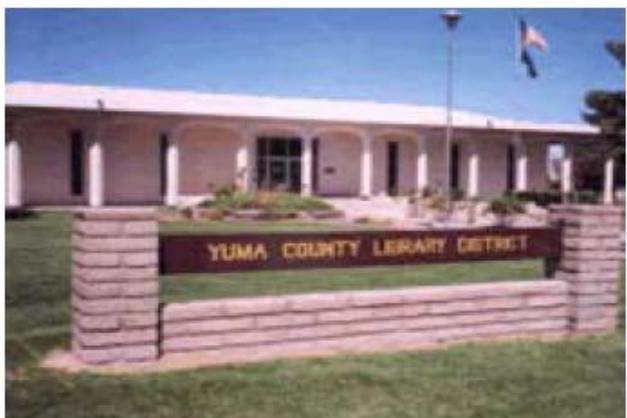


YUMA COUNTY



Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2006



**Yuma County
Administration Building
198 Main Street
Yuma, AZ 85364**

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, 2006

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

Director
Scott G. Holt

Assistant Director
Kathleen Clark

Glenda McGuire
LeeAnne Rachels
Denise Perez

Accountants
Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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**FINANCIAL
SERVICES
DEPARTMENT**



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

Scott Holt
Director

February 22, 2007

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, 2006.

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 Auditors' Report,
- (2) Management's Discussion and Analysis (MD&A),
- (3) The Basic Financial Statements,
- (4) Notes to the Financial Statements,
- (5) Required Supplementary Information, and
- (6) Other Supplementary Information.

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 principal 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 with 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 Projects funds are included in this fund category.

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

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 long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself.

Capital Projects Funds: Yuma County uses Capital Projects Funds to account for the acquisition and construction of major capital activities, and establishes a separate fund for each individual construction project or revenue source. The majority of these funds compositions have imposed restrictions similar to the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

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

Internal Service Funds: Yuma County uses Internal Service Funds to account for: Health Self – Insurance Fund established to account for the financing of a self funded benefit plan, a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts, and an Information Technology Life-Cycle Management Fund to manage and maintain the rotation of technology countywide.

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 Projects 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 Heinfeld, Meech & Co., P.C. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2006. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2005. This was the fifth 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, 2005. 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 2005-2006. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

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

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

Respectfully submitted,

Scott Holt
Director – Financial Services

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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, 2005

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



President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report



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

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INDEPENDENT AUDITORS' REPORT

Members of the Arizona State Legislature

The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Yuma County, Arizona as of June 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 19 through 26, the Budgetary Comparison Schedules on pages 73 through 78, the Schedule of Agent Retirement Plans' Funding Progress on page 80, and the Infrastructure Assets information on pages 82 through 83 are not required parts 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, and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining and individual fund statements and schedules 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 the 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 February 8, 2007, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Heinfeld, Meech & Co., P.C.

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

February 8, 2007

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Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2006. 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 \$297,671,322 (*net assets*). Of this amount, \$38,181,955 (*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 \$28,828,825. The County Sales Taxes drive the majority of increase. These taxes are equally divided among the three restricted projects general, jail, and capital projects except for the health services district which receives .1 of a cent on each dollar (approximately 16.7% increase each). The contribution by increases in the Auto-in-Lieu and State Shared Taxes are contributing at a similar level. Another major increase is attributed to property taxes 6%.
- ❖ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of \$104,041,880 an increase of \$20,912,712 in comparison with the prior year. Approximately 64.9% of this total amount, \$67,501,377, is available for spending at the government's discretion (*unreserved fund balance*) within the boundaries set forth in the governmental fund's purpose which is consistent with prior years. The majority of this increase is reflected in the increased fund balance in the Capital Projects Sales Tax Fund (\$8,322,676 or a 47.4% increase from the prior year) resulting from the delay of the funding for the new area service highway in conjunction with the state and city. Due to delays in the project being managed by the state, the county's funding segment is not expected to be required until FY 08.
- ❖ At the end of the fiscal year, unreserved fund balances for the General Fund was \$16,902,397 or 26.5% 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.

Government-wide financial statements (concluded):

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

The government-wide financial statements distinguish functions of Yuma County principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions which are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Yuma County include general government, public safety, 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 twenty-four (124) 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, jail district's general operations, debt service, and capital projects funds, the capital improvement program's capital projects sales tax, capital improvements, and certificates of participation funds, the library district fund, flood control district fund, and the health services district fund; all of which are considered to be major funds. These financial statements can be found on pages 34 to 41 of this report. Data from the other one hundred fourteen (114) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 108 to 202.

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

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 health self-insurance, and revolving fund for improvement districts, and the IT life cycle management. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

Fund financial statements (concluded)

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 67 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 69 to 83 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budget comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 86 to 214 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 \$297,671,322 at the close of this fiscal year.

By far the largest portion of Yuma County's total assets (65.2%) is invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), net of related debt used to acquire those assets which is still outstanding and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Below is a brief summary of Yuma County's statement of net assets.

YUMA COUNTY
Condensed Statement of Net Assets
As of June 30, 2006 and 2005

	Governmental Activities	
	2006	2005
Cash, cash equivalents and investments	\$ 94,800,405	\$ 74,770,762
Cash and investments held by trustee – restricted	12,083,216	14,905,228
All other current and other assets	16,504,202	13,894,176
Capital assets	230,879,267	217,023,855
Total assets	<u>354,267,090</u>	<u>320,594,021</u>
Long-term liabilities outstanding	47,895,266	42,496,541
Other liabilities	8,700,502	9,254,983
Total liabilities	<u>56,595,768</u>	<u>51,751,524</u>
Invested in capital assets, net of related debt	193,716,407	183,023,938
Restricted	65,772,960	52,065,427
Unrestricted	38,181,955	33,753,132
Total net assets	<u>\$ 297,671,322</u>	<u>\$ 268,842,497</u>

Government-wide financial analysis (concluded):

The County's net assets increased \$28,828,825 (10.7%) during the current fiscal year. Total assets increased 10.5% (\$33,673,069) from last fiscal year. This growth is largely reflected by the acquisition of capital assets (6.4%) and increase in investments (26.8%), resulting from additional funds set aside for the payment of the certificates of participation. There was a decrease of \$2,822,012 (18.9%) in restricted cash and investments held by trustee-restricted.

An additional portion of the Yuma County's net assets, restricted net assets (22.1%), represents resources subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$37,452,381) 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 \$28,828,825. Below is a brief summary of the Yuma County's change in net assets.

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2006 and 2005

	Governmental Activities	
	2006	2005
Revenues:		
Program revenues:		
Operating grants and contributions	\$ 35,522,157	\$ 37,842,357
Charges for services	11,977,993	12,430,801
Capital grants and contributions	5,306,408	10,399,038
General revenues:		
Property taxes levied for general purposes (general, library and flood districts)	23,511,137	22,176,789
Other county taxes:		
County sales tax (general, jail, health district, and capital projects)	37,592,727	32,226,336
Franchise tax	185,592	120,253
State shared taxes	18,265,508	16,212,307
Auto in lieu tax	7,030,262	6,265,275
Grants and contributions not restricted to specific programs	2,223,283	1,909,810
Investment income (loss)	3,156,042	2,280,631
Miscellaneous	3,107,989	1,707,991
Total revenues	<u>147,879,098</u>	<u>143,571,588</u>
Expenses:		
General government	38,160,597	35,978,984
Public safety	36,145,190	31,748,603
Highways and streets	11,462,736	14,248,072
Sanitation	857,984	871,424
Health	6,628,428	6,351,269
Welfare	12,695,814	11,820,871
Culture and recreation	4,559,772	3,450,050
Education	6,963,110	9,662,024
Interest on long-term debt	1,576,642	1,738,525
Total expenses	<u>119,050,273</u>	<u>115,869,822</u>
Increase in net assets	28,828,825	27,701,766
Net assets - beginning July 1	268,842,497	241,140,731
Net assets - ending June 30	<u>\$ 297,671,322</u>	<u>\$ 268,842,497</u>

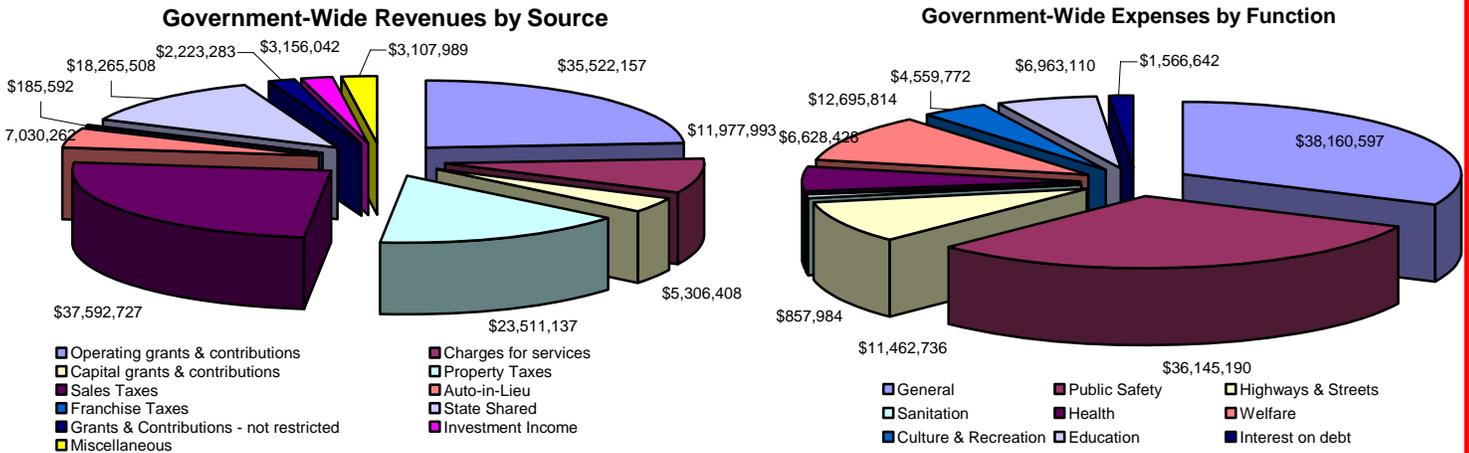
Key elements of this increase are as follows:

- The County sales taxes increased by \$5,366,391 (16.7%) between the years. This is a reflection of a growing economy in Yuma County.
- Charge for services decreased by \$452,789 (-3.6%). The impact of the trend in the slowing construction industry was observed towards the end of the fiscal year.
- Capital grants and contributions experienced a decrease of \$5,092,620 (-49%). This relates to a one-time grant for infrastructure in the prior year and the observed slowing in construction industry.
- Auto-in- Lieu taxes increased by \$764,987 (12.2%). This was due continued growth in the community.
- Property tax levies increased by \$1,334,348 (6%) sign of a growing community and increase on new residential

and commercial developments.

Governmental activities (concluded):

- State shared sales tax revenues increased by \$2,053,201 (12.7%). This is a product of the formula used by the state and reflects State’s recuperating economy.
- Investment income increased \$875,411 (38.4%). This was due to the timely investments made in an improving economy.
- General and Public Safety government experienced the most significant increases in expenditures 6.1% and 13.8% respectively. The increase in both areas was primarily for salaries and operation increases.
- Highways and streets expenditures decreased 19.5% or \$2,785,336. The Public Works department used its minimal emergency reserve of chip cover materials to perform some road maintenance operations and deferred purchasing any new material due to the escalating price of asphalt materials resulting in a \$1,082,176 savings to the County in the current year. The decision was made expecting the price of the materials to return to normal levels which has not occurred at this time. Additionally the county had contributed to the state \$444,843 in fiscal year 2005 which was not required in fiscal year 2006.
- Health and welfare governmental activities had an overall increase of 6.3% for the fiscal year.
- Education spending decreased \$2,698,914. There was a decrease of \$2,831,613 in grant supported activities through the Workforce Investment Act.



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 \$104,041,880, an increase of \$20,912,712 in comparison with the prior year. \$103,790,061 is shown as the county’s unreserved fund balance, however approximately 64.9% of this total amount, \$67,501,377, constitutes funds which are available for spending at the County’s discretion. This 64.9% of unreserved fund balance is consistent with 66.3% for the prior year. The remainder of fund balance is accounted for in specific funds to reflect its unavailability for new spending as it has already been restricted for spending on specific capital projects or debt service:

- 1) Capital construction funds of \$30,820,822 are being accounted for in specific funds. Of this amount, \$25,874,240 (84%) 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 \$4,287,369 (14%) is set aside and reported in the Jail District Capital Projects fund for the expansion of the detention facility. The remaining \$659,213 (2.0%) is for several small, ongoing capital projects.
- 2) Accounted for in debt service funds is \$5,467,862. Of this amount, \$3,248,996 is reported in the Certificates of Participation fund and \$2,218,866 is reported in the Jail District Debt Service fund for the retirement of certificates of participation and revenue bonds.
- 3) The amounts reserved for prepaid items are \$251,819.

Governmental funds (concluded)

Fund balances of the governmental funds increased by \$20,912,712 during the current fiscal year. Key factors in this increase are as follows:

- Although the majority of the major funds experienced slight increases in fund balance, the increase in fund balance of the Capital projects sales tax fund of \$8,322,676, resulting from project completions and continued collection of taxes to be used for projects not started and future debt payments overshadow overall increases. Other funds that experienced a significant changes in fund balance were:
 1. Among the non-major governmental funds, Highway Users Revenue-Public Works, increased \$1,021,259 due to the increase State's motor fuel tax collections.
 2. Jail District-General Operations (\$1,674,526) decrease in fund balance was primarily due to an increase in expenditures and a transfer to the Jail District Capital projects funds, which reflects an increase in fund balance of \$1,459,659, in preparation for the expansion of the detention facility.
 3. The Capital Improvements Fund increased fund balance by \$1,785,307 and the Flood Control District increased its fund balance by \$1,780,404 in anticipation of future expenditures.
- Total Increase in Property Tax collections was \$1,334,348. The General Fund increased \$845,461; Library District Fund \$322,072; and Flood Control District Fund \$166,815. Increases were due to an increase in net primary and secondary assessed valuation of 15.6% and 25.8%, respectfully.
- Increase in collections of the four (4) County-wide sales tax of \$5,366,391 was due to an increase in retail sales, collection enforcement, a growing economy, and imposition of a .1 of 1% sales tax for the health services district. These taxes are accounted for in the General Fund, Jail District Fund, Capital Projects Sales Tax Fund, and Health Services District Fund.
- Increase in collections of the State shared sales tax of \$2,053,201 in the General Fund. This is a product of the formula used by the state to distribute to participating agencies a share of the state wide collection of sales taxes and reflects an overall increase of the collection of these sales taxes.
- Increase in collections of auto in lieu taxes in the General Fund and Highway User Revenue Funds (Development Services and Public Works) of \$764,987 was due to an increase in auto sales and licensing.
- Increase in General Fund government expenditures of \$2,181,842 represents increases in general personnel 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 \$4,404,658 represents increases in the Jail District Fund and Sheriff's office department in the General Fund from increased prisoner population and higher employee costs.
- Increase in health and welfare expenditures of \$1,152,102 represents increasing cost of health services provided to Yuma County citizens through the Health Services District and medical eligibility program funded through the General Fund.
- Decrease in capital expenditures of \$7,008,195 has to do mainly with the completion of the new Justice Center facility in the Capital Improvements Fund in 2005.

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 \$16,902,397. 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 26.5% of total fund expenditures and transfers out; total fund balance represents 26.8%. The general fund balance decreased by \$934,449 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 \$5,974,171. 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 \$179,397. Changes were made to transfer amounts from general government expenditures to other categories. The most significant change was a budget transfer of \$1,821,741 from general government to public safety expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS (concluded)

At the close of the current fiscal year, Yuma County had received a total of \$2,129,991 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: Taxes - \$747,389; License and Permits - (\$315,082), Charges for Services \$588,453, Fines and Forfeits - \$19,488, Intergovernmental - \$426,287, Investment Income - \$404,236, other revenues \$259,220.

Yuma County had in total \$3,072,075 less expenditures than budgeted. Categories with the most significant variances between budgeted and actual were: \$431,601 in Self-liability Insurance; \$2,346,670 in General Government and \$293,738 in Public Safety. In General Government segment the major variances were in the following departments: Assessor-\$92,878, Human Resources-\$119,677, General Government (Non-Departmental)-\$882,079, Information Technology-\$565,724, and Planning & Zoning-\$190,556. These variances were primarily due to unfilled vacancies and savings in other personnel related costs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2006 amounts to \$230,879,267 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress. The total increase in Yuma County's net capital assets for this fiscal year was six percent (6.4%). This is a mainly a product of the completion of the new Justice Center building construction; construction in progress of a Sewer line; and land and roads acquisitions. Additional information on Yuma County's capital assets can be found in note 6 on page 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 79.29 was achieved for fiscal year 2006. 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 \$21,382,310, of which \$18,109,280 is considered long term (\$3,273,030 payable within one year). This amount is comprised of \$10,875,000 of revenue bonds backed by Jail District taxes, \$10,050,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and \$457,310 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 \$20,915,000 of Certificates of participation. Additional information on the County's long-term debt can be found in notes 8-12 on pages 59-64 of this report.

	Governmental Activities	
	2006	2005
Revenue bonds	\$10,875,000	\$12,140,000
General obligation bonds	10,050,000	
Special assessment bonds		
with governmental commitment	457,310	498,440
Rural development loan	642,698	672,607
Capital leases payable	267,201	504,370
Certificates of participation payable	20,915,000	24,015,000
Total	\$43,207,209	\$37,830,417

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state sales tax, and auto in lieu tax) to continue to grow at the historical average rates of increase of 8%, 6%, and 10%, respectively. Property tax levy amounts were capped at a maximum 2% increase annually from the prior years levy amount plus the additional value contributed by new construction as a result of voter action in November, 2006. These increases are enough to continue the funding of the core operations of the County with 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 2008. This project is part of the Capital Projects Sales Tax approved by the voters of Yuma County on September 12, 2000. The collection of this tax will be terminated on January 31, 2007 when the voter approved cap is expected to be achieved.
- ❖ The most recent estimates reflect the population of Yuma County continues to grow at 3.7%, while the unemployment rate holds at 16%.
- ❖ Yuma County has created a Health district funded through an increase of the existing sales tax rate by 0.1 of 1%. 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 began with an initial offering of \$10 million in fiscal year 06 and the balance is anticipated to be issued in early fiscal year 08. Additionally, the Jail District is looking to issue bonds to pay for needed additional jail space in an amount approximating \$10 million in FY 08 supported by the Jail District's collection of the maintenance sales tax. The bonds will be paid off no later than January 31, 2015 as the voter approved maintenance sales tax will expire, unless a new initiative is voted on and approved by the district's constituents.

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) 373-1012 or Kathleen Clark, Assistant Director-Financial Services, 198 Main Street, Yuma, AZ 85364 (928) 373-1012

Basic Financial Statements

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Government-Wide Financial Statements

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 94,800,405
Receivables (net of allowances for uncollectibles):	
Property taxes	654,101
Accounts	829,240
Special assessments	709,324
Accrued interest	761,813
Due from other governments	13,279,610
Inventories	18,295
Prepaid items	251,819
Investment held by trustee - restricted	12,083,216
Capital assets (net of accumulated depreciation)	
Land	27,186,527
Buildings	92,667,539
Improvement other than buildings	8,749,950
Machinery and equipment	11,161,268
Infrastructure	83,241,918
Construction in progress	7,872,065
Total Assets	354,267,090
LIABILITIES	
Accounts payable	3,184,246
Accrued payroll and employee benefits	2,763,095
Insurance claims payable	1,081,000
Due to other governments	106,153
Deposit held for others	271,741
Retainage payable	303,449
Unearned revenue	247,731
Interest and fiscal charges payable	743,087
Long-term liabilities	
Due within one year	6,049,349
Due in more than one year	41,845,917
Total Liabilities	56,595,768
NET ASSETS	
Invested in capital assets, net of related debt	193,716,407
Restricted for:	
Public safety	2,661,676
Highways and streets	17,919,093
Health	2,816,346
Culture and recreation	2,724,956
Capital projects	31,521,351
Debt service	8,129,538
Unrestricted	38,181,955
Total Net Assets	\$ 297,671,322

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

Function / Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 38,160,597	\$ 5,696,671	\$ 2,122,794	\$ -	\$ (30,341,132)
Public safety	36,145,190	5,065,274	8,053,972	-	(23,025,944)
Highway and streets	11,462,736	87,631	12,118,113	4,059,485	4,802,493
Sanitation	857,984	69,131	246,468	1,246,923	704,538
Health	6,628,428	657,953	3,275,644	-	(2,694,831)
Welfare	12,695,814	338,791	2,911,207	-	(9,445,816)
Culture and recreation	4,559,772	62,542	56,340	-	(4,440,890)
Education	6,963,110	-	6,737,619	-	(225,491)
Interest on long-term debt	1,576,642	-	-	-	(1,576,642)
Total governmental activities	\$ 119,050,273	\$ 11,977,993	\$ 35,522,157	\$ 5,306,408	\$ (66,243,715)
General revenues:					
Taxes:					
Property taxes, levied for general purposes					17,254,491
Property taxes, levied for the Library District					4,188,056
Property taxes, levied for the Flood Control District					2,068,590
Other County taxes:					
County sales taxes for general purposes					11,883,146
County sales taxes for Jail District					11,883,461
County sales taxes for Health Services District					1,999,216
County sales taxes for Capital projects					11,826,904
Franchise tax					185,592
Unrestricted State Shared taxes :					
Auto in lieu of tax					7,030,262
Sales taxes					18,265,508
Grants and contributions not restricted to specific programs					2,223,283
Investment earnings					3,156,042
Miscellaneous					3,107,989
Total general revenues					95,072,540
Change in net assets					28,828,825
Net assets, July 1, 2005					268,842,497
Net Assets, June 30, 2006					\$ 297,671,322

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, 2006

	Jail District					Capital Imp Program
	General	General Operations	Debt Service	Capital Projects	Capital Projects Sales Tax	
Assets						
Cash, cash equivalents and investments	\$ 10,128,957	\$ 1,367,543	\$ 2,001,000	\$ 1,188,175	\$	26,243,738
Receivables (net of allowances for uncollectibles):						
Property taxes	457,444	-	1,876	-	-	-
Accounts	186,736	35,808	-	-	-	-
Special assessments	-	-	-	-	-	-
Accrued interest	582,965	3,083	4,465	2,605	-	54,170
Due from:						
Other funds	5,387,360	600,940	-	1,500,865	-	-
Other governments	5,177,782	2,067,728	-	-	-	1,895,563
Inventory	-	-	-	-	-	-
Prepaid items	196,490	4,014	-	-	-	-
Investment held by trustee - restricted	-	-	3,731,984	4,287,369	-	-
Total Assets	\$ 22,117,734	\$ 4,079,116	\$ 5,739,325	\$ 6,979,014	\$	28,193,471
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ 797,620	\$ 335,342	\$ -	\$ 772	\$	-
Accrued payroll and employee benefits	1,855,397	368,645	-	-	-	-
Due to:						
Other funds	1,756,329	713,453	1,905,455	3,015	-	2,319,231
Other governments	-	-	-	-	-	-
Deposit held for others	36,774	-	-	-	-	-
Retainage payable	-	-	-	8,816	-	-
Interest and fiscal charges payable	-	-	283,128	-	-	-
Revenue bonds payable	-	-	1,330,000	-	-	-
Certificates of participation	-	-	-	-	-	-
Deferred revenue	572,727	-	1,876	-	-	-
Total Liabilities	\$ 5,018,847	\$ 1,417,440	\$ 3,520,459	\$ 12,603	\$	2,319,231
Fund balances:						
Reserved for:						
Debt service	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-
Prepaid items	196,490	4,014	-	-	-	-
Unreserved, reported in:						
General fund	16,902,397	-	-	-	-	-
Debt service funds	-	-	2,218,866	-	-	-
Capital project funds	-	-	-	6,966,411	-	25,874,240
Special revenue funds	-	2,657,662	-	-	-	-
Total fund balances	17,098,887	2,661,676	2,218,866	6,966,411	\$	25,874,240
Total liabilities and fund balances	\$ 22,117,734	\$ 4,079,116	\$ 5,739,325	\$ 6,979,014	\$	28,193,471

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

Capital Improvement Program		Other Primary Tax Authorities			Other	Total
Capital Improvements	Certificates of Participation	Library District	Flood Control District	Health Services District	Governmental Funds	Governmental Funds
\$ 431,851	\$ 1,281,395	\$ 3,066,086	\$ 6,208,020	\$ 1,865,022	\$ 32,629,071	\$ 86,410,858
-	-	119,694	51,957	-	23,130	654,101
-	-	-	-	1,434	605,262	829,240
-	-	-	-	-	709,324	709,324
770	2,045	7,167	13,345	4,151	67,865	742,631
2,337,349	479,940	3,628	-	599,950	2,989,884	13,899,916
-	-	-	-	1,115,767	3,022,770	13,279,610
-	-	-	-	-	18,295	18,295
-	-	6,249	-	5,262	39,804	251,819
659,213	3,404,650	-	-	-	-	12,083,216
\$ 3,429,183	\$ 5,168,030	\$ 3,202,824	\$ 6,273,322	\$ 3,591,586	\$ 40,105,405	\$ 128,879,010
\$ 465,625	\$ -	\$ 58,121	\$ 2,084	\$ 164,023	\$ 1,313,521	\$ 3,137,108
3,310	-	89,642	8,267	70,826	361,217	2,757,304
-	759,075	247,034	127,473	540,391	5,698,675	14,070,131
-	-	-	-	-	106,153	106,153
-	-	-	-	-	234,967	271,741
-	-	-	-	-	294,633	303,449
-	459,959	-	-	-	-	743,087
-	-	-	-	-	-	1,330,000
-	700,000	-	-	-	-	700,000
-	-	83,290	33,211	-	727,053	1,418,157
\$ 468,935	\$ 1,919,034	\$ 478,087	\$ 171,035	\$ 775,240	\$ 8,736,219	\$ 24,837,130
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,249	-	5,262	39,804	251,819
-	-	-	-	-	-	16,902,397
-	3,248,996	-	-	-	506,309	5,974,171
659,213	-	-	-	-	11,006,418	44,506,282
2,301,035	-	2,718,488	6,102,287	2,811,084	19,816,655	36,407,211
2,960,248	3,248,996	2,724,737	6,102,287	2,816,346	31,369,186	104,041,880
\$ 3,429,183	\$ 5,168,030	\$ 3,202,824	\$ 6,273,322	\$ 3,591,586	\$ 40,105,405	\$ 128,879,010

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Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
 June 30, 2006

Fund balance - total governmental funds	\$ 104,041,880
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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.	230,879,267
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Some receivables are not available to pay for current-period expenditures therefore, are deferred in the funds	1,170,426
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Internal service funds are used by management to charge the cost of certain activities such as insurance, maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:

Health Self-Insurance	\$ 7,309,564	
Revolving - Improvement Districts	1,526	
IT Life Cycle Management	<u>133,925</u>	
		7,445,015

Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:

Revenue bonds payable	\$ (9,545,000)	
Special assessment bonds payable	(457,310)	
General obligation bonds payable	(10,050,000)	
Rural development loans payable	(642,698)	
Certificates of participation payable	(20,215,000)	
Obligations under capital leases payable	(267,201)	
Compensated absences payable	(4,378,334)	
Claims and judgments payable	<u>(309,723)</u>	
Total		<u>(45,865,266)</u>

Net assets of governmental activities	<u><u>\$ 297,671,322</u></u>
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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, 2006

	Jail District				Capital Imp Program
	General	General Operations	Debt Service	Capital Projects	Capital Projects Sales Tax
Revenues:					
Taxes	\$ 33,239,975	\$ 11,883,461	\$ 56	\$ -	\$ 11,826,904
Special assessments	-	-	-	-	-
Licenses and permits	1,908,490	-	-	-	-
Intergovernmental	21,788,670	220,339	-	-	-
Charges for services	3,248,434	1,401,446	-	-	-
Fines and forfeits	1,420,519	-	-	-	-
Investment income	508,236	67,923	230,793	175,575	628,015
Rents	15,269	-	-	-	-
Miscellaneous	608,071	168,591	52	10,697	69,198
Total Revenues	62,737,664	13,741,760	230,901	186,272	12,524,117
Expenditures:					
Current:					
General government	31,161,087	-	-	-	-
Public safety	9,530,366	16,653,687	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	540,687	-	-	-	-
Health	85,396	-	-	-	-
Welfare	9,042,303	-	-	-	-
Culture and recreation	117,857	-	-	-	-
Education	319,128	-	-	-	-
Capital outlay	796,676	1,169,596	-	226,613	-
Debt service:					
Principal retirement	51,492	-	1,330,000	-	-
Interest and fiscal charges	12,529	-	574,197	-	-
Total Expenditures	51,657,521	17,823,283	1,904,197	226,613	-
Excess (deficiency) of revenues over (under) expenditures	11,080,143	(4,081,523)	(1,673,296)	(40,341)	12,524,117
Other financial sources (uses):					
Sale of bonds	-	-	-	-	-
Proceeds from sale of capital assets	4,430	-	-	-	-
Transfers in	14,337	5,729,789	1,822,792	1,500,000	-
Transfers out	(12,033,359)	(3,322,792)	-	-	(4,201,441)
Total other financing sources (uses)	(12,014,592)	2,406,997	1,822,792	1,500,000	(4,201,441)
Net change in fund balance	(934,449)	(1,674,526)	149,496	1,459,659	8,322,676
Fund balances - beginning (July 1, 2005)	18,033,336	4,336,202	2,069,370	5,506,752	17,551,564
Fund balances - ending (June 30, 2006)	\$ 17,098,887	\$ 2,661,676	\$ 2,218,866	\$ 6,966,411	\$ 25,874,240

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

Capital Improvement Program		Other Primary Tax Authorities			Other	Total
Capital Improvements	Certificates of Participation	Library District	Flood Control District	Health Services District	Governmental Funds	Governmental Funds
\$ -	\$ -	\$ 4,188,056	\$ 2,068,590	\$ 1,999,216	\$ 3,113,460	\$ 68,319,718
-	-	-	-	-	301,455	301,455
-	-	-	815	61,274	79,630	2,050,209
-	-	21,240	-	3,275,644	32,555,292	57,861,185
-	-	16,078	14,595	583,647	1,650,386	6,914,586
-	-	46,464	-	-	949,863	2,416,846
37,922	114,564	95,058	104,905	54,667	895,624	2,913,282
-	-	-	-	-	279,631	294,900
62,134	12,752	108,820	19,694	115,740	1,010,374	2,186,123
100,056	127,316	4,475,716	2,208,599	6,090,188	40,835,715	143,258,304
1,289,471	9,469	-	-	-	3,735,770	36,195,797
-	-	-	-	-	8,927,334	35,111,387
-	-	-	410,753	-	9,372,742	9,783,495
-	-	-	-	-	289,802	830,489
-	-	-	-	6,018,225	358,380	6,462,001
-	-	-	-	-	3,242,054	12,284,357
-	-	4,231,950	-	-	134,335	4,484,142
-	-	-	-	-	6,648,011	6,967,139
4,311,914	-	-	17,442	176,424	9,157,396	15,856,061
-	700,000	-	-	-	256,567	2,338,059
-	919,918	-	-	-	69,998	1,576,642
5,601,385	1,629,387	4,231,950	428,195	6,194,649	42,192,389	131,889,569
(5,501,329)	(1,502,071)	243,766	1,780,404	(104,461)	(1,356,674)	11,368,735
-	-	-	-	-	10,050,000	10,050,000
-	-	-	-	-	-	4,430
7,286,636	1,626,229	-	-	786,898	1,682,594	20,449,275
-	-	-	-	(315,475)	(1,086,661)	(20,959,728)
7,286,636	1,626,229	-	-	471,423	10,645,933	9,543,977
1,785,307	124,158	243,766	1,780,404	366,962	9,289,259	20,912,712
1,174,941	3,124,838	2,480,971	4,321,883	2,449,384	22,079,927	83,129,168
\$ 2,960,248	\$ 3,248,996	\$ 2,724,737	\$ 6,102,287	\$ 2,816,346	\$ 31,369,186	\$ 104,041,880

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

Year Ended June 30, 2006

Net change in fund balances - total governmental funds \$ 20,912,712

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	15,856,061
Depreciation expense	(6,008,942)

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.

4,059,485

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.

(55,623)

Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the funds.

88,959

Debt proceeds provide current financial resources to governmental funds, but issuing debt increase long-term liabilities in the Statement of Net Assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal paid	2,338,059
Bond proceeds	(10,050,000)

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	(302,710)
Claims and judgments	280,777

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

Health Self-Insurance	1,523,834
Revolving-Improvement District	13,798
IT Life Cycle Management	172,415

Change in net assets of governmental activities	\$ 28,828,825
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The notes to the financial statements are an integral part of this statement.

YUMA COUNTY
Statement of Net Assets
Proprietary Funds
June 30, 2006

Exhibit C- 1

	<u>Governmental Activities - Internal Service Funds</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 8,389,547
Receivables (net of allowances for uncollectibles):	
Accrued interest	19,182
Due from other funds	<u>889,331</u>
Total Assets	<u>9,298,060</u>
Liabilities	
Current Liabilities:	
Accounts payable	47,138
Accrued payroll and employee benefits	5,791
Insurance claims payable	1,081,000
Due to other funds	<u>719,116</u>
Total Liabilities	<u>1,853,045</u>
Net Assets	
Unrestricted	<u>7,445,015</u>
Total Net Assets	<u>\$ 7,445,015</u>

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

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

Year Ended June 30, 2006

	Governmental Activities - Internal Service Funds
Operating revenues	
Special assessments	\$ 41,646
Charge for services	8,700,607
Miscellaneous	9,114
Total operating revenues	8,751,367
Operating expenses	
Personal services	66,239
Supplies	4,087
Tools and minor equipment	278,636
Professional services	61,400
Health services claims	7,279,453
Insurance	10,299
Other	94,418
Total operating expenses	7,794,532
Operating income	956,835
Nonoperating revenues	
Investment Income	242,760
Total nonoperating revenues	242,760
Income before transfers	1,199,595
Transfers (net)	510,453
Increase in net assets	1,710,048
Total net assets, July 1, 2005	5,734,967
Total net assets, June 30, 2006	\$ 7,445,015

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

YUMA COUNTY
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2006

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	\$ 576,004
Receipts from other funds for goods and services provided	8,097,193
Other receipts	5,053
Payments to supplies and providers of goods and services	(7,401,800)
Payments to employees	(66,239)
Other payments	(166,340)
Net cash provided by operating activities	1,043,871
Cash flows from noncapital financial activities:	
Cash transfers out to other funds	(2,547)
Cash transfers in from other funds	513,000
Net cash provided by noncapital financing activities	510,453
Cash flows from investing activities:	
Interest received on investments	242,756
Net cash provided by investing activities	242,756
Net increase in cash and cash equivalents	1,797,080
Cash and cash equivalents, July 1, 2005	6,592,467
Cash and cash equivalents, June 30, 2006	\$ 8,389,547
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 956,835
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accrued interest	(8,332)
Due from other funds	125,393
Increase / (decrease) in liabilities:	
Accounts payable	(77,308)
Accrued payroll and employee benefits	4,319
Due to other funds	(283,036)
Insurance claims payable	326,000
Net cash provided by operating activities	\$ 1,043,872

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

YUMA COUNTY
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2006

Exhibit D- 1

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	\$ 92,790,694	\$ 4,690,872
Total Assets	<u>\$ 92,790,694</u>	<u>\$ 4,690,872</u>
Liabilities		
Deposit held for others		\$ 4,690,872
Total Liabilities	<u>-</u>	<u>\$ 4,690,872</u>
Net Assets		
Held in trust for investment trust participants	<u>\$ 92,790,694</u>	

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

YUMA COUNTY
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Year Ended June 30, 2006

Exhibit D- 2

	<u>Investment Trust Funds</u>
Additions:	
Contributions from participants	\$ 443,222,036
Investment income	1,946,207
Total additions	<u>445,168,243</u>
Deductions:	
Distributions to participants	388,237,471
Total deductions	<u>388,237,471</u>
Change in net assets	<u>56,930,772</u>
Net assets held in trust, July 1, 2005	<u>35,859,922</u>
Net assets held in trust, June 30, 2006	<u>\$ 92,790,694</u>

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

Notes To Financial Statements

Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

The following table describes the County's component units:

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Library District	A tax-levying district that provides and maintains library services for the County's residents; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Special Assessment (Improvement) Districts	Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Jail District	A tax-levying district that acquires, constructs, operates, maintains, and finances county jails and jail systems; County board of supervisors serves as board of directors	Blended	Yuma County Financial Services 198 Main Street Yuma, AZ 85364
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability. County board of supervisors serves as board of directors	Blended	Not Available

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2006 is \$5,729,789. Yuma County is also required to maintain support of the Health Services District. The amount of this support for the year ended June 30, 2006 is \$786,898.

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

Proprietary fund revenues 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 *Jail District General Operations Fund* is the primary operating fund of the Jail District. It accounts for all financial resources of the Jail District, except those required to be accounted for in another fund. The Jail District constructs, operates, maintains, and finances the County jails and jail systems.

The *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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 *Health Services District* is the primary operating fund of the Health Services District. It accounts for all financial resources of the Health Services District, except those required to be accounted for in another fund. The Health Services District provides health programs and services for the County's residents.

The County reports the following fund types:

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

The *Investment Trust funds* account for pooled assets and individual accounts held and invested by the County Treasurer on behalf of 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 long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Cash and Investments

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

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

E. Inventories and Prepaid Items

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

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to 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 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 – At June 30, 2006, the following funds reported deficits in fund balances. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in fiscal year 2006-07.

Fund	Agency	Number	Amount
Governmental Funds:			
Attorney Drug Enforcement	County Attorney	2207	\$ 28,880
HIDTA Grant	County Attorney	2227	65,271
Federal Justice RICO Operation	County Attorney	2279	7
Governor's Action	County Attorney	2297	37
Drug Court Education	Juvenile Court	2262	1
Other Grants	Public Works	2332	11,054
Drug Task Force	Sheriff-Administration	2302	86,709
Other Grants	Sheriff-Administration	2306	58,727
Local Court Assistance	Superior Court	2221	5,985

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

For the fiscal year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

<u>Fund</u>	<u>Agency</u>	<u>Number</u>	<u>Excess</u>
Governmental Funds:			
General Fund:			
Elections Services	Elections Department	00100	\$ 9,577
Constable Precinct #1	Constable	00100	1,959
Public Defender	Public Defender	00100	29,723
County Administrator - Channel 77	County Administrator	00100	4,356
Superior Court - Adult Probation	Adult Probation	00100	907
Medical Eligibility Program	Health District	00100	80,028
Jail District – General Operations	Sheriff	02300	1,170,338
Extra Probation	Adult Probation	02322	27,087
Interstate Comp	Adult Probation	02323	150
Property Information	Assessor	02202	56,045
Crime Victim Comp Grant	Attorney	02209	2,349
Federal Justice Asset Sharing	Attorney	02280	228
Expedited Child Support	Clerk of Superior Court	02213	1,072
Child Support Automation	Clerk of Superior Court	02214	810
IV-D Case Processing	Clerk of Superior Court	02318	1,060
Section 8 Voucher Program	Housing Services	02274	88,702
Juvenile Crime Reduction	Juvenile Court	02233	530
Juvenile Victim Rights	Juvenile Court	02246	1,390
State Aid Supreme Court	Juvenile Court	02247	768
Juvenile Probation	Juvenile Court	02259	1,187
Drug Court Planning	Juvenile Court	02261	7,484
School Grants	School Superintendent	02281	908,919
Jail Enhancement	Sheriff - Jail District	02237	46,760
Facility Commission	Sheriff - Jail District	02286	180,507
Conciliation Court	Superior Court	02211	14,900
Aztec Field Training	Superior Court	02234	191
Fee-Case Management	Superior Court	02325	44,875

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant are: Sheriff – Jail District which incurred costs for capital outlay for the purchase of a warehouse. School Superintendents School Grants budget for expenditures was placed entirely in Contingency. In fiscal year 2007 this budget is reflected in the operating accounts. 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.

Note 3 - Deposits and Investments (Continued)

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

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

Custodial credit risk- Statutes require collateral for 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, 2006, the carrying amount of the County's deposits was \$8,360,005 and the bank balance was \$10,179,812. At June 30, 2006, \$5,758,099 of the County's deposits, which were held by the trustees, was uninsured and uncollateralized and was therefore exposed to custodial credit risk. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2006, were as follows:

<u>Investment Type</u>	<u>Fair Value</u>
State Treasurer's investment pool 7	\$ 81,772,893
State Treasurer's investment pool 5	5,617,780
U.S. agency securities	95,496,104
U.S. Treasury securities	10,994,591
Repurchase agreements	1,899,916
Total	<u>\$ 195,781,284</u>

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, 2006, credit risk for the County's investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
State Treasurer's investment pool 7	Unrated	Not applicable	\$ 81,772,893
State Treasurer's investment pool 5	Unrated	Not applicable	5,617,780
U.S. agency securities	AAA	Standard & Poor's	95,496,104
Repurchase agreements	AAA	Standard & Poor's	1,899,916
			<u>\$ 184,786,693</u>

Note 3 - Deposits and Investments (Concluded)

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

The Jail District Debt Service and Jail District Capital Projects funds have \$3,731,984 and \$4,287,369 in cash and investments held by the trustee, respectively. In addition, the Capital Improvements fund and Certificates of Participation fund have cash and investments held by trustee of \$659,213 and \$3,404,650, 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, 2006, of 5 percent or more in the Federal Home Loan Bank, Federal Home Loan Mtg Corp, and Federal National Mtg Association. These investments were 27.39 percent, 7.10 percent and 14.35 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, 2006, the County had the following investments in debt securities:

<u>Investment</u>	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	\$ 81,772,893	.10
State Treasurer's investment pool 5	5,617,780	.14
U.S. agency securities	95,496,104	1.97
U.S. Treasury securities	10,994,591	.40
Repurchase agreements	1,899,916	.10
Total	<u>\$ 195,781,284</u>	

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

Cash on hand	\$ 223,898
Amount of deposits	8,360,005
Amount of investments	195,781,284
Total	<u>\$ 204,365,187</u>

Statement of Net Assets:

	<u>Governmental Activities</u>	<u>Investment Trust Funds</u>	<u>Agency Funds</u>	<u>Total</u>
Cash, cash equivalents and investments	\$ 94,800,405	\$ 92,790,694	\$ 4,690,872	\$ 192,281,971
Cash and investments held by trustees-restricted	12,083,216			12,083,216
Total	<u>\$ 106,883,621</u>	<u>\$ 92,790,694</u>	<u>\$ 4,690,872</u>	<u>\$ 204,365,187</u>

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, 2006, the carrying amount of the County Treasurer’s investment pool deposits was \$(1,274,823) and the bank balance was \$563,631. The deposit and investment risks of the Treasurer’s investment pool are substantially the same as the County’s deposit and investment risks. In addition, the County Treasurer’s investment pool had investments at June 30, 2006, 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 19.60 percent, 37.41 percent, and 9.70 percent, respectively, of the total pool’s investments.

Details of each major investment classification follow:

<u>Investment Type</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Maturities</u>	<u>Fair Value</u>
U.S. Treasury and agency securities	\$100,416,617	1.77-6.0%	7/6/06-11/24/10	\$100,416,905
State Treasurer’s investment pool	41,245,433	Not stated	N/A	41,245,433

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

Statement of Net Assets	
Assets	\$ 140,387,515
Liabilities	-
Net assets	<u>\$ 140,387,515</u>
Net assets held in trust for:	
Internal participants	\$ 92,382,916
External participants	48,004,599
Total net assets held in trust	<u>\$ 140,387,515</u>
Statement of Changes in Net Assets	
Total additions	\$ 643,077,026
Total deductions	609,422,477
Net increase	<u>33,654,549</u>
Net assets held in trust:	
July 1, 2005	<u>106,732,966</u>
June 30, 2006	<u>\$ 140,387,515</u>

Note 5 - Property Taxes Receivable

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, and at June 30, 2006, the uncollected property taxes and related allowances for uncollectibles were as follows:

Fiscal Year	Major Governmental Funds				Total All Nonmajor Governmental Funds
	General Fund	Jail District Debt Service Fund	Library District Fund	Flood Control District Fund	
2005-06	\$394,740	\$ -	\$ 106,664	\$57,376	\$ 22,516
Prior Years	148,587	2,537	32,637	2,387	614
Total Receivable	543,327	2,537	139,301	59,763	23,130
Less allowances for uncollectibles	85,883	661	19,607	7,806	
Property Taxes Receivable (Net of Uncollectibles)	\$457,444	\$ 1,876	\$119,694	\$51,957	\$ 23,130

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2006, was as follows:

	Balance July 1, 2005	Increases	Decreases	Balance June 30, 2006
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 23,560,210	\$ 3,626,317	\$ -	\$ 27,186,527
Infrastructure:				
Paved roads	51,276,331	2,611,855	-	53,888,186
Construction in progress	8,342,662	7,424,236	7,894,833	7,872,065
Total capital assets not being depreciated	83,179,203	13,662,408	7,894,833	88,946,778
Capital assets, being depreciated				
Buildings	105,127,794	7,252,499	-	112,380,293
Improvements other than buildings	5,550,877	4,102,791	-	9,653,668
Machinery and equipment	24,606,312	1,817,489	397,175	26,026,626
Infrastructure (except paved roads)	54,802,504	975,193	-	55,777,697
Total capital assets being depreciated	190,087,487	14,147,972	397,175	203,838,284
Less: accumulated depreciation for:				
Buildings	17,325,226	2,382,014	(5,514)	19,712,754
Improvements other than buildings	748,526	155,192	-	903,718
Machinery and equipment	12,969,502	2,247,352	351,496	14,865,358
Infrastructure (except paved roads)	25,199,581	1,224,384	-	26,423,965
Total	56,242,835	6,008,942	345,982	61,905,795
Total capital assets being depreciated, net	133,844,652	8,139,030	51,193	141,932,489
Governmental activities capital assets, net	\$ 217,023,855	\$ 21,801,438	\$ 7,946,026	\$ 230,879,267

Depreciation expense was charged to functions as follows:

Governmental activities :	
General government	\$ 2,030,403
Public safety	1,396,215
Highways and streets	1,755,828
Sanitation	34,595
Health	237,902
Welfare	429,960
Culture and recreation	116,809
Education	7,229
Total depreciation expense - governmental activities	\$ 6,008,942

Note 6 - Capital Assets (Continued)

Yuma County is engaged in various construction projects as of June 30, 2006. The projects include widening existing streets and bridges, constructing streets, installing sewers lines, and remodeling the existing administration building. Also, the remodel of the old Courthouse building is underway. A new sheriff substation also started construction during the fiscal year. At year end the County's commitments with contractors are as follows:

<u>Project Description</u>	<u>Expenditures to Date</u>	<u>Total Project Cost</u>	<u>Remaining Commitments</u>
Sheriff Detention Additions	\$ 633,415	\$ 13,000,000	\$ 12,366,585
Administration Building Remodeling	173,637	3,699,950	3,526,313
ART Parking Lot	7,007	388,000	380,993
Generator Reloc/Lift Station	4,399	110,000	105,601
Telegraph Tower	23,437	267,500	244,063
TB Housing	15,120	450,000	434,880
Paved Rd- @ CO 8th St. & Somerton Avenue	41,327	790,000	748,673
Paved Rd- @ Co 14th & Somerton Ave	24,995	600,000	575,005
Bridge @ Ave 21E & CO 7 3/4th St.	14,582	2,000,000	1,985,418
Paved Rd- @ CO14th St. & Ave 7E thru 13E	1,607	3,310,000	3,308,393
Paved Rd- @ City 1st St & Ave B thru C	31,804	3,000,000	2,968,196
Paved Rd- @ City 8th St & Ave B thru C	2,872,795	2,000,000	(872,795)
Paved Rd- @ City 8th St & Ave C thru D	3,000	3,232,900	3,229,900
Paved Rd-@Frontage Road Widening	495,262	26,814,600	26,319,338
Paved Rd- @ Ave C & City 1st thru 8th St	374,416	2,900,000	2,525,584
Paved Rd- @ CO 8th St & Mohawk Rd thru Ave 37E	38,907	300,000	261,093
Paved Rd-@ Ave E and County 23rd- Port of Entry	650,591	650,591	-
Paved Rd- @Fortuna Rd & Ave Phase I	2,281,901	3,900,000	1,618,099
Paved Rd- @Fortuna Rd & Ave Phase II	183,863	5,260,000	5,076,137
Totals	<u>\$ 7,872,065</u>	<u>\$ 72,673,541</u>	<u>\$ 64,801,476</u>

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling \$13,279,610 at June 30, 2006 includes County sales taxes revenues of \$3,873,722 for the General Fund; \$1,900,094 for the County Jail District sales taxes; \$1,895,563 for the Capital Projects sales taxes; \$380,746 for the Health District; and \$1,955,228 in state-shared revenue from highway user taxes. The remaining \$3,274,257 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, 2006.

	<u>Balance</u> <u>July 1, 2005</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2006</u>	<u>Due within</u> <u>1 year</u>
Bonds payable:					
Revenue bonds	\$ 12,140,000	\$ -	\$ 1,265,000	\$ 10,875,000	\$ 1,330,000
General obligation bonds	-	10,050,000	-	10,050,000	
Special assessment bonds with governmental commitment	498,440	-	41,130	457,310	43,030
Total bonds payable	<u>12,638,440</u>	<u>10,050,000</u>	<u>1,306,130</u>	<u>21,382,310</u>	<u>1,373,030</u>
Rural development loans	672,607	-	29,909	642,698	30,300
Certificates of participation payable	24,015,000	-	3,100,000	20,915,000	700,000
Capital leases payable	504,370	-	237,169	267,201	177,412
Compensated absences payable	4,075,624	3,522,453	3,219,743	4,378,334	3,458,884
Claims and judgments payable	590,500	219,223	580,000	309,723	309,723
Governmental activities long-term liabilities	<u>\$ 42,496,541</u>	<u>\$ 13,791,676</u>	<u>\$ 8,472,951</u>	<u>\$ 47,895,266</u>	<u>\$ 6,049,349</u>

Note 9 - Bonds Payable

The County's bonded debt consists of one revenue bond issue, one general obligation bond issue and three special assessment bond 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 June 30, 2006 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2005	Issues / (Retirements)	Outstanding Principal June 30, 2006
Pledged revenue obligations series 1996	\$19,400,000	4.1- 6.0%	07/98- 07/12	\$12,140,000	\$(1,265,000)	\$ 10,875,000
			Total	<u>\$12,140,000</u>	<u>\$(1,265,000)</u>	<u>\$ 10,875,000</u>

Principal and interest requirements at June 30, 2006, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Yuma County Jail District Revenue Bonds - Series 1996			
June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service
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	1,625,000	226,931	1,851,931
2012-13	3,510,000	139,861	3,649,861
Total	<u>\$ 10,875,000</u>	<u>\$ 2,064,854</u>	<u>\$ 12,938,854</u>

Note 9 - Bonds Payable (Continued)

Special Assessment Bonds with Governmental Commitment—Special assessment bonds are secured by pledges of revenues from special assessments levied against the benefiting property owners. The proceeds of the bond issues were used to finance construction in these districts. These bonds are generally callable with interest payable semiannually.

The following special assessment districts had bonds outstanding at June 30, 2006.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2005	Issues / (Retirements)	Outstanding Principal June 30, 2006
Del Sur Improvement District Pledged Special Assessment Obligations	\$191,182	4.750%	01/02-01/09	\$ 59,000	\$ (14,000)	\$ 45,000
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	667,000	4.375%	01/02-01/18	323,200	(20,300)	302,900
El Prado Estates Improvement District USDA Bond	136,730	4.375%	01/03-01/22	116,240	(6,830)	109,410
Total				<u>\$ 498,440</u>	<u>\$ (41,130)</u>	<u>\$ 457,310</u>

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2006:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Del Sur Estates Improvement District No. 87.1			
June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ 15,000	\$ 1,781	\$ 16,781
2008	15,000	1,069	16,069
2009	15,000	356	15,356
Total	<u>\$ 45,000</u>	<u>\$ 3,206</u>	<u>\$ 48,206</u>

DEBT SERVICE REQUIREMENTS TO MATURITY			
Donovan Estates Improvement District No. 73.3			
June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ 21,200	\$ 15,413	\$ 36,613
2008	22,100	14,466	36,566
2009	23,100	13,477	36,577
2010	24,100	12,445	36,545
2011	25,200	11,366	36,566
2012-16	143,400	38,929	182,329
2017-18	43,800	7,022	50,822
Total	<u>\$ 302,900</u>	<u>\$ 113,118</u>	<u>\$ 416,018</u>

Note 9 - Bonds Payable (Concluded)

DEBT SERVICE REQUIREMENTS TO MATURITY			
El Prado Estates Improvement District No. 97.10			
June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ 6,830	\$ 4,637	\$ 11,467
2008	6,830	4,338	11,168
2009	6,830	4,040	10,870
2010	6,840	3,741	10,581
2011	6,840	3,441	10,281
2012-16	34,200	12,718	46,918
2017-21	34,200	5,237	39,437
2022	6,840	150	6,990
Total	<u>\$ 109,410</u>	<u>\$ 38,302</u>	<u>\$ 147,712</u>

General Obligation Bonds — During the year ending June 30, 2006, the County issued \$10,050,000 general obligation bonds with an interest rate of 4.37 – 4.5 percent to fund various Library branches and remodels. Interest on the obligation is payable semiannually. Of the total amount originally authorized, \$43,715,000 remains unissued. The bonds are payable from a voter approved property tax not to exceed \$.34.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2005	Issues / (Retirements)	Outstanding Principal June 30, 2006
Library General Obligation Bonds	\$10,050,000	4.37%	01/07-01/36	\$ -	\$ 10,050,000	\$ 10,050,000

General Obligation bonds outstanding at June 30, 2006 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Yuma County Free Library District			
General Obligation Bonds			
June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ -	\$ 425,563	\$ 425,563
2008	1,900,000	412,000	2,312,000
2009	-	359,750	359,750
2010	-	359,750	359,750
2011	100,000	357,250	457,250
2012-16	850,000	1,683,750	2,533,750
2017-21	1,500,000	1,408,250	2,908,250
2022-26	1,750,000	1,059,375	2,809,375
2027-31	1,750,000	686,188	2,436,188
2032-36	2,200,000	288,000	2,488,000
Total	<u>\$ 10,050,000</u>	<u>\$ 7,039,876</u>	<u>\$ 17,089,876</u>

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.

Note 10 – Rural Development Loans (Continued)

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, 2006				RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY Gadsden Sanitary Sewer Connection Project No. 96.07 June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ 10,316	\$ 7,010	\$ 17,326	2007	\$19,984	\$ 20,234	\$ 40,218
2008	10,722	6,595	17,317	2008	19,984	19,337	39,321
2009	11,145	6,165	17,310	2009	19,984	18,435	38,419
2010	11,584	5,717	17,301	2010	19,984	17,536	37,520
2011	12,040	5,251	17,291	2011	19,984	16,636	36,620
2012-16	67,701	18,609	86,310	2012-16	99,920	69,693	169,613
2017-20	59,561	4,530	64,091	2017-21	99,920	47,211	147,131
Total	<u>\$183,069</u>	<u>\$53,877</u>	<u>\$236,946</u>	2022-26	99,920	24,729	124,649
				2027-29	59,949	4,047	63,996
				Total	<u>\$459,629</u>	<u>\$ 237,858</u>	<u>\$ 697,487</u>

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.

Note 11 - Certificates of Participation Payable (Continued)

Certificates of participation outstanding at June 30, 2006, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2005	Issues / (Retirements)	Outstanding Principal June 30, 2006
Certificates of Participation Series 1998	\$5,340,000	3.75-5.00%	07/01-07/12	\$2,880,000	\$ (360,000)	\$2,520,000
Certificates of Participation Series 1999	4,405,000	4.00-5.40%	07/01-07/12	2,705,000	(340,000)	2,365,000
Certificates of Participation Series 2001A	16,640,000	4.00-4.50%	07/02-07/08	16,090,000	(2,100,000)	13,990,000
Certificates of Participation Series 2001B	2,420,000	3.50-4.30%	07/01-07/08	2,340,000	(300,000)	2,040,000
Total				<u>\$24,015,000</u>	<u>\$(3,100,000)</u>	<u>\$20,915,000</u>

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2006:

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Health Building - COP Series 1998 June 30, 2006				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Adult Probation - COP Series 1999 June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ 360,000	\$ 118,440	\$ 478,440	2007	\$ 340,000	\$ 105,192	\$ 445,192
2008	360,000	102,600	462,600	2008	340,000	88,192	428,192
2009	360,000	86,400	446,400	2009	340,000	71,192	411,192
2010	360,000	69,840	429,840	2010	340,000	53,768	393,768
2011	360,000	52,920	412,920	2011	335,000	36,180	371,180
2012-13	720,000	53,640	773,640	2012-13	670,000	18,090	688,090
Total	<u>\$ 2,520,000</u>	<u>\$ 483,840</u>	<u>\$ 3,003,840</u>	Total	<u>\$2,365,000</u>	<u>\$ 372,614</u>	<u>\$ 2,737,614</u>

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001A June 30, 2006				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001B June 30, 2006			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2007	\$ -	\$ 592,950	\$ 592,950	2007	\$ -	\$ 86,760	\$ 86,760
2008	6,670,000	592,950	7,262,950	2008	960,000	86,760	1,046,760
2009	7,320,000	292,800	7,612,800	2009	1,080,000	46,440	1,126,440
Total	<u>\$ 13,990,000</u>	<u>\$ 1,478,700</u>	<u>\$ 15,468,700</u>	Total	<u>\$ 2,040,000</u>	<u>\$ 219,960</u>	<u>\$2,259,960</u>

Note 12 - Obligations Under Leases

Capital Leases—The County has acquired machinery and equipment under the provisions of various long-term lease agreements classified as capital leases for accounting purposes because they provide for a bargain purchase option or a transfer of ownership by the end of the lease term.

Note 12 - Obligations Under Leases (Continued)

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and equipment	\$ 822,284
Less: accumulated depreciation	102,735
Carrying value	<u>\$ 719,549</u>

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2006.

Year Ending June 30	Governmental Activities
2007	\$ 187,595
2008	60,531
2009	<u>34,905</u>
Total minimum lease payments	283,031
Less amount representing interest	<u>(15,830)</u>
Present value of net minimum lease payments	<u>\$ 267,201</u>

Note 13 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2006 is \$4,378,334, of which 45% is assignable to the General Fund, 29% 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 \$309,723. This total amount is probable to be incurred within one year. The General Fund would be allocated 64% of probable losses and 36% would be allocated 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.

Workers' Compensation – The County is insured by State Compensation Fund of Arizona; an insurance carrier that is overseen by a five member board of directors, appointed by the Governor. The County's premiums paid to SCF are based, in part, upon payroll, type of worker, and an experience modification factor. If the County losses are low, it usually receives a partial return of its premium in the form of a dividend.

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 \$125,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of 120% of projected claims paid per plan year countywide.

Note 14 - Risk Management (Continued)

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

The insurance claims payable liability of the Trust totaling \$1,081,000 at June 30, 2006, 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, 2005 and 2006 were as follows:

	<u>2006</u>	<u>2005</u>
Claims payable, beginning of year	\$ 755,000	\$ 813,000
Current-year claims and changes in estimates	5,780,576	4,032,721
Claim payments	<u>(5,454,576)</u>	<u>(4,090,721)</u>
Claims payable, end of year	<u>\$1,081,000</u>	<u>\$ 755,000</u>

Note 15 - Retirement Plans

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

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

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

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

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

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

ASRS

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

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

PSPRS, CORP, and EORP

3010 E. Camelback Road
Suite 200
Phoenix, AZ 85016-4416

(602) 255-5575

Note15 - Retirement Plans (Concluded)

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, 2006, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 7.40 percent (6.90 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, 2006, 2005, and 2004 were \$2,894,054, \$2,064,493, and \$1,778,405, respectively, which were equal to the required contributions for the year.

In addition, for the year ended June 30, 2006, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 13.00 percent. Also, the County was required to remit a designated portion of court docket fees. The County's contributions to EORP for the years ended June 30, 2006, 2005, and 2004 were \$202,793, \$87,727 and \$85,533, respectively, which were equal to the required contributions for the year.

Agent plans—For the year ended June 30, 2006, 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, 2006, and related information follows.

	<u>PSPRS</u>	<u>CORP</u>
Contribution rates:		
County	13.64%	4.00%
Plan members	7.65%	8.50%
Annual pension cost	\$ 444,397	\$ 198,346
Contributions made	\$ 444,397	\$ 198,346

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2004, actuarial valuations using the entry age actuarial cost method. The actuarial assumptions included: (a) 8.75 percent investment rate of return and (b) projected salary increases ranging from 6.25 percent to 9.25 percent per year. Both (a) and (b) included an inflation component of 5.25 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, 2004, 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	2006	\$ 444,397	100.00 %	\$ 0
	2005	367,816	100.00	0
	2004	318,916	100.00	0
CORP	2006	\$ 198,346	100.00 %	\$ 0
	2005	96,273	100.00	0
	2004	89,364	100.00	0

Note 16- Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2006, were as follows:

Transfer from:	Transfers to:									Total
	Jail District			Capital Improvement Program		Health Services District	Nonmajor Governmental Funds	Internal Service Funds		
	General Fund	General Operations	Debt Service	Capital Projects	Capital Improvements					
General Fund	\$ -	\$ 5,729,789	\$ -	\$ -	\$ 4,247,345	\$ 339,078	\$ 786,898	\$ 930,249	\$ -	\$ 12,033,359
Jail District:										
General Operations	-	-	1,822,792	1,500,000	-	-	-	-	-	3,322,792
Capital Improvement Program:										
Capital Projects Sales Tax	-	-	-	-	3,039,291	1,162,150	-	-	-	4,201,441
Capital Improvements	-	-	-	-	-	-	-	-	-	-
Health Services District	-	-	-	-	-	-	-	315,475	-	315,475
Nonmajor Governmental Funds	11,790	-	-	-	-	125,001	-	436,870	513,000	1,086,661
Internal Service Funds	2,547	-	-	-	-	-	-	-	-	2,547
Total	\$ 14,337	\$ 5,729,789	\$ 1,822,792	\$ 1,500,000	\$ 7,286,636	\$ 1,626,229	\$ 786,898	\$ 1,682,594	\$ 513,000	\$ 20,962,275

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.

Interfund receivables and payables – Interfund balances at June 30, 2006, were as follows:

Payable from:	Payable to:									Total
	General fund	Jail District		Capital Improvement Program		Other Major Funds		Nonmajor Governmental Funds	Internal Service Funds	
	General Fund	General Operations	Capital Projects	Capital Improvement	Certificates of Participation	Library District	Health Services District			
General Fund	\$ -	\$ 503,380	\$ 865	\$ 83,672	\$ -	\$ 1,236	\$ 113,517	\$ 1,049,149	\$ 4,510	\$ 1,756,329
Jail District:										
General Operations	707,809	-	-	1,465	-	-	3,865	314	-	713,453
Debt Service	309,785	95,670	1,500,000	-	-	-	-	-	-	1,905,455
Capital Projects	1,140	1,875	-	-	-	-	-	-	-	3,015
Capital Improvement Program										
Capital Project Sales Tax	-	-	-	1,839,291	479,940	-	-	-	-	2,319,231
Certificates of Part	759,075	-	-	-	-	-	-	-	-	759,075
Library District	246,968	-	-	-	-	-	-	66	-	247,034
Flood Control	127,320	-	-	-	-	-	-	153	-	127,473
Health Services District	537,295	10	-	2,686	-	-	-	400	-	540,391
Nonmajor Governmental Fund	1,978,852	5	-	410,235	-	2,392	482,568	1,939,802	884,821	5,698,675
Internal Services Funds	719,116	-	-	-	-	-	-	-	-	719,116
Total	\$ 5,387,360	\$ 600,940	\$ 1,500,865	\$ 2,337,349	\$ 479,940	\$ 3,628	\$ 599,950	\$ 2,989,884	\$ 889,331	\$ 14,789,247

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.

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Required Supplementary Information

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Budgetary Comparison Schedules

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YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2006

Exhibit E- 1

	General Fund		100	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 32,492,586	\$ 32,492,586	\$ 33,239,975	\$ 747,389
Special assessments	-	-	-	-
Licenses and permits	2,223,572	2,223,572	1,908,490	(315,082)
Intergovernmental	21,362,383	21,362,383	21,788,670	426,287
Charges for services	2,659,981	2,659,981	3,248,434	588,453
Fines and forfeits	1,401,031	1,401,031	1,420,519	19,488
Investment income	104,000	104,000	508,236	404,236
Rents	15,269	15,269	15,269	-
Miscellaneous	343,851	348,851	608,071	259,220
Total Revenue	60,602,673	60,607,673	62,737,664	2,129,991
Expenditures:				
General government				
County Administrator	876,414	922,709	915,261	7,448
Board Of Supervisors	402,384	402,384	391,039	11,345
Treasurer	632,456	649,911	596,905	53,006
Assessor	1,535,297	1,593,055	1,486,520	106,535
Recorder	496,909	494,270	482,759	11,511
Election Services	426,329	449,273	458,850	(9,577)
Attorney - Civil Division	739,960	781,772	734,346	47,426
Attorney - Criminal Div	2,086,939	2,241,080	2,211,739	29,341
Clerk Of Superior Court	1,564,134	1,635,379	1,607,849	27,530
Superior Court	1,945,592	2,042,653	2,027,461	15,192
Superior Court - Security	437,987	443,721	443,445	276
Superior Court - Collections	163,041	167,142	166,035	1,107
Court Trial Services	620,598	766,423	737,656	28,767
Superior Court - Conflict Administrator	1,083,704	1,604,658	1,568,378	36,280
Justice Court #1	801,184	856,068	855,167	901
Justice Court #2	209,876	219,242	218,512	730
Justice Court #3	265,998	273,506	270,880	2,626
Constable Precinct #1	168,404	175,235	177,194	(1,959)
Constable Precinct #2	743	743	586	157
Constable Precinct #3	743	743	495	248
Attorney - Victim Services	236,668	257,942	226,426	31,516
Public Defender	1,387,590	1,131,699	1,161,422	(29,723)
General Government	4,409,143	2,600,903	1,718,824	882,079
County Administrator - Channel 77	131,779	133,996	138,352	(4,356)
Juvenile Justice Center - Administration	1,306,574	1,294,232	1,221,245	72,987
Juvenile Justice Center - Detention	2,335,038	2,360,551	2,317,732	42,819
Financial Services	1,186,786	1,233,468	1,152,850	80,618
Legal Defender	823,801	666,882	663,181	3,701
Human Resources	650,536	703,152	583,475	119,677

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2006

Exhibit E- 1
(Continued)

General Services	1,481,897	1,791,384	1,710,868	80,516
Parking Structure	19,500	19,500	16,153	3,347
Information Technology Services	2,784,796	2,858,485	2,257,324	601,161
Development Services	3,784,148	625,114	531,076	94,038
Geographical Information Systems	-	328,409	299,971	28,438
Planning And Zoning	-	1,399,371	1,129,917	269,454
Superior Court - Adult Probation - Pretr	306,596	311,558	294,816	16,742
Emergency Services	139,257	-	-	-
Self- Insurances	817,979	817,979	386,378	431,601
Public safety				
Building Safety	-	1,501,822	1,345,767	156,055
Superior Court - Adult Probation	1,383,732	1,397,426	1,398,333	(907)
Adlt Prob-Graffiti Abate	68,796	68,796	46,361	22,435
Sheriff - Administration	6,776,895	7,043,249	6,521,171	522,078
Sheriff - Boat Patrol	143,382	149,996	111,333	38,663
Emergency Services	-	139,257	107,401	31,856
Sanitation				
Public Works - Solid Waste Operations	541,754	623,798	540,687	83,111
Health				
Environmental Programs	-	129,370	85,396	43,974
Welfare				
Medical Eligibility Prog	8,551,795	8,554,145	8,634,173	(80,028)
Public Fiduciary	389,182	418,497	408,130	10,367
Culture and recreation				
Public Works - Parks	125,147	128,164	117,857	10,307
Education				
School Superintendent	308,736	320,484	319,128	1,356
Capital outlay	-	-	796,676	(796,676)
Debt service:				
Principal retirement	-	-	51,492	(51,492)
Interest and fiscal charges	-	-	12,529	(12,529)
Total Expenditures	54,550,199	54,729,596	51,657,521	3,072,075
Excess (deficiency) of revenues over (under) expenditures	6,052,474	5,878,077	11,080,143	5,202,066
Other financial sources (uses):				
Proceeds from sale of capital assets	-	-	4,430	4,430
Transfers in	10,300	10,300	14,337	4,037
Transfers out	(11,746,573)	(12,120,628)	(12,033,359)	87,269
Total other financing sources (uses)	(11,736,273)	(12,110,328)	(12,014,592)	95,736
Net change in fund balance	(5,683,799)	(6,232,251)	(934,449)	5,297,802
Fund balances - beginning (July 1, 2005)	5,683,799	6,232,251	18,033,336	11,801,085
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 17,098,887	\$ 17,098,887

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2006

	Jail District - General Operations			2300
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 11,817,930	\$ 11,817,930	\$ 11,883,461	\$ 65,531
Intergovernmental	185,500	185,500	220,339	34,839
Charges for services	1,858,275	1,858,275	1,401,446	(456,829)
Investment income	99,750	99,750	67,923	(31,827)
Miscellaneous	4,883	4,884	168,591	163,707
Total Revenue	13,966,338	13,966,339	13,741,760	(224,579)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	16,572,945	16,572,945	16,653,687	(80,742)
Capital outlay	80,000	80,000	1,169,596	(1,089,596)
Total Expenditures	16,652,945	16,652,945	17,823,283	(1,170,338)
Excess (deficiency) of revenues over (under) expenditures	(2,686,607)	(2,686,606)	(4,081,523)	(1,394,917)
Other financial sources (uses):				
Transfers in	5,729,789	5,729,789	5,729,789	-
Transfers out	(3,405,455)	(3,405,455)	(3,322,792)	82,663
Total other financing sources (uses)	2,324,334	2,324,334	2,406,997	82,663
Net change in fund balance	(362,273)	(362,272)	(1,674,526)	(1,312,254)
Fund balances - beginning (July 1, 2005)	362,273	362,272	4,336,202	3,973,930
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 2,661,676	\$ 2,661,676

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information
Budgetary Comparison Schedule - Health Services District Fund
Year Ended June 30, 2006

	Health Services District			2260
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 1,772,690	\$ 1,772,690	\$ 1,999,216	\$ 226,526
Licenses and permits	409,000	409,000	61,274	(347,726)
Intergovernmental:	3,793,415	3,991,927	3,275,644	(716,283)
Charges for services	215,975	215,975	583,647	367,672
Investment income	40,000	40,000	54,667	14,667
Miscellaneous	93,252	93,252	115,740	22,488
Total Revenue	6,324,332	6,522,844	6,090,188	(432,656)
Expenditures:				
Health				
Health - Grants	4,417,073	4,889,685	3,462,982	1,426,703
Health	657,163	657,163	577,614	79,549
Child Health	376,357	376,357	338,055	38,302
Communicable Disease	317,270	317,270	318,918	(1,648)
Environmental Health	398,167	416,167	401,644	14,523
Vector Control	117,429	117,429	121,485	(4,056)
Vital Records	97,549	97,549	76,482	21,067
Tuberculosis	274,100	-	-	-
Nursing	672,472	672,472	640,139	32,333
Injury Prevention	84,646	84,646	80,906	3,740
Capital outlay	506,028	536,292	176,424	359,868
Total Expenditures	7,918,254	8,165,030	6,194,649	1,970,381
Excess (deficiency) of revenues over (under) expenditures	(1,593,922)	(1,642,186)	(104,461)	1,537,725
Other financial sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(315,475)	(315,475)	(315,475)	-
Total other financing sources (uses)	471,423	471,423	471,423	-
Net change in fund balance	(1,122,499)	(1,170,763)	366,962	1,537,725
Fund balances - beginning (July 1, 2005)	1,122,499	1,170,763	2,449,384	1,278,621
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 2,816,346	\$ 2,816,346

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - Library District Fund
Year Ended June 30, 2006

Exhibit E - 4

	Library District		2276	
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 4,169,337	\$ 4,169,334	\$ 4,188,056	\$ 18,722
Intergovernmental:	6,000	6,000	21,240	15,240
Charges for services	11,550	11,550	16,078	4,528
Fines and forfeits	43,439	43,439	46,464	3,025
Investment income	32,338	32,338	95,058	62,720
Miscellaneous	82,090	82,090	108,820	26,730
Total Revenue	4,344,754	4,344,751	4,475,716	130,965
Expenditures:				
Current:				
Culture and recreation				
Library	4,138,352	4,138,352	4,231,950	(93,598)
Capital outlay	536,500	536,500	-	536,500
Total Expenditures	4,674,852	4,674,852	4,231,950	442,902
Excess (deficiency) of revenues over (under) expenditures	(330,098)	(330,101)	243,766	573,867
Net change in fund balance	(330,098)	(330,101)	243,766	573,867
Fund balances - beginning (July 1, 2005)	330,098	330,101	2,480,971	2,150,870
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 2,724,737	\$ 2,724,737

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District Fund

Year Ended June 30, 2006

	Flood Control District			2295
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 2,019,346	\$ 2,019,346	\$ 2,068,590	\$ 49,244
Licenses and permits	-	-	815	815
Intergovernmental	1,535,000	1,535,000	-	(1,535,000)
Charges for services	15,000	15,000	14,595	(405)
Investment income	57,500	57,500	104,905	47,405
Miscellaneous	-	-	19,694	19,694
Total Revenue	3,626,846	3,626,846	2,208,599	(1,418,247)
Expenditures:				
Current:				
Highways and streets				
Development Services	-	-	6	(6)
Flood Control	1,439,748	1,439,748	410,747	1,029,001
Capital outlay	5,176,400	5,176,400	17,442	5,158,958
Total Expenditures	6,616,148	6,616,148	428,195	6,187,953
Excess (deficiency) of revenues over (under) expenditures	(2,989,302)	(2,989,302)	1,780,404	4,769,706
Net change in fund balance	(2,989,302)	(2,989,302)	1,780,404	4,769,706
Fund balances - beginning (July 1, 2005)	2,989,302	2,989,302	4,321,883	1,332,581
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 6,102,287	\$ 6,102,287

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes To Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

Arizona Revised Statutes (A.R.S.) 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.

Note 3 - Expenditures in Excess of Appropriations

For the fiscal year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

<u>Fund / Department</u>	<u>Amount Over Budget</u>
General Fund:	
Election Services	\$ 9,577
Constable Precinct #1	1,959
Public Defender	29,723
County Administrator - Channel 77	4,356
Superior Court - Adult Probation	907
Medical Eligibility Program	80,028
Jail District – General Operations Fund	1,170,338

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant is the Jail District – General Operations Fund which incurred costs for capital outlay for the purchase of a warehouse.

**Schedule Of
Agent Retirement Plans'
Funding Progress**

Required Supplementary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2006

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)
6/30/2006	\$ 12,284,506	\$ 16,818,518	\$ (4,534,012)	73.04%	\$ 3,299,874	137.40%
6/30/2005	12,164,790	15,576,139	(3,411,349)	78.10%	3,109,765	109.70%
6/30/2004	12,111,909	13,415,307	(1,303,398)	90.28%	3,071,517	42.43%

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)
6/30/2006	\$ 9,447,078	\$ 8,049,009	\$ 1,398,069	117.37%	\$ 4,825,900	0.00%
6/30/2005	9,040,999	7,504,145	1,536,854	120.48%	4,714,438	0.00%
6/30/2004	8,504,533	6,234,208	2,270,325	136.42%	4,718,315	0.00%

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 533.94 center lane miles (8.56 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:

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

Modified Approach for County's Paved Roads (Concluded)

It estimated that the current assessment of eligible roads would 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 2006, the County's eligible roads were rated at an OCI of 79.29 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>OCI Range</u>
Excellent – Very good	58.94 %	100 – 80
Above average - Good	29.90 %	80 – 65
Average	10.95 %	65 – 40
Below average – Poor	0.142 %	40 – 20
Very poor – Needs immediate work	0.068%	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 \$808,199 on maintenance for the fiscal year ended June 30, 2006. These expenditures delayed deterioration and preserved the condition to an acceptable level, however the overall condition of the roads was not improved through these maintenance expenditures. The County has estimated that the amount of annual expenditures required to maintain paved roads at the average OCI of 65 is a minimum of \$ 1,971,293 for fiscal year end 2007. The decrease of \$990,634 in actual expenditures between fiscal years 2005 and 2006, and the increase of \$1,163,094 in estimated expenses in the 2007 over 2006 are due to our Public Works division using a stockpile of materials to perform maintenance operations which resulted in reduced expenditures for fiscal year 2006. 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 six years is presented below:

<u>Fiscal Year</u>	<u>Maintenance Estimate</u>	<u>Actual Expenditures</u>	<u>OCI Rating</u>
2000 – 2001	\$1,000,000	\$544,118	N/A
2001 – 2002	606,000	600,171	N/A
2002 – 2003	990,499	779,238	77.97
2003 – 2004	980,182	1,161,080	78.04
2004 – 2005	1,161,000	1,798,833	79.30
2005 – 2006	988,412	808,199	79.29
2006 – 2007	1,971,293	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Funds

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Jail District Capital Projects Fund.....	100
Capital Projects Sales Tax Fund.....	101
Capital Improvement Fund.....	102
Certificates of Participation Fund.....	103

	General 0100	Self- Insurance 2329	Total General Fund
Assets			
Cash and cash equivalents	\$ 9,709,210	\$ 419,747	\$ 10,128,957
Receivables (net of allowances for uncollectibles):			
Property taxes	457,444	-	457,444
Accounts	186,576	160	186,736
Accrued interest	581,852	1,113	582,965
Due from:			
Other funds	5,000,981	386,379	5,387,360
Other governments	5,177,782	-	5,177,782
Prepaid items	196,490	-	196,490
Total Assets	\$ 21,310,335	\$ 807,399	\$ 22,117,734
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	\$ 797,472	\$ 148	\$ 797,620
Accrued payroll and employee benefits	1,848,975	6,422	1,855,397
Due to:			
Other funds	1,756,329	-	1,756,329
Deposit held for others	36,774	-	36,774
Deferred Revenue	572,727	-	572,727
Total Liabilities	\$ 5,012,277	\$ 6,570	\$ 5,018,847
Fund balances:			
Reserved for:			
Prepaid items	196,490	-	196,490
Unreserved, reported in:			
General fund	16,101,568	800,829	16,902,397
Total fund balances	\$ 16,298,058	\$ 800,829	\$ 17,098,887
Total liabilities and fund balances	\$ 21,310,335	\$ 807,399	\$ 22,117,734

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

June 30, 2006

	General 0100	Self- Insurance 2329	Total General Fund
Revenues:			
Taxes	\$ 33,239,975	\$ -	\$ 33,239,975
Special assessments	-	-	-
Licenses and permits	1,908,490	-	1,908,490
Intergovernmental	21,402,292	386,378	21,788,670
Charges for services	3,248,434	-	3,248,434
Fines and forfeits	1,420,519	-	1,420,519
Investment income	488,736	19,500	508,236
Rents	15,269	-	15,269
Miscellaneous	596,381	11,690	608,071
Total Revenues	62,320,096	417,568	62,737,664
Expenditures			
Current:			
General government	30,774,709	386,378	31,161,087
Public safety	9,530,366	-	9,530,366
Highway and streets	-	-	-
Sanitation	540,687	-	540,687
Health	85,396	-	85,396
Welfare	9,042,303	-	9,042,303
Culture and recreation	117,857	-	117,857
Education	319,128	-	319,128
Capital Outlay	796,676	-	796,676
Debt service:			
Principal retirement	51,492	-	51,492
Interest and fiscal charges	12,529	-	12,529
Total Expenditures	51,271,143	386,378	51,657,521
Excess (deficiency) of revenues over (under) expenditures	11,048,953	31,190	11,080,143
Other financial sources (uses):			
Proceeds from sale of capital assets	4,430	-	4,430
Transfers in	14,337	-	14,337
Transfers out	(12,033,359)	-	(12,033,359)
Total Other financing sources (uses)	(12,014,592)	-	(12,014,592)
Net change in fund balance	(965,639)	31,190	(934,449)
Fund balances / (deficits), July 1, 2005	17,263,697	769,639	18,033,336
Fund balances / (deficits), June 30, 2006	\$ 16,298,058	\$ 800,829	\$ 17,098,887

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

June 30, 2006

	Total General Fund			
	General Fund			100
	Budgeted Amounts		Actual	Variance *
	Original	Final	Amount	
Revenues:				
Taxes	\$ 32,492,586	\$ 32,492,586	\$ 33,239,975	\$ 747,389
Special assessments	-	-	-	-
Licenses and permits	2,223,572	2,223,572	1,908,490	(315,082)
Intergovernmental	20,564,916	20,564,916	21,402,292	837,376
Charges for services	2,659,981	2,659,981	3,248,434	588,453
Fines and forfeits	1,401,031	1,401,031	1,420,519	19,488
Investment income	102,000	102,000	488,736	386,736
Rents	15,269	15,269	15,269	-
Miscellaneous	343,851	348,851	596,381	247,530
Total Revenues	59,803,206	59,808,206	62,320,096	2,511,890
Expenditures				
Current:				
General government	35,112,202	33,190,864	30,774,709	2,416,155
Public safety	8,042,265	9,864,006	9,530,366	333,640
Highway and streets	-	-	-	-
Sanitation	517,754	599,798	540,687	59,111
Health	-	129,370	85,396	43,974
Welfare	8,940,977	8,966,642	9,042,303	(75,661)
Culture and recreation	125,147	128,164	117,857	10,307
Education	308,736	320,484	319,128	1,356
Capital Outlay	685,139	712,289	796,676	(84,387)
Debt service:				
Principal retirement	-	-	51,492	(51,492)
Interest and fiscal charges	-	-	12,529	(12,529)
Total Expenditures	53,732,220	53,911,617	51,271,143	2,640,474
Excess (deficiency) of revenues over (under) expenditures	6,070,986	5,896,589	11,048,953	5,152,364
Other financial sources (uses):				
Proceeds from sale of capital assets	-	-	4,430	4,430
Transfers in	10,300	10,300	14,337	4,037
Transfers out	(11,746,573)	(12,120,628)	(12,033,359)	87,269
Total Other financing sources (uses)	(11,736,273)	(12,110,328)	(12,014,592)	95,736
Net change in fund balance	(5,665,287)	(6,213,739)	(965,639)	5,248,100
Fund balances / (deficits), July 1, 2005	5,665,287	6,213,739	17,263,697	11,049,958
Fund balances / (deficits), June 30, 2006	\$ -	\$ -	\$ 16,298,058	\$ 16,298,058

* Variance = Positive / (Negative)

Total General Fund								
Self- Insurance				2329	Total General Fund			
Budgeted Amounts		Actual	Variance *	Budgeted Amounts		Actual	Variance *	
Original	Final	Amount		Original	Final	Amount		
\$ -	\$ -	\$ -	\$ -	\$ 32,492,586	\$ 32,492,586	\$ 33,239,975	\$ 747,389	
-	-	-	-	-	-	-	-	
-	-	-	-	2,223,572	2,223,572	1,908,490	(315,082)	
797,467	797,467	386,378	(411,089)	21,362,383	21,362,383	21,788,670	426,287	
-	-	-	-	2,659,981	2,659,981	3,248,434	588,453	
-	-	-	-	1,401,031	1,401,031	1,420,519	19,488	
2,000	2,000	19,500	17,500	104,000	104,000	508,236	404,236	
-	-	-	-	15,269	15,269	15,269	-	
-	-	11,690	11,690	343,851	348,851	608,071	259,220	
799,467	799,467	417,568	(381,899)	60,602,673	60,607,673	62,737,664	2,129,991	
817,979	817,979	386,378	431,601	35,930,181	34,008,843	31,161,087	2,847,756	
-	-	-	-	8,042,265	9,864,006	9,530,366	333,640	
-	-	-	-	-	-	-	-	
-	-	-	-	517,754	599,798	540,687	59,111	
-	-	-	-	-	129,370	85,396	43,974	
-	-	-	-	8,940,977	8,966,642	9,042,303	(75,661)	
-	-	-	-	125,147	128,164	117,857	10,307	
-	-	-	-	308,736	320,484	319,128	1,356	
-	-	-	-	685,139	712,289	796,676	(84,387)	
-	-	-	-	-	-	51,492	(51,492)	
-	-	-	-	-	-	12,529	(12,529)	
817,979	817,979	386,378	431,601	54,550,199	54,729,596	51,657,521	3,072,075	
(18,512)	(18,512)	31,190	49,702	6,052,474	5,878,077	11,080,143	5,202,066	
-	-	-	-	-	-	4,430	4,430	
-	-	-	-	10,300	10,300	14,337	4,037	
-	-	-	-	(11,746,573)	(12,120,628)	(12,033,359)	87,269	
-	-	-	-	(11,736,273)	(12,110,328)	(12,014,592)	95,736	
(18,512)	(18,512)	31,190	49,702	(5,683,799)	(6,232,251)	(934,449)	5,297,802	
18,512	18,512	769,639	751,127	5,683,799	6,232,251	18,033,336	11,801,085	
\$ -	\$ -	\$ 800,829	\$ 800,829	\$ -	\$ -	\$ 17,098,887	\$ 17,098,887	

Schedule of Revenues by Category

Budget and Actual- General Fund

June 30, 2006

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 15,255,853	\$ 15,255,853	\$ 16,046,791	\$ 790,938
Interest On Delinquent Taxes	627,997	627,997	639,367	11,370
Interest Paid On Refund	-	-	(10,756)	(10,756)
Penalties On Delinquent Taxes	-	-	46,361	46,361
Auto Lieu Tax	4,647,051	4,647,051	4,449,474	(197,577)
County Sales Tax	11,817,930	11,817,930	11,883,146	65,216
Franchise Tax	143,755	143,755	185,592	41,837
Total Taxes	32,492,586	32,492,586	33,239,975	747,389
Special Assessments Other	-	-	19	19
Total Special assessments	-	-	19	19
Business Licenses	1,272	1,272	1,880	608
Building Permits	1,400,000	1,400,000	1,153,857	(246,143)
Plumbing Permits	180,000	180,000	122,792	(57,208)
Electrical Permits	240,000	240,000	183,705	(56,295)
Mechanical Permits	85,000	85,000	69,476	(15,524)
Sign Permits	2,300	2,300	2,327	27
Health Department Permits	5,000	5,000	7,775	2,775
Environmental Health Permits	220,000	220,000	273,577	53,577
Mobile Home Permits	55,000	55,000	62,358	7,358
Planning Variance Permits	15,000	15,000	13,950	(1,050)
Special Use Permits	20,000	20,000	16,793	(3,207)
Total Licenses and permits	2,223,572	2,223,572	1,908,490	(315,082)
Federal Grants	69,586	69,586	63,446	(6,140)
Federal Payments In Lieu Of Taxes	1,870,691	1,870,691	1,944,685	73,994
Federal Payments In Lieu Of Taxes	664,752	664,752	278,598	(386,154)
Agency Reimbursements	48,700	48,700	33,180	(15,520)
State Grants	214,304	214,304	192,894	(21,410)
State Reimbursement	-	-	20,565	20,565
State Shared Sales Tax	17,124,348	17,124,348	18,265,508	1,141,160
State Shared Liquor Licenses	22,500	22,500	19,334	(3,166)
State Lottery	550,035	550,035	550,035	-
State Shared Revenue	-	-	33,947	33,947
Other Shared Revenue	-	-	100	100
Total Intergovernmental	20,564,916	20,564,916	21,402,292	837,376

YUMA COUNTY
Schedule of Revenues by Category
Budget and Actual- General Fund
June 30, 2006

Exhibit G- 4
(Continued)

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Plan Check Fees	440,000	440,000	574,059	134,059
Legal Services/Attorney'S Fees	242,718	242,718	289,703	46,985
Modifications (P&Z)	2,500	2,500	13,200	10,700
Zoning Application Fees	45,000	45,000	68,765	23,765
Subdivision Fees	48,000	48,000	44,665	(3,335)
Recording Fees	481,664	481,664	669,481	187,817
Reinspection Fees	18,000	18,000	28,342	10,342
Temporary Use Permit	1,200	1,200	3,486	2,286
Planning & Zoning Books & Maps	1,500	1,500	2,652	1,152
Treasurer'S Office Fees	10,600	10,600	13,264	2,664
Public Fiduciary Fees & Charges	37,100	37,100	59,160	22,060
Assessor'S Office Fees	5,300	5,300	6,057	757
Payroll Garnishment Fees	3,000	3,000	3,458	458
Special District Charges	177,353	177,353	96,350	(81,003)
Indirect Cost Revenue	1,050,575	1,050,575	1,250,511	199,936
Sheriff Fees	29,680	29,680	27,943	(1,737)
Sheriff Fingerprint/Copy Fees	6,890	6,890	7,450	560
Correctional Housing - Juvenile	46,301	46,301	87,291	40,990
Tipping Fees	12,600	12,600	-	(12,600)
Medical Services Fees	-	-	2,597	2,597
Total Charges for services	2,659,981	2,659,981	3,248,434	588,453
Superior Court Fines	231,217	231,217	225,739	(5,478)
Constable Fines	34,750	34,750	41,435	6,685
Justice Court #1 Fines	617,518	617,518	692,702	75,184
Justice Court #2 Fines	123,642	123,642	120,913	(2,729)
Justice Court #3 Fines	230,140	230,140	204,384	(25,756)
House Arrest Fees	31,929	31,929	24,125	(7,804)
Juvenile Court Fines & Fees	69,707	69,707	77,985	8,278
Work Furlough Fees	31,658	31,658	17,246	(14,412)
Zoning Violation Fines	4,000	4,000	3,660	(340)
Other Fines	26,470	26,470	12,330	(14,140)
Total Fines and forfeits	1,401,031	1,401,031	1,420,519	19,488
Interest On Investments	102,000	102,000	488,736	386,736
Total Investment income	102,000	102,000	488,736	386,736
Rent General	6,001	6,001	6,001	-
Rent Housing Property	9,268	9,268	9,268	-
Total Rents	15,269	15,269	15,269	-
Maps & Books	400	400	247	(153)
Flood Control Maps & Books	50	50	-	(50)
Vending Machine Proceeds	20,079	20,079	17,045	(3,034)
Telephone Revenue	5,040	5,040	2,200	(2,840)
Bad Check Fees	3,130	3,130	2,689	(441)
Elections Deposits	246,214	246,214	216,946	(29,268)

YUMA COUNTY
Schedule of Revenues by Category
Budget and Actual- General Fund
June 30, 2006

Exhibit G- 4
(Continued)

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Void/Stale Dated Revenue	5,250	5,250	9,784	4,534
Restitution & Other Payments	1,935	1,935	9,919	7,984
Sale Of Auction Items	30,400	30,400	34,848	4,448
Cash Over/Short	-	-	(45)	(45)
Miscellaneous Revenues	31,353	31,353	297,748	266,395
Contributions From Public Enterprises	-	5,000	-	(5,000)
Contributions From Private Sources	-	-	5,000	5,000
Total Miscellaneous	343,851	348,851	596,381	247,530
Total General Fund Revenue	\$ 59,803,206	\$ 59,808,206	\$ 62,320,096	\$ 2,511,890

YUMA COUNTY
Schedule of Revenues by Category
Budget and Actual- Self- Insurance
June 30, 2006

Exhibit G- 4
(Concluded)

Description by Category	Self-Insurance		2329	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Agency Reimbursements	\$ 797,467	\$ 797,467	\$ 386,378	\$ (411,089)
Total Intergovernmental	797,467	797,467	386,378	(411,089)
Interest On Investments	2,000	2,000	19,500	17,500
Total Investment income	2,000	2,000	19,500	17,500
Miscellaneous Revenues	-	-	11,690	11,690
Total Miscellaneous	-	-	11,690	11,690
Total Self- Insurance Fund Revenue	\$ 799,467	\$ 799,467	\$ 417,568	\$ (381,899)

* Variance = Positive / (Negative)

Schedule of Expenditures by Category
Budget and Actual- General Fund
 June 30, 2006

Department / Agency	General Fund		0100		Total Agency Expenditure	Variance *
	Budgeted Amounts		Actual Amounts			
	Original	Final	Current	Capital Outlay		
County Administrator	\$ 876,414	\$ 922,709	\$ 915,261	\$ -	\$ 915,261	\$ 7,448
Board Of Supervisors	402,384	402,384	391,039	-	391,039	11,345
Treasurer	632,456	649,911	596,905	-	596,905	53,006
Assessor	1,535,297	1,593,055	1,486,520	13,657	1,500,177	92,878
Recorder	496,909	494,270	482,759	-	482,759	11,511
Election Services	426,329	449,273	458,850	-	458,850	(9,577)
Attorney - Civil Division	739,960	781,772	734,346	-	734,346	47,426
Attorney - Criminal Div	2,086,939	2,241,080	2,211,739	-	2,211,739	29,341
Clerk Of Superior Court	1,564,134	1,635,379	1,607,849	25,000	1,632,849	2,530
Superior Court	1,945,592	2,042,653	2,027,461	3,846	2,031,307	11,346
Superior Court - Security	437,987	443,721	443,445	-	443,445	276
Superior Court - Collections	163,041	167,142	166,035	-	166,035	1,107
Court Trial Services	620,598	766,423	737,656	-	737,656	28,767
Superior Court - Conflict Administrator	1,083,704	1,604,658	1,568,378	-	1,568,378	36,280
Justice Court #1	801,184	856,068	855,167	-	855,167	901
Justice Court #2	209,876	219,242	218,512	-	218,512	730
Justice Court #3	265,998	273,506	270,880	-	270,880	2,626
Constable Precinct #1	168,404	175,235	177,194	-	177,194	(1,959)
Constable Precinct #2	743	743	586	-	586	157
Constable Precinct #3	743	743	495	-	495	248
Attorney - Victim Services	236,668	257,942	226,426	7,571	233,997	23,945
Public Defender	1,387,590	1,131,699	1,161,422	-	1,161,422	(29,723)
General Government	4,409,143	2,600,903	1,718,824	-	1,718,824	882,079
County Administrator - Channel 77	131,779	133,996	138,352	-	138,352	(4,356)
Juvenile Justice Center - Administration	1,306,574	1,294,232	1,221,245	45,281	1,266,526	27,706
Juvenile Justice Center - Detention	2,335,038	2,360,551	2,317,732	29,477	2,347,209	13,342
Financial Services	1,186,786	1,233,468	1,152,850	10,795	1,163,645	69,823
Legal Defender	823,801	666,882	663,181	-	663,181	3,701
Human Resources	650,536	703,152	583,475	-	583,475	119,677
General Services	1,481,897	1,791,384	1,710,868	17,823	1,728,691	62,693
Parking Structure	19,500	19,500	16,153	-	16,153	3,347
Information Technology Services	2,784,796	2,858,485	2,257,324	35,437	2,292,761	565,724
Development Services	3,784,148	625,114	531,076	16,344	547,420	77,694
Geographical Information Systems	-	328,409	299,971	18,025	317,996	10,413
Planning And Zoning	-	1,399,371	1,129,917	78,898	1,208,815	190,556
Superior Court - Adult Probation - Pretr	306,596	311,558	294,816	13,080	307,896	3,662
Emergency Services	139,257	-	-	-	-	-
Public Fiduciary	-	-	-	-	-	-
Total General government	35,442,801	33,436,613	30,774,709	315,234	31,089,943	2,346,670
Juvenile Justice Center - Detention	-	-	-	-	-	-
Building Safety	-	1,501,822	1,345,767	81,304	1,427,071	74,751
Superior Court - Adult Probation	1,383,732	1,397,426	1,398,333	-	1,398,333	(907)
Adlt Prob-Graffiti Abate	68,796	68,796	46,361	22,148	68,509	287
Sheriff - Administration	6,776,895	7,043,249	6,521,171	348,951	6,870,122	173,127
Sheriff - Boat Patrol	143,382	149,996	111,333	-	111,333	38,663
Emergency Services	-	139,257	107,401	24,039	131,440	7,817
Total Public safety	8,372,805	10,300,546	9,530,366	476,442	10,006,808	293,738
Public Works - Solid Waste Operations	541,754	623,798	604,708	5,000	609,708	14,090
Total Sanitation	541,754	623,798	604,708	5,000	609,708	14,090

YUMA COUNTY
 Schedule of Expenditures by Category
 Budget and Actual- General Fund
 June 30, 2006

Exhibit G- 5
 (Continued)

Department / Agency	General Fund				Total Agency Expenditure	Variance *
	Budgeted Amounts		Actual Amounts			
	Original	Final	Current	Capital Outlay		
Environmental Programs	-	129,370	85,396	-	85,396	43,974
Total Health	-	129,370	85,396	-	85,396	43,974
Health - Grants	-	-	-	-	-	-
Medical Eligibility Prog	8,551,795	8,554,145	8,634,173	-	8,634,173	(80,028)
Public Fiduciary	389,182	418,497	408,130	-	408,130	10,367
Total Welfare	8,940,977	8,972,642	9,042,303	-	9,042,303	(69,661)
Public Works - Parks	125,147	128,164	117,857	-	117,857	10,307
Total Culture and recreation	125,147	128,164	117,857	-	117,857	10,307
School Superintendent	308,736	320,484	319,128	-	319,128	1,356
Total Education	308,736	320,484	319,128	-	319,128	1,356
Total General Fund	53,732,220	53,911,617	50,474,467	796,676	51,271,143	2,640,474

YUMA COUNTY
 Schedule of Expenditures by Category
 Budget and Actual- Self- Insurance
 June 30, 2006

Exhibit G- 5
 (Concluded)

Department / Agency	Self- Insurance				Total Agency Expenditure	Variance *
	Budgeted Amounts		Actual Amounts			
	Original	Final	Current	Capital Outlay		
Self- Insurances	817,979	817,979	386,378	-	386,378	431,601
General government	817,979	817,979	386,378	-	386,378	431,601
Total Self- Insurance Fund	817,979	817,979	386,378	-	386,378	431,601
Grand Total General Fund	54,550,199	54,729,596	50,860,845	796,676	51,657,521	3,072,075

* Variance = Positive / (Negative)

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - Debt Service Fund

Year Ended June 30, 2006

	Jail District - Debt Service			3500
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ 56	\$ 56
Investment income	150,000	150,000	230,793	80,793
Miscellaneous	-	-	52	52
Total Revenue	150,000	150,000	230,901	80,901
Expenditures:				
Current:				
Public safety				
Sheriff - Detention	9,200	9,200	7,941	1,259
Debt service				
Principal retirement	1,330,000	1,330,000	1,330,000	-
Interest and fiscal charges	566,255	566,255	566,256	(1)
Total Expenditures	1,905,455	1,905,455	1,904,197	1,258
Excess (deficiency) of revenues over (under) expenditures	(1,755,455)	(1,755,455)	(1,673,296)	82,159
Other financial sources (uses):				
Transfers in	1,905,455	1,905,455	1,822,792	(82,663)
Total other financing sources (uses)	1,905,455	1,905,455	1,822,792	(82,663)
Net change in fund balance	150,000	150,000	149,496	(504)
Fund balances - beginning (July 1, 2005)	(150,000)	(150,000)	2,069,370	2,219,370
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 2,218,866	\$ 2,218,866

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - Capital Projects Fund

Year Ended June 30, 2006

	Jail District - Capital Projects			4403
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	\$ 75,000	\$ 75,000	\$ 175,575	\$ 100,575
Miscellaneous	-	-	10,697	10,697
Total Revenue	75,000	75,000	186,272	111,272
Expenditures:				
Capital outlay	4,719,419	4,719,419	226,613	4,492,806
Total Expenditures	4,719,419	4,719,419	226,613	4,492,806
Excess (deficiency) of revenues over (under) expenditures	(4,644,419)	(4,644,419)	(40,341)	4,604,078
Other financial sources (uses):				
Transfers in	1,500,000	1,500,000	1,500,000	-
Total other financing sources (uses)	1,500,000	1,500,000	1,500,000	-
Net change in fund balance	(3,144,419)	(3,144,419)	1,459,659	4,604,078
Fund balances - beginning (July 1, 2005)	3,144,419	3,144,419	5,506,752	2,362,333
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 6,966,411	\$ 6,966,411

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Capital Projects Sales Tax Fund

Year Ended June 30, 2006

	Capital Projects Sales Tax			4402
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 11,817,930	\$ 11,817,930	\$ 11,826,904	\$ 8,974
Investment income	320,000	320,000	628,015	308,015
Miscellaneous	-	-	69,198	69,198
Total Revenue	12,137,930	12,137,930	12,524,117	386,187
Expenditures:				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	12,137,930	12,137,930	12,524,117	386,187
Other financial sources (uses):				
Transfers out	(13,756,126)	(13,756,126)	(4,201,441)	9,554,685
Total other financing sources (uses)	(13,756,126)	(13,756,126)	(4,201,441)	9,554,685
Net change in fund balance	(1,618,196)	(1,618,196)	8,322,676	9,940,872
Fund balances - beginning (July 1, 2005)	1,618,196	1,618,196	17,551,564	15,933,368
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 25,874,240	\$ 25,874,240

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Capital Improvement Fund

Year Ended June 30, 2006

	Capital Improvements			4407
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	\$ -	\$ -	\$ 37,922	\$ 37,922
Miscellaneous	-	-	62,134	62,134
Total Revenue	-	-	100,056	100,056
Expenditures:				
Current:				
General Government				
General Government	-	-	108,770	(108,770)
General Services	-	-	226,657	(226,657)
Information Technology Services	-	-	749,291	(749,291)
Development Services	-	-	193,507	(193,507)
Sheriff - Administration	-	-	11,246	(11,246)
Capital outlay				
General Government	2,964,450	2,718,950	454,593	2,264,357
General Services	4,925,000	4,925,000	2,813,973	2,111,027
Information Technology Services	1,750,400	1,750,400	156,756	1,593,644
Sheriff - Administration	438,624	723,984	692,315	31,669
Development Services	8,700,000	8,769,537	194,277	8,575,260
Total Expenditures	18,778,474	18,887,871	5,601,385	13,286,486
Excess (deficiency) of revenues over (under) expenditures	(18,778,474)	(18,887,871)	(5,501,329)	13,386,542
Other financial sources (uses):				
Transfers in	16,771,784	16,841,393	7,286,636	(9,554,757)
Total other financing sources (uses)	16,771,784	16,841,393	7,286,636	(9,554,757)
Net change in fund balance	(2,006,690)	(2,046,478)	1,785,307	3,831,785
Fund balances - beginning (July 1, 2005)	2,006,690	2,046,478	1,174,941	(871,537)
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 2,960,248	\$ 2,960,248

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Certificates of Participation Fund

Year Ended June 30, 2006

	Certificates of Participation			3503
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	\$ -	\$ 29,060	\$ 114,564	\$ 85,504
Miscellaneous	-	-	12,752	12,752
Total Revenue	-	29,060	127,316	98,256
Expenditures:				
Current:				
General government				
Juvenile Justice Center - Detention	-	-	3,159	(3,159)
Juvenile Ct/Admin Facility	2,500	2,500	4,000	(1,500)
Superior Court - Adult Probation	2,310	2,310	2,310	-
Health				
Health - Grants	1,500	1,500	-	1,500
Debt service				
Principal retirement	700,000	700,000	700,000	-
Interest and fiscal charges	919,918	919,918	919,918	-
Total Expenditures	1,626,228	1,626,228	1,629,387	(3,159)
Excess (deficiency) of revenues over (under) expenditures	(1,626,228)	(1,597,168)	(1,502,071)	95,097
Other financial sources (uses):				
Transfers in	1,626,228	1,626,228	1,626,229	1
Total other financing sources (uses)	1,626,228	1,626,228	1,626,229	1
Net change in fund balance	-	29,060	124,158	95,098
Fund balances - beginning (July 1, 2005)	-	(29,060)	3,124,838	3,153,898
Fund balances - ending (June 30, 2006)	\$ -	\$ -	\$ 3,248,996	\$ 3,248,996

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

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Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds	108
Debt Service Funds	124
Capital Project Funds	126

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Adult Probation				
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288
Assets					
Cash and cash equivalents	\$ 12,703	\$ 81,783	\$ -	\$ 7,342	\$ -
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	352	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	9	162	87	1	58
Other	-	-	-	-	-
Due from:					
Other funds	1,158	185	490,808	75,405	391,153
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	250	630	-
Total Assets	\$ 13,870	\$ 82,482	\$ 491,145	\$ 83,378	\$ 391,211
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 2,751	\$ 7,025	\$ 10,282	\$ 619	\$ -
Accrued payroll and employee benefits	2,306	-	46,911	-	44,136
Due to:					
Other funds	5,802	8,589	365,173	48,369	319,688
Other governments	632	11,548	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	\$ 11,491	\$ 27,162	\$ 422,366	\$ 48,988	\$ 363,824
Fund balances:					
Reserved for:					
Prepaid items	-	-	250	630	-
Unreserved, reported in:					
Special revenue funds	2,379	55,320	68,529	33,760	27,387
Total fund balances	\$ 2,379	\$ 55,320	\$ 68,779	\$ 34,390	\$ 27,387
Total liabilities and fund balances	\$ 13,870	\$ 82,482	\$ 491,145	\$ 83,378	\$ 391,211

Drug Treatment & Education 2309	Drug Court Planning 2310	Adult Probation			Assessor Property Information 2202	Attorney	
		Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323		Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
\$ 18,030	\$ 1,270	\$ 312,740	\$ 192,191	\$ 12,247	\$ 582,118	\$ -	\$ 70,625
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
45	2	494	412	25	1,255	1	198
-	-	-	-	-	-	-	-
33,050	3,964	87,748	396	3,611	3,620	7,885	3,105
-	-	-	-	-	-	45,461	-
-	-	-	-	-	-	-	-
-	-	-	454	-	-	-	-
\$ 51,125	\$ 5,236	\$ 400,982	\$ 193,453	\$ 15,883	\$ 586,993	\$ 53,347	\$ 73,928
\$ -	\$ 290	\$ -	\$ 9,018	\$ -	\$ 582	\$ -	\$ -
4,110	-	-	-	-	-	-	-
33,049	3,563	365,225	3,997	3,611	24	82,227	18,084
2,107	-	31,025	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 39,266	\$ 3,853	\$ 396,250	\$ 13,015	\$ 3,611	\$ 606	\$ 82,227	\$ 18,084
-	-	-	454	-	-	-	-
11,859	1,383	4,732	179,984	12,272	586,387	(28,880)	55,844
\$ 11,859	\$ 1,383	\$ 4,732	\$ 180,438	\$ 12,272	\$ 586,387	\$ (28,880)	\$ 55,844
\$ 51,125	\$ 5,236	\$ 400,982	\$ 193,453	\$ 15,883	\$ 586,993	\$ 53,347	\$ 73,928

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Attorney				
	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti- Racketeering 2235
Assets					
Cash and cash equivalents	\$ 32,927	\$ 51,961	\$ 32,432	\$ -	\$ 165,222
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	105	86	87	-	338
Other	-	-	-	-	-
Due from:					
Other funds	4,208	-	101	-	12,732
Other governments	13,465	-	-	22,732	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 50,705	\$ 52,047	\$ 32,620	\$ 22,732	\$ 178,292
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ (2,209)	\$ -	\$ 154
Accrued payroll and employee benefits	-	-	-	-	-
Due to:					
Other funds	12,604	-	1,443	88,003	-
Other governments	9,589	-	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	\$ 22,193	\$ -	\$ (766)	\$ 88,003	\$ 154
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	28,512	52,047	33,386	(65,271)	178,138
Total fund balances	\$ 28,512	\$ 52,047	\$ 33,386	\$ (65,271)	\$ 178,138
Total liabilities and fund balances	\$ 50,705	\$ 52,047	\$ 32,620	\$ 22,732	\$ 178,292

Attorney							
Fed Revenue Asset Sharing 2277	Fed Justice Rico Operation 2279	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Anti-Gang Enforcement 2285	Crime Prosecution Enhancement 2290	Governor's Action 2297	Community Prosecution 2298
\$ 15,132	\$ -	\$ 3,271	\$ -	\$ 360	\$ 5,890	\$ 21	\$ 124
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
40	-	2	-	2	19	-	-
-	-	-	-	-	-	-	-
-	-	-	1,137	876	1	-	-
-	-	-	3,965	-	32,978	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 15,172	\$ -	\$ 3,273	\$ 5,102	\$ 1,238	\$ 38,888	\$ 21	\$ 124
\$ 1,292	\$ -	\$ (40)	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	5,719	-	-
82	7	-	5,010	943	-	58	119
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 1,374	\$ 7	\$ (40)	\$ 5,010	\$ 943	\$ 5,719	\$ 58	\$ 119
-	-	-	-	-	-	-	-
13,798	(7)	3,313	92	295	33,169	(37)	5
\$ 13,798	\$ (7)	\$ 3,313	\$ 92	\$ 295	\$ 33,169	\$ (37)	\$ 5
\$ 15,172	\$ -	\$ 3,273	\$ 5,102	\$ 1,238	\$ 38,888	\$ 21	\$ 124

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Clerk of Superior Court				
	Victim Serv Restitution 2330	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218
Assets					
Cash and cash equivalents	\$ 43,157	\$ 20,231	\$ 1,952	\$ 83,466	\$ 20,607
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	85	48	4	183	43
Other	-	-	-	-	-
Due from:					
Other funds	-	1,701	-	-	815
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	1,665	-
Total Assets	\$ 43,242	\$ 21,980	\$ 1,956	\$ 85,314	\$ 21,465
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 241	\$ -	\$ -
Accrued payroll and employee benefits	-	493	-	1,331	-
Due to:					
Other funds	-	1,701	-	202	815
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	\$ -	\$ 2,194	\$ 241	\$ 1,533	\$ 815
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	1,665	-
Unreserved, reported in:					
Special revenue funds	43,242	19,786	1,715	82,116	20,650
Total fund balances	\$ 43,242	\$ 19,786	\$ 1,715	\$ 83,781	\$ 20,650
Total liabilities and fund balances	\$ 43,242	\$ 21,980	\$ 1,956	\$ 85,314	\$ 21,465

Exhibit H-1

(Continued)

Clerk of Sup Ct	Co. Treasurer	Development Services			General	Housing
IV-D Case Processing 2318	Treasurer's Information 2201	Road Fund 2251	Dev Serv HURF 2252	CDBG 2296	Southwest Border 2320	HOME Grant 2269
\$ -	\$ 128,542	\$ 992,468	\$ 8,516,333	\$ 9,361	\$ 367,074	\$ 2,131
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	279	2,192	21,035	32	980	5
-	-	-	-	-	-	-
20,752	-	-	669,062	34,535	12,625	605
160	-	-	684,330	14,909	-	-
-	-	-	-	-	-	-
-	-	-	-	-	5,000	-
\$ 20,912	\$ 128,821	\$ 994,660	\$ 9,890,760	\$ 58,837	\$ 385,679	\$ 2,741
\$ -	\$ -	\$ -	\$ 456,281	\$ 15,058	\$ 16,513	\$ -
944	-	-	41,533	-	6,685	-
17,639	1,440	25,000	551,589	31,750	10,128	-
57	-	-	-	-	-	-
-	-	-	2,065	-	-	-
-	-	-	294,633	-	-	-
-	-	-	-	-	-	-
\$ 18,640	\$ 1,440	\$ 25,000	\$ 1,346,101	\$ 46,808	\$ 33,326	\$ -
-	-	-	-	-	5,000	-
2,272	127,381	969,660	8,544,659	12,029	347,353	2,741
\$ 2,272	\$ 127,381	\$ 969,660	\$ 8,544,659	\$ 12,029	\$ 352,353	\$ 2,741
\$ 20,912	\$ 128,821	\$ 994,660	\$ 9,890,760	\$ 58,837	\$ 385,679	\$ 2,741

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Housing Services				Juvenile Court
	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212
Assets					
Cash and cash equivalents	\$ 58,931	\$ 542,481	\$ 457,409	\$ 453,755	\$ 11,918
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	3,530	169	3,750	-
Special assessments	-	-	-	-	-
Accrued interest	182	-	-	-	37
Other	-	-	-	-	-
Due from:					
Other funds	40,127	17,776	3,336	-	-
Other governments	-	8,260	-	-	-
Inventory	-	18,295	-	-	-
Prepaid items	-	6,758	3,633	498	-
Total Assets	\$ 99,240	\$ 597,100	\$ 464,547	\$ 458,003	\$ 11,955
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 5,927	\$ 35,339	\$ 20,478	\$ 658	\$ 5,629
Accrued payroll and employee benefits	28,150	-	-	-	-
Due to:					
Other funds	44,867	-	978	18,987	-
Other governments	-	-	-	-	941
Deposits held for others	-	151,669	81,233	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	\$ 78,944	\$ 187,008	\$ 102,689	\$ 19,645	\$ 6,570
Fund balances:					
Reserved for:					
Prepaid items	-	6,758	3,633	498	-
Unreserved, reported in:					
Special revenue funds	20,296	403,334	358,225	437,860	5,385
Total fund balances	\$ 20,296	\$ 410,092	\$ 361,858	\$ 438,358	\$ 5,385
Total liabilities and fund balances	\$ 99,240	\$ 597,100	\$ 464,547	\$ 458,003	\$ 11,955

Juvenile Court									
State Aid Detention 2219	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	
\$ 11,526	\$ 119,040	\$ 6,900	\$ 12,353	\$ 39,690	\$ -	\$ 307,818	\$ 2,367	\$ 43,203	
-	-	-	-	-	-	-	-	-	
-	17,594	-	120	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
25	308	20	25	73	-	727	12	25	
-	-	-	-	-	-	-	-	-	
-	1,755	-	802	-	31	7,232	-	-	
-	-	-	2,706	-	152,846	8,676	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	8,334	-	2,585	-	-	
\$ 11,551	\$ 138,697	\$ 6,920	\$ 16,006	\$ 48,097	\$ 152,877	\$ 327,038	\$ 2,379	\$ 43,228	
\$ -	\$ -	\$ 174	\$ 2,071	\$ 199	\$ -	\$ 954	\$ -	\$ 70	
-	-	-	-	-	-	-	527	-	
-	5,212	6,455	6,284	24,193	152,282	20,394	1,596	24,310	
-	-	172	-	-	-	-	-	2,242	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ -	\$ 5,212	\$ 6,801	\$ 8,355	\$ 24,392	\$ 152,282	\$ 21,348	\$ 2,123	\$ 26,622	
-	-	-	-	8,334	-	2,585	-	-	
11,551	133,485	119	7,651	15,371	595	303,105	256	16,606	
\$ 11,551	\$ 133,485	\$ 119	\$ 7,651	\$ 23,705	\$ 595	\$ 305,690	\$ 256	\$ 16,606	
\$ 11,551	\$ 138,697	\$ 6,920	\$ 16,006	\$ 48,097	\$ 152,877	\$ 327,038	\$ 2,379	\$ 43,228	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Juvenile Court				
	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257	Troops for Teachers 2258	Juvenile Probation 2259
Assets					
Cash and cash equivalents	\$ 5,065	\$ 2,127	\$ -	\$ 12,807	\$ 66,189
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	27	9	-	28	140
Other	-	-	-	-	-
Due from:					
Other funds	22	-	22,114	-	1
Other governments	-	-	-	-	16,668
Inventory	-	-	-	-	-
Prepaid items	-	-	1,192	-	-
Total Assets	\$ 5,114	\$ 2,136	\$ 23,306	\$ 12,835	\$ 82,998
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 46	\$ -	\$ 68
Accrued payroll and employee benefits	2,589	-	-	-	3,488
Due to:					
Other funds	177	1,677	20,157	7,923	25,155
Other governments	1,992	458	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	\$ 4,758	\$ 2,135	\$ 20,203	\$ 7,923	\$ 28,711
Fund balances:					
Reserved for:					
Prepaid items	-	-	1,192	-	-
Unreserved, reported in:					
Special revenue funds	356	1	1,911	4,912	54,287
Total fund balances	\$ 356	\$ 1	\$ 3,103	\$ 4,912	\$ 54,287
Total liabilities and fund balances	\$ 5,114	\$ 2,136	\$ 23,306	\$ 12,835	\$ 82,998

Juvenile Court						
Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327
\$ -	\$ 2,028	\$ 81,272	\$ 72,898	\$ 16,857	\$ 53,450	\$ -
-	-	-	-	-	-	-
-	-	205	-	-	-	-
-	-	-	-	-	-	-
-	13	20	73	27	68	-
-	-	-	-	-	-	-
631	6	-	-	221	-	12,683
67,879	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 68,510	\$ 2,047	\$ 81,497	\$ 72,971	\$ 17,105	\$ 53,518	\$ 12,683
\$ -	\$ -	\$ 17,710	\$ 2,443	\$ 489	\$ 611	\$ 120
-	1,326	-	-	-	-	-
66,838	-	49,727	23,641	5,017	12,854	5,981
-	722	6	9,798	6,205	28,659	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 66,838	\$ 2,048	\$ 67,443	\$ 35,882	\$ 11,711	\$ 42,124	\$ 6,101
-	-	-	-	-	-	-
1,672	(1)	14,054	37,089	5,394	11,394	6,582
\$ 1,672	\$ (1)	\$ 14,054	\$ 37,089	\$ 5,394	\$ 11,394	\$ 6,582
\$ 68,510	\$ 2,047	\$ 81,497	\$ 72,971	\$ 17,105	\$ 53,518	\$ 12,683

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Justice Court	Legal & Public Defenders		Library District	
	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSCA Grants 2312	Other Grants 2313
Assets					
Cash and cash equivalents	\$ 322,601	\$ 1,622	\$ 19,180	\$ 5,335	\$ 21,106
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	675	4	57	87	62
Other	-	-	-	-	-
Due from:					
Other funds	10,775	-	-	-	13,066
Other governments	-	-	3,129	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	\$ 334,051	\$ 1,626	\$ 22,366	\$ 5,422	\$ 34,234
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 1,099	\$ -	\$ 1,198	\$ 2,827	\$ 2,859
Accrued payroll and employee benefits	6,477	-	-	-	-
Due to:					
Other funds	1,311	-	1,144	-	11,247
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	\$ 8,887	\$ -	\$ 2,342	\$ 2,827	\$ 14,106
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	325,164	1,626	20,024	2,595	20,128
Total fund balances	\$ 325,164	\$ 1,626	\$ 20,024	\$ 2,595	\$ 20,128
Total liabilities and fund balances	\$ 334,051	\$ 1,626	\$ 22,366	\$ 5,422	\$ 34,234

Public Health		Public Works			Recorder	School Superintendent	
Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Other Grants 2332	Recorder's Fund 2205	School Grants 2281	Accomodation School Dist 2282	
\$ 24,507	\$ 159,552	\$ 2,781,603	\$ 35	\$ 740,039	\$ -	\$ -	
-	-	-	-	-	-	-	
-	-	26	-	-	548,041	-	
-	-	-	-	-	-	-	
180	333	6,313	3	1,608	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
15,187	2,516	476,533	-	326	-	-	
-	61,898	1,270,898	-	-	-	-	
-	-	-	-	-	-	-	
-	-	1,008	-	2,002	-	-	
\$ 39,874	\$ 224,299	\$ 4,536,381	\$ 38	\$ 743,975	\$ 548,041	\$ -	
\$ -	\$ 126	\$ 141,825	\$ 11,092	\$ 4,877	\$ -	\$ -	
-	1,659	128,445	-	2,252	-	-	
15,353	27,314	1,164,674	-	24	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
\$ 15,353	\$ 29,099	\$ 1,434,944	\$ 11,092	\$ 7,153	\$ -	\$ -	
-	-	1,008	-	2,002	-	-	
24,521	195,200	3,100,429	(11,054)	734,820	548,041	-	
\$ 24,521	\$ 195,200	\$ 3,101,437	\$ (11,054)	\$ 736,822	\$ 548,041	\$ -	
\$ 39,874	\$ 224,299	\$ 4,536,381	\$ 38	\$ 743,975	\$ 548,041	\$ -	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Sheriff- Administration					
	Anti- Racketeering 2278	Arizona Law Enforcement 2287	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306
Assets						
Cash and cash equivalents	\$ 6,167	\$ 8,097	\$ 2,821	\$ -	\$ 14,051	\$ 31,807
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accrued interest	10	18	16	-	31	17
Other	-	-	-	-	-	-
Due from:						
Other funds	-	-	1,506	6,696	-	70,377
Other governments	-	-	29,593	78,196	-	23,933
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 6,177	\$ 8,115	\$ 33,936	\$ 84,892	\$ 14,082	\$ 126,134
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ 21,717	\$ 1,868	\$ -	\$ -
Accrued payroll and employee benefits	-	-	2,226	-	-	-
Due to:						
Other funds	-	-	8,071	169,733	12,262	184,861
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ 32,014	\$ 171,601	\$ 12,262	\$ 184,861
Fund balances:						
Reserved for:						
Prepaid items	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	6,177	8,115	1,922	(86,709)	1,820	(58,727)
Total fund balances	\$ 6,177	\$ 8,115	\$ 1,922	\$ (86,709)	\$ 1,820	\$ (58,727)
Total liabilities and fund balances	\$ 6,177	\$ 8,115	\$ 33,936	\$ 84,892	\$ 14,082	\$ 126,134

Exhibit H-1

(Continued)

Sheriff- Jail District				Superior Court				
Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
\$ 134,724	\$ 3,021	\$ 283,428	\$ 114,704	\$ 81,312	\$ 86,341	\$ -	\$ 37,182	\$ 76,920
-	-	-	-	-	-	-	-	-
-	283	16,710	-	-	-	-	-	153
-	-	-	-	-	-	-	-	-
350	7	610	232	193	189	16	52	153
-	-	-	-	-	-	-	-	-
25,304	105	23,068	-	7,762	740	1	8,003	1,090
23,909	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	219
\$ 184,287	\$ 3,416	\$ 323,816	\$ 114,936	\$ 89,267	\$ 87,270	\$ 17	\$ 45,237	\$ 78,535
\$ 4,349	\$ 283	\$ 11,727	\$ 12	\$ 12,339	\$ -	\$ -	\$ -	\$ -
5,251	-	5,519	-	1,599	-	2,115	-	-
56,520	105	74,686	32,792	6,277	740	3,887	40,702	745
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 66,120	\$ 388	\$ 91,932	\$ 32,804	\$ 20,215	\$ 740	\$ 6,002	\$ 40,702	\$ 745
-	-	-	-	-	-	-	-	219
118,167	3,028	231,884	82,132	69,052	86,530	(5,985)	4,535	77,571
\$ 118,167	\$ 3,028	\$ 231,884	\$ 82,132	\$ 69,052	\$ 86,530	\$ (5,985)	\$ 4,535	\$ 77,790
\$ 184,287	\$ 3,416	\$ 323,816	\$ 114,936	\$ 89,267	\$ 87,270	\$ 17	\$ 45,237	\$ 78,535

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

	Superior Court			Superior Court- Other		
	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Case Process Assistance 2206	Child Support Enforcement 2215	Fill the Gap 2319
Assets						
Cash and cash equivalents	\$ 2,274	\$ 71,320	\$ 83,824	\$ -	\$ -	\$ 322,120
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	11,500	-	-	-
Special assessments	-	-	-	-	-	-
Accrued interest	-	140	219	-	1	810
Other	-	-	-	-	-	-
Due from:						
Other funds	-	737	11	37,500	12,528	25,990
Other governments	-	-	-	15,000	86,934	90,404
Inventory	-	-	-	-	-	-
Prepaid items	-	-	3,891	-	1,156	-
Total Assets	\$ 2,274	\$ 72,197	\$ 99,445	\$ 52,500	\$ 100,619	\$ 439,324
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 942	\$ 2,494
Accrued payroll and employee benefits	860	-	2,826	-	-	11,740
Due to:						
Other funds	-	737	-	45,969	65,194	26,267
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 860	\$ 737	\$ 2,826	\$ 45,969	\$ 66,136	\$ 40,501
Fund balances:						
Reserved for:						
Prepaid items	-	-	3,891	-	1,156	-
Unreserved, reported in:						
Special revenue funds	1,414	71,460	92,728	6,531	33,327	398,823
Total fund balances	\$ 1,414	\$ 71,460	\$ 96,619	\$ 6,531	\$ 34,483	\$ 398,823
Total liabilities and fund balances	\$ 2,274	\$ 72,197	\$ 99,445	\$ 52,500	\$ 100,619	\$ 439,324

Exhibit H-1

(Concluded)

Workforce Investment Act 2291	Improvement Districts 0	Other Nonmajor Funds Misc	Total Special Revenue Funds
\$ -	\$ 457,186	\$ 314,135	\$ 20,370,809
-	23,130	-	23,130
-	-	-	602,433
-	-	-	-
83	1,124	468	44,214
-	-	-	-
4,208	9,075	27,816	2,748,895
263,841	-	-	3,022,770
-	-	-	18,295
-	-	-	39,275
\$ 268,132	\$ 490,515	\$ 342,419	\$ 26,869,821
\$ 142,901	\$ 9,145	\$ 300,284	\$ 1,284,807
-	-	-	361,217
122,055	111,076	-	4,714,385
-	-	-	106,153
-	-	-	234,967
-	-	-	294,633
-	17,729	-	17,729
\$ 264,956	\$ 137,950	\$ 300,284	\$ 7,013,891
-	-	-	39,275
3,176	352,565	42,135	19,816,655
\$ 3,176	\$ 352,565	\$ 42,135	\$ 19,855,930
\$ 268,132	\$ 490,515	\$ 342,419	\$ 26,869,821

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2006

	Improvement Districts			
	Donovan	Del Sur	El Prado	Gadsden
	Estates 3543	Estates 3544	Estates 3545	3546
Assets				
Cash and cash equivalents	\$ 150,695	\$ 34,842	\$ 146,510	\$ 130,792
Receivables (net of allowances for uncollectibles):				
Accounts	-	2,829	-	-
Special assessments	199,429	12,614	175,716	317,006
Accrued interest	340	78	313	262
Due from:				
Other funds	-	182	3,684	2,331
Other governments	-	-	-	-
Total Assets	\$ 350,464	\$ 50,545	\$ 326,223	\$ 450,391
Liabilities and Fund Balances				
Liabilities				
Due to:				
Other funds	\$ 2,851	\$ 964	\$ 811	\$ 10,460
Deferred revenue	199,429	12,614	175,716	317,006
Total Liabilities	\$ 202,280	\$ 13,578	\$ 176,527	\$ 327,466
Fund balances:				
Unreserved, reported in:				
Debt service	148,184	36,967	149,696	122,925
Total fund balances	\$ 148,184	\$ 36,967	\$ 149,696	\$ 122,925
Total liabilities and fund balances	\$ 350,464	\$ 50,545	\$ 326,223	\$ 450,391

Library District 3547	Other Funds Misc	Total Debt Service Funds
\$ 48,002	\$ 445	\$ 511,286
-	-	2,829
-	4,559	709,324
90	-	1,083
-	-	6,197
-	-	-
\$ 48,092	\$ 5,004	\$ 1,230,719
\$ -	\$ -	\$ 15,086
-	4,559	709,324
\$ -	\$ 4,559	\$ 724,410
48,092	445	506,309
\$ 48,092	\$ 445	\$ 506,309
\$ 48,092	\$ 5,004	\$ 1,230,719

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Capital Projects Funds
June 30, 2006

	Improvement Districts			
	Del Sur	Donovan	El Prado	Gadsden
	Estates 4715	Estates 4716	Estates 4717	4719
Assets				
Cash and cash equivalents	\$ 6,015	\$ 118,717	\$ 130,732	\$ 11,461
Receivables (net of allowances for uncollectibles):				
Accrued interest	13	261	289	75
Due from:				
Other funds	-	-	-	10,342
Prepaid items	-	-	-	-
Total Assets	\$ 6,028	\$ 118,978	\$ 131,021	\$ 21,878
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to:				
Other funds	-	-	123,072	9,132
Total Liabilities	\$ -	\$ -	\$ 123,072	\$ 9,132
Fund balances:				
Reserved for:				
Prepaid items	-	-	-	-
Unreserved, reported in:				
Capital projects funds	6,028	118,978	7,949	12,746
Total fund balances	\$ 6,028	\$ 118,978	\$ 7,949	\$ 12,746
Total liabilities and fund balances	\$ 6,028	\$ 118,978	\$ 131,021	\$ 21,878

Library District 4720	SLIF Projects 4401	Construction Projects 4406 & 4408	Technology Projets 4405 & 4417	Total Capital Projects Funds
\$ 9,977,978	\$ 63,262	\$ 124,666	\$ 1,314,145	\$ 11,746,976
18,725	114	275	2,816	22,568
-	3,988	-	220,462	234,792
-	529	-	-	529
\$ 9,996,703	\$ 67,893	\$ 124,941	\$ 1,537,423	\$ 12,004,865
\$ 28,185	\$ 529	\$ -	\$ -	\$ 28,714
-	-	-	837,000	969,204
\$ 28,185	\$ 529	\$ -	\$ 837,000	\$ 997,918
-	529	-	-	529
9,968,518	66,835	124,941	700,423	11,006,418
\$ 9,968,518	\$ 67,364	\$ 124,941	\$ 700,423	\$ 11,006,947
\$ 9,996,703	\$ 67,893	\$ 124,941	\$ 1,537,423	\$ 12,004,865

YUMA COUNTY
Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2006

Exhibit H- 4

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Assets				
Cash and cash equivalents	\$ 20,370,809	\$ 511,286	\$ 11,746,976	\$ 32,629,071
Receivables (net of allowances for uncollectibles):				
Property taxes	23,130	-	-	23,130
Accounts	602,433	2,829	-	605,262
Special assessments	-	709,324	-	709,324
Accrued interest	44,214	1,083	22,568	67,865
Due from:				
Other funds	2,748,895	6,197	234,792	2,989,884
Other governments	3,022,770	-	-	3,022,770
Inventory	18,295	-	-	18,295
Prepaid items	39,275	-	529	39,804
Total Assets	\$ 26,869,821	\$ 1,230,719	\$ 12,004,865	\$ 40,105,405
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,284,807	\$ -	\$ 28,714	\$ 1,313,521
Accrued payroll and employee benefits	361,217	-	-	361,217
Due to:				
Other funds	4,714,385	15,086	969,204	5,698,675
Other governments	106,153	-	-	106,153
Deposits held for others	234,967	-	-	234,967
Retainage payable	294,633	-	-	294,633
Deferred Revenue	17,729	709,324	-	727,053
Total Liabilities	\$ 7,013,891	\$ 724,410	\$ 997,918	\$ 8,736,219
Fund balances:				
Reserved for:				
Prepaid items	39,275	-	529	39,804
Unreserved, reported in:				
Debt service	-	506,309	-	506,309
Capital projects funds	-	-	11,006,418	11,006,418
Special revenue funds	19,816,655	-	-	19,816,655
Total fund balances	\$ 19,855,930	\$ 506,309	\$ 11,006,947	\$ 31,369,186
Total liabilities and fund balances	\$ 26,869,821	\$ 1,230,719	\$ 12,004,865	\$ 40,105,405

**Combining Statement Of Revenues,
Expenditures, And Changes In Fund Balances**

Nonmajor Governmental Funds

Special Revenue Funds	130
Debt Service Funds	146
Capital Project Funds	148

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

	Adult Probation				
	Adult Probation Drug Grant	Community Punishment	Intensive Probation	Probation Subsidy	State Aid Enhancement
	2228	2229	2230	2231	2288
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	70,619	88,434	1,427,562	-	1,170,250
Charges for services	-	-	-	403,013	-
Fines and forfeits	-	-	-	12,386	-
Investment income	77	1,807	2,008	566	1,433
Rents	-	-	-	-	-
Miscellaneous	27	35,939	1,422	2,571	1,134
Total Revenues	70,723	126,180	1,430,992	418,536	1,172,817
Expenditures					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	70,696	88,434	1,453,246	443,229	1,250,850
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	6,116	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	70,696	88,434	1,453,246	449,345	1,250,850
Excess of revenues over (under) expenditures	27	37,746	(22,254)	(30,809)	(78,033)
Other financial sources (uses):					
Transfers in	-	-	156,992	-	120,506
Transfers out	-	-	(88,100)	(36,900)	-
Total Other financing sources (uses)	-	-	68,892	(36,900)	120,506
Net change in fund balance	27	37,746	46,638	(67,709)	42,473
Fund balances / (deficits), July 1, 2005, as restated	2,352	17,574	22,141	102,099	(15,086)
Fund balances / (deficits), June 30, 2006	\$ 2,379	\$ 55,320	\$ 68,779	\$ 34,390	\$ 27,387

Exhibit I-1
(Continued)

Drug Treatment & Education 2309	Drug Court Planning 2310	Adult Probation			Interstate Comp 2323	Assessor	Attorney
		Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Property Information 2202		Atty Drug Enforcement 2207	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
113,358	-	212,947	-	-	-	-	354,309
-	-	-	77,605	4,787	218,912	-	-
-	2,584	-	-	-	-	-	-
843	16	3,840	4,984	296	16,722	79	-
-	-	-	-	-	-	-	-
127	36	-	1	5	917	18	-
114,328	2,636	216,787	82,590	5,088	236,551	354,406	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,133	\$ 408,557
113,357	1,409	21,564	27,087	150	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
113,357	1,409	21,564	27,087	150	114,133	408,557	
971	1,227	195,223	55,503	4,938	122,418	(54,151)	
-	-	-	-	-	-	-	57,196
-	-	(277,498)	-	-	-	-	-
-	-	(277,498)	-	-	-	57,196	
971	1,227	(82,275)	55,503	4,938	122,418	3,045	
10,888	156	87,007	124,935	7,334	463,969	(31,925)	
\$ 11,859	\$ 1,383	\$ 4,732	\$ 180,438	\$ 12,272	\$ 586,387	\$ (28,880)	

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

	Attorney				
	Crime Victim Comp Grant 2209	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	90,400	191,997	38,785	-	195,654
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	3,036	1,527	974	1,296	47
Rents	-	-	-	-	-
Miscellaneous	534	49	238	29,047	-
Total Revenues	93,970	193,573	39,997	30,343	195,701
Expenditures					
Current:					
General government	\$ 90,400	\$ 344,727	\$ 27,950	\$ 30,309	\$ -
Public safety	-	-	-	-	198,559
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	90,400	344,727	27,950	30,309	198,559
Excess of revenues over (under) expenditures	3,570	(151,154)	12,047	34	(2,858)
Other financial sources (uses):					
Transfers in	-	150,201	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	150,201	-	-	-
Net change in fund balance	3,570	(953)	12,047	34	(2,858)
Fund balances / (deficits), July 1, 2005 as restated	52,274	29,465	40,000	33,352	(62,413)
Fund balances / (deficits), June 30, 2006	\$ 55,844	\$ 28,512	\$ 52,047	\$ 33,386	\$ (65,271)

Attorney							
Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277	Fed Justice Rico Operation 2279	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Anti-Gang Enforcement 2285	Crime Prosecution Enhancement 2290	Governor's Action 2297
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	3,452	17,778	3,016	152,259	-
-	-	-	-	-	-	-	-
20,692	-	-	-	-	-	-	-
4,949	806	7	3	-	22	531	1
-	-	-	-	-	-	-	-
111,403	119	-	54	1	1	310	-
137,044	925	7	3,509	17,779	3,039	153,100	1
\$ -	\$ -	\$ -	\$ -	\$ 17,780	\$ -	\$ 160,093	\$ -
38,793	19,182	118	228	-	3,016	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
38,793	19,182	118	228	17,780	3,016	160,093	-
98,251	(18,257)	(111)	3,281	(1)	23	(6,993)	1
-	-	-	-	-	-	21,000	-
(54,249)	-	-	-	-	-	-	-
(54,249)	-	-	-	-	-	21,000	-
44,002	(18,257)	(111)	3,281	(1)	23	14,007	1
134,136	32,055	104	32	93	272	19,162	(38)
\$ 178,138	\$ 13,798	\$ (7)	\$ 3,313	\$ 92	\$ 295	\$ 33,169	\$ (37)

YUMA COUNTY

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

Year Ended June 30, 2006

	Attorney		Clerk of Superior Court		
	Community Prosecution 2298	Victim Serv Restitution 2330	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	41,178
Fines and forfeits	-	-	9,926	-	-
Investment income	4	1,082	783	65	2,539
Rents	-	-	-	-	-
Miscellaneous	1	42,160	158	28	557
Total Revenues	5	43,242	10,867	93	44,274
Expenditures					
Current:					
General government	\$ -	\$ -	\$ 14,210	\$ 810	\$ 39,996
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	14,210	810	39,996
Excess of revenues over (under) expenditures	5	43,242	(3,343)	(717)	4,278
Other financial sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-
Net change in fund balance	5	43,242	(3,343)	(717)	4,278
Fund balances / (deficits), July 1, 2005 as restated	-	-	23,129	2,432	79,503
Fund balances / (deficits), June 30, 2006	\$ 5	\$ 43,242	\$ 19,786	\$ 1,715	\$ 83,781

Exhibit I-1
(Continued)

		Co. Treasurer		Development Services			General
Spousal Maint Enforcement	IV-D Case Processing	Treasurer's Information	Road Fund	Dev Serv HURF	CDBG	Southwest Border	
2218	2318	2201	2251	2252	2296	2320	
\$ -	\$ -	\$ -	\$ -	\$ 1,290,394	\$ -	\$ -	
-	-	-	-	69,599	-	-	
-	5,871	-	-	5,077,705	172,041	-	
-	-	13,020	-	2,622	-	-	
5,128	-	-	-	-	-	-	
548	-	3,795	31,374	346,597	782	18,450	
-	-	-	-	-	-	-	
8	-	505	18,020	73,934	4	6,529	
5,684	5,871	17,320	49,394	6,860,851	172,827	24,979	
\$ -	\$ 26,622	\$ -	\$ -	\$ -	\$ 176,730	\$ 307,602	
-	-	-	-	-	-	-	
-	-	-	-	2,158,071	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	7,291,867	-	49,009	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	26,622	-	-	9,449,938	176,730	356,611	
5,684	(20,751)	17,320	49,394	(2,589,087)	(3,903)	(331,632)	
-	20,751	-	-	-	-	-	
-	-	-	-	-	-	(10,300)	
-	20,751	-	-	-	-	(10,300)	
5,684	-	17,320	49,394	(2,589,087)	(3,903)	(341,932)	
14,966	2,272	110,061	920,266	11,133,746	15,932	694,285	
\$ 20,650	\$ 2,272	\$ 127,381	\$ 969,660	\$ 8,544,659	\$ 12,029	\$ 352,353	

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

	Housing Services				
	HOME	Public	Conventional	Section 8	Water Co.
	Grant 2269	Housing 2271	13-6-PHA 2273	Voucher Prog 2274	13-6 2275
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	(118,531)	1,367	863,666	2,164,705	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	85	3,172	15,125	6,194	12,124
Rents	-	-	279,631	-	-
Miscellaneous	586	-	28,173	29,967	124,869
Total Revenues	(117,860)	4,539	1,186,595	2,200,866	136,993
Expenditures					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	932,609	2,198,816	110,268
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	254,761	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	-	-	1,187,370	2,198,816	110,268
Excess of revenues over (under) expenditures	(117,860)	4,539	(775)	2,050	26,725
Other financial sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(117,860)	4,539	(775)	2,050	26,725
Fund balances / (deficits), July 1, 2005 as restated	120,601	15,757	410,867	359,808	411,633
Fund balances / (deficits), June 30, 2006	\$ 2,741	\$ 20,296	\$ 410,092	\$ 361,858	\$ 438,358

Juvenile Court							
Family Counseling 2212	State Aid Detention 2219	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
23,444	-	-	5,828	10,044	284,895	395,849	598,560
-	-	174,087	-	-	-	-	-
-	-	-	-	-	-	-	-
326	365	5,258	301	306	856	1	10,592
-	-	-	-	-	-	-	-
-	67	1,588	45	7,746	489	-	2,101
23,770	432	180,933	6,174	18,096	286,240	395,850	611,253
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23,444	-	220,455	6,530	16,685	300,365	393,424	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	553,251
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,444	-	220,455	6,530	16,685	300,365	393,424	553,251
326	432	(39,522)	(356)	1,411	(14,125)	2,426	58,002
-	-	-	-	-	-	4,629	7,923
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,629	7,923
326	432	(39,522)	(356)	1,411	(14,125)	7,055	65,925
5,059	11,119	173,007	475	6,240	37,830	(6,460)	239,765
\$ 5,385	\$ 11,551	\$ 133,485	\$ 119	\$ 7,651	\$ 23,705	\$ 595	\$ 305,690

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

	Juvenile Court				
	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	15,819	619,497	90,971	24,172	68,628
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	265	1,422	303	110	-
Rents	-	-	-	-	-
Miscellaneous	73	7	158	-	505
Total Revenues	16,157	620,926	91,432	24,282	69,133
Expenditures					
Current:					
General government	\$ -	\$ -	\$ -	\$ 24,630	\$ -
Public safety	17,385	619,251	91,381	-	33,729
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	17,059
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	17,385	619,251	91,381	24,630	50,788
Excess of revenues over (under) expenditures	(1,228)	1,675	51	(348)	18,345
Other financial sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(1,228)	1,675	51	(348)	18,345
Fund balances / (deficits), July 1, 2005 as restated	1,484	14,931	305	349	(15,242)
Fund balances / (deficits), June 30, 2006	\$ 256	\$ 16,606	\$ 356	\$ 1	\$ 3,103

Juvenile Court							
Troops for Teachers 2258	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	100,008	95,756	33,208	1,018,377	576,469	114,238	303,462
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
406	1,687	-	392	1,227	1,384	440	1,331
-	-	-	-	-	-	-	-
88	153	1,668	-	18	17	1	27
494	101,848	97,424	33,600	1,019,622	577,870	114,679	304,820
\$ -	\$ -	\$ 80,610	\$ 33,574	\$ -	\$ -	\$ -	\$ -
-	104,644	-	-	1,009,111	570,393	115,152	304,044
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	360	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	104,644	80,610	33,574	1,009,471	570,393	115,152	304,044
494	(2,796)	16,814	26	10,151	7,477	(473)	776
-	-	-	-	-	-	-	-
(7,923)	-	-	-	-	-	-	-
(7,923)	-	-	-	-	-	-	-
(7,429)	(2,796)	16,814	26	10,151	7,477	(473)	776
12,341	57,083	(15,142)	(27)	3,903	29,612	5,867	10,618
\$ 4,912	\$ 54,287	\$ 1,672	\$ (1)	\$ 14,054	\$ 37,089	\$ 5,394	\$ 11,394

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

	Juvenile Court Account Incentive 2327	Justice Court Justice Court Enhancement 2317	Legal & Public Defenders Indigent Dependency 2241		Defender Training 2326	Library District LSCA Grants 2312
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	45,709	7,556	-	10,651	-	35,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	306,620	-	-	-	-
Investment income	14	7,679	51	839	-	759
Rents	-	-	-	-	-	-
Miscellaneous	-	1,397	12	165	-	66,010
Total Revenues	45,723	323,252	63	11,655	-	101,769
Expenditures						
Current:						
General government	\$ 45,641	\$ 166,031	\$ -	\$ 17,112	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	100,485
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	1,198
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	45,641	166,031	-	17,112	-	101,683
Excess of revenues over (under) expenditures	82	157,221	63	(5,457)	-	86
Other financial sources (uses):						
Transfers in	221	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	221	-	-	-	-	-
Net change in fund balance	303	157,221	63	(5,457)	-	86
Fund balances / (deficits), July 1, 2005 as restated	6,279	167,943	1,563	25,481	-	2,509
Fund balances / (deficits), June 30, 2006	\$ 6,582	\$ 325,164	\$ 1,626	\$ 20,024	-	\$ 2,595

Library District	Public Health	Public Works			Recorder	School Superintendent	
Other Grants 2313	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Other Grants 2332	Recorder's Fund 2205	School Grants 2281	Accomodation School Dist 2282
\$ -	\$ -	\$ -	\$ 1,290,394	\$ -	\$ -	\$ -	\$ -
-	10,031	-	-	-	-	-	-
-	-	246,468	7,018,932	21,476	-	912,537	-
-	-	68,028	-	-	221,548	-	-
-	404	-	-	-	-	-	-
820	5,015	5,947	77,661	38	22,068	-	-
-	-	-	-	-	-	-	-
37,756	131	889	112,993	-	3,435	-	-
38,576	15,581	321,332	8,499,980	21,514	247,051	912,537	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,898	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	240	7,181,863	32,568	-	-	-
-	-	288,480	1,322	-	-	-	-
-	358,020	-	-	-	-	-	-
-	-	-	360	-	-	-	-
33,850	-	-	-	-	-	-	-
-	-	-	-	-	-	908,919	-
-	-	-	90,428	-	-	-	-
-	-	-	185,528	-	-	-	-
-	-	-	17,729	-	-	-	-
33,850	358,020	288,720	7,477,230	32,568	137,898	908,919	-
4,726	(342,439)	32,612	1,022,750	(11,054)	109,153	3,618	-
-	315,475	-	-	-	-	-	-
-	-	-	(1,491)	-	-	-	-
-	315,475	-	(1,491)	-	-	-	-
4,726	(26,964)	32,612	1,021,259	(11,054)	109,153	3,618	-
15,402	51,485	162,588	2,080,178	-	627,669	544,423	-
\$ 20,128	\$ 24,521	\$ 195,200	\$ 3,101,437	\$ (11,054)	\$ 736,822	\$ 548,041	\$ -

YUMA COUNTY

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

Year Ended June 30, 2006

	Sheriff- Administration				
	Anti- Racketeering	Arizona Law Enforcement	Narcotic Enforcement	Drug Task Force	Local Law Enforcement
	2278	2287	2299	2302	2303
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	1,381	-	46,577	102,940	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	49	256	73	-	510
Rents	-	-	-	-	-
Miscellaneous	5,756	58	1	21	216
Total Revenues	7,186	314	46,651	102,961	726
Expenditures					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	1,036	-	45,675	140,922	8,831
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	1,036	-	45,675	140,922	8,831
Excess of revenues over (under) expenditures	6,150	314	976	(37,961)	(8,105)
Other financial sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-
Net change in fund balance	6,150	314	976	(37,961)	(8,105)
Fund balances / (deficits), July 1, 2005 as restated	27	7,801	946	(48,748)	9,925
Fund balances / (deficits), June 30, 2006	\$ 6,177	\$ 8,115	\$ 1,922	\$ (86,709)	\$ 1,820

Sheriff - Admin	Sheriff- Jail District				Superior Court		
Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
374,742	268,739	-	-	6,994	-	-	-
-	-	8,016	417,570	-	-	-	-
-	-	-	-	-	70,269	4,316	137,803
481	9,539	102	11,524	2,064	3,439	2,658	381
-	-	-	-	-	-	-	-
35,721	10,838	17	186,741	-	3,592	417	1,738
410,944	289,116	8,135	615,835	9,058	77,300	7,391	139,922
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,714	\$ -	\$ 60,196
171,157	489,209	8,016	474,319	3,080	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
182,836	49,429	-	250,797	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
353,993	538,638	8,016	725,116	3,080	124,714	-	60,196
56,951	(249,522)	119	(109,281)	5,978	(47,414)	7,391	79,726
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(97,200)
-	-	-	-	-	-	-	(97,200)
56,951	(249,522)	119	(109,281)	5,978	(47,414)	7,391	(17,474)
(115,678)	367,689	2,909	341,165	76,154	116,466	79,139	11,489
\$ (58,727)	\$ 118,167	\$ 3,028	\$ 231,884	\$ 82,132	\$ 69,052	\$ 86,530	\$ (5,985)

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

	Superior Court				
	JCEF	Law	Aztec Field	Supreme Court	Fee- Case
	Time Payment 2222	Library 2224	Training 2234	Enhancement 2324	Management 2325
Revenues:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	25,000	-	11,500
Charges for services	-	-	-	-	-
Fines and forfeits	74,000	66,908	-	34,749	102,858
Investment income	585	1,754	25	1,554	3,985
Rents	-	-	-	-	-
Miscellaneous	216	2,744	-	223	-
Total Revenues	74,801	71,406	25,025	36,526	118,343
Expenditures					
Current:					
General government	\$ 74,869	\$ 33,024	\$ -	\$ -	\$ 153,837
Public safety	-	-	25,201	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	24,363
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	74,869	33,024	25,201	-	178,200
Excess of revenues over (under) expenditures	(68)	38,382	(176)	36,526	(59,857)
Other financial sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-
Net change in fund balance	(68)	38,382	(176)	36,526	(59,857)
Fund balances / (deficits), July 1, 2005 as restated	4,603	39,408	1,590	34,934	156,476
Fund balances / (deficits), June 30, 2006	\$ 4,535	\$ 77,790	\$ 1,414	\$ 71,460	\$ 96,619

Exhibit I- 1
(Concluded)

Superior Court- Other						Total
Case Process Assistance	Child Support Enforcement	Fill the Gap	Workforce Investment Act	Improvement Districts	Other Nonmajor Funds	Special Revenue Funds
2206	2215	2319	2291	0	Misc	
\$ -	\$ -	\$ -	\$ -	\$ 532,672	\$ -	\$ 3,113,460
-	-	-	-	-	-	79,630
15,000	124,134	179,381	5,168,782	8,000	-	31,308,368
-	-	-	-	-	-	1,650,386
-	-	101,220	-	-	-	949,863
1	46	11,977	855	15,824	2,127	706,261
-	-	-	-	-	-	279,631
529	5,083	1,442	1,083	3,298	165	1,006,890
15,530	129,263	294,020	5,170,720	559,794	2,292	39,094,489
\$ 27,147	\$ 114,150	\$ 345,135	\$ -	\$ 528,405	\$ -	\$ 3,726,892
-	-	-	-	-	3,977	8,927,334
-	-	-	-	-	-	9,372,742
-	-	-	-	-	-	289,802
-	-	-	-	-	-	358,380
-	-	-	-	-	1	3,242,054
-	-	-	-	-	-	134,335
-	-	-	5,168,782	-	-	6,648,011
-	-	-	-	-	-	8,200,804
-	-	-	-	-	-	185,528
-	-	-	-	-	-	17,729
27,147	114,150	345,135	5,168,782	528,405	3,978	41,103,611
(11,617)	15,113	(51,115)	1,938	31,389	(1,686)	(2,009,122)
-	-	114,700	-	-	-	969,594
-	-	-	-	-	-	(573,661)
-	-	114,700	-	-	-	395,933
(11,617)	15,113	63,585	1,938	31,389	(1,686)	(1,613,189)
18,148	19,370	335,238	1,238	321,176	43,821	21,469,119
\$ 6,531	\$ 34,483	\$ 398,823	\$ 3,176	\$ 352,565	\$ 42,135	\$ 19,855,930

YUMA COUNTY

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

Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2006

	Improvement Districts			
	Donovan	Del Sur	El Prado	Gadsden
	Estates 3543	Estates 3544	Estates 3545	3546
Revenues:				
Special assessments	\$ 53,133	\$ 14,145	\$ 72,101	\$ 162,076
Investment income	4,609	1,192	4,043	1,937
Miscellaneous	390	191	227	29
Total Revenues	58,132	15,528	76,371	164,042
Expenditures				
Debt service:				
Principal retirement	\$ 20,300	\$ 14,000	\$ 16,755	\$ 19,984
Interest and fiscal charges	16,321	2,470	12,345	21,133
Total Expenditures	36,621	16,470	29,100	41,117
Excess of revenues over (under) expenditures	21,511	(942)	47,271	122,925
Net change in fund balance	21,511	(942)	47,271	122,925
Fund balances / (deficits), July 1, 2005	126,673	37,909	102,425	-
Fund balances / (deficits), June 30, 2006	\$ 148,184	\$ 36,967	\$ 149,696	\$ 122,925

Library District 3547	Other Funds Misc	Total Debt Service Funds
-	-	\$ 301,455
\$ 48,092	-	59,873
-	-	837
48,092	-	362,165
-	-	\$ 71,039
-	-	52,269
-	-	123,308
48,092	-	238,857
48,092	-	238,857
-	445	267,452
\$ 48,092	\$ 445	\$ 506,309

YUMA COUNTY

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

Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2006

	Improvement Districts			
	Del Sur	Donovan	El Prado	Gadsden
	Estates 4715	Estates 4716	Estates 4717	4719
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ 1,173,933
Investment income	190	3,756	4,157	2,728
Miscellaneous	43	928	323	-
Total Revenues	233	4,684	4,480	1,176,661
Expenditures				
Current:				
General government	\$ -	\$ -	\$ -	\$ 624
Capital Outlay	-	-	-	730,839
Total Expenditures	-	-	-	731,463
Excess of revenues over (under) expenditures	233	4,684	4,480	445,198
Other financial sources (uses):				
Sale of bonds	-	-	-	-
Other financing source	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Capital leases	-	-	-	-
Total Other financing sources (uses)	-	-	-	-
Net change in fund balance	233	4,684	4,480	445,198
Fund balances / (deficits), July 1, 2005	5,795	114,294	3,469	(432,452)
Fund balances / (deficits), June 30, 2006	\$ 6,028	\$ 118,978	\$ 7,949	\$ 12,746

Exhibit I- 3

(Continued)

Library District 4720	SLIF Projects 4401	Construction Projects 4406 & 4408	Technology Projects 4405 & 4417	Total Capital Projects Funds
\$ -	\$ 72,991	\$ -	\$ -	\$ 1,246,924
79,271	1,098	3,947	34,343	129,490
-	480	873	-	2,647
79,271	74,569	4,820	34,343	1,379,061
\$ -	\$ 8,254	\$ -	\$ -	\$ 8,878
160,753	65,000	-	-	956,592
160,753	73,254	-	-	965,470
(81,482)	1,315	4,820	34,343	413,591
10,050,000	-	-	-	10,050,000
-	-	-	-	-
-	-	-	-	-
-	-	-	713,000	713,000
-	-	-	(513,000)	(513,000)
-	-	-	-	-
10,050,000	-	-	200,000	10,250,000
9,968,518	1,315	4,820	234,343	10,663,591
-	66,049	120,121	466,080	343,356
\$ 9,968,518	\$ 67,364	\$ 124,941	\$ 700,423	\$ 11,006,947

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

All Nonmajor Governmental Funds

Year Ended June 30, 2006

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	\$ 3,113,460	\$ -	\$ -	\$ 3,113,460
Special assessments	-	301,455	-	301,455
Licenses and permits	79,630	-	-	79,630
Intergovernmental	31,308,368	-	1,246,924	32,555,292
Charges for services	1,650,386	-	-	1,650,386
Fines and forfeits	949,863	-	-	949,863
Investment income	706,261	59,873	129,490	895,624
Rents	279,631	-	-	279,631
Miscellaneous	1,006,890	837	2,647	1,010,374
Total Revenues	39,094,489	362,165	1,379,061	40,835,715
Expenditures				
Current:				
General government	\$ 3,726,892	\$ -	\$ 8,878	\$ 3,735,770
Public safety	8,927,334	-	-	8,927,334
Highway and streets	9,372,742	-	-	9,372,742
Sanitation	289,802	-	-	289,802
Health	358,380	-	-	358,380
Welfare	3,242,054	-	-	3,242,054
Culture and recreation	134,335	-	-	134,335
Education	6,648,011	-	-	6,648,011
Capital outlay	8,200,804	-	956,592	9,157,396
Debt service:				
Principal retirement	185,528	71,039	-	256,567
Interest and fiscal charges	17,729	52,269	-	69,998
Total Expenditures	41,103,611	123,308	965,470	42,192,389
Excess of revenues over (under) expenditures	(2,009,122)	238,857	413,591	(1,356,674)
Other financial sources (uses):				
Sale of bonds	\$ -	\$ -	\$ 10,050,000	\$ 10,050,000
Transfers in	969,594	-	713,000	1,682,594
Transfers out	(573,661)	-	(513,000)	(1,086,661)
Total other financing sources (uses)	395,933	-	10,250,000	10,645,933
Net change in fund balance	(1,613,189)	238,857	10,663,591	9,289,259
Fund balances / (deficits), July 1, 2005	21,469,119	267,452	343,356	22,079,927
Fund balances / (deficits), June 30, 2006	\$ 19,855,930	\$ 506,309	\$ 11,006,947	\$ 31,369,186

**Schedule Of Revenues, Expenditures, And
Changes In Fund Balances – Budget and Actual**

Nonmajor Governmental Funds

Special Revenue Funds	152
Debt Service Funds	194
Capital Project Funds	198

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Adult Probation					
	Adult Probation Drug Grant 2228			Community Punishment 2229		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	71,251	70,619	(632)	99,972	88,434	(11,538)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	77	77	741	1,807	1,066
Rents	-	-	-	-	-	-
Miscellaneous	-	27	27	12,042	35,939	23,897
Total Revenues	71,251	70,723	(528)	112,755	126,180	13,425
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	71,251	70,696	555	111,462	88,434	23,028
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	71,251	70,696	555	111,462	88,434	23,028
Excess of revenues over (under) expenditures	-	27	27	1,293	37,746	36,453
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	27	27	1,293	37,746	36,453
Fund balances / (deficits), July 1, 2005, as restated	-	2,352	2,352	(1,293)	17,574	18,867
Fund balances / (deficits), June 30, 2006	\$ -	\$ 2,379	\$ 2,379	\$ -	\$ 55,320	\$ 55,320

* Variance = Positive / (Negative)

Adult Probation								
Intensive Probation			Probation Subsidy			State Aid Enhancement		
2230			2231			2288		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
1,427,562	1,427,562	-	-	-	-	1,170,250	1,170,250	-
-	-	-	400,794	403,013	2,219	-	-	-
-	-	-	17,600	12,386	(5,214)	-	-	-
1,553	2,008	455	3,697	566	(3,131)	1,056	1,433	377
-	-	-	-	-	-	-	-	-
-	1,422	1,422	-	2,571	2,571	-	1,134	1,134
1,429,115	1,430,992	1,877	422,091	418,536	(3,555)	1,171,306	1,172,817	1,511

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,468,665	1,453,246	15,419	477,232	443,229	34,003	1,264,852	1,250,850	14,002
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	6,116	(6,116)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,468,665	1,453,246	15,419	477,232	449,345	27,887	1,264,852	1,250,850	14,002

(39,550)	(22,254)	17,296	(55,141)	(30,809)	24,332	(93,546)	(78,033)	15,513
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170,531	156,992	(13,539)	-	-	-	134,507	120,506	(14,001)
(88,100)	(88,100)	-	(36,900)	(36,900)	-	-	-	-
82,431	68,892	(13,539)	(36,900)	(36,900)	-	134,507	120,506	(14,001)

42,881	46,638	3,757	(92,041)	(67,709)	24,332	40,961	42,473	1,512
(42,881)	22,141	65,022	92,041	102,099	10,058	(40,961)	(15,086)	25,875

\$ -	\$ 68,779	\$ 68,779	\$ -	\$ 34,390	\$ 34,390	\$ -	\$ 27,387	\$ 27,387
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YUMA COUNTY

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

Year Ended June 30, 2006

	Adult Probation					
	Drug Treatment & Education			Drug Court Planning		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	115,465	113,358	(2,107)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,483	2,584	101
Investment income	208	843	635	47	16	(31)
Rents	-	-	-	-	-	-
Miscellaneous	(208)	127	335	-	36	36
Total Revenues	115,465	114,328	(1,137)	2,530	2,636	106
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	122,064	113,357	8,707	2,268	1,409	859
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	122,064	113,357	8,707	2,268	1,409	859
Excess of revenues over (under) expenditures	(6,599)	971	7,570	262	1,227	965
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(6,599)	971	7,570	262	1,227	965
Fund balances / (deficits), July 1, 2005, as restated	6,599	10,888	4,289	(262)	156	418
Fund balances / (deficits), June 30, 2006	\$ -	\$ 11,859	\$ 11,859	\$ -	\$ 1,383	\$ 1,383

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation SupCrt / JCE			Extra Probation			Interstate Comp			
2321			2322			2323			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
243,972	212,947	(31,025)	-	-	-	-	-	-	-
-	-	-	65,408	77,605	12,197	2,100	4,787	2,687	-
-	-	-	-	-	-	-	-	-	-
-	3,840	3,840	2,000	4,984	2,984	100	296	196	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1	1	-	5	5	-
243,972	216,787	(27,185)	67,408	82,590	15,182	2,200	5,088	2,888	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21,564	21,564	-	-	27,087	(27,087)	-	150	(150)	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
21,564	21,564	-	-	27,087	(27,087)	-	150	(150)	
222,408	195,223	(27,185)	67,408	55,503	(11,905)	2,200	4,938	2,738	
-	-	-	-	-	-	-	-	-	-
(305,038)	(277,498)	27,540	(158,852)	-	158,852	-	-	-	-
(305,038)	(277,498)	27,540	(158,852)	-	158,852	-	-	-	
(82,630)	(82,275)	355	(91,444)	55,503	146,947	2,200	4,938	2,738	
82,630	87,007	4,377	91,444	124,935	33,491	(2,200)	7,334	9,534	
\$ -	\$ 4,732	\$ 4,732	\$ -	\$ 180,438	\$ 180,438	\$ -	\$ 12,272	\$ 12,272	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Assessor			Attorney		
	Property Information		2202	Atty Drug Enforcement		2207
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	336,585	354,309	17,724
Charges for services	180,200	218,912	38,712	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	16,722	15,722	120	79	(41)
Rents	-	-	-	-	-	-
Miscellaneous	-	917	917	-	18	18
Total Revenues	181,200	236,551	55,351	336,705	354,406	17,701
Expenditures						
Current:						
General government	\$ 58,088	\$ 114,133	\$ (56,045)	\$ 486,981	\$ 408,557	\$ 78,424
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	58,088	114,133	(56,045)	486,981	408,557	78,424
Excess of revenues over (under) expenditures	123,112	122,418	(694)	(150,276)	(54,151)	96,125
Other financial sources (uses):						
Transfers in	-	-	-	147,717	57,196	(90,521)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	147,717	57,196	(90,521)
Net change in fund balance	123,112	122,418	(694)	(2,559)	3,045	5,604
Fund balances / (deficits), July 1, 2005, as restated	(123,112)	463,969	587,081	2,559	(31,925)	(34,484)
Fund balances / (deficits), June 30, 2006	\$ -	\$ 586,387	\$ 586,387	\$ -	\$ (28,880)	\$ (28,880)

* Variance = Positive / (Negative)

Attorney									
Crime Victim Comp Grant 2209			Witness Program 2210			Federal Victim Comp Grant 2223			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
90,400	90,400	-	210,254	191,997	(18,257)	38,785	38,785	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
500	3,036	2,536	330	1,527	1,197	250	974	724	
-	-	-	-	-	-	-	-	-	
-	534	534	-	49	49	-	238	238	
90,900	93,970	3,070	210,584	193,573	(17,011)	39,035	39,997	962	
\$ 88,051	\$ 90,400	\$ (2,349)	\$ 357,060	\$ 344,727	\$ 12,333	\$ 38,785	\$ 27,950	\$ 10,835	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
88,051	90,400	(2,349)	357,060	344,727	12,333	38,785	27,950	10,835	
2,849	3,570	721	(146,476)	(151,154)	(4,678)	250	12,047	11,797	
-	-	-	150,201	150,201	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	150,201	150,201	-	-	-	-	
2,849	3,570	721	3,725	(953)	(4,678)	250	12,047	11,797	
(2,849)	52,274	55,123	(3,725)	29,465	33,190	(250)	40,000	40,250	
\$ -	\$ 55,844	\$ 55,844	\$ -	\$ 28,512	\$ 28,512	\$ -	\$ 52,047	\$ 52,047	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Attorney					
	Bad Check Fund			HIDTA Grant (SBA)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	340,883	195,654	(145,229)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	600	1,296	696	-	47	47
Rents	-	-	-	-	-	-
Miscellaneous	30,000	29,047	(953)	-	-	-
Total Revenues	30,600	30,343	(257)	340,883	195,701	(145,182)
Expenditures						
Current:						
General government	\$ 32,493	\$ 30,309	\$ 2,184	\$ -	\$ -	\$ -
Public safety	-	-	-	340,883	198,559	142,324
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	32,493	30,309	2,184	340,883	198,559	142,324
Excess of revenues over (under) expenditures	(1,893)	34	1,927	-	(2,858)	(2,858)
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(1,893)	34	1,927	-	(2,858)	(2,858)
Fund balances / (deficits), July 1, 2005, as restated	1,893	33,352	31,459	-	(62,413)	(62,413)
Fund balances / (deficits), June 30, 2006	\$ -	\$ 33,386	\$ 33,386	\$ -	\$ (65,271)	\$ (65,271)

* Variance = Positive / (Negative)

Attorney									
Anti- Racketeering 2235			Fed Revenue Asset Sharing 2277			Fed Justice Rico Operation 2279			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
45,000	20,692	(24,308)	-	-	-	-	-	-	-
1,300	4,949	3,649	300	806	506	10	7	(3)	
-	-	-	-	-	-	-	-	-	-
-	111,403	111,403	-	119	119	-	-	-	-
46,300	137,044	90,744	300	925	625	10	7	(3)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
59,592	38,793	20,799	23,838	19,182	4,656	269	118	151	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
59,592	38,793	20,799	23,838	19,182	4,656	269	118	151	
(13,292)	98,251	111,543	(23,538)	(18,257)	5,281	(259)	(111)	148	
-	-	-	-	-	-	-	-	-	-
(78,211)	(54,249)	23,962	-	-	-	-	-	-	-
(78,211)	(54,249)	23,962	-	-	-	-	-	-	
(91,503)	44,002	135,505	(23,538)	(18,257)	5,281	(259)	(111)	148	
91,503	134,136	42,633	23,538	32,055	8,517	259	104	(155)	
\$ -	\$ 178,138	\$ 178,138	\$ -	\$ 13,798	\$ 13,798	\$ -	\$ (7)	\$ (7)	

YUMA COUNTY

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

Year Ended June 30, 2006

	Attorney					
	Federal Justice Asset Sharing 2280			ACJC Domestic Violence 2284		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,452	3,452	18,821	17,778	(1,043)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	3	3	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	54	54	-	1	1
Total Revenues	-	3,509	3,509	18,821	17,779	(1,042)
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ 18,821	\$ 17,780	\$ 1,041
Public safety	-	228	(228)	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	228	(228)	18,821	17,780	1,041
Excess of revenues over (under) expenditures	-	3,281	3,281	-	(1)	(1)
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	3,281	3,281	-	(1)	(1)
Fund balances / (deficits), July 1, 2005, as restated	-	32	32	-	93	93
Fund balances / (deficits), June 30, 2006	\$ -	\$ 3,313	\$ 3,313	\$ -	\$ 92	\$ 92

* Variance = Positive / (Negative)

Attorney									
Anti-Gang Enforcement 2285			Crime Prosecution Enhancement 2290			Governor's Action 2297			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
3,016	3,016	-	130,000	152,259	22,259	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	22	22	580	531	(49)	-	1	1	-
-	-	-	-	-	-	-	-	-	-
-	1	1	-	310	310	-	-	-	-
3,016	3,039	23	130,580	153,100	22,520	-	1	1	-
\$ -	\$ -	\$ -	\$ 169,758	\$ 160,093	\$ 9,665	\$ -	\$ -	\$ -	\$ -
3,149	3,016	133	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
3,149	3,016	133	169,758	160,093	9,665	-	-	-	-
(133)	23	156	(39,178)	(6,993)	32,185	-	1	1	-
-	-	-	25,792	21,000	(4,792)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	25,792	21,000	(4,792)	-	-	-	-
(133)	23	156	(13,386)	14,007	27,393	-	1	1	-
133	272	139	13,386	19,162	5,776	-	(38)	(38)	-
\$ -	\$ 295	\$ 295	\$ -	\$ 33,169	\$ 33,169	\$ -	\$ (37)	\$ (37)	\$ -

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Attorney					
	Community Prosecution 2298			Victim Serv Restitution 2330		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	4	4	-	1,082	1,082
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	8,673	42,160	33,487
Total Revenues	-	5	5	8,673	43,242	34,569
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ 8,673	\$ -	\$ 8,673
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	-	-	8,673	-	8,673
Excess of revenues over (under) expenditures	-	5	5	-	43,242	43,242
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	5	5	-	43,242	43,242
Fund balances / (deficits), July 1, 2005, as restated	-	-	-	-	-	-
Fund balances / (deficits), June 30, 2006	\$ -	\$ 5	\$ 5	\$ -	\$ 43,242	\$ 43,242

* Variance = Positive / (Negative)

Clerk of Superior Court									
Expedited Child Support			Child Support Automation			Clerk's Fund			
2213			2214			2216			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	37,320	41,178	3,858	
17,251	9,926	(7,325)	-	-	-	-	-	-	
331	783	452	25	65	40	750	2,539	1,789	
-	-	-	-	-	-	-	-	-	
-	158	158	-	28	28	-	557	557	
17,582	10,867	(6,715)	25	93	68	38,070	44,274	6,204	
\$ 13,138	\$ 14,210	\$ (1,072)	\$ -	\$ 810	\$ (810)	\$ 52,267	\$ 39,996	\$ 12,271	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
13,138	14,210	(1,072)	-	810	(810)	52,267	39,996	12,271	
4,444	(3,343)	(7,787)	25	(717)	(742)	(14,197)	4,278	18,475	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
4,444	(3,343)	(7,787)	25	(717)	(742)	(14,197)	4,278	18,475	
(4,444)	23,129	27,573	(25)	2,432	2,457	14,197	79,503	65,306	
\$ -	\$ 19,786	\$ 19,786	\$ -	\$ 1,715	\$ 1,715	\$ -	\$ 83,781	\$ 83,781	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Clark of Superior Court											
	Spousal Maint Enforcement			2218			IV-D Case Processing			2318		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	4,682	5,871	1,189	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	4,680	5,128	448	-	-	-	-	-	-	-	-	-
Investment income	200	548	348	-	-	-	40	-	(40)	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	8	8	-	-	-	-	-	-	-	-	-
Total Revenues	4,880	5,684	804	4,722	5,871	1,149						
Expenditures												
Current:												
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25,562	26,622	(1,060)	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	25,562	26,622	(1,060)						
Excess of revenues over (under) expenditures	4,880	5,684	804	(20,840)	(20,751)	89						
Other financial sources (uses):												
Transfers in	-	-	-	20,880	20,751	(129)	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	20,880	20,751	(129)						
Net change in fund balance	4,880	5,684	804	40	-	(40)						
Fund balances / (deficits), July 1, 2005, as restated	(4,880)	14,966	19,846	(40)	2,272	2,312						
Fund balances / (deficits), June 30, 2006	\$ -	\$ 20,650	\$ 20,650	\$ -	\$ 2,272	\$ 2,272						

* Variance = Positive / (Negative)

Co. Treasurer			Development Services					
Treasurer's Information			Road Fund			Development Serv HURF		
2201			2251			2252		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,161,763	\$ 1,290,394	\$ 128,631
-	-	-	-	-	-	70,000	69,599	(401)
-	-	-	-	-	-	5,667,151	5,077,705	(589,446)
9,000	13,020	4,020	-	-	-	8,000	2,622	(5,378)
-	-	-	-	-	-	-	-	-
1,700	3,795	2,095	4,700	31,374	26,674	182,000	346,597	164,597
-	-	-	-	-	-	-	-	-
-	505	505	21,000	18,020	(2,980)	2,625	73,934	71,309
10,700	17,320	6,620	25,700	49,394	23,694	7,091,539	6,860,851	(230,688)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,317,252	2,158,071	1,159,181
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
85,000	-	85,000	-	-	-	10,241,000	7,291,867	2,949,133
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
85,000	-	85,000	-	-	-	13,558,252	9,449,938	4,108,314
(74,300)	17,320	91,620	25,700	49,394	23,694	(6,466,713)	(2,589,087)	3,877,626
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(74,300)	17,320	91,620	25,700	49,394	23,694	(6,466,713)	(2,589,087)	3,877,626
74,300	110,061	35,761	(25,700)	920,266	945,966	6,466,713	11,133,746	4,667,033
\$ -	\$ 127,381	\$ 127,381	\$ -	\$ 969,660	\$ 969,660	\$ -	\$ 8,544,659	\$ 8,544,659

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Development Services			General		
	Community Dev Block Grant		2296	Southwest Border		2320
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	577,557	172,041	(405,516)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	782	782	10,300	18,450	8,150
Rents	-	-	-	-	-	-
Miscellaneous	-	4	4	-	6,529	6,529
Total Revenues	577,557	172,827	(404,730)	10,300	24,979	14,679
Expenditures						
Current:						
General government	\$ 577,557	\$ 176,730	\$ 400,827	\$ 408,260	\$ 307,602	\$ 100,658
Public safety	-	-	-	5,314	-	5,314
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	105,546	49,009	56,537
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	577,557	176,730	400,827	519,120	356,611	162,509
Excess of revenues over (under) expenditures	-	(3,903)	(3,903)	(508,820)	(331,632)	177,188
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(10,300)	(10,300)	-
Total Other financing sources (uses)	-	-	-	(10,300)	(10,300)	-
Net change in fund balance	-	(3,903)	(3,903)	(519,120)	(341,932)	177,188
Fund balances / (deficits), July 1, 2005, as restated	-	15,932	15,932	519,120	694,285	175,165
Fund balances / (deficits), June 30, 2006	\$ -	\$ 12,029	\$ 12,029	\$ -	\$ 352,353	\$ 352,353

* Variance = Positive / (Negative)

Housing Services									
HOME Grant 2269			Public Housing 2271			Conventional 13-6-PHA 2273			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	(118,531)	(118,531)	-	1,367	1,367	907,376	863,666	(43,710)	
-	-	-	-	-	-	-	-	-	
-	85	85	-	3,172	3,172	3,223	15,125	11,902	
-	-	-	-	-	-	256,275	279,631	23,356	
-	586	586	-	-	-	34,275	28,173	(6,102)	
-	(117,860)	(117,860)	-	4,539	4,539	1,201,149	1,186,595	(14,554)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,023,025	932,609	90,416	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	328,904	254,761	74,143	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	1,351,929	1,187,370	164,559	
-	(117,860)	(117,860)	-	4,539	4,539	(150,780)	(775)	150,005	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	(117,860)	(117,860)	-	4,539	4,539	(150,780)	(775)	150,005	
-	120,601	120,601	-	15,757	15,757	150,780	410,867	260,087	
\$ -	\$ 2,741	\$ 2,741	\$ -	\$ 20,296	\$ 20,296	\$ -	\$ 410,092	\$ 410,092	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Housing Services					
	Section 8 Voucher Program			Water Company 13-6		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,065,361	2,164,705	99,344	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,906	6,194	3,288	5,095	12,124	7,029
Rents	-	-	-	-	-	-
Miscellaneous	9,500	29,967	20,467	130,986	124,869	(6,117)
Total Revenues	2,077,767	2,200,866	123,099	136,081	136,993	912
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,110,114	2,198,816	(88,702)	149,896	110,268	39,628
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	2,110,114	2,198,816	(88,702)	149,896	110,268	39,628
Excess of revenues over (under) expenditures	(32,347)	2,050	34,397	(13,815)	26,725	40,540
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(32,347)	2,050	34,397	(13,815)	26,725	40,540
Fund balances / (deficits), July 1, 2005, as restated	32,347	359,808	327,461	13,815	411,633	397,818
Fund balances / (deficits), June 30, 2006	\$ -	\$ 361,858	\$ 361,858	\$ -	\$ 438,358	\$ 438,358

* Variance = Positive / (Negative)

Juvenile Court											
Family Counseling			2212	State Aid Detention			2219	Juvenile Probation Fees			2232
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
-	-	-		-	-	-		-	-	-	
24,385	23,444	(941)		-	-	-		-	-	-	
-	-	-		-	-	-		190,000	174,087	(15,913)	
-	-	-		-	-	-		-	-	-	
175	326	151		650	365	(285)		4,150	5,258	1,108	
-	-	-		-	-	-		-	-	-	
-	-	-		-	67	67		-	1,588	1,588	
24,560	23,770	(790)		650	432	(218)		194,150	180,933	(13,217)	
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
24,385	23,444	941		-	-	-		235,960	220,455	15,505	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
24,385	23,444	941		-	-	-		235,960	220,455	15,505	
175	326	151		650	432	(218)		(41,810)	(39,522)	2,288	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
175	326	151		650	432	(218)		(41,810)	(39,522)	2,288	
(175)	5,059	5,234		(650)	11,119	11,769		41,810	173,007	131,197	
\$ -	\$ 5,385	\$ 5,385		\$ -	\$ 11,551	\$ 11,551		\$ -	\$ 133,485	\$ 133,485	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Juvenile Court							
	Juvenile Crime Reduction			2233	Juvenile Restitution			2240
	Budget	Actual	Variance *		Budget	Actual	Variance *	
Revenues:								
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Licenses and permits	-	-	-		-	-	-	
Intergovernmental	6,000	5,828	(172)		10,000	10,044	44	
Charges for services	-	-	-		-	-	-	
Fines and forfeits	-	-	-		-	-	-	
Investment income	220	301	81		225	306	81	
Rents	-	-	-		-	-	-	
Miscellaneous	-	45	45		7,000	7,746	746	
Total Revenues	6,220	6,174	(46)		17,225	18,096	871	
Expenditures								
Current:								
General government	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Public safety	6,000	6,530	(530)		17,000	16,685	315	
Highway and streets	-	-	-		-	-	-	
Sanitation	-	-	-		-	-	-	
Health	-	-	-		-	-	-	
Welfare	-	-	-		-	-	-	
Culture and recreation	-	-	-		-	-	-	
Education	-	-	-		-	-	-	
Capital Outlay	-	-	-		-	-	-	
Debt service:								
Principal retirement	-	-	-		-	-	-	
Interest and fiscal charges	-	-	-		-	-	-	
Total Expenditures	6,000	6,530	(530)		17,000	16,685	315	
Excess of revenues over (under) expenditures	220	(356)	(576)		225	1,411	1,186	
Other financial sources (uses):								
Transfers in	-	-	-		-	-	-	
Transfers out	-	-	-		-	-	-	
Total Other financing sources (uses)	-	-	-		-	-	-	
Net change in fund balance	220	(356)	(576)		225	1,411	1,186	
Fund balances / (deficits), July 1, 2005, as restated	(220)	475	695		(225)	6,240	6,465	
Fund balances / (deficits), June 30, 2006	\$ -	\$ 119	\$ 119		\$ -	\$ 7,651	\$ 7,651	

* Variance = Positive / (Negative)

Juvenile Court									
Detention Education			Juvenile Safe Schools			Charter School			
2242			2244			2245			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
259,104	284,895	25,791	442,994	395,849	(47,145)	606,302	598,560	(7,742)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,100	856	(244)	-	1	1	8,439	10,592	2,153	
-	-	-	-	-	-	-	-	-	-
-	489	489	-	-	-	-	2,101	2,101	
260,204	286,240	26,036	442,994	395,850	(47,144)	614,741	611,253	(3,488)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
324,248	300,365	23,883	442,994	393,424	49,570	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	639,500	553,251	86,249	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
324,248	300,365	23,883	442,994	393,424	49,570	639,500	553,251	86,249	
(64,044)	(14,125)	49,919	-	2,426	2,426	(24,759)	58,002	82,761	
-	-	-	-	4,629	4,629	-	7,923	7,923	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	4,629	4,629	-	7,923	7,923	
(64,044)	(14,125)	49,919	-	7,055	7,055	(24,759)	65,925	90,684	
64,044	37,830	(26,214)	-	(6,460)	(6,460)	24,759	239,765	215,006	
\$ -	\$ 23,705	\$ 23,705	\$ -	\$ 595	\$ 595	\$ -	\$ 305,690	\$ 305,690	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Juvenile Court							
	Juvenile Victim Rights			2246	State Aid Supreme Court			2247
	Budget	Actual	Variance *		Budget	Actual	Variance *	
Revenues:								
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Licenses and permits	-	-	-		-	-	-	
Intergovernmental	15,825	15,819	(6)		621,739	619,497	(2,242)	
Charges for services	-	-	-		-	-	-	
Fines and forfeits	-	-	-		-	-	-	
Investment income	170	265	95		3,200	1,422	(1,778)	
Rents	-	-	-		-	-	-	
Miscellaneous	-	73	73		-	7	7	
Total Revenues	15,995	16,157	162		624,939	620,926	(4,013)	
Expenditures								
Current:								
General government	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Public safety	15,995	17,385	(1,390)		618,483	619,251	(768)	
Highway and streets	-	-	-		-	-	-	
Sanitation	-	-	-		-	-	-	
Health	-	-	-		-	-	-	
Welfare	-	-	-		-	-	-	
Culture and recreation	-	-	-		-	-	-	
Education	-	-	-		-	-	-	
Capital Outlay	-	-	-		-	-	-	
Debt service:								
Principal retirement	-	-	-		-	-	-	
Interest and fiscal charges	-	-	-		-	-	-	
Total Expenditures	15,995	17,385	(1,390)		618,483	619,251	(768)	
Excess of revenues over (under) expenditures	-	(1,228)	(1,228)		6,456	1,675	(4,781)	
Other financial sources (uses):								
Transfers in	-	-	-		-	-	-	
Transfers out	-	-	-		-	-	-	
Total Other financing sources (uses)	-	-	-		-	-	-	
Net change in fund balance	-	(1,228)	(1,228)		6,456	1,675	(4,781)	
Fund balances / (deficits), July 1, 2005, as restated	-	1,484	1,484		(6,456)	14,931	21,387	
Fund balances / (deficits), June 30, 2006	\$ -	\$ 256	\$ 256		\$ -	\$ 16,606	\$ 16,606	

* Variance = Positive / (Negative)

Juvenile Court									
Court Appointed Specialist 2248			Court Improvement 2249			Improving AM Schools 2257			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
92,963	90,971	(1,992)	24,630	24,172	(458)	64,533	68,628	4,095	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
200	303	103	230	110	(120)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	158	158	-	-	-	-	505	505	
93,163	91,432	(1,731)	24,860	24,282	(578)	64,533	69,133	4,600	
\$ -	\$ -	\$ -	\$ 24,860	\$ 24,630	\$ 230	\$ -	\$ -	\$ -	
92,963	91,381	1,582	-	-	-	64,532	33,729	30,803	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	17,059	(17,059)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
92,963	91,381	1,582	24,860	24,630	230	64,532	50,788	13,744	
200	51	(149)	-	(348)	(348)	1	18,345	18,344	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
200	51	(149)	-	(348)	(348)	1	18,345	18,344	
(200)	305	505	-	349	349	(1)	(15,242)	(15,241)	
\$ -	\$ 356	\$ 356	\$ -	\$ 1	\$ 1	\$ -	\$ 3,103	\$ 3,103	

YUMA COUNTY

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

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

Year Ended June 30, 2006

	Juvenile Court											
	Troops for Teachers			2258			Juvenile Probation			2259		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	106,861	100,008	(6,853)	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	200	406	206	572	1,687	1,115	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	88	88	-	153	153	-	-	-	-	-	-
Total Revenues	200	494	294	107,433	101,848	(5,585)						
Expenditures												
Current:												
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	103,457	104,644	(1,187)	-	-	-
Highway and streets	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	103,457	104,644	(1,187)						
Excess of revenues over (under) expenditures	200	494	294	3,976	(2,796)	(6,772)						
Other financial sources (uses):												
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	(7,923)	(7,923)	-	-	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	(7,923)	(7,923)	-	-	-						
Net change in fund balance	200	(7,429)	(7,629)	3,976	(2,796)	(6,772)						
Fund balances / (deficits), July 1, 2005, as restated	(200)	12,341	12,541	(3,976)	57,083	61,059						
Fund balances / (deficits), June 30, 2006	\$ -	\$ 4,912	\$ 4,912	\$ -	\$ 54,287	\$ 54,287						

* Variance = Positive / (Negative)

Juvenile Court										
Drug Court Planning			2261	Drug Court Education			2262	Intensive Probation		2265
Budget	Actual	Variance *		Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	-	
73,126	95,756	22,630	33,930	33,208	(722)	1,018,383	1,018,377	(6)		
-	-	-	-	-	-	-	-	-		
-	-	-	265	392	127	3,000	1,227	(1,773)		
-	-	-	-	-	-	-	-	-		
-	1,668	1,668	-	-	-	-	18	18		
73,126	97,424	24,298	34,195	33,600	(595)	1,021,383	1,019,622	(1,761)		
\$ 73,126	\$ 80,610	\$ (7,484)	\$ 34,195	\$ 33,574	\$ 621	\$ -	\$ -	\$ -		
-	-	-	-	-	-	1,018,383	1,009,111	9,272		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	360	(360)		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
73,126	80,610	(7,484)	34,195	33,574	621	1,018,383	1,009,471	8,912		
-	16,814	16,814	-	26	26	3,000	10,151	7,151		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	16,814	16,814	-	26	26	3,000	10,151	7,151		
-	(15,142)	(15,142)	-	(27)	(27)	(3,000)	3,903	6,903		
\$ -	\$ 1,672	\$ 1,672	\$ -	\$ (1)	\$ (1)	\$ -	\$ 14,054	\$ 14,054		

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds
 Year Ended June 30, 2006

	Juvenile Court					
	Juvenile Diversion Intake			Juvenile Diversion Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	586,267	576,469	(9,798)	120,443	114,238	(6,205)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,000	1,384	(616)	500	440	(60)
Rents	-	-	-	-	-	-
Miscellaneous	-	17	17	-	1	1
Total Revenues	588,267	577,870	(10,397)	120,943	114,679	(6,264)
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	586,267	570,393	15,874	120,443	115,152	5,291
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	586,267	570,393	15,874	120,443	115,152	5,291
Excess of revenues over (under) expenditures	2,000	7,477	5,477	500	(473)	(973)
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	2,000	7,477	5,477	500	(473)	(973)
Fund balances / (deficits), July 1, 2005, as restated	(2,000)	29,612	31,612	(500)	5,867	6,367
Fund balances / (deficits), June 30, 2006	\$ -	\$ 37,089	\$ 37,089	\$ -	\$ 5,394	\$ 5,394

* Variance = Positive / (Negative)

Juvenile Court									Justice Court		
Juvenile Treatment			2268	Account Incentive			2327	Justice Court Enhancement			2317
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
-	-	-		-	-	-		-	-	-	
332,121	303,462	(28,659)		63,901	45,709	(18,192)		-	7,556	7,556	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		177,405	306,620	129,215	
368	1,331	963		-	14	14		936	7,679	6,743	
-	-	-		-	-	-		-	-	-	
-	27	27		-	-	-		-	1,397	1,397	
332,489	304,820	(27,669)		63,901	45,723	(18,178)		178,341	323,252	144,911	
\$ -	\$ -	\$ -		\$ 73,733	\$ 45,641	\$ 28,092		\$ 195,600	\$ 166,031	\$ 29,569	
332,121	304,044	28,077		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
332,121	304,044	28,077		73,733	45,641	28,092		195,600	166,031	29,569	
368	776	408		(9,832)	82	9,914		(17,259)	157,221	174,480	
-	-	-		221	221	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		221	221	-		-	-	-	
368	776	408		(9,611)	303	9,914		(17,259)	157,221	174,480	
(368)	10,618	10,986		9,611	6,279	(3,332)		17,259	167,943	150,684	
\$ -	\$ 11,394	\$ 11,394		\$ -	\$ 6,582	\$ 6,582		\$ -	\$ 325,164	\$ 325,164	

YUMA COUNTY

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

Year Ended June 30, 2006

	Legal & Public Defenders						
	Indigent Dependency			2241	Defenders Training		
	Budget	Actual	Variance *		Budget	Actual	Variance *
Revenues:							
Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Licenses and permits	-	-	-		-	-	-
Intergovernmental	-	-	-		15,039	10,651	(4,388)
Charges for services	-	-	-		-	-	-
Fines and forfeits	-	-	-		-	-	-
Investment income	10	51	41		-	839	839
Rents	-	-	-		-	-	-
Miscellaneous	-	12	12		-	165	165
Total Revenues	10	63	53		15,039	11,655	(3,384)
Expenditures							
Current:							
General government	\$ -	\$ -	\$ -		\$ 17,135	\$ 17,112	\$ 23
Public safety	-	-	-		-	-	-
Highway and streets	-	-	-		-	-	-
Sanitation	-	-	-		-	-	-
Health	-	-	-		-	-	-
Welfare	-	-	-		-	-	-
Culture and recreation	-	-	-		-	-	-
Education	-	-	-		-	-	-
Capital Outlay	-	-	-		-	-	-
Debt service:							
Principal retirement	-	-	-		-	-	-
Interest and fiscal charges	-	-	-		-	-	-
Total Expenditures	-	-	-		17,135	17,112	23
Excess of revenues over (under) expenditures	10	63	53		(2,096)	(5,457)	(3,361)
Other financial sources (uses):							
Transfers in	-	-	-		-	-	-
Transfers out	-	-	-		-	-	-
Total Other financing sources (uses)	-	-	-		-	-	-
Net change in fund balance	10	63	53		(2,096)	(5,457)	(3,361)
Fund balances / (deficits), July 1, 2005, as restated	(10)	1,563	1,573		2,096	25,481	23,385
Fund balances / (deficits), June 30, 2006	\$ -	\$ 1,626	\$ 1,626		\$ -	\$ 20,024	\$ 20,024

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Library District						Public Health		
LSCA Grants		2312	Other Grants		2313	Rabies Control		2264
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	46,000	10,031	(35,969)
60,000	35,000	(25,000)	6,000	-	(6,000)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,800	404	(2,396)
-	759	759	-	820	820	260	5,015	4,755
-	-	-	-	-	-	-	-	-
50,400	66,010	15,610	32,551	37,756	5,205	-	131	131
110,400	101,769	(8,631)	38,551	38,576	25	49,060	15,581	(33,479)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	358,020	358,020	-
-	-	-	-	-	-	-	-	-
110,400	100,485	9,915	38,551	33,850	4,701	-	-	-
-	-	-	-	-	-	-	-	-
-	1,198	(1,198)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
110,400	101,683	8,717	38,551	33,850	4,701	358,020	358,020	-
-	86	86	-	4,726	4,726	(308,960)	(342,439)	(33,479)
-	-	-	-	-	-	315,475	315,475	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	315,475	315,475	-
-	86	86	-	4,726	4,726	6,515	(26,964)	(33,479)
-	2,509	2,509	-	15,402	15,402	(6,515)	51,485	58,000
\$ -	\$ 2,595	\$ 2,595	\$ -	\$ 20,128	\$ 20,128	\$ -	\$ 24,521	\$ 24,521

YUMA COUNTY

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

Year Ended June 30, 2006

	Public Works					
	Waste Tire		2204	Public Works HURF		2253
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ 1,161,763	\$ 1,290,394	\$ 128,631
Licenses and permits	-	-	-	-	-	-
Intergovernmental	223,000	246,468	23,468	6,533,193	7,018,932	485,739
Charges for services	50,000	68,028	18,028	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,500	5,947	3,447	55,000	77,661	22,661
Rents	-	-	-	-	-	-
Miscellaneous	-	889	889	50,000	112,993	62,993
Total Revenues	275,500	321,332	45,832	7,799,956	8,499,980	700,024
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	240	(240)	7,683,733	7,181,863	501,870
Sanitation	312,386	288,480	23,906	-	1,322	(1,322)
Health	-	-	-	-	-	-
Welfare	-	-	-	-	360	(360)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	60,000	90,428	(30,428)
Debt service:						
Principal retirement	-	-	-	186,000	185,528	472
Interest and fiscal charges	-	-	-	26,000	17,729	8,271
Total Expenditures	312,386	288,720	23,666	7,955,733	7,477,230	478,503
Excess of revenues over (under) expenditures	(36,886)	32,612	69,498	(155,777)	1,022,750	1,178,527
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(1,491)	(1,491)
Total Other financing sources (uses)	-	-	-	-	(1,491)	(1,491)
Net change in fund balance	(36,886)	32,612	69,498	(155,777)	1,021,259	1,177,036
Fund balances / (deficits), July 1, 2005, as restated	36,886	162,588	125,702	155,777	2,080,178	1,924,401
Fund balances / (deficits), June 30, 2006	\$ -	\$ 195,200	\$ 195,200	\$ -	\$ 3,101,437	\$ 3,101,437

* Variance = Positive / (Negative)

Public Works			Recorder			School Superintendent		
Other Grants		2332	Recorder's Fund		2205	School Grants		2281
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
200,000	21,476	(178,524)	-	-	-	592,859	912,537	319,678
-	-	-	185,500	221,548	36,048	-	-	-
-	-	-	-	-	-	-	-	-
-	38	38	8,820	22,068	13,248	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	3,435	3,435	-	-	-
200,000	21,514	(178,486)	194,320	247,051	52,731	592,859	912,537	319,678
\$ -	\$ -	\$ -	\$ 171,610	\$ 137,898	\$ 33,712	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
200,000	32,568	167,432	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	908,919	(908,919)
-	-	-	400,000	-	400,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	32,568	167,432	571,610	137,898	433,712	-	908,919	(908,919)
-	(11,054)	(11,054)	(377,290)	109,153	486,443	592,859	3,618	(589,241)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(11,054)	(11,054)	(377,290)	109,153	486,443	592,859	3,618	(589,241)
-	-	-	377,290	627,669	250,379	(592,859)	544,423	1,137,282
\$ (11,054)	\$ (11,054)	\$ -	\$ 736,822	\$ 736,822	\$ -	\$ 548,041	\$ 548,041	

YUMA COUNTY

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

Year Ended June 30, 2006

	School Superintendent			Sheriff- Administration		
	Accommodation School Dist		2282	Anti- Racketeering		2278
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,381	1,381
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	49	49
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	5,750	5,756	6
Total Revenues	-	-	-	5,750	7,186	1,436
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ 5,750	\$ -	\$ 5,750
Public safety	-	-	-	-	1,036	(1,036)
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	-	-	5,750	1,036	4,714
Excess of revenues over (under) expenditures	-	-	-	-	6,150	6,150
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	6,150	6,150
Fund balances / (deficits), July 1, 2005, as restated	-	-	-	-	27	27
Fund balances / (deficits), June 30, 2006	\$ -	\$ -	\$ -	\$ -	\$ 6,177	\$ 6,177

* Variance = Positive / (Negative)

Sheriff - Administration										
Arizona Law Enforcement 2287			Narcotic Enforcement 2299			Drug Task Force 2302				
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
-	-	-	-	-	-	-	-	-		
-	-	-	98,718	46,577	(52,141)	210,142	102,940	(107,202)		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
130	256	126	20	73	53	-	-	-		
-	-	-	-	-	-	-	-	-		
-	58	58	-	1	1	-	21	21		
130	314	184	98,738	46,651	(52,087)	210,142	102,961	(107,181)		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
6,120	-	6,120	98,718	45,675	53,043	194,256	140,922	53,334		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
6,120	-	6,120	98,718	45,675	53,043	194,256	140,922	53,334		
(5,990)	314	6,304	20	976	956	15,886	(37,961)	(53,847)		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-		
(5,990)	314	6,304	20	976	956	15,886	(37,961)	(53,847)		
5,990	7,801	1,811	(20)	946	966	(15,886)	(48,748)	(32,862)		
\$ -	\$ 8,115	\$ 8,115	\$ -	\$ 1,922	\$ 1,922	\$ -	\$ (86,709)	\$ (86,709)		

YUMA COUNTY

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

Year Ended June 30, 2006

	Sheriff - Administration						
	Local Law Enforcement			2303	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *	
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	14,482	-	(14,482)	1,037,981	374,742	(663,239)	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	420	510	90	-	481	481	
Rents	-	-	-	-	-	-	
Miscellaneous	-	216	216	-	35,721	35,721	
Total Revenues	14,902	726	(14,176)	1,037,981	410,944	(627,037)	
Expenditures							
Current:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Public safety	10,432	8,831	1,601	433,769	171,157	262,612	
Highway and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	-	-	-	131,267	182,836	(51,569)	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
Total Expenditures	10,432	8,831	1,601	565,036	353,993	211,043	
Excess of revenues over (under) expenditures	4,470	(8,105)	(12,575)	472,945	56,951	(415,994)	
Other financial sources (uses):							
Transfers in	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	
Total Other financing sources (uses)	-	-	-	-	-	-	
Net change in fund balance	4,470	(8,105)	(12,575)	472,945	56,951	(415,994)	
Fund balances / (deficits), July 1, 2005, as restated	(4,470)	9,925	14,395	(472,945)	(115,678)	357,267	
Fund balances / (deficits), June 30, 2006	\$ -	\$ 1,820	\$ 1,820	\$ -	\$ (58,727)	\$ (58,727)	

* Variance = Positive / (Negative)

Sheriff- Jail District									
Jail Enhancement 2237			Inmate Health 2238			Facility Commission 2286			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
243,800	268,739	24,939	-	-	-	-	-	-	-
-	-	-	12,473	8,016	(4,457)	366,500	417,570	51,070	-
-	-	-	-	-	-	-	-	-	-
9,400	9,539	139	-	102	102	4,725	11,524	6,799	-
-	-	-	-	-	-	-	-	-	-
-	10,838	10,838	-	17	17	370,517	186,741	(183,776)	-
253,200	289,116	35,916	12,473	8,135	(4,338)	741,742	615,835	(125,907)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
451,878	489,209	(37,331)	12,473	8,016	4,457	544,349	474,319	70,030	-
-	-	-	-	-	-	260	-	260	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
40,000	49,429	(9,429)	-	-	-	-	250,797	(250,797)	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
491,878	538,638	(46,760)	12,473	8,016	4,457	544,609	725,116	(180,507)	
(238,678)	(249,522)	(10,844)	-	119	119	197,133	(109,281)	(306,414)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	
(238,678)	(249,522)	(10,844)	-	119	119	197,133	(109,281)	(306,414)	
238,678	367,689	129,011	-	2,909	2,909	(197,133)	341,165	538,298	
\$ -	\$ 118,167	\$ 118,167	\$ -	\$ 3,028	\$ 3,028	\$ -	\$ 231,884	\$ 231,884	

YUMA COUNTY

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

Year Ended June 30, 2006

	Sheriff - Jail District			Superior Court		
	Other Jail Grants		2308	Conciliation Court		2211
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	74,037	6,994	(67,043)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	68,442	70,269	1,827
Investment income	210	2,064	1,854	500	3,439	2,939
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	1,000	3,592	2,592
Total Revenues	74,247	9,058	(65,189)	69,942	77,300	7,358
Expenditures						
Current:						
General government	\$ -	\$ -	\$ -	\$ 109,814	\$ 124,714	\$ (14,900)
Public safety	74,037	3,080	70,957	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	74,037	3,080	70,957	109,814	124,714	(14,900)
Excess of revenues over (under) expenditures	210	5,978	5,768	(39,872)	(47,414)	(7,542)
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	210	5,978	5,768	(39,872)	(47,414)	(7,542)
Fund balances / (deficits), July 1, 2005, as restated	(210)	76,154	76,364	39,872	116,466	76,594
Fund balances / (deficits), June 30, 2006	\$ -	\$ 82,132	\$ 82,132	\$ -	\$ 69,052	\$ 69,052

* Variance = Positive / (Negative)

Superior Court									
Domestic Relations 2217			Local Court Assistance 2221			JCEF Time Payment 2222			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
7,500	4,316	(3,184)	137,803	137,803	-	69,566	74,000	4,434	
400	2,658	2,258	1,700	381	(1,319)	699	585	(114)	
-	-	-	-	-	-	-	-	-	
-	417	417	-	1,738	1,738	-	216	216	
7,900	7,391	(509)	139,503	139,922	419	70,265	74,801	4,536	
\$ -	\$ -	\$ -	\$ 65,155	\$ 60,196	\$ 4,959	\$ 74,869	\$ 74,869	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	65,155	60,196	4,959	74,869	74,869	-	
7,900	7,391	(509)	74,348	79,726	5,378	(4,604)	(68)	4,536	
-	-	-	-	-	-	-	-	-	
-	-	-	(107,302)	(97,200)	10,102	-	-	-	
-	-	-	(107,302)	(97,200)	10,102	-	-	-	
7,900	7,391	(509)	(32,954)	(17,474)	15,480	(4,604)	(68)	4,536	
(7,900)	79,139	87,039	32,954	11,489	(21,465)	4,604	4,603	(1)	
\$ -	\$ 86,530	\$ 86,530	\$ -	\$ (5,985)	\$ (5,985)	\$ -	\$ 4,535	\$ 4,535	

YUMA COUNTY

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

Year Ended June 30, 2006

	Superior Court					
	Law Library		2224	Aztec Field Training		2234
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	25,528	25,000	(528)
Charges for services	-	-	-	-	-	-
Fines and forfeits	63,000	66,908	3,908	-	-	-
Investment income	300	1,754	1,454	10	25	15
Rents	-	-	-	-	-	-
Miscellaneous	3,000	2,744	(256)	-	-	-
Total Revenues	66,300	71,406	5,106	25,538	25,025	(513)
Expenditures						
Current:						
General government	\$ 57,448	\$ 33,024	\$ 24,424	\$ -	\$ -	\$ -
Public safety	-	-	-	25,010	25,201	(191)
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	57,448	33,024	24,424	25,010	25,201	(191)
Excess of revenues over (under) expenditures	8,852	38,382	29,530	528	(176)	(704)
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	8,852	38,382	29,530	528	(176)	(704)
Fund balances / (deficits), July 1, 2005, as restated	(8,852)	39,408	48,260	(528)	1,590	2,118
Fund balances / (deficits), June 30, 2006	\$ -	\$ 77,790	\$ 77,790	\$ -	\$ 1,414	\$ 1,414

* Variance = Positive / (Negative)

Superior Court						Other Court Grants		
Supreme Court Enhancement 2324			Fee- Case Management 2325			Case Process Assistance 2206		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	11,500	11,500	38,500	15,000	(23,500)
-	-	-	-	-	-	-	-	-
35,136	34,749	(387)	101,734	102,858	1,124	-	-	-
170	1,554	1,384	900	3,985	3,085	510	1	(509)
-	-	-	-	-	-	-	-	-
-	223	223	-	-	-	-	529	529
35,306	36,526	1,220	102,634	118,343	15,709	39,010	15,530	(23,480)
\$ 6,500	\$ -	\$ 6,500	\$ 133,325	\$ 153,837	\$ (20,512)	\$ 55,657	\$ 27,147	\$ 28,510
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	24,363	(24,363)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,500	-	6,500	133,325	178,200	(44,875)	55,657	27,147	28,510
28,806	36,526	7,720	(30,691)	(59,857)	(29,166)	(16,647)	(11,617)	5,030
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,806	36,526	7,720	(30,691)	(59,857)	(29,166)	(16,647)	(11,617)	5,030
(28,806)	34,934	63,740	30,691	156,476	125,785	16,647	18,148	1,501
\$ -	\$ 71,460	\$ 71,460	\$ -	\$ 96,619	\$ 96,619	\$ -	\$ 6,531	\$ 6,531

YUMA COUNTY

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

Year Ended June 30, 2006

	Other Court Grants						
	Child Support Enforcement			2215	Fill the Gap		2319
	Budget	Actual	Variance *		Budget	Actual	Variance *
Revenues:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	123,979	124,134	155		177,535	179,381	1,846
Charges for services	-	-	-		-	-	-
Fines and forfeits	-	-	-		72,349	101,220	28,871
Investment income	40	46	6		-	11,977	11,977
Rents	-	-	-		-	-	-
Miscellaneous	358	5,083	4,725		-	1,442	1,442
Total Revenues	124,377	129,263	4,886		249,884	294,020	44,136
Expenditures							
Current:							
General government	\$ 122,792	\$ 114,150	\$ 8,642	\$ 433,128	\$ 345,135	\$ 87,993	
Public safety	-	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	122,792	114,150	8,642	433,128	345,135	87,993	
Excess of revenues over (under) expenditures	1,585	15,113	13,528		(183,244)	(51,115)	132,129
Other financial sources (uses):							
Transfers in	-	-	-	140,031	114,700	(25,331)	
Transfers out	-	-	-	-	-	-	
Total Other financing sources (uses)	-	-	-	140,031	114,700	(25,331)	
Net change in fund balance	1,585	15,113	13,528	(43,213)	63,585	106,798	
Fund balances / (deficits), July 1, 2005, as restated	(1,585)	19,370	20,955	43,213	335,238	292,025	
Fund balances / (deficits), June 30, 2006	\$ -	\$ 34,483	\$ 34,483	\$ -	\$ 398,823	\$ 398,823	

* Variance = Positive / (Negative)

Other Court Grants										
Workforce Investment Act			2291	Improvement Districts			Other Special Revenue Funds			Misc
Budget	Actual	Variance *		Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ -	\$ -	\$ -		\$ 669,138	\$ 532,672	\$ (136,466)	\$ -	\$ -	\$ -	
-	-	-		-	-	-	-	-	-	
6,065,736	5,168,782	(896,954)		-	8,000	8,000	300,000	-	(300,000)	
-	-	-		-	-	-	-	-	-	
-	855	855		-	15,824	15,824	746	2,127	1,381	
-	-	-		-	-	-	-	-	-	
-	1,083	1,083		-	3,298	3,298	-	165	165	
6,065,736	5,170,720	(895,016)		669,138	559,794	(109,344)	300,746	2,292	(298,454)	
\$ -	\$ -	\$ -		\$ 582,260	\$ 528,405	\$ 53,855	\$ -	\$ -	\$ -	
-	-	-		-	-	-	23,590	3,977	19,613	
-	-	-		-	-	-	-	-	-	
-	-	-		-	-	-	-	-	-	
-	-	-		-	-	-	-	1	(1)	
-	-	-		-	-	-	-	-	-	
6,065,736	5,168,782	896,954		-	-	-	-	-	-	
-	-	-		-	-	-	300,000	-	300,000	
-	-	-		-	-	-	-	-	-	
-	-	-		-	-	-	-	-	-	
6,065,736	5,168,782	896,954		582,260	528,405	53,855	323,590	3,978	319,612	
-	1,938	1,938		86,878	31,389	(55,489)	(22,844)	(1,686)	21,158	
-	-	-		-	-	-	-	-	-	
-	-	-		-	-	-	-	-	-	
-	-	-		-	-	-	-	-	-	
-	1,938	1,938		86,878	31,389	(55,489)	(22,844)	(1,686)	21,158	
-	1,238	1,238		(86,878)	321,176	408,054	22,844	43,821	20,977	
\$ -	\$ 3,176	\$ 3,176		\$ -	\$ 352,565	\$ 352,565	\$ -	\$ 42,135	\$ 42,135	

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds
Year Ended June 30, 2006

(Concluded)

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	\$ 2,992,664	\$ 3,113,460	\$ 120,796
Licenses and permits	116,000	79,630	(36,370)
Intergovernmental	34,063,379	31,308,368	(2,755,011)
Charges for services	1,507,295	1,650,386	143,091
Fines and forfeits	822,749	949,863	127,114
Investment income	339,732	706,261	366,529
Rents	256,275	279,631	23,356
Miscellaneous	769,469	1,006,890	237,421
Total Revenues	40,867,563	39,094,489	(1,773,074)
Expenditures			
Current:			
General government	\$ 4,572,451	\$ 3,726,892	\$ 845,559
Public safety	9,850,266	8,927,334	922,932
Highway and streets	11,201,245	9,372,742	1,828,503
Sanitation	312,386	289,802	22,584
Health	358,020	358,380	(360)
Welfare	3,283,035	3,242,054	40,981
Culture and recreation	148,951	134,335	14,616
Education	6,705,236	6,648,011	57,225
Capital Outlay	11,691,717	8,200,804	3,490,913
Debt service:			
Principal retirement	186,000	185,528	472
Interest and fiscal charges	26,000	17,729	8,271
Total Expenditures	48,335,307	41,103,611	7,231,696
Excess of revenues over (under) expenditures	(7,467,744)	(2,009,122)	5,458,622
Other financial sources (uses):			
Transfers in	1,105,355	969,594	(135,761)
Transfers out	(784,703)	(573,661)	211,042
Total Other financing sources (uses)	320,652	395,933	75,281
Net change in fund balance	(7,147,092)	(1,613,189)	5,533,903
Fund balances / (deficits), July 1, 2005, as restated	7,147,092	21,469,119	14,322,027
Fund balances / (deficits), June 30, 2006	\$ -	\$ 19,855,930	\$ 19,855,930

* Variance = Positive / (Negative)

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YUMA COUNTY

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

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

Year Ended June 30, 2006

	Improvement Districts					
	Donovan Estates		3543	Del Sur Estates		3544
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	\$ 36,621	\$ 53,133	\$ 16,512	\$ 16,470	\$ 14,145	\$ (2,325)
Investment income	-	4,609	4,609	-	1,192	1,192
Miscellaneous	-	390	390	-	191	191
Total Revenues	36,621	58,132	21,511	16,470	15,528	(942)
Expenditures						
Debt service:						
Principal retirement	\$ 20,300	\$ 20,300	\$ -	\$ 14,000	\$ 14,000	\$ -
Interest and fiscal charges	16,321	16,321	-	2,470	2,470	-
Total Expenditures	36,621	36,621	-	16,470	16,470	-
Excess of revenues over (under) expenditures	-	21,511	21,511	-	(942)	(942)
Other financial sources (uses):						
Transfers in	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	21,511	21,511	-	(942)	(942)
Fund balances / (deficits), July 1, 2005	-	126,673	126,673	-	37,909	37,909
Fund balances / (deficits), June 30, 2006	\$ -	\$ 148,184	\$ 148,184	\$ -	\$ 36,967	\$ 36,967

* Variance = Positive / (Negative)

Improvement Districts									
El Prado Estates 3545			Gadsden 3546			Library District 3547			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ 28,965	\$ 72,101	\$ 43,136	\$ -	\$ 162,076	\$ 162,076	\$ -	\$ -	\$ -	
-	4,043	4,043	-	1,937	1,937	-	48,092	48,092	
-	227	227	-	29	29	-	-	-	
28,965	76,371	47,406	-	164,042	164,042	-	48,092	48,092	
\$ 16,755	\$ 16,755	\$ -	\$ -	\$ 19,984	\$ (19,984)	\$ -	\$ -	\$ -	
12,210	12,345	(135)	-	21,133	(21,133)	-	-	-	
28,965	29,100	(135)	-	41,117	(41,117)	-	-	-	
-	47,271	47,271	-	122,925	122,925	-	48,092	48,092	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	47,271	47,271	-	122,925	122,925	-	48,092	48,092	
-	102,425	102,425	-	-	-	-	-	-	
\$ -	\$ 149,696	\$ 149,696	\$ -	\$ 122,925	\$ 122,925	\$ -	\$ 48,092	\$ 48,092	

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Debt Service Funds
Year Ended June 30, 2006

Exhibit J- 2
(Concluded)

	Other Debt Service Funds			Misc	Total Debt Service Funds		
	Budget	Actual		Variance *	Budget	Actual	Variance *
Revenues:							
Special assessments	\$ -	\$ -	\$ -	-	\$ 82,056	\$ 301,455	\$ 219,399
Investment income	-	-	-	-	-	59,873	59,873
Miscellaneous	-	-	-	-	-	837	837
Total Revenues	-	-	-	-	82,056	362,165	280,109
Expenditures							
Debt service:							
Principal retirement	\$ -	\$ -	\$ -	-	\$ 51,055	\$ 71,039	\$ (19,984)
Interest and fiscal charges	-	-	-	-	31,001	52,269	(21,268)
Total Expenditures	-	-	-	-	82,056	123,308	(41,252)
Excess of revenues over (under) expenditures	-	-	-	-	-	238,857	238,857
Other financial sources (uses):							
Transfers in	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	-	-	238,857	238,857
Fund balances / (deficits), July 1, 2005	-	445	445	-	-	267,452	267,452
Fund balances / (deficits), June 30, 2006	\$ -	\$ 445	\$ 445	-	\$ -	\$ 506,309	\$ 506,309

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2006

	Improvement Districts											
	Del Sur Estates			4715			Donovan Estates			4716		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	-	190	190	-	3,756	3,756	-	928	928	-	3,756	3,756
Miscellaneous	-	43	43	-	928	928	-			-		
Total Revenues	-	233	233	-	4,684	4,684	-	4,684	4,684	-	4,684	4,684
Expenditures												
Current:												
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Excess of revenues over (under) expenditures	-	233	233	-	4,684	4,684	-	4,684	4,684	-	4,684	4,684
Other financial sources (uses):												
Sale of bonds	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	233	233	-	4,684	4,684	-	4,684	4,684	-	4,684	4,684
Fund balances / (deficits), July 1, 2005	-	5,795	5,795	-	114,294	114,294	-	114,294	114,294	-	114,294	114,294
Fund balances / (deficits), June 30, 2006	\$ -	\$ 6,028	\$ 6,028	\$ -	\$ 118,978	\$ 118,978	\$ -	\$ 118,978	\$ 118,978	\$ -	\$ 118,978	\$ 118,978

* Variance = Positive / (Negative)

Improvement Districts									Library District		
El Prado Estates 4717			Gadsden 4719			4720			4720		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ 90,000	\$ -	\$ (90,000)	\$ 3,647,521	\$ 1,173,933	\$ (2,473,588)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	4,157	4,157	-	2,728	2,728	-	79,272	79,272	-	79,272	79,272
-	323	323	-	-	-	-	-	-	-	-	-
90,000	4,480	(85,520)	3,647,521	1,176,661	(2,470,860)	-	79,272	79,272	-	79,272	79,272
\$ -	\$ -	\$ -	\$ -	\$ 624	\$ (624)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90,000	-	90,000	3,647,521	730,839	2,916,682	3,100,000	160,754	2,939,246	-	-	-
90,000	-	90,000	3,647,521	731,463	2,916,058	3,100,000	160,754	2,939,246	-	-	-
-	4,480	4,480	-	445,198	445,198	(3,100,000)	(81,482)	3,018,518	-	-	-
-	-	-	-	-	-	10,106,057	10,050,000	(56,057)	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,106,057	10,050,000	(56,057)	-	-	-
-	4,480	4,480	-	445,198	445,198	7,006,057	9,968,518	2,962,461	-	-	-
-	3,469	3,469	-	(432,452)	(432,452)	(7,006,057)	-	7,006,057	-	-	-
-	\$ 7,949	\$ 7,949	\$ -	\$ 12,746	\$ 12,746	\$ -	\$ 9,968,518	\$ 9,968,518	\$ -	\$ -	\$ -

YUMA COUNTY

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

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

Year Ended June 30, 2006

	SLIF Projects			4401			Construction Projects			4406 & 4408		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Intergovernmental	\$ 76,790	\$ 72,991	\$ (3,799)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment income	1,400	1,098	(302)	2,670	3,947	1,277						
Miscellaneous	-	480	480	-	873	873						
Total Revenues	78,190	74,569	(3,621)	2,670	4,820	2,150						
Expenditures												
Current:												
General government	\$ -	\$ 8,254	\$ (8,254)	\$ -	\$ -	\$ -						
Capital Outlay	76,790	65,000	11,790	-	-	-						
Total Expenditures	76,790	73,254	3,536	-	-	-						
Excess of revenues over (under) expenditures	1,400	1,315	(85)	2,670	4,820	2,150						
Other financial sources (uses):												
Sale of bonds	-	-	-	-	-	-						
Transfers in	-	-	-	-	-	-						
Transfers out	-	-	-	-	-	-						
Total Other financing sources (uses)	-	-	-	-	-	-						
Net change in fund balance	1,400	1,315	(85)	2,670	4,820	2,150						
Fund balances / (deficits), July 1, 2005	(1,400)	66,049	67,449	(2,670)	120,121	122,791						
Fund balances / (deficits), June 30, 2006	\$ -	\$ 67,364	\$ 67,364	\$ -	\$ 124,941	\$ 124,941						

* Variance = Positive / (Negative)

Technology Projects			4405 & 4417	Total Capital Projects Funds		
Budget	Actual	Variance *		Budget	Actual	Variance *
\$ -	\$ -	\$ -		\$ 3,814,311	\$ 1,246,924	\$ (2,567,387)
11,000	34,343	23,343		15,070	129,491	114,421
-	-	-		-	2,647	2,647
11,000	34,343	23,343		3,829,381	1,379,062	(2,450,319)
\$ -	\$ -	\$ -		-	8,878	(8,878)
998,000	-	998,000		7,912,311	956,593	6,955,718
998,000	-	998,000		7,912,311	965,471	6,946,840
(987,000)	34,343	1,021,343		(4,082,930)	413,591	4,496,521
-	-	-		10,106,057	10,050,000	(56,057)
713,000	713,000	-		713,000	713,000	-
-	(513,000)	(513,000)		-	(513,000)	(513,000)
713,000	200,000	(513,000)		10,819,057	10,250,000	(569,057)
(274,000)	234,343	508,343		6,736,127	10,663,591	3,927,464
274,000	466,080	192,080		(6,736,127)	343,356	7,079,483
\$ -	\$ 700,423	\$ 700,423		\$ -	\$ 11,006,947	\$ 11,006,947

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- All Nonmajor Governmental Funds
Year Ended June 30, 2006

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	\$ 2,992,664	\$ 3,113,460	\$ 120,796
Special assessments	82,056	301,455	219,399
Licenses and permits	116,000	79,630	(36,370)
Intergovernmental	37,877,690	32,555,292	(5,322,398)
Charges for services	1,507,295	1,650,386	143,091
Fines and forfeits	822,749	949,863	127,114
Investment income	354,802	895,625	540,823
Rents	256,275	279,631	23,356
Miscellaneous	769,469	1,010,374	240,905
Total Revenues	44,779,000	40,835,716	(3,943,284)
Expenditures			
Current:			
General government	\$ 4,572,451	\$ 3,735,770	\$ 836,681
Public safety	9,850,266	8,927,334	922,932
Highway and streets	11,201,245	9,372,742	1,828,503
Sanitation	312,386	289,802	22,584
Health	358,020	358,380	(360)
Welfare	3,283,035	3,242,054	40,981
Culture and recreation	148,951	134,335	14,616
Education	6,705,236	6,648,011	57,225
Capital Outlay	19,604,028	9,157,397	10,446,631
Debt service:			
Principal retirement	237,055	256,567	(19,512)
Interest and fiscal charges	57,001	69,998	(12,997)
Total Expenditures	56,329,674	42,192,390	14,137,284
Excess of revenues over (under) expenditures	(11,550,674)	(1,356,674)	10,194,000
Other financial sources (uses):			
Sale of bonds	10,106,057	10,050,000	(56,057)
Transfers in	1,818,355	1,682,594	(135,761)
Transfers out	(784,703)	(1,086,661)	(301,958)
Total Other financing sources (uses)	11,139,709	10,645,933	(493,776)
Net change in fund balance	(410,965)	9,289,259	9,700,224
Fund balances / (deficits), July 1, 2005	410,965	22,079,927	21,668,962
Fund balances / (deficits), June 30, 2006	\$ -	\$ 31,369,186	\$ 31,369,186

* Variance = Positive / (Negative)

Internal Service Funds

Combining Statement of Net Assets
All Internal Service Funds

June 30, 2006

	IT Life Cycle Management 6601	Revolving Fund 6602	Health Self-Insurance 6607	Total Internal Service Funds
Assets				
Cash and cash equivalents	\$ 7,910	\$ (7,138)	\$ 8,388,775	\$ 8,389,547
Receivables (net of allowances for uncollectibles):				
Accrued interest	23	-	19,159	19,182
Due from other funds	840,361	32,852	16,118	889,331
Total Assets	\$ 848,294	\$ 25,714	\$ 8,424,052	\$ 9,298,060
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 21,549	\$ -	\$ 25,589	\$ 47,138
Accrued payroll and employee benefits	-	1,779	4,012	5,791
Claims and Judgements payable	-	-	1,081,000	1,081,000
Due to other funds	692,820	22,409	3,887	719,116
Total Liabilities	\$ 714,369	\$ 24,188	\$ 1,114,488	\$ 1,853,045
Net Assets				
Unrestricted	133,925	1,526	7,309,564	7,445,015
Total fund balances	\$ 133,925	\$ 1,526	\$ 7,309,564	\$ 7,445,015
Total liabilities and fund balances	\$ 848,294	\$ 25,714	\$ 8,424,052	\$ 9,298,060

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

All Internal Service Funds

Year Ended June 30, 2006

	IT Life Cycle Management 6601	Revolving Fund 6602	Health Self-Insurance 6607	Total Internal Service Funds
Operating revenues				
Special assessments	\$ -	\$ 41,646	\$ -	\$ 41,646
Charges for services	12,390	-	8,688,217	8,700,607
Miscellaneous	-	5,004	4,110	9,114
Total operating revenues	12,390	46,650	8,692,327	8,751,367
Operating expenses				
Personal services	\$ -	\$ 4,729	\$ 61,510	\$ 66,239
Supplies	-	194	3,893	4,087
Tools and minor equipment	278,636	-	-	278,636
Professional services	-	13,302	48,098	61,400
Health services claims	-	-	7,279,453	7,279,453
Insurance	-	-	10,299	10,299
Other	74,718	12,084	7,616	94,418
Total operating expenses	353,354	30,309	7,410,869	7,794,532
Operating income / (loss)	(340,964)	16,341	1,281,458	956,835
Nonoperating revenues				
Investment Income	380	4	242,376	242,760
Total nonoperating revenues	380	4	242,376	242,760
Income / (loss) before transfers	(340,584)	16,345	1,523,834	1,199,595
Transfers in	513,000	-	-	513,000
Transfers Out	-	(2,547)	-	(2,547)
Change in net assets	172,416	13,798	1,523,834	1,710,048
Total net assets / (deficit), July 1, 2005	(38,491)	(12,272)	5,785,730	5,734,967
Total net assets / (deficit), June 30, 2006	\$ 133,925	\$ 1,526	\$ 7,309,564	\$ 7,445,015

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2006

	IT Life Cycle Management 6601	Revolving Fund 6602	Health Self-Insurance 6607	Total Internal Service Funds
Cash flows from operating activities:				
Receipts from customers	\$ -	\$ 44,395	\$ 531,609	\$ 576,004
Receipts from other funds for goods and services provided	9,172	-	8,088,021	8,097,193
Other receipts	-	940	4,112	5,052
Payments to supplies and providers of goods and services	(336,931)	(17,222)	(7,047,646)	(7,401,799)
Payments to employees	-	(4,729)	(61,510)	(66,239)
Other payments	(157,221)	(9,119)	-	(166,340)
Net cash provided by operating activities	(484,980)	14,265	1,514,586	1,043,871
Cash flows from noncapital financial activities:				
Cash transfers from (to) other funds	513,000	(2,546)	-	510,454
Net cash provided by noncapital financial activities	513,000	(2,546)	-	510,454
Cash flows from investing activities:				
Interest received on investments	376	4	242,376	242,756
Net cash provided by investing activities	376	4	242,376	242,756
Net increase / (decrease) in cash and cash equivalents	28,396	11,723	1,756,962	1,797,081
Cash and cash equivalents, July 1, 2005	(20,486)	(18,860)	6,631,813	6,592,467
Total net assets / (deficit), June 30, 2006	\$ 7,910	\$ (7,137)	\$ 8,388,775	\$ 8,389,548
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income	\$ (340,964)	\$ 16,341	\$ 1,281,458	\$ 956,835
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Changes in assets and liabilities:				
(Increase) / decreases in assets:				
Accrued interest	(4)	-	(8,328)	(8,332)
Due from other funds	(516,361)	8,392	633,362	125,393
Increase / (decrease) in liabilities:				
Accounts payable	16,569	(4,994)	(88,883)	(77,308)
Accrued payroll and employee benefits	-	307	4,012	4,319
Due to other funds	355,780	(5,781)	(633,035)	(283,036)
Insurance claims payable	-	-	326,000	326,000
Total Adjustments	(144,016)	(2,076)	233,128	87,036
Net cash provided by operating activities	\$ (484,980)	\$ 14,265	\$ 1,514,586	\$ 1,043,871

Trust And Agency Funds

YUMA COUNTY
Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2006

Exhibit L- 1

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Assets					
Cash and cash equivalents	\$ 48,004,599	\$ 44,786,095	\$ 92,790,694	\$ 4,690,872	\$ 97,481,566
Total Assets	<u>48,004,599</u>	<u>44,786,095</u>	<u>92,790,694</u>	<u>4,690,872</u>	<u>97,481,566</u>
Liabilities					
Deposit held for others	-	-	-	\$ 4,690,872	\$ 4,690,872
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 4,690,872</u>	<u>\$ 4,690,872</u>
Net Assets					
Held in trust for investment trust participa	\$ 48,004,599	\$ 44,786,095	\$ 92,790,694		\$ 92,790,694

Combining Statement of Changes in Net Assets**All Trust and Agency Funds**

Year Ended June 30, 2006

	Investment Trust Funds		Total Investment Trust Funds
	Treasurer's Pool	Individual Accounts	
Additions:			
Contributions from participants	\$ 397,588,118	\$ 45,633,919	\$ 443,222,037
Investment income	1,946,207		1,946,207
Total additions	399,534,325	45,633,919	445,168,244
Deductions:			
Distributions to participants	385,792,888	2,444,584	388,237,472
Total deductions	385,792,888	2,444,584	388,237,472
Change in net assets	13,741,437	43,189,335	56,930,772
Net assets held in trust, July 1, 2005	34,263,162	1,596,760	35,859,922
Net assets held in trust, June 30, 2006	\$ 48,004,599	\$ 44,786,095	\$ 92,790,694

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**Capital Assets
Used In The Operation
Of Governmental Funds**

Capital Assets Used in the Operations of Governmental Funds**Comparative Schedules by source ***

June 30, 2006

	2005	2006
Governmental Funds capital assets:		
Land	\$ 23,560,210	\$ 27,186,527
Buildings	105,127,794	112,380,294
Improvements other than buildings	5,550,877	9,653,668
Machinery and equipment	24,606,312	26,026,626
Infrastructure	106,078,835	109,665,883
Construction in progress	8,342,662	7,872,064
Total governmental funds capital assets	<u>\$ 273,266,690</u>	<u>\$ 292,785,062</u>
Investments in governmental funds capital assets by source:		
General fund	\$ 17,535,599	\$ 18,063,511
Special revenue funds	135,771,194	149,397,032
Capital projects funds	65,514,310	70,878,931
Donations	54,445,587	54,445,588
Total governmental funds capital assets	<u>\$ 273,266,690</u>	<u>\$ 292,785,062</u>

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
June 30, 2006

Exhibit N-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
	General Government:						
Administration	\$ 11,125,066	\$ 663,275	\$ 1,578,778	\$ 4,698,393	\$ 7,058,112	-	\$ (2,873,492)
Adult Probation	3,757,708	-	3,711,881	-	45,827	-	-
Attorneys	188,030	-	39,271	-	148,759	-	-
Courts	30,136,665	647,592	26,345,355	2,291,647	852,071	-	-
Development Services	5,614,147	1,035,148	4,351,994	6,910	220,095	-	-
Juvenile Courts	12,826,876	-	12,417,701	-	409,175	-	-
Public Defender	499,626	39,200	425,179	-	35,247	-	-
Total General Government	64,148,118	2,385,215	48,870,159	6,996,950	8,769,286	-	(2,873,492)
Public Safety:							
Adult probation	291,659	-	72,186	-	219,473	-	-
Juvenile Court - Grants	328,255	-	84,705	-	243,550	-	-
Sheriff - Administration	44,766,194	1,773,939	36,553,455	339,136	5,438,429	-	661,235
Sheriff - Boat Patrol	967,056	112,750	561,125	-	293,181	-	-
Total Public Safety	46,353,164	1,886,689	37,271,471	339,136	6,194,633	-	661,235
Highways and Streets:							
Flood Control	22,986,337	2,739,868	-	26,651	108,586	\$ 20,111,232	-
Roads	132,602,974	19,554,288	5,007,211	33,485	8,384,138	89,554,651	10,069,201
Total Highways and Streets	155,589,311	22,294,156	5,007,211	60,136	8,492,724	109,665,883	10,069,201
Sanitation:							
Solid Waste	746,570	1,773	-	188,214	556,583	-	-
Total Sanitation	746,570	1,773	-	188,214	556,583	-	-
Health :							
Health	8,488,101	-	7,591,469	-	881,512	-	15,120
Total Health	8,488,101	-	7,591,469	-	881,512	-	15,120
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	13,725,399	202,766	11,592,711	1,628,426	301,496	-	-
Total Welfare	13,750,687	228,054	11,592,711	1,628,426	301,496	-	-
Culture and Recreation:							
Library	2,666,100	70,104	1,843,881	-	752,115	-	-
Parks	743,842	303,036	-	440,806	-	-	-
Total Culture and Recreation	3,409,942	373,140	1,843,881	440,806	752,115	-	-
Education:							
Juvenile Court	251,593	-	191,395	-	60,198	-	-
School Superintendent	47,576	17,500	11,997	-	18,079	-	-
Total Education	299,169	17,500	203,392	-	78,277	-	-
Total governmental funds capital assets	\$ 292,785,062	\$ 27,186,527	\$ 112,380,294	\$ 9,653,668	\$ 26,026,626	\$ 109,665,883	\$ 7,872,064

* 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.

Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function and Activity*

June 30, 2006

Function and Activity:	Governmental Capital Assets July 1, 2005	Additions	Deletions	Governmental Capital Assets June 30, 2006
General Government:				
Administration	\$ 9,327,230	\$ 5,622,113	\$ 3,824,277	\$ 11,125,066
Adult Probation	3,722,480	35,228	-	3,757,708
Attorneys	208,342	7,894	28,206	188,030
Courts	27,845,383	2,291,282	-	30,136,665
Development Services	4,252,984	1,442,421	81,258	5,614,147
Juvenile Courts	12,746,002	80,874	-	12,826,876
Public Defender	499,626	-	-	499,626
Total General Government	<u>58,602,047</u>	<u>9,479,812</u>	<u>3,933,741</u>	<u>64,148,118</u>
Public Safety:				
Adult Probation	291,659	-	-	291,659
Juvenile Court - Grants	328,255	-	-	328,255
Sheriff - Administration	41,942,551	6,998,009	4,174,366	44,766,194
Sheriff - Boat Patrol	899,049	68,007	-	967,056
Total Public Safety	<u>43,461,514</u>	<u>7,066,016</u>	<u>4,174,366</u>	<u>46,353,164</u>
Highways and Streets:				
Flood Control	22,970,337	16,000	-	22,986,337
Roads	121,934,852	10,817,367	149,245	132,602,974
Total Highways and Streets	<u>144,905,189</u>	<u>10,833,367</u>	<u>149,245</u>	<u>155,589,311</u>
Sanitation:				
Solid Waste	756,374	-	9,804	746,570
Total Sanitation	<u>756,374</u>	<u>-</u>	<u>9,804</u>	<u>746,570</u>
Health :				
Health	8,336,529	176,424	24,852	8,488,101
Total Health	<u>8,336,529</u>	<u>176,424</u>	<u>24,852</u>	<u>8,488,101</u>
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	13,470,638	254,761	-	13,725,399
Total Welfare	<u>13,495,926</u>	<u>254,761</u>	<u>-</u>	<u>13,750,687</u>
Culture and Recreation:				
Library	2,666,100	-	-	2,666,100
Parks	743,842	-	-	743,842
Total Culture and Recreation	<u>3,409,942</u>	<u>-</u>	<u>-</u>	<u>3,409,942</u>
Education:				
Juvenile Court	251,593	-	-	251,593
School Superintendent	47,576	-	-	47,576
Total Education	<u>299,169</u>	<u>-</u>	<u>-</u>	<u>299,169</u>
Total governmental funds capital assets	<u>\$ 273,266,690</u>	<u>\$ 27,810,380</u>	<u>\$ 8,292,008</u>	<u>\$ 292,785,062</u>



STATISTICAL SECTION

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

Financial Trends.....	218-240
These schedules provide trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity.....	243-249
These schedules contain trend information to help the reader assess the County's most significant revenue source, the property tax.	
Debt Capacity.....	252-259
These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information.....	262-268
These schedules offer economic and demographic indicators to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Operational Information.....	270-272
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

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

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Financial Trends

Yuma County, Arizona
 Government-wide Revenues by Source
 Last Four Fiscal Years ⁽¹⁾

Table A-1

	2002-03	2003-04	2004-05	2005-06
Program Revenues				
Charges for Services				
General Government	\$ 6,200,706	\$ 7,093,636	\$ 8,300,405	\$ 5,696,671
Public Safety	2,277,867	2,402,007	2,870,355	5,065,274
Highways & Streets	103,758	105,975	108,477	87,631
Sanitation	27,457	50,555	66,087	69,131
Health	727,192	643,951	689,350	657,953
Welfare	250,219	295,885	336,485	338,791
Culture & Recreation	-	59,964	59,642	62,542
Education	90,640	-	-	-
Operating Grants and Contributions	36,210,868	37,597,648	37,842,357	35,522,157
Capital Grants and Contributions ⁽²⁾	3,304,062	3,672,046	10,399,038	5,306,408
Total Program Revenues	49,192,769	51,921,667	60,672,196	52,806,558
General Revenues				
Taxes				
Property Taxes - General Purposes	19,943,241	\$20,582,593	22,176,789	23,511,137
County Sales Taxes	24,384,798	\$27,740,649	32,226,336	37,592,727
Auto-in-Lieu of Tax	5,286,522	\$5,855,576	6,265,275	7,030,262
Franchise Taxes	123,972	\$135,173	120,253	185,592
Shared State Sales Taxes	13,752,283	\$14,652,864	16,212,307	18,265,508
Total Taxes	63,490,816	68,966,855	77,000,960	86,585,226
Grants and Contributions Not Restricted to Specific Programs	3,408,688	4,544,710	1,909,810	2,223,283
Investment Income	(162,326)	1,466,106	2,280,631	3,156,042
Miscellaneous	1,020,656	2,573,950	1,707,991	3,107,989
Total General Revenues	\$67,757,834	\$77,551,621	\$82,899,392	\$95,072,540
Total Revenues	\$ 116,950,603	\$ 129,473,288	\$ 143,571,588	\$ 147,879,098

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

Yuma County, Arizona
Government-wide Expenses by Function
Last Four Fiscal Years (1)

Table A-2

	Fiscal Year			
	2002-03	2003-04	2004-05	2005-06
General Government	\$28,856,216	\$31,102,182	\$35,978,984	\$38,160,597
Public Safety	29,138,514	31,039,222	31,748,603	36,145,190
Highways & Streets	10,306,365	12,470,931	14,248,072	11,462,736
Sanitation	777,723	715,578	871,424	857,985
Health	4,915,369	5,614,325	6,351,269	6,628,428
Welfare	10,981,326	11,648,231	11,820,871	12,695,815
Culture & Recreation	3,437,953	3,522,959	3,450,050	4,559,772
Education	10,221,141	9,258,092	9,662,024	6,963,109
Interest on Long-term Debt	1,976,815	1,875,070	1,738,525	1,576,642
Total - Expenses	\$100,611,422	\$107,246,590	\$115,869,822	\$119,050,274
Change in Net Assets (1)	\$ 16,339,181	\$ 22,226,698	\$ 27,701,766	\$ 28,828,825
Beginning Net Assets (1)	202,574,852	218,914,033	241,140,731	268,842,497
Ending Net Assets (1)	\$ 218,914,033	\$ 241,140,731	\$ 268,842,497	\$ 297,671,322

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

Yuma County, Arizona

General Government Expenditures by Function (1)
Last Ten Fiscal Years

	Fiscal Year									
	1996-97		1997-98		1998-99		1999-00		2000-01	
General Government	\$ 18,452,202	27.5%	\$ 19,893,499	23.7%	\$ 19,032,504	23.8%	\$ 19,918,737	24.7%	\$ 23,135,695	27.0%
Public Safety	16,959,861	25.3%	18,261,455	21.8%	21,328,975	26.7%	20,250,747	25.1%	21,251,248	24.8%
Highways & Streets	7,810,405	11.6%	8,490,282	10.1%	9,226,121	11.6%	6,419,958	7.9%	5,811,202	6.8%
Sanitation	818,352	1.2%	531,043	0.6%	519,860	0.7%	513,350	0.6%	720,636	0.8%
Health	2,420,987	3.6%	3,782,760	4.5%	3,746,230	4.7%	3,868,488	4.8%	3,305,073	3.9%
Welfare	12,473,946	18.6%	9,341,891	11.2%	10,534,259	13.2%	10,357,729	12.8%	10,403,795	12.1%
Culture & Recreation	2,338,057	3.5%	2,669,613	3.2%	2,604,682	3.3%	2,550,355	3.2%	2,735,769	3.2%
Education	1,003,378	1.5%	1,439,523	1.7%	1,954,688	2.4%	2,005,275	2.5%	3,254,066	3.8%
Capital Outlay	4,183,503	6.2%	17,080,267	20.4%	8,440,819	10.6%	11,577,718	14.3%	11,591,877	13.5%
Debt Service	604,190	0.9%	2,284,274	2.7%	2,468,950	3.1%	3,333,699	4.1%	3,585,670	4.2%
	\$ 67,064,881		\$ 83,774,607		\$ 79,857,088		\$ 80,796,056		\$ 85,795,031	
Change in Balance (2)	\$ 21,771,068		\$ (3,527,121)		\$ 2,246,135		\$ 9,614,515		\$ 31,208,474	
Fund Balance - prior (1) (3)	\$ 18,347,138		\$ 40,118,206		\$ 36,591,085		\$ 38,837,220		\$ 48,451,735	
Fund Balance - current (1)(3)	\$ 40,118,206		\$ 36,591,085		\$ 38,837,220		\$ 48,451,735		\$ 79,660,209	

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

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

(3) FY1999-00, FY 2000-01, and FY2001-02 Fund Balances were restated in prior years

Table A-3

	Fiscal Year									
	2001-02		2002-03		2003-04		2004-05		2005-06	
General Government	\$ 24,779,529	25.2%	\$ 27,786,796	24.9%	\$ 31,787,613	25.3%	\$ 35,706,375	25.4%	\$ 36,195,797	27.4%
Public Safety	23,808,343	24.2%	26,440,571	23.7%	29,729,919	23.7%	31,488,941	22.4%	35,111,387	26.6%
Highways & Streets	5,966,113	6.1%	8,151,162	7.3%	10,673,332	8.5%	12,051,334	8.6%	9,783,495	7.4%
Sanitation	582,877	0.6%	751,527	0.7%	697,616	0.6%	865,829	0.6%	830,489	0.6%
Health	4,236,089	4.3%	4,708,643	4.2%	5,406,788	4.3%	6,351,269	4.5%	6,462,001	4.9%
Welfare	10,218,273	10.4%	10,602,430	9.5%	11,252,257	9.0%	11,820,871	8.4%	12,284,357	9.3%
Culture & Recreation	2,975,344	3.0%	3,265,640	2.9%	3,380,410	2.7%	3,495,949	2.5%	4,484,142	3.4%
Education	2,376,605	2.4%	10,214,274	9.1%	9,250,498	7.4%	9,693,452	6.9%	6,967,139	5.3%
Capital Outlay	19,107,575	19.4%	15,813,693	14.2%	19,007,393	15.1%	22,864,257	16.2%	15,856,062	12.0%
Debt Service	4,408,014	4.5%	4,007,535	3.6%	4,400,330	3.5%	6,399,728	4.5%	3,914,701	3.0%
	\$ 98,458,762		\$ 111,742,271		\$ 125,586,156		\$ 140,738,005		\$ 131,889,570	
Change in Balance (2)	\$ 6,659,910		\$ 1,821,721		\$ (600,402)		\$ (4,412,270)		\$ 20,912,712	
Fund Balance - prior (1) (3)	\$ 79,660,209		86,320,119		88,141,840		87,541,438		83,129,168	
Fund Balance - current (1)(3)	\$ 86,320,119		\$ 88,141,840		\$ 87,541,438		\$ 83,129,168		\$ 104,041,880	

Yuma County, Arizona

General Government Revenues by Source (1)

Last Ten Fiscal Years

	Fiscal Year				
	1996-97	1997-98	1998-99	1999-00	2000-01
Taxes	\$ 26,570,292	\$ 29,732,404	\$ 31,670,450	\$ 34,032,578	\$ 40,406,324
Special Assessments	467,401	418,417	578,535	674,066	199,485
License & Permits	1,023,845	1,187,493	1,381,686	1,030,432	1,212,804
Intergovernmental	33,792,143	35,284,028	38,355,919	39,966,131	45,448,504
Charges for Services	2,108,200	2,669,780	4,119,774	4,582,638	4,439,316
Fines & Forfeits	1,576,933	1,838,372	2,006,816	1,952,761	1,848,099
Investment Income	1,605,522	2,036,194	2,038,882	2,078,531	4,126,689
Rents	194,516	333,115	298,944	241,800	242,443
Miscellaneous	1,171,129	832,354	979,202	1,174,737	1,048,944
Total Revenues	\$ 68,509,981	\$ 74,332,157	\$ 81,430,208	\$ 85,733,674	\$ 98,972,608

Table A-4

	2001-02	2002-03	Fiscal Year 2003-04	2004-05	2005-06
Taxes	\$ 46,079,625	\$ 49,645,570	\$ 54,689,904	\$ 60,762,963	\$ 68,319,718
Special Assessments	147,601	178,471	167,573	231,955	301,455
License & Permits	1,528,945	2,008,019	2,534,078	2,476,335	2,050,209
Intergovernmental	46,715,279	54,086,358	56,795,219	58,058,184	57,861,185
Charges for Services	5,086,466	5,260,293	5,604,958	6,962,411	6,914,586
Fines & Forfeits	1,837,947	2,075,221	2,270,569	2,477,111	2,416,846
Investment Income	2,290,392	(162,326)	1,466,106	2,177,538	2,913,283
Rents	303,683	334,306	282,112	281,994	294,900
Miscellaneous	845,393	1,020,656	1,450,235	1,940,938	2,186,123
Total Revenues	\$ 104,835,331	\$ 114,446,568	\$ 125,260,754	\$ 135,369,429	\$ 143,258,305

Yuma County, Arizona

Tax Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	Property Taxes (1)				Local Sales			
	General Fund (1)	Library District (1)(2)	Flood District (1) (2)	Improvement Districts (1) (2)	General Fund	Jail District (2)	Capital Sales Tax (3)	Health (4)
1996-97	\$ 9,231,297	\$ -	\$ -	\$ -	\$ 5,707,547	\$ -	\$ -	\$ -
1997-98	11,522,760	-	-	-	6,309,075	-	-	-
1998-99	11,363,178	-	-	-	6,683,443	-	-	-
1999-00	12,004,231	-	-	-	7,013,645	-	-	-
2000-01	12,859,964	2,726,582	1,417,966	415,655	7,402,138	7,397,292	3,685,438	-
2001-02	13,162,300	2,819,051	1,541,144	417,703	7,712,672	7,709,721	7,650,510	-
2002-03	14,417,100	3,090,138	1,680,811	653,901	8,140,216	8,158,678	8,085,935	-
2003-04	15,269,302	3,244,656	1,779,172	665,243	9,259,931	9,258,301	9,222,550	-
2004-05	15,770,808	3,865,984	1,901,775	612,527	10,736,927	10,756,744	10,732,670	-
2005-06	16,721,819	4,188,056	2,068,590	532,672	11,883,146	11,883,461	11,826,904	1,999,216

(1) Includes all property tax revenues

(2) Information not available prior to fiscal year 2000-2001 individually, amounts included in Other Taxes column

(3) Capital Sales Tax implemented in fiscal year 2000-2001 by voter approval

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

Table A-5

Local Total Sales Tax	Auto-in-Lieu		Franchise Tax	Other Taxes (2)	Total All Taxes
	General Fund	HURF Funds (2)			
\$ 5,707,547	\$ 2,064,507	\$ -	\$ 48,704	\$ 9,518,237	\$ 26,570,292
6,309,075	1,991,508	-	48,006	9,859,552	29,730,901
6,683,443	2,533,431	-	47,813	11,042,259	31,670,124
7,013,645	2,589,630	-	73,872	12,351,200	34,032,578
18,484,868	2,815,117	1,576,535	108,611	1,026	40,406,324
23,072,903	3,084,160	1,870,040	112,158	-	46,079,459
24,384,829	3,319,014	1,967,508	123,972	8,297	49,645,570
27,740,782	3,706,770	2,148,806	135,173	-	54,689,904
32,226,341	3,991,507	2,273,768	120,253	-	60,762,963
37,592,727	4,449,474	2,580,788	185,592	-	68,319,718

Yuma County, Arizona

Licenses and Permits by Source

Last Ten Fiscal Years

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

Fiscal Year	Building Permits	Plumbing	Mechanical and Electrical	Mobile Homes	Variance and Special Use	Environmental Health Permits	Other Permits	Flood District Permits ⁽¹⁾
1996-97	\$ 385,782	\$ 72,767	\$ 94,124	\$ 48,361	\$ 26,120	\$ 82,450	\$ 14,702	\$ -
1997-98	422,966	95,448	109,749	48,285	28,118	77,990	8,811	-
1998-99	515,174	119,952	135,846	46,780	18,023	86,595	4,058	-
1999-00	320,232	86,929	100,545	41,328	12,838	59,474	1,712	-
2000-01	401,273	77,833	125,741	56,681	20,870	82,155	4,927	250
2001-02	595,952	82,259	157,099	59,193	12,930	161,198	5,631	906
2002-03	966,245	113,834	226,007	50,208	23,691	160,507	8,759	934
2003-04	1,295,329	173,476	321,561	53,348	33,118	206,885	11,136	1,071
2004-05	1,394,431	160,828	301,374	60,209	15,891	319,010	5,256	1,595
2005-06	1,153,857	122,792	253,181	62,358	30,743	281,352	4,207	815

(1) Information not available individually prior to fiscal year 2000-2001, amounts included in Health District column

Table A-6

Health District (1) (2)	HURF (1)	Total All Licenses & Permits
\$ 299,539	\$ -	\$ 1,023,845
396,127	-	1,187,494
455,259	-	1,381,687
407,374	-	1,030,432
383,174	59,900	1,212,804
352,821	100,956	1,528,945
369,198	88,636	2,008,019
368,276	69,878	2,534,078
135,332	82,409	2,476,335
71,305	69,599	2,050,209

Yuma County, Arizona

Intergovernmental Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	General Fund			All Other Funds			
	State Shared Sales Tax	Federal PILT	Other Grants	Adult Probation (1)	Attorney (1)	HURF (1)	Housing (1)
1996-97	\$ 9,240,778	\$ 1,053,308	\$ 2,037,716	\$ -	\$ -	\$ -	\$ -
1997-98	9,887,231	973,278	1,394,878	-	-	-	-
1998-99	10,559,764	969,484	1,383,156	-	-	-	-
1999-00	11,417,965	997,394	1,465,533	-	-	-	-
2000-01	11,812,111	1,055,013	1,257,390	1,759,213	1,120,676	10,903,425	2,467,952
2001-02	12,649,882	1,510,193	992,900	2,346,806	1,165,680	9,116,544	2,829,159
2002-03	13,186,424	3,404,409	852,684	2,406,614	1,329,838	4,338,594	3,254,052
2003-04	14,652,864	1,870,691	882,102	2,377,463	1,095,250	4,082,377	3,379,751
2004-05	16,310,084	1,909,810	1,568,400	2,687,574	859,166	4,408,980	3,236,681
2005-06	18,299,455	1,944,685	1,544,530	3,083,170	1,047,650	5,077,705	2,911,207

(1) Information not available individually prior to fiscal year 2000-2001, amounts included in Other Special Revenue Column

Table A-7

Fiscal Year	All Other Funds						Total Intergovernmental
	Health District (1)	Juvenile Court (1)	Public Works (1)	School (1)	Workforce Investment Act	Other Special Revenue Funds	
1996-97	\$ -	\$ -	\$ -	\$ -	\$ 4,835,468	\$ 21,460,341	\$ 38,627,611
1997-98	-	-	-	-	6,437,503	23,028,641	41,721,531
1998-99	-	-	-	-	7,653,913	25,443,515	46,009,832
1999-00	-	-	-	-	6,971,320	26,085,239	46,937,451
2000-01	3,174,277	5,585,802	193,171	616,968	6,217,425	5,502,506	51,665,929
2001-02	3,031,639	6,871,939	184,430	1,675,820	8,797,160	4,340,287	55,512,439
2002-03	2,800,224	4,341,732	6,814,332	488,980	8,798,221	2,070,254	54,086,358
2003-04	3,488,422	4,048,614	6,713,535	613,619	8,029,723	5,560,808	56,795,219
2004-05	3,138,778	4,095,042	6,984,874	760,570	7,742,629	4,355,596	58,058,184
2005-06	3,275,644	4,432,490	7,286,876	912,537	5,168,782	2,876,454	57,861,185

Yuma County, Arizona
Charges for Services by Source
Last Ten Fiscal Years

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

Fiscal Year	General Fund						
	Rezoning Applications	Plan Check Fees	Recorder Fees	GF Attorney Fees	Special District Fee	Sheriff Fees and fingerprint	Boarding Prisoner
1996-97	\$ 43,280	\$ 104,318	\$ 239,648	\$ 98,476	\$ 257,332	\$ 25,468	\$ 96,422
1997-98	55,105	94,826	256,118	114,975	225,105	26,685	121,309
1998-99	67,166	187,316	276,943	181,298	154,344	31,414	164,451
1999-00	74,808	172,876	316,269	224,993	160,030	29,876	87,964
2000-01	80,786	228,465	344,287	239,695	162,874	33,297	45,007
2001-02	35,542	303,650	334,668	232,267	161,592	34,709	44,662
2002-03	36,231	380,254	427,581	251,948	167,716	53,465	47,958
2003-04	38,955	427,432	543,144	257,839	171,236	28,743	68,566
2004-05	114,668	552,150	549,860	286,135	181,940	55,468	82,976
2005-06	68,765	574,059	669,481	289,703	96,350	35,393	87,291

(1) Information not available individually prior to fiscal year 2000-2001, amounts included in Other Funds column

Table A-8

General Fund		All Other Funds						Totals
Indirect Costs	Other Charges	Jail District (1)	Adult Probation (1)	Assessor (1)	Public Health (1)	Recorder (1)	Other Funds (1)	All Funds
-	\$ 110,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,133,081	\$ 2,108,201
15,600	108,843	-	-	-	-	-	1,495,074	2,513,640
440,328	115,691	-	-	-	-	-	2,500,822	4,119,773
361,357	75,140	-	-	-	-	-	3,425,082	4,928,395
345,015	117,370	1,914,342	381,452	-	200,254	128,949	217,523	4,439,316
833,520	102,755	1,642,500	395,413	72,612	229,701	140,243	522,632	5,086,466
878,746	136,610	1,533,923	410,691	166,826	286,818	167,782	313,744	5,260,293
1,026,592	147,508	1,573,350	439,873	186,584	270,590	187,320	237,226	5,604,958
1,097,804	194,138	2,080,643	461,813	206,868	553,824	204,911	339,213	6,962,411
1,250,511	176,881	1,827,032	485,405	218,912	583,647	221,548	329,608	6,914,586

Yuma County, Arizona

Fines and Forfeits by Source

Last Ten Fiscal Years

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

General Fund							
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
1996-97	\$ 236,872	\$ 14,011	\$ 930,858	\$ 56,532	\$ 32,659	\$ 9,688	\$ -
1997-98	218,845	15,803	1,118,325	93,508	56,607	15,725	-
1998-99	230,239	13,981	1,145,923	112,812	73,284	2,755	1,435
1999-00	248,339	15,712	1,041,902	96,239	65,166	26	10,148
2000-01	214,383	13,533	972,708	78,838	59,928	63	10,064
2001-02	205,248	24,411	897,687	55,600	51,783	350	9,543
2002-03	223,753	24,781	1,024,170	68,762	64,054	1,166	13,618
2003-04	207,414	32,114	911,724	24,945	72,291	4,764	44,159
2004-05	498,863	34,209	954,692	21,217	86,595	5,457	36,962
2005-06	225,739	41,435	1,017,999	24,125	77,985	3,660	29,578

(1) Information not available individually prior to fiscal year 2000-2001, amounts included in Other Funds column

Table A-9

Fiscal Year	All Other Funds						Total all Fines and Forfeitures
	Anti-Racketeering (1)	Clerk of Superior Court (1)	Library (1)	Justice Court (1)	Superior Court (1)	Other Funds (1)	
1996-97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,312	\$ 1,576,932
1997-98	-	-	-	-	-	319,560	1,838,373
1998-99	-	-	-	-	-	426,386	2,006,815
1999-00	-	-	-	-	-	475,230	1,952,762
2000-01	48,942	17,855	40,192	100,393	262,536	28,664	1,848,099
2001-02	82,574	19,592	41,859	90,370	348,134	10,796	1,837,947
2002-03	21,509	22,065	44,850	82,839	477,272	6,382	2,075,221
2003-04	160,464	24,464	46,505	172,267	541,875	27,583	2,270,569
2004-05	31,853	22,103	44,642	176,460	561,880	2,178	2,477,111
2005-06	15,054	15,054	46,464	306,620	592,123	21,010	2,416,846

Yuma County, Arizona

Miscellaneous Revenues by Source (1)

Last Ten Fiscal Years

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

Fiscal Year	General Fund	All Other Funds				
		Jail District (1)	Capital Improvement Program	Library District (1)	Health District (1)	Housing (1)
1996-97	\$ 218,085	\$ -	\$ 1,430	\$ -	\$ -	\$ -
1997-98	210,864	-	-	-	-	-
1998-99	440,063	-	-	-	-	-
1999-00	520,796	-	25,510	-	-	-
2000-01	273,109	99,053	3,726	308,449	85,363	21,336
2001-02	219,183	104,413	1,071	98,374	69,392	25,705
2002-03	311,485	110,614	1,129	89,794	84,028	165,904
2003-04	610,007	115,895	-	132,685	83,435	167,416
2004-05	394,893	81,635	48,776	80,254	228,566	183,474
2005-06	608,071	376,936	144,084	212,586	115,740	183,595

(1) Information not available individually prior to fiscal year 2000-2001, amounts included in Other Funds column

Table A-10

Fiscal Year	All Other Funds					Total All Funds
	Development Services (1)	Attorney (1)	Public Works (1)	Adult Probation (1)	Other Funds (1)	
1996-97	\$ -	\$ -	\$ -	\$ -	\$ 951,614	\$ 1,171,129
1997-98	-	-	-	-	621,490	832,354
1998-99	-	-	-	-	539,139	979,202
1999-00	-	-	-	-	628,431	1,174,737
2000-01	1,497	35,830	19,204	31,773	169,604	1,048,944
2001-02	2,140	81,015	115,761	46,723	81,616	845,393
2002-03	20,014	72,747	28,392	36,469	100,080	1,020,656
2003-04	-	68,664	60,397	15,118	196,618	1,450,235
2004-05	395,835	48,978	164,083	19,548	294,896	1,940,938
2005-06	91,958	183,935	113,882	41,262	114,074	2,186,123

Yuma County, Arizona

Other Financing Sources (Uses)

Last Ten Fiscal Years

(All Information from Prior Year Financial Reports unless otherwise specified)

	1996-97	1997-98	1998-99	1999-00
Other Financing Sources (Uses)				
Capital lease agreements	\$ 332,495	\$ 1,004,940	\$ 336,311	\$ -
Transfers In	8,634,031	8,889,446	11,191,369	11,978,814
Transfers Out	(8,634,031)	(8,889,446)	(11,191,369)	(11,978,814)
Loan proceeds	-	-	191,182	667,000
Certificate of Participation Proceeds	5,340,000	-	-	4,405,000
Sale of Bonds	-	19,400,000	-	-
Proceeds from Sale of Cap. Assets	-	-	-	-
Total other financing sources (uses)	<u>\$ 5,672,495</u>	<u>\$ 20,404,940</u>	<u>\$ 527,493</u>	<u>\$ 5,072,000</u>

Table A-11

2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
\$ -	\$ 312,842	\$ -	\$ 398,662	\$ 423,621	\$ -
13,319,968	16,342,905	27,991,937	17,924,686	30,886,390	20,449,275
13,417,437	(16,386,718)	(28,539,536)	(18,199,686)	(31,210,390)	(20,959,728)
280,638	76,662	-	-	479,610	-
19,060,000	-	-	-	-	-
-	-	-	-	-	10,050,000
-	-	-	-	-	4,430
<u>\$ 46,078,043</u>	<u>\$ 345,691</u>	<u>\$ (547,599)</u>	<u>\$ 123,662</u>	<u>\$ 579,231</u>	<u>\$ 9,543,977</u>

Yuma County, Arizona

Net Assets by Category (1)

Last Ten Fiscal Years

(All Information from Prior Year Financial Reports unless otherwise specified)

	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02
Governmental Activities						
Invested in Capital Assets, net of related debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:						
Public Safety	-	-	-	-	-	-
Highways & Streets	-	-	-	-	-	-
Health	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-
Other Purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total governmental net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Table A-12

	2002-03	2003-04	2004-05	2005-06
Governmental Activities				
Invested in Capital Assets, net of related debt	\$ 146,129,440	\$ 155,410,656	\$ 183,023,938	\$ 195,616,407
Restricted for:				
Public Safety	7,412,064	5,631,100	4,336,202	2,661,676
Highways & Streets	16,195,341	15,793,696	17,535,433	17,919,093
Health	-	-	-	2,816,346
Culture & Recreation	1,665,057	1,789,026	2,480,971	2,724,956
Debt Service	3,038,858	3,749,490	5,996,160	8,129,538
Capital Projects	15,931,361	23,702,381	21,716,661	31,521,351
Other Purposes	246,038	-	-	-
Unrestricted	28,295,874	35,064,382	33,753,132	36,281,955
Total governmental net assets	\$ 218,914,033	\$ 241,140,731	\$ 268,842,497	\$ 297,671,322

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

Table A-13

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers In	Total	Expenditures	Transfers Out	Total	
		& Other			& Other		
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	305,774	58,494,867	47,004,323	8,981,895	55,986,218	2,508,649
2005-06	62,737,664	18,767	62,756,431	51,657,521	12,033,359	63,690,880	(934,449)

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
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%
2005-06	-	-	-	18,033,336	(934,449)	17,098,887	-5.2%

Revenue Capacity

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Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Tax (fiscal) Year	Type	Secured Personal Property and Real Property				Ratio of Assessed Value to Total Estimated Value	Secured Personal Property and Real Property				Ratio of Net Assessed Value to Total Estimated Value
		Assessed Value		Estimated Actual Value			Exempt Assessed Value		Net Assessed Value		
		Amount	% change	Amount	% change	Amount	% change	Amount	% change		
1996 (1996)	Primary Secondary	525,851,099	2.82%	3,545,150,312	3.96%	14.83%	89,074,445	0.40%	436,776,654	3.32%	12.32%
1997 (1997)	Primary Secondary	548,861,661	4.38%	3,740,286,519	5.50%	14.67%	89,919,792	0.95%	458,941,869	5.07%	12.27%
1998 (1998)	Primary Secondary	567,344,229	3.37%	3,888,894,763	3.97%	14.59%	91,359,778	1.60%	475,984,451	3.71%	12.24%
1999 (1999)	Primary 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%
2000 (2000)	Primary Secondary	591,278,819	4.22%	4,093,500,261	5.26%	14.44%	96,261,323	5.37%	495,017,496	4.00%	12.09%
2001 (2001)	Primary 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%
2002 (2002)	Primary Secondary	629,200,408	6.41%	4,350,253,856	6.27%	14.46%	92,548,945	-3.86%	536,651,463	8.41%	12.34%
2003 (2003)	Primary 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%
2004 (2004)	Primary Secondary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	12.27%
2005 (2005)	Primary 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 (2002)	Primary Secondary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	12.27%
2003 (2003)	Primary 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%
2004 (2004)	Primary Secondary	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%
2005 (2005)	Primary 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%
2004 (2004)	Primary Secondary	764,790,205	4.07%	5,950,429,672	15.28%	12.85%	106,026,809	3.03%	658,763,396	4.24%	11.07%
2005 (2005)	Primary Secondary	781,476,425	1.28%	5,614,614,331	4.07%	13.92%	102,755,736	-15.19%	678,720,689	4.35%	12.09%
2005 (2005)	Primary Secondary	826,245,093	8.04%	5,965,234,665	0.25%	13.85%	115,989,457	9.40%	710,255,636	7.82%	11.91%
2005 (2005)	Primary Secondary	848,416,576	8.57%	6,137,115,110	9.31%	13.82%	119,147,184	15.95%	729,269,392	7.45%	11.88%

YUMA COUNTY, ARIZONA

Principal Taxpayers *

Last Six Fiscal Years

Taxpayer	2001		2002		2003	
	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
Arizona Public Service	\$31,797,995	5.55%	\$35,475,367	6.24%	\$35,156,866	5.41%
Qwest Corporation	-	-	16,913,295	2.19%	15,020,317	2.31%
Union Pacific Railroad	1,857,995	0.32%	6,303,657	1.11%	7,429,049	1.14%
SFPP LP DBA Kinder Morgan Energy Partners	5,372,638	0.94%	14,425,747	2.97%	10,167,086	1.56%
Yuma Palms 1030 Delaware LLC	-	-	-	-	-	-
Southwest Gas Corporation	3,001,376	0.52%	5,348,595	0.94%	5,677,262	0.87%
Level 3 Communications, LLC.	-	-	2,635,628	0.46%	6,287,816	0.97%
Dole Fresh Vegetable Inc.	4,287,680	0.75%	4,050,653	0.71%	3,593,808	0.55%
Yuma Cogeneration Associates	-	-	4,694,500	0.83%	4,694,500	0.72%
Imperial Irrigation District	-	-	3,635,309	0.64%	3,921,777	0.60%
Schechert Henry & Dorothy Trust 3-24	-	-	-	-	-	-
Walmart Stores Inc DE Corp.	-	-	-	-	-	-
Underhill Transfer Company	1,695,779	0.30%	-	-	-	-
	<u>\$48,013,463</u>	<u>8.38%</u>	<u>\$93,482,751</u>	<u>16.09%</u>	<u>\$91,948,481</u>	<u>14.13%</u>

* Yuma County Assessor's Office Tax Year 2006 And prior year CAFR's

Table B-2

	2004		2005		2006	
	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
Arizona Public Service	\$36,463,619	5.14%	\$36,899,998	5.44%	\$40,652,029	5.57%
Qwest Corporation	14,743,232	2.27%	14,718,211	2.17%	12,568,464	1.72%
Union Pacific Railroad	6,576,405	1.01%	7,873,427	1.16%	7,882,433	1.08%
SFPP LP DBA Kinder Morgan Energy Partners	9,867,576	1.52%	9,119,714	1.34%	7,690,513	1.05%
Yuma Palms 1030 Delaware LLC	-	-	-	-	6,657,190	0.91%
Southwest Gas Corporation	6,181,464	0.95%	6,471,884	0.95%	6,615,249	0.91%
Level 3 Communications, LLC.	6,485,170	1.00%	6,346,444	0.94%	5,820,950	0.80%
Dole Fresh Vegetable Inc.	3,507,169	0.54%	3,538,429	0.52%	4,540,936	0.62%
Yuma Cogeneration Associates	4,815,251	0.74%	4,349,750	0.64%	4,168,430	0.57%
Imperial Irrigation District	3,784,509	0.58%	3,612,947	0.53%	3,592,135	0.49%
Schechert Henry & Dorothy Trust 3-24	-	-	-	-	3,545,605	0.49%
Walmart Stores Inc DE Corp.	-	-	-	-	2,984,157	0.41%
Underhill Transfer Company	2,374,649	0.37%	2,486,680	0.37%	2,632,657	0.36%
	<u>\$94,799,044</u>	<u>14.12%</u>	<u>\$95,417,484</u>	<u>14.06%</u>	<u>\$109,350,748</u>	<u>14.99%</u>

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

Table B-3

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
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%
2004-05	15,795,395	15,543,999	98.41%	674,972	16,218,971	102.68%

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

Table B-4

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
1996-97	\$ 8,116,301	\$ 7,603,629	93.68%	\$ 328,639	\$ 7,932,268	97.73%	\$ 184,033	2.27%
1997-98	8,386,116	7,630,515	90.99%	284,500	7,915,015	94.38%	471,101	5.62%
1998-99	10,638,276	9,818,600	92.30%	239,885	10,058,485	94.55%	579,791	5.45%
1999-00	11,033,320	10,230,377	92.72%	245,419	10,475,796	94.95%	557,524	5.05%
2000-01	11,474,506	10,712,424	93.36%	275,465	10,987,889	95.76%	486,617	4.24%
2001-02	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2002-03	13,826,873	12,196,378	88.21%	324,441	12,520,819	90.55%	1,306,054	9.45%
2003-04	14,648,440	13,409,643	91.54%	-	13,409,643	91.54%	1,238,797	8.46%
2004-05	15,270,136	14,004,035	91.71%	507,467	14,511,502	95.03%	758,634	4.97%
2005-06	15,795,395	15,269,023	96.67%	274,976	15,543,999	98.41%	502,792	3.18%

(1) Included in year collected / received.

(2) Included in year levied / billed.

Data is per County's General Ledger System

Yuma County, Arizona
 County General Sales Tax by Category ⁽¹⁾ ⁽²⁾ ⁽³⁾
 June 30, 2006

Table B-5

Category	2004-05	2005-06
Utilities	\$ 926,665	\$ 1,057,761
Communications	407,784	444,006
Publishing	15,893	17,249
Restaurants & Bars	799,928	919,690
Amusements	50,294	61,598
Rental of Real Prop	-	-
Rental of Personal Prop	312,330	314,098
Contracting	2,046,379	2,212,911
Retail	5,908,385	6,411,920
Hotel/Motel	210,705	245,654
All Other	54,564	198,259
TOTAL	\$ 10,732,927	\$ 11,883,146

(1) Information obtained from Arizona Department of Revenue and County records

(2) Information prior to fiscal year 2004-05 unavailable

(3) Only Sales Tax revenues of the General Fund are included

Yuma County, Arizona
 Principal Sales Taxpayers (Public Corporations)
 June 30, 2006

Table B-6

Taxpayer (Publicly held Corporations only)	2005	
	(In Millions)	Percent of Total Sales
KYMA	72.6	5.92%
Fisher Chevrolet	64.0	5.22%
Barkley Ranch	31.3	2.55%
Pacific So West Seed	23.1	1.88%
DPE	20.6	1.68%
Seeds West	19.5	1.59%
Karl Model	19.2	1.57%
Booth Mach	15.0	1.22%
BTZ Zeller	14.2	1.16%
Ram Pipe	13.6	1.11%
H & H Seed	11.8	0.96%
Total	<u>304.9</u>	<u>24.87%</u>
Total Taxable Sales	<u>\$</u>	<u>1,225,866,861</u>

Information obtained from Dunn & Bradstreet

Yuma County, Arizona
 Sales Tax Rates in Yuma, County ⁽¹⁾
 (Direct and Overlapping)
 June 30, 2006
 (Rates in cents per dollar)

Table B-7

	State	County ⁽²⁾				Cities ⁽⁶⁾			
		General	Jail District ⁽³⁾	Capital Projects ⁽⁴⁾	Health District ⁽⁵⁾	San Luis	Somerton	Welton	Yuma
1996	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1997	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1998	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1999	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
2000	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
2001	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2002	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2003	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2004	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2005	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2006	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7

- (1) Rates established by action of governing body and voter approval
- (2) Governing body is elected Board of Supervisors
- (3) Rate established by action of governing body and voter approval in 1996 and ends in December 31, 2015 unless voters approve extension
- (4) Rate established by action of governing body and voter approval in 2000 and terminated by board action January 31, 2007
- (5) Rate established by action of governing body and voter approval in 2005
- (6) Governing body is elected City Council

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Debt Capacity

Yuma County, Arizona

Table C-1

Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)

(Per \$100 of Assessed Value)

Last Ten Years

GENERAL TAXING AUTHORITIES		State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton-Amistade Estates Unit #3	Somerton-Amistade Estates Unit #4	Downtown Mall Maintenance District	San Luis-Ranchos Los Oros	San Luis- Los Portales
Tax Year (Fiscal Year)	Type										
Primary Tax Authority Number		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
1996	Primary	-	1.9200	0.5300	1.9771	-	-	-	9.6067	-	-
1996-97	Secondary	-	-	-	-	-	-	-	-	-	-
1997	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
1997-98	Secondary	-	-	-	-	-	-	-	-	-	-
1998	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
1998-99	Secondary	-	-	-	-	-	-	-	-	-	-
1999	Primary	-	2.3180	0.5217	1.9902	-	\$688.5879	-	4.7747	-	-
1999-00	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
2000-01	Secondary	-	-	-	-	-	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
2001-02	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	\$287.5561	4.7747	\$492.2007	\$196.4004
2002-03	Secondary	-	-	-	-	-	-	-	-	-	-
2003	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
2003-04	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
2004-05	Secondary	-	-	-	-	-	-	-	-	-	-
2005	Primary	-	2.2239	0.4358	1.8693	-	117.0047	162.9726	4.7747	490.3965	195.6453
2005-06	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES		Yuma Elementary School District No. 01	Yuma Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma Union High School District No. 70	Arizona Western Community College District
Tax Year (Fiscal Year)	Type										
Primary Tax Authority Number		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
1996	Primary	2.1009	2.9841	2.1925	2.5636	2.4232	1.8657	2.2821	2.1196	2.2593	1.8329
1996-97	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
1997-98	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
1998-99	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
1999-00	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
2000-01	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
2001-02	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
2002-03	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
2003-04	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
2004-05	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178
2005	Primary	2.7753	3.4753	2.0844	1.7244	2.6492	2.8109	4.1645	2.1730	2.2739	1.8847
2005-06	Secondary	1.1599	1.1605	0.6475	1.5126	1.0391	0.8287	1.5085	0.6950	0.7426	0.4727

Yuma County, Arizona

Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)

(Per \$100 of Assessed Value)

Last Ten Years

SPECIAL DISTRICT TAXING AUTHORITIES		Yuma Hospital District	Maricopa Electrical District #8	Library District	Flood Control District	Yuma - Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton - Mohawk Irrigation District	Hillander C Irrigation District
Tax Year (Fiscal Year)	Type									
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
1996	Primary	-	-	-	-	-	-	-	-	-
1996-97	Secondary	-	-	0.4831	0.5000	55.0000	25.0000	21.0000	1.0000	6.8051
1997	Primary	-	-	-	-	-	-	-	-	-
1997-98	Secondary	-	-	0.5040	0.2490	55.0000	25.0000	26.0000	0.8099	4.4381
1998	Primary	-	-	-	-	-	-	-	-	-
1998-99	Secondary	\$0.0045	-	0.5040	0.3500	52.5000	25.0000	26.0000	1.0000	4.4381
1999	Primary	-	-	-	-	-	-	-	-	-
1999-00	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	4.4381
2000	Primary	-	-	-	-	-	-	-	-	-
2000-01	Secondary	-	\$5.5788	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	-
2001	Primary	-	-	-	-	-	-	-	-	-
2001-02	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	0.5542	-
2002	Primary	-	-	-	-	-	-	-	-	-
2002-03	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	0.5499	-
2003	Primary	-	-	-	-	-	-	-	-	-
2003-04	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	8.6928
2004	Primary	-	-	-	-	-	-	-	-	-
2004-05	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	1.0000	5.2157
2005	Primary	-	-	-	-	-	-	-	-	-
2005-06	Secondary	-	0.7622	0.5740	0.3500	60.0000	30.0000	32.0000	1.0000	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES		Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Del Sur Estates Units 1 & 2
Tax Year (Fiscal Year)	Type								
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
1996	Primary	-	-	-	-	-	-	-	-
1996-97	Secondary	-	-	-	-	24.6930	9.0000	0.4750	-
1997	Primary	-	-	-	-	-	-	-	-
1997-98	Secondary	-	-	-	-	-	7.5000	0.4500	-
1998	Primary	-	-	-	-	-	-	-	-
1998-99	Secondary	\$105.0000	\$8.6800	\$1.0000	\$1.0000	-	6.5000	0.4250	-
1999	Primary	-	-	-	-	-	-	-	-
1999-00	Secondary	105.0000	8.6800	1.0000	1.0000	20.7300	6.5000	0.3800	\$1.0000
2000	Primary	-	-	-	-	-	-	-	-
2000-01	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-
2001-02	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
2002-03	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2003	Primary	-	-	-	-	-	-	-	-
2003-04	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2004	Primary	-	-	-	-	-	-	-	-
2004-05	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2005	Primary	-	-	-	-	-	-	-	-
2005-06	Secondary	125.0000	8.6800	1.0000	-	-	7.0000	0.2250	-

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

Fiscal Year	Revenue Bonds	General Obligation Bonds Library District	Special Assessment Bonds			Rural Development Loans	
	Jail District		Del Sur	Donovan Estates	El Prado Estates	WIFA Loan	Gadsen Sewer
1996-97	\$ 19,940,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1997-98	19,400,000	-	-	-	-	-	-
1998-99	18,495,000	-	191,182	-	-	-	-
1999-00	17,550,000	-	174,000	667,000	-	-	-
2000-01	16,565,000	-	115,000	516,300	60,068	280,635	-
2001-02	15,535,000	-	101,000	439,200	136,730	220,570	-
2002-03	14,460,000	-	87,000	361,300	129,900	211,732	-
2003-04	13,335,000	-	73,000	342,700	123,070	202,545	-
2004-05	12,140,000	-	59,000	323,200	116,240	192,997	479,610
2005-06	10,875,000	10,050,000	45,000	302,900	109,410	183,069	459,629

Table C-3

Fiscal Year	Certificate of Participations				Capital Leases
	1998 Health Building	1999 Adult Probation	2001A Juvenile & Justice Centers	2001B Juvenile & Justice Centers	
1996-97	\$ -	\$ -	\$ -	\$ -	\$ 555,940
1997-98	4,990,000	-	-	-	890,050
1998-99	4,640,000	-	-	-	706,361
1999-00	4,640,000	4,405,000	-	-	362,489
2000-01	4,290,000	4,065,000	16,640,000	2,420,000	223,114
2001-02	3,940,000	3,725,000	16,640,000	2,420,000	278,207
2002-03	3,590,000	3,385,000	16,440,000	2,390,000	110,055
2003-04	3,240,000	3,045,000	16,440,000	2,390,000	327,074
2004-05	2,880,000	2,705,000	16,090,000	2,340,000	504,370
2005-06	2,520,000	2,365,000	13,990,000	2,040,000	267,201

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

Legal Debt Margin

(Constitutional General Obligation Bond Capacity)

June 30, 2006

Assessed Valuation (Secondary)		729,269,392
Gross Indebtedness	42,297,310	
Less Exempt Debt:		
Revenue Bond - Jail District	10,875,000	
General Obligation Bond - Library District	10,050,000	
Special Assessment Bond - Del Sur	45,000	
Special Assessment Bond - Donovan Estates	302,900	
Special Assessment Notes - El Prado Estates	109,410	
Certificate of Participation 1998 - Health Building	2,520,000	
Certificate of Participation 1999 - Adult Probation	2,365,000	
Certificate of Participation 2001A - Juvenile & Justice Centers	13,990,000	
Certificate of Participation 2001B - Juvenile & Justice Centers	2,040,000	
Total Exempt Debt	42,297,310	
Total Non-exempt Debt	0	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		43,756,164
Total Limited - Non-exempt Bonds Outstanding		0
Debt Margin within 6% Unvoted Debt Limitation		43,756,164
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$109,390,409
Total Non-exempt Bonds Outstanding		0
Debt Margin within 15% Debt Limitation		\$109,390,409

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 C-5**Ratio of Bonded Debt to Assessed Value and Bonded Debt Per Capita
Last Ten Years

Fiscal Year	Population	Assessed Net Value (Secondary)	Gross Bonded Debt	Ratio of Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1996-97	128,171	442,957,327	19,400,000	4.38%	151.36
1997-98	131,437	463,785,188	19,400,000	4.18%	147.60
1998-99	139,650	489,965,133	18,945,000	3.87%	135.66
1999-00	160,026	513,437,968	17,550,000	3.42%	109.67
2000-01	165,275	552,869,545	16,565,000	3.00%	100.23
2001-02	170,696	568,655,704	15,535,000	2.73%	91.01
2002-03	175,045	615,920,229	14,460,000	2.35%	82.61
2003-04	181,470	650,434,765	13,335,000	2.05%	73.48
2004-05	189,480	678,720,689	12,140,000	1.79%	64.07
2005-06	195,499	729,269,392	20,925,000	2.87%	107.03

Note:

Includes all bonded debt for Yuma County and its component units

YUMA, COUNTY, ARIZONA

Table C-6

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

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
1996-97	\$ 19,400,000	\$ 9,030,193	\$ 604,190	\$ 67,064,881	0.90%
1997-98	24,740,000	10,260,480	2,284,274	83,774,607	2.73%
1998-99	24,126,182	9,116,869	2,468,950	79,857,088	3.09%
1999-00	27,436,000	9,990,487	3,333,699	80,796,056	4.13%
2000-01	44,891,938	13,848,444	3,585,670	85,795,031	4.18%
2001-02	43,157,500	10,243,579	4,408,014	98,458,762	4.48%
2002-03	41,054,932	10,307,233	4,007,535	112,077,248	3.58%
2003-04	39,191,315	8,420,667	4,400,330	125,984,818	3.49%
2004-05	37,326,048	6,874,063	6,399,728	140,360,930	4.56%
2005-06	42,940,008	12,106,275	3,914,701	131,889,570	2.97%

(1) Includes Agent and Other Fees

(2) Includes Debt Service expenditures related to all Debt

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

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

Yuma County, Arizona
 Computation of Direct and Overlapping Debt*
 June 30, 2006

Table C-7

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	\$729,269,392	\$26,865,000	100%	\$26,865,000
City of Yuma	367,376,807	8,585,000	100%	8,585,000
Yuma Elementary School District No. 1	473,970,370	19,270,208	100%	19,270,208
Somerton Elementary School District No. 11	35,484,665	4,115,000	100%	4,115,000
Crane Elementary School District No. 13	139,059,990	15,875,000	100%	15,875,000
Hyder Elementary School District No.16	9,778,865	0	100%	0
Mohawk Valley Elementary School District No.17	16,649,643	1,325,000	100%	1,325,000
Wellton Elementary School District No.24	15,338,051	655,000	100%	655,000
Gadsden Elementary School District No. 32	38,987,808	955,000	100%	955,000
Antelope Union High School District No. 50	41,766,559	280,000	100%	280,000
Yuma County	\$729,269,392	10,050,000	100%	10,050,000
Yuma Union High School District No. 70	687,502,833	34,310,000	100%	34,310,000
				\$122,285,208

Total Direct and Overlapping General Obligation Bonded Debt, does not include revenue bonds, certificates of participation, or long-term loans

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

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Economic and Demographic Information

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

Table D-1

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Util		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1996 (2)	128,210	67,975	47,025	30.8%	22,900	48.7%	1,750	3.7%	11,525	24.5%	1,225	2.6%	8,400	17.9%
1997 (2)	128,171	63,850	46,125	27.8%	22,700	49.2%	1,600	3.5%	11,450	24.8%	1,275	2.8%	8,375	18.2%
1998 (2)	131,437	63,875	45,850	28.2%	22,525	49.1%	1,700	3.7%	11,325	24.7%	1,175	2.6%	8,325	18.2%
1999 (2)	139,650	66,700	46,800	29.8%	22,600	48.3%	1,525	3.3%	11,000	23.5%	1,175	2.5%	8,900	19.0%
2000 (3)	160,026	65,700	47,600	27.5%	23,750	49.9%	1,550	3.3%	11,250	23.6%	1,325	2.8%	9,625	20.2%
2001 (4)	165,280	69,350	52,525	24.3%	24,800	47.2%	-	N/A	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (4)	169,760	72,800	55,450	23.8%	25,075	45.2%	-	N/A	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (4)	175,045	71,650	54,275	24.2%	25,025	46.1%	-	N/A	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004 (4)	181,470	72,800	61,400	15.7%	27,800	45.3%	-	N/A	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005 (4)	189,480	75,500	63,400	16.0%	29,600	46.7%	-	N/A	10,200	16.1%	1,500	2.4%	17,900	28.2%

Calendar Year	Total Population *	Farming / Agriculture		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1996 (2)	128,210	10,950	23.3%	3,625	7.7%	1,950	4.1%	1,675	3.6%	9,550	20.3%	N/A	N/A	N/A	N/A
1997 (2)	128,171	8,775	19.0%	4,100	8.9%	2,300	5.0%	1,800	3.9%	10,550	22.9%	N/A	N/A	N/A	N/A
1998 (2)	131,437	7,925	17.3%	4,525	9.9%	2,500	5.5%	2,025	4.4%	10,875	23.7%	2,425	5.3%	8,450	18.4%
1999 (2)	139,650	8,525	18.2%	4,950	10.6%	2,775	5.9%	2,175	4.6%	10,725	22.9%	2,400	5.1%	8,325	17.8%
2000 (3)	160,026	7,475	15.7%	4,950	10.4%	2,750	5.8%	2,200	4.6%	11,425	24.0%	2,075	4.4%	9,350	19.6%
2001 (4)	165,280	10,475	19.9%	5,250	10.0%	3,075	5.9%	2,175	4.1%	12,000	22.8%	2,600	5.0%	9,400	17.9%
2002 (4)	169,760	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (4)	175,045	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (4)	181,470	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005 (4)	189,480	12,200	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%

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

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

(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 D-2

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
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	64,311	16.5%	20,478	5,244	8.9%	15,322	5,182	35.3%
2001 (c)	2,579,520	4.7%	165,280	64,871	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (c)	2,671,705	6.2%	169,760	68,133	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (c)	2,665,322	5.6%	175,045	71,737	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (c)	2,837,052	4.6%	181,470	72,799	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (c)	2,866,800	4.7%	189,480	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%

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)
1994	5,795	3,162	53.9%	1,126	584	31.4%	60,335	33,275	23.1%
1995 (a)	5,795	3,240	49.8%	1,126	621	27.9%	61,446	35,847	20.3%
1996	6,405	3,280	52.4%	1,142	615	30.1%	62,487	35,175	22.0%
1997	6,675	2,986	48.7%	1,183	578	27.0%	64,250	33,459	19.6%
1998	6,898	3,062	49.3%	1,213	578	27.5%	65,887	33,403	20.0%
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (b)	7,266	3,077	25.5%	1,829	616	18.2%	77,515	34,973	12.7%
2001 (c)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (c)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (c)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (c)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (c)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%

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

(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

Demographic Statistics - County Employees - by Activity

Last Ten Fiscal Years (1) (2)

	1996-1997 (3)			1997-1998 (3)			1998-1999 (3)			1999-2000			2000-2001		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	-	-	-	-	-	-	-	-	-	24	25	26	28	28	28
Board of Supervisors / County Admin	-	-	-	-	-	-	-	-	-	15	15	15	17	17	17
Development Services	-	-	-	-	-	-	-	-	-	64	66	67	66	68	69
Election Services	-	-	-	-	-	-	-	-	-	2	3	3	2	3	4
Financial Services	-	-	-	-	-	-	-	-	-	16	16	16	16	16	16
General Services	-	-	-	-	-	-	-	-	-	20	20	20	21	22	23
Human Resources	-	-	-	-	-	-	-	-	-	8	9	9	9	9	9
Information Technology Services	-	-	-	-	-	-	-	-	-	12	12	12	14	14	14
Recorder	-	-	-	-	-	-	-	-	-	10	10	10	10	10	10
Treasurer	-	-	-	-	-	-	-	-	-	9	10	10	9	10	10
YMPO	-	-	-	-	-	-	-	-	-	3	7	10	3	6	9
Total General Government	-	-	-	-	-	-	-	-	-	183	193	198	195	203	209
Public Safety															
Adult Probation	-	-	-	-	-	-	-	-	-	85	85	85	83	83	83
Sheriff	-	-	-	-	-	-	-	-	-	271	272	272	278	279	279
Total Public Safety	-	-	-	-	-	-	-	-	-	356	357	357	361	362	362
Highways & Streets															
Public Works	-	-	-	-	-	-	-	-	-	90	90	90	93	93	93
Total Highways & Streets	-	-	-	-	-	-	-	-	-	90	90	90	93	93	93
Health															
Health	-	-	-	-	-	-	-	-	-	106	108	109	102	104	106
Total Health	-	-	-	-	-	-	-	-	-	106	108	109	102	104	106
Cultural & Recreation															
Library	-	-	-	-	-	-	-	-	-	54	56	57	54	57	59
Total Cultural & Recreation	-	-	-	-	-	-	-	-	-	54	56	57	54	57	59
Welfare															
Housing	-	-	-	-	-	-	-	-	-	17	17	17	17	17	17
Public Fiduciary	-	-	-	-	-	-	-	-	-	3	3	3	4	4	4
Total Welfare	-	-	-	-	-	-	-	-	-	20	20	20	21	21	21
Education															
School Superintendent	-	-	-	-	-	-	-	-	-	5	5	5	5	5	5
Total Education	-	-	-	-	-	-	-	-	-	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	-	-	-	-	-	-	-	-	-	30	31	31	30	30	30
Constable Precinct #1	-	-	-	-	-	-	-	-	-	3	3	3	3	3	3
Constable Precinct #2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Constable Precinct #3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
County Attorney	-	-	-	-	-	-	-	-	-	48	50	52	46	46	46
County Attorney: Victim Services	-	-	-	-	-	-	-	-	-	9	9	9	11	12	12
Justice Court #1	-	-	-	-	-	-	-	-	-	14	14	14	16	16	16
Justice Court #2	-	-	-	-	-	-	-	-	-	3	3	3	3	3	3
Justice Court #3	-	-	-	-	-	-	-	-	-	4	4	4	4	4	4
Juvenile Court	-	-	-	-	-	-	-	-	-	103	103	103	112	115	117
Legal Defender	-	-	-	-	-	-	-	-	-	8	8	8	8	8	8
Public Defender	-	-	-	-	-	-	-	-	-	15	15	15	16	16	16
Superior Court	-	-	-	-	-	-	-	-	-	27	27	27	34	34	34
Total Legal Activities	-	-	-	-	-	-	-	-	-	264	267	269	283	287	289
Total Employee Count:	-	-	-	-	-	-	-	-	-	1,078	1,096	1,105	1,114	1,132	1,144

(1) Numbers reported as of the end of the calendar year

(2) Numbers from county payroll records

(3) Numbers prior to calendar year 1999 unavailable

Table D-3

	2001-2002			2002-2003			2003-2004			2004-2005			2005-2006		
	Employees			Employees			Employees			Employees			Employees		
	Full Time	FTEs	Total Paid												
General Government															
Assessor	27	28	29	28	28	28	28	28	28	29	29	29	28	28	28
Board of Supervisors / County Adm	17	17	17	17	17	17	17	17	17	17	17	17	21	21	21
Development Services	66	67	68	67	68	68	67	67	67	70	72	73	76	77	78
Election Services	2	2	2	2	2	2	2	3	3	2	2	2	2	3	3
Financial Services	15	15	15	16	16	16	16	16	16	17	17	17	19	20	20
General Services	24	26	27	29	30	30	29	30	31	34	34	34	40	40	40
Human Resources	9	9	9	9	9	9	8	8	8	8	8	8	8	8	8
Information Technology Services	17	18	18	20	20	20	20	20	20	20	22	23	22	23	24
Recorder	10	10	10	10	10	10	10	10	10	10	10	10	8	8	8
Treasurer	9	10	10	9	10	10	9	10	10	9	10	10	10	10	10
YMPO	3	6	9	2	6	10	2	6	10	2	6	10	4	6	8
Total General Government	199	208	214	209	216	220	208	215	220	218	227	233	238	244	248
Public Safety															
Adult Probation	87	87	87	79	79	79	79	80	80	82	82	82	85	85	85
Sheriff	287	287	287	299	300	301	293	294	294	303	304	305	311	313	314
Total Public Safety	374	374	374	378	379	380	372	374	374	385	386	387	396	398	399
Highways & Streets															
Public Works	91	92	92	90	90	90	89	89	89	92	92	92	91	91	91
Total Highways & Streets	91	92	92	90	90	90	89	89	89	92	92	92	91	91	91
Health															
Health	83	86	88	83	88	92	86	90	93	90	93	95	88	91	94
Total Health	83	86	88	83	88	92	86	90	93	90	93	95	88	91	94
Cultural & Recreation															
Library	54	58	61	51	57	62	50	56	61	51	57	62	51	57	62
Total Cultural & Recreation	54	58	61	51	57	62	50	56	61	51	57	62	51	57	62
Welfare															
Housing	18	28	37	19	23	26	20	22	24	18	20	21	17	18	18
Public Fiduciary	4	4	4	4	4	4	4	4	4	7	8	8	6	6	6
Total Welfare	22	32	41	23	27	30	24	26	28	25	28	29	23	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	29	29	29	31	32	32	31	31	31	36	36	36	38	38	38
Constable Precinct #1	2	3	3	2	3	3	3	4	4	3	4	4	3	4	4
Constable Precinct #2	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1
Constable Precinct #3	-	-	-	-	-	-	1	1	1	1	1	1	1	1	1
County Attorney	51	51	51	53	54	54	56	56	56	57	58	58	59	60	60
County Attorney: Victim Services	10	10	10	10	10	10	10	10	10	11	11	11	10	10	10
Justice Court #1	17	17	17	19	19	19	17	17	17	17	18	18	18	19	19
Justice Court #2	3	4	4	3	3	3	3	3	3	3	3	3	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	116	116	116	129	131	132	141	142	142	142	143	144	143	144	145
Legal Defender	8	8	8	9	9	9	9	9	9	7	7	7	9	10	11
Public Defender	13	13	13	18	18	18	17	17	17	16	16	16	14	14	14
Superior Court	38	39	39	43	45	47	46	48	50	46	49	52	51	54	56
Total Legal Activities	291	294	294	321	328	331	339	343	345	344	351	355	354	362	366
Total Employee Count:	1,119	1,149	1,169	1,160	1,190	1,210	1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289

Yuma County, Arizona
 Demographic Statistics - Top Employers
 June 30, 2006

Table D-4

U.S. Marine Corp	6043
Dole Corporation	2000 (seasonal)
U.S. Army	1776
Yuma Regional Medical Center	1500
Grower's Company	1500 (seasonal)
Yuma County	1289
Yuma Elementary	1200
Sayler American Fresh Foods	1000 (seasonal)
Yuma City Government	700 plus 250 partime
Yuma Union High School District	690
Crane School District	630
Paradise Casino	600
Tuftex	510
Western Newspaper, Inc.	407
Emco Harvesting, Inc	400 (seasonal)

(1) Greater Yuma Economic Development Corporation and the Yuma Chamber of Commerce are the source of this information, the primary employers have not changed over the last 10 years. The number of employees has increased gradually, but those on the list of top employers has remained the same.

YUMA COUNTY, ARIZONA**Table D-5**County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	Per Capita Income *	Average Daily School Membership (through Grade 12)	College and University Enrollment **
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	31,647	6,025
2002	19,940	31,465	6,166
2003	19,158	31,791	6,284
2004	20,289	34,514	6,450
2005	20,424	35,621	7,468

* Source: Arizona Department of Economic Security

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

YUMA COUNTY, ARIZONA**Table D-6**County - Wide Building Permits, Bank Deposits, and Retail Sales
Last Ten Years

Calendar Year	Value of Building Construction Cost	New Housing Units Authorized *	Bank Deposits *	Retail Sales **
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	922,000,000	893,498,570
2003	217,343,008	1,805	997,000,000	966,672,745
2004	327,483,949	2,475	1,111,000,000	1,053,583,182
2005	511,502,562	2,586	1,223,000,000	1,225,866,861

* Source: "Arizona Statistical Abstracts", University of Arizona for current and prior years

** Source: Arizona Department of Revenue

Operational Information

YUMA COUNTY, ARIZONA

Table E-1

Capital Asset & Infrastructure Statistics by Function/Program

Last Five Fiscal Years (1)

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
Function/Program					
Policy & executive buildings	1	1	1	1	1
Law & justice					
Court Buildings	3	3	3	4	4
Legal defense buildings	2	2	2	2	2
Juvenile Building	1	1	1	1	1
Adult Probation Building	1	1	1	1	1
Parking Garage	0	0	0	1	1
Public safety					
Administration buildings	1	1	1	1	1
Jail detention facility	1	1	1	1	1
Aircraft	2	3	2	1	0
Patrol units	60	60	70	75	80
Sheriff sub-stations	4	4	4	4	4
Boats	3	3	3	3	3
Criminal investigation building	2	2	2	2	3
Health & public assistance					
Administration	1	1	1	1	1
Clinics	2	2	2	2	2
TB housing unit	0	0	0	0	1
Public Fudiciary	1	1	1	1	1
Housing					
Housing units	3	3	3	3	3
Cultural & recreation					
Libraries	5	5	5	5	5
Parks	5	5	5	5	5
Community resources & public facilities					
Road lane miles-asphalt	966	1010	1024	1051	1068
Road lane miles-gravel	3000	3000	3000	3000	3000
Bridges	99	99	99	99	99
Traffic signals	9	9	9	9	9
Roads heavy equipment	88	88	88	88	88
Retention basins	32	32	32	32	32
Sanitary sewers - miles	1.7	1.7	1.7	1.7	1.7
Education					
Administration Building	1	1	1	1	1
General government & support services					
Buildings	9	9	10	8	8
Solid waste					
Solid waste transfer sites	4	4	4	4	4
Solid waste heavy equipment	2	2	3	5	5

YUMA COUNTY, ARIZONA

Table E-2

Operating Indicators by Function/Program
Last Five Years (1)

Function/Program	2001-02	2002-03	2003-04	2004-05	2005-06
Community resources & public facilities					
Building inspections	14,629	19,540	27,788	25,653	19,047
Enhanced lanes maintained (miles)	377	372	373	401	319
General government & support services					
Clerk-Recorder-Assessor recorded documents	38,546	47,468	48,352	57,388	51,685
Health & Public assistance					
ADMHS clients served	31	30	17	5	99
Processed child support payments	271,933	300,582	289,403	319,098	305,689
Patient treatments at clinics	22,611	31,339	31,660	32,720	35,008
Housing					
New Applications-public housing	440	445	452	460	484
New Applications-section 8	588	590	594	602	613
Law & Justice					
Filed felonies-District Attorney	1,634	1,866	1,773	1,702	1,827
Filed misdemeanors-District Attorney	1,186	1,316	1,474	1,501	2,606
New caseload-Public Defenders	636	839	2,509	2,473	2,213
New caseload-Legal Defenders	609	683	768	457	393
Superior Court cases	4,504	4,529	4,985	4,876	4,953
Minute entries generated	17,220	17,801	22,035	21,186	20,533
Justice Court cases	22,535	22,635	21,623	22,876	23,418
Public Safety					
Total miles patrolled - Sheriff	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Processed offenders-Sheriff					9,332
Juvenile referrals -Probation	4,360	4,631	4,983	4,909	4,788
Cases supervised-Probation	650	596	660	557	586
Minor institutional care days-Probation	16,105	17,408	17,327	17,025	16,672
Adult sentencing reports-Probation	1,150	1,056	1,258	1,331	1,228
Solid Waste					
Waste recycled (tons per month)	9	754	675	1,238	1,281
Landfill waste disposal (tons per month)	7,816	6,624	5,928	6,021	5,588

(1) Operation data only available for the last five fiscal years due to the implementation fo GASB34

YUMA COUNTY, ARIZONA

Table E-3

Schedule of Insurance in Force

June 30, 2006

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$5,000,000 per Occurrence \$5,000,000 Errors & Omissions Annual Aggregate \$ 350,000 Self-Insured Retention \$ 875,000 Aggregate SIR, subject to \$5,000 Maint	Insurance Company of the State of pennsylvania	08/01/2006	\$388,000
Property	\$100,827,255 limit \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 50,000 deductible - Earth Movement \$ 100,000 deductible - Flood or 5.00 %	The American InsuranceCo.	08/01/2006	\$153,124
Excess Liability	\$5,000,000 per Occurrence \$5,000,000 Aggregate	Lexington Insurance Co.	08/01/2006	\$51,625
Commercial Crime	\$500,000 Form O - Employee Dishonesty Including Faithful Performance of Duty \$5000 Deductible	Lumbermen's Mutual Casualty Co.	08/01/2006	\$3,186
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 for all claims \$5,000 deductible each claim	Zurich American Insuance Co.	04/26/2006	\$3,288 *Net of Commission
Aircraft Hull & Liability	\$30,000,000 limit \$20,000,000 Each Occurrence/ Aggregate Personal Inj Insurance Co. \$21,000 Each Occurrence MEDical Insurance \$3,000 Each Person Medical Insurance	Westchester Fire Insurance Co.	11/25/2005	\$3,863
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$125,000 (Specific) \$125,000 - deductible	J. Allen Hall & Associates	07/12/2006	\$268,635
Medical Self Insurance	\$1,000,000 limit \$4,500 deductible maximum per person non-PPO \$1,500 deductible maximum per person PPO \$13,500 deductible maximum per family non-PPO \$4,500 deductible maximum per family PPO \$1,500 deductible maximum per person Out of Area \$4,500 deductible maximum per family Out of Area	Yuma County Employee Benefit Trust	12/31/2006	\$540,000 (Fixed Premium)