

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

June 30, 2005

	Del Sur 4715	Donovon Estates 4716	El Prado Estates 4717	Padre Ranch 4718
Assets				
Cash, cash equivalents and investments	$5,785	$114,088	$126,313	-
Receivables (net of allowances for uncollectibles):				
Accrued interest	10	206	228	-
Other funds	-	-	-	-
Other governments	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-
Total Assets	**$5,795**	**$114,294**	**$126,541**	**-**
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	-	-	-	-
Due to:				
Other funds	-	-	$123,072	-
Deposits held for others	-	-	-	-
Retainage payable	-	-	-	-
Total Liabilities	**-**	**-**	**123,072**	**-**
Fund balances:				
Fund balances:				
Unreserved / (Deficit)	5,795	114,294	3,469	-
Total fund equity	**5,795**	**114,294**	**3,469**	**-**
Total liablities and fund equity	**$5,795**	**$114,294**	**$126,541**	**-**

Exhibit H-3
(Continued)

Gadsden 4719	SLIF Project 4401	Construction Projects N/A	Technology Projects N/A	Total Capital Projects Funds
$41,748	$64,855	$119,905	$568,601	$1,041,295
547	117	216	1,017	2,341
-	-	-	220,462	220,462
-	1,077	-	-	1,077
-	-	-	-	-
$42,295	**$66,049**	**$120,121**	**$790,080**	**$1,265,175**
$260,748	-	-	-	$260,748
1,075	-	-	324,000	448,147
-	-	-	-	-
212,924	-	-	-	212,924
474,747	**-**	**-**	**324,000**	**921,819**
(432,452)	66,049	120,121	466,080	343,356
(432,452)	**66,049**	**120,121**	**466,080**	**343,356**
$42,295	**$66,049**	**$120,121**	**$790,080**	**$1,265,175**

YUMA COUNTY

Exhibit H-3

(Concluded)

Combining Balance Sheet - Nonmajor Governmental Funds

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

June 30, 2005

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Nonmajor Governmental Funds
Assets				
Cash, cash equivalents and investments	$10,743,886	$265,026	$1,041,295	$12,050,207
Receivables (net of allowances for uncollectibles):				
Property taxes	26,508	-	-	26,508
Accounts	787,365	2,829	-	790,194
Special assessments	-	531,697	-	531,697
Accrued interest	19,328	488	2,341	22,157
Due from:				
Other funds	699,960	327	220,462	920,749
Other governments	2,018,778	-	1,077	2,019,855
Inventories	15,494	-	-	15,494
Prepaid Items	37,681	-	-	37,681
Cash and investments held by trustees-restricted	-	-	-	-
Total Assets	**$14,349,000**	**$800,367**	**$1,265,175**	**$16,414,542**
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	$845,941	-	$260,748	$1,106,689
Accrued payroll and employee benefits	248,589	-	-	248,589
Due to:				
Other funds	2,248,949	$1,218	448,147	2,698,314
Other governments	108,428	-	-	108,428
Deposits held for others	174,956	-	-	174,956
Retainage payable	-	-	212,924	212,924
Deferred revenues	17,558	531,697	-	549,255
Total Liabilities	**3,644,421**	**532,915**	**921,819**	**5,099,155**
Fund balances:				
Reserved for prepaid items	37,681	-	-	37,681
Reserved for other purposes	-	-	-	-
Reserved for debt service	-	267,452	-	267,452
Reserved for capital projects	-	-	-	-
Unreserved / (Deficit)	10,666,898	-	343,356	11,010,254
Total fund equity	**10,704,579**	**267,452**	**343,356**	**11,315,387**
Total liablities and fund equity	**$14,349,000**	**$800,367**	**$1,265,175**	**$16,414,542**

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, 2005

	Adult Probation				
	Probation Subsidy 2231	State Aid Enhancement 2288	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	$1,094,980	$85,026	$90,230	$1,323,279
Charges for services	$392,985	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	3,697	3,182	46	918	5,110
Rents	-	-	-	-	-
Miscellaneous	959	473	11	17,443	592
Total Revenues	**397,641**	**1,098,635**	**85,083**	**108,591**	**1,328,981**
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	429,039	1,193,257	85,030	108,844	1,385,014
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**429,039**	**1,193,257**	**85,030**	**108,844**	**1,385,014**
Excess (deficiency) of revenues over (under) expenditures	**(31,398)**	**(94,622)**	**53**	**(253)**	**(56,033)**
Other financing sources (uses):					
Transfers in	-	58,368	-	-	107,111
Transfers out	(36,900)	-	-	-	(88,100)
Capital lease	-	-	-	-	-
Total other financing sources (uses)	**(36,900)**	**58,368**	**-**	**-**	**19,011**
Net change in fund balances	(68,298)	(36,254)	53	(253)	(37,022)
Fund balances / (Deficit), July 1, 2004	170,397	21,168	2,299	17,827	59,163
Fund balances / (Deficit), June 30, 2005	**$102,099**	**($15,086)**	**$2,352**	**$17,574**	**$22,141**

Exhibit I-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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$94,059	-	-	-	-	$203,732	$259,510	-
-	-	$66,236	$2,592	$206,868	-	-	-
-	$1,999	-	-	-	-	-	-
1,086	37	1,967	135	9,234	896	411	$934
-	-	-	-	-	-	-	-
53	14	1	2	382	20	7	30,701
95,198	**2,050**	**68,204**	**2,729**	**216,484**	**204,648**	**259,928**	**31,635**
-	-	-	-	45,178	319,859	369,880	29,223
94,060	4,272	-	538	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	45,040	-	-	-
94,060	**4,272**	**-**	**538**	**90,218**	**319,859**	**369,880**	**29,223**
1,138	**(2,222)**	**68,204**	**2,191**	**126,266**	**(115,211)**	**(109,952)**	**2,412**
-	-	-	-	-	127,880	78,211	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**127,880**	**78,211**	**-**
1,138	(2,222)	68,204	2,191	126,266	12,669	(31,741)	2,412
9,750	2,378	56,731	5,143	337,703	16,796	(184)	30,940
$10,888	**$156**	**$124,935**	**$7,334**	**$463,969**	**$29,465**	**($31,925)**	**$33,352**

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2005

	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	$77,716	$36,466	$143,059	$117,604	$3,016
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	2,075	959	808	116	21
Rents	-	-	-	-	-
Miscellaneous	3,397	99	128	-	-
Total Revenues	**83,188**	**37,524**	**143,995**	**117,720**	**3,037**
Expenditures:					
Current:					
General government	98,156	20,137	151,013	-	100
Public safety	-	-	-	194,636	2,864
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**98,156**	**20,137**	**151,013**	**194,636**	**2,964**
Excess (deficiency) of revenues over (under) expenditures	**(14,968)**	**17,387**	**(7,018)**	**(76,916)**	**73**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(14,968)	17,387	(7,018)	(76,916)	73
Fund balances / (Deficit), July 1, 2004	67,242	22,613	26,180	14,503	199
Fund balances / (Deficit), June 30, 2005	**$52,274**	**$40,000**	**$19,162**	**($62,413)**	**$272**

Exhibit I-1
(Continued)

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	$18,063
-	-	-	-	-	-	-
-	$31,853	-	-	-	-	-
$11	4,702	$1,031	$11	-	$3	4
-	-	-	-	-	-	-
22	14,553	50	-	-	1	-
33	**51,108**	**1,081**	**11**	**-**	**4**	**18,067**
-	-	-	-	-	-	18,163
2,015	98,365	22,460	156	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,015	**98,365**	**22,460**	**156**	**-**	**-**	**18,163**
(1,982)	**(47,257)**	**(21,379)**	**(145)**	**-**	**4**	**(96)**
-	-	-	-	-	-	-
-	(78,211)	-	-	-	-	-
-	-	-	-	-	-	-
-	**(78,211)**	**-**	**-**	**-**	**-**	**-**
(1,982)	(125,468)	(21,379)	(145)	-	4	(96)
2,014	259,910	53,434	249	(38)	(4)	189
$32	**$134,442**	**$32,055**	**$104**	**($38)**	**-**	**$93**

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2005

	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	-	-	$5,878	-	-
Charges for services	$39,251	-	-	-	-
Fines and forfeits	-	-	-	$5,100	$17,003
Investment income	1,979	$58	34	276	594
Rents	-	-	-	-	-
Miscellaneous	231	12	-	3	67
Total Revenues	**41,461**	**70**	**5,912**	**5,379**	**17,664**
Expenditures:					
Current:					
General government	36,310	-	25,244	-	17,341
Public safety	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**36,310**	**-**	**25,244**	**-**	**17,341**
Excess (deficiency) of revenues over (under) expenditures	**5,151**	**70**	**(19,332)**	**5,379**	**323**
Other financing sources (uses):					
Transfers in	-	-	19,797	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**19,797**	**-**	**-**
Net change in fund balances	5,151	70	465	5,379	323
Fund balances / (Deficit), July 1, 2004	74,352	2,362	1,807	9,587	22,806
Fund balances / (Deficit), June 30, 2005	**$79,503**	**$2,432**	**$2,272**	**$14,966**	**$23,129**

Exhibit I-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	Conventional 13-6-PHA 2273
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	$291,187	-	$69,422	-	$933,565
$18,800	-	-	-	-	-	-
-	-	-	-	-	-	-
2,283	$20,738	451	$21,710	80	$2,709	6,376
-	-	-	-	-	-	268,534
210	395,835	3	1,152	-	-	28,402
21,293	**416,573**	**291,641**	**22,862**	**69,502**	**2,709**	**1,236,877**
-	-	277,358	260,790	-	-	-
-	-	64	31,769	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	69,159	64	880,240
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	34,773	-	-	370,532
-	**-**	**277,422**	**327,332**	**69,159**	**64**	**1,250,772**
21,293	**416,573**	**14,219**	**(304,470)**	**343**	**2,645**	**(13,895)**
-	-	-	-	-	-	-
-	-	-	(116,020)	-	-	-
-	-	-	-	-	-	-
-	**-**	**-**	**(116,020)**	**-**	**-**	**-**
21,293	416,573	14,219	(420,490)	343	2,645	(13,895)
88,768	503,693	1,713	1,114,775	120,258	13,112	424,762
$110,061	**$920,266**	**$15,932**	**$694,285**	**$120,601**	**$15,757**	**$410,867**

YUMA COUNTY

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

Year Ended June 30, 2005

	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	$2,233,694	-	$622,681	$605,524
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Investment income	3,420	$7,408	3,292	7,718
Rents	-	-	-	-
Miscellaneous	31,098	123,974	-	4,207
Total Revenues	**2,268,212**	**131,382**	**625,973**	**617,449**
Expenditures:				
Current:				
General government	-	-	-	-
Public safety	-	-	622,921	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	2,245,441	137,120	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	578,465
Capital Outlay	-	-	-	-
Total Expenditures	**2,245,441**	**137,120**	**622,921**	**578,465**
Excess (deficiency) of revenues over (under) expenditures	**22,771**	**(5,738)**	**3,052**	**38,984**
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital lease	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**
Net change in fund balances	22,771	(5,738)	3,052	38,984
Fund balances / (Deficit), July 1, 2004	337,037	417,371	11,879	200,781
Fund balances / (Deficit), June 30, 2005	**$359,808**	**$411,633**	**$14,931**	**$239,765**

Exhibit I-1
(Continued)

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$230,744	$369,962	-	$14,600	$9,948	$91,493	$24,630
-	-	$176,305	-	-	-	-
-	-	-	-	-	-	-
1,857	62	5,473	145	45	247	161
-	-	-	-	-	-	-
201	-	661	29	8,624	65	-
232,802	**370,024**	**182,439**	**14,774**	**18,617**	**91,805**	**24,791**
-	5,876	-	-	186	-	2,999
287,222	370,633	229,240	13,037	14,139	91,596	21,432
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	29,463	-	-	-	-
287,222	**376,509**	**258,703**	**13,037**	**14,325**	**91,596**	**24,431**
(54,420)	**(6,485)**	**(76,264)**	**1,737**	**4,292**	**209**	**360**
-	-	-	-	-	-	-
-	-	(700)	-	-	-	-
-	-	-	-	-	-	-
-	**-**	**(700)**	**-**	**-**	**-**	**-**
(54,420)	(6,485)	(76,964)	1,737	4,292	209	360
92,250	25	249,971	(253)	1,948	96	(11)
$37,830	**($6,460)**	**$173,007**	**$1,484**	**$6,240**	**$305**	**$349**

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2005

	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	$32,538	$535,632	$93,525	$242,881	$39,625
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	218	2,189	613	1,187	1
Rents	-	-	-	-	-
Miscellaneous	19	7	1	11	208
Total Revenues	**32,775**	**537,828**	**94,139**	**244,079**	**39,834**
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	32,134	544,423	92,611	242,180	56,970
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**32,134**	**544,423**	**92,611**	**242,180**	**56,970**
Excess (deficiency) of revenues over (under) expenditures	**641**	**(6,595)**	**1,528**	**1,899**	**(17,136)**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	641	(6,595)	1,528	1,899	(17,136)
Fund balances / (Deficit), July 1, 2004	(166)	36,207	4,339	8,719	1,894
Fund balances / (Deficit), June 30, 2005	**$475**	**$29,612**	**$5,867**	**$10,618**	**($15,242)**

Exhibit I-1
(Continued)

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	$23,419	$115,943	$23,564	$91,674	$879,945
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$286	$259	178	18	467	580	2,982
-	-	-	-	-	-	-
37	28	1	-	-	63	70
323	**287**	**23,598**	**115,961**	**24,031**	**92,317**	**882,997**
-	-	-	130,985	24,031	-	-
-	-	23,419	-	-	99,536	894,420
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	182
-	-	-	-	-	-	-
-	**-**	**23,419**	**130,985**	**24,031**	**99,536**	**894,602**
323	**287**	**179**	**(15,024)**	**-**	**(7,219)**	**(11,605)**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
323	287	179	(15,024)	-	(7,219)	(11,605)
12,018	10,832	4,880	(118)	(27)	64,302	15,508
$12,341	**$11,119**	**$5,059**	**($15,142)**	**($27)**	**$57,083**	**$3,903**

YUMA COUNTY

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

Year Ended June 30, 2005

	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	$46,714	-	$12,478	-
Charges for services	-	-	-	-
Fines and forfeits	-	$176,460	-	-
Investment income	19	3,987	539	$37
Rents	-	-	-	-
Miscellaneous	-	582	1,033	5
Total Revenues	**46,733**	**181,029**	**14,050**	**42**
Expenditures:				
Current:				
General government	49,939	155,098	11,056	-
Public safety	1,921	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	**51,860**	**155,098**	**11,056**	**-**
Excess (deficiency) of revenues over (under) expenditures	**(5,127)**	**25,931**	**2,994**	**42**
Other financing sources (uses):				
Transfers in	1,795	-	-	-
Transfers out	-	-	-	-
Capital lease	-	-	-	-
Total other financing sources (uses)	**1,795**	**-**	**-**	**-**
Net change in fund balances	(3,332)	25,931	2,994	42
Fund balances / (Deficit), July 1, 2004	9,611	142,012	22,487	1,521
Fund balances / (Deficit), June 30, 2005	**$6,279**	**$167,943**	**$25,481**	**$1,563**

Exhibit I-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
-	-	-	-	-	-
-	-	$76,387	$58,945	-	-
$59,906	$10,519	-	3,138,778	$309,412	-
-	-	-	553,824	65,384	$204,911
-	-	179	-	-	-
776	281	448	65,930	2,988	13,899
-	-	-	-	-	-
99	27,628	55	228,511	205	1,431
60,781	**38,428**	**77,069**	**4,045,988**	**377,989**	**220,241**
-	-	-	-	-	107,693
-	-	-	-	-	-
-	-	-	-	304,865	-
-	-	346,143	5,987,899	-	-
-	-	-	-	-	-
40,372	23,495	-	-	-	-
-	-	-	-	-	-
21,400	-	-	61,504	-	45,040
61,772	**23,495**	**346,143**	**6,049,403**	**304,865**	**152,733**
(991)	**14,933**	**(269,074)**	**(2,003,415)**	**73,124**	**67,508**
-	-	337,943	1,325,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**337,943**	**1,325,000**	**-**	**-**
(991)	14,933	68,869	(678,415)	73,124	67,508
3,500	469	(17,384)	3,127,799	89,464	560,161
$2,509	**$15,402**	**$51,485**	**$2,449,384**	**$162,588**	**$627,669**

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2005

	School Superintendent		Sheriff - Administration		
	School Grants 2281	Accomodation School District 2282	Narcotic Enforcement 2299	Anti-Racket Sheriff's 2278	Arizona Law Enforcement 2287
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	$760,570	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	-	-	$22	$12	$183
Rents	-	-	-	-	-
Miscellaneous	-	-	1	2	24
Total Revenues	**760,570**	**-**	**23**	**14**	**207**
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	-	-	-	720	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	810,148	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**810,148**	**-**	**-**	**720**	**-**
Excess (deficiency) of revenues over (under) expenditures	**(49,578)**	**-**	**23**	**(706)**	**207**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(49,578)	-	23	(706)	207
Fund balances / (Deficit), July 1, 2004	594,001	-	923	733	7,594
Fund balances / (Deficit), June 30, 2005	**$544,423**	**-**	**$946**	**$27**	**$7,801**

Exhibit I-1
(Continued)

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$79,628	$12,262	$625,266	-	$257,231	-	$55,815
-	-	-	$363,375	-	$8,043	-
-	-	-	-	-	-	-
-	335	49	8,159	11,487	68	783
-	-	-	-	-	-	-
9	90	828	203,761	1,746	8	-
79,637	**12,687**	**626,143**	**575,295**	**270,464**	**8,119**	**56,598**
-	-	21	-	-	-	-
109,370	9,055	298,997	468,590	335,129	7,633	3,528
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,869
-	-	377,336	9,476	35,237	-	-
109,370	**9,055**	**676,354**	**478,066**	**370,366**	**7,633**	**6,397**
(29,733)	**3,632**	**(50,211)**	**97,229**	**(99,902)**	**486**	**50,201**
-	1,362	19,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**1,362**	**19,000**	**-**	**-**	**-**	**-**
(29,733)	4,994	(31,211)	97,229	(99,902)	486	50,201
(19,015)	4,931	(84,467)	243,936	467,591	2,423	25,953
($48,748)	**$9,925**	**($115,678)**	**$341,165**	**$367,689**	**$2,909**	**$76,154**

YUMA COUNTY

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

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2005

	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	-	-	$24,298	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	$63,860	$68,202	-	$121,556	$7,393
Investment income	997	684	53	1,476	1,748
Rents	-	-	-	-	-
Miscellaneous	3,000	90	-	724	174
Total Revenues	**67,857**	**68,976**	**24,351**	**123,756**	**9,315**
Expenditures:					
Current:					
General government	36,483	64,926	-	55,382	-
Public safety	-	-	22,227	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**36,483**	**64,926**	**22,227**	**55,382**	**-**
Excess (deficiency) of revenues over (under) expenditures	**31,374**	**4,050**	**2,124**	**68,374**	**9,315**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(30,000)	-	-	(99,706)	-
Capital lease	-	-	-	-	-
Total other financing sources (uses)	**(30,000)**	**-**	**-**	**(99,706)**	**-**
Net change in fund balances	1,374	4,050	2,124	(31,332)	9,315
Fund balances / (Deficit), July 1, 2004	38,034	553	(534)	42,821	69,824
Fund balances / (Deficit), June 30, 2005	**$39,408**	**$4,603**	**$1,590**	**$11,489**	**$79,139**

Exhibit I-1
(Continued)

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
-	-	-	-	-	-
-	-	-	-	-	-
-	-	$11,289	$102,534	$243,444	-
-	-	-	-	-	-
$70,895	$36,036	104,651	-	89,287	-
3,884	676	3,791	86	5,462	$348
-	-	-	-	-	-
2,236	93	-	4,302	600	221
77,015	**36,805**	**119,731**	**106,922**	**338,793**	**569**
153,661	245	111,310	97,460	321,486	18,698
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
153,661	**245**	**111,310**	**97,460**	**321,486**	**18,698**
(76,646)	**36,560**	**8,421**	**9,462**	**17,307**	**(18,129)**
-	-	-	-	99,706	-
-	(25,000)	-	-	-	-
-	-	-	-	-	-
-	**(25,000)**	**-**	**-**	**99,706**	**-**
(76,646)	11,560	8,421	9,462	117,013	(18,129)
193,112	23,374	148,055	9,908	218,225	36,277
$116,466	**$34,934**	**$156,476**	**$19,370**	**$335,238**	**$18,148**

YUMA COUNTY

Exhibit I-1

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

(Concluded)

Nonmajor Governmental Funds All Special Revenue Funds

Year Ended June 30, 2005

	Workforce Investment Act 2291	Improvement Districts 0	Other Funds N/A	Total Special Revenue Funds
Revenues:				
Taxes	-	$612,527	-	$612,527
Licenses and permits	-	-	-	135,332
Intergovernmental	$7,742,629	-	$244,469	24,866,056
Charges for services	-	-	-	2,098,574
Fines and forfeits	-	-	-	794,474
Investment income	2,577	10,962	2,177	278,410
Rents	-	-	-	268,534
Miscellaneous	250	1,374	174	1,143,383
Total Revenues	**7,745,456**	**624,863**	**246,820**	**30,197,290**
Expenditures:				
Current:				
General government	-	482,632	-	3,498,919
Public safety	-	-	1,099	8,546,565
Sanitation	-	-	-	304,865
Health	-	-	-	6,334,042
Welfare	-	-	-	3,332,024
Culture and recreation	-	-	-	63,867
Education	8,000,395	-	-	9,392,059
Capital Outlay	-	-	-	1,029,801
Total Expenditures	**8,000,395**	**482,632**	**1,099**	**32,502,142**
Excess (deficiency) of revenues over (under) expenditures	**(254,939)**	**142,231**	**245,721**	**(2,304,852)**
Other financing sources (uses):				
Transfers in	-	-	-	2,176,173
Transfers out	-	-	(165,479)	(640,116)
Capital lease	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**(165,479)**	**1,536,057**
Net change in fund balances	(254,939)	142,231	80,242	(768,795)
Fund balances / (Deficit), July 1, 2004	256,177	178,945	50,281	11,473,374
Fund balances / (Deficit), June 30, 2005	**$1,238**	**$321,176**	**$130,523**	**$10,704,579**

YUMA COUNTY

Exhibit I-2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds All Debt Service Funds
Year Ended June 30, 2005

	Donovon Estates 3543	Del Sur 3544	El Pado Estates 3545	Other Debt Funds	Total Debt Service Funds
Revenues:					
Special assessments	$56,061	$13,850	$41,634	-	$111,545
Investment income	2,813	901	2,388	-	6,102
Miscellaneous	150	81	94	-	325
Total Revenues	**59,024**	**14,832**	**44,116**	**-**	**117,972**
Expenditures:					
Current:					
Debt Service					
Principal retirement	19,500	14,000	16,378	-	49,878
Interest and fiscal charges	17,192	3,135	13,027	-	33,354
Total Expenditures	**36,692**	**17,135**	**29,405**	**-**	**83,232**
Excess (deficiency) of revenues over (under) expenditures	**22,332**	**(2,303)**	**14,711**	**-**	**34,740**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	22,332	(2,303)	14,711	-	34,740
Fund balances / (Deficit), July 1, 2004	104,341	40,212	87,714	445	232,712
Fund balances / (Deficit), June 30, 2005	**$126,673**	**$37,909**	**$102,425**	**$445**	**$267,452**

YUMA COUNTY

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

Nonmajor Governmental Funds All Capital Projects Funds

Year Ended June 30, 2005

	Del Sur 4715	Donovon Estates 4716	El Prado Estates 4717	Padre Ranch 4718
Revenues:				
Special assessments	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	$135	$2,677	$2,949	-
Miscellaneous	16	386	134	-
Total Revenues	**151**	**3,063**	**3,083**	**-**
Expenditures:				
Current:				
General government	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over (under) expenditures	**151**	**3,063**	**3,083**	**-**
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Loan proceeds	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**
Net change in fund balances	151	3,063	3,083	-
Fund balances / (Deficit), July 1, 2004	5,644	111,231	386	-
Fund balances / (Deficit), June 30, 2005	**$5,795**	**$114,294**	**$3,469**	**-**

Exhibit I-3
(Continued)

Gadsden 4719	SLIF Project 4401	Construction Projects N/A	Technology Projects N/A	Total Capital Projects Funds
$120,410	-	-	-	$120,410
2,093,708	$1,077	-	-	2,094,785
1,631	1,529	$2,795	$13,508	25,224
-	200	363	-	1,099
2,215,749	**2,806**	**3,158**	**13,508**	**2,241,518**
72,513	1,077	-	-	73,590
3,054,151	-	-	297,897	3,352,048
3,126,664	**1,077**	**-**	**297,897**	**3,425,638**
(910,915)	**1,729**	**3,158**	**(284,389)**	**(1,184,120)**
-	-	-	324,000	324,000
-	-	-	(324,000)	(324,000)
479,610	-	-	-	479,610
479,610	**-**	**-**	**-**	**479,610**
(431,305)	1,729	3,158	(284,389)	(704,510)
(1,147)	64,320	116,963	750,469	1,047,866
($432,452)	**$66,049**	**$120,121**	**$466,080**	**$343,356**

YUMA COUNTY

Exhibit I-3

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

(Concluded)

All Nonmajor Governmental Funds

Year Ended June 30, 2005

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$612,527	-	-	$612,527
Special assessments	-	$111,545	$120,410	231,955
Licenses and permits	135,332	-	-	135,332
Intergovernmental	24,866,056	-	2,094,785	26,960,841
Charges for services	2,098,574	-	-	2,098,574
Fines and forfeits	794,474	-	-	794,474
Investment income	278,410	6,102	25,224	309,736
Rents	268,534	-	-	268,534
Miscellaneous	1,143,383	325	1,099	1,144,807
Total Revenues	**30,197,290**	**117,972**	**2,241,518**	**$32,556,780**
Expenditures:				
Current:				
General government	3,498,919	-	73,590	3,572,509
Public safety	8,546,565	-	-	8,546,565
Highways and streets	-	-	-	-
Sanitation	304,865	-	-	304,865
Health	6,334,042	-	-	6,334,042
Welfare	3,332,024	-	-	3,332,024
Culture and recreation	63,867	-	-	63,867
Education	9,392,059	-	-	9,392,059
Capital Outlay	1,029,801	-	3,352,048	4,381,849
Debt Service				
Principal retirement	-	49,878	-	49,878
Interest and fiscal charges	-	33,354	-	33,354
Total Expenditures	**32,502,142**	**83,232**	**3,425,638**	**$36,011,012**
Excess (deficiency) of revenues over (under) expenditures	**(2,304,852)**	**34,740**	**(1,184,120)**	**(3,454,232)**
Other financing sources (uses):				
Transfers in	2,176,173	-	324,000	2,500,173
Transfers out	(640,116)	-	(324,000)	(964,116)
Loan proceeds	-	-	479,610	479,610
Total other financing sources (uses)	**1,536,057**	**-**	**479,610**	**2,015,667**
Net change in fund balances	(768,795)	34,740	(704,510)	(1,438,565)
Fund balances / (Deficit), July 1, 2004	11,473,374	232,712	1,047,866	12,753,952
Fund balances / (Deficit), June 30, 2005	**$10,704,579**	**$267,452**	**$343,356**	**$11,315,387**

Schedule Of Revenues, Expenditures, And Changes In Fund Balance – Budget And Actual

Major Debt Service And Capital Project Governmental Funds

Jail District Debt Service Fund 148

Certificates of Participation Fund 149

Capital Improvement Fund 150

YUMA COUNTY

Exhibit J-1

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

Year Ended June 30, 2005

	Jail District Debt Service Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$5	$5
Investment income (loss)	$190,110	$190,110	164,937	(25,173)
Miscellaneous			$22	22
Total Revenues	**190,110**	**190,110**	**164,964**	**(25,146)**
Expenditures:				
Current:				
Debt service				
Principal retirement	1,195,000	1,195,000	1,265,000	(70,000)
Interest and fiscal charges	710,405	710,405	637,122	73,283
Total Expenditures	**1,905,405**	**1,905,405**	**1,902,122**	**3,283**
Excess(deficiency) of revenues over(under) expenditures	**(1,715,295)**	**(1,715,295)**	**(1,737,158)**	**(21,863)**
Other financing sources (uses):				
Transfers in	1,905,405	1,905,405	1,769,105	(136,300)
Total other financing sources (uses)	**1,905,405**	**1,905,405**	**1,769,105**	**(136,300)**
Net change in fund balances	190,110	190,110	31,947	(158,163)
Fund balances, July 1, 2004	(190,110)	(190,110)	2,037,423	2,227,533
Fund balances, June 30, 2005	**-**	**-**	**$2,069,370**	**$2,069,370**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit J-2

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

Year Ended June 30, 2005

	Certificates of Participation Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income (loss)	$14,980	$14,980	$102,694	$87,714
Miscellaneous	-	-	5,313	5,313
Total Revenues	**14,980**	**14,980**	**108,007**	**93,027**
Expenditures:				
Current:				
Debt service				
Principal retirement	3,100,000	3,100,000	3,100,000	-
Interest and fiscal charges	4,148,475	4,148,475	1,050,288	3,098,187
Total Expenditures	**7,248,475**	**7,248,475**	**4,150,288**	**3,098,187**
Excess(deficiency) of revenues over(under) expenditures	**(7,233,495)**	**(7,233,495)**	**(4,042,281)**	**3,191,214**
Other financing sources (uses):				
Transfers in	4,153,748	4,153,748	4,152,264	(1,484)
Total other financing sources (uses)	**4,153,748**	**4,153,748**	**4,152,264**	**(1,484)**
Net change in fund balances	(3,079,747)	(3,079,747)	109,983	3,189,730
Fund balances, July 1, 2004	3,079,747	3,079,747	3,014,855	(64,892)
Fund balances, June 30, 2005	**-**	**-**	**$3,124,838**	**$3,124,838**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit J-3

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

Year Ended June 30, 2005

	Capital Improvement Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income (loss)	$77,400	$77,400	$27,879	($49,521)
Miscellaneous	-	-	14,636	14,636
Total Revenues	**77,400**	**77,400**	**42,515**	**(34,885)**
Expenditures:				
Current:				
General government	-	-	2,359,792	(2,359,792)
Capital outlay	17,384,089	20,323,540	12,271,482	8,052,058
Total Expenditures	**17,384,089**	**20,323,540**	**14,631,274**	**5,692,266**
Excess(deficiency) of revenues over(under) expenditures	**(17,306,689)**	**(20,246,140)**	**(14,588,759)**	**5,657,381**
Other financing sources (uses):				
Transfers in	17,207,554	20,147,005	14,893,278	(5,253,727)
Transfers out	(50,000)	(50,000)	(50,000)	-
Total other financing sources (uses)	**17,157,554**	**20,097,005**	**14,843,278**	**(5,253,727)**
Net change in fund balances	(149,135)	(149,135)	254,519	403,654
Fund balances, July 1, 2004	149,135	149,135	920,422	771,287
Fund balances, June 30, 2005	**-**	**-**	**$1,174,941**	**$1,174,941**

* 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 Schedule of Revenues, Expenditures, and Changes in Fund Balances

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

Year Ended June 30, 2005

	Adult Probation					
	Probation Subsidy (2231)			State Aid Enhancement (2288)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	$1,094,980	$1,094,980	-
Charges for services	$356,123	$392,985	$36,862	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	$3,500	3,697	197	2,500	3,182	$682
Rents	-	-	-	-	-	-
Miscellaneous	-	959	959	-	473	473
Total Revenue	**359,623**	**397,641**	**38,018**	**1,097,480**	**1,098,635**	**1,155**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	448,448	429,039	19,409	1,224,217	1,193,257	30,960
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**448,448**	**429,039**	**19,409**	**1,224,217**	**1,193,257**	**30,960**
Excess of revenues over (under) expenditures	**(88,825)**	**(31,398)**	**57,427**	**(126,737)**	**(94,622)**	**32,115**
Other financing sources (uses):						
Transfers in	-	-	-	125,847	58,368	(67,479)
Transfers out	(36,900)	(36,900)	-	-	-	-
Total other financing sources (uses)	**(36,900)**	**(36,900)**	**-**	**125,847**	**58,368**	**(67,479)**
Net change in fund balances	(125,725)	(68,298)	57,427	(890)	(36,254)	(35,364)
Fund balances/(Deficit), July 1, 2004	125,725	170,397	44,672	890	21,168	20,278
Fund balances / (Deficit), June 30, 2005	**-**	**$102,099**	**$102,099**	**-**	**($15,086)**	**($15,086)**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Adult Probation								
Adult Probation Drug Grant (2228)			Community Punishment (2229)			Intensive Probation (2230)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
$85,543	$85,026	($517)	$90,230	$90,230	-	$1,323,279	$1,323,279	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	46	46	234	918	$684	1,553	5,110	$3,557
-	-	-	-	-	-	-	-	-
-	11	11	17,866	17,443	(423)	-	592	592
85,543	**85,083**	**(460)**	**108,330**	**108,591**	**261**	**1,324,832**	**1,328,981**	**4,149**
-	-	-	-	-	-	-	-	-
85,544	85,030	514	127,154	108,844	18,310	1,391,697	1,385,014	6,683
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
85,544	**85,030**	**514**	**127,154**	**108,844**	**18,310**	**1,391,697**	**1,385,014**	**6,683**
(1)	**53**	**54**	**(18,824)**	**(253)**	**18,571**	**(66,865)**	**(56,033)**	**10,832**
-	-	-	-	-	-	156,518	107,111	(49,407)
-	-	-	-	-	-	(88,100)	(88,100)	-
-	**-**	**-**	**-**	**-**	**-**	**68,418**	**19,011**	**(49,407)**
(1)	53	54	(18,824)	(253)	18,571	1,553	(37,022)	(38,575)
1	2,299	2,298	18,824	17,827	(997)	(1,553)	59,163	60,716
-	**$2,352**	**$2,352**	**-**	**$17,574**	**$17,574**	**-**	**$22,141**	**$22,141**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Adult Probation					
	Drug Treatment & Education (2309)			Drug Court Planning (2310)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	$117,390	$94,059	($23,331)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$2,785	$1,999	($786)
Investment income (loss)	514	1,086	572	24	37	13
Rents	-	-	-	-	-	-
Miscellaneous	285	53	(232)	-	14	14
Total Revenue	**118,189**	**95,198**	**(22,991)**	**2,809**	**2,050**	**(759)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	120,374	94,060	26,314	5,897	4,272	1,625
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**120,374**	**94,060**	**26,314**	**5,897**	**4,272**	**1,625**
Excess of revenues over (under) expenditures	**(2,185)**	**1,138**	**3,323**	**(3,088)**	**(2,222)**	**866**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(2,185)	1,138	3,323	(3,088)	(2,222)	866
Fund balances/(Deficit), July 1, 2004	2,185	9,750	7,565	3,088	2,378	(710)
Fund balances / (Deficit), June 30, 2005	**-**	**$10,888**	**$10,888**	**-**	**$156**	**$156**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Adult Probation						Assessor		
Extra Probation (2322)			Interstate Comp (2323)			Property Information (2202)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$36,259	$66,236	$29,977	$2,487	$2,592	$105	$170,000	$206,868	$36,868
-	-	-	-	-	-	-	-	-
299	1,967	1,668	60	135	75	-	9,234	9,234
-	-	-	-	-	-	-	-	-
-	1	1	-	2	2	-	382	382
36,558	**68,204**	**31,646**	**2,547**	**2,729**	**182**	**170,000**	**216,484**	**46,484**
-	-	-	-	-	-	484,172	45,178	438,994
-	-	-	7,942	538	7,404	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	45,040	(45,040)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**7,942**	**538**	**7,404**	**484,172**	**90,218**	**393,954**
36,558	**68,204**	**31,646**	**(5,395)**	**2,191**	**7,586**	**(314,172)**	**126,266**	**440,438**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
36,558	68,204	31,646	(5,395)	2,191	7,586	(314,172)	126,266	440,438
(36,558)	56,731	93,289	5,395	5,143	(252)	314,172	337,703	23,531
-	**$124,935**	**$124,935**	**-**	**$7,334**	**$7,334**	**-**	**$463,969**	**$463,969**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Attorney					
	Witness Program (2210)			Attorney Drug Enforcement (2207)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	$205,074	$203,732	($1,342)	$261,407	$259,510	($1,897)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	896	896	-	411	411
Rents	-	-	-	-	-	-
Miscellaneous	-	20	20	-	7	7
Total Revenue	**205,074**	**204,648**	**(426)**	**261,407**	**259,928**	**(1,479)**
Expenditures:						
Current:						
General government	332,954	319,859	13,095	369,939	369,880	59
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**332,954**	**319,859**	**13,095**	**369,939**	**369,880**	**59**
Excess of revenues over (under) expenditures	**(127,880)**	**(115,211)**	**12,669**	**(108,532)**	**(109,952)**	**(1,420)**
Other financing sources (uses):						
Transfers in	127,880	127,880	-	84,668	78,211	(6,457)
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**127,880**	**127,880**	**-**	**84,668**	**78,211**	**(6,457)**
Net change in fund balances	-	12,669	12,669	(23,864)	(31,741)	(7,877)
Fund balances/(Deficit), July 1, 2004	-	16,796	16,796	23,864	(184)	(24,048)
Fund balances / (Deficit), June 30, 2005	**-**	**$29,465**	**$29,465**	**-**	**($31,925)**	**($31,925)**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Attorney								
Bad Check Fund (225)			Crime Victim Comp Grant (2209)			Federal Victim Comp Grant (2223)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	$98,125	$77,716	($20,409)	$25,000	$36,466	$11,466
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$600	$934	$334	1,500	2,075	575	400	959	559
-	-	-	-	-	-	-	-	-
30,801	30,701	(100)	8,673	3,397	(5,276)	2,300	99	(2,201)
31,401	**31,635**	**234**	**108,298**	**83,188**	**(25,110)**	**27,700**	**37,524**	**9,824**
30,801	29,223	1,578	104,449	98,156	6,293	27,700	20,137	7,563
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,801	**29,223**	**1,578**	**104,449**	**98,156**	**6,293**	**27,700**	**20,137**	**7,563**
600	**2,412**	**1,812**	**3,849**	**(14,968)**	**(18,817)**	**-**	**17,387**	**17,387**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
600	2,412	1,812	3,849	(14,968)	(18,817)	-	17,387	17,387
(600)	30,940	31,540	(3,849)	67,242	71,091	-	22,613	22,613
-	**$33,352**	**$33,352**	**-**	**$52,274**	**$52,274**	**-**	**$40,000**	**$40,000**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Attorney					
	Crime Prosecution Enhancement (2290)			HIDTA Grant (SBA) (2227)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	$130,000	$143,059	$13,059	$329,977	$117,604	($212,373)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	500	808	308	-	116	116
Rents	-	-	-	-	-	-
Miscellaneous	-	128	128	-	-	-
Total Revenue	**130,500**	**143,995**	**13,495**	**329,977**	**117,720**	**(212,257)**
Expenditures:						
Current:						
General government	154,706	151,013	3,693	-	-	-
Public safety	-	-	-	315,713	194,636	121,077
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**154,706**	**151,013**	**3,693**	**315,713**	**194,636**	**121,077**
Excess of revenues over (under) expenditures	**(24,206)**	**(7,018)**	**17,188**	**14,264**	**(76,916)**	**(91,180)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(24,206)	(7,018)	17,188	14,264	(76,916)	(91,180)
Fund balances/(Deficit), July 1, 2004	24,206	26,180	1,974	(14,264)	14,503	28,767
Fund balances / (Deficit), June 30, 2005	**-**	**$19,162**	**$19,162**	**-**	**($62,413)**	**($62,413)**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Attorney								
Anti-Gang Enforcement (2285)			Federal Justice Asset Sharing (2280)			Anti - Racketerring (2235)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
$3,016	$3,016	-	$5,075	-	($5,075)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$10,000	$31,853	$21,853
-	21	$21	-	$11	11	2,500	4,702	2,202
-	-	-	-	-	-	-	-	-
-	-	-	-	22	22	-	14,553	14,553
3,016	**3,037**	**21**	**5,075**	**33**	**(5,042)**	**12,500**	**51,108**	**38,608**
-	100	(100)	-	-	-	-	-	-
3,082	2,864	218	10,826	2,015	8,811	169,050	98,365	70,685
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,082	**2,964**	**118**	**10,826**	**2,015**	**8,811**	**169,050**	**98,365**	**70,685**
(66)	**73**	**139**	**(5,751)**	**(1,982)**	**3,769**	**(156,550)**	**(47,257)**	**109,293**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(76,087)	(78,211)	(2,124)
-	**-**	**-**	**-**	**-**	**-**	**(76,087)**	**(78,211)**	**(2,124)**
(66)	73	139	(5,751)	(1,982)	3,769	(232,637)	(125,468)	107,169
66	199	133	5,751	2,014	(3,737)	232,637	259,910	27,273
-	**$272**	**$272**	**-**	**$32**	**$32**	**-**	**$134,442**	**$134,442**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Attorney					
	Federal Revenue Asset Sharing (2277)			Federal Justice Rico Operation (2279)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	$10,000	-	($10,000)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	$600	$1,031	$431	-	$11	$11
Rents	-	-	-	-	-	-
Miscellaneous	-	50	50	-	-	-
Total Revenue	**10,600**	**1,081**	**(9,519)**	**-**	**11**	**11**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	30,718	22,460	8,258	275	156	119
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**30,718**	**22,460**	**8,258**	**275**	**156**	**119**
Excess of revenues over (under) expenditures	**(20,118)**	**(21,379)**	**(1,261)**	**(275)**	**(145)**	**130**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(20,118)	(21,379)	(1,261)	(275)	(145)	130
Fund balances/(Deficit), July 1, 2004	20,118	53,434	33,316	275	249	(26)
Fund balances / (Deficit), June 30, 2005	**-**	**$32,055**	**$32,055**	**-**	**$104**	**$104**

* Variance = Positive / (Negative)

Attorney								
Governor's Action (2297)			Community Prosecution (2298)			ACJC Domestic Violence (2284)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$18,063	$18,063	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	$3	$3	-	4	$4
-	-	-	-	-	-	-	-	-
-	-	-	-	1	1	-	-	-
-	**-**	**-**	**-**	**4**	**4**	**18,063**	**18,067**	**4**
-	-	-	-	-	-	18,252	18,163	89
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**18,252**	**18,163**	**89**
-	**-**	**-**	**-**	**4**	**4**	**(189)**	**(96)**	**93**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	4	4	(189)	(96)	93
-	(38)	(38)	-	(4)	(4)	189	189	-
-	**($38)**	**($38)**	**-**	**-**	**-**	**-**	**$93**	**$93**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Clerk of Superior Court					
	Clerk's Fund (2216)			Child Support Automation (2214)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	$39,106	$39,251	$145	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	$1,500	1,979	479	$51	$58	$7
Rents	-	-	-	-	-	-
Miscellaneous	-	231	231	-	12	12
Total Revenue	**40,606**	**41,461**	**855**	**51**	**70**	**19**
Expenditures:						
Current:						
General government	52,204	36,310	15,894	900	-	900
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**52,204**	**36,310**	**15,894**	**900**	**-**	**900**
Excess of revenues over (under) expenditures	**(11,598)**	**5,151**	**16,749**	**(849)**	**70**	**919**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(11,598)	5,151	16,749	(849)	70	919
Fund balances/(Deficit), July 1, 2004	11,598	74,352	62,754	849	2,362	1,513
Fund balances / (Deficit), June 30, 2005	**-**	**$79,503**	**$79,503**	**-**	**$2,432**	**$2,432**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Clerk of Superior Court								
IV-D Case Processing (2318)			Spousal Maintenance Enforcement (2218)			Expidited Child Support (2213)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
$6,215	$5,878	($337)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$4,642	$5,100	$458	$19,170	$17,003	($2,167)
$52	34	(18)	$95	276	181	$331	594	263
-	-	-	-	-	-	-	-	-
-	-	-	-	3	3	-	67	67
6,267	**5,912**	**(355)**	**4,737**	**5,379**	**642**	**19,501**	**17,664**	**(1,837)**
26,072	25,244	828	-	-	-	41,561	17,341	24,220
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
26,072	**25,244**	**828**	**-**	**-**	**-**	**41,561**	**17,341**	**24,220**
(19,805)	**(19,332)**	**473**	**4,737**	**5,379**	**642**	**(22,060)**	**323**	**22,383**
19,797	19,797	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
19,797	**19,797**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(8)	465	473	4,737	5,379	642	(22,060)	323	22,383
8	1,807	1,799	(4,737)	9,587	14,324	22,060	22,806	746
-	**$2,272**	**$2,272**	**-**	**$14,966**	**$14,966**	**-**	**$23,129**	**$23,129**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Development Services					
	Road Fund (2251)			Community Development Block Grant(2296)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	$519,372	$291,187	($228,185)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	$8,000	$20,738	$12,738	-	451	451
Rents	-	-	-	-	-	-
Miscellaneous	20,000	395,835	375,835	-	3	3
Total Revenue	**28,000**	**416,573**	**388,573**	**519,372**	**291,641**	**(227,731)**
Expenditures:						
Current:						
General government	-	-	-	519,372	277,358	242,014
Public safety	-	-	-	-	64	(64)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**519,372**	**277,422**	**241,950**
Excess of revenues over (under) expenditures	**28,000**	**416,573**	**388,573**	**-**	**14,219**	**14,219**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	28,000	416,573	388,573	-	14,219	14,219
Fund balances/(Deficit), July 1, 2004	(28,000)	503,693	531,693	-	1,713	1,713
Fund balances / (Deficit), June 30, 2005	**-**	**$920,266**	**$920,266**	**-**	**$15,932**	**$15,932**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

General			County Treasurer			Justice Courts		
Southwest Border Initiative (2320)			Treasurer's Information (2201)			Justice Court Enhancement Fees (2317)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$8,000	$18,800	$10,800	-	-	-
-	-	-	-	-	-	$177,563	$176,460	($1,103)
$24,000	$21,710	($2,290)	$1,100	2,283	1,183	936	3,987	3,051
-	-	-	-	-	-	-	-	-
-	1,152	1,152	-	210	210	-	582	582
24,000	**22,862**	**(1,138)**	**9,100**	**21,293**	**12,193**	**178,499**	**181,029**	**2,530**
522,877	260,790	262,087	10,000	-	10,000	175,898	155,098	20,800
-	31,769	(31,769)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
156,113	34,773	121,340	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
678,990	**327,332**	**351,658**	**10,000**	**-**	**10,000**	**175,898**	**155,098**	**20,800**
(654,990)	**(304,470)**	**350,520**	**(900)**	**21,293**	**22,193**	**2,601**	**25,931**	**23,330**
-	-	-	-	-	-	-	-	-
(116,020)	(116,020)	-	-	-	-	-	-	-
(116,020)	**(116,020)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(771,010)	(420,490)	350,520	(900)	21,293	22,193	2,601	25,931	23,330
771,010	1,114,775	343,765	900	88,768	87,868	(2,601)	142,012	144,613
-	**$694,285**	**$694,285**	**-**	**$110,061**	**$110,061**	**-**	**$167,943**	**$167,943**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Housing					
	HOME Grant (2269)			Public Housing (2271)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	$69,422	$69,422	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	80	80	$600	$2,709	$2,109
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	**-**	**69,502**	**69,502**	**600**	**2,709**	**2,109**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	120,270	69,159	51,111	-	64	(64)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**120,270**	**69,159**	**51,111**	**-**	**64**	**(64)**
Excess of revenues over (under) expenditures	**(120,270)**	**343**	**120,613**	**600**	**2,645**	**2,045**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	(120,270)	343	120,613	600	2,645	2,045
Fund balances/(Deficit), July 1, 2004	120,270	120,258	(12)	(600)	13,112	13,712
Fund balances / (Deficit), June 30, 2005	**-**	**$120,601**	**$120,601**	**-**	**$15,757**	**$15,757**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Housing								
Conventional 13-6-PHA (2273)			Section 8 Voucher Program (2274)			Water Co. 13-6 (2275)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
$1,047,097	$933,565	($113,532)	$2,025,033	$2,233,694	$208,661	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$1,800	6,376	4,576	$2,906	3,420	514	$2,500	$7,408	$4,908
264,369	268,534	4,165	-	-	-	-	-	-
25,001	28,402	3,401	2,445	31,098	28,653	172,526	123,974	(48,552)
1,338,267	**1,236,877**	**(101,390)**	**2,030,384**	**2,268,212**	**237,828**	**175,026**	**131,382**	**(43,644)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
968,568	880,240	88,328	2,394,962	2,245,441	149,521	173,889	137,120	36,769
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
405,620	370,532	35,088	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,374,188	**1,250,772**	**123,416**	**2,394,962**	**2,245,441**	**149,521**	**173,889**	**137,120**	**36,769**
(35,921)	**(13,895)**	**22,026**	**(364,578)**	**22,771**	**387,349**	**1,137**	**(5,738)**	**(6,875)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(35,921)	(13,895)	22,026	(364,578)	22,771	387,349	1,137	(5,738)	(6,875)
35,921	424,762	388,841	364,578	337,037	(27,541)	(1,137)	417,371	418,508
-	**$410,867**	**$410,867**	**-**	**$359,808**	**$359,808**	**-**	**$411,633**	**$411,633**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Juvenile Courts					
	State Aid Supreme Court (2247)			Juvenile Charter School (2245)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$622,681	$622,681	-	$606,422	$605,524	($898)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	450	3,292	$2,842	3,968	7,718	3,750
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,207	4,207
Total Revenue	**623,131**	**625,973**	**2,842**	**610,390**	**617,449**	**7,059**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	687,461	622,921	64,540	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	597,888	578,465	19,423
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**687,461**	**622,921**	**64,540**	**597,888**	**578,465**	**19,423**
Excess of revenues over (under) expenditures	**(64,330)**	**3,052**	**67,382**	**12,502**	**38,984**	**26,482**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(64,330)	3,052	67,382	12,502	38,984	26,482
Fund balances/(Deficit), July 1, 2004	64,330	11,879	(52,451)	(12,502)	200,781	213,283
Fund balances / (Deficit), June 30, 2005	**-**	**$14,931**	**$14,931**	**-**	**$239,765**	**$239,765**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Juvenile Courts								
Juvenile Detention Education (2242)			Juvenile Safe Schools (2244)			Juvenile Probation Fees (2232)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$295,996	$230,744	($65,252)	$374,480	$369,962	($4,518)	-	-	-
-	-	-	-	-	-	$194,100	$176,305	($17,795)
-	-	-	-	-	-	-	-	-
1,000	1,857	857	-	62	62	4,500	5,473	973
-	-	-	-	-	-	-	-	-
-	201	201	-	-	-	-	661	661
296,996	**232,802**	**(64,194)**	**374,480**	**370,024**	**(4,456)**	**198,600**	**182,439**	**(16,161)**
-	-	-	-	5,876	(5,876)	-	-	-
336,716	287,222	49,494	380,798	370,633	10,165	437,634	229,240	208,394
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	29,463	(29,463)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
336,716	**287,222**	**49,494**	**380,798**	**376,509**	**4,289**	**437,634**	**258,703**	**178,931**
(39,720)	**(54,420)**	**(14,700)**	**(6,318)**	**(6,485)**	**(167)**	**(239,034)**	**(76,264)**	**162,770**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(700)	(700)	-
-	**-**	**-**	**-**	**-**	**-**	**(700)**	**(700)**	**-**
(39,720)	(54,420)	(14,700)	(6,318)	(6,485)	(167)	(239,734)	(76,964)	162,770
39,720	92,250	52,530	6,318	25	(6,293)	239,734	249,971	10,237
-	**$37,830**	**$37,830**	**-**	**($6,460)**	**($6,460)**	**-**	**$173,007**	**$173,007**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Juvenile Courts					
	Juvenile Victim Rights (2246)			Juvenile Restitution (2240)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$14,600	$14,600	-	$10,000	$9,948	($52)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	101	145	$44	20	45	25
Rents	-	-	-	-	-	-
Miscellaneous	-	29	29	8,300	8,624	324
Total Revenue	**14,701**	**14,774**	**73**	**18,320**	**18,617**	**297**
Expenditures:						
Current:						
General government	-	-	-	-	186	(186)
Public safety	14,600	13,037	1,563	15,600	14,139	1,461
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**14,600**	**13,037**	**1,563**	**15,600**	**14,325**	**1,275**
Excess of revenues over (under) expenditures	**101**	**1,737**	**1,636**	**2,720**	**4,292**	**1,572**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	101	1,737	1,636	2,720	4,292	1,572
Fund balances/(Deficit), July 1, 2004	(101)	(253)	(152)	(2,720)	1,948	4,668
Fund balances / (Deficit), June 30, 2005	**-**	**$1,484**	**$1,484**	**-**	**$6,240**	**$6,240**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Juvenile Courts								
Court Appointed Specialist (CASA) (2248)			Court Improvement (2249)			Juvenile Crime Reduction (2233)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$91,913	$91,493	($420)	$24,360	$24,630	$270	$36,772	$32,538	($4,234)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200	247	47	25	161	136	50	218	168
-	-	-	-	-	-	-	-	-
-	65	65	-	-	-	-	19	19
92,113	**91,805**	**(308)**	**24,385**	**24,791**	**406**	**36,822**	**32,775**	**(4,047)**
-	-	-	-	2,999	(2,999)	-	-	-
91,913	91,596	317	24,655	21,432	3,223	36,322	32,134	4,188
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
91,913	**91,596**	**317**	**24,655**	**24,431**	**224**	**36,322**	**32,134**	**4,188**
200	**209**	**9**	**(270)**	**360**	**630**	**500**	**641**	**141**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
200	209	9	(270)	360	630	500	641	141
(200)	96	296	270	(11)	(281)	(500)	(166)	334
-	**$305**	**$305**	**-**	**$349**	**$349**	**-**	**$475**	**$475**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Juvenile Courts					
	Juvenile Diversion Intake (2266)			Juvenile Diversion Program (2267)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$535,632	$535,632	-	$100,763	$93,525	($7,238)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	760	2,189	$1,429	300	613	313
Rents	-	-	-	-	-	-
Miscellaneous	-	7	7	-	1	1
Total Revenue	**536,392**	**537,828**	**1,436**	**101,063**	**94,139**	**(6,924)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	558,055	544,423	13,632	100,763	92,611	8,152
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**558,055**	**544,423**	**13,632**	**100,763**	**92,611**	**8,152**
Excess of revenues over (under) expenditures	**(21,663)**	**(6,595)**	**15,068**	**300**	**1,528**	**1,228**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(21,663)	(6,595)	15,068	300	1,528	1,228
Fund balances/(Deficit), July 1, 2004	21,663	36,207	14,544	(300)	4,339	4,639
Fund balances / (Deficit), June 30, 2005	**-**	**$29,612**	**$29,612**	**-**	**$5,867**	**$5,867**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Juvenile Courts								
Juvenile Treatment (2268)			Improving AM Schools (2257)			Troops for Teachers (2258)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$262,520	$242,881	($19,639)	$54,131	$39,625	($14,506)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
350	1,187	837	-	1	1	$200	$286	$86
-	-	-	-	-	-	-	-	-
-	11	11	-	208	208	-	37	37
262,870	**244,079**	**(18,791)**	**54,131**	**39,834**	**(14,297)**	**200**	**323**	**123**
-	-	-	-	-	-	-	-	-
262,611	242,180	20,431	54,131	56,970	(2,839)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
262,611	**242,180**	**20,431**	**54,131**	**56,970**	**(2,839)**	**-**	**-**	**-**
259	**1,899**	**1,640**	**-**	**(17,136)**	**(17,136)**	**200**	**323**	**123**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
259	1,899	1,640	-	(17,136)	(17,136)	200	323	123
(259)	8,719	8,978	-	1,894	1,894	(200)	12,018	12,218
-	**$10,618**	**$10,618**	**-**	**($15,242)**	**($15,242)**	**-**	**$12,341**	**$12,341**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Juvenile Courts					
	State Aid to Detention (2219)			Family Counseling (2212)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$24,046	$23,419	($627)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	$259	$259	$145	178	33
Rents	-	-	-	-	-	-
Miscellaneous	-	28	28	-	1	1
Total Revenue	**-**	**287**	**287**	**24,191**	**23,598**	**(593)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	24,046	23,419	627
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**24,046**	**23,419**	**627**
Excess of revenues over (under) expenditures	**-**	**287**	**287**	**145**	**179**	**34**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	-	287	287	145	179	34
Fund balances/(Deficit), July 1, 2004	-	10,832	10,832	(145)	4,880	5,025
Fund balances / (Deficit), June 30, 2005	**-**	**$11,119**	**$11,119**	**-**	**$5,059**	**$5,059**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Juvenile Courts								
Drug Court Planning (2261)			Drug Court Education (2262)			Juvenile Probation (2259)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$180,402	$115,943	($64,459)	$45,240	$23,564	($21,676)	$100,008	$91,674	($8,334)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	18	18	-	467	467	$545	580	35
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	63	63
180,402	**115,961**	**(64,441)**	**45,240**	**24,031**	**(21,209)**	**100,553**	**92,317**	**(8,236)**
180,402	130,985	49,417	45,240	24,031	21,209	-	-	-
-	-	-	-	-	-	99,931	99,536	395
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
180,402	**130,985**	**49,417**	**45,240**	**24,031**	**21,209**	**99,931**	**99,536**	**395**
-	**(15,024)**	**(15,024)**	**-**	**-**	**-**	**622**	**(7,219)**	**(7,841)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(15,024)	(15,024)	-	-	-	622	(7,219)	(7,841)
-	(118)	(118)	-	(27)	(27)	(622)	64,302	64,924
-	**($15,142)**	**($15,142)**	**-**	**($27)**	**($27)**	**-**	**$57,083**	**$57,083**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Juvenile Courts					
	Intensive Probation - JIPS (2265)			Account Incentive (2327)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$879,945	$879,945	-	$52,114	$46,714	($5,400)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	1,100	2,982	$1,882	-	19	19
Rents	-	-	-	-	-	-
Miscellaneous	-	70	70	-	-	-
Total Revenue	**881,045**	**882,997**	**1,952**	**52,114**	**46,733**	**(5,381)**
Expenditures:						
Current:						
General government	-	-	-	55,755	49,939	5,816
Public safety	896,553	894,420	2,133	-	1,921	(1,921)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	182	(182)	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**896,553**	**894,602**	**1,951**	**55,755**	**51,860**	**3,895**
Excess of revenues over (under) expenditures	**(15,508)**	**(11,605)**	**3,903**	**(3,641)**	**(5,127)**	**(1,486)**
Other financing sources (uses):						
Transfers in	-	-	-	1,795	1,795	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**1,795**	**1,795**	**-**
Net changes in fund balances	(15,508)	(11,605)	3,903	(1,846)	(3,332)	(1,486)
Fund balances/(Deficit), July 1, 2004	15,508	15,508	-	1,846	9,611	7,765
Fund balances / (Deficit), June 30, 2005	**-**	**$3,903**	**$3,903**	**-**	**$6,279**	**$6,279**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Legal & Public Defenders			Library District					
Defender Training (2326)			Library District LSCA Grants (2312)			Library District Other Granst (2313)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$14,188	$12,478	($1,710)	$63,000	$59,906	($3,094)	-	$10,519	$10,519
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	539	539	-	776	$776	-	$281	281
-	-	-	-	-	-	-	-	-
-	1,033	1,033	-	99	99	$39,000	27,628	(11,372)
14,188	**14,050**	**(138)**	**63,000**	**60,781**	**(2,219)**	**39,000**	**38,428**	**(572)**
15,500	11,056	4,444	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	63,000	40,372	22,628	39,000	23,495	15,505
-	-	-	-	-	-	-	-	-
-	-	-	-	21,400	(21,400)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,500	**11,056**	**4,444**	**63,000**	**61,772**	**1,228**	**39,000**	**23,495**	**15,505**
(1,312)	**2,994**	**4,306**	**-**	**(991)**	**(991)**	**-**	**14,933**	**14,933**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(1,312)	2,994	4,306	-	(991)	(991)	-	14,933	14,933
1,312	22,487	21,175	-	3,500	3,500	-	469	469
-	**$25,481**	**$25,481**	**-**	**$2,509**	**$2,509**	**-**	**$15,402**	**$15,402**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Public Health					
	Rabies Control (2264)			Health Services (2260)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	$50,000	$76,387	$26,387	$343,347	$58,945	($284,402)
Intergovernmental	-	-	-	3,956,220	3,138,778	(817,442)
Charges for services	-	-	-	203,750	553,824	350,074
Fines and forfeits	200	179	(21)	-	-	-
Investment income (loss)	100	448	348	40,000	65,930	25,930
Rents	-	-	-	-	-	-
Miscellaneous	-	55	55	78,819	228,511	149,692
Total Revenue	**50,300**	**77,069**	**26,769**	**4,622,136**	**4,045,988**	**(576,148)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	344,246	346,143	(1,897)	6,400,846	5,987,899	412,947
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	186,779	61,504	125,275
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**344,246**	**346,143**	**(1,897)**	**6,587,625**	**6,049,403**	**538,222**
Excess of revenues over (under) expenditures	**(293,946)**	**(269,074)**	**24,872**	**(1,965,489)**	**(2,003,415)**	**(37,926)**
Other financing sources (uses):						
Transfers in	337,943	337,943	-	1,325,000	1,325,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**337,943**	**337,943**	**-**	**1,325,000**	**1,325,000**	**-**
Net changes in fund balances	43,997	68,869	24,872	(640,489)	(678,415)	(37,926)
Fund balances/(Deficit), July 1, 2004	(43,997)	(17,384)	26,613	640,489	3,127,799	2,487,310
Fund balances / (Deficit), June 30, 2005	**-**	**$51,485**	**$51,485**	**-**	**$2,449,384**	**$2,449,384**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Public Works			School Superintendent					
Waste Tire (2204)			Superintendent Coop (2281)			Accomodation School District (2282)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$210,000	$309,412	$99,412	$469,906	$760,570	$290,664	-	-	-
45,000	65,384	20,384	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,200	2,988	1,788	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	205	205	-	-	-	-	-	-
256,200	**377,989**	**121,789**	**469,906**	**760,570**	**290,664**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
320,304	304,865	15,439	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	810,148	(810,148)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
320,304	**304,865**	**15,439**	**-**	**810,148**	**(810,148)**	**-**	**-**	**-**
(64,104)	**73,124**	**137,228**	**469,906**	**(49,578)**	**(519,484)**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(64,104)	73,124	137,228	469,906	(49,578)	(519,484)	-	-	-
64,104	89,464	25,360	(469,906)	594,001	1,063,907	-	-	-
-	**$162,588**	**$162,588**	**-**	**$544,423**	**$544,423**	**-**	**-**	**-**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Recorder			Sheriff - Administration		
	Recorder's Fund (2205)			Narcotic Enforcement (2299)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	$175,000	$204,911	$29,911	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	8,400	13,899	5,499	$5	$22	$17
Rents	-	-	-	-	-	-
Miscellaneous	-	1,431	1,431	-	1	1
Total Revenue	**183,400**	**220,241**	**36,841**	**5**	**23**	**18**
Expenditures:						
Current:						
General government	164,360	107,693	56,667	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	45,040	(45,040)	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**164,360**	**152,733**	**11,627**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**19,040**	**67,508**	**48,468**	**5**	**23**	**18**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	19,040	67,508	48,468	5	23	18
Fund balances/(Deficit), July 1, 2004	(19,040)	560,161	579,201	(5)	923	928
Fund balances / (Deficit), June 30, 2005	**-**	**$627,669**	**$627,669**	**-**	**$946**	**$946**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Sheriff - Administration								
Anit-Racketeering (2278)			Arizona Law Enforcement (2287)			Drug Task Force (2302)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$198,247	$79,628	($118,619)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$15	$12	($3)	$100	$183	$83	-	-	-
-	-	-	-	-	-	-	-	-
-	2	2	-	24	24	-	9	9
15	**14**	**(1)**	**100**	**207**	**107**	**198,247**	**79,637**	**(118,610)**
-	-	-	-	-	-	-	-	-
750	720	30	6,000	-	6,000	154,500	109,370	45,130
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
750	**720**	**30**	**6,000**	**-**	**6,000**	**154,500**	**109,370**	**45,130**
(735)	**(706)**	**29**	**(5,900)**	**207**	**6,107**	**43,747**	**(29,733)**	**(73,480)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(735)	(706)	29	(5,900)	207	6,107	43,747	(29,733)	(73,480)
735	733	(2)	5,900	7,594	1,694	(43,747)	(19,015)	24,732
-	**$27**	**$27**	**-**	**$7,801**	**$7,801**	**-**	**($48,748)**	**($48,748)**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Sheriff - Administration					
	Local Law Enforcement (2303)			Sheriff's Other Grants (2306)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$13,662	$12,262	($1,400)	$763,297	$625,266	($138,031)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	400	335	(65)	-	49	49
Rents	-	-	-	-	-	-
Miscellaneous	-	90	90	-	828	828
Total Revenue	**14,062**	**12,687**	**(1,375)**	**763,297**	**626,143**	**(137,154)**
Expenditures:						
Current:						
General government	-	-	-	-	21	(21)
Public safety	18,683	9,055	9,628	354,020	298,997	55,023
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	428,277	377,336	50,941
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**18,683**	**9,055**	**9,628**	**782,297**	**676,354**	**105,943**
Excess of revenues over (under) expenditures	**(4,621)**	**3,632**	**8,253**	**(19,000)**	**(50,211)**	**(31,211)**
Other financing sources (uses):						
Transfers in	1,362	1,362	-	19,000	19,000	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**1,362**	**1,362**	**-**	**19,000**	**19,000**	**-**
Net changes in fund balances	(3,259)	4,994	8,253	-	(31,211)	(31,211)
Fund balances/(Deficit), July 1, 2004	3,259	4,931	1,672	-	(84,467)	(84,467)
Fund balances / (Deficit), June 30, 2005	**-**	**$9,925**	**$9,925**	**-**	**($115,678)**	**($115,678)**

* Variance = Positive / (Negative)

Sheriff - Jail District								
Facility Commission (2286)			Jail Enhancement (2237)			Inmate Health (2238)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$230,000	$257,231	$27,231	-	-	-
$270,500	$363,375	$92,875	-	-	-	$5,000	$8,043	$3,043
-	-	-	-	-	-	-	-	-
4,500	8,159	3,659	$10,000	11,487	1,487	-	68	68
-	-	-	-	-	-	-	-	-
160,000	203,761	43,761	-	1,746	1,746	-	8	8
435,000	**575,295**	**140,295**	**240,000**	**270,464**	**30,464**	**5,000**	**8,119**	**3,119**
-	-	-	-	-	-	-	-	-
630,975	468,590	162,385	726,628	335,129	391,499	12,228	7,633	4,595
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	9,476	(9,476)	-	35,237	(35,237)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
630,975	**478,066**	**152,909**	**726,628**	**370,366**	**356,262**	**12,228**	**7,633**	**4,595**
(195,975)	**97,229**	**293,204**	**(486,628)**	**(99,902)**	**386,726**	**(7,228)**	**486**	**7,714**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(195,975)	97,229	293,204	(486,628)	(99,902)	386,726	(7,228)	486	7,714
195,975	243,936	47,961	486,628	467,591	(19,037)	7,228	2,423	(4,805)
-	**$341,165**	**$341,165**	**-**	**$367,689**	**$367,689**	**-**	**$2,909**	**$2,909**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Special Revenue Funds
Year Ended June 30, 2005

	Sheriff - Jail District			Superior Court		
	Other Jail Grants (2308)			Law Library (2224)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$6,747	$55,815	$49,068	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$63,000	$63,860	$860
Investment income (loss)	200	783	583	75	997	922
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	3,000	3,000	-
Total Revenue	**6,947**	**56,598**	**49,651**	**66,075**	**67,857**	**1,782**
Expenditures:						
Current:						
General government	-	-	-	51,794	36,483	15,311
Public safety	6,747	3,528	3,219	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	2,869	(2,869)	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**6,747**	**6,397**	**350**	**51,794**	**36,483**	**15,311**
Excess of revenues over (under) expenditures	**200**	**50,201**	**50,001**	**14,281**	**31,374**	**17,093**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(30,000)	(30,000)	-
Total other financing sources (uses)	**-**	**-**	**-**	**(30,000)**	**(30,000)**	**-**
Net changes in fund balances	200	50,201	50,001	(15,719)	1,374	17,093
Fund balances/(Deficit), July 1, 2004	(200)	25,953	26,153	15,719	38,034	22,315
Fund balances / (Deficit), June 30, 2005	**-**	**$76,154**	**$76,154**	**-**	**$39,408**	**$39,408**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Superior Court								
JCEF Time Payment (2222)			Aztec Field Training (2234)			Local Court Assistance (2221)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$22,577	$24,298	$1,721	-	-	-
-	-	-	-	-	-	-	-	-
$63,582	$68,202	$4,620	-	-	-	$121,556	$121,556	-
-	684	684	-	53	53	3,800	1,476	($2,324)
-	-	-	-	-	-	-	-	-
-	90	90	-	-	-	-	724	724
63,582	**68,976**	**5,394**	**22,577**	**24,351**	**1,774**	**125,356**	**123,756**	**(1,600)**
64,926	64,926	-	-	-	-	55,391	55,382	9
-	-	-	22,577	22,227	350	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
64,926	**64,926**	**-**	**22,577**	**22,227**	**350**	**55,391**	**55,382**	**9**
(1,344)	**4,050**	**5,394**	**-**	**2,124**	**2,124**	**69,965**	**68,374**	**(1,591)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(45,236)	(99,706)	(54,470)
-	**-**	**-**	**-**	**-**	**-**	**(45,236)**	**(99,706)**	**(54,470)**
(1,344)	4,050	5,394	-	2,124	2,124	24,729	(31,332)	(56,061)
1,344	553	(791)	-	(534)	(534)	(24,729)	42,821	67,550
-	**$4,603**	**$4,603**	**-**	**$1,590**	**$1,590**	**-**	**$11,489**	**$11,489**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Superior Court					
	Domestic Relations (2217)			Conciliation Court (2211)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$8,334	$7,393	($941)	$63,990	$70,895	$6,905
Investment income (loss)	1,090	1,748	658	3,545	3,884	339
Rents	-	-	-	-	-	-
Miscellaneous	-	174	174	1,598	2,236	638
Total Revenue	**9,424**	**9,315**	**(109)**	**69,133**	**77,015**	**7,882**
Expenditures:						
Current:						
General government	-	-	-	243,576	153,661	89,915
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**243,576**	**153,661**	**89,915**
Excess of revenues over (under) expenditures	**9,424**	**9,315**	**(109)**	**(174,443)**	**(76,646)**	**97,797**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other - Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balances	9,424	9,315	(109)	(174,443)	(76,646)	97,797
Fund balances/(Deficit), July 1, 2004	(9,424)	69,824	79,248	174,443	193,112	18,669
Fund balances / (Deficit), June 30, 2005	**-**	**$79,139**	**$79,139**	**-**	**$116,466**	**$116,466**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Superior Court						Other Court Grants		
Supreme Court Enhancement (2324)			Fee - Case Management (2325)			Child Support Enforcement (2215)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$10,413	$11,289	$876	$124,362	$102,534	($21,828)
-	-	-	-	-	-	-	-	-
$34,170	$36,036	$1,866	99,824	104,651	4,827	-	-	-
46	676	630	1,295	3,791	2,496	-	86	86
-	-	-	-	-	-	-	-	-
-	93	93	-	-	-	-	4,302	4,302
34,216	**36,805**	**2,589**	**111,532**	**119,731**	**8,199**	**124,362**	**106,922**	**(17,440)**
3,991	245	3,746	114,630	111,310	3,320	128,065	97,460	30,605
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,991	**245**	**3,746**	**114,630**	**111,310**	**3,320**	**128,065**	**97,460**	**30,605**
30,225	**36,560**	**6,335**	**(3,098)**	**8,421**	**11,519**	**(3,703)**	**9,462**	**13,165**
-	-	-	-	-	-	-	-	-
(25,000)	(25,000)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(25,000)	**(25,000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5,225	11,560	6,335	(3,098)	8,421	11,519	(3,703)	9,462	13,165
(5,225)	23,374	28,599	3,098	148,055	144,957	3,703	9,908	6,205
-	**$34,934**	**$34,934**	**-**	**$156,476**	**$156,476**	**-**	**$19,370**	**$19,370**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Other Court Grants					
	Fill the Gap (2319)			Case Processing Assistance (2206)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$245,369	$243,444	(1,925)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	71,099	89,287	18,188	-	-	-
Investment income (loss)	1,898	5,462	3,564	-	$348	$348
Rents	-	-	-	-	-	-
Miscellaneous	-	600	600	-	221	221
Total Revenue	**318,366**	**338,793**	**20,427**	**-**	**569**	**569**
Expenditures:						
Current:						
General government	409,823	321,486	88,337	$37,324	18,698	18,626
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**409,823**	**321,486**	**88,337**	**37,324**	**18,698**	**18,626**
Excess of revenues over (under) expenditures	**(91,457)**	**17,307**	**108,764**	**(37,324)**	**(18,129)**	**19,195**
Other financing sources (uses):						
Transfers in	45,236	99,706	54,470	-	-	-
Transfers out	-	-	-	-	-	-
Other - Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	**45,236**	**99,706**	**54,470**	**-**	**-**	**-**
Net change in fund balances	(46,221)	117,013	163,234	(37,324)	(18,129)	19,195
Fund balances/(Deficit), July 1, 2004	46,221	218,225	172,004	37,324	36,277	(1,047)
Fund balances / (Deficit), June 30, 2005	**-**	**$335,238**	**$335,238**	**-**	**$18,148**	**$18,148**

* Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Other Agencies								
Workforce Investment Act (2291)			Improvement Districts			All Other Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	$617,874	$612,527	($5,347)	-	-	-
-	-	-	-	-	-	-	-	-
$8,548,216	$7,742,629	($805,587)	-	-	-	$282,365	$244,469	($37,896)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,577	2,577	-	10,962	10,962	735	2,177	1,442
-	-	-	-	-	-	-	-	-
-	250	250	-	1,374	1,374	-	174	174
8,548,216	**7,745,456**	**(802,760)**	**617,874**	**624,863**	**6,989**	**283,100**	**246,820**	**(36,280)**
-	-	-	999,862	482,632	517,230	-	-	-
-	-	-	-	-	-	26,063	1,099	24,964
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,548,216	8,000,395	547,821	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,548,216	**8,000,395**	**547,821**	**999,862**	**482,632**	**517,230**	**26,063**	**1,099**	**24,964**
-	**(254,939)**	**(254,939)**	**(381,988)**	**142,231**	**524,219**	**257,037**	**245,721**	**(11,316)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(282,365)	(165,479)	116,886
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**(282,365)**	**(165,479)**	**116,886**
-	(254,939)	(254,939)	(381,988)	142,231	524,219	(25,328)	80,242	105,570
-	256,177	256,177	381,988	178,945	(203,043)	25,328	50,281	24,953
-	**$1,238**	**$1,238**	**-**	**$321,176**	**$321,176**	**-**	**$130,523**	**$130,523**

YUMA COUNTY

Exhibit K-1

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

(Concluded)

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

Year Ended June 30, 2005

	Other Legal Defender			Total		
	Indigent Dependency (2241)			Special Revenue Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$617,874	$612,527	($5,347)
Licenses and permits	-	-	-	$393,347	135,332	(258,015)
Intergovernmental	-	-	-	26,865,470	24,866,056	(1,999,414)
Charges for services	-	-	-	1,505,325	2,098,574	593,249
Fines and forfeits	-	-	-	739,915	794,474	54,559
Investment income (loss)	$30	$37	$7	149,803	278,410	128,607
Rents	-	-	-	264,369	268,534	4,165
Miscellaneous	-	5	5	570,614	1,143,383	572,769
Total Revenue	**30**	**42**	**12**	**31,106,717**	**30,197,290**	**(909,427)**
Expenditures:						
Current:						
General government	-	-	-	5,442,496	3,498,919	1,943,577
Public safety	-	-	-	9,921,897	8,546,565	1,375,332
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	320,304	304,865	15,439
Health	-	-	-	6,745,092	6,334,042	411,050
Welfare	-	-	-	3,657,689	3,332,024	325,665
Culture and recreation	-	-	-	102,000	63,867	38,133
Education	-	-	-	9,146,104	9,392,059	(245,955)
Capital outlay	-	-	-	1,176,789	1,029,801	146,988
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**36,512,371**	**32,502,142**	**4,010,229**
Excess of revenues over (under) expenditures	**30**	**42**	**12**	**(5,405,654)**	**(2,304,852)**	**3,100,802**
Other financing sources (uses):						
Transfers in	-	-	-	2,245,046	2,176,173	(68,873)
Transfers out	-	-	-	(700,408)	(640,116)	60,292
Other - Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**1,544,638**	**1,536,057**	**(8,581)**
Net change in fund balances	30	42	12	(3,861,016)	(768,795)	3,092,221
Fund balances/(Deficit), July 1, 2004	(30)	1,521	1,551	3,861,016	11,473,374	7,612,358
Fund balances / (Deficit), June 30, 2005	**-**	**$1,563**	**$1,563**	**-**	**$10,704,579**	**$10,704,579**

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Budget and Actual - Nonmajor Governmental Funds - All Debt Service Funds

Year Ended June 30, 2005

	Donovon Estates (3543)			Del Sur (3544)		
	Budget	**Actual**	**Variance***	**Budget**	**Actual**	**Variance***
Revenues:						
Special assessments	$17,200	$56,061	$38,861	$61,018	$13,850	($47,168)
Investment income (loss)	-	2,813	2,813	-	901	901
Miscellaneous	-	150	150	-	81	81
Total Revenue	**17,200**	**59,024**	**41,824**	**61,018**	**14,832**	**(46,186)**
Expenditures:						
Debt service						
Principal retirement	19,500	19,500	-	14,665	14,000	665
Interest and fiscal charges	17,125	17,192	(67)	3,135	3,135	-
Total Expenditures	**36,625**	**36,692**	**(67)**	**17,800**	**17,135**	**665**
Excess of revenues over (under) expenditures	**(19,425)**	**22,332**	**41,757**	**43,218**	**(2,303)**	**(45,521)**
Net change in fund balances	(19,425)	22,332	41,757	43,218	(2,303)	(45,521)
Fund balances/(Deficit), July 1, 2004	19,425	104,341	84,916	(43,218)	40,212	83,430
Fund balances / (Deficit), June 30, 2005	**-**	**$126,673**	**$126,673**	**-**	**$37,909**	**$37,909**

* 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***
$17,200	$41,634	$24,434	-	-	-	$95,418	$111,545	$16,127
-	2,388	2,388	-	-	-	-	6,102	6,102
-	94	94	-	-	-	-	325	325
17,200	**44,116**	**26,916**	**-**	**-**	**-**	**95,418**	**117,972**	**22,554**
15,078	16,378	(1,300)	-	-	-	49,243	49,878	(635)
14,639	13,027	1,612	-	-	-	34,899	33,354	1,545
29,717	**29,405**	**312**	**-**	**-**	**-**	**84,142**	**83,232**	**910**
(12,517)	**14,711**	**27,228**	**-**	**-**	**-**	**11,276**	**34,740**	**23,464**
(12,517)	14,711	27,228	-	-	-	11,276	34,740	23,464
12,517	87,714	75,197	-	445	445	(11,276)	232,712	243,988
-	**$102,425**	**$102,425**	**-**	**$445**	**$445**	**-**	**$267,452**	**$267,452**

YUMA COUNTY

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

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

Year Ended June 30, 2005

	Del Sur (4715)			Donovon Estates (4716)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	$179,907	-	($179,907)
Investment income	$80	$135	$55	-	$2,677	2,677
Miscellaneous	-	16	16	-	386	386
Total Revenue	**80**	**151**	**71**	**179,907**	**3,063**	**(176,844)**
Expenditures:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Capital outlay	-	-	-	296,186	-	296,186
Total Expenditures	**-**	**-**	**-**	**296,186**	**-**	**296,186**
Excess of revenues over (under) expenditures	**80**	**151**	**71**	**(116,279)**	**3,063**	**119,342**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	80	151	71	(116,279)	3,063	119,342
Fund balances/(Deficit), July 1, 2004	(80)	5,644	5,724	116,279	111,231	(5,048)
Fund balances / (Deficit), June 30, 2005	**-**	**$5,795**	**$5,795**	**-**	**$114,294**	**$114,294**

* Variance = Positive / (Negative)

El Prado Estates (4717)			Padre Ranch (4718)			Gadsden (4719)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	$120,410	$120,410
$159,993	-	($159,993)	$1,020,415	-	($1,020,415)	3,848,668	2,093,708	(1,754,960)
-	$2,949	$2,949	-	-	-	-	1,631	1,631
-	134	134	-	-	-	-	-	-
159,993	**3,083**	**(156,910)**	**1,020,415**	**-**	**(1,020,415)**	**3,848,668**	**2,215,749**	**(1,632,919)**
-	-	-	-	-	-	-	72,513	(72,513)
-	-	-	-	-	-	-	-	-
159,993	-	159,993	1,020,415	-	1,020,415	3,847,922	3,054,151	793,771
159,993	**-**	**159,993**	**1,020,415**	**-**	**1,020,415**	**3,847,922**	**3,126,664**	**721,258**
-	**3,083**	**3,083**	**-**	**-**	**-**	**746**	**(910,915)**	**(911,661)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	479,610	(479,610)
-	**-**	**-**	**-**	**-**	**-**	**-**	**479,610**	**479,610**
-	3,083	3,083	-	-	-	746	(431,305)	(432,051)
-	386	386	-	-	-	(746)	(1,147)	(401)
-	**$3,469**	**$3,469**	**-**	**-**	**-**	**-**	**($432,452)**	**($432,452)**

YUMA COUNTY

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual - Nonmajor Governmental Funds - All Capital Project Funds
Year Ended June 30, 2005

	SLIF Project (4401)		
	Budget	Actual	Variance *
Revenues:			
Special assessments	-	-	-
Intergovernmental	$77,867	$1,077	($76,790)
Investment income	1,100	1,529	429
Miscellaneous	-	200	200
Total Revenue	**78,967**	**2,806**	**(76,161)**
Expenditures:			
General government	-	1,077	(1,077)
Public safety	-	-	-
Capital outlay	77,867	-	77,867
Total Expenditures	**77,867**	**1,077**	**76,790**
Excess of revenues over (under) expenditures	**1,100**	**1,729**	**629**
Other financing sources (uses):			
Transfers in	-	-	-
Transfers out	-	-	-
Loan proceeds	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**
Net changes in fund balances	1,100	1,729	629
Fund balances/(Deficit), July 1, 2004	(1,100)	64,320	65,420
Fund balances / (Deficit), June 30, 2005	**-**	**$66,049**	**$66,049**

* Variance = Positive / (Negative)

Exhibit K-3
(Continued)

Construction Improvements			Technology Improvements			Total Capital Project Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	$120,410	$120,410
-	-		-	-	-	$5,286,850	2,094,785	(3,192,065)
$120	$2,795	$2,675	$6,712	$13,508	$6,796	8,012	25,224	17,212
-	363	363	-	-	-	-	1,099	1,099
120	**3,158**	**3,038**	**6,712**	**13,508**	**6,796**	**5,294,862**	**2,241,518**	**(3,053,344)**
-	-	-	-	-	-	-	73,590	(73,590)
-	-	-	-	-	-	-	-	-
-	-	-	655,193	297,897	357,296	6,057,576	3,352,048	2,705,528
-	**-**	**-**	**655,193**	**297,897**	**357,296**	**6,057,576**	**3,425,638**	**2,631,938**
120	**3,158**	**3,038**	**(648,481)**	**(284,389)**	**364,092**	**(762,714)**	**(1,184,120)**	**(421,406)**
-	-	-	324,000	324,000	-	324,000	324,000	-
-	-	-	-	(324,000)	324,000	-	(324,000)	(324,000)
-	-	-	-	-	-	-	479,610	479,610
-	**-**	**-**	**324,000**	**-**	**(324,000)**	**324,000**	**479,610**	**155,610**
120	3,158	3,038	(324,481)	(284,389)	40,092	(438,714)	(704,510)	(265,796)
(120)	116,963	117,083	324,481	750,469	425,988	438,714	1,047,866	609,152
-	**$120,121**	**$120,121**	**-**	**$466,080**	**$466,080**	**-**	**$343,356**	**$343,356**

YUMA COUNTY

Exhibit K-3

(Concluded)

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

Year Ended June 30, 2005

	Total		
	All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$617,874	$612,527	($5,347)
Special assessments	$95,418	231,955	136,537
Licenses and permits	393,347	135,332	(258,015)
Intergovernmental	32,152,320	26,960,841	(5,191,479)
Charges for services	1,505,325	2,098,574	593,249
Fines and forfeits	739,915	794,474	54,559
Investment income (loss)	157,815	309,736	151,921
Rents	264,369	268,534	4,165
Miscellaneous	570,614	1,144,807	574,193
Total Revenue	**36,496,997**	**32,556,780**	**(3,940,217)**
Expenditures:			
Current:			
General government	5,442,496	3,572,509	1,869,987
Public safety	9,921,897	8,546,565	1,375,332
Highways and streets	-	-	-
Sanitation	320,304	304,865	15,439
Health	6,745,092	6,334,042	411,050
Welfare	3,657,689	3,332,024	325,665
Culture and recreation	102,000	63,867	38,133
Education	9,146,104	9,392,059	(245,955)
Capital outlay	7,234,365	4,381,849	2,852,516
Debt service			
Principal retirement	49,243	49,878	(635)
Interest and fiscal charges	34,899	33,354	1,545
Total Expenditures	**42,654,089**	**36,011,012**	**6,643,077**
Excess of revenues over (under) expenditures	**(6,157,092)**	**(3,454,232)**	**2,702,860**
Other financing sources (uses):			
Transfers in	2,569,046	2,500,173	(68,873)
Transfers out	(700,408)	(964,116)	(263,708)
Other - Loan proceeds	-	479,610	479,610
Total other financing sources (uses)	**1,868,638**	**2,015,667**	**147,029**
Net change in fund balances	(4,288,454)	(1,438,565)	2,849,889
Fund balances/(Deficit), July 1, 2004	4,288,454	12,753,952	8,465,498
Fund balances / (Deficit), June 30, 2005	**-**	**$11,315,387**	**$11,315,387**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit L-1

Combining Balance Sheet - All Internal Service Funds

June 30, 2005

	Health Self-Insurance 6607	Revolving Fund 6602	IT Life Cycle Management 6601	Total Internal Service Funds
Assets				
Cash and cash equivalents	$6,631,813	($18,860)	($20,486)	$6,592,467
Receivables (net of allowances for uncollectibles):				
Accrued interest	10,831	-	19	10,850
Due from:				
Other funds	649,480	41,244	324,000	1,014,724
Total Assets	**$7,292,124**	**$22,384**	**$303,533**	**$7,618,041**
Liabilities and Net assets				
Liabilities:				
Accounts Payable	$114,472	$4,994	$4,983	$124,449
Accrued payroll and employee benefits	-	1,472	-	1,472
Due to:				
Other funds	636,922	28,190	337,041	1,002,153
Claims and judgments payable	755,000	-	-	755,000
Total Liabilities	**1,506,394**	**34,656**	**342,024**	**1,883,074**
Net assets:				
Unrestricted	5,785,730	(12,272)	(38,491)	5,734,967
Total Net assets	**5,785,730**	**(12,272)**	**(38,491)**	**5,734,967**
Total liablities and net assets	**$7,292,124**	**$22,384**	**$303,533**	**$7,618,041**

YUMA COUNTY

Exhibit L-2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
All Internal Service Funds
Year Ended June 30, 2005

	Health Self-Insurance 6607	Revolving Fund 6602	IT Life Cycle Management 6601	Total Internal Service Funds
Operating revenues:				
Special assessments	-	$20,456	-	$20,456
Intergovernmental	$8,403,101	-	$9,556	8,412,657
Miscellaneous	6,926	282	-	7,208
Total operating revenues	**8,410,027**	**20,738**	**9,556**	**8,440,321**
Operating expenses:				
Personal services	22,757	11,107	-	33,864
Supplies	10,053	337	-	10,390
Tools and minor equipment	152	-	315,029	315,181
Professional services	40,081	18,155	-	58,236
Health services	4,942,885	-	-	4,942,885
Insurance	11,691	425	-	12,116
Legal notices	-	-	-	-
Other	2,475	3,926	59,570	65,971
Total operating expenses	**5,030,094**	**33,950**	**374,599**	**5,438,643**
Operating income / (loss)	**3,379,933**	**(13,212)**	**(365,043)**	**3,001,678**
Nonoperating revenues				
Investment income	102,924	36	133	103,093
Total Nonoperating revenues	**102,924**	**36**	**133**	**103,093**
Net income / (loss) before operating transfers	3,482,857	(13,176)	(364,910)	3,104,771
Transfers in	-	-	324,000	324,000
Change in net assets	3,482,857	(13,176)	(40,910)	3,428,771
Total net assets / (deficit), July 1, 2004	2,302,873	904	2,419	2,306,196
Total net assets / (deficit), June 30, 2005	**$5,785,730**	**($12,272)**	**($38,491)**	**$5,734,967**

YUMA COUNTY

Exhibit L-3

Combining Statement of Cash Flows
All Internal Service Funds
Year Ended June 30, 2005

	Health Self-Insurance 6607	Revolving Fund 6602	IT Life Cycle Management 6601	Total Internal Service Funds
Cash flows from operating activities:				
Operating income / (loss)	$3,379,933	($13,212)	($365,043)	$3,001,678
Adjustments to reconcile operating income / (loss) to net cash provided / (used) by operating activities:				
Changes in assets and liabilities:				
(Increase) / decrease in assets:				
Due from other funds	(649,480)	(40,313)	(324,000)	(1,013,793)
Increase / (decrease) in liabilities:				
Accounts payable	74,016	3,569	4,983	82,568
Accrued payroll and employee benefits	(2,001)	102	-	(1,899)
Due to:				
Other funds	636,922	27,139	337,041	1,001,102
Claims and judgements payable	(58,000)	-	-	(58,000)
Net cash provided by / (used) for operating activities	**3,381,390**	**(22,715)**	**(347,019)**	**3,011,656**
Cash flows from non-capital financing activities:				
Transfer from capital projects fund	-	-	324,000	324,000
Net cash provided by non-capital financing activites	**-**	**-**	**324,000**	**324,000**
Cash flows from investing activities:				
Investment earnings	102,924	36	133	103,093
(Increase) / decrease in accrued interest receivable	(7,947)	8	(19)	(7,958)
Net cash provided by investing activities	**94,977**	**44**	**114**	**95,135**
Net increase / (decrease) in cash and cash equivalents	3,476,367	(22,671)	(22,905)	3,430,791
Cash and cash equivalents, July 1, 2004	3,155,446	3,811	2,419	3,161,676
Cash and cash equivalents, June 30, 2005	**$6,631,813**	**($18,860)**	**($20,486)**	**$6,592,467**

Trust And Agency Funds

YUMA COUNTY

Exhibit M-1

Combining Statement of Net Assets

All Trust and Agency Funds

June 30, 2005

	Investment Trust Funds		Total		
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds	Total
Assets					
Cash and cash equivalents	$34,170,705	$1,596,760	$35,767,465	$5,211,715	$40,979,180
Accrued Interest	92,457	-	92,457	-	92,457
Total assets	$34,263,162	$1,596,760	$35,859,922	$5,211,715	$41,071,637
Liabilities					
Deposits held for others	-	-	-	$5,211,715	$5,211,715
Total liabilities	-	-	-	$5,211,715	$5,211,715
Net Assets					
Held in trust for investment trust participants	$34,263,162	$1,596,760	$35,859,922	-	$35,859,922

YUMA COUNTY

Exhibit M-2

Combining Statement of Changes in Net Assets

All Trust and Agency Funds

Year Ended June 30, 2005

	Investment Trust Funds		Total
	Treasurer's Pool	Individual Accounts	Investment Trust Funds
Additions:			
Contributions from participants	$333,349,424	$50,401	$333,399,825
Investment income	797,426	-	797,426
Total additions	334,146,850	50,401	334,197,251
Deductions:			
Distributions to participants	329,891,464	2,123,600	332,015,064
Total deductions	329,891,464	2,123,600	332,015,064
Change in net assets	4,255,386	(2,073,199)	2,182,187
Net assets held in trust July 1, 2004	30,007,776	3,669,959	33,677,735
Net assets held in trust June 30, 2005	$34,263,162	$1,596,760	$35,859,922

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Capital Assets
Used In The Operation
Of Governmental Funds

Yuma County, Arizona

Exhibit N-1

Capital Assets Used in the Operations of Governmental Funds
Comparative schedules by source *
June 30, 2005

	2004	2005
Governmental Funds capital assets:		
Land	$ 19,921,366	$ 23,560,210
Buildings	78,859,800	105,127,794
Improvements other than buildings	5,507,918	5,550,877
Machinery and equipment	23,314,631	24,606,312
Infrastructure	100,647,382	106,078,835
Construction in progress	16,442,880	8,342,662
Total governmental funds capital assets	$ 244,693,977	$ 273,266,690
Investments in governmental funds capital assets by source:		
General fund	$ 17,513,599	$ 17,535,599
Special revenue funds	130,405,094	135,771,194
Capital projects funds	49,907,461	65,514,310
Donations	46,867,823	54,445,587
Total governmental funds capital assets	$ 244,693,977	$ 273,266,690

* 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, 2005

Exhibit N-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 9,327,230	$ 541,395	$ 957,749	$ 913,402	$ 6,862,234	-	$ 52,450
Adult Probation	3,722,480	-	3,711,881	-	10,599	-	-
Attorneys	208,342	-	39,271	-	169,071	-	-
Courts	27,845,383	647,592	24,194,811	2,262,801	740,179	-	-
Development Services	4,252,984	-	4,164,628	-	88,356	-	-
Juvenile Courts	12,746,002	-	12,417,701	-	328,301	-	-
Public Defender	499,626	39,200	425,179	-	35,247	-	-
Total General Government	58,602,047	1,228,187	45,911,220	3,176,203	8,233,987	-	52,450
Public Safety:							
Adult probation	291,659	-	72,186	-	219,473	-	-
Juvenile Court - Grants	328,255	-	84,705	-	243,550	-	-
Sheriff - Administration	41,942,553	829,105	32,479,958	84,020	4,738,370	-	3,811,100
Sheriff - Boat Patrol	899,047	112,750	561,125	-	225,172	-	-
Total Public Safety	43,461,514	941,855	33,197,974	84,020	5,426,565	-	3,811,100
Highways and Streets:							
Flood Control	22,970,337	2,723,868	-	26,651	108,586	$ 20,111,232	-
Roads	121,934,852	18,045,832	5,007,212	33,485	8,401,608	85,967,603	4,479,112
Total Highways and Streets	144,905,189	20,769,700	5,007,212	60,136	8,510,194	106,078,835	4,479,112
Sanitation:							
Solid Waste	756,374	1,773	-	188,214	566,387	-	-
Total Sanitation	756,374	1,773	-	188,214	566,387	-	-
Health :							
Health	8,336,529	-	7,591,469	-	745,060	-	-
Total Health	8,336,529	-	7,591,469	-	745,060	-	-
Welfare:							
Cemetery	25,288	25,288		-	-	-	-
Housing	13,470,638	202,766	11,372,647	1,601,498	293,727	-	-
Total Welfare	13,495,926	228,054	11,372,647	1,601,498	293,727	-	-
Culture and Recreation:							
Library	2,666,100	70,105	1,843,881	-	752,114	-	-
Parks	743,842	303,036	-	440,806	-	-	-
Total Culture and Recreation	3,409,942	373,141	1,843,881	440,806	752,114	-	-
Education:							
Juvenile Court	251,593	-	191,394	-	60,199	-	-
School Superintendent	47,576	17,500	11,997	-	18,079	-	-
Total Education	299,169	17,500	203,391	-	78,278	-	-
Total governmental funds capital assets	$ 273,266,690	$ 23,560,210	$ 105,127,794	$ 5,550,877	$ 24,606,312	$ 106,078,835	$ 8,342,662

* 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 Exhibit N-3

Schedule of Changes by Function and Activity*

June 30, 2005

Function and Activity:	Governmental Capital Assets July 1, 2004	Additions	Deletions	Governmental Capital Assets June 30, 2005
General Government:				
Administration	$ 8,194,162	$ 1,227,711	$ 94,643	$ 9,327,230
Adult Probation	3,762,324	-	39,844	3,722,480
Attorneys	232,191	18,358	42,207	208,342
Courts	6,098,392	21,794,898	47,907	27,845,383
Development Services	632,081	4,268,687	647,784	4,252,984
Juvenile Courts	26,601,603	58,630	13,914,231	12,746,002
Public Defender	499,626	-	-	499,626
Total General Government	46,020,379	27,368,284	14,786,616	58,602,047
Public Safety:				
Adult Probation	291,659	-	-	291,659
Juvenile Court - Grants	425,759	-	97,504	328,255
Sheriff - Administration	39,479,809	3,681,633	1,218,891	41,942,551
Sheriff - Boat Patrol	695,671	203,378	-	899,049
Total Public Safety	40,892,898	3,885,011	1,316,395	43,461,514
Highways and Streets:				
Flood Control	22,970,337	-	-	22,970,337
Roads	109,180,415	13,684,825	930,388	121,934,852
Total Highways and Streets	132,150,752	13,684,825	930,388	144,905,189
Sanitation:				
Solid Waste	546,379	284,995	75,000	756,374
Total Sanitation	546,379	284,995	75,000	756,374
Health :				
Health	8,245,147	103,210	11,828	8,336,529
Total Health	8,245,147	103,210	11,828	8,336,529
Welfare:				
Cemetery	25,288	-		25,288
Housing	13,116,635	370,531	16,528	13,470,638
Total Welfare	13,141,923	370,531	16,528	13,495,926
Culture and Recreation:				
Library	2,664,137	40,890	38,927	2,666,100
Parks	743,842	-	-	743,842
Total Culture and Recreation	3,407,979	40,890	38,927	3,409,942
Education:				
Juvenile Court	235,381	29,463	13,251	251,593
School Superintendent	53,139	-	5,563	47,576
Total Education	288,520	29,463	18,814	299,169
Total governmental funds capital assets	$ 244,693,977	$ 45,767,209	$ 17,194,496	$ 273,266,690

* 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

Table A-1

Government-wide Expenses by Function

Last Three Fiscal Years

Fiscal Year	General Government	Public Safety	Highways and Streets	Sanitation	Health	Welfare	Culture and Recreation	Education	Interest on Long-term Debt	Totals
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
2004-05	35,978,984	31,748,603	14,248,072	871,424	14,480,268	3,691,872	3,450,050	9,662,024	1,738,525	115,869,822

Yuma County, Arizona
Government-wide Revenues by Source
Last Three Fiscal Years

Table A-2

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
2004-05	12,430,801	37,842,357	10,399,038

GENERAL REVENUES									
	Taxes					Grants and Contributions			PROGRAM & GENERAL REVENUES TOTAL
	Property Levied	Special			Shared State				
Fiscal Year	for General Purposes	County Sales Taxes	Auto in Lieu of tax	Franchise Tax	Sales Taxe	Not Restricted to Programs	Investment (Loss)	Miscellaneous	
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
2004-05	22,176,789	32,226,336	6,265,275	120,253	16,212,307	1,909,810	2,280,631	1,707,991	143,571,588

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Governmental Funds
General History

Yuma County, Arizona

Table B-1

General Government Expenditures by Function (1)

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Highways & Streets	Sanitation	Health & Welfare	Culture & Recreation	Education	Capital Outlay	Debt Service	Total
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
2004-05	35,706,375	31,488,941	12,051,334	865,829	17,795,065	3,495,949	9,693,452	22,864,257	6,399,728	140,360,930

(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

Table B-2

General Revenues by Source (1)

Last Ten Fiscal Years

Fiscal Year	Taxes	Special Assessments	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest	Rents	Miscellaneous	Totals
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
2004-05	60,762,963	231,955	2,476,335	58,058,184	6,962,411	2,477,111	2,177,538	281,994	1,940,938	135,369,429

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

Yuma County, Arizona

Table B-3

Tax Revenues by Source (1)
General Fund
Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Local Sales Tax	Auto in Lieu	Franchise	Interest, Penalty, and Late	Other Taxes	Total All Taxes
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
2004-05	15,142,900	N/A	10,736,927	3,991,507	120,253	627,908	-	30,619,495

Yuma County, Arizona

Table B-4

Licenses and Permits by Source (1)
General Fund
Last Ten Fiscal Years

Fiscal Year	Building Permits	Plumbing	Mechanical and Electrical	Mobile Homes	Variance & Special Use	Environmental Health Permits	Other	Total All Licsenses & Permits
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
2004-05	1,394,431	160,828	301,374	60,209	15,891	319,010	5,256	2,256,999

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

Yuma County, Arizona

Table B-5

Intergovernmental Revenues by Source (1)
General Fund
Last Ten Fiscal Years

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
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
2004-05	-	-	181,249	470,481	16,212,307	1,909,810	550,035	279,779	184,633	19,788,294

Yuma County, Arizona

Table B-6

Charges for Services by Source (1)
General Fund
Last Ten Fiscal Years

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
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
2004-05	114,668	552,150	549,860	286,135	181,940	55,468	82,976	1,097,804	194,138	3,115,139

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

Yuma County, Arizona

Table B-7

Fines and Forfeits by Source (1)
General Fund
Last Ten Fiscal Years

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
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
2004-05	498,863	34,209	954,692	21,217	86,595	5,457	36,962	1,637,995

Yuma County, Arizona

Table B-8

Miscellaneous Revenues by Source (1)
General Fund
Last Ten Fiscal Years

Fiscal Year	Bad Checks	Misc	Vending Machines	Restitution	Sale of County Property	Elections Deposits	Other Misc.	Totals
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
2004-05	3,404	146,650	19,703	4,753	12,464	195,418	12,501	394,893

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

Yuma County, Arizona

Table B-9

General Fund Changes in Fund Balance

Last Ten Fiscal Years

Fiscal Year	Operating Sources			Operating Uses			Operating Net Income
	Revenues	Transfers In	Total	Expenditures	Transfers Out	Total	
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)
2004-05	58,189,093	50,000	58,239,093	46,748,549	8,981,895	55,730,444	2,508,649

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
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)	13,961,874	2,951,618	16,913,492	21.1%
2003-04	-	-	-	16,913,492	(1,388,805)	15,524,687	-8.2%
2004-05	-	-	-	15,524,687	2,508,649	18,033,336	16.2%

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Taxes And Assessments

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Yuma County, Arizona

Table C-1

General Fund - Property Tax Levied and Collections (by Year Collected)

Last Ten Fiscal Years

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Interest & Penalty Collections (1)	Total Tax Collections	Total Collection as Percent of Current Levy
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%
2003-04	15,270,136	14,511,502	95.03%	735,976	15,247,478	99.85%

Yuma County, Arizona

Table C-2

General Fund - Property Tax Levied and Collections (by Year Levied)

Last Ten Fiscal Years

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year (2)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
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%
2003-04	15,270,136	14,004,035	91.71%	507,467	14,511,502	95.03%	758,634	4.97%

(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 **Table C-3**

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

GENERAL TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton-Amistade Estates Unit #3	Somerton-Amistade Estates Unit #4	Downtown Mall Maintenace District	San Luis-Ranchos Los Oros	San Luis-Los Portales
Primary Tax Authority Number		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
1995	Primary	0.4700	1.9200	0.5300	1.9771	-	-	-	14.3383	-	-
(1995-1996)	Secondary	-	-	-	-	-	-	-	-	-	-
1996	Primary	-	1.9200	0.5300	1.9771	-	-	-	9.6067	-	-
(1996-1997)	Secondary	-	-	-	-	-	-	-	-	-	-
1997	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
(1997-1998)	Secondary	-	-	-	-	-	-	-	-	-	-
1998	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
(1998-1999)	Secondary	-	-	-	-	-	-	-	-	-	-
1999	Primary	-	2.3180	0.5217	1.9902	-	$688.5879	-	4.7747	-	-
(1999-2000)	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
(2000-2001)	Secondary	-	-	-	-	-	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
(2001-2002)	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	$287.5561	4.7747	$492.2007	$196.4004
(2002-2003)	Secondary	-	-	-	-	-	-	-	-	-	-
2003	Primary	-	2.3180	0.4717	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
(2003-2004)	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
(2004-2005)	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	Yuma Elementary School District No. 01	Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma Union High School District No. 70	Arizona Western Community College District
Primary Tax Authority 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
1995	Primary	2.2859	2.5639	2.3071	2.4135	2.4160	1.7929	1.8241	2.5246	2.5670	1.8356
(1995-1996)	Secondary	1.2157	2.5220	1.4129	2.2101	-	1.1886	3.0371	0.7818	1.1040	0.3301
1996	Primary	2.1009	2.9841	2.1925	2.5636	2.4232	1.8657	2.2821	2.1196	2.2593	1.8329
(1996-1997)	Secondary	1.3851	2.3097	1.4367	2.2567	1.7437	1.2332	2.8274	0.4928	1.1058	0.3454
1997	Primary	2.1470	3.4801	2.6131	2.4151	2.4891	2.9633	2.6246	1.6377	2.3611	1.8218
(1997-1998)	Secondary	1.4867	1.8924	1.1248	2.0999	1.1141	1.0263	2.8007	0.9637	0.9954	0.3305
1998	Primary	2.5027	2.3175	2.6191	2.1940	2.3175	3.1215	2.4139	2.1910	2.3759	1.8072
(1998-1999)	Secondary	1.3002	2.0274	1.3949	2.6026	1.3916	1.1025	2.9363	0.8292	0.9307	0.3138
1999	Primary	2.5612	2.2772	2.1935	1.9211	2.2850	2.8843	2.2616	2.1561	2.2269	1.8216
(1999-2000)	Secondary	1.5050	2.0365	1.2755	2.6258	1.7151	1.1705	2.4499	0.8260	0.9121	0.3013
2000	Primary	2.4934	2.2649	2.0975	2.2283	2.3175	2.9713	2.2793	2.1439	2.2387	1.8281
(2000-2001)	Secondary	1.5377	1.8395	1.4225	2.2662	1.4579	0.9630	2.4326	0.6416	0.8793	0.2815
2001	Primary	2.8157	3.1700	2.5481	2.0595	2.2604	3.2301	2.6029	2.0319	2.4303	1.8267
(2001-2002)	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
(2002-2003)	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
(2003-2004)	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
(2004-2005)	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178

Yuma County, Arizona **Table C-4**

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

SPECIAL DISTRICT TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	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
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
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
2004	Primary	-	-	-	-	-	-	-	-	-
(2004-2005)	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	1.0000	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Del Sur Estates Units 1 & 2
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
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	-
2004	Primary	-	-	-	-	-	-	-	-
(200\4-2005)	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-

Yuma County, Arizona

Table C-5

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Tax (fiscal) Year	Type	Secured Personal Property and Real Property: Assessed Value Amount	Assessed Value % change	Estimated Actual Value Amount	Estimated Actual Value % change	Ratio of **Assessed** Value to Total Estimated Value	Secured Personal Property and Real Property: Exempt Assessed Value Amount	Exempt Assessed Value % change	Net Assessed Value Amount	Net Assessed Value % change	Ratio of **Net Assessed** Value to Total Estimated Value
1994	Primary	$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%
(1995)	Secondary	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	Primary	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%
(1996)	Secondary	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	Primary	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%
(1997)	Secondary	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	Primary	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%
(1998)	Secondary	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	Primary	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%
(1999)	Secondary	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	Primary	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%
(2000)	Secondary	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	Primary	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%
(2001)	Secondary	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	Primary	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%
(2002)	Secondary	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	Primary	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%
(2003)	Secondary	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%
2003	Primary	734,852,978	5.74%	5,161,887,329	6.17%	14.24%	102,909,916	4.50%	631,943,062	5.94%	12.24%
(2004)	Secondary	771,600,322	7.67%	5,394,833,820	7.52%	14.30%	121,165,557	20.31%	650,434,765	5.60%	12.06%

County Assessor's Records

Long-Term Debt

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Yuma County, Arizona

Table D-1

Legal Debt Margin
(Constitutional General Obligation Bond Capacity)
June 30, 2005

Assessed Valuation (Secondary)			$678,720,689
Gross Indebtedness		36,653,440	
Less Exempt Debt:			
Revenue Bond - Jail District	12,140,000		
Special Assessment Bond - Del Sur	59,000		
Special Assessment Bond - Donovan Estates	323,200		
Special Assessment Notes - El Prado Estates	116,240		
Certificate of Participation 1998 - Health Building	2,880,000		
Certificate of Participation 1999 - Adult Probation	2,705,000		
Certificate of Participation 2001A - Juvenile & Justice Centers	16,090,000		
Certificate of Participation 2001B - Juvenile & Justice Centers	2,340,000		
Total Exempt Debt		36,653,440	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			40,723,241
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**40,723,241**
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$101,808,103
Total Non-exempt Bonds Outstanding			-
Debt Margin within 15% Debt Limitation			**$101,808,103**

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

Table D-2

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

Fiscal Year	Population	Assessed Net Value (Secondary)	Gross Bonded Debt	Debt Service Available Principal	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
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
2003-04	181,470	658,763,396	-	-	-	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

Table D-3

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
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%
2004-05	-	-	-	139,121,903	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, 2005

Table D-4

Jurisdiction	Net Assessed Value	Net Debt Outstanding (1)	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	$658,763,396	$8,380,000	100%	$8,380,000
City of Yuma	325,764,354	9,575,000	100%	9,575,000
Yuma Elementary School District No. 1	429,298,276	13,560,500	100%	13,560,500
Somerton Elementary School District No. 11	26,952,575	2,026,500	100%	2,026,500
Crane Elementary School District No. 13	125,165,249	7,810,000	100%	7,810,000
Mohawk Valley Elementary School District No.17	16,792,708	1,415,000	100%	1,415,000
Wellton Elementary School District No.24	15,251,007	740,000	100%	740,000
Gadsden Elementary School District No. 32	35,777,420	985,000	100%	985,000
Antelope Union High School District No. 50	41,569,876	280,000	100%	280,000
Yuma Union High School District No. 70	617,193,520	4,360,000	100%	4,360,000
Total Direct and Overlapping General Obligation Bonded Debt				$49,132,000

(1) Source 2005 Yuma County Indebtedness Report

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

Data is a representation of fiscal year 2004-2005. This is the most recent year with data that is consistent with all above jurisdictions.

Miscellaneous

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YUMA COUNTY, ARIZONA

Table E-1

Principal Taxpayers *

June 30, 2005

Taxpayer	Actual Assessed Valuation	As Percent of County's Net Assessed Valuation
Arizona Public Service	$36,899,998	5.44%
Qwest Corporation	14,718,211	2.17
Santa Fe Pacific Pipeline L.P.	9,119,714	1.34
Union Pacific Railroad	7,873,427	1.16
Level 3 Communications, LLC.	6,346,444	0.94
Southwest Gas Corporation	6,471,884	0.95
Yuma Cogeneration Associates	4,349,750	0.64
Imperial Irrigation District	3,612,947	0.53
Dole Fresh Vegetable Inc.	3,538,429	0.52
Underhill Transfer Company	2,486,680	0.37
	$95,417,484	14.06%

* Yuma County Assessor's Office Tax Year 2003

Yuma County, Arizona

Table E-2

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population*	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Trnsp., Comm. Uti Employed	Trnsp., Comm. Uti %	Trade, Trnp., Comm. Employed	Trade, Trnp., Comm. %	Financial Actv. Employed	Financial Actv. %	Service Misc. Employed	Service Misc. %
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)	165,825	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)	170,240	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)	175,955	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%
2004 (4)	182,520	78,500	66,300	15.5%	26,900	40.6%	N/A	N/A	10,800	16.3%	1,500	2.3%	14,600	22.0%

Calendar Year	Total Population *	Farming / Agriculture Employed	Farming / Agriculture %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Construction Employed	Construction %	Manufacturing Employed	Manufacturing %	Government Grand Total Employed	Government Grand Total %	Federal Employed	Federal %	State and Local Employed	State and Local %
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)	165,825	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)	170,240	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)	175,955	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (4)	182,520	7,570	13.9%	7,500	13.8%	5,100	9.4%	2,400	4.4%	14,700	27.1%	3,100	5.7%	11,600	21.4%

* 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 Calander Year (Jan-Dec) State of Arizona DES Work force division (www.workforce.az.gov)

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

Demographic Statistics - Population and Employment - by City

Last Ten Years

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
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%	165,825	69,347	24.3%	21,297	3,939	23.6%	17,635	4,001	66.3%
2002 (c)	2,671,705	6.2%	170,240	72,786	23.8%	22,149	4,135	23.2%	18,825	4,156	65.7%
2003 (c)	2,665,322	5.6%	175,955	71,657	24.3%	23,035	4,070	23.6%	20,290	4,132	66.2%
2004 (c)	2,837,052	5.6%	182,520	75,982	24.3%	23,956	4,061	14.9%	21,670	4,242	64.5%

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)
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)	7,985	3,264	43.6%	1,870	660	23.2%	81,380	38,748	16.6%
2003 (c)	8,200	3,228	44.2%	1,890	649	23.6%	83,520	38,083	16.9%
2004 (c)	8,980	3,371	42.3%	1,910	689	22.2%	86,310	39,223	10.4%

(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

Table E-4

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	Per Capita Income *	Average Daily School Membership (through Grade 12)	College and University Enrollment *
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	31647	6,025
2002	19,940	31465	6,116
2003	19,158	31791	6,284
2004	28,561	34514	6,450

* Source: Arizona Department of Economic Security

** Source: "Arizona Statistical Abstract 2003", University or 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 **
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	111,058,880	1,310	792,215,000	866,261,447
2002	149,800,941	1,607	N/A	893,498,570
2003	217,343,008	1,805	N/A	966,672,745
2004	327,483,949	2,475	N/A	1,053,583,182

* 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, 2005

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 $ 400,000 Self-Insured Retention	Genesis Insurance Company	08/01/2005	$317,800
Property	$108,449,892 limit $ 25,000 deductible - Boiler & Machinery $ 25,000 deductible - All other perils $ 100,000 deductible - Earth Movement $ 100,000 deductible - Flood	Travelers Indemnity Company	08/01/2005	$106,534
Excess Liability	$5,000,000 per Occurrence $5,000,000 Aggregate	Clarendon National Insurance Aggregate	08/01/2005	$124,932
Commercial Crime	$500,000 Form O - Employee Dishonesty Including Faithful Performance of Duty $ 10,000 Deductible	Travelers Casuality & Surety Co.	08/01/2005	$3,519
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 for all claims $ 5,000 deductible each claim	Zurich American Insuance Co.	04/26/2005	$3,289 *Net of Commission
Aircraft Hull & Liability	$30,000,000 limit $30,000,000 Each Occurrence/ Aggregate Personal Inj. $ 18,000 Each Occurrence Medical Insurance $ 3,000 Each Person Medical Insurance	Westchester Fire Insurance Co.	11/25/2005	$11,386
Fiduciary Liability	$2,000,000 Limit/Annual Aggregate $ 10,000 Deductible (per claim)	Travelers Casuality & Surety Co.	07/01/2005	$11,407
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $125,000 (Specific) $125,000 - deductible	Matrix	07/01/2006	$268,635
Medical Self Insurance	$1,000,000 limit/lifetime maximum benefit Option 1 $13,500 deductible maximum per family out of network $ 4,500 deductible maximum per family in network $ 1,500 deductible per person in network $ 4,500 deductible per family out of network Option 2 $18,000 deductible maximum per family out of network $ 9,000 deductible maximum per family in network $ 3,000 deductible per person in network $ 6,000 deductible per family out of network Option 3 $20,000 deductible maximum per family out of network $12,000 deductible maximum per family in network $ 6,000 deductible per person in network $10,000 deductible per family out of network Option 4 $22,000 deductible maximum per family out of network $15,000 deductible maximum per family in network $ 7,500 deductible per person in network $ 11,000 deductible per family out of network	Yuma County Employee Benefit Trust	12/31/2006	$540,000