YUMA COUNTY

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2008

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, 2008

BOARD OF DIRECTORS
Greg Ferguson, Chair
5th District

Lenore Loroña Stuart, 1st District
Russell McCloud, 2nd District
Casey Prochaska, 3rd District
Marco A. (Tony) Reyes, 4th District

COUNTY ADMINISTRATOR
Robert Pickels

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Assistant Director
Kathleen Clark

Accountants

Glenda McGuire
LeeAnne Rachels
Denise Perez
Debra Beyer

Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 6

Organizational Chart 8

Certificate of Achievement for Excellence in Financial Reporting 9

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FINANCIAL SERVICES DEPARTMENT

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

Scott G. Holt
Director

October 31, 2008

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, 2008.

CAFR COMPOSITION

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

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

OTHER REPORTING REQUIRMENTS

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including a schedule of expenditures of federal awards, findings and questionable costs, and an independent auditors' report on compliance with applicable laws, regulations, contracts, and grants to each major program and on internal control over compliance are 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".

THE REPORTING ENTITY (Concluded)

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

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

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

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

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

FINANCIAL INFORMATION

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

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

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

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

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

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

FINANCIAL INFORMATION (Concluded)

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

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

Internal Service Funds: Yuma County uses Internal Service Funds to account for: IT Life Cycle Management Fund to ensure the County maintains a three year cycle on computer systems; a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts; a Workers Compensation Self – Insurance Fund was established to operate on a self funded basis, in FY 2008, and a Health Self – Insurance Fund established to account for the financing of a self funded benefit plan.

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

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

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

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

BUDGETARY CONTROLS

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

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

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

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Auditor General has contracted with the accounting firm Heinfeld, Meech & Co., P.C. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2008. 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, 2007. This was the seventh 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, 2007. 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 2007-2008. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

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

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

Respectfully submitted,

Scott G. Holt
Director – Financial Services

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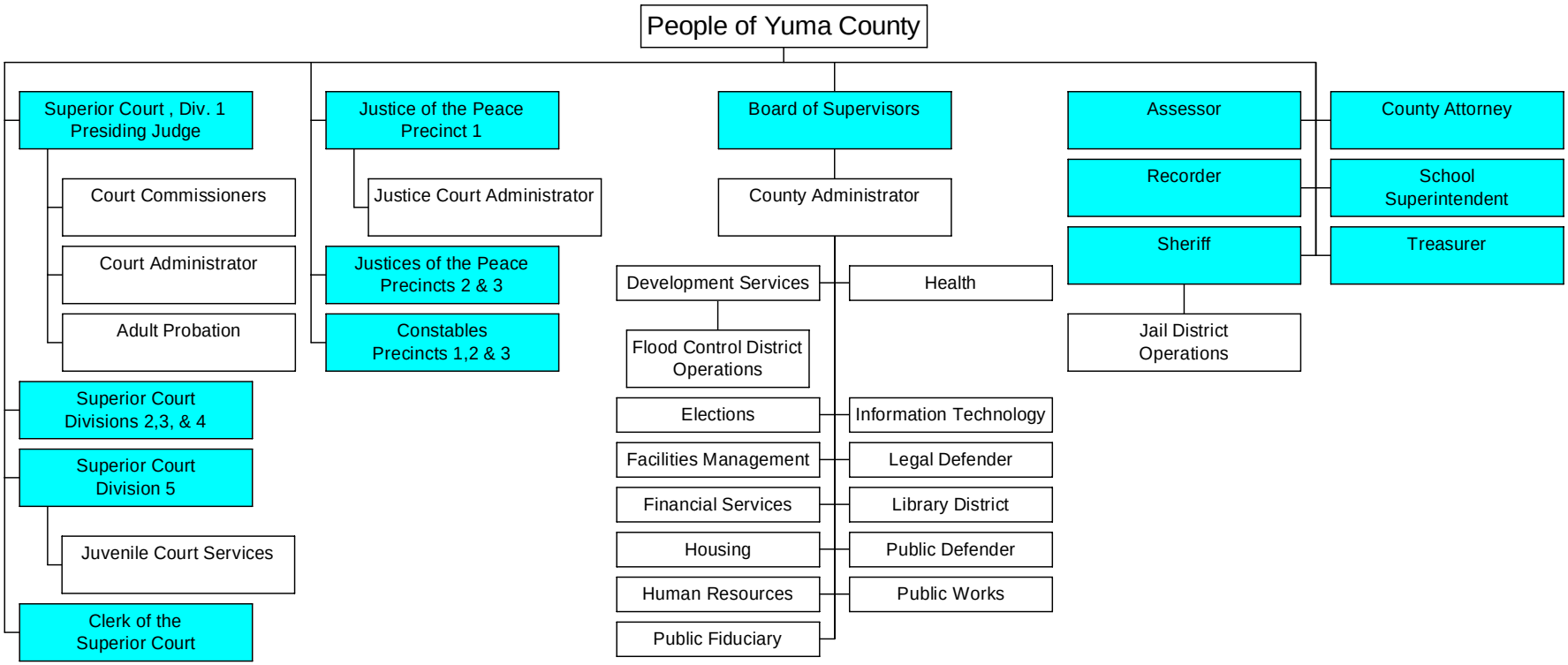
Yuma County Government



LEGEND

= Elected officials

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2007

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

President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

Independent Auditors' Report 13-15

Management's Discussion and Analysis 17-25

Basic Financial Statements

- Government-Wide Financial Statements 29-31
- Fund Financial Statements 33-46
- Notes to Financial Statements 47-71

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Independent Auditors' Report

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

3033 N. Central Avenue, Suite 300
Phoenix, Arizona 85012
Tel (602) 277-9449
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INDEPENDENT AUDITORS' REPORT

The Auditor General of the State of Arizona
The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona as of June 30, 2008, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the County implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement Nos. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*; and 50, *Pension Disclosures (an amendment of GASB Statements No. 25 and No. 27)*, for the year ended June 30, 2008, which represent changes in accounting principles.

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The Management's Discussion and Analysis on pages 17 through 25, the Budgetary Comparison Schedules on pages 77 through 84, the Schedule of Agent Retirement Plans' Funding Progress on pages 86 through 88, and the Infrastructure Assets information on pages 90 and 91 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 October 31, 2008, 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

October 31, 2008

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FINANCIAL SERVICES DEPARTMENT

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Scott G. Holt
Director

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2008. 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 6 of this report.

FINANCIAL HIGHLIGHTS

- The assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by $336,857,662 (*net assets*). Of this amount, $48,452,772 (*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 $19,668,785. The County Property Taxes drive the majority of the increase (13.1%), particularly in the amounts levied for the Library District which provide for future staffing requirements and repayment of bonds. The County's Sales Taxes are divided among the three restricted projects general, jail, and health services (.5 percent on each dollar for each) except for the health services district which receives .1 of a cent on each dollar. The total of these taxes decreased from the prior year by $7,330,118 (21.2%) due to the termination of the collection of the Capital Projects Sales tax as well as a leveling off of the high revenue growth in the prior years. If the Capital Projects Sales tax is excluded from the calculation, then the County's sales taxes decreased by $92,377 (.3%). An increase in the Auto-in-Lieu of 5.0% also contributed to this while the State Shared Sales tax decreased $590,622 (3.1%) from the prior year.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $124,402,567, an increase of $12,618,237 in comparison with the prior year. 100.00% of this amount 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 Library District Capital Projects Fund ($29,979,523 or a 460.4% increase from the prior year) resulting from the bond issue that occurred for the construction of eight new library projects throughout the County.

- At the end of the fiscal year, unreserved fund balances for the General Fund was $14,467,797 or 21.6% 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.

Government-wide financial statements (Concluded)

The *statement of net assets* presents information on all of Yuma County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Yuma County is improving or deteriorating.

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

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

Fund financial statements

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

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

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

Yuma County maintains one hundred thirty-two (132) 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's general operations, debt service, and capital projects funds, 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 33 to 41 of this report. Data from the other one hundred twenty (120 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 and schedules* on pages 113 to 204.

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

Proprietary funds are used to account for Yuma County's internal service funds, which is a device to accumulate and allocate costs internally among Yuma County's various functions. Yuma County uses internal service funds to account for the IT life cycle management, its revolving fund for improvement districts and its workers compensation insurance and health self-insurance. 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 71 of this report.

Other information

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

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 93 to 211 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 $336,857,662 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets (69.4%) 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, 2008 and 2007

	Governmental Activities	
	2008	2007
Cash, cash equivalents and investments	$ 127,535,665	$ 101,390,279
Cash and investments held by trustee – restricted	9,055,071	21,702,040
All other current and other assets	13,630,688	11,459,916
Capital assets	277,517,380	239,398,946
Total assets	427,738,804	373,951,181
Long-term liabilities outstanding	78,114,260	46,931,983
Other liabilities	12,766,882	9,830,321
Total liabilities	90,881,142	56,762,304
Invested in capital assets, net of related debt	233,880,537	208,559,572
Restricted	54,524,353	66,057,353
Unrestricted	48,452,772	42,571,952
Total net assets	$ 336,857,662	$ 317,188,877

Government-wide financial analysis (Concluded):

The County's net assets increased $19,668,785 (6.2%) during the current fiscal year. Total assets increased 14.4% ($53,787,623) from last fiscal year. This growth is largely reflected by the acquisition of capital assets (15.9%) and an increase in cash, cash equivalents and investments (25.8%), resulting from additional funds set aside from a bond issue for construction of various libraries countywide. There was an increase of $2,170,772 (18.9%) in all other current and other assets of which $1,533,790 was reflected in due from other governments. The increase in long-term liabilities is primarily the result of the final bond issue ($43,715,000) for the Library District coupled with the payoff and reduction in Certificates of participation debt ($10,540,000).

An additional portion of the Yuma County's net assets, restricted net assets (16.2%), represents resources subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* ($48,452,772) 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 $19,668,785. Below is a brief summary of Yuma County's change in net assets.

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2008 and 2007

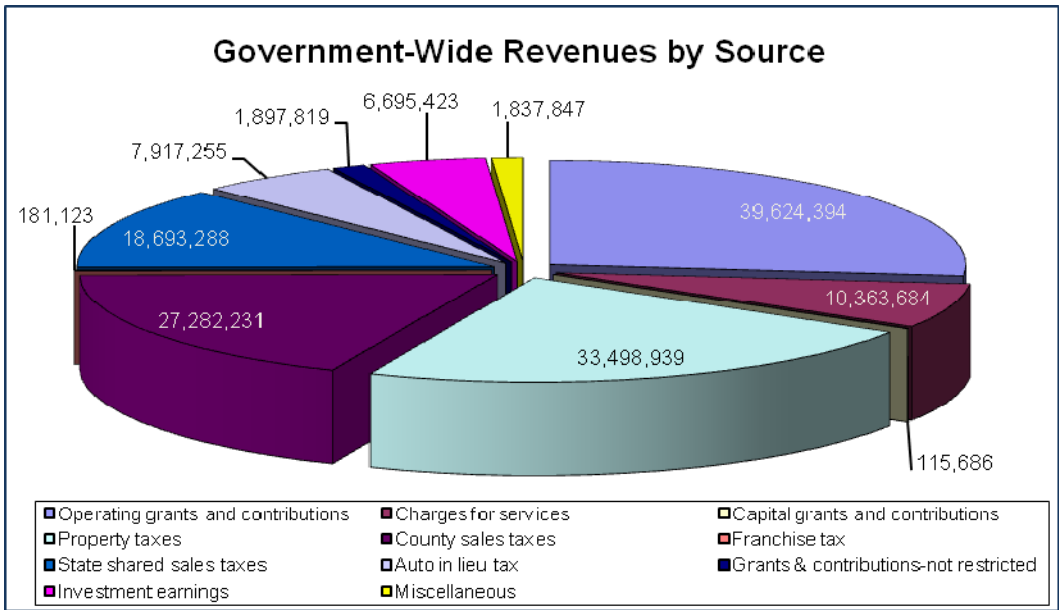
	Governmental Activities	
	2008	2007
Revenues:		
Program revenues:		
Charges for services	$ 10,363,684	$ 10,660,575
Operating grants and contributions	39,624,394	36,731,225
Capital grants and contributions	115,686	50,253
General revenues:		
Property taxes	33,498,939	29,610,778
Special county taxes:		
County sales tax (general, jail, health and capital projects)	27,282,231	34,612,349
Franchise tax	181,123	171,633
Auto in lieu tax	7,917,255	7,541,525
State shared sales taxes	18,693,288	19,283,910
Grants and contributions not restricted to specific programs	1,897,819	2,148,468
Investment earnings	6,695,423	5,106,758
Miscellaneous	1,837,847	1,894,298
Total revenues	148,107,689	147,811,772
Expenses:		
General government	42,799,239	40,039,629
Public safety	40,728,698	38,574,625
Highway and streets	7,280,293	15,451,075
Sanitation	877,712	862,621
Health	8,623,313	7,488,353
Welfare	13,139,929	13,146,757
Culture and recreation	4,824,207	4,348,632
Education	6,358,736	6,176,103
Interest on long-term debt	3,806,777	2,206,422
Total expenses	128,438,904	128,294,217
Increase in net assets	19,668,785	19,517,555
Net assets - beginning July 1	317,188,877	297,671,322
Net assets - ending June 30	$ 336,857,662	$ 317,188,877

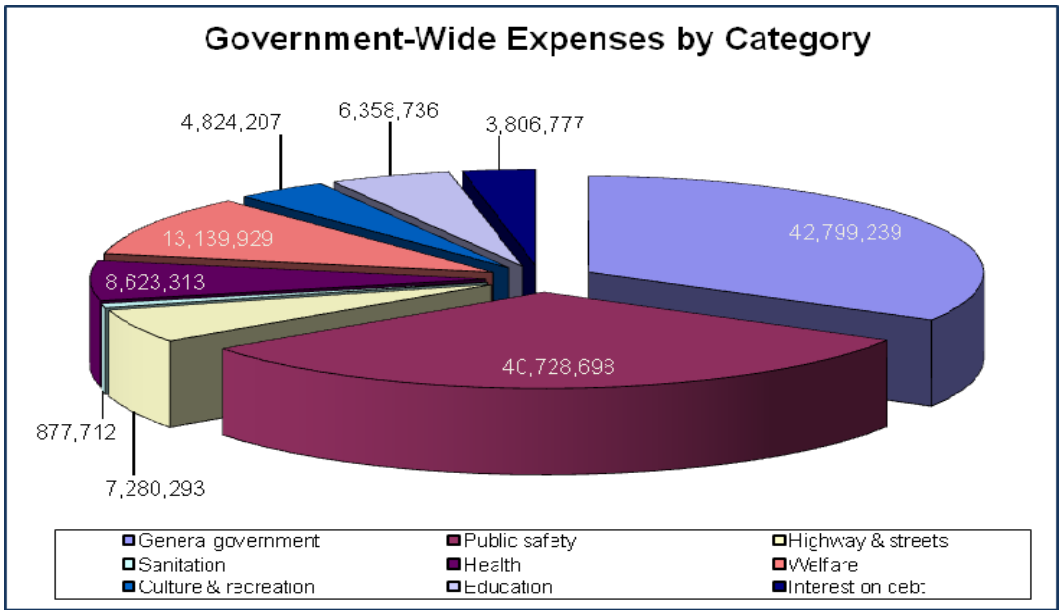
Although, overall, the County's net assets are continuing to increase, the change in the increase in net assets remained fairly flat experiencing only a .77% or $151,230 increase from prior year. Key elements contributing to this are as follows:

- The County sales taxes decreased by $7,330,118 (-21.2%) between the years. $7,237,741 (98.7%) of this decrease is a result of the discontinuation of the sales tax collections for the Capital Projects Sales tax fund. That tax was voter approved for specific Capital related projects and was set to collect a maximum tax for bond repayment. That maximum tax amount was reached in January 2007.
- Charges for services decreased by $296,891 (-2.8%) resulting from the impact of the trend in the slowing construction industry.

Governmental activities (Concluded):

- Operating grants and contributions increased $2,893,169 (7.9%) primarily due to an increase in HURF revenues ($2,167,570).
- Capital grants and contributions experienced an increase of $65,433 (130.2%). This is a result of an increase in grants for our Sheriff – Boat Patrol.
- Auto in Lieu taxes increased by $375,730 (5.0%). This was due to continued growth in the community.
- Property taxes increased by $3,888,161 (13.1%). This growth was primarily due to the increase in primary and secondary net assessed values. Those values increased 14.3% and 20.6% respectively.
- State shared sales tax revenues decreased by $509,622 (-3.1%). This is a product of the formula used by the state and reflects the State's economy leveling off after years of above average growth.
- Investment earnings increased $1,588,665 (31.1%). This was due to the timely investments made with the Library bond proceeds.
- General and Public Safety government experienced an increase in expenses of 6.9% and 5.6%, respectively. The increase in both areas was primarily for salaries and operation increases.
- Highway and streets experienced a significant decrease in expenditures of 52.9% or $8,170,782. Maintenance costs for the county's highways and streets was less than expected and the balance of the decrease was due to increased capitalization of new transportation routes.
- Health and Welfare governmental activities had an overall increase of 5.5% for the fiscal year.
- Education spending increased $182,633. The largest of the increases is reflected in the Charter School ($77,502).





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 $124,402,567, an increase of $12,618,237 in comparison with the prior year. 100% of this total amount constitutes *unreserved fund balance*, which is available for spending at the County's discretion. Fund balances for Capital Projects and Debt Service are accounted for in specific funds to indicate they are not available for new spending as they have already been committed:

1) Capital construction funds of $54,623,120 are being accounted for in specific funds. Of this amount, $36,491,312 (66.8%) is reported in the Library District Capital Projects fund to support the 8 voter approved library projects. An additional $5,545,832 (10.2%) is set aside and reported in the Jail District Capital Projects fund for the expansion of the detention facility. There is $8,872,915 (16.2%) in the Capital Projects Sales Tax fund that relates to voter approved projects, such as the new justice center, the remodeling of the historic court house, and the new area service highway. The remaining $3,713,061 (6.8%) is for several small, ongoing capital projects.
2) Accounted for in debt service funds is $5,346,337. Of this amount, $2,311,250 is reported in the Certificates of Participation fund and $1,625,436 is reported in the Jail District Debt Service fund for the retirement of certificates of participation and revenue bonds.

Fund balances of the governmental funds increased by $12,618,237 during the current fiscal year. Key factors in this increase are as follows:

- Although half of the major funds experienced increases in fund balance, the increase in fund balance of the Library District Capital Projects Fund of 460.4% resulted from the issuance of bonds early in the fiscal year to fund the construction of 8 library projects. A 68.3% increase in the Library District General Operations Fund and a 20.0% increase in the Flood Control District Fund were due to a 20.6% increase in the net secondary assessed values. These increases contributed to offset a 65.3% and 64.4% decrease in the Jail District Capital Projects Fund and the Capital Projects Sales Tax Fund, respectively, which was the result of the construction of the Jail Annex and the funding of the Area Service Highway and the early payment of Certificates of Participation. The early payoff of two Certificates of Participation also resulted in that fund's fund balance decreasing by 31.3%.

- Other funds that experienced a significant change in fund balance were:
    1. Among the non-major governmental funds, Highway Users Revenue-Public Works, increased 63.5% ($1,861,760) and the Highway Users Revenue-Development Services increased 52.5% ($4,314,248) due to the decrease in operating costs as a result of anticipated state funding cuts.
    2. Although the Jail District-General Operations Fund increased by 9.5% ($269,934) the district's debt service fund decreased 18.9% (-378,472) due to funding of debt payments.
    3. The Library District Debt Service Fund increased fund balance by $318,188 (56.8%) in anticipation of future debt service payments.

- Total increase in Property Tax collections was $3,888,161. The taxes for general purposes increased $1,505,086; Library District Fund $1,750,828; and Flood Control District Fund $632,247. Increases were due to an increase in net primary and secondary assessed valuation of 14.3% and 20.6%, respectfully.
- Decrease in collections of the four (4) County-wide sales tax of $7,330,118 was due to decreased collections of the taxes collected resulting from the termination of the voter approved Capital Sales Tax as of January, 2007, as its maximum amount was achieved. With the Capital Sales Taxes excluded there was a decrease in the remaining general fund, jail district, and health services district sales tax collections due to a decrease in retail sales. 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 auto in lieu taxes in the General Fund and Highway User Revenue Funds (Development Services and Public Works) of $375,730 was due to an increase in auto sales and licensing.
- Increase in general government expenditures of $1,678,953 represents increases in general personnel costs.
- Decrease in public safety expenditures of $61,272 over all funds reflects the reduction in discretionary spending.

Governmental funds (Concluded)

- Increase in health and welfare expenditures of $900,886 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.
- Increase in capital expenditures of $22,296,300 has to do primarily with the construction of the Jail Annex and the Library District's multiple projects which account for $10,888,404 (27.2%) and $15,633,493 (39.0%), respectively, of total capital expenditures.

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 $14,467,797. Unreserved fund balance represents 21.6% of total fund expenditures and transfers out. The general fund balance decreased by $318,622 during the current fiscal year. This is primarily due to the Self Insurance portion of the General Fund which decreased by -42.6% (-344,005) which was the result of funding the start up costs for the Workers Compensation self insurance fund.

The debt service funds had a combined fund balance at the end of the current fiscal year in the amount of $5,346,337. This amount is dedicated to pay for future debt obligations of the outstanding General obligation bonds, 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 $131,537. The most significant change was a budget transfer of $282,029 from welfare to public safety expenditures. This represents the transferring of responsibility for the Medical Examiner functions from the Health Department to the Sheriff Department.

At the close of the current fiscal year, Yuma County had received a total of $2,849,599 less revenues than budgeted. This was mainly due to state wide reductions in County and State Shared Sales tax which accounted for $1,018,799 (35.7%) and $1,714,712 (60.2%) of the variance, respectively. Following are budget variances by revenue category: Taxes - $(550,251); License and permits (- $147,891), Intergovernmental - $(2,763,246), Charges for services -$3,265, Fines and forfeits - $201,324, Investment income - $200,805, rent - $3,449 and miscellaneous revenues $202,946.

Yuma County had $4,326,541 less expenditures than budgeted. Categories with the most significant variances between budgeted and actual were: $592,887 in self insurances; $2,918,196 in General Government and $790,776 in Public Safety. In General Government the major variances were in the following departments: County Administrator-$273,692, Election Services-$168,131, General Government-$601,130, Information Technology Services - $234,204, and Development Services-$187,095. 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, 2008 amounts to $277,517,380 (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 15.9%. This is a mainly a result of the Library and Jail Districts construction projects; 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 pages 57-58 of this report.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 548.39 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.

Capital assets (Concluded)

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 76.40 was achieved for fiscal year 2008. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 89 through 91 for a complete disclosure of the Modified Approach.

Long-term debt

At the end of this fiscal year, Yuma County had total bonded debt outstanding of $69,500,350, of which $66,555,420 is considered long term ($2,944,930 payable within one year). This amount is comprised of $18,150,000 of revenue bonds backed by Jail District taxes, $50,935,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and $415,350 in special assessment bonds for which the government is liable in the event of default by the property owners subject to the assessment. The County also has $581,692 in Rural Development loans and $291,308 in capital leases of which $550,564 and $211,526 are considered long term respectively. In addition, the County has $1,345,000 of certificates of participation. Additional information on the County's long-term debt can be found in notes 8-13 on pages 59-65 of this report.

	Governmental Activities	
	2008	2007
Revenue bonds	$18,150,000	$19,545,000
General obligation bonds	50,935,000	8,150,000
Special assessment bonds with governmental commitment	415,350	444,280
Rural development loan	581,692	612,398
Certificates of participation payable	1,345,000	11,885,000
Capital leases payable	291,308	202,696
Total	$71,718,350	$40,839,374

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state sales tax, and auto in lieu tax) to continue in a stabilization mode based on observed economic activity in both the local and state economy. In the first quarter of fiscal year 2009 the local economy appears to be running a bit above the overall state economic activity with County sales taxes currently running with a 1 to 2% growth rate. Property tax levy amounts are capped at a maximum 2% increase annually from the prior years levy amount plus the additional value contributed by new construction by a statewide voter action in November, 2006. These increases should be sufficient to continue funding of the core operations of the County with astute financial management.

- Yuma County anticipates making its final contribution to the Area Service Highway project managed by the State in fiscal year 2009. This project is part of the Capital Projects Sales Tax approved by the voters of Yuma County on September 12, 2000. The collection of the tax was officially terminated on January 31, 2007 when the voter approved cap was achieved. Monies are being held in the fund to pay the County's contracted share of the project with the remaining amount of its contract, $5,150,000, to be funded in fiscal year 2009. Additionally, the county will fund a portion of its South County Satellite facility construction project with excess monies received from the tax.

- The most recent estimates reflect the population of Yuma County continues to grow at 2.5%, while the unemployment rate decreased to11.3%. The continual drop in the unemployment rate reflects the development of a broader base of economic activities. There is an industrial development being developed which, if completed, will have significant impact on the County's revenues.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (Concluded)

- 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 $10,050,000 in fiscal year 2006 and the balance was issued in early fiscal year 2008 (July, 2007). These bonds will be paid by levying a property tax in an amount to cover the debt service annually. The Library district is in the process of constructing the new facilities and remodeling of existing facilities. Anticipated completion of all of these facilities is in late fiscal year 2009 or early fiscal year 2010. The Jail District issued bonds to pay for needed additional jail space in an amount of $10,000,000 in fiscal year 2007 to be supported by the Jail District's collection of the maintenance sales tax. The bonds will be paid off no later than December 31, 2015 when the voter approved maintenance sales tax will expire, unless a new initiative is voted on and approved by the district's constituents prior to that date. The construction of this facility has been completed as of this date.

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.

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Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY **Exhibit A- 1**

Statement of Net Assets

June 30, 2008

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	127,535,665
Receivables (net of allowances for uncollectibles):		
Property taxes		1,161,798
Accounts		1,387,075
Special assessments		426,862
Accrued interest		224,502
Due from other governments		10,185,736
Inventory		9,369
Prepaid items		235,346
Investment held by trustee - restricted		9,055,071
Capital assets (net of accumulated depreciation):		
Land		38,631,140
Buildings		89,940,838
Improvements other than buildings		10,005,224
Machinery and equipment		12,116,176
Infrastructure		87,910,289
Construction in progress		38,913,713
Total Assets		427,738,804
LIABILITIES		
Accounts payable		5,476,551
Accrued payroll and employee benefits		3,534,664
Insurance claims payable		1,025,000
Due to other governments		83,749
Deposit held for others		309,322
Retainage payable		1,371,093
Unearned revenue		310,152
Interest and fiscal charges payable		656,351
Long-term liabilities:		
Due within one year		7,794,230
Due in more than one year		70,320,030
Total Liabilities		90,881,142
NET ASSETS		
Invested in capital assets, net of related debt		233,880,537
Restricted for:		
Public safety		3,108,067
Highways and streets		10,128,511
Health		2,711,793
Culture and recreation		6,688,032
Capital projects		26,541,613
Debt service		5,346,337
Unrestricted		48,452,772
Total Net Assets	$	336,857,662

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2008

Exhibit A- 2

Function / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Assets: Total Governmental Activities
Governmental activities:					
General government	$ 42,799,239	$ 5,831,240	$ 2,702,101	$ -	$ (34,265,898)
Public safety	40,728,698	2,797,166	9,560,801	89,993	(28,280,738)
Highway and streets	7,280,293	93,919	14,133,376	-	6,947,002
Sanitation	877,712	75,462	254,235	25,693	(522,322)
Health	8,623,313	1,176,177	3,673,727	-	(3,773,409)
Welfare	13,139,929	367,184	3,434,266	-	(9,338,479)
Culture and recreation	4,824,207	22,536	69,134	-	(4,732,537)
Education	6,358,736	-	5,796,754	-	(561,982)
Interest on long-term debt	3,806,777	-	-	-	(3,806,777)
Total governmental activities	$ 128,438,904	$ 10,363,684	$ 39,624,394	$ 115,686	$ (78,335,140)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	20,181,812
Property taxes, levied for the Library District	10,002,549
Property taxes, levied for the Flood Control District	3,314,578
Other County taxes:	
County sales taxes for general purposes	12,373,201
County sales taxes for Jail District	12,372,890
County sales taxes for Health Services District	2,481,331
County sales taxes for Capital Projects	54,809
Franchise tax	181,123
Unrestricted State Shared taxes :	
Auto in lieu of tax	7,917,255
Sales taxes	18,693,288
Grants and contributions not restricted to specific programs	1,897,819
Investment earnings	6,695,423
Miscellaneous	1,837,847
Total general revenues	**98,003,925**
Change in net assets	19,668,785
Net assets, July 1, 2007	317,188,877
Net Assets, June 30, 2008	**$ 336,857,662**

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, 2008

		Jail District			Capital Improvement Program	
	General	General Operations	Debt Service	Capital Projects	Capital Projects Sales Tax	Capital Improvements
Assets						
Cash, cash equivalents and investments	$ 12,247,054	$ 2,121,562	$ -	$ 2,869,369	$ 8,826,170	$ 3,685,760
Receivables (net of allowances for uncollectibles):						
Property taxes	654,920	-	2,537	-	-	-
Accounts	267,375	45,358	-	474,602	-	-
Special assessments	-	-	-	-	-	-
Accrued interest	22,448	3,095	23	4,117	27,596	3,281
Due from:						
Other funds	3,793,255	314,203	-	-	-	327,658
Other governments	3,836,489	1,984,175	-	-	19,149	-
Inventory	-	-	-	-	-	-
Prepaid items	122,697	4,725	-	-	-	-
Investment held by trustee - restricted	-	-	4,418,385	3,865,344	-	-
Total Assets	**$ 20,944,238**	**$ 4,473,118**	**$ 4,420,945**	**$ 7,213,432**	**$ 8,872,915**	**$ 4,016,699**
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ 795,056	$ 302,150	$ -	$ 608,215	$ -	$ 48,792
Accrued payroll and employee benefits	1,811,537	526,117	-	2,398	-	634
Due to:						
Other funds	3,085,943	536,784	432,602	14,287	-	420,232
Other governments	48	-	-	-	-	-
Deposit held for others	31,457	-	-	-	-	-
Retainage payable	-	-	-	1,042,700	-	-
Interest and fiscal charges payable	-	-	421,031	-	-	-
Revenue bonds payable	-	-	1,940,000	-	-	-
Deferred revenue	752,400	-	1,876	-	-	-
Total Liabilities	**$ 6,476,441**	**$ 1,365,051**	**$ 2,795,509**	**$ 1,667,600**	**$ -**	**$ 469,658**
Fund balances:						
Unreserved, reported in:						
General fund	14,467,797	-	-	-	-	-
Debt service funds	-	-	1,625,436	-	-	-
Capital project funds	-	-	-	5,545,832	8,872,915	3,547,041
Special revenue funds	-	3,108,067	-	-	-	-
Total fund balances	14,467,797	3,108,067	1,625,436	5,545,832	8,872,915	3,547,041
Total liabilities and fund balances	**$ 20,944,238**	**$ 4,473,118**	**$ 4,420,945**	**$ 7,213,432**	**$ 8,872,915**	**$ 4,016,699**

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

CIP	Library District			Other Primary Tax Authorities		Other	Total
Certificates of Participation	General Operations	Debt Service	Capital Projects	Flood Control District	Health Services District	Governmental Funds	Governmental Funds
$ 1,765,439	$ 6,883,456	$ 875,049	$ 39,243,209	$ 10,249,774	$ 1,593,527	$ 27,684,928	$ 118,045,297
-	348,986	-	-	119,842	-	35,513	1,161,798
8,982	17	-	-	-	-	587,140	1,383,474
-	-	-	-	-	-	426,862	426,862
807	11,184	3,651	69,910	16,190	2,849	43,227	208,378
		-	-				
-	2,593	-	4,110	-	1,223,377	3,138,604	8,803,800
-	-	-	-	-	1,291,198	3,054,725	10,185,736
-	-	-	-	-	-	9,369	9,369
-	26,774	-	-	1,210	860	22,852	179,118
771,342	-	-	-	-	-	-	9,055,071
$ 2,546,570	**$ 7,273,010**	**$ 878,700**	**$ 39,317,229**	**$ 10,387,016**	**$ 4,111,811**	**$ 35,003,220**	**$ 149,458,903**
$ -	$ 215,902	$ -	$ 2,511,266	$ 50,167	$ 105,901	$ 572,543	$ 5,209,992
-	133,417	-	-	10,814	237,728	800,493	3,523,138
		-	-				
-	8,048	-	17,400	123,462	1,056,389	4,760,755	10,455,902
-	-	-	-	-	-	83,701	83,749
-	200	-	-	-	-	277,665	309,322
-	-	-	297,251	-	-	31,142	1,371,093
235,320	-	-	-	-	-	-	656,351
-	-	-	-	-	-	-	1,940,000
-	227,411	-	-	74,062	-	451,040	1,506,789
$ 235,320	**$ 584,978**	**$ -**	**$ 2,825,917**	**$ 258,505**	**$ 1,400,018**	**$ 6,977,339**	**$ 25,056,336**
-	-	-	-	-	-	-	14,467,797
2,311,250	-	878,700	-	-	-	530,951	5,346,337
-	-	-	36,491,312	-	-	166,020	54,623,120
-	6,688,032	-		10,128,511	2,711,793	27,328,910	49,965,313
2,311,250	6,688,032	878,700	36,491,312	10,128,511	2,711,793	28,025,881	124,402,567
$ 2,546,570	**$ 7,273,010**	**$ 878,700**	**$ 39,317,229**	**$ 10,387,016**	**$ 4,111,811**	**$ 35,003,220**	**$ 149,458,903**

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YUMA COUNTY

Exhibit B- 2

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

June 30, 2008

Fund balance - total governmental funds		$ 124,402,567
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.		277,517,380
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,196,637
Internal service funds are used by management to charge the costs of certain activities such as insurance and maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:		
IT Life Cycle Management	$ 380,729	
Revolving Fund	17,802	
Workers Compensation	489,793	
Health Self-Insurance	9,027,014	
		9,915,338
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
Revenue bonds payable	$ (16,210,000)	
General obligation bonds payable	(50,935,000)	
Special assessment bonds payable	(415,350)	
Rural development loans payable	(581,692)	
Certificates of participation payable	(1,345,000)	
Obligations under capital leases payable	(291,308)	
Compensated absences payable	(4,848,910)	
Claims and judgments payable	(1,547,000)	
Total		(76,174,260)
Net assets of governmental activities		$ 336,857,662

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, 2008

		Jail District			Capital Improvement Program	
	General	General Operations	Debt Service	Capital Projects	Capital Projects Sales Tax	Capital Improvements
Revenues:						
Taxes	$ 36,999,429	$ 12,372,890	$ -	$ -	$ 54,809	$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	988,829	-	-	-	-	-
Intergovernmental	22,353,836	556,524	-	-	-	-
Charges for services	3,233,107	565,254	-	-	-	-
Fines and forteits	1,817,578	-	-	-	-	-
Investment income	566,105	72,360	223,872	475,604	1,029,130	134,003
Rents	16,122	-	-	-	-	-
Miscellaneous	476,631	19,109	-	396	2,560	1,332
Total Revenues	**66,451,637**	**13,586,137**	**223,872**	**476,000**	**1,086,499**	**135,335**
Expenditures:						
Current:						
General government	35,736,449	-	-	-	-	111,872
Public safety	11,146,989	17,058,820	8,809	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	573,698	-	-	-	-	-
Health	250,462	-	-	-	-	-
Welfare	9,413,394	-	-	-	-	-
Culture and recreation	14,477	-	-	-	-	-
Education	343,407	-	-	-	-	-
Capital outlay	749,471	88,392	-	10,888,404	-	9,529,580
Debt service:						
Principal retirement	84,332	-	1,940,000	-	-	-
Interest and fiscal charges	14,099	-	842,063	-	-	-
Total Expenditures	**58,326,778**	**17,147,212**	**2,790,872**	**10,888,404**	**-**	**9,641,452**
Excess (deficiency) of revenues over expenditures	**8,124,859**	**(3,561,075)**	**(2,567,000)**	**(10,412,404)**	**1,086,499**	**(9,506,117)**
Other financing sources (uses):						
Sale of bonds	-	-	-	-	-	-
Transfers in	14,311	6,011,009	2,188,528	-	-	10,218,393
Transfers out	(8,647,417)	(2,180,000)	-	(8,528)	(17,161,571)	(698,586)
Capital leases	189,625					
Total other financing sources (uses)	**(8,443,481)**	**3,831,009**	**2,188,528**	**(8,528)**	**(17,161,571)**	**9,519,807**
Net change in fund balance	(318,622)	269,934	(378,472)	(10,420,932)	(16,075,072)	13,690
Fund balances - beginning (July 1, 2007)	14,786,419	2,838,133	2,003,908	15,966,764	24,947,987	3,533,351
Fund balances - ending (June 30, 2008)	**$ 14,467,797**	**$ 3,108,067**	**$ 1,625,436**	**$ 5,545,832**	**$ 8,872,915**	**$ 3,547,041**

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

Capital Imp Prog	Library District			Other Primary Tax Authorities		Other	Total
Certificates of Participation	General Operations	Debt Service	Capital Projects	Flood Control District	Health Services District	Governmental Funds	Governmental Funds
$ -	$ 10,002,549	$ -	$ -	$ 3,314,578	$ 2,481,331	$ 3,653,962	$ 68,879,548
-	-	-	-	-	-	100,086	100,086
-	-	-	-	2,885	357,036	197,233	1,545,983
-	12,122	-	-	-	3,673,727	34,316,282	60,912,491
-	14,746	-	-	14,750	339,944	1,262,206	5,430,007
-	46,349	-	-	-	-	1,091,402	2,955,329
105,757	249,259	40,247	1,823,016	389,779	80,336	1,053,566	6,243,034
-	1,800	-	-	-	-	314,360	332,282
472	36,771	-	-	8,108	61,622	737,252	1,344,253
106,229	**10,363,596**	**40,247**	**1,823,016**	**3,730,100**	**6,993,996**	**42,726,349**	**147,743,013**
5,865	-	-	-	-	-	3,941,228	39,795,414
-	-	-	-	-	-	9,607,004	37,821,622
-	-	-	-	1,538,286	-	9,470,070	11,008,356
-	-	-	-	-	-	246,182	819,880
88	-	-	-	-	7,308,975	480,000	8,039,525
-	-	-	-	-	-	3,575,704	12,989,098
-	4,368,988	-	-	-	-	104,693	4,488,158
-	-	-	-	-	-	5,923,111	6,266,518
-	-	-	15,633,493	146,639	-	3,071,816	40,107,795
10,540,000	-	930,000	-	-	-	76,317	13,570,649
536,332	-	2,366,426	-	-	-	47,857	3,806,777
11,082,285	**4,368,988**	**3,296,426**	**15,633,493**	**1,684,925**	**7,308,975**	**36,543,982**	**178,713,792**
(10,976,056)	**5,994,608**	**(3,256,179)**	**(13,810,477)**	**2,045,175**	**(314,979)**	**6,182,367**	**(30,970,779)**
-	-	-	43,715,000	-	-	-	43,715,000
9,922,548	368,000	3,574,367	75,000	3,640	786,898	1,773,899	34,936,593
-	(3,649,367)	-	-	(368,000)	(993,978)	(1,544,755)	(35,252,202)
						-	189,625
9,922,548	**(3,281,367)**	**3,574,367**	**43,790,000**	**(364,360)**	**(207,080)**	**229,144**	**43,589,016**
(1,053,508)	2,713,241	318,188	29,979,523	1,680,815	(522,059)	6,411,511	12,618,237
3,364,758	3,974,791	560,512	6,511,789	8,447,696	3,233,852	21,614,370	111,784,330
$ 2,311,250	**$ 6,688,032**	**$ 878,700**	**$ 36,491,312**	**$ 10,128,511**	**$ 2,711,793**	**$ 28,025,881**	**$ 124,402,567**

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YUMA COUNTY

Exhibit B- 4

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

Year Ended June 30, 2008

Net change in fund balances - total governmental funds	$	12,618,237
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		40,107,795
Depreciation expense		(6,535,708)
The effect of the capitalization of infrastructure in excess of expenditures as a result of using the average cost per mile calculation results in an increase in net assets.		4,546,347
Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the governmental funds.		80,787
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.		
Principal paid		13,570,649
Capital lease agreements entered into		(189,625)
Bonds issued		(43,715,000)
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.		
Increase in compensated absences payable		(134,801)
Increases in claims and judgments payable		(168,500)
Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Net Assets.		
IT Life Cycle Management		(124,473)
Revolving Fund		44,836
Workers Compensation		489,793
Health Self-Insurance		(921,552)
Change in net assets of governmental activities	$	19,668,785

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

YUMA COUNTY

Exhibit C- 1

Statement of Net Assets
Proprietary Funds
June 30, 2008

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	$ 9,490,368
Receivables (net of allowances for uncollectibles):	
Accounts	3,601
Accrued interest	16,124
Due from other funds	1,664,970
Prepaid items	56,228
Total Assets	11,231,291
Liabilities	
Current Liabilities:	
Accounts payable	266,559
Accrued payroll and employee benefits	11,526
Insurance claims payable	1,025,000
Due to other funds	12,868
Total Liabilities	1,315,953
Net Assets	
Unrestricted	9,915,338
Total Net Assets	**$ 9,915,338**

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

YUMA COUNTY

Exhibit C- 2

Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
Year Ended June 30, 2008

	Governmental Activities - Internal Service Funds
Operating revenues	
Special assessments	$ 17,347
Charges for services	7,633,967
Intergovernmental	92,690
Miscellaneous	175
Total operating revenues	**7,744,179**
Operating expenses	
Personal services	187,186
Supplies	14,322
Tools and minor equipment	139,181
Professional services	80,516
Health services claims	8,460,082
Insurance	126,664
Other	15,622
Total operating expenses	**9,023,573**
Operating loss	**(1,279,394)**
Nonoperating revenues	
Investment income	452,389
Total nonoperating revenues	**452,389**
Loss before transfers	**(827,005)**
Transfers (net)	315,609
Total operating transfers	**315,609**
Decrease in net assets	(511,396)
Total net assets, July 1, 2007	10,426,734
Total net assets, June 30, 2008	**$ 9,915,338**

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, 2008

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 7,493,045
Receipts from other funds for goods and services provided	858,826
Other receipts	65,136
Payments for supplies and to providers of goods and services	(10,385,838)
Payments to employees	(186,606)
Other payments	(212,335)
Net cash used for operating activities	**(2,367,772)**
Cash flows from noncapital financing activities:	
Cash transfers in from other funds	315,609
Net cash provided by noncapital financing activities	**315,609**
Cash flows from investing activities:	
Interest received on investments	467,360
Net cash provided by investing activities	**467,360**
Net decrease in cash and cash equivalents	(1,584,803)
Cash and cash equivalents, July 1, 2007	11,075,171
Cash and cash equivalents, June 30, 2008	**$ 9,490,368**

Reconciliation of operating loss to net cash used for operating activities:

Operating loss	**$ (1,279,394)**
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	(3,601)
Prepaid Items	(9,030)
Due from other funds	(1,130,121)
Increase / (decrease) in liabilities:	
Accounts payable	(24,288)
Accrued payroll and employee benefits	7,887
Insurance claims payable	108,000
Due to other funds	(37,225)
Net cash used for operating activites	**$ (2,367,772)**

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

YUMA COUNTY

Exhibit D- 1

Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2008

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 82,249,395	$ 3,203,219
Total Assets	$ 82,249,395	$ 3,203,219
Liabilities		
Due to other governments	-	$ 3,203,219
Total Liabilities	-	$ 3,203,219
Net Assets		
Held in trust for investment trust participants	$ 82,249,395	

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

YUMA COUNTY

Exhibit D- 2

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
Year Ended June 30, 2008

	Investment Trust Funds
Additions:	
Contributions from participants	$ 500,842,774
Investment income	976,134
Total additions	501,818,908
Deductions:	
Distributions to participants	537,148,213
Total deductions	537,148,213
Change in net assets	(35,329,305)
Net assets held in trust, July 1, 2007	117,578,700
Net assets held in trust, June 30, 2008	**$ 82,249,395**

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).

For the year ended June 30, 2008, the County implemented the provisions of GASB Statement Nos. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues;* and 50, *Pension Disclosure (an amendment of GASB Statements No. 25 and No. 27).* GASB Statement No. 48 establishes note disclosure requirements for governments that pledge future revenues as security for its debt. GASB Statement No. 50 amends GASB Statement Nos. 25 and 27 to require governmental employers to present certain additional pension disclosures in the notes and additional required supplementary information.

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 government-wide financial statements to emphasize they are legally separate from the County. Each blended component unit discussed below has a June 30 year-end. The County has no discretely presented component units. The following table describes the County's component units:

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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, 2008 is $6,011,009. Yuma County is also required to maintain support of the Health Services District. The amount of this support for the year ended June 30, 2008 is $786,898. This district also includes the Rabies Control Fund.

B. Basis of Presentation

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

1. Government-wide statements – provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities. Governmental activities generally are financed through taxes and intergovernmental revenues. The County has no business-type activities or discretely presented component units.

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

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

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if the prices approximate their external exchange values.

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

Proprietary fund revenues 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

The *Capital Projects Sales Tax Fund* accounts for the accumulation and collection of a one half of one percent (.5%) county-wide sales tax that was approved by the voters to finance various capital projects. These projects are a Juvenile Detention and Administration Facility, Justice Center (Courthouse), remodeling of the Old Courthouse, construction of the "Area Service Highway", and payment for the Certificates of Participation series 1999 for the construction of the Health Building. The tax collections are transferred to the appropriate fund as needed.

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

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

The *Library District General Operations Fund* is the primary operating fund of the Library District. It accounts for all financial resources of the Library District, except those required to be accounted for in another fund. The Library District provides and maintains library services for the County's residents.

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

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

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, with the exception of the agency funds, 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. Agency fund statements have no measurement focus.

Note 1 - Summary of Significant Accounting Policies (Continued)

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The County's major revenue sources that are susceptible to accrual are property taxes, special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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

D. Cash and Investments

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

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

E. Inventories and Prepaid Items

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

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

F. Property Tax Calendar

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

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

G. Capital Assets

Capital assets are reported at actual cost, or estimated historical cost if historical records are not available. Donated assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are as follows:

Note 1 - Summary of Significant Accounting Policies (Concluded)

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in Progress	All		
Infrastructure (paved roads)	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 (except paved roads)	10,000	Straight line	10-50

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

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

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 government wide financial statements. A liability for these amounts is reported in the governmental fund's financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible 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, 2008, 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 2008-09.

Fund	Agency	Number	Amount
Governmental Funds:			
Attorney Drug Enforcement	County Attorney	2207	$ 7,062
Bad Check	County Attorney	2225	1
Bureau of Justice Assistance	County Attorney	2338	1,661
Other Grants	Emergency Management	2334	2,761
HOME Grant	Housing Services	2269	2,206
Juvenile Safe Schools	Juvenile Court	2244	8,196
Court Improvement	Juvenile Court	2249	90
Other Grants	Public Works	2332	543
Jail Enhancement	Jail District	2237	95,196
Case Process Assistance	Superior Court	2206	1,449
Del Sur Estates	Improvement Districts	3544	55
El Prado Estates	Improvement Districts	4717	11,990

For the fiscal year ended June 30, 2008, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

Fund	Agency	Number	Excess
Governmental Funds:			
General Fund:			
Court Trial Services	Superior Court	0100	$ 126
Conflict Administrator	Superior Court	0100	950
Justice Court #2	Justice Court	0100	1,668
Constable Precinct #2	Constable	0100	2,424
Legal Defender	Legal Defender	0100	29,215
Certificates of Participation	Various	3503	7,853
Crime Victim Compensation Grant	County Attorney	2209	15,167
Federal Victim Compensation Grant	County Attorney	2223	15,306
Other Grants	Emergency Management	2334	59,054
Public Housing	Housing Services	2271	511
Section 8 Voucher Program	Housing Services	2274	100,632
Water Co 13-6	Housing Services	2275	21,690
Juvenile Victim Rights	Juvenile Court	2246	146
Court Improvement	Juvenile Court	2249	42
Troops for Teachers	Juvenile Court	2258	1
Drug Court Education	Juvenile Court	2262	310
Defender Training	Legal/Public Defenders	2326	1,556
Other Grants	Library District	2313	14,001
School Grants	School Superintendent	2281	25,564
Jail Enhancement	Jail District	2237	7,082
Other Jail Grants	Jail District	2308	24,022
Conciliation Court	Superior Court	2211	7,395
Domestic Relations	Superior Court	2217	1,502
Law Library	Superior Court	2224	8,916
Improvement Districts	Other Miscellaneous	Various	7,387
Del Sur Estates	Improvement Districts	3544	520
El Prado Estates	Improvement Districts	3545	1
El Prado Estates	Improvement Districts	4717	27,060
SLIF Projects	Sheriff – Administration	4401	54,754

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

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant is the Housing Section 8 Voucher Program. In fiscal year 2008 the Public Housing department received and issued additional housing vouchers than were originally anticipated. The most common offense is the departments failing to request adjustment to budget to match actual grant award amounts and offsetting expenses. The County is working on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 3 - Deposits and Investments

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

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

1. Commercial paper must be rated P1 by Moody's 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, 2008, the carrying amount of the County's deposits was $4,387,792 and the bank balance was $8,806,662. At June 30, 2008, $1,816,404 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, 2008, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 66,719,506
State Treasurer's investment pool 5	6,584,973
U.S. agency securities	135,819,476
U.S. Treasury securities	6,383,813
Repurchase agreements	1,899,916
Total	$ 217,407,684

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

Note 3 - Deposits and Investments (Concluded)

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2008, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	$ 66,719,506
State Treasurer's investment pool 5	Unrated	Not applicable	6,584,973
U.S. agency securities	AAA	Standard & Poor's	135,819,476
Repurchase agreements	AAA	Standard & Poor's	1,899,916
			$ 211,023,871

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 $4,418,385 and $3,865,344 in cash and investments held by the trustee, respectively. In addition, the Certificates of Participation Fund has cash and investments held by trustee of $771,342. 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 and are not in the County's name.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2008, of 5 percent or more in the Federal Home Loan Bank, Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation. These investments were 12.23 percent, 22.16 percent, and 5.92 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, 2008, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 66,719,506	.06
State Treasurer's investment pool 5	6,584,973	.12
U.S. agency securities	135,819,476	2.44
U.S. Treasury securities	6,383,813	.20
Repurchase agreements	1,899,916	.10
Total	$ 217,407,684	

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

Cash on hand	$ 247,874
Amount of deposits	4,387,792
Amount of investments	217,407,684
Total	$ 222,043,350

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 127,535,665	$82,249,395	$ 3,203,219	$ 212,988,279
Investments held by trustee-restricted	9,055,071			9,055,071
Total	$ 136,590,736	$ 82,249,395	$ 3,203,219	$ 222,043,350

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's 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, 2008 the bank balance of the County Treasurer's investment pool deposits was $541,260. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value
U.S. Treasury and agency securities	$135,411,665	4.0-5.45%	02/12-04/13	$135,176,372
State Treasurer's investment pool	43,272,001	Not stated	N/A	43,272,001

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

Statement of Net Assets	
Assets	$ 178,448,373
Liabilities	-
Net assets	$ 178,448,373
Net assets held in trust for:	
Internal participants	$ 124,695,983
External participants	53,752,390
Total net assets held in trust	$ 178,448,373
Statement of Changes in Net Assets	
Total additions	$ 785,330,173
Total deductions	805,249,495
Net decrease	(19,919,322)
Net assets held in trust:	
July 1, 2007	198,367,695
June 30, 2008	$ 178,448,373

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, 2008, the uncollected property taxes and related allowances for uncollectibles were as follows:

	Major Governmental Funds				
Fiscal Year	**General Fund**	**Jail District Debt Service Fund**	**Library District General Oper Fund**	**Flood Control District Fund**	**Nonmajor Governmental Funds**
2007-08	$489,586	$ -	$ 277,074	$102,883	$ 27,000
Prior Years	289,141	2,537	102,772	24,495	8,513
Total Receivable	778,727	2,537	379,846	127,378	35,513
Less allowances for uncollectibles	123,807	-	30,860	7,536	-
Property Taxes Receivable (Net of Uncollectibles)	**$654,920**	**$ 2,537**	**$348,986**	**$119,842**	**$ 35,513**

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2008, was as follows:

	Balance July 1, 2007	Additions	Deletions	Balance June 30, 2008
Capital assets, not being depreciated:				
Land	$ 33,498,986	$ 5,132,154	$ -	$ 38,631,140
Infrastructure				
Paved roads	56,395,591	3,557,844		59,953,435
Construction in progress	8,638,868	34,833,918	(4,559,073)	38,913,713
Total capital assets not being depreciated	98,533,445	43,523,916	(4,559,073)	137,498,288
Capital assets, being depreciated				
Buildings	113,394,797	1,584,677	(878,473)	114,101,001
Improvements other than buildings	9,699,432	1,762,532	(55,150)	11,406,814
Machinery and equipment	29,176,378	3,580,528	(3,345,426)	29,411,480
Infrastructure (except paved roads)	56,334,770	568,345	-	56,903,115
Total capital assets being depreciated	208,605,377	7,496,082	(4,279,049)	211,822,410
Less: accumulated depreciation for:				
Buildings	(22,233,881)	(2,539,032)	612,750	(24,160,163)
Improvements other than buildings	(1,175,607)	(270,133)	44,150	(1,401,590)
Machinery and equipment	(16,654,478)	(2,456,192)	1,815,366	(17,295,304)
Infrastructure (except paved roads)	(27,675,910)	(1,270,351)	-	(28,946,261)
Total accumulated depreciation	(67,739,876)	(6,535,708)	2,472,266	(71,803,318)
Total capital assets, being depreciated, net	140,865,501	960,374	(1,806,783)	140,019,092
Governmental activities capital assets, net	**$ 239,398,946**	**$ 44,484,290**	**$ (6,365,856)**	**$ 277,517,380**

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	$ 2,311,168
Public safety	1,609,050
Highway and streets	1,773,538
Sanitation	42,734
Health	288,154
Welfare	437,699
Culture and recreation	66,291
Education	7,074
Total depreciation expense- governmental activities	$ 6,535,708

Note 6 - Capital Assets (Concluded)

Yuma County is engaged in various construction projects as of June 30, 2008. The projects include widening existing streets and bridges, constructing streets, installing sewers lines, and remodeling the existing administration building. Also, construction began on 8 new or improved library structures. At year end, the County's commitments with contractors are as follows:

Project Description	Expenditures to date	Total Project Cost	Remaining Commitments
Sheriff Detention Additions	$ 12,350,406	$ 18,279,009	$ 5,928,603
Administration Building Remodeling/Auditorium	117,331	895,000	777,669
South Satelite Co. Offices	338,520	4,991,000	4,652,480
ART Parking Lot	24,539	388,000	363,461
Telegraph Tower / Emergency Communication Site	601,015	660,000	58,985
Heritage Branch Library	3,605,412	3,781,892	176,480
Welton Branch Library	2,284,394	2,306,676	22,282
Foothills Branch Library	3,766,249	7,001,899	3,235,650
Dateland Branch Library	31,322	57,035	25,713
Roll Branch Library	28,281	57,035	28,754
San Luis Branch Library	654,432	9,761,581	9,107,149
Somerton Branch Library Expansion	399,453	2,748,410	2,348,957
Main Library	5,545,903	28,327,558	22,781,655
Paved Rd- @ Co 14th & Somerton Ave to Avenue G	24,996	600,000	575,004
Paved Rd- @ CO14th St. & Ave 7E through 13E	1,707	3,072,400	3,070,693
Paved Rd- @ City 8th St & Ave C through 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 through 8th St	374,416	2,900,000	2,525,584
Paved Rd- @ CO 8th St , Avenue 36E to Ave 37E	38,907	300,000	261,093
Paved Rd- @4-Lane roadway between Interstate 8 and then southerly to County 23rd Street and Avenue E-1/2 E. (23.5 miles)	8,000,000	13,150,000	5,150,000
Paved Rd- @Ave B: County 15th to County 19th	176,961	199,538	22,577
Reconstruction of East Drain crossing @ Avenue D and County 13 1/2	50,985	101,970	50,985
Bridge 8344 Pile Foundation Evaluation	222	682,243	682,021
	$ 38,913,713	$ 130,308,746	$ 91,395,033

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $10,185,736 at June 30, 2008 includes County sales taxes revenues of $3,783,943 for the General Fund; $1,984,098 for the County Jail District sales taxes; and $394,832 for the Health Services District. The remaining $4,022,863 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, 2008.

	Balance July 1, 2007	Additions	Reductions	Balance June 30, 2008	Due within 1 year
Bonds payable:					
Revenue bonds	$ 19,545,000	$ -	$1,395,000	$ 18,150,000	$1,940,000
General obligation bonds	8,150,000	43,715,000	930,000	50,935,000	975,000
Special assessment bonds with governmental commitment	444,280	-	28,930	415,350	29,930
Total bonds payable	28,139,280	43,715,000	2,353,930	69,500,350	2,944,930
Rural development loans	612,398	-	30,706	581,692	31,128
Certificates of participation payable	11,885,000	-	10,540,000	1,345,000	340,000
Capital leases payable	202,696	189,625	101,013	291,308	79,782
Compensated absences payable	4,714,109	2,906,922	2,772,121	4,848,910	2,851,390
Claims and judgments payable	1,378,500	303,000	134,500	1,547,000	1,547,000
Governmental activities long-term liabilities	$ 46,931,983	$47,114,547	$15,932,270	$ 78,114,260	$7,794,230

Note 9 - Bonds Payable

The County's bonded debt consists of two revenue bond issues, two general obligation bond issues and two 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.

During the year ending June 30, 2007, the County issued $10,000,000 additional Revenue Bonds with an interest rate of 3.75 – 4.75 percent to fund the building of the Jail Annex. Interest on the bond is payable semiannually. Revenue bonds outstanding at June 30, 2008 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2007	Issues / (Retirements)	Outstanding Principal June 30, 2008
Pledged revenue obligations series 1996	$19,400,000	4.1-6.0%	07/98-07/12	$ 9,545,000	$(1,395,000)	$ 8,150,000
Pledged revenue obligations series 2007	$10,000,000	3.75 - 4.75%	07/08-01/15	10,000,000	-	10,000,000
			Total	$19,545,000	$(1,395,000)	$ 18,150,000

Principal and interest requirements at June 30, 2008, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District Revenue Bonds - Series 1996
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
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	1,710,000	139,388	1,849,388
2013	1,800,000	47,250	1,847,250
Total	$ 8,150,000	$ 1,113,792	$ 9,263,792

Note 9 - Bonds Payable (Continued)

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds - Series 2007
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 470,000	$ 404,750	$ 874,750
2010	490,000	385,550	875,550
2011	515,000	365,450	880,450
2012	640,000	343,150	983,150
2013	1,850,000	294,150	2,144,150
2014-15	6,035,000	408,475	6,443,475
Total	$ 10,000,000	$ 2,201,525	$ 12,201,525

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, 2008.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2007	Issues / (Retirements)	Outstanding Principal June 30, 2008
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	$ 667,000	4.375%	01/02-01/20	$ 341,700	$ (22,100)	$ 319,600
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	01/03-01/22	102,580	(6,830)	95,750
			Total	$ 444,280	$ (28,930)	$ 415,350

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2008:

DEBT SERVICE REQUIREMENTS TO MATURITY
Donovan Estate Improvement District No. 73.3
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 23,100	$ 13,477	$ 36,577
2010	24,100	12,445	36,545
2011	25,200	11,366	36,566
2012	26,300	10,240	36,540
2013	27,400	9,065	36,465
2014-18	156,200	25,830	182,030
2019-20	37,300	900	38,200
Total	$ 319,600	$ 83,323	$ 402,923

Note 9 - Bonds Payable (Continued)

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97.10
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 6,830	$ 4,040	$ 10,870
2010	6,840	3,741	10,581
2011	6,840	3,441	10,281
2012	6,840	3,142	9,982
2013	6,840	2,843	9,683
2014-18	34,200	9,726	43,926
2019-22	27,360	2,394	29,754
Total	$ 95,750	$ 29,327	$ 125,077

General Obligation Bonds — During the year ended June 30, 2006, the County issued $10,050,000 general obligation bonds with an interest rate of 4.37 – 4.5 percent to fund various Library branches and remodels. Interest on the obligation is payable semiannually. During the year ended June 30, 2008, the County issued the remaining $43,715,000 general obligation bonds. 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, 2007	Net Issues / (Retirements)	Outstanding Principal June 30, 2008
Library General Obligation Bonds, 2006	$10,050,000	4.37-4.5%	01/10-01/35	$8,150,000	$ -	$ 8,150,000
Library General Obligation Bonds, 2007	$43,715,000	4.0-5.0%	01/09-01/35	-	42,785,000	42,785,000
			Total	$8,150,000	$42,785,000	$ 50,935,000

General Obligation bonds outstanding at June 30, 2008 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2006
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ -	$ 359,750	$ 359,750
2010	100,000	359,750	459,750
2011	100,000	354,750	454,750
2012	100,000	349,750	449,750
2013	225,000	344,750	569,750
2014-18	1,225,000	1,558,750	2,783,750
2019-23	1,750,000	1,238,312	2,988,312
2024-28	1,750,000	875,188	2,625,188
2029-33	1,750,000	493,688	2,243,688
2034-35	1,150,000	87,750	1,237,750
Total	$ 8,150,000	$ 6,022,438	$ 14,172,438

Note 9 - Bonds Payable (Concluded)

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2007
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 975,000	$ 1,969,475	$ 2,944,475
2010	920,000	1,930,475	2,850,475
2011	965,000	1,893,675	2,858,675
2012	1,020,000	1,855,075	2,875,075
2013	945,000	1,814,275	2,759,275
2014-18	5,535,000	8,453,775	13,988,775
2019-23	6,740,000	7,091,750	13,831,750
2024-28	8,900,000	5,271,575	14,171,575
2029-33	11,650,000	2,850,625	14,500,625
2034-35	5,135,000	339,750	5,474,750
Total	$ 42,785,000	$ 33,470,450	$ 76,255,450

Note 10 - Rural Development Loans

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

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

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

RURAL DEVELOPMENT DEBT SERVICE
REQUIREMENTS TO MATURITY
Water Infrastructure Financing Authority District
No. 97.10
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 11,144	$ 6,165	$ 17,309
2010	11,584	5,717	17,301
2011	12,040	5,251	17,291
2012	12,514	4,768	17,282
2013	13,008	4,265	17,273
2014-18	73,141	13,062	86,203
2019-20	28,604	1,044	29,648
Total	$162,035	$40,272	$ 202,307

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS
TO MATURITY
Gadsden Sanitary Sewer Connection Project
No. 96.07
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 19,984	$ 18,885	$ 38,869
2010	19,984	17,985	37,969
2011	19,984	17,086	37,070
2012	19,984	16,187	36,171
2013	19,984	15,288	35,272
2014-18	99,920	62,948	162,868
2019-23	99,920	40,466	140,386
2024-28	99,915	17,985	117,900
2029	19,982	899	20,881
Total	$419,657	$ 207,729	$ 627,386

Note 11 - Certificates of Participation Payable (COP)

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

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

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

Certificates of participation outstanding at June 30, 2008, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2007	Issues / (Retirements)	Outstanding Principal June 30, 2008
Certificates of Participation Series 1998	$5,340,000	3.75-5.00%	07/01-07/12	$1,800,000	$ (1,800,000)	$ -
Certificates of Participation Series 1999	4,405,000	4.00-5.40%	07/01-07/12	1,685,000	(340,000)	1,345,000
Certificates of Participation Series 2001A	16,640,000	4.00-4.50%	07/02-07/08	7,320,000	(7,320,000)	-
Certificates of Participation Series 2001B	2,420,000	3.50-4.30%	07/01-07/08	1,080,000	(1,080,000)	-
			Total	$11,885,000	$(10,540,000)	$1,345,000

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2008:

DEBT SERVICE REQUIREMENTS TO MATURITY

Yuma County Adult Probation - COP Series 1999
June 30, 2008

Fiscal Year	Principal	Interest	Annual Debt Service
2009	$ 340,000	$ 71,192	$ 411,192
2010	335,000	53,768	388,768
2011	335,000	36,180	371,180
2012	335,000	18,090	353,090
Total	$1,345,000	$ 179,230	$ 1,524,230

Note 12 - Pledged Revenues

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

Type	Pledged revenue	Purpose	Principal & Interest Remaining	Date of Term
Revenue bonds	Jail District state shared sales tax	Construction	$21,465,317	07/15
Special assessment bonds	Special tax assessments	Construction	402,923	01/20
USDA Bond	Special tax assessments	Construction	125,077	01/22
Water infrastructure financing authority bonds	Special tax assessments	Water system improvements	202,307	01/20
USDA Rural utility service loan	Special tax assessments	Sewer construction	627,386	01/29
General obligation bonds	Library District property tax	Construction	90,427,888	06/35
Certificates of participation	Certificates of participation state shared sales tax	Construction	-	2008

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2008.

Pledged Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue
Jail District state shared sales tax	$12,372,890	$ 2,782,063	22.49%
Certificates of participation state shared sales tax	9,922,548	11,076,332	111.63%
Special tax assessments	100,086	104,370	104.28%
Library District property tax	3,574,367	3,296,426	92.22%

The Special tax assessments collected are less than the principal and interest paid in fiscal year 2008. Property owners have the option of repaying the assessment on their property in installments or they may pay in full. For those property owners who pay in full, that revenue is retained in the fund to satisfy the future debt payments. Therefore, the collection of assessment revenue in any given year may be less than the debt payment obligation for that year.

The collection of the Certificate of participation state shared sales tax was less than the principal and interest payment for fiscal year 2008. The final payment of the Certificates of participation was made in fiscal year 2008. Revenues collected in prior years were available for the final payment and therefore the full debt service amount did not need to be collected in fiscal year 2008. For further information on long-term debt, refer to Note 8. For additional information on pledged revenues refer to Table C-8 (page 266).

Note 13 - Obligations Under Leases

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

Note 13 - Obligations Under Leases (Concluded)

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and equipment	$ 445,131
Less: accumulated depreciation	17,267
Carrying value	$ 427,864

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2008.

Year Ending June 30	Governmental Activities
2009	$ 92,609
2010	92,609
2011	92,609
2012	43,099
Total minimum lease payments	320,926
Less amount representing interest	(29,618)
Present value of net minimum lease payments	$ 291,308

Note 14 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2008 is $4,848,910, of which 48% is assignable to the General Fund, 33% to other major funds, and 19% to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney and County management, probable losses not covered by insurance from these proceedings total $1,547,000. This total amount is probable to be incurred within one year. The General Fund would be allocated 3% of probable losses and 97% would be allocated to other major funds.

Note 15 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks of loss are accounted for and financed by the following described insurance coverage and internal risk management program. For the below mentioned liabilities, the claims have not exceeded insurance coverage for any of the past three fiscal years.

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

Excess Workers' Compensation – To limit the County's exposure to loss in its workers' compensation self-insurance program, the County purchases excess insurance coverage through a commercial insurer. The insurance currently in place limits the loss exposure of the County to $500,000 per injury.

Note 15 - Risk Management (Concluded)

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

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

Employment Practices Liability – The County maintains an insured retention of $800,000 for its employment practices liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of $10,000,000 per occurrence/aggregate.

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

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

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

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

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

Effective January 1, 2000, the Employee Benefit Fund (an Internal Service Fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self-funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the Trust provides coverage up to a lifetime maximum of $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.

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 $1,025,000 at June 30, 2008, 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, 2007 and 2008 were as follows:

	2008	2007
Claims payable, beginning of year	$ 917,000	$ 1,081,000
Current-year claims and changes in estimates	6,456,486	5,430,022
Claim payments	(6,348,486)	(5,594,022)
Claims payable, end of year	$ 1,025,000	$ 917,000

Note16 - Pensions and other Postemployment Benefits

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

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

The *Public Safety Personnel Retirement System* (PSPRS) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or participating 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) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers certain employees of the State of Arizona's Department of Corrections and Department of 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) administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Fund Manager of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. Because the health insurance premium plan benefit of the EORP is not established as a formal trust, the EORP is reported in accordance with GASB Statement No. 45 as an agent multiple-employer defined benefit plan. Accordingly, the disclosures that follow reflect the EORP as if it were an agent multiple-employer defined benefit plan.

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

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

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

Cost-sharing plans—For the year ended June 30, 2008, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.60 percent (9.10 percent retirement and 0.50 percent long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 9.6 percent (8.05 percent for retirement, 1.05 percent for health insurance premium and 0.50 percent for long-term disability) of the members' annual covered payroll. The County's contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2008	$ 3,046,724	$ 396,770	$ 189,201
2007	3,284,217	471,670	218,366
2006	2,252,716	445,794	195,544

Note16 - Pensions and other Postemployment Benefits (Continued)

Agent plans—For the year ended June 30, 2008, 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 17.09 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.65% of covered payroll. Active CORP members were required by statute to contribute 7.96 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 5.00 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.40% of covered payroll. Active AOC CORP members were required by statute to contribute 7.96 percent of the member's annual covered payroll, and the County was required to contribute at the actuarially determined rate of 9.25 percent. This segment of CORP retirement was established this year and therefore, no actuarial valuations have been published to date. Active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll, and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 12.84 percent of the members' annual covered payroll. The health insurance premium portion of the contribution rate for normal costs was actuarially set at 1.05% of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2008, were established by the June 30, 2006, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

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

Projections of benefits are based on 1) the plans as understood by the County and plans' members and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2008 contribution requirements, are as follows:

Actuarial valuation date	June 30, 2006
Actuarial cost method	Projected unit credit for CORP and PSPRS; Individual entry age for EORP
Amortization method	Level percent open
Remaining amortization period	30 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for PSPRS and CORP; 5.00% for EORP
Inflation rate	5.00%

Note16 - Pensions and other Postemployment Benefits (Continued)

Annual Pension/OPEB Cost—The County's pension/OPEB cost for the agent plans for the year ended June 30, 2008, and related information follows.

	PSPRS	CORP	CORP-AOC	EORP
Contribution rates:				
County	17.09%	5.00%	9.25%	12.84%
Plan members	7.65%	7.96%	7.96%	7.00%
Annual pension/OPEB cost	$ 661,803	$ 251,760	$572,323	$202,492
Health insurance premium	26,166	21,892	N/A	18,033
Contributions made	687,969	273,652	$572,323	220,525

Trend Information—Annual pension cost information for the current and two preceding years follows for each of the agent plans. Annual OPEB cost information for the current year (i.e. transition year) is as follows. Information about preceding years will be added over the next 2 years.

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2008	$ 661,803	100.00%	$ -
Health insurance	2008	26,166	100.00%	-
Pension and health	2007	541,000	100.00%	-
insurance	2006	444,397	100.00%	-
CORP				
Pension	2008	$ 251,760	100.00%	-
Health insurance	2008	21,892	100.00%	-
Pension and health	2007	274,367	100.00%	-
insurance	2006	198,346	100.00%	-

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
CORP-AOC				
Pension	2008	$ 572,323	100.00%	-
Health insurance	2008	N/A	N/A	N/A
Pension and health	2007	N/A	N/A	N/A
insurance	2006	N/A	N/A	N/A
EORP				
Pension	2008	$ 202,492	100.00%	-
Health insurance	2008	18,033	100.00%	-
Pension and health	2007	172,795	100.00%	-
insurance	2006	202,793	100.00%	-

Note16 - Pensions and other Postemployment Benefits (Concluded)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2007, along with actuarial assumptions and methods used in those valuations follow. For this valuation, which was prior to the implementation of GASB Statement Nos. 43 and 45, the pension and health insurance benefit amounts were aggregated. In future years, when GASB Statement Nos. 43 and 45 measurements are made and reported, these benefits will be disaggregated and reported separately. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

	PSPRS Pension and Health Insurance	CORP Pension and Health Insurance
Actuarial accrued liability (a)	$ 18,124,713	$ 8,858,038
Actuarial value of assets (b)	11,663,421	9,572,511
Unfunded actuarial accrued liability (funding excess) (a) - (b)	6,461,292	(714,473)
Funded ratio (b)/(a)	64.35%	108.07%
Covered payroll (c)	$ 3,646,692	$ 5,551,883
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ([(a) - (b)]/(c))	177.18%	0.00%

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

Actuarial valuation date	June 30, 2007
Actuarial cost method	Projected unit credit for CORP and PSPRS; Individual entry age for EORP
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	29 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for PSPRS and CORP; 5.00% for EORP
Inflation rate	5.00%

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2008, were as follows:

	Transfers from:									
		Jail District		Capital Improvement Program		Library	Flood	Health	Nonmajor	
Transfer to:	General Fund	General Operations	Capital Projects	Capital Proj Sales Tax	Capital Improvements	General Operations	Control District	Services District	Governmental Funds	Total
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,311	$ 14,311
Jail District:										
General Operations	6,011,009	-	-	-	-	-	-	-	-	6,011,009
Debt Service	-	2,180,000	8,528	-	-	-	-	-	-	2,188,528
Capital Improvement Program:										
Capital Improvements	1,054,007	-	-	8,368,000	-	-	-	-	796,386	10,218,393
Certificates of Participation	305,391	-	-	8,793,571	698,586	-	-	-	125,000	9,922,548
Library District:										
General Operations	-	-	-	-	-	-	368,000	-	-	368,000
Debt Service	-	-	-	-	-	3,574,367	-	-	-	3,574,367
Capital Projects	-	-	-	-	-	75,000	-	-	-	75,000
Flood Control District	-	-	-	-	-	-	-	-	3,640	3,640
Health Services District	786,898	-	-	-	-	-	-	-	-	786,898
Nonmajor Governmental Funds	174,503	-	-	-	-	-	-	993,978	605,418	1,773,899
Internal Service Funds	315,609	-	-	-	-	-	-	-	-	315,609
Total	$ 8,647,417	$ 2,180,000	$ 8,528	$ 17,161,571	$ 698,586	$ 3,649,367	$ 368,000	$ 993,978	$ 1,544,755	$ 35,252,202

The majority of the transfers listed above results 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, 2008, were as follows:

	Payable to:								
		Jail District	CIP	Library District		Other Major Funds	Nonmajor	Internal	
Payable from:	General Fund	General Operations	Capital Improvements	General Operations	Capital Projects	Health Services District	Governmental Funds	Service Funds	Total
General Fund	$ -	$ 259,427	$ 82,929	$ 1,178	$ -	$ 111,490	$ 1,741,333	$ 889,586	$ 3,085,943
Jail District:									
General Operations	534,565	-	-	-	-	-	1,051	1,168	536,784
Debt Service	432,602	-	-	-	-	-	-	-	432,602
Capital Projects	10,076	-	101	-	4,110	-	-	-	14,287
Capital Improvement Program:									
Capital Improvements	406,382	-	-	-	-	-	13,850	-	420,232
Library District:									
General Operations	8,048	-	-	-	-	-	-	-	8,048
Capital Projects	17,400	-	-	-	-	-	-	-	17,400
Flood Control District	123,422	-	-	-	-	-	40	-	123,462
Health Services District	1,056,188	-	-	-	-	-	200	1	1,056,389
Nonmajor Governmental Funds	1,198,343	54,776	244,628	1,415	-	1,111,887	1,375,491	774,215	4,760,755
Internal Service Funds	6,229	-	-	-	-	-	6,639	-	12,868
Total	$ 3,793,255	$ 314,203	$ 327,658	$ 2,593	$ 4,110	$ 1,223,377	$ 3,138,604	$ 1,664,970	$ 10,468,770

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 **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2008

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 37,549,680	$ 37,549,680	$ 36,999,429	$ (550,251)
Licenses and permits	1,136,720	1,136,720	988,829	(147,891)
Intergovernmental	25,117,082	25,117,082	22,353,836	(2,763,246)
Charges for services	3,229,842	3,229,842	3,233,107	3,265
Fines and forfeits	1,614,454	1,616,254	1,817,578	201,324
Investment income	365,300	365,300	566,105	200,805
Rents	12,673	12,673	16,122	3,449
Miscellaneous	273,685	273,685	476,631	202,946
Total Revenue	69,299,436	69,301,236	66,451,637	(2,849,599)
Expenditures:				
General government				
County Administrator	1,233,223	1,233,223	998,312	234,911
Board of Supervisors	415,991	415,991	396,610	19,381
Treasurer	701,997	701,997	637,814	64,183
Assessor	1,769,685	1,769,685	1,676,029	93,656
Recorder	574,291	574,291	510,322	63,969
Election Services	494,096	494,096	325,511	168,585
Attorney - Civil Division	731,794	731,794	663,833	67,961
Attorney - Criminal Div	2,622,750	2,651,846	2,550,374	101,472
Attorney - Admin Division	554,622	542,956	504,445	38,511
Clerk of Superior Court	1,869,068	1,847,245	1,819,759	27,486
Superior Court	2,544,069	2,592,553	2,451,864	140,689
Superior Court - Security	491,558	491,558	470,599	20,959
Superior Court - Collections	222,635	247,118	243,215	3,903
Court Trial Services	585,265	781,023	781,149	(126)
Superior Court - Conflict Administrator	1,064,275	1,839,674	1,840,624	(950)
Justice Court #1	1,082,084	1,076,129	1,006,365	69,764
Justice Court #2	251,408	251,408	253,076	(1,668)
Justice Court #3	283,732	283,732	271,201	12,531
Constable Precinct #1	226,625	228,425	219,580	8,845
Constable Precinct #2	34,866	34,866	37,290	(2,424)
Constable Precinct #3	752	752	9	743
Attorney - Victim Services	228,382	228,382	221,659	6,723
Public Defender	1,608,547	1,578,920	1,557,508	21,412
General Government	2,424,925	1,800,283	1,199,153	601,130
County Administrator - Channel 77	202,849	179,849	168,483	11,366
Juvenile Justice Center - Administration	1,631,497	1,596,926	1,475,641	121,285
Juvenile Justice Center - Detention	2,572,656	2,572,656	2,457,559	115,097
Financial Services	1,368,385	1,368,385	1,276,676	91,709
Legal Defender	1,091,552	791,552	820,767	(29,215)
Human Resources	813,529	898,330	829,541	68,789

*Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

(Continued)

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2008

Exhibit E- 1
(Concluded)

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
General Services	2,016,829	2,016,829	1,880,128	136,701
Parking Structure	21,138	21,138	19,428	1,710
Information Technology Services	3,130,736	3,130,736	2,896,532	234,204
Development Services	785,346	785,346	597,059	188,287
Geographical Information Systems	424,388	424,388	378,084	46,304
Planning and Zoning	1,432,485	1,369,108	1,238,473	130,635
Superior Court - Adult Probation - Pretr	325,431	325,431	309,166	16,265
Self- Insurances	1,363,530	1,363,530	752,611	610,919
Public safety				
Building Safety	1,394,208	1,444,056	1,261,075	182,981
Superior Court - Adult Probation	1,782,753	1,782,753	1,754,464	28,289
Adlt Prob-Graffiti Abate	49,392	49,392	42,489	6,903
Sheriff - Administration	7,742,291	7,742,291	7,506,330	235,961
Sheriff - Boat Patrol	292,194	292,194	202,148	90,046
Sheriff - Medical Examiner	-	282,029	253,703	28,326
Emergency Services	178,611	178,611	126,780	51,831
Sanitation				
Public Works - Solid Waste Operations	675,186	675,186	573,698	101,488
Health				
Environmental Programs	252,877	266,406	250,462	15,944
Welfare				
Medical Eligibility Prog	9,257,417	8,975,388	8,966,612	8,776
Public Fiduciary	494,770	494,770	446,782	47,988
Culture and recreation				
Public Works - Parks	29,451	29,451	14,477	14,974
Education				
School Superintendent	352,497	352,497	343,407	9,090
Capital outlay	724,624	747,624	749,471	(1,847)
Debt service:				
Principal retirement	84,421	84,421	84,332	89
Interest and fiscal charges	14,099	14,099	14,099	-
Total Expenditures	62,521,782	62,653,319	58,326,778	4,326,541
Excess of revenues over expenditures	6,777,654	6,647,917	8,124,859	1,476,942
Other financing sources (uses):				
Transfers in	13,540	24,158	14,311	(9,847)
Transfers out	(10,231,545)	(10,233,989)	(8,647,417)	1,586,572
Capital Leases	-	-	189,625	189,625
Total other financing sources (uses)	(10,218,005)	(10,209,831)	(8,443,481)	1,766,350
Net change in fund balance	(3,440,351)	(3,561,914)	(318,622)	3,243,292
Fund balances - beginning (July 1, 2007)	3,440,351	3,561,914	14,786,419	11,224,505
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 14,467,797	$ 14,467,797

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E - 2

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2008

	Jail District - General Operations Fund			2300
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 13,392,000	$ 13,392,000	$ 12,372,890	$ (1,019,110)
Intergovernmental	237,660	237,660	556,524	318,864
Charges for services	1,966,653	1,966,653	565,254	(1,401,399)
Investment income	42,500	42,500	72,360	29,860
Miscellaneous	21,480	21,480	19,109	(2,371)
Total Revenue	15,660,293	15,660,293	13,586,137	(2,074,156)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	18,322,071	18,322,071	17,058,820	1,263,251
Capital outlay	105,020	105,020	88,392	16,628
Total Expenditures	18,427,091	18,427,091	17,147,212	1,279,879
Excess (deficiency) of revenues over expenditures	(2,766,798)	(2,766,798)	(3,561,075)	(794,277)
Other financing sources (uses):				
Transfers in	6,011,008	6,011,008	6,011,009	1
Transfers out	(2,180,000)	(2,180,000)	(2,180,000)	-
Total other financing sources (uses)	3,831,008	3,831,008	3,831,009	1
Net change in fund balance	1,064,210	1,064,210	269,934	(794,276)
Fund balances - beginning (July 1, 2007)	(1,064,210)	(1,064,210)	2,838,133	3,902,343
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 3,108,067	$ 3,108,067

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E - 3

Required Supplementary Information

Budgetary Comparison Schedule - Library District General Operations Fund

Year Ended June 30, 2008

	Library District - General Operations Fund			2276
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 9,608,741	$ 9,608,741	$ 10,002,549	$ 393,808
Intergovernmental	12,122	12,122	12,122	-
Charges for services	8,135	8,135	14,746	6,611
Fines and forfeits	28,593	28,593	46,349	17,756
Investment income	122,427	122,427	249,259	126,832
Rents	-	-	1,800	1,800
Miscellaneous	67,164	67,164	36,771	(30,393)
Total Revenue	9,847,182	9,847,182	10,363,596	516,414
Expenditures:				
Current:				
Culture and recreation				
Library	5,110,190	5,110,190	4,368,988	741,202
Total Expenditures	5,110,190	5,110,190	4,368,988	741,202
Excess of revenues over expenditures	4,736,992	4,736,992	5,994,608	1,257,616
Other financing sources (uses):				
Transfers in	-	-	368,000	368,000
Transfers out	(3,649,367)	(3,649,367)	(3,649,367)	-
Total other financing sources (uses)	(3,649,367)	(3,649,367)	(3,281,367)	368,000
Net change in fund balance	1,087,625	1,087,625	2,713,241	1,625,616
Fund balances - beginning (July 1, 2007)	(1,087,625)	(1,087,625)	3,974,791	5,062,416
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 6,688,032	$ 6,688,032

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E - 4

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District Fund

Year Ended June 30, 2008

	Flood Control District Fund			2295
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 3,278,554	$ 3,278,554	$ 3,314,578	$ 36,024
Licenses and permits	-	-	2,885	2,885
Intergovernmental	1,914,500	1,914,500	-	(1,914,500)
Charges for services	14,000	14,000	14,750	750
Investment income	24,694	24,694	389,779	365,085
Miscellaneous	-	-	8,108	8,108
Total Revenue	5,231,748	5,231,748	3,730,100	(1,501,648)
Expenditures:				
Current:				
Highway and streets				
Flood Control	2,237,855	2,237,855	1,538,286	699,569
Capital outlay	10,302,660	10,302,660	146,639	10,156,021
Total Expenditures	12,540,515	12,540,515	1,684,925	10,855,590
Excess (deficiency) of revenues over expenditures	(7,308,767)	(7,308,767)	2,045,175	9,353,942
Other financing sources (uses):				
Transfers in	-	-	3,640	3,640
Transfers out	-	-	(368,000)	(368,000)
Total other financing sources (uses)	-	-	(364,360)	(364,360)
Net change in fund balance	(7,308,767)	(7,308,767)	1,680,815	8,989,582
Fund balances - beginning (July 1, 2007)	7,308,767	7,308,767	8,447,696	1,138,929
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 10,128,511	$ 10,128,511

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 5**

Required Supplementary Information

Budgetary Comparison Schedule - Health Services District Fund

Year Ended June 30, 2008

	Health Services District Fund			2260
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,678,349	$ 2,678,349	$ 2,481,331	$ (197,018)
Licenses and permits	411,791	411,791	357,036	(54,755)
Intergovernmental	3,673,622	5,246,773	3,673,727	(1,573,046)
Charges for services	209,547	209,547	339,944	130,397
Investment income	40,800	40,800	80,336	39,536
Miscellaneous	504,080	504,080	61,622	(442,458)
Total Revenue	7,518,189	9,091,340	6,993,996	(2,097,344)
Expenditures:				
Current:				
Health				
Health - Grants	4,243,595	5,810,746	3,704,950	2,105,796
Health	1,286,330	1,286,330	1,299,886	(13,556)
Child Health	377,433	377,433	311,828	65,605
Communicable Disease	459,121	459,121	375,149	83,972
Environmental Health	471,124	521,124	493,127	27,997
Vector Control	133,099	133,099	129,344	3,755
Vital Records	133,717	133,717	132,975	742
Nursing	953,691	953,691	775,467	178,224
Injury Prevention	88,660	88,660	86,249	2,411
Capital outlay	54,200	60,200	-	60,200
Total Expenditures	8,200,970	9,824,121	7,308,975	2,515,146
Excess (deficiency) of revenues over expenditures	(682,781)	(732,781)	(314,979)	417,802
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(651,128)	(993,977)	(993,978)	(1)
Total other financing sources (uses)	135,770	(207,079)	(207,080)	(1)
Net change in fund balance	(547,011)	(939,860)	(522,059)	417,801
Fund balances - beginning (July 1, 2007)	547,011	939,860	3,233,852	2,293,992
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 2,711,793	$ 2,711,793

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes To Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

The County's 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, 2008, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

Fund / Department	Amount Over Budget
General Fund:	
Justice Court #2	1,668
Constable Precinct #2	2,424
Legal Defender	29,215

These departments exceeded their budgets as a result of an unforeseen increase in conflict administration costs and fuel. 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.

Schedule Of
Agent Retirement Plans'
Funding Progress

YUMA COUNTY

Exhibit F- 1

Required Supplemantary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2008

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)
6/30/2007	$ 11,663,421	$ 18,124,713	$ (6,461,292)	64.35%	$ 3,646,692	177.18%
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%

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)
6/30/2007	$ 9,572,511	$ 8,858,038	$ 714,473	108.07%	$ 5,551,883	0.00%
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%

Notes To Schedule of Agent Retirement Plans' Funding Progress

Note 1 - Actuarial Information Available

For valuation years prior to 2008, which was prior to the implementation of GASB Statement Nos. 43 and 45, the actuarial measurements were made in the aggregate as to pension and health insurance benefits. In future years when GASB Statement Nos. 43 and 45 measurements are made and reported, the pension and health insurance benefits information will be disaggregated and reported separately. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

Note 2 - Factors That Affect the Identification of Trends

PSPRS and CORP

The increase in the computed contribution rate and the decrease in the funded ratio are primarily attributable to the experience during the year, the assumption changes and the methodology changes. The experience during the year ended June 30, 2007 was less favorable than expected based upon the long-term assumptions. Although the actual rate of return during the year was favorable, the recognized rate of return based on the smoothed market value includes carry-forwards of less than assumed return in prior years. This was the primary source of unfavorable experience. Salary increases at rates greater than assumed also contributed to the experience loss.

The changes in assumptions include the rates of mortality (1971 Group Annuity Mortality Tables were replaced with RP 2000 Employees Mortality Table), retirement, withdrawal and disability.

The June 30, 2007 annual actuarial valuation includes the Stabilization Reserve Account established by legislation enacted in 2006 and included for the first time in last year's valuation.

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 548.39 center lane miles (9.12 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 summarizes the results using a measurement scale; and (3) it estimates the annual amount to maintain and preserve the subsystem at the established condition assessment level.
- The County must commit to a predetermined condition level, and the County's board of supervisors must have made that commitment in an open forum and documented the decision.
- The County documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

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

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

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

Modified Approach for County's Paved Roads (Concluded)

The current assessment of eligible roads was completed in May 2006. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior 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 2008, the County's eligible roads were rated at an OCI of 76.40 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	33.04 %	100 – 80
Above average – Good	52.45 %	80 – 65
Average	14.49 %	65 – 40
Below average – Poor	0.0054 %	40 – 20
Very poor – Needs immediate work	0.0047 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $1,633,484 on maintenance for the fiscal year ended June 30, 2008. 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 $ 2,035,000 for the fiscal year ending June 30, 2009. The decrease of $990,634 in actual expenditures between fiscal years 2005 and 2006, and the increase of $1,050,143 in actual expenditures in 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. The decrease in spending in fiscal year 2008 compared to 2007 was a result in a scaling back of costs in preparation for anticipated funding cuts. An increase of $401,516 is estimated in fiscal year 2009 over fiscal year 2008 as a result of a planned 82 percent increase in the roads anticipated to be repaired in 2009 as well as an increased cost for petroleum products. This increase was originally anticipated to occur in fiscal year 2008, but did not materialize. 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 eight years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
2000 – 2001	$1,000,000	$544,118	N/A
2001 – 2002	606,000	600,171	N/A
2002 – 2003	990,499	779,238	77.97
2003 – 2004	980,182	1,161,080	78.04
2004 – 2005	1,161,000	1,798,833	79.30
2005 – 2006	988,412	808,199	79.29
2006 – 2007	1,971,293	1,858,342	76.31
2007 – 2008	2,563,000	1,633,484	76.40
2008 – 2009	2,035,000	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

General Fund 96

Jail District Debt Service Fund 105

Jail District Capital Projects Fund 106

Capital Projects Sales Tax Fund 107

Capital Improvements Fund 108

Certificates of Participation Fund 109

Library District Debt Service Fund 110

Library District Capital Projects Fund 111

YUMA COUNTY

Exhibit G- 1

Balance Sheet
General Fund
June 30, 2008

	General 0100	Self-Insurance 2329	Total General Fund
Assets			
Cash and cash equivalents	$ 12,247,054	$ -	$ 12,247,054
Receivables (net of allowances for uncollectibles):			
Property taxes	654,920	-	654,920
Accounts	266,236	1,139	267,375
Accrued interest	22,379	69	22,448
Due from:			
Other funds	3,067,955	725,300	3,793,255
Other governments	3,836,489	-	3,836,489
Prepaid items	122,697	-	122,697
Total Assets	**$ 20,217,730**	**$ 726,508**	**$ 20,944,238**
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 761,472	$ 33,584	$ 795,056
Accrued payroll and employee benefits	1,804,819	6,718	1,811,537
Due to:			
Other funds	2,863,485	222,458	3,085,943
Other governments	48	-	48
Deposit held for others	31,457	-	31,457
Deferred revenue	752,400	-	752,400
Total Liabilities	**$ 6,213,681**	**$ 262,760**	**$ 6,476,441**
Fund balances:			
Reserved for:			
Prepaid items	-	-	-
Unreserved, reported in:			
General fund	14,004,049	463,748	14,467,797
Total fund balances	**$ 14,004,049**	**$ 463,748**	**$ 14,467,797**
Total liabilities and fund balances	**$ 20,217,730**	**$ 726,508**	**$ 20,944,238**

YUMA COUNTY

Exhibit G- 2

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year ended June 30, 2008

	General 0100	Self-Insurance 2329	Total General Fund
Revenues:			
Taxes	$ 36,999,429	$ -	$ 36,999,429
Licenses and permits	988,829	-	988,829
Intergovernmental	21,628,536	725,300	22,353,836
Charges for services	3,233,107	-	3,233,107
Fines and forfeits	1,817,578	-	1,817,578
Investment income	560,995	5,110	566,105
Rents	16,122	-	16,122
Miscellaneous	464,794	11,837	476,631
Total Revenues	**65,709,390**	**742,247**	**66,451,637**
Expenditures			
Current:			
General government	34,983,838	752,611	35,736,449
Public safety	11,146,989	-	11,146,989
Sanitation	573,698	-	573,698
Health	250,462	-	250,462
Welfare	9,413,394	-	9,413,394
Culture and recreation	14,477	-	14,477
Education	343,407	-	343,407
Capital Outlay	731,439	18,032	749,471
Debt service:			
Principal retirement	84,332	-	84,332
Interest and fiscal charges	14,099	-	14,099
Total Expenditures	**57,556,135**	**770,643**	**58,326,778**
Excess (deficiency) of revenues over (under) expenditures	**8,153,255**	**(28,396)**	**8,124,859**
Other financing sources (uses):			
Transfers in	14,311	-	14,311
Transfers out	(8,331,808)	(315,609)	(8,647,417)
Capital leases	189,625	-	189,625
Total Other financing sources (uses)	**(8,127,872)**	**(315,609)**	**(8,443,481)**
Net change in fund balance	25,383	(344,005)	(318,622)
Fund balances / (deficits), July 1, 2007	13,978,666	807,753	14,786,419
Fund balances / (deficits), June 30, 2008	**$ 14,004,049**	**$ 463,748**	**$ 14,467,797**

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

Year ended June 30, 2008

	Total General Fund			
	General Fund			0100
	Budgeted Amounts		Actual	
	Original	Final	Amount	Variance *
Revenues:				
Taxes	$ 37,549,680	$ 37,549,680	$ 36,999,429	$ (550,251)
Licenses and permits	1,136,720	1,136,720	988,829	(147,891)
Intergovernmental	23,769,912	23,769,912	21,628,536	(2,141,376)
Charges for services	3,229,842	3,229,842	3,233,107	3,265
Fines and forfeits	1,614,454	1,616,254	1,817,578	201,324
Investment income	350,000	350,000	560,995	210,995
Rents	12,673	12,673	16,122	3,449
Miscellaneous	273,685	273,685	464,794	191,109
Total Revenues	**67,936,966**	**67,938,766**	**65,709,390**	**(2,229,376)**
Expenditures				
Current:				
General government	37,833,461	37,878,621	34,983,838	2,894,783
Public safety	11,439,449	11,771,326	11,146,989	624,337
Sanitation	675,186	675,186	573,698	101,488
Health	252,877	266,406	250,462	15,944
Welfare	9,752,187	9,470,158	9,413,394	56,764
Culture and recreation	29,451	29,451	14,477	14,974
Education	352,497	352,497	343,407	9,090
Capital Outlay	724,624	747,624	731,439	16,185
Debt service:				
Principal retirement	84,421	84,421	84,332	89
Interest and fiscal charges	14,099	14,099	14,099	-
Total Expenditures	**61,158,252**	**61,289,789**	**57,556,135**	**3,733,654**
Excess (deficiency) of revenues over (under) expenditures	**6,778,714**	**6,648,977**	**8,153,255**	**1,504,278**
Other financing sources (uses):				
Transfers in	13,540	24,158	14,311	(9,847)
Transfers out	(10,231,545)	(10,233,989)	(8,331,808)	1,902,181
Capital leases			189,625	189,625
Total Other financing sources (uses)	**(10,218,005)**	**(10,209,831)**	**(8,127,872)**	**2,081,959**
Net change in fund balance	(3,439,291)	(3,560,854)	25,383	3,586,237
Fund balances / (deficits), July 1, 2007	3,439,291	3,560,854	13,978,666	10,417,812
Fund balances / (deficits), June 30, 2008	**$ -**	**$ -**	**$ 14,004,049**	**$ 14,004,049**

* Variance = Positive / (Negative)

Total General Fund

Self- Insurance			2329	Total General Fund			
Budgeted Amounts		Actual		Budgeted Amounts		Actual	
Original	Final	Amount	Variance *	Original	Final	Amount	Variance *
$ -	$ -	$ -	$ -	$ 37,549,680	$ 37,549,680	$ 36,999,429	$ (550,251)
-	-	-	-	1,136,720	1,136,720	988,829	(147,891)
1,347,170	1,347,170	725,300	(621,870)	25,117,082	25,117,082	22,353,836	(2,763,246)
-	-	-	-	3,229,842	3,229,842	3,233,107	3,265
-	-	-	-	1,614,454	1,616,254	1,817,578	201,324
15,300	15,300	5,110	(10,190)	365,300	365,300	566,105	200,805
-	-	-	-	12,673	12,673	16,122	3,449
-	-	11,837	11,837	273,685	273,685	476,631	202,946
1,362,470	**1,362,470**	**742,247**	**(620,223)**	**69,299,436**	**69,301,236**	**66,451,637**	**(2,849,599)**
1,363,530	1,363,530	752,611	610,919	39,196,991	39,242,151	35,736,449	3,505,702
-	-	-	-	11,439,449	11,771,326	11,146,989	624,337
-	-	-	-	675,186	675,186	573,698	101,488
-	-	-	-	252,877	266,406	250,462	15,944
-	-	-	-	9,752,187	9,470,158	9,413,394	56,764
-	-	-	-	29,451	29,451	14,477	14,974
-	-	-	-	352,497	352,497	343,407	9,090
-	-	18,032	(18,032)	724,624	747,624	749,471	(1,847)
-	-	-	-	84,421	84,421	84,332	89
-	-	-	-	14,099	14,099	14,099	-
1,363,530	**1,363,530**	**770,643**	**592,887**	**62,521,782**	**62,653,319**	**58,326,778**	**4,326,541**
(1,060)	**(1,060)**	**(28,396)**	**(27,336)**	**6,777,654**	**6,647,917**	**8,124,859**	**1,476,942**
-	-	-	-	13,540	24,158	14,311	(9,847)
-	-	(315,609)	(315,609)	(10,231,545)	(10,233,989)	(8,647,417)	1,586,572
-	-	-	-	-	-	189,625	189,625
-	**-**	**(315,609)**	**(315,609)**	**(10,218,005)**	**(10,209,831)**	**(8,443,481)**	**1,766,350**
(1,060)	(1,060)	(344,005)	(342,945)	(3,440,351)	(3,561,914)	(318,622)	3,243,292
1,060	1,060	807,753	806,693	3,440,351	3,561,914	14,786,419	11,224,505
$ -	**$ -**	**$ 463,748**	**$ 463,748**	**$ -**	**$ -**	**$ 14,467,797**	**$ 14,467,797**

YUMA COUNTY

Exhibit G- 4

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2008

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 18,364,000	$ 18,364,000	$ 18,731,286	$ 367,286
Interest On Delinquent Taxes	550,000	550,000	544,535	(5,465)
Penalties On Delinquent Taxes	-	-	54,881	54,881
Auto Lieu Tax	5,090,000	5,090,000	5,114,403	24,403
County Sales Tax	13,392,000	13,392,000	12,373,201	(1,018,799)
Franchise Tax	153,680	153,680	181,123	27,443
Total Taxes	**37,549,680**	**37,549,680**	**36,999,429**	**(550,251)**
Business Licenses	1,020	1,020	3,665	2,645
Building Permits	488,100	488,100	486,257	(1,843)
Plumbing Permits	110,000	110,000	47,763	(62,237)
Electrical Permits	155,000	155,000	87,725	(67,275)
Mechanical Permits	55,000	55,000	29,742	(25,258)
Sign Permits	2,600	2,600	4,134	1,534
Health Department Permits	5,000	5,000	600	(4,400)
Environmental Health Permits	240,000	240,000	227,810	(12,190)
Mobile Home Permits	60,000	60,000	63,604	3,604
Planning Variance Permits	8,000	8,000	21,115	13,115
Special Use Permits	12,000	12,000	16,414	4,414
Total Licenses and permits	**1,136,720**	**1,136,720**	**988,829**	**(147,891)**
Federal Grants	75,236	75,236	122,831	47,595
Federal Grants Prior Year	-	-	6,939	6,939
Federal Payments In Lieu Of Taxes	2,016,357	2,016,357	1,910,901	(105,456)
Southwest Border Grant Initiative	120,000	120,000	(13,082)	(133,082)
Agency Reimbursements	-	-	22,480	22,480
State Grants	580,284	580,284	303,877	(276,407)
State Shared Sales Tax	20,408,000	20,408,000	18,693,288	(1,714,712)
State Shared Liquor Licenses	20,000	20,000	31,267	11,267
State Lottery	550,035	550,035	550,035	-
Total Intergovernmental	**23,769,912**	**23,769,912**	**21,628,536**	**(2,141,376)**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2008

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Septic Reassignment Fee	-	-	14,620	14,620
Plan Check Fees	405,000	405,000	240,841	(164,159)
Legal Services/Attorney's Fees	257,281	257,281	402,764	145,483
Modifications (P&Z)	9,000	9,000	2,940	(6,060)
Zoning Application Fees	60,000	60,000	75,575	15,575
Subdivision Fees	35,000	35,000	31,110	(3,890)
Recording Fees	520,775	520,775	458,767	(62,008)
Reinspection Fees	25,000	25,000	15,548	(9,452)
Temporary Use Permit	4,000	4,000	6,160	2,160
Planning & Zoning Books & Maps	2,200	2,200	1,298	(902)
Treasurer's Office Fees	10,812	10,812	8,623	(2,189)
Public Fiduciary Fees & Charges	40,400	40,400	52,823	12,423
Assessor's Office Fees	5,730	5,730	3,825	(1,905)
Payroll Garnishment Fees	1,600	1,600	2,613	1,013
Special District Charges	193,539	193,539	316,684	123,145
Indirect Cost Revenue	1,531,705	1,531,705	1,360,592	(171,113)
Sheriff Fees	15,000	15,000	24,083	9,083
Sheriff Fingerprint/Copy Fees	2,800	2,800	10,307	7,507
Correctional Housing - Juvenile	110,000	110,000	203,659	93,659
Medical Services Fees	-	-	275	275
Total Charges for services	**3,229,842**	**3,229,842**	**3,233,107**	**3,265**
Superior Court Fines	255,000	255,000	293,417	38,417
Constable Fines	41,000	41,000	34,747	(6,253)
Justice Court #1 Fines	853,963	853,963	937,159	83,196
Justice Court #2 Fines	128,162	128,162	120,487	(7,675)
Justice Court #3 Fines	203,560	203,560	289,208	85,648
House Arrest Fees	20,965	20,965	20,628	(337)
Juvenile Court Fines & Fees	74,656	74,656	76,439	1,783
Work Furlough Fees	19,398	19,398	30,491	11,093
Zoning Violation Fines	5,000	5,000	5,250	250
Other Fines	12,750	14,550	9,752	(4,798)
Total Fines and forfeits	**1,614,454**	**1,616,254**	**1,817,578**	**201,324**
Interest On Investments	350,000	350,000	560,995	210,995
Total Investment income	**350,000**	**350,000**	**560,995**	**210,995**
Rent General	-	-	6,001	6,001
Rent Housing Property	12,673	12,673	10,121	(2,552)
Total Rents	**12,673**	**12,673**	**16,122**	**3,449**
Maps & Books	-	-	1,080	1,080
Vending Machine Proceeds	12,240	12,240	17,169	4,929
Telephone Revenue	-	-	2,035	2,035
Bad Check Fees	2,556	2,556	3,221	665
Elections Deposits	211,187	211,187	197,965	(13,222)

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2008

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Void/Stale Dated Revenue	5,513	5,513	42,625	37,112
Restitution & Other Payments	2,272	2,272	5,769	3,497
Sale Of Auction Items	12,000	12,000	25,094	13,094
Cash Over/Short	-	-	(779)	(779)
Miscellaneous Revenues	27,917	27,917	170,615	142,698
Total Miscellaneous	**273,685**	**273,685**	**464,794**	**191,109**
Total General Fund Revenue	**$ 67,936,966**	**$ 67,938,766**	**$ 65,709,390**	**$ (2,229,376)**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- Self- Insurance

Year Ended June 30, 2008

Exhibit G- 4

(Concluded)

	Self-Insurance		2329	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Agency Reimbursements	$ 1,347,170	$ 1,347,170	$ 725,300	$ (621,870)
Total Intergovernmental	**1,347,170**	**1,347,170**	**725,300**	**(621,870)**
Interest On Investments	15,300	15,300	5,110	(10,190)
Total Investment income	**15,300**	**15,300**	**5,110**	**(10,190)**
Miscellaneous Revenues	-	-	11,837	11,837
Total Miscellaneous	**-**	**-**	**11,837**	**11,837**
Total Self- Insurance Fund Revenue	**$ 1,362,470**	**$ 1,362,470**	**$ 742,247**	**$ (620,223)**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G- 5

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2008

	General Fund		0100		Total	
	Budgeted Amounts		Actual Amounts		Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
General Revenue/Expense						
County Administrator	$ 1,281,173	$ 1,281,173	$ 998,312	$ 9,169	$ 1,007,481	$ 273,692
Board Of Supervisors	415,991	415,991	396,610	-	396,610	19,381
Treasurer	701,997	701,997	637,814	320	638,134	63,863
Assessor	1,769,685	1,769,685	1,676,029	-	1,676,029	93,656
Recorder	577,091	577,091	510,322	-	510,322	66,769
Election Services	498,184	498,184	325,511	4,542	330,053	168,131
Attorney - Civil Division	731,794	731,794	663,833	-	663,833	67,961
Attorney - Criminal Div	2,622,750	2,651,846	2,550,374	-	2,550,374	101,472
Attorney - Admin Division	554,622	542,956	504,445	-	504,445	38,511
Clerk Of Superior Court	1,888,505	1,866,682	1,819,759	19,033	1,838,792	27,890
Superior Court	2,550,736	2,599,220	2,451,864	6,666	2,458,530	140,690
Superior Court - Security	491,558	491,558	470,599	-	470,599	20,959
Superior Court - Collections	222,635	247,118	243,215	-	243,215	3,903
Court Trial Services	585,265	781,023	781,149	-	781,149	(126)
Superior Court - Conflict Administrator	1,064,275	1,839,674	1,840,624	-	1,840,624	(950)
Justice Court #1	1,082,084	1,076,129	1,006,365	-	1,006,365	69,764
Justice Court #2	251,408	251,408	253,076	-	253,076	(1,668)
Justice Court #3	283,732	283,732	271,201	-	271,201	12,531
Constable Precinct #1	247,625	249,425	219,580	19,907	239,487	9,938
Constable Precinct #2	34,866	34,866	37,290	-	37,290	(2,424)
Constable Precinct #3	752	752	9	-	9	743
Attorney - Victim Services	228,382	228,382	221,659	-	221,659	6,723
Public Defender	1,608,547	1,578,920	1,557,508	-	1,557,508	21,412
General Government	2,424,925	1,800,283	1,199,153	-	1,199,153	601,130
County Administrator - Channel 77	202,849	202,849	168,483	20,098	188,581	14,268
Juvenile Justice Center - Administration	1,631,497	1,596,926	1,475,641	6,266	1,481,907	115,019
Juvenile Justice Center - Detention	2,572,656	2,572,656	2,457,559	15,840	2,473,399	99,257
Financial Services	1,368,385	1,368,385	1,276,676	-	1,276,676	91,709
Legal Defender	1,093,552	793,552	820,767	-	820,767	(27,215)
Human Resources	821,529	906,330	829,541	7,341	836,882	69,448
General Services	2,079,933	2,079,933	1,880,128	62,429	1,942,557	137,376
Parking Structure	21,138	21,138	19,428	-	19,428	1,710
Information Technology Services	3,130,736	3,130,736	2,896,532	-	2,896,532	234,204
Development Services	785,346	785,346	597,059	1,192	598,251	187,095
Geographical Information Systems	424,388	424,388	378,084	-	378,084	46,304
Planning And Zoning	1,432,485	1,369,108	1,238,473	1,830	1,240,303	128,805
Superior Court - Adult Probation - Pretr	325,431	325,431	309,166	-	309,166	16,265
Total General government	**38,008,507**	**38,076,667**	**34,983,838**	**174,633**	**35,158,471**	**2,918,196**
Building Safety	1,417,286	1,467,134	1,261,075	1,787	1,262,862	204,272
Superior Court - Adult Probation	1,800,253	1,800,253	1,754,464	12,824	1,767,288	32,965
Adlt Prob-Graffiti Abate	49,392	49,392	42,489	-	42,489	6,903
Sheriff - Administration	8,174,791	8,174,791	7,506,330	292,028	7,798,358	376,433
Sheriff - Boat Patrol	292,194	292,194	202,148	-	202,148	90,046
Sheriff - Medical Examiner	-	282,029	253,703	-	253,703	28,326
Emergency Services	178,611	178,611	126,780	-	126,780	51,831
Total Public safety	**11,912,527**	**12,244,404**	**11,146,989**	**306,639**	**11,453,628**	**790,776**
Public Works - Solid Waste Operations	815,706	815,706	672,129	222,165	894,294	(78,588)
Total Sanitation	**815,706**	**815,706**	**672,129**	**222,165**	**894,294**	**(78,588)**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- General Fund
Year Ended June 30, 2008

Exhibit G- 5
(Continued)

	General Fund		0100		Total	
	Budgeted Amounts		Actual Amounts		Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
Environmental Programs	252,877	266,406	250,462	407	250,869	15,537
Total Health	**252,877**	**266,406**	**250,462**	**407**	**250,869**	**15,537**
Medical Eligibility Prog	9,257,417	8,975,388	8,966,612	-	8,966,612	8,776
Public Fiduciary	529,270	529,270	446,782	27,595	474,377	54,893
Total Welfare	**9,786,687**	**9,504,658**	**9,413,394**	**27,595**	**9,440,989**	**63,669**
Public Works - Parks	29,451	29,451	14,477	-	14,477	14,974
Total Culture and recreation	**29,451**	**29,451**	**14,477**	**-**	**14,477**	**14,974**
School Superintendent	352,497	352,497	343,407	-	343,407	9,090
Total Education	**352,497**	**352,497**	**343,407**	**-**	**343,407**	**9,090**
Total General Fund	**$ 61,158,252**	**$ 61,289,789**	**$ 56,824,696**	**$ 731,439**	**$ 57,556,135**	**$ 3,733,654**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- Self- Insurance
Year Ended June 30, 2008

Exhibit G- 5
(Concluded)

	Self- Insurance		2329		Total	
	Budgeted Amounts		Actual Amounts		Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
Self- Insurances	$ 1,363,530	$ 1,363,530	$ 752,611	$ 18,032	$ 770,643	$ 592,887
General government	**1,363,530**	**1,363,530**	**752,611**	**18,032**	**770,643**	**592,887**
Total Self- Insurance Fund	**1,363,530**	**1,363,530**	**752,611**	**18,032**	**770,643**	**592,887**
Grand Total General Fund	**$ 62,521,782**	**$ 62,653,319**	**$ 57,577,307**	**$ 749,471**	**$ 58,326,778**	**$ 4,326,541**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 6

Budgetary Comparison Schedule - Jail District - Debt Service Fund

Year Ended June 30, 2008

	Jail District - Debt Service Fund			3500
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 49,941	$ 49,941	$ 223,872	$ 173,931
Total Revenue	49,941	49,941	223,872	173,931
Expenditures:				
Current:				
Public safety:				
Sheriff - Detention	9,200	9,200	8,809	391
Debt service:				
Principal retirement	1,940,000	1,940,000	1,940,000	-
Interest and fiscal charges	842,063	842,063	842,063	-
Total Expenditures	2,791,263	2,791,263	2,790,872	391
Excess (deficiency) of revenues over (under) expenditures	(2,741,322)	(2,741,322)	(2,567,000)	174,322
Other financing sources (uses):				
Transfers in	2,180,000	2,180,000	2,188,528	8,528
Total other financing sources (uses)	2,180,000	2,180,000	2,188,528	8,528
Net change in fund balance	(561,322)	(561,322)	(378,472)	182,850
Fund balances - beginning (July 1, 2007)	561,322	561,322	2,003,908	1,442,586
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 1,625,436	$ 1,625,436

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 7

Budgetary Comparison Schedule - Jail District - Capital Projects Fund

Year Ended June 30, 2008

	Jail District - Capital Projects Fund			4403
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 150,000	$ 150,000	$ 475,604	$ 325,604
Miscellaneous	-	-	396	396
Total Revenue	150,000	150,000	476,000	326,000
Expenditures:				
Capital outlay	13,368,377	13,368,377	10,888,404	2,479,973
Total Expenditures	13,368,377	13,368,377	10,888,404	2,479,973
Excess (deficiency) of revenues over (under) expenditures	(13,218,377)	(13,218,377)	(10,412,404)	2,805,973
Other financing sources (uses):				
Transfers out	-	-	(8,528)	8,528
Total other financing sources (uses)	-	-	(8,528)	8,528
Net change in fund balance	(13,218,377)	(13,218,377)	(10,420,932)	2,814,501
Fund balances - beginning (July 1, 2007)	13,218,377	13,218,377	15,966,764	2,748,387
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 5,545,832	$ 5,562,888

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 8

Budgetary Comparison Schedule - Capital Projects Sales Tax Fund

Year Ended June 30, 2008

	Capital Projects Sales Tax Fund			4402
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ -	$ -	$ 54,809	$ 54,809
Investment income	476,000	476,000	1,029,130	553,130
Miscellaneous	-	-	2,560	2,560
Total Revenue	476,000	476,000	1,086,499	610,499
Expenditures:				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	476,000	476,000	1,086,499	610,499
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(17,589,640)	(19,044,040)	(17,161,571)	1,882,469
Total other financing sources (uses)	(17,589,640)	(19,044,040)	(17,161,571)	1,882,469
Net change in fund balance	(17,113,640)	(18,568,040)	(16,075,072)	2,492,968
Fund balances - beginning (July 1, 2007)	17,113,640	18,568,040	24,947,987	6,379,947
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 8,872,915	$ 8,872,915

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 9

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2008

	Capital Improvements Fund			4407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ -	$ -	$ 134,003	$ 134,003
Miscellaneous	-	-	1,332	1,332
Total Revenue	-	-	135,335	135,335
Expenditures:				
Current:				
General Revenue/Expense	-	-	111,872	(111,872)
Capital outlay:				
General Revenue/Expense	14,776	14,776		14,776
County Administrator	50,000	50,000	-	50,000
Superior Court	314,944	314,944	-	314,944
General Services	5,081,000	5,081,000	285,594	4,795,406
Information Technology Services	813,254	813,254	601,903	211,351
Sheriff - Administration	425,000	425,000	162,065	262,935
Development Services	9,506,500	9,506,500	8,480,018	1,026,482
Total Expenditures	16,205,474	16,205,474	9,641,452	6,564,022
Excess (deficiency) of revenues over (under) expenditures	(16,205,474)	(16,205,474)	(9,506,117)	6,699,357
Other financing sources (uses):				
Transfers in	11,295,687	11,295,687	10,218,393	(1,077,294)
Transfers out	-	-	(698,586)	(698,586)
Total other financing sources (uses)	11,295,687	11,295,687	9,519,807	(1,775,880)
Net change in fund balance	(4,909,787)	(4,909,787)	13,690	4,923,477
Fund balances - beginning (July 1, 2007)	4,909,787	4,909,787	3,533,351	(1,376,436)
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 3,547,041	$ 3,547,041

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 10

Budgetary Comparison Schedule - Certificates of Participation Fund

Year Ended June 30, 2008

	Certificates of Participation Fund			3503
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 73,091	$ 73,091	$ 105,757	$ 32,666
Miscellaneous	-	-	472	472
Total Revenue	73,091	73,091	106,229	33,138
Expenditures:				
Current:				
General government:				
Juvenile Ct/Admin Facility	2,500	2,500	3,362	(862)
Superior Court - Adult Probation	2,200	2,200	2,503	(303)
Health:				
Health - Grants	1,500	1,500	88	1,412
Debt service:				
Principal retirement	9,100,000	10,540,000	10,540,000	-
Interest and fiscal charges	513,832	528,232	536,332	(8,100)
Total Expenditures	9,620,032	11,074,432	11,082,285	(7,853)
Excess (deficiency) of revenues over (under) expenditures	(9,546,941)	(11,001,341)	(10,976,056)	25,285
Other financing sources (uses):				
Transfers in	9,620,032	11,074,432	9,922,548	(1,151,884)
Total other financing sources (uses)	9,620,032	11,074,432	9,922,548	(1,151,884)
Net change in fund balance	73,091	73,091	(1,053,508)	(1,126,599)
Fund balances - beginning (July 1, 2007)	(73,091)	(73,091)	3,364,758	3,437,849
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 2,311,250	$ 2,311,250

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 11

Required Supplementary Information

Budgetary Comparison Schedule - Library District - Debt Service Fund

Year Ended June 30, 2008

	Library District — Debt Service Fund			3547
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 142,975	$ 142,975	$ 40,247	$ (102,728)
Total Revenue	142,975	142,975	40,247	(102,728)
Expenditures:				
Debt Service:				
Principal	930,000	930,000	930,000	-
Interest	2,436,213	2,436,213	2,366,426	69,787
Total Expenditures	3,366,213	3,366,213	3,296,426	69,787
Excess (deficiency) of revenues over (under) expenditures	(3,223,238)	(3,223,238)	(3,256,179)	(32,941)
Other financing sources (uses):				
Transfers in	3,574,367	3,574,367	3,574,367	-
Total other financing sources (uses)	3,574,367	3,574,367	3,574,367	-
Net change in fund balance	351,129	351,129	318,188	(32,941)
Fund balances - beginning (July 1, 2007)	(351,129)	(351,129)	560,512	911,641
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 878,700	$ 878,700

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 12

Required Supplementary Information

Budgetary Comparison Schedule - Library District - Capital Projects Fund

Year Ended June 30, 2008

	Library District – Capital Projects Fund			4720
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ -	$ -	$ 1,823,016	$ 1,823,016
Total Revenue	-	-	1,823,016	1,823,016
Expenditures:				
Current:				
Culture and recreation				
Library	-	-	-	-
Capital outlay	33,623,868	33,623,868	15,633,493	17,990,375
Total Expenditures	33,623,868	33,623,868	15,633,493	17,990,375
Excess (deficiency) of revenues over (under) expenditures	(33,623,868)	(33,623,868)	(13,810,477)	19,813,391
Other financing sources (uses):				
Sale of bonds	43,715,000	43,715,000	43,715,000	
Transfers in	75,000	75,000	75,000	-
Total other financing sources (uses)	43,790,000	43,790,000	43,790,000	-
Net change in fund balance	10,166,132	10,166,132	29,979,523	19,813,391
Fund balances - beginning (July 1, 2007)	(10,166,132)	(10,166,132)	6,511,789	16,677,921
Fund balances - ending (June 30, 2008)	$ -	$ -	$ 36,491,312	$ 36,491,312

* Variance = Positive or (Negative)

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Nonmajor Governmental Funds

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Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds 116

Debt Service Funds 131

Capital Projects Funds 132

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	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	$ 21,276	$ 134,955	$ 151,989	$ 272,403	$ -
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	326	-	2,820	-
Accrued interest	32	226	145	382	17
Due from:					
Other funds	217	25,006	-	42,800	108,256
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	975	-
Total Assets	**$ 21,525**	**$ 160,513**	**$ 152,134**	**$ 319,380**	**$ 108,273**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 9,406	$ 4,124	$ -	$ -	$ -
Accrued payroll and employee benefits	1,321	386	69,098	20,060	73,351
Due to:					
Other funds	-	31,199	51,327	30,480	23,325
Other governments	8,189	34,424	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 18,916**	**$ 70,133**	**$ 120,425**	**$ 50,540**	**$ 96,676**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	2,609	90,380	31,709	268,840	11,597
Total fund balances	**$ 2,609**	**$ 90,380**	**$ 31,709**	**$ 268,840**	**$ 11,597**
Total liabilities and fund balances	**$ 21,525**	**$ 160,513**	**$ 152,134**	**$ 319,380**	**$ 108,273**

Exhibit H-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Treatment & Education 2309	Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
$ 20,248	$ 40,479	$ 66,845	$ 97,790	$ 20,493	$ 598,844	$ 23,556	$ 82,109
-	-	-	-	-	-	-	-
-	-	-	678	-	-	-	-
38	61	312	118	31	963	31	160
3,701	48,667	-	8,850	2,077	4,292	41,777	3,105
-	-	-	-	-	-	39,838	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 23,987	**$ 89,207**	**$ 67,157**	**$ 107,436**	**$ 22,601**	**$ 604,099**	**$ 105,202**	**$ 85,374**
$ -	$ 5,063	$ -	$ 1,286	$ -	$ -	$ 17,853	$ 712
5,744	-	-	-	-	-	14,705	-
3,701	11,643	56,928	2,184	2,077	864	79,706	18,104
982	11,818	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 10,427	**$ 28,524**	**$ 56,928**	**$ 3,470**	**$ 2,077**	**$ 864**	**$ 112,264**	**$ 18,816**
13,560	60,683	10,229	103,966	20,524	603,235	(7,062)	66,558
$ 13,560	**$ 60,683**	**$ 10,229**	**$ 103,966**	**$ 20,524**	**$ 603,235**	**$ (7,062)**	**$ 66,558**
$ 23,987	**$ 89,207**	**$ 67,157**	**$ 107,436**	**$ 22,601**	**$ 604,099**	**$ 105,202**	**$ 85,374**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	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	$ 115,478	$ 20,841	$ 2,489	$ -	$ 254,428
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	7,320
Accrued interest	224	-	28	-	395
Due from:					
Other funds	32,406	-	1,436	133,486	7,518
Other governments	-	-	-	61,317	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 148,108**	**$ 20,841**	**$ 3,953**	**$ 194,803**	**$ 269,661**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ 115	$ -	$ 2,978
Accrued payroll and employee benefits	17,456	-	2,396	9,602	-
Due to:					
Other funds	59,918	-	1,443	174,752	-
Other governments	946	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 78,320**	**$ -**	**$ 3,954**	**$ 184,354**	**$ 2,978**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	69,788	20,841	(1)	10,449	266,683
Total fund balances	**$ 69,788**	**$ 20,841**	**$ (1)**	**$ 10,449**	**$ 266,683**
Total liabilities and fund balances	**$ 148,108**	**$ 20,841**	**$ 3,953**	**$ 194,803**	**$ 269,661**

Exhibit H-1

(Continued)

Attorney							Clerk of Superior Court
Fed Revenue Asset Sharing 2277	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution 2330	Wellton Fed Asset Sharing 2337	Bureau of Justice Asset 2338	Expedited Child Support 2213
$ 10,927	$ 12,422	$ -	$ 145,464	$ 73,235	$ 12,877	$ -	$ 25,549
-	-	-	-	-	-	-	-
-	40	-	-	-	-	-	-
17	19	-	231	115	18	-	39
-	-	1,439	-	-	2	-	1,701
-	-	10,071	35,000	-	-	2,665	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 10,944	**$ 12,481**	**$ 11,510**	**$ 180,695**	**$ 73,350**	**$ 12,897**	**$ 2,665**	**$ 27,289**
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,661	$ -
-	-	466	5,385	-	-	-	902
-	-	9,569	-	-	2	2,665	1,701
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	**$ -**	**$ 10,035**	**$ 5,385**	**$ -**	**$ 2**	**$ 4,326**	**$ 2,603**
10,944	12,481	1,475	175,310	73,350	12,895	(1,661)	24,686
$ 10,944	**$ 12,481**	**$ 1,475**	**$ 175,310**	**$ 73,350**	**$ 12,895**	**$ (1,661)**	**$ 24,686**
$ 10,944	**$ 12,481**	**$ 11,510**	**$ 180,695**	**$ 73,350**	**$ 12,897**	**$ 2,665**	**$ 27,289**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	Clerk of Superior Court				Co. Treasurer
	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Treasurer's Information 2201
Assets					
Cash and cash equivalents	$ 1,718	$ 65,088	$ 33,791	$ 4,743	$ 102,845
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	3	101	52	15	161
Due from:					
Other funds	-	15,487	815	-	600
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 1,721**	**$ 80,676**	**$ 34,658**	**$ 4,758**	**$ 103,606**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Accrued payroll and employee benefits	-	2,923	-	1,241	-
Due to:					
Other funds	-	-	815	-	600
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ -**	**$ 2,923**	**$ 815**	**$ 1,241**	**$ 600**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	1,721	77,753	33,843	3,517	103,006
Total fund balances	**$ 1,721**	**$ 77,753**	**$ 33,843**	**$ 3,517**	**$ 103,006**
Total liabilities and fund balances	**$ 1,721**	**$ 80,676**	**$ 34,658**	**$ 4,758**	**$ 103,606**

Exhibit H-1

(Continued)

Development Services			General	Emerg Mgmt	Housing Services			
Road Fund 2251	Dev Serv HURF 2252	CDBG 2296	Southwest Border 2320	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
$ 952,426	$ 12,073,381	$ 25,490	$ 53,577	$ 12,971	$ 762	$ 4,326	$ 464,874	$ 770,960
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	66,456	42,814	69
1,653	19,256	19	129	18	3	164	-	-
110,219	556,238	34,535	-	-	19,359	172,938	13,538	-
-	637,379	45,479	-	-	-	-	-	-
-	-	-	-	-	-	-	9,369	-
-	-	-	-	-	-	-	1,862	1,601
$ 1,064,298	**$ 13,286,254**	**$ 105,523**	**$ 53,706**	**$ 12,989**	**$ 20,124**	**$ 243,884**	**$ 532,457**	**$ 772,630**
$ -	$ 26,567	$ 327	$ 4,673	$ -	$ -	$ 6,991	$ 17,408	$ 24,018
-	63,539	2,402	-	-	432	45,964	-	-
-	641,433	62,140	19,490	15,750	21,898	164,368	-	-
-	-	-	-	-	-	-	-	-
-	20,430	-	-	-	-	-	129,194	128,041
-	-	-	-	-	-	-	-	-
$ -	**$ 751,969**	**$ 64,869**	**$ 24,163**	**$ 15,750**	**$ 22,330**	**$ 217,323**	**$ 146,602**	**$ 152,059**
1,064,298	12,534,285	40,654	29,543	(2,761)	(2,206)	26,561	385,855	620,571
$ 1,064,298	**$ 12,534,285**	**$ 40,654**	**$ 29,543**	**$ (2,761)**	**$ (2,206)**	**$ 26,561**	**$ 385,855**	**$ 620,571**
$ 1,064,298	**$ 13,286,254**	**$ 105,523**	**$ 53,706**	**$ 12,989**	**$ 20,124**	**$ 243,884**	**$ 532,457**	**$ 772,630**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	Housing	Juvenile Court			
	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240
Assets					
Cash and cash equivalents	$ 492,918	$ 13,513	$ 51,877	$ 18,256	$ 15,070
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	3,750	-	-	-	-
Accrued interest	-	31	87	43	20
Due from:					
Other funds	-	-	7,242	9,000	1,028
Other governments	-	-	-	-	992
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 496,668**	**$ 13,544**	**$ 59,206**	**$ 27,299**	**$ 17,110**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 1,311	$ 6,434	$ -	$ 3,524	$ 1,346
Accrued payroll and employee benefits	-	-	9,745	-	-
Due to:					
Other funds	10,618	-	3,103	14,999	7,027
Other governments	-	960	-	8,656	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 11,929**	**$ 7,394**	**$ 12,848**	**$ 27,179**	**$ 8,373**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	484,739	6,150	46,358	120	8,737
Total fund balances	**$ 484,739**	**$ 6,150**	**$ 46,358**	**$ 120**	**$ 8,737**
Total liabilities and fund balances	**$ 496,668**	**$ 13,544**	**$ 59,206**	**$ 27,299**	**$ 17,110**

Exhibit H-1

(Continued)

Juvenile Court								
Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257	Troops for Teachers 2258
$ 79,785	$ -	$ 348,223	$ 602	$ 48,277	$ 9,146	$ 3,115	$ 240	$ -
-	-	-	-	-	-	-	-	-
-	50,959	9,376	-	-	-	-	-	-
122	-	635	7	123	33	5	-	-
253	-	7,846	825	4,002	-	329	28,839	-
4,570	27,951	-	-	-	-	-	6,275	-
-	-	-	-	-	-	-	-	-
8,992	-	6,928	-	-	-	-	2,312	-
$ 93,722	**$ 78,910**	**$ 373,008**	**$ 1,434**	**$ 52,402**	**$ 9,179**	**$ 3,449**	**$ 37,666**	**$ -**
$ 243	$ -	$ 1,449	$ -	$ -	$ 1,862	$ -	$ -	$ -
7,994	11,543	25,083	357	26,949	4,261	935	1,701	-
20,681	75,563	14,077	826	2,284	1	2,561	32,228	-
-	-	-	-	210	2,453	43	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 28,918	**$ 87,106**	**$ 40,609**	**$ 1,183**	**$ 29,443**	**$ 8,577**	**$ 3,539**	**$ 33,929**	**$ -**
64,804	(8,196)	332,399	251	22,959	602	(90)	3,737	-
$ 64,804	**$ (8,196)**	**$ 332,399**	**$ 251**	**$ 22,959**	**$ 602**	**$ (90)**	**$ 3,737**	**$ -**
$ 93,722	**$ 78,910**	**$ 373,008**	**$ 1,434**	**$ 52,402**	**$ 9,179**	**$ 3,449**	**$ 37,666**	**$ -**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	Juvenile Court				
	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266
Assets					
Cash and cash equivalents	$ 55,145	$ 1,834	$ 3,140	$ 70,905	$ 99,646
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	97	3	16	181	183
Due from:					
Other funds	-	-	141	1,548	-
Other governments	8,334	30,319	-	-	427
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 63,576**	**$ 32,156**	**$ 3,297**	**$ 72,634**	**$ 100,256**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 310	$ -	$ 751	$ 4,928	$ 12,203
Accrued payroll and employee benefits	5,092	-	1,256	38,839	27,507
Due to:					
Other funds	24,968	-	812	6,706	9,482
Other governments	-	-	-	500	6,749
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 30,370**	**$ -**	**$ 2,819**	**$ 50,973**	**$ 55,941**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	33,206	32,156	478	21,661	44,315
Total fund balances	**$ 33,206**	**$ 32,156**	**$ 478**	**$ 21,661**	**$ 44,315**
Total liabilities and fund balances	**$ 63,576**	**$ 32,156**	**$ 3,297**	**$ 72,634**	**$ 100,256**

Exhibit H-1

(Continued)

Juvenile Court			Justice Court	Legal & Public Defenders		Library District	
Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
$ 30,117	$ 42,802	$ -	$ 620,960	$ 1,778	$ 9,787	$ 3,797	$ 83,353
-	-	-	-	-	-	-	-
-	-	-	-	-	9	-	-
65	119	-	947	3	25	34	147
263	1,923	27,690	-	-	527	14	14,715
-	334	42,246	-	-	2,874	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 30,445	**$ 45,178**	**$ 69,936**	**$ 621,907**	**$ 1,781**	**$ 13,222**	**$ 3,845**	**$ 98,215**
$ 11,809	$ 8,040	$ 2,888	$ 2,822	$ -	$ 2,029	$ 461	$ 3,995
5,832	17,758	1,255	11,970	-	-	-	-
2,126	2,465	54,729	12,745	-	1,670	-	10,910
3,215	924	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 22,982	**$ 29,187**	**$ 58,872**	**$ 27,537**	**$ -**	**$ 3,699**	**$ 461**	**$ 14,905**
7,463	15,991	11,064	594,370	1,781	9,523	3,384	83,310
$ 7,463	**$ 15,991**	**$ 11,064**	**$ 594,370**	**$ 1,781**	**$ 9,523**	**$ 3,384**	**$ 83,310**
$ 30,445	**$ 45,178**	**$ 69,936**	**$ 621,907**	**$ 1,781**	**$ 13,222**	**$ 3,845**	**$ 98,215**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	Public Health	Public Works			Recorder
	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Other Grants 2332	Recorder's Fund 2205
Assets					
Cash and cash equivalents	$ 45,479	$ 285,900	$ 4,421,344	$ -	$ 943,148
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	15,448	1,163	70	-	-
Accrued interest	27	501	6,968	-	1,495
Due from:					
Other funds	14,902	2,585	486,037	-	1,009
Other governments	-	59,907	1,183,705	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	182	-	-
Total Assets	**$ 75,856**	**$ 350,056**	**$ 6,098,306**	**$ -**	**$ 945,652**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ 19,470	$ 57,643	$ -	$ -
Accrued payroll and employee benefits	-	3,271	175,902	-	3,254
Due to:					
Other funds	32,285	22,158	1,073,395	543	27
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 32,285**	**$ 44,899**	**$ 1,306,940**	**$ 543**	**$ 3,281**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	43,571	305,157	4,791,366	(543)	942,371
Total fund balances	**$ 43,571**	**$ 305,157**	**$ 4,791,366**	**$ (543)**	**$ 942,371**
Total liabilities and fund balances	**$ 75,856**	**$ 350,056**	**$ 6,098,306**	**$ -**	**$ 945,652**

Exhibit H-1

(Continued)

School Superintendent	Sheriff- Administration				
School Grants 2281	Anti-Racketeering 2278	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306
$ -	$ 38,338	$ 84,611	$ -	$ 15,465	$ -
-	-	-	-	-	-
352,840	-	-	-	-	-
-	68	136	-	25	115
-	-	-	184,367	-	93,942
-	-	18,236	96,235	-	145,256
-	-	-	-	-	-
-	-	-	-	-	-
$ 352,840	**$ 38,406**	**$ 102,983**	**$ 280,602**	**$ 15,490**	**$ 239,313**
$ -	$ 10,983	$ 16,322	$ 3,083	$ -	$ -
-	-	3,745	2,223	-	12,387
-	-	48,026	153,334	12,262	184,290
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	**$ 10,983**	**$ 68,093**	**$ 158,640**	**$ 12,262**	**$ 196,677**
352,840	27,423	34,890	121,962	3,228	42,636
$ 352,840	**$ 27,423**	**$ 34,890**	**$ 121,962**	**$ 3,228**	**$ 42,636**
$ 352,840	**$ 38,406**	**$ 102,983**	**$ 280,602**	**$ 15,490**	**$ 239,313**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2008

	Sheriff- Jail District				Superior Court
	Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211
Assets					
Cash and cash equivalents	$ -	$ 4,272	$ 498,809	$ 129,595	$ 17,044
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	24,674	-	-
Accrued interest	-	6	773	231	45
Due from:					
Other funds	19,083	105	17,289	7,360	5,227
Other governments	24,406	-	-	37,740	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 43,489**	**$ 4,383**	**$ 541,545**	**$ 174,926**	**$ 22,316**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 126	$ -	$ 15,526	$ 1,903	$ 13,470
Accrued payroll and employee benefits	12,106	-	6,384	-	3,215
Due to:					
Other funds	126,453	105	66,203	77,625	5,227
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 138,685**	**$ 105**	**$ 88,113**	**$ 79,528**	**$ 21,912**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	(95,196)	4,278	453,432	95,398	404
Total fund balances	**$ (95,196)**	**$ 4,278**	**$ 453,432**	**$ 95,398**	**$ 404**
Total liabilities and fund balances	**$ 43,489**	**$ 4,383**	**$ 541,545**	**$ 174,926**	**$ 22,316**

Exhibit H-1

(Continued)

Superior Court							Superior Court- Other
Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Case Process Assistance 2206
$ 108,685	$ 130,946	$ 12,837	$ 114,761	$ 5,329	$ 12,912	$ 131,561	$ 26,839
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
172	222	90	173	14	60	200	43
740	-	9,853	1,185	-	14,587	10	188
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 109,597	**$ 131,168**	**$ 22,780**	**$ 116,119**	**$ 5,343**	**$ 27,559**	**$ 131,771**	**$ 27,070**
$ 113	$ -	$ -	$ 10,898	$ -	$ -	$ -	$ -
-	3,115	-	-	954	-	3,494	-
740	101,112	7,872	3,082	-	2,012	-	28,519
-	-	-	-	2,974	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 853	**$ 104,227**	**$ 7,872**	**$ 13,980**	**$ 3,928**	**$ 2,012**	**$ 3,494**	**$ 28,519**
108,744	26,941	14,908	102,139	1,415	25,547	128,277	(1,449)
$ 108,744	**$ 26,941**	**$ 14,908**	**$ 102,139**	**$ 1,415**	**$ 25,547**	**$ 128,277**	**$ (1,449)**
$ 109,597	**$ 131,168**	**$ 22,780**	**$ 116,119**	**$ 5,343**	**$ 27,559**	**$ 131,771**	**$ 27,070**

YUMA COUNTY

Exhibit H-1

Combining Balance Sheet

Nonmajor Governmental Funds- All Special Revenue Funds

(Concluded)

June 30, 2008

	Superior Court- Other		Other - Miscellaneous			Total
	Child Support Enforcement 2215	Fill the Gap 2319	Workforce Investment Act 2291	Improvement Districts	Other Nonmajor Misc	Special Revenue Funds
Assets						
Cash and cash equivalents	$ 14,389	$ 298,895	$ -	$ 679,190	$ 1,624	$ 26,897,908
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	35,513	-	35,513
Accounts	-	-	5,977	-	-	584,789
Accrued interest	13	676	34	1,152	99	41,440
Due from:						
Other funds	56,491	145,529	537,940	556	31,132	3,126,767
Other governments	25,100	-	502,450	-	-	3,049,106
Inventory	-	-	-	-	-	9,369
Prepaid items	-	-	-	-	-	22,852
Total Assets	**$ 95,993**	**$ 445,100**	**$ 1,046,401**	**$ 716,411**	**$ 32,855**	**$ 33,767,744**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 319	$ 75	$ 155,868	$ 11,160	$ 1,189	$ 507,735
Accrued payroll and employee benefits	4,447	30,546	-	-	-	800,493
Due to:						
Other funds	-	26,920	857,954	108,218	8,037	4,745,062
Other governments	-	-	-	-	658	83,701
Deposits held for others	-	-	-	-	-	277,665
Deferred revenue	-	-	-	24,178	-	24,178
Total Liabilities	**$ 4,766**	**$ 57,541**	**$ 1,013,822**	**$ 143,556**	**$ 9,884**	**$ 6,438,834**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	91,227	387,559	32,579	572,855	22,971	27,328,910
Total fund balances	**$ 91,227**	**$ 387,559**	**$ 32,579**	**$ 572,855**	**$ 22,971**	**$ 27,328,910**
Total liabilities and fund balances	**$ 95,993**	**$ 445,100**	**$ 1,046,401**	**$ 716,411**	**$ 32,855**	**$ 33,767,744**

YUMA COUNTY

Exhibit H- 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2008

	Improvement Districts					
	Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	Other Funds Misc	Total Debt Service Funds
Assets						
Cash and cash equivalents	$ 182,322	$ 308	$ 177,626	$ 165,683	$ -	$ 525,939
Receivables (net of allowances for uncollectibles):						
Accounts	837	-	1,094	420	-	2,351
Special assessments	109,528	5,277	101,407	206,091	4,559	426,862
Accrued interest	299	-	289	274	-	862
Due from:						
Other funds	857	-	4,096	2,896	-	7,849
Total Assets	**$ 293,843**	**$ 5,585**	**$ 284,512**	**$ 375,364**	**$ 4,559**	**$ 963,863**
Liabilities and Fund Balances						
Liabilities						
Due to:						
Other funds	$ 3,708	$ 363	$ 1,238	$ 741	$ -	$ 6,050
Deferred revenue	109,528	5,277	101,407	206,091	4,559	426,862
Total Liabilities	**$ 113,236**	**$ 5,640**	**$ 102,645**	**$ 206,832**	**$ 4,559**	**$ 432,912**
Fund balances:						
Unreserved, reported in:						
Debt service	180,607	(55)	181,867	168,532	-	530,951
Total fund balances	**$ 180,607**	**$ (55)**	**$ 181,867**	**$ 168,532**	**$ -**	**$ 530,951**
Total liabilities and fund balances	**$ 293,843**	**$ 5,585**	**$ 284,512**	**$ 375,364**	**$ 4,559**	**$ 963,863**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Capital Projects Funds
June 30, 2008

	Improvement Districts			
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719
Assets				
Cash and cash equivalents	$ 6,594	$ 130,192	$ 18,052	$ 15,189
Receivables (net of allowances for uncollectibles):				
Accrued interest	11	208	31	24
Due from:				
Other funds	-	-	-	-
Other governments	-	-	-	-
Total Assets	**$ 6,605**	**$ 130,400**	**$ 18,083**	**$ 15,213**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ -	$ -	$ 25,693	$ -
Due to:				
Other funds	-	-	4,380	1,075
Retainage payable	-	-	-	-
Total Liabilities	**$ -**	**$ -**	**$ 30,073**	**$ 1,075**
Fund balances:				
Unreserved, reported in:				
Capital projects funds	6,605	130,400	(11,990)	14,138
Total fund balances	**$ 6,605**	**$ 130,400**	**$ (11,990)**	**$ 14,138**
Total liabilities and fund balances	**$ 6,605**	**$ 130,400**	**$ 18,083**	**$ 15,213**

Health District Capital Projects 4410	Other Capital Projects SLIF Projects 4401	Total Capital Projects Funds
$ 33,973	$ 57,081	$ 261,081
566	85	925
-	3,988	3,988
-	5,619	5,619
$ 34,539	**$ 66,773**	**$ 271,613**
$ -	$ 39,115	$ 64,808
200	3,988	9,643
31,142	-	31,142
$ 31,342	**$ 43,103**	**$ 105,593**
3,197	23,670	166,020
$ 3,197	**$ 23,670**	**$ 166,020**
$ 34,539	**$ 66,773**	**$ 271,613**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2008

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 26,897,908	$ 525,939	$ 261,081	$ 27,684,928
Receivables (net of allowances for uncollectibles):				
Property taxes	35,513	-	-	35,513
Accounts	584,789	2,351	-	587,140
Special assessments	-	426,862	-	426,862
Accrued interest	41,440	862	925	43,227
Due from:				
Other funds	3,126,767	7,849	3,988	3,138,604
Other governments	3,049,106	-	5,619	3,054,725
Inventory	9,369	-	-	9,369
Prepaid items	22,852	-	-	22,852
Total Assets	**$ 33,767,744**	**$ 963,863**	**$ 271,613**	**$ 35,003,220**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 507,735	$ -	$ 64,808	$ 572,543
Accrued payroll and employee benefits	800,493	-	-	800,493
Due to:				
Other funds	4,745,062	6,050	9,643	4,760,755
Other governments	83,701	-	-	83,701
Deposits held for others	277,665	-	-	277,665
Retainage payable	-	-	31,142	31,142
Deferred revenue	24,178	426,862	-	451,040
Total Liabilities	**$ 6,438,834**	**$ 432,912**	**$ 105,593**	**$ 6,977,339**
Fund balances:				
Unreserved, reported in:				
Debt service funds	-	530,951	-	530,951
Capital projects funds	-	-	166,020	166,020
Special revenue funds	27,328,910	-	-	27,328,910
Total fund balances	**$ 27,328,910**	**$ 530,951**	**$ 166,020**	**$ 28,025,881**
Total liabilities and fund balances	**$ 33,767,744**	**$ 963,863**	**$ 271,613**	**$ 35,003,220**

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

Nonmajor Governmental Funds

Special Revenue Funds 136

Debt Service Funds 151

Capital Projects Funds 152

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Adult Probation				
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	48,962	28,473	1,441,608	2,797	1,186,878
Charges for services	-	-	-	435,570	-
Fines and forfeits	-	-	-	15,906	-
Investment income	-	5,088	4,812	6,543	2,973
Rents	-	-	-	-	-
Miscellaneous	1	24,263	53	1,690	42
Total Revenues	**48,963**	**57,824**	**1,446,473**	**462,506**	**1,189,893**
Expenditures					
Current:					
General government	$ -	$ -	$ -	$ -	$ -
Public safety	48,746	64,272	1,474,012	334,022	1,409,197
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**48,746**	**64,272**	**1,474,012**	**334,022**	**1,409,197**
Excess of revenues over (under) expenditures	**217**	**(6,448)**	**(27,539)**	**128,484**	**(219,304)**
Other financing sources (uses):					
Transfers in	-	-	168,650	-	210,919
Transfers out	-	-	(169,446)	-	-
Total Other financing sources (uses)	**-**	**-**	**(796)**	**-**	**210,919**
Net change in fund balance	217	(6,448)	(28,335)	128,484	(8,385)
Fund balances / (deficits), July 1, 2007	2,392	96,828	60,044	140,356	19,982
Fund balances / (deficits), June 30, 2008	**$ 2,609**	**$ 90,380**	**$ 31,709**	**$ 268,840**	**$ 11,597**

Exhibit I-1
(Continued)

Adult Probation					Assessor	Attorney
Drug Treatment & Education 2309	Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Property Information 2202	Atty Drug Enforcement 2207
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
122,290	212,001	298,223	-	-	-	297,184
-	-	-	91,738	3,789	-	-
-	6,955	-	-	-	-	-
918	2,748	2,249	3,907	744	26,220	1,002
-	-	-	-	-	-	-
5	1	-	-	190	34	1
123,213	**221,705**	**300,472**	**95,645**	**4,723**	**26,254**	**298,187**
$ -	$ -	$ -	$ -	$ -	$ 33,633	$ 363,369
121,113	169,109	-	76,962	468	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
121,113	**169,109**	**-**	**76,962**	**468**	**33,633**	**363,369**
2,100	**52,596**	**300,472**	**18,683**	**4,255**	**(7,379)**	**(65,182)**
-	-	-	-	-	-	69,583
-	-	(298,223)	(36,900)	-	-	(3,397)
-	**-**	**(298,223)**	**(36,900)**	**-**	**-**	**66,186**
2,100	52,596	2,249	(18,217)	4,255	(7,379)	1,004
11,460	8,087	7,980	122,183	16,269	610,614	(8,066)
$ 13,560	**$ 60,683**	**$ 10,229**	**$ 103,966**	**$ 20,524**	**$ 603,235**	**$ (7,062)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	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	92,051	251,152	27,000	-	273,391
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	4,066	3,350	399	985	1
Rents	-	-	-	-	-
Miscellaneous	-	2	31	26,582	-
Total Revenues	**96,117**	**254,504**	**27,430**	**27,567**	**273,392**
Expenditures					
Current:					
General government	$ 92,051	$ 388,259	$ 51,170	$ 50,120	$ -
Public safety	-	-	-	-	198,865
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**92,051**	**388,259**	**51,170**	**50,120**	**198,865**
Excess of revenues over (under) expenditures	**4,066**	**(133,755)**	**(23,740)**	**(22,553)**	**74,527**
Other financing sources (uses):					
Transfers in	-	147,388	-	1,336	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	**-**	**147,388**	**-**	**1,336**	**-**
Net change in fund balance	4,066	13,633	(23,740)	(21,217)	74,527
Fund balances / (deficits), July 1, 2007	62,492	56,155	44,581	21,216	(64,078)
Fund balances / (deficits), June 30, 2008	**$ 66,558**	**$ 69,788**	**$ 20,841**	**$ (1)**	**$ 10,449**

Exhibit I-1
(Continued)

Attorney							
Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution 2330	Wellton Fed Asset Sharing 2337	Bureau of Justice Asst 2338
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	11,358	44,486	221,881	-	13,961	2,665
-	-	-	-	-	-	-	-
35,589	-	-	-	-	-	-	-
9,054	457	189	-	3,839	2,827	59	-
-	-	-	-	-	-	-	-
90,194	4	2	-	11	10,976	-	-
134,837	**461**	**11,549**	**44,486**	**225,731**	**13,803**	**14,020**	**2,665**
$ -	$ -	$ -	$ 44,487	$ 109,184	$ 3,407	$ -	$ -
24,897	3	1,567	-	-	-	1,125	4,326
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,897	**3**	**1,567**	**44,487**	**109,184**	**3,407**	**1,125**	**4,326**
109,940	**458**	**9,982**	**(1)**	**116,547**	**10,396**	**12,895**	**(1,661)**
3,397	-	-	-	-	-	-	-
(114,959)	-	-	-	-	-	-	-
(111,562)	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(1,622)	458	9,982	(1)	116,547	10,396	12,895	(1,661)
268,305	10,486	2,499	1,476	58,763	62,954	-	-
$ 266,683	**$ 10,944**	**$ 12,481**	**$ 1,475**	**$ 175,310**	**$ 73,350**	**$ 12,895**	**$ (1,661)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Clerk of Superior Court					Co. Treasurer
	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Treasurer's Information 2201
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	5,470	-
Charges for services	-	-	42,432	-	-	19,280
Fines and forfeits	18,529	-	-	5,553	-	-
Investment income	1,017	74	2,605	1,238	474	4,089
Rents	-	-	-	-	-	-
Miscellaneous	6	1	21	-	-	19
Total Revenues	**19,552**	**75**	**45,058**	**6,791**	**5,944**	**23,388**
Expenditures						
Current:						
General government	$ 17,571	$ -	$ 44,817	$ -	$ 28,474	$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**17,571**	**-**	**44,817**	**-**	**28,474**	**-**
Excess of revenues over (under) expenditures	**1,981**	**75**	**241**	**6,791**	**(22,530)**	**23,388**
Other financing sources (uses):						
Transfers in	-	-	-	-	24,432	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**24,432**	**-**
Net change in fund balance	1,981	75	241	6,791	1,902	23,388
Fund balances / (deficits), July 1, 2007	22,705	1,646	77,512	27,052	1,615	79,618
Fund balances / (deficits), June 30, 2008	**$ 24,686**	**$ 1,721**	**$ 77,753**	**$ 33,843**	**$ 3,517**	**$ 103,006**

Exhibit I-1
(Continued)

Development Services			General	Emerg Mgmt	Housing Services		
Road Fund 2251	Dev Serv HURF 2252	CDBG 2296	Southwest Border 2320	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273
$ -	$ 1,401,426	$ -	$ -	$ -	$ -	$ -	$ -
-	74,619	-	-	-	-	-	-
162,133	5,951,624	229,516	-	204,654	68,685	-	786,183
-	1,664	-	-	-	-	-	-
-	-	-	-	-	-	-	-
45,865	441,832	281	4,725	291	110	2,667	15,345
-	-	-	-	-	-	-	314,360
137	12,836	-	-	-	-	116	82,200
208,135	**7,884,001**	**229,797**	**4,725**	**204,945**	**68,795**	**2,783**	**1,198,088**
$ -	$ -	$ 208,722	$ 53,393	$ -	$ -	$ -	$ -
-	-	-	-	107,914	-	-	-
7,196	1,957,487	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	73,639	511	991,395
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
140,447	1,612,266	-	8,636	-	-	-	223,706
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
147,643	**3,569,753**	**208,722**	**62,029**	**107,914**	**73,639**	**511**	**1,215,101**
60,492	**4,314,248**	**21,075**	**(57,304)**	**97,031**	**(4,844)**	**2,272**	**(17,013)**
-	-	-	-	-	-	-	-
-	-	-	(13,540)	-	-	-	-
-	**-**	**-**	**(13,540)**	**-**	**-**	**-**	**-**
60,492	4,314,248	21,075	(70,844)	97,031	(4,844)	2,272	(17,013)
1,003,806	8,220,037	19,579	100,387	(99,792)	2,638	24,289	402,868
$ 1,064,298	**$ 12,534,285**	**$ 40,654**	**$ 29,543**	**$ (2,761)**	**$ (2,206)**	**$ 26,561**	**$ 385,855**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Housing		Juvenile Court			
	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,579,398	-	23,052	-	33,124	18,949
Charges for services	-	-	-	198,485	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	8,301	10,202	344	3,785	-	535
Rents	-	-	-	-	-	-
Miscellaneous	32,966	160,680	-	59	1	4,009
Total Revenues	**2,620,665**	**170,882**	**23,396**	**202,329**	**33,125**	**23,493**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	23,052	262,447	33,124	21,514
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,353,236	156,923	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**2,353,236**	**156,923**	**23,052**	**262,447**	**33,124**	**21,514**
Excess of revenues over (under) expenditures	**267,429**	**13,959**	**344**	**(60,118)**	**1**	**1,979**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	267,429	13,959	344	(60,118)	1	1,979
Fund balances / (deficits), July 1, 2007	353,142	470,780	5,806	106,476	119	6,758
Fund balances / (deficits), June 30, 2008	**$ 620,571**	**$ 484,739**	**$ 6,150**	**$ 46,358**	**$ 120**	**$ 8,737**

Exhibit I-1
(Continued)

Juvenile Court							
Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
273,123	253,901	626,236	16,500	727,834	99,524	24,630	57,595
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,810	-	18,446	243	2,732	1	76	-
-	-	-	-	-	-	-	-
32,358	-	313	3	-	-	-	18
307,291	**253,901**	**644,995**	**16,746**	**730,566**	**99,525**	**24,706**	**57,613**
$ -	$ -	$ -	$ -	$ -	$ -	$ 24,796	$ -
246,009	262,693	-	16,746	727,834	99,556	-	58,572
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	691,785	-	-	-	-	-
6,600	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
252,609	**262,693**	**691,785**	**16,746**	**727,834**	**99,556**	**24,796**	**58,572**
54,682	**(8,792)**	**(46,790)**	**-**	**2,732**	**(31)**	**(90)**	**(959)**
-	-	5,338	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**5,338**	**-**	**-**	**-**	**-**	**-**
54,682	(8,792)	(41,452)	-	2,732	(31)	(90)	(959)
10,122	596	373,851	251	20,227	633	-	4,696
$ 64,804	**$ (8,196)**	**$ 332,399**	**$ 251**	**$ 22,959**	**$ 602**	**$ (90)**	**$ 3,737**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Juvenile Court					
	Troops for Teachers 2258	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	100,008	12,883	43,533	984,022	654,873
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	2,463	18	441	4,686	4,220
Rents	-	-	-	-	-	-
Miscellaneous	-	6	-	-	1	1
Total Revenues	**-**	**102,477**	**12,901**	**43,974**	**988,709**	**659,094**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 43,391	$ -	$ -
Public safety	-	114,278	-	-	984,022	654,873
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	1	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1**	**114,278**	**-**	**43,391**	**984,022**	**654,873**
Excess of revenues over (under) expenditures	**(1)**	**(11,801)**	**12,901**	**583**	**4,687**	**4,221**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(5,338)	-	-	-	-	-
Total Other financing sources (uses)	**(5,338)**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(5,339)	(11,801)	12,901	583	4,687	4,221
Fund balances / (deficits), July 1, 2007	5,339	45,007	19,255	(105)	16,974	40,094
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 33,206**	**$ 32,156**	**$ 478**	**$ 21,661**	**$ 44,315**

Exhibit I-1
(Continued)

Juvenile Court			Justice Court	Legal & Public Defenders		Library District
Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
134,819	492,844	57,812	9,422	-	10,120	57,012
-	-	-	-	-	-	-
-	-	-	327,848	-	-	-
1,145	2,261	6	23,650	75	692	812
-	-	-	-	-	-	-
-	1	-	52	-	65	9
135,964	**495,106**	**57,818**	**360,972**	**75**	**10,877**	**57,833**
$ -	$ -	$ 47,472	$ 272,348	$ -	$ 14,398	$ -
134,819	493,026	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	57,012
-	-	-	-	-	-	-
-	-	-	5,938	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
134,819	**493,026**	**47,472**	**278,286**	**-**	**14,398**	**57,012**
1,145	**2,080**	**10,346**	**82,686**	**75**	**(3,521)**	**821**
-	-	388	2,056	-	-	-
-	-	-	-	-	-	-
-	**-**	**388**	**2,056**	**-**	**-**	**-**
1,145	2,080	10,734	84,742	75	(3,521)	821
6,318	13,911	330	509,628	1,706	13,044	2,563
$ 7,463	**$ 15,991**	**$ 11,064**	**$ 594,370**	**$ 1,781**	**$ 9,523**	**$ 3,384**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Library District	Public Health	Public Works			Recorder
	Other Grants 2313	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Other Grants 2332	Recorder's Fund 2205
Revenues:						
Taxes	$ -	$ -	$ -	$ 1,401,426	$ -	$ -
Licenses and permits	-	122,614	-	-	-	-
Intergovernmental	-	-	254,235	8,019,618	-	-
Charges for services	-	-	75,462	-	-	149,705
Fines and forfeits	-	31	-	-	-	-
Investment income	3,033	1,003	11,784	161,490	3	37,962
Rents	-	-	-	-	-	-
Miscellaneous	74,755	5	1,121	31,179	-	127
Total Revenues	**77,788**	**123,653**	**342,602**	**9,613,713**	**3**	**187,794**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ 100,538
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	7,505,387	-	-
Sanitation	-	-	246,182	-	-	-
Health	-	480,000	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	47,061	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	246,566	-	-
Debt service:						
Principal retirement	-	-	16,681	-	-	-
Interest and fiscal charges	-	-	3,123	-	-	-
Total Expenditures	**47,061**	**480,000**	**265,986**	**7,751,953**	**-**	**100,538**
Excess of revenues over (under) expenditures	**30,727**	**(356,347)**	**76,616**	**1,861,760**	**3**	**87,256**
Other financing sources (uses):						
Transfers in	-	371,129	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**371,129**	**-**	**-**	**-**	**-**
Net change in fund balance	30,727	14,782	76,616	1,861,760	3	87,256
Fund balances / (deficits), July 1, 2007	52,583	28,789	228,541	2,929,606	(546)	855,115
Fund balances / (deficits), June 30, 2008	**$ 83,310**	**$ 43,571**	**$ 305,157**	**$ 4,791,366**	**$ (543)**	**$ 942,371**

Exhibit I-1
(Continued)

School Superintendent	Sheriff- Administration					Sheriff- Jail District	
School Grants 2281	Anti-Racketeering 2278	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
732,104	-	89,383	264,551	-	350,684	236,418	-
-	-	-	-	-	-	-	7,730
-	-	-	-	-	-	-	-
-	1,968	3,000	-	646	2,955	248	160
-	-	-	-	-	-	-	-
-	-	-	1	8	724	2,366	1
732,104	**1,968**	**92,383**	**264,552**	**654**	**354,363**	**239,032**	**7,891**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	20,116	128,149	155,255	-	372,726	329,606	7,034
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
792,911	-	-	-	-	-	-	-
-	3,181	23,865	-	-	-	12,410	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
792,911	**23,297**	**152,014**	**155,255**	**-**	**372,726**	**342,016**	**7,034**
(60,807)	**(21,329)**	**(59,631)**	**109,297**	**654**	**(18,363)**	**(102,984)**	**857**
-	-	45,376	-	-	122	-	-
-	-	-	-	-	-	-	-
-	**-**	**45,376**	**-**	**-**	**122**	**-**	**-**
(60,807)	(21,329)	(14,255)	109,297	654	(18,241)	(102,984)	857
413,647	48,752	49,145	12,665	2,574	60,877	7,788	3,421
$ 352,840	**$ 27,423**	**$ 34,890**	**$ 121,962**	**$ 3,228**	**$ 42,636**	**$ (95,196)**	**$ 4,278**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Sheriff- Jail District		Superior Court		
	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	77,890	-	-	-
Charges for services	236,351	-	-	-	-
Fines and forfeits	-	-	75,951	8,070	160,255
Investment income	18,262	5,668	2,249	4,345	2,893
Rents	-	-	-	-	-
Miscellaneous	136,832	-	4,287	15	64
Total Revenues	**391,445**	**83,558**	**82,487**	**12,430**	**163,212**
Expenditures					
Current:					
General government	$ -	$ -	$ 135,305	$ 1,502	$ 53,401
Public safety	290,135	85,985	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	12,410	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**302,545**	**85,985**	**135,305**	**1,502**	**53,401**
Excess of revenues over (under) expenditures	**88,900**	**(2,427)**	**(52,818)**	**10,928**	**109,811**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(100,198)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(100,198)**
Net change in fund balance	88,900	(2,427)	(52,818)	10,928	9,613
Fund balances / (deficits), July 1, 2007	364,532	97,825	53,222	97,816	17,328
Fund balances / (deficits), June 30, 2008	**$ 453,432**	**$ 95,398**	**$ 404**	**$ 108,744**	**$ 26,941**

Exhibit I- 1
(Continued)

Superior Court					Superior Court- Other		
JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Case Process Assistance 2206	Child Support Enforcement 2215	Fill the Gap 2319
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	21,933	-	8,050	2,256	164,751	260,327
-	-	-	-	-	-	-	-
90,134	70,703	-	38,298	113,878	-	-	117,712
1,656	4,656	1	2,607	4,768	571	767	20,970
-	-	-	-	-	-	-	-
8	2,453	-	8	-	20	3,001	53
91,798	**77,812**	**21,934**	**40,913**	**126,696**	**2,847**	**168,519**	**399,062**
$ 92,802	$ 74,616	$ -	$ 64,129	$ 93,159	$ -	$ 121,638	$ 542,453
-	-	21,933	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
92,802	**74,616**	**21,933**	**64,129**	**93,159**	**-**	**121,638**	**542,453**
(1,004)	**3,196**	**1**	**(23,216)**	**33,537**	**2,847**	**46,881**	**(143,391)**
-	-	-	-	-	-	-	100,199
-	-	-	-	-	-	-	(1,336)
-	**-**	**-**	**-**	**-**	**-**	**-**	**98,863**
(1,004)	3,196	1	(23,216)	33,537	2,847	46,881	(44,528)
15,912	98,943	1,414	48,763	94,740	(4,296)	44,346	432,087
$ 14,908	**$ 102,139**	**$ 1,415**	**$ 25,547**	**$ 128,277**	**$ (1,449)**	**$ 91,227**	**$ 387,559**

YUMA COUNTY

Exhibit I- 1

(Concluded)

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:				
Taxes	$ -	$ 851,110	$ -	$ 3,653,962
Licenses and permits	-	-	-	197,233
Intergovernmental	4,438,414	-	4,142	34,200,596
Charges for services	-	-	-	1,262,206
Fines and forfeits	-	-	5,990	1,091,402
Investment income	1,329	28,866	2,868	1,016,715
Rents	-	-	-	314,360
Miscellaneous	40	122	8	737,158
Total Revenues	**4,439,783**	**880,098**	**13,008**	**42,473,632**
Expenditures				
Current:				
General government	$ -	$ 742,112	$ 72	$ 3,912,789
Public safety	-	-	26,902	9,607,004
Highway and streets	-	-	-	9,470,070
Sanitation	-	-	-	246,182
Health	-	-	-	480,000
Welfare	-	-	-	3,575,704
Culture and recreation	-	620	-	104,693
Education	4,438,414	-	-	5,923,111
Capital Outlay	-	-	5,298	2,301,323
Debt service:				
Principal retirement	-	-	-	16,681
Interest and fiscal charges	-	-	-	3,123
Total Expenditures	**4,438,414**	**742,732**	**32,272**	**35,640,680**
Excess of revenues over (under) expenditures	**1,369**	**137,366**	**(19,264)**	**6,832,952**
Other financing sources (uses):				
Transfers in	-	-	118	1,150,431
Transfers out	-	(619)	(4,412)	(748,368)
Total Other financing sources (uses)	**-**	**(619)**	**(4,294)**	**402,063**
Net change in fund balance	1,369	136,747	(23,558)	7,235,015
Fund balances / (deficits), July 1, 2007	31,210	436,108	46,529	20,093,895
Fund balances / (deficits), June 30, 2008	**$ 32,579**	**$ 572,855**	**$ 22,971**	**$ 27,328,910**

YUMA COUNTY

Exhibit I- 2

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

Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2008

	Improvement Districts				Total
	Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	Debt Service Funds
Revenues:					
Special assessments	$ 29,577	$ -	$ 29,889	$ 40,620	$ 100,086
Investment income	7,973	458	7,654	7,073	23,158
Miscellaneous	13	7	8	-	28
Total Revenues	**37,563**	**465**	**37,551**	**47,693**	**123,272**
Expenditures					
Current:					
General government	$ -	$ 520	$ -	$ -	$ 520
Debt service:					
Principal retirement	22,100	-	17,552	19,984	59,636
Interest and fiscal charges	14,466	-	10,934	19,334	44,734
Total Expenditures	**36,566**	**520**	**28,486**	**39,318**	**104,890**
Excess of revenues over (under) expenditures	**997**	**(55)**	**9,065**	**8,375**	**18,382**
Other financing sources (uses):					
Transfers in	-	619	-	-	619
Total Other financing sources (uses)	**-**	**619**	**-**	**-**	**619**
Net change in fund balance	997	564	9,065	8,375	19,001
Fund balances / (deficits), July 1, 2007	179,610	(619)	172,802	160,157	511,950
Fund balances / (deficits), June 30, 2008	**$ 180,607**	**$ (55)**	**$ 181,867**	**$ 168,532**	**$ 530,951**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2008

	Improvement Districts			
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719
Revenues:				
Intergovernmental	$ -	$ -	$ 25,693	$ -
Investment income	275	5,442	785	635
Miscellaneous	2	34	12	-
Total Revenues	**277**	**5,476**	**26,490**	**635**
Expenditures				
Current:				
General government	$ -	$ -	$ 27,060	$ -
Capital Outlay	-	-	-	-
Total Expenditures	**-**	**-**	**27,060**	**-**
Excess of revenues over (under) expenditures	**277**	**5,476**	**(570)**	**635**
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**
Net change in fund balance	277	5,476	(570)	635
Fund balances / (deficits), July 1, 2007	6,328	124,924	(11,420)	13,503
Fund balances / (deficits), June 30, 2008	**$ 6,605**	**$ 130,400**	**$ (11,990)**	**$ 14,138**

Exhibit I- 3

Health District	Other Capital Projects			Total
Capital Projects 4410	SLIF Projects 4401	Construction Projects 4406 & 4408	Technology Projects 4405 & 4417	Capital Projects Funds
$ -	$ 89,993	$ -	$ -	$ 115,686
3,197	3,358	-	1	13,693
-	18	-	-	66
3,197	**93,369**	**-**	**1**	**129,445**
$ -	$ 859	$ -	$ -	$ 27,919
622,849	147,644	-	-	770,493
622,849	**148,503**	**-**	**-**	**798,412**
(619,652)	**(55,134)**	**-**	**1**	**(668,967)**
622,849	-	-	-	622,849
-	-	(123,313)	(673,074)	(796,387)
622,849	**-**	**(123,313)**	**(673,074)**	**(173,538)**
3,197	(55,134)	(123,313)	(673,073)	(842,505)
-	78,804	123,313	673,073	1,008,525
$ 3,197	**$ 23,670**	**$ -**	**$ -**	**$ 166,020**

YUMA COUNTY

Exhibit I- 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2008

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 3,653,962	$ -	$ -	$ 3,653,962
Special assessments	-	100,086	-	100,086
Licenses and permits	197,233	-	-	197,233
Intergovernmental	34,200,596	-	115,686	34,316,282
Charges forservices	1,262,206	-	-	1,262,206
Fines and forfeits	1,091,402	-	-	1,091,402
Investment income	1,016,715	23,158	13,693	1,053,566
Rents	314,360	-	-	314,360
Miscellaneous	737,158	28	66	737,252
Total Revenues	**42,473,632**	**123,272**	**129,445**	**42,726,349**
Expenditures				
Current:				
General government	$ 3,912,789	$ 520	$ 27,919	$ 3,941,228
Public safety	9,607,004	-	-	9,607,004
Highway and streets	9,470,070	-	-	9,470,070
Sanitation	246,182	-	-	246,182
Health	480,000	-	-	480,000
Welfare	3,575,704	-	-	3,575,704
Culture and recreation	104,693	-	-	104,693
Education	5,923,111	-	-	5,923,111
Capital outlay	2,301,323	-	770,493	3,071,816
Debt service:				
Principal retirement	16,681	59,636	-	76,317
Interest and fiscal charges	3,123	44,734	-	47,857
Total Expenditures	**35,640,680**	**104,890**	**798,412**	**36,543,982**
Excess of revenues over (under) expenditures	**6,832,952**	**18,382**	**(668,967)**	**6,182,367**
Other financing sources (uses):				
Transfers in	1,150,431	619	622,849	1,773,899
Transfers out	(748,368)	-	(796,387)	(1,544,755)
Total other financing sources (uses)	**402,063**	**619**	**(173,538)**	**229,144**
Net change in fund balance	7,235,015	19,001	(842,505)	6,411,511
Fund balances / (deficits), July 1, 2007	20,093,895	511,950	1,008,525	21,614,370
Fund balances / (deficits), June 30, 2008	**$ 27,328,910**	**$ 530,951**	**$ 166,020**	**$ 28,025,881**

Budgetary Comparison Schedules

Nonmajor Governmental Funds

Special Revenue Funds 156

Debt Service Funds 196

Capital Projects Funds 200

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	56,682	48,962	(7,720)	87,197	28,473	(58,724)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	130	-	(130)	3,548	5,088	1,540
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	23,772	24,263	491
Total Revenues	**56,812**	**48,963**	**(7,849)**	**114,517**	**57,824**	**(56,693)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	56,682	48,746	7,936	124,197	64,272	59,925
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**56,682**	**48,746**	**7,936**	**124,197**	**64,272**	**59,925**
Excess of revenues over (under) expenditures	**130**	**217**	**87**	**(9,680)**	**(6,448)**	**3,232**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	130	217	87	(9,680)	(6,448)	3,232
Fund balances / (deficits), July 1, 2007	(130)	2,392	2,522	9,680	96,828	87,148
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 2,609**	**$ 2,609**	**$ -**	**$ 90,380**	**$ 90,380**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation		2230	Probation Subsidy		2231	State Aid Enhancement		2288
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
1,429,067	1,441,608	12,541	-	2,797	2,797	1,176,297	1,186,878	10,581
-	-	-	393,233	435,570	42,337	-	-	-
-	-	-	17,499	15,906	(1,593)	-	-	-
2,926	4,812	1,886	177	6,543	6,366	2,728	2,973	245
-	-	-	-	-	-	-	-	-
-	53	53	-	1,690	1,690	-	42	42
1,431,993	**1,446,473**	**14,480**	**410,909**	**462,506**	**51,597**	**1,179,025**	**1,189,893**	**10,868**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1,474,832	1,474,012	820	429,445	334,022	95,423	1,420,059	1,409,197	10,862
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,474,832	**1,474,012**	**820**	**429,445**	**334,022**	**95,423**	**1,420,059**	**1,409,197**	**10,862**
(42,839)	**(27,539)**	**15,300**	**(18,536)**	**128,484**	**147,020**	**(241,034)**	**(219,304)**	**21,730**
168,650	168,650	-	-	-	-	210,919	210,919	-
(169,446)	(169,446)	-	-	-	-	-	-	-
(796)	**(796)**	**-**	**-**	**-**	**-**	**210,919**	**210,919**	**-**
(43,635)	(28,335)	15,300	(18,536)	128,484	147,020	(30,115)	(8,385)	21,730
43,635	60,044	16,409	18,536	140,356	121,820	30,115	19,982	(10,133)
$ -	**$ 31,709**	**$ 31,709**	**$ -**	**$ 268,840**	**$ 268,840**	**$ -**	**$ 11,597**	**$ 11,597**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	122,094	122,290	196	180,328	212,001	31,673
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	4,601	6,955	2,354
Investment income	866	918	52	1,175	2,748	1,573
Rents	-	-	-	-	-	-
Miscellaneous	-	5	5	-	1	1
Total Revenues	**122,960**	**123,213**	**253**	**186,104**	**221,705**	**35,601**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	121,786	121,113	673	192,249	169,109	23,140
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**121,786**	**121,113**	**673**	**192,249**	**169,109**	**23,140**
Excess of revenues over (under) expenditures	**1,174**	**2,100**	**926**	**(6,145)**	**52,596**	**58,741**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	1,174	2,100	926	(6,145)	52,596	58,741
Fund balances / (deficits), July 1, 2007	(1,174)	11,460	12,634	6,145	8,087	1,942
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 13,560**	**$ 13,560**	**$ -**	**$ 60,683**	**$ 60,683**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation SupCrt / JCE 2321			Extra Probation 2322			Interstate Comp 2323		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
298,223	298,223	-	-	-	-	-	-	-
-	-	-	76,481	91,738	15,257	3,800	3,789	(11)
-	-	-	-	-	-	-	-	-
6,428	2,249	(4,179)	4,983	3,907	(1,076)	576	744	168
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	190	190
304,651	**300,472**	**(4,179)**	**81,464**	**95,645**	**14,181**	**4,376**	**4,723**	**347**
		-						
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	104,665	76,962	27,703	761	468	293
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**104,665**	**76,962**	**27,703**	**761**	**468**	**293**
304,651	**300,472**	**(4,179)**	**(23,201)**	**18,683**	**41,884**	**3,615**	**4,255**	**640**
-	-	-	-	-	-	-	-	-
(298,223)	(298,223)	-	(36,900)	(36,900)	-	-	-	-
(298,223)	**(298,223)**	**-**	**(36,900)**	**(36,900)**	**-**	**-**	**-**	**-**
6,428	2,249	(4,179)	(60,101)	(18,217)	41,884	3,615	4,255	640
(6,428)	7,980	14,408	60,101	122,183	62,082	(3,615)	16,269	19,884
$ -	**$ 10,229**	**$ 10,229**	**$ -**	**$ 103,966**	**$ 103,966**	**$ -**	**$ 20,524**	**$ 20,524**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Assessor			Attorney		
	Property Information		2202	Atty Drug Enforcement		2207
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	281,544	297,184	15,640
Charges for services	194,832	-	(194,832)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,071	26,220	25,149	400	1,002	602
Rents	-	-	-	-	-	-
Miscellaneous	-	34	34	-	1	1
Total Revenues	**195,903**	**26,254**	**(169,649)**	**281,944**	**298,187**	**16,243**
Expenditures						
Current:			-			-
General government	$ 60,729	$ 33,633	$ 27,096	$ 379,082	$ 363,369	$ 15,713
Public safety	-	-	-	5,826	-	5,826
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**60,729**	**33,633**	**27,096**	**384,908**	**363,369**	**21,539**
Excess of revenues over (under) expenditures	**135,174**	**(7,379)**	**(142,553)**	**(102,964)**	**(65,182)**	**37,782**
Other financing sources (uses):						
Transfers in	-	-	-	102,964	69,583	(33,381)
Transfers out	-	-	-	-	(3,397)	(3,397)
Total Other financing sources (uses)	**-**	**-**	**-**	**102,964**	**66,186**	**(36,778)**
Net change in fund balance	135,174	(7,379)	(142,553)	-	1,004	1,004
Fund balances / (deficits), July 1, 2007	(135,174)	610,614	745,788	-	(8,066)	(8,066)
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 603,235**	**$ 603,235**	**$ -**	**$ (7,062)**	**$ (7,062)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Crime Victim Comp Grant		2209	Witness Program		2210	Federal Victim Comp Grant		2223
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
76,884	92,051	15,167	231,577	251,152	19,575	35,864	27,000	(8,864)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	4,066	2,066	1,000	3,350	2,350	700	399	(301)
-	-	-	-	-	-	-	-	-
-	-	-	-	2	2	-	31	31
78,884	**96,117**	**17,233**	**232,577**	**254,504**	**21,927**	**36,564**	**27,430**	**(9,134)**
$ 76,884	$ 92,051	$ (15,167)	$ 402,377	$ 388,259	$ 14,118	$ 35,864	$ 51,170	$ (15,306)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
76,884	**92,051**	**(15,167)**	**402,377**	**388,259**	**14,118**	**35,864**	**51,170**	**(15,306)**
2,000	**4,066**	**2,066**	**(169,800)**	**(133,755)**	**36,045**	**700**	**(23,740)**	**(24,440)**
-	-	-	174,747	147,388	(27,359)	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**174,747**	**147,388**	**(27,359)**	**-**	**-**	**-**
2,000	4,066	2,066	4,947	13,633	8,686	700	(23,740)	(24,440)
(2,000)	62,492	64,492	(4,947)	56,155	61,102	(700)	44,581	45,281
$ -	**$ 66,558**	**$ 66,558**	**$ -**	**$ 69,788**	**$ 69,788**	**$ -**	**$ 20,841**	**$ 20,841**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Attorney					
	Bad Check Fund		2225	HIDTA Grant (SBA)		2227
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	239,475	273,391	33,916
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,500	985	(515)	300	1	(299)
Rents	-	-	-	-	-	-
Miscellaneous	36,000	26,582	(9,418)	-	-	-
Total Revenues	**37,500**	**27,567**	**(9,933)**	**239,775**	**273,392**	**33,617**
Expenditures						
Current:						
General government	$ 50,928	$ 50,120	$ 808	$ -	$ -	$ -
Public safety	-	-	-	239,775	198,865	40,910
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**50,928**	**50,120**	**808**	**239,775**	**198,865**	**40,910**
Excess of revenues over (under) expenditures	**(13,428)**	**(22,553)**	**(9,125)**	**-**	**74,527**	**74,527**
Other financing sources (uses):						
Transfers in	-	1,336	1,336	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**1,336**	**1,336**	**-**	**-**	**-**
Net change in fund balance	(13,428)	(21,217)	(7,789)	-	74,527	74,527
Fund balances / (deficits), July 1, 2007	13,428	21,216	7,788	-	(64,078)	(64,078)
Fund balances / (deficits), June 30, 2008	**$ -**	**$ (1)**	**$ (1)**	**$ -**	**$ 10,449**	**$ 10,449**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Anti- Racketeering		2235	Fed Revenue Asset Sharing		2277	Federal Justice Asset Sharing		2280
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,358	11,358
-	-	-	-	-	-	-	-	-
51,000	35,589	(15,411)	-	-	-	-	-	-
3,060	9,054	5,994	204	457	253	50	189	139
-	-	-	-	-	-	-	-	-
51,000	90,194	39,194	-	4	4	-	2	2
105,060	**134,837**	**29,777**	**204**	**461**	**257**	**50**	**11,549**	**11,499**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
153,012	24,897	128,115	11,123	3	11,120	2,720	1,567	1,153
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
153,012	**24,897**	**128,115**	**11,123**	**3**	**11,120**	**2,720**	**1,567**	**1,153**
(47,952)	**109,940**	**157,892**	**(10,919)**	**458**	**11,377**	**(2,670)**	**9,982**	**12,652**
-	3,397	3,397	-	-	-	-	-	-
(114,959)	(114,959)	-	-	-	-	-	-	-
(114,959)	**(111,562)**	**3,397**	**-**	**-**	**-**	**-**	**-**	**-**
(162,911)	(1,622)	161,289	(10,919)	458	11,377	(2,670)	9,982	12,652
162,911	268,305	105,394	10,919	10,486	(433)	2,670	2,499	(171)
$ -	**$ 266,683**	**$ 266,683**	**$ -**	**$ 10,944**	**$ 10,944**	**$ -**	**$ 12,481**	**$ 12,481**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Attorney					
	ACJC Domestic Violence 2284			Crime Prosecution Enhancement 2290		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	48,453	44,486	(3,967)	147,668	221,881	74,213
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	900	3,839	2,939
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	11	11
Total Revenues	**48,453**	**44,486**	**(3,967)**	**148,568**	**225,731**	**77,163**
Expenditures						
Current:						
General government	$ 48,545	$ 44,487	$ 4,058	$ 111,049	$ 109,184	$ 1,865
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**48,545**	**44,487**	**4,058**	**111,049**	**109,184**	**1,865**
Excess of revenues over (under) expenditures	**(92)**	**(1)**	**91**	**37,519**	**116,547**	**79,028**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(92)	(1)	91	37,519	116,547	79,028
Fund balances / (deficits), July 1, 2007	92	1,476	1,384	(37,519)	58,763	96,282
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 1,475**	**$ 1,475**	**$ -**	**$ 175,310**	**$ 175,310**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Victim Serv Restitution		2330	Wellton Fed Asset Sharing		2337	Bureau of Justice Assist		2338
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	13,961	13,961	-	383,496	2,665	(380,831)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
700	2,827	2,127	-	59	59	-	-	-
-	-	-	-	-	-	-	-	-
20,000	10,976	(9,024)	-	-	-	-	-	-
20,700	**13,803**	**(6,897)**	**13,961**	**14,020**	**59**	**383,496**	**2,665**	**(380,831)**
$ 20,000	$ 3,407	$ 16,593	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	13,961	1,125	12,836	383,496	4,326	379,170
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,000	**3,407**	**16,593**	**13,961**	**1,125**	**12,836**	**383,496**	**4,326**	**379,170**
700	**10,396**	**9,696**	**-**	**12,895**	**12,895**	**-**	**(1,661)**	**(1,661)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
700	10,396	9,696	-	12,895	12,895	-	(1,661)	(1,661)
(700)	62,954	63,654	-	-	-	-	-	-
$ -	**$ 73,350**	**$ 73,350**	**$ -**	**$ 12,895**	**$ 12,895**	**$ -**	**$ (1,661)**	**$ (1,661)**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Clerk of Superior Court					
	Expedited Child Support		2213	Child Support Automation		2214
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	16,180	18,529	2,349	-	-	-
Investment income	605	1,017	412	27	74	47
Rents	-	-	-	-	-	-
Miscellaneous	-	6	6	-	1	1
Total Revenues	**16,785**	**19,552**	**2,767**	**27**	**75**	**48**
Expenditures						
Current:						
General government	$ 19,087	$ 17,571	$ 1,516	$ 818	$ -	$ 818
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**19,087**	**17,571**	**1,516**	**818**	**-**	**818**
Excess of revenues over (under) expenditures	**(2,302)**	**1,981**	**4,283**	**(791)**	**75**	**866**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(2,302)	1,981	4,283	(791)	75	866
Fund balances / (deficits), July 1, 2007	2,302	22,705	20,403	791	1,646	855
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 24,686**	**$ 24,686**	**$ -**	**$ 1,721**	**$ 1,721**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court								
Clerk's Fund		2216	Spousal Maint Enforcement		2218	IV-D Case Processing		2318
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,470	5,470	-
39,408	42,432	3,024	-	-	-	-	-	-
-	-	-	5,017	5,553	536	-	-	-
2,020	2,605	585	282	1,238	956	-	474	474
-	-	-	-	-	-	-	-	-
-	21	21	-	-	-	-	-	-
41,428	**45,058**	**3,630**	**5,299**	**6,791**	**1,492**	**5,470**	**5,944**	**474**
$ 56,690	$ 44,817	$ 11,873	$ -	$ -	$ -	$ 30,364	$ 28,474	$ 1,890
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
56,690	**44,817**	**11,873**	**-**	**-**	**-**	**30,364**	**28,474**	**1,890**
(15,262)	**241**	**15,503**	**5,299**	**6,791**	**1,492**	**(24,894)**	**(22,530)**	**2,364**
-	-	-	-	-	-	24,432	24,432	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**24,432**	**24,432**	**-**
(15,262)	241	15,503	5,299	6,791	1,492	(462)	1,902	2,364
15,262	77,512	62,250	(5,299)	27,052	32,351	462	1,615	1,153
$ -	**$ 77,753**	**$ 77,753**	**$ -**	**$ 33,843**	**$ 33,843**	**$ -**	**$ 3,517**	**$ 3,517**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Co. Treasurer			Development Services		
	Treasurer's Information		2201	Road Fund		2251
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	162,133	162,133
Charges for services	9,180	19,280	10,100	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,821	4,089	2,268	25,000	45,865	20,865
Rents	-	-	-	-	-	-
Miscellaneous	-	19	19	-	137	137
Total Revenues	**11,001**	**23,388**	**12,387**	**25,000**	**208,135**	**183,135**
Expenditures						
Current:						
General government	$ 57,505	$ -	$ 57,505	$ -	$ -	$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	7,196	(7,196)
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	160,000	140,447	19,553
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**57,505**	**-**	**57,505**	**160,000**	**147,643**	**12,357**
Excess of revenues over (under) expenditures	**(46,504)**	**23,388**	**69,892**	**(135,000)**	**60,492**	**195,492**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(46,504)	23,388	69,892	(135,000)	60,492	195,492
Fund balances / (deficits), July 1, 2007	46,504	79,618	33,114	135,000	1,003,806	868,806
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 103,006**	**$ 103,006**	**$ -**	**$ 1,064,298**	**$ 1,064,298**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Development Services						General		
Development Serv HURF 2252			Community Dev Block Grant 2296			Southwest Border 2320		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 1,250,000	$ 1,401,426	$ 151,426	$ -	$ -	$ -	$ -	$ -	$ -
70,000	74,619	4,619	-	-	-	-	-	-
5,827,807	5,951,624	123,817	516,300	229,516	(286,784)	-	-	-
12,000	1,664	(10,336)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
325,000	441,832	116,832	-	281	281	-	4,725	4,725
-	-	-	-	-	-	-	-	-
-	12,836	12,836	-	-	-	-	-	-
7,484,807	**7,884,001**	**399,194**	**516,300**	**229,797**	**(286,503)**	**-**	**4,725**	**4,725**
$ -	$ -	$ -	$ 516,300	$ 208,722	$ 307,578	$ 101,431	$ 53,393	$ 48,038
-	-	-	-	-	-	-	-	-
3,413,653	1,957,487	1,456,166	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,302,223	1,612,266	9,689,957	-	-	-	-	8,636	(8,636)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,715,876	**3,569,753**	**11,146,123**	**516,300**	**208,722**	**307,578**	**101,431**	**62,029**	**39,402**
(7,231,069)	**4,314,248**	**11,545,317**	**-**	**21,075**	**21,075**	**(101,431)**	**(57,304)**	**44,127**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(13,540)	(13,540)	-
-	**-**	**-**	**-**	**-**	**-**	**(13,540)**	**(13,540)**	**-**
(7,231,069)	4,314,248	11,545,317	-	21,075	21,075	(114,971)	(70,844)	44,127
7,231,069	8,220,037	988,968	-	19,579	19,579	114,971	100,387	(14,584)
$ -	**$ 12,534,285**	**$ 12,534,285**	**$ -**	**$ 40,654**	**$ 40,654**	**$ -**	**$ 29,543**	**$ 29,543**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Emergency Management			Housing Services		
	Other Grants		2334	HOME Grant		2269
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	8,860	204,654	195,794	352,619	68,685	(283,934)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	291	291	-	110	110
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**8,860**	**204,945**	**196,085**	**352,619**	**68,795**	**(283,824)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	48,860	107,914	(59,054)	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	352,619	73,639	278,980
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**48,860**	**107,914**	**(59,054)**	**352,619**	**73,639**	**278,980**
Excess of revenues over (under) expenditures	**(40,000)**	**97,031**	**137,031**	**-**	**(4,844)**	**(4,844)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(40,000)	97,031	137,031	-	(4,844)	(4,844)
Fund balances / (deficits), July 1, 2007	40,000	(99,792)	(139,792)	-	2,638	2,638
Fund balances / (deficits), June 30, 2008	**$ -**	**$ (2,761)**	**$ (2,761)**	**$ -**	**$ (2,206)**	**$ (2,206)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Housing Services								
Public Housing		2271	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	859,423	786,183	(73,240)	2,177,636	2,579,398	401,762
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,667	2,667	18,708	15,345	(3,363)	8,347	8,301	(46)
-	-	-	282,341	314,360	32,019	-	-	-
-	116	116	34,315	82,200	47,885	26,336	32,966	6,630
-	**2,783**	**2,783**	**1,194,787**	**1,198,088**	**3,301**	**2,212,319**	**2,620,665**	**408,346**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	511	(511)	989,760	991,395	(1,635)	2,252,604	2,353,236	(100,632)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	239,229	223,706	15,523	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**511**	**(511)**	**1,228,989**	**1,215,101**	**13,888**	**2,252,604**	**2,353,236**	**(100,632)**
-	**2,272**	**2,272**	**(34,202)**	**(17,013)**	**17,189**	**(40,285)**	**267,429**	**307,714**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	2,272	2,272	(34,202)	(17,013)	17,189	(40,285)	267,429	307,714
-	24,289	24,289	34,202	402,868	368,666	40,285	353,142	312,857
$ -	**$ 26,561**	**$ 26,561**	**$ -**	**$ 385,855**	**$ 385,855**	**$ -**	**$ 620,571**	**$ 620,571**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Housing Services			Juvenile Court		
	Water Company 13-6		2275	Family Counseling		2212
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	24,000	23,052	(948)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	14,676	10,202	(4,474)	400	344	(56)
Rents	-	-	-	-	-	-
Miscellaneous	132,270	160,680	28,410	-	-	-
Total Revenues	**146,946**	**170,882**	**23,936**	**24,400**	**23,396**	**(1,004)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	-	24,000	23,052	948
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	135,233	156,923	(21,690)	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**135,233**	**156,923**	**(21,690)**	**24,000**	**23,052**	**948**
Excess of revenues over (under) expenditures	**11,713**	**13,959**	**2,246**	**400**	**344**	**(56)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	11,713	13,959	2,246	400	344	(56)
Fund balances / (deficits), July 1, 2007	(11,713)	470,780	482,493	(400)	5,806	6,206
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 484,739**	**$ 484,739**	**$ -**	**$ 6,150**	**$ 6,150**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Probation Fees		2232	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	40,850	33,124	(7,726)	19,000	18,949	(51)
190,084	198,485	8,401	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,233	3,785	(448)	250	-	(250)	600	535	(65)
-	-	-	-	-	-	-	-	-
-	59	59	-	1	1	7,800	4,009	(3,791)
194,317	**202,329**	**8,012**	**41,100**	**33,125**	**(7,975)**	**27,400**	**23,493**	**(3,907)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
274,800	262,447	12,353	41,100	33,124	7,976	26,800	21,514	5,286
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
274,800	**262,447**	**12,353**	**41,100**	**33,124**	**7,976**	**26,800**	**21,514**	**5,286**
(80,483)	**(60,118)**	**20,365**	**-**	**1**	**1**	**600**	**1,979**	**1,379**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(80,483)	(60,118)	20,365	-	1	1	600	1,979	1,379
80,483	106,476	25,993	-	119	119	(600)	6,758	7,358
$ -	**$ 46,358**	**$ 46,358**	**$ -**	**$ 120**	**$ 120**	**$ -**	**$ 8,737**	**$ 8,737**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Juvenile Court					
	Detention Education		2242	Juvenile Safe Schools		2244
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	273,123	273,123	-	264,331	253,901	(10,430)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	31,122	1,810	(29,312)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	32,358	32,358	-	-	-
Total Revenues	**304,245**	**307,291**	**3,046**	**264,331**	**253,901**	**(10,430)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	304,367	246,009	58,358	264,331	262,693	1,638
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	6,600	(6,600)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**304,367**	**252,609**	**51,758**	**264,331**	**262,693**	**1,638**
Excess of revenues over (under) expenditures	**(122)**	**54,682**	**54,804**	**-**	**(8,792)**	**(8,792)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(122)	54,682	54,804	-	(8,792)	(8,792)
Fund balances / (deficits), July 1, 2007	122	10,122	10,000	-	596	596
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 64,804**	**$ 64,804**	**$ -**	**$ (8,196)**	**$ (8,196)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Charter School		2245	Juvenile Victim Rights		2246	State Aid Supreme Court		2247
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
674,999	626,236	(48,763)	16,500	16,500	-	729,568	727,834	(1,734)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,256	18,446	10,190	100	243	143	3,427	2,732	(695)
-	-	-	-	-	-	-	-	-
-	313	313	-	3	3	-	-	-
683,255	**644,995**	**(38,260)**	**16,600**	**16,746**	**146**	**732,995**	**730,566**	**(2,429)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	16,600	16,746	(146)	729,676	727,834	1,842
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
759,559	691,785	67,774	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
759,559	**691,785**	**67,774**	**16,600**	**16,746**	**(146)**	**729,676**	**727,834**	**1,842**
(76,304)	**(46,790)**	**29,514**	**-**	**-**	**-**	**3,319**	**2,732**	**(587)**
-	5,338	5,338	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**5,338**	**5,338**	**-**	**-**	**-**	**-**	**-**	**-**
(76,304)	(41,452)	34,852	-	-	-	3,319	2,732	(587)
76,304	373,851	297,547	-	251	251	(3,319)	20,227	23,546
$ -	**$ 332,399**	**$ 332,399**	**$ -**	**$ 251**	**$ 251**	**$ -**	**$ 22,959**	**$ 22,959**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Juvenile Court					
	Court Appointed Specialist 2248			Court Improvement 2249		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	101,203	99,524	(1,679)	24,630	24,630	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	204	1	(203)	124	76	(48)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**101,407**	**99,525**	**(1,882)**	**24,754**	**24,706**	**(48)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 24,754	$ 24,796	$ (42)
Public safety	101,203	99,556	1,647	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**101,203**	**99,556**	**1,647**	**24,754**	**24,796**	**(42)**
Excess of revenues over (under) expenditures	**204**	**(31)**	**(235)**	**-**	**(90)**	**(90)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	204	(31)	(235)	-	(90)	(90)
Fund balances / (deficits), July 1, 2007	(204)	633	837	-	-	-
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 602**	**$ 602**	**$ -**	**$ (90)**	**$ (90)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Improving AM Schools		2257	Troops for Teachers		2258	Juvenile Probation		2259
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
64,042	57,595	(6,447)	-	-	-	115,538	100,008	(15,530)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	613	2,463	1,850
-	-	-	-	-	-	-	-	-
-	18	18	-	-	-	-	6	6
64,042	**57,613**	**(6,429)**	**-**	**-**	**-**	**116,151**	**102,477**	**(13,674)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
65,029	58,572	6,457	-	-	-	122,223	114,278	7,945
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1	(1)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
65,029	**58,572**	**6,457**	**-**	**1**	**(1)**	**122,223**	**114,278**	**7,945**
(987)	**(959)**	**28**	**-**	**(1)**	**(1)**	**(6,072)**	**(11,801)**	**(5,729)**
-	-	-	-	-	-	-	-	-
-	-	-	-	(5,338)	(5,338)	-	-	-
-	**-**	**-**	**-**	**(5,338)**	**(5,338)**	**-**	**-**	**-**
(987)	(959)	28	-	(5,339)	(5,339)	(6,072)	(11,801)	(5,729)
987	4,696	3,709	-	5,339	5,339	6,072	45,007	38,935
$ -	**$ 3,737**	**$ 3,737**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,206**	**$ 33,206**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Juvenile Court					
	Drug Court Planning		2261	Drug Court Education		2262
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	12,883	12,883	43,081	43,533	452
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	18	18	200	441	241
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**12,901**	**12,901**	**43,281**	**43,974**	**693**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 68,237	$ 43,391	$ 24,846
Public safety	-	-	-	(25,156)	-	(25,156)
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**43,081**	**43,391**	**(310)**
Excess of revenues over (under) expenditures	**-**	**12,901**	**12,901**	**200**	**583**	**383**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	12,901	12,901	200	583	383
Fund balances / (deficits), July 1, 2007	-	19,255	19,255	(200)	(105)	95
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 32,156**	**$ 32,156**	**$ -**	**$ 478**	**$ 478**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Intensive Probation		2265	Juvenile Diversion Intake		2266	Juvenile Diversion Program		2267
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
986,879	984,022	(2,857)	661,662	654,873	(6,789)	136,058	134,819	(1,239)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,213	4,686	1,473	5,000	4,220	(780)	510	1,145	635
-	-	-	-	-	-	-	-	-
-	1	1	-	1	1	-	-	-
990,092	**988,709**	**(1,383)**	**666,662**	**659,094**	**(7,568)**	**136,568**	**135,964**	**(604)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
984,522	984,022	500	661,622	654,873	6,749	136,058	134,819	1,239
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
984,522	**984,022**	**500**	**661,622**	**654,873**	**6,749**	**136,058**	**134,819**	**1,239**
5,570	**4,687**	**(883)**	**5,040**	**4,221**	**(819)**	**510**	**1,145**	**635**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5,570	4,687	(883)	5,040	4,221	(819)	510	1,145	635
(5,570)	16,974	22,544	(5,040)	40,094	45,134	(510)	6,318	6,828
$ -	**$ 21,661**	**$ 21,661**	**$ -**	**$ 44,315**	**$ 44,315**	**$ -**	**$ 7,463**	**$ 7,463**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Juvenile Court					
	Juvenile Treatment		2268	Account Incentive		2327
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	493,768	492,844	(924)	51,096	57,812	6,716
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,800	2,261	(539)	-	6	6
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	-	-	-
Total Revenues	**496,568**	**495,106**	**(1,462)**	**51,096**	**57,818**	**6,722**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 55,244	$ 47,472	$ 7,772
Public safety	493,768	493,026	742	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**493,768**	**493,026**	**742**	**55,244**	**47,472**	**7,772**
Excess of revenues over (under) expenditures	**2,800**	**2,080**	**(720)**	**(4,148)**	**10,346**	**14,494**
Other financing sources (uses):						
Transfers in	-	-	-	388	388	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**388**	**388**	**-**
Net change in fund balance	2,800	2,080	(720)	(3,760)	10,734	14,494
Fund balances / (deficits), July 1, 2007	(2,800)	13,911	16,711	3,760	330	(3,430)
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 15,991**	**$ 15,991**	**$ -**	**$ 11,064**	**$ 11,064**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court			Legal & Public Defenders					
Justice Court Enahncement		2317	Indigent Dependency		2241	Defender Training		2326
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
9,153	9,422	269	-	-	-	16,260	10,120	(6,140)
-	-	-	-	-	-	-	-	-
286,309	327,848	41,539	-	-	-	-	-	-
15,943	23,650	7,707	11	75	64	-	692	692
-	-	-	-	-	-	-	-	-
-	52	52	-	-	-	-	65	65
311,405	**360,972**	**49,567**	**11**	**75**	**64**	**16,260**	**10,877**	**(5,383)**
$ 267,873	$ 272,348	$ (4,475)	$ -	$ -	$ -	$ 12,842	$ 14,398	$ (1,556)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,786	5,938	19,848	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
293,659	**278,286**	**15,373**	**-**	**-**	**-**	**12,842**	**14,398**	**(1,556)**
17,746	**82,686**	**64,940**	**11**	**75**	**64**	**3,418**	**(3,521)**	**(6,939)**
-	2,056	2,056	-	-	-	-	-	-
(8,562)	-	8,562	-	-	-	-	-	-
(8,562)	**2,056**	**10,618**	**-**	**-**	**-**	**-**	**-**	**-**
9,184	84,742	75,558	11	75	64	3,418	(3,521)	(6,939)
(9,184)	509,628	518,812	(11)	1,706	1,717	(3,418)	13,044	16,462
$ -	**$ 594,370**	**$ 594,370**	**$ -**	**$ 1,781**	**$ 1,781**	**$ -**	**$ 9,523**	**$ 9,523**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Library District					
	LSTA Grants		2312	Other Grants		2313
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	63,464	57,012	(6,452)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	812	812	-	3,033	3,033
Rents	-	-	-	-	-	-
Miscellaneous	-	9	9	32,721	74,755	42,034
Total Revenues	**63,464**	**57,833**	**(5,631)**	**32,721**	**77,788**	**45,067**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	65,645	57,012	8,633	33,060	47,061	(14,001)
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**65,645**	**57,012**	**8,633**	**33,060**	**47,061**	**(14,001)**
Excess of revenues over (under) expenditures	**(2,181)**	**821**	**3,002**	**(339)**	**30,727**	**31,066**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(2,181)	821	3,002	(339)	30,727	31,066
Fund balances / (deficits), July 1, 2007	2,181	2,563	382	339	52,583	52,244
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 3,384**	**$ 3,384**	**$ -**	**$ 83,310**	**$ 83,310**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Health			Public Works					
Rabies Control		2264	Waste Tire		2204	Public Works HURF		2253
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,250,000	$ 1,401,426	$ 151,426
89,973	122,614	32,641	-	-	-	-	-	-
-	-	-	262,195	254,235	(7,960)	7,283,193	8,019,618	736,425
-	-	-	71,400	75,462	4,062	-	-	-
500	31	(469)	-	-	-	-	-	-
1,000	1,003	3	5,400	11,784	6,384	100,000	161,490	61,490
-	-	-	-	-	-	-	-	-
-	5	5	-	1,121	1,121	50,000	31,179	(18,821)
91,473	**123,653**	**32,180**	**338,995**	**342,602**	**3,607**	**8,683,193**	**9,613,713**	**930,520**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,983,794	7,505,387	2,478,407
-	-	-	360,554	246,182	114,372	-	-	-
480,000	480,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	278,520	246,566	31,954
-	-	-	-	16,681	(16,681)	-	-	-
-	-	-	-	3,123	(3,123)	-	-	-
480,000	**480,000**	**-**	**360,554**	**265,986**	**94,568**	**10,262,314**	**7,751,953**	**2,510,361**
(388,527)	**(356,347)**	**32,180**	**(21,559)**	**76,616**	**98,175**	**(1,579,121)**	**1,861,760**	**3,440,881**
371,128	371,129	1	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
371,128	**371,129**	**1**	**-**	**-**	**-**	**-**	**-**	**-**
(17,399)	14,782	32,181	(21,559)	76,616	98,175	(1,579,121)	1,861,760	3,440,881
17,399	28,789	11,390	21,559	228,541	206,982	1,579,121	2,929,606	1,350,485
$ -	**$ 43,571**	**$ 43,571**	**$ -**	**$ 305,157**	**$ 305,157**	**$ -**	**$ 4,791,366**	**$ 4,791,366**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Public Works			Recorder		
	Other Grants		2332	Recorder's Fund		2205
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	194,000	149,705	(44,295)
Fines and forfeits	-	-	-	-	-	-
Investment income	-	3	3	30,000	37,962	7,962
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	127	127
Total Revenues	**-**	**3**	**3**	**224,000**	**187,794**	**(36,206)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 128,216	$ 100,538	$ 27,678
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	2,800	-	2,800
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**131,016**	**100,538**	**30,478**
Excess of revenues over (under) expenditures	**-**	**3**	**3**	**92,984**	**87,256**	**(5,728)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	3	3	92,984	87,256	(5,728)
Fund balances / (deficits), July 1, 2007	-	(546)	(546)	(92,984)	855,115	948,099
Fund balances / (deficits), June 30, 2008	**$ -**	**$ (543)**	**$ (543)**	**$ -**	**$ 942,371**	**$ 942,371**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

School Superintendent			Sheriff- Administration					
School Grants		2281	Anti- Racketeering		2278	Narcotic Enforcement		2299
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
685,932	732,104	46,172	15,000	-	(15,000)	254,319	89,383	(164,936)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	300	1,968	1,668	-	3,000	3,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
685,932	**732,104**	**46,172**	**15,300**	**1,968**	**(13,332)**	**254,319**	**92,383**	**(161,936)**
$ -	$ -	$ -	$ 46,777	$ -	$ 46,777	$ -	$ -	$ -
-	-	-	-	20,116	(20,116)	263,708	128,149	135,559
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
767,347	792,911	(25,564)	-	-	-	-	-	-
-	-	-	-	3,181	(3,181)	-	23,865	(23,865)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
767,347	**792,911**	**(25,564)**	**46,777**	**23,297**	**23,480**	**263,708**	**152,014**	**111,694**
(81,415)	**(60,807)**	**20,608**	**(31,477)**	**(21,329)**	**10,148**	**(9,389)**	**(59,631)**	**(50,242)**
-	-	-	-	-	-	45,376	45,376	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**45,376**	**45,376**	**-**
(81,415)	(60,807)	20,608	(31,477)	(21,329)	10,148	35,987	(14,255)	(50,242)
81,415	413,647	332,232	31,477	48,752	17,275	(35,987)	49,145	85,132
$ -	**$ 352,840**	**$ 352,840**	**$ -**	**$ 27,423**	**$ 27,423**	**$ -**	**$ 34,890**	**$ 34,890**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Sheriff - Administration					
	Drug Task Force		2302	Local Law Enforcement		2303
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,037,876	264,551	(773,325)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	646	646
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	-	8	8
Total Revenues	**1,037,876**	**264,552**	**(773,324)**	**-**	**654**	**654**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	1,187,601	155,255	1,032,346	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,187,601**	**155,255**	**1,032,346**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**(149,725)**	**109,297**	**259,022**	**-**	**654**	**654**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(149,725)	109,297	259,022	-	654	654
Fund balances / (deficits), July 1, 2007	149,725	12,665	(137,060)	-	2,574	2,574
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 121,962**	**$ 121,962**	**$ -**	**$ 3,228**	**$ 3,228**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff - Administration			Sheriff- Jail District					
Other Grants		2306	Jail Enhancement		2237	Inmate Health		2238
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
1,011,696	350,684	(661,012)	263,597	236,418	(27,179)	-	-	-
-	-	-	-	-	-	7,649	7,730	81
-	-	-	-	-	-	-	-	-
-	2,955	2,955	10,067	248	(9,819)	90	160	70
-	-	-	-	-	-	-	-	-
-	724	724	-	2,366	2,366	-	1	1
1,011,696	**354,363**	**(657,333)**	**273,664**	**239,032**	**(34,632)**	**7,739**	**7,891**	**152**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
761,696	372,726	388,970	334,934	329,606	5,328	10,767	7,034	3,733
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,000	-	250,000	-	12,410	(12,410)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,011,696	**372,726**	**638,970**	**334,934**	**342,016**	**(7,082)**	**10,767**	**7,034**	**3,733**
-	**(18,363)**	**(18,363)**	**(61,270)**	**(102,984)**	**(41,714)**	**(3,028)**	**857**	**3,885**
-	122	122	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**122**	**122**	**-**	**-**	**-**	**-**	**-**	**-**
-	(18,241)	(18,241)	(61,270)	(102,984)	(41,714)	(3,028)	857	3,885
-	60,877	60,877	61,270	7,788	(53,482)	3,028	3,421	393
$ -	**$ 42,636**	**$ 42,636**	**$ -**	**$ (95,196)**	**$ (95,196)**	**$ -**	**$ 4,278**	**$ 4,278**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Sheriff- Jail District					
	Facility Commission		2286	Other Jail Grants		2308
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	78,075	77,890	(185)
Charges for services	438,562	236,351	(202,211)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	13,120	18,262	5,142	225	5,668	5,443
Rents	-	-	-	-	-	-
Miscellaneous	135,487	136,832	1,345	-	-	-
Total Revenues	**587,169**	**391,445**	**(195,724)**	**78,300**	**83,558**	**5,258**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	596,140	290,135	306,005	61,963	85,985	(24,022)
Highway and streets	272	-	272	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	12,410	(12,410)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**596,412**	**302,545**	**293,867**	**61,963**	**85,985**	**(24,022)**
Excess of revenues over (under) expenditures	**(9,243)**	**88,900**	**98,143**	**16,337**	**(2,427)**	**(18,764)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(9,243)	88,900	98,143	16,337	(2,427)	(18,764)
Fund balances / (deficits), July 1, 2007	9,243	364,532	355,289	(16,337)	97,825	114,162
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 453,432**	**$ 453,432**	**$ -**	**$ 95,398**	**$ 95,398**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Conciliation Court		2211	Domestic Relations		2217	Local Court Assistance		2221
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
78,923	75,951	(2,972)	5,000	8,070	3,070	160,255	160,255	-
3,799	2,249	(1,550)	3,951	4,345	394	314	2,893	2,579
-	-	-	-	-	-	-	-	-
3,469	4,287	818	-	15	15	-	64	64
86,191	**82,487**	**(3,704)**	**8,951**	**12,430**	**3,479**	**160,569**	**163,212**	**2,643**
$ 127,910	$ 135,305	$ (7,395)	$ -	$ 1,502	$ (1,502)	$ 64,834	$ 53,401	$ 11,433
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
127,910	**135,305**	**(7,395)**	**-**	**1,502**	**(1,502)**	**64,834**	**53,401**	**11,433**
(41,719)	**(52,818)**	**(11,099)**	**8,951**	**10,928**	**1,977**	**95,735**	**109,811**	**14,076**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(100,198)	(100,198)	-
-	**-**	**-**	**-**	**-**	**-**	**(100,198)**	**(100,198)**	**-**
(41,719)	(52,818)	(11,099)	8,951	10,928	1,977	(4,463)	9,613	14,076
41,719	53,222	11,503	(8,951)	97,816	106,767	4,463	17,328	12,865
$ -	**$ 404**	**$ 404**	**$ -**	**$ 108,744**	**$ 108,744**	**$ -**	**$ 26,941**	**$ 26,941**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Superior Court					
	JCEF Time Payment		2222	Law Library		2224
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	80,417	90,134	9,717	64,000	70,703	6,703
Investment income	1,056	1,656	600	900	4,656	3,756
Rents	-	-	-	-	-	-
Miscellaneous	-	8	8	1,200	2,453	1,253
Total Revenues	**81,473**	**91,798**	**10,325**	**66,100**	**77,812**	**11,712**
Expenditures						
Current:						
General government	$ 96,711	$ 92,802	$ 3,909	$ 65,700	$ 74,616	$ (8,916)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**96,711**	**92,802**	**3,909**	**65,700**	**74,616**	**(8,916)**
Excess of revenues over (under) expenditures	**(15,238)**	**(1,004)**	**14,234**	**400**	**3,196**	**2,796**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(15,238)	(1,004)	14,234	400	3,196	2,796
Fund balances / (deficits), July 1, 2007	15,238	15,912	674	(400)	98,943	99,343
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 14,908**	**$ 14,908**	**$ -**	**$ 102,139**	**$ 102,139**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Aztec Field Training		2234	Supreme Court Enhancement		2324	Fee- Case Management		2325
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
24,606	21,933	(2,673)	-	-	-	-	8,050	8,050
-	-	-	-	-	-	-	-	-
-	-	-	36,393	38,298	1,905	105,438	113,878	8,440
-	1	1	3,463	2,607	(856)	-	4,768	4,768
-	-	-	-	-	-	-	-	-
-	-	-	-	8	8	-	-	-
24,606	**21,934**	**(2,672)**	**39,856**	**40,913**	**1,057**	**105,438**	**126,696**	**21,258**
$ -	$ -	$ -	$ 85,804	$ 64,129	$ 21,675	$ 114,407	$ 93,159	$ 21,248
26,002	21,933	4,069	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
26,002	**21,933**	**4,069**	**85,804**	**64,129**	**21,675**	**114,407**	**93,159**	**21,248**
(1,396)	**1**	**1,397**	**(45,948)**	**(23,216)**	**22,732**	**(8,969)**	**33,537**	**42,506**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(1,396)	1	1,397	(45,948)	(23,216)	22,732	(8,969)	33,537	42,506
1,396	1,414	18	45,948	48,763	2,815	8,969	94,740	85,771
$ -	**$ 1,415**	**$ 1,415**	**$ -**	**$ 25,547**	**$ 25,547**	**$ -**	**$ 128,277**	**$ 128,277**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Superior Court - Other					
	Case Process Assistance		2206	Child Support Enforcement		2215
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	2,256	2,256	128,498	164,751	36,253
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	571	571	-	767	767
Rents	-	-	-	-	-	-
Miscellaneous	-	20	20	-	3,001	3,001
Total Revenues	**-**	**2,847**	**2,847**	**128,498**	**168,519**	**40,021**
Expenditures						
Current:						
General government	$ 3,923	$ -	$ 3,923	$ 135,044	$ 121,638	$ 13,406
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**3,923**	**-**	**3,923**	**135,044**	**121,638**	**13,406**
Excess of revenues over (under) expenditures	**(3,923)**	**2,847**	**6,770**	**(6,546)**	**46,881**	**53,427**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(3,923)	2,847	6,770	(6,546)	46,881	53,427
Fund balances / (deficits), July 1, 2007	3,923	(4,296)	(8,219)	6,546	44,346	37,800
Fund balances / (deficits), June 30, 2008	**$ -**	**$ (1,449)**	**$ (1,449)**	**$ -**	**$ 91,227**	**$ 91,227**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court - Other			Other Miscellaneous					
Fill the Gap		2319	Workforce Investment Act		2291	Improvement Districts		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,055,623	$ 851,110	$ (204,513)
-	-	-	-	-	-	-	-	-
221,127	260,327	39,200	7,199,500	4,438,414	(2,761,086)	-	-	-
-	-	-	-	-	-	-	-	-
97,502	117,712	20,210	-	-	-	-	-	-
-	20,970	20,970	-	1,329	1,329	-	28,866	28,866
-	-	-	-	-	-	-	-	-
-	53	53	-	40	40	-	122	122
318,629	**399,062**	**80,433**	**7,199,500**	**4,439,783**	**(2,759,717)**	**1,055,623**	**880,098**	**(175,525)**
$ 614,826	$ 542,453	$ 72,373	$ -	$ -	$ -	$ 735,345	$ 742,112	$ (6,767)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	620	(620)
-	-	-	7,203,415	4,438,414	2,765,001	-	-	-
10,366	-	10,366	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
625,192	**542,453**	**82,739**	**7,203,415**	**4,438,414**	**2,765,001**	**735,345**	**742,732**	**(7,387)**
(306,563)	**(143,391)**	**163,172**	**(3,915)**	**1,369**	**5,284**	**320,278**	**137,366**	**(182,912)**
100,198	100,199	1	-	-	-	4,147	-	(4,147)
-	(1,336)	(1,336)	-	-	-	-	(619)	(619)
100,198	**98,863**	**(1,335)**	**-**	**-**	**-**	**4,147**	**(619)**	**(4,766)**
(206,365)	(44,528)	161,837	(3,915)	1,369	5,284	324,425	136,747	(187,678)
206,365	432,087	225,722	3,915	31,210	27,295	(324,425)	436,108	760,533
$ -	**$ 387,559**	**$ 387,559**	**$ -**	**$ 32,579**	**$ 32,579**	**$ -**	**$ 572,855**	**$ 572,855**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2008

	Other Miscellaneous		
	Other Nonmajor Funds		Misc
	Budget	Actual	Variance *
Revenues:			
Taxes	$ -	$ -	$ -
Licenses and permits	-	-	-
Intergovernmental	170,982	4,142	(166,840)
Charges for services	-	-	-
Fines and forfeits	-	5,990	5,990
Investment income	1,128	2,868	1,740
Rents	-	-	-
Miscellaneous	2,700	8	(2,692)
Total Revenues	**174,810**	**13,008**	**(161,802)**
Expenditures			
Current:			
General government	$ 2,700	$ 72	$ 2,628
Public safety	193,620	26,902	166,718
Highway and streets	-	-	-
Sanitation	-	-	-
Health	-	-	-
Welfare	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Capital Outlay	-	5,298	(5,298)
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total Expenditures	**196,320**	**32,272**	**164,048**
Excess of revenues over (under) expenditures	**(21,510)**	**(19,264)**	**2,246**
Other financing sources (uses):			
Transfers in	-	118	118
Transfers out	-	(4,412)	(4,412)
Total Other financing sources (uses)	**-**	**(4,294)**	**(4,294)**
Net change in fund balance	(21,510)	(23,558)	(2,048)
Fund balances / (deficits), July 1, 2007	21,510	46,529	25,019
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 22,971**	**$ 22,971**

Exhibit J- 1
(Concluded)

Total Special Revenue Funds		
Budget	Actual	Variance *
$ 3,555,623	$ 3,653,962	$ 98,339
159,973	197,233	37,260
38,002,726	34,200,596	(3,802,130)
1,630,629	1,262,206	(368,423)
1,009,034	1,091,402	82,368
683,727	1,016,715	332,988
282,341	314,360	32,019
557,070	737,158	180,088
45,881,123	**42,473,632**	**(3,407,491)**
$ 4,618,800	$ 3,912,789	$ 706,011
12,440,823	9,607,004	2,833,819
13,397,719	9,470,070	3,927,649
360,554	246,182	114,372
480,000	480,000	-
3,730,216	3,575,704	154,512
98,705	104,693	(5,988)
8,730,321	5,923,111	2,807,210
12,268,924	2,301,323	9,967,601
-	16,681	(16,681)
-	3,123	(3,123)
56,126,062	**35,640,680**	**20,485,382**
(10,244,939)	**6,832,952**	**17,077,891**
1,202,949	1,150,431	(52,518)
(741,828)	(748,368)	(6,540)
461,121	**402,063**	**(59,058)**
(9,783,818)	7,235,015	17,018,833
9,783,818	20,093,895	10,310,077
$ -	**$ 27,328,910**	**$ 27,328,910**

YUMA COUNTY

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

Year Ended June 30, 2008

	Improvement Districts					
	Donovan Estates 3543			Del Sur Estates 3544		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	$ 36,566	$ 29,577	$ (6,989)	$ -	$ -	$ -
Investment income	-	7,973	7,973	-	458	458
Miscellaneous	-	13	13	-	7	7
Total Revenues	**36,566**	**37,563**	**997**	**-**	**465**	**465**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ 520	$ (520)
Debt service:						
Principal retirement	22,100	22,100	-	-	-	-
Interest and fiscal charges	14,466	14,466	-	-	-	-
Total Expenditures	**36,566**	**36,566**	**-**	**-**	**520**	**(520)**
Excess of revenues over (under) expenditures	**-**	**997**	**997**	**-**	**(55)**	**(55)**
Other financing sources (uses):						
Transfers in	-	-	-	-	619	619
Transfers out	-	-	-	(4,147)	-	4,147
Total Other financing sources (uses)	**-**	**-**	**-**	**(4,147)**	**619**	**4,766**
Net change in fund balance	-	997	997	(4,147)	564	4,711
Fund balances / (deficits), July 1, 2007	-	179,610	179,610	4,147	(619)	(4,766)
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 180,607**	**$ 180,607**	**$ -**	**$ (55)**	**$ (55)**

* Variance = Positive / (Negative)

Exhibit J- 2
(Continued)

Improvement Districts					
El Prado Estates		3545	Gadsden		3546
Budget	Actual	Variance *	Budget	Actual	Variance *
$ 28,485	$ 29,889	$ 1,404	$ 39,321	$ 40,620	$ 1,299
-	7,654	7,654	-	7,073	7,073
-	8	8	-	-	-
28,485	**37,551**	**9,066**	**39,321**	**47,693**	**8,372**
$ -	$ -	$ -	$ -	$ -	$ -
17,552	17,552	-	19,984	19,984	-
10,933	10,934	(1)	19,337	19,334	3
28,485	**28,486**	**(1)**	**39,321**	**39,318**	**3**
-	**9,065**	**9,065**	**-**	**8,375**	**8,375**
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**
-	9,065	9,065	-	8,375	8,375
-	172,802	172,802	-	160,157	160,157
$ -	**$ 181,867**	**$ 181,867**	**$ -**	**$ 168,532**	**$ 168,532**

YUMA COUNTY

Exhibit J- 2

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

(Concluded)

Year Ended June 30, 2008

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	$ 104,372	$ 100,086	$ (4,286)
Investment income	-	23,158	23,158
Miscellaneous	-	28	28
Total Revenues	**104,372**	**123,272**	**18,900**
Expenditures			
Current:			
General government	$ -	$ 520	$ (520)
Debt service:			
Principal retirement	59,636	59,636	-
Interest and fiscal charges	44,736	44,734	2
Total Expenditures	**104,372**	**104,890**	**(518)**
Excess of revenues over (under) expenditures	**-**	**18,382**	**18,382**
Other financing sources (uses):			
Transfers in	-	619	619
Transfers out	(4,147)	-	4,147
Total Other financing sources (uses)	**(4,147)**	**619**	**4,766**
Net change in fund balance	(4,147)	19,001	23,148
Fund balances / (deficits), July 1, 2007	4,147	511,950	507,803
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 530,951**	**$ 530,951**

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2008

	Improvement Districts					
	Del Sur Estates		4715	Donovan Estates		4716
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Investment income	-	275	275	-	5,442	5,442
Miscellaneous	-	2	2	-	34	34
Total Revenues	**-**	**277**	**277**	**-**	**5,476**	**5,476**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**-**	**277**	**277**	**-**	**5,476**	**5,476**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	277	277	-	5,476	5,476
Fund balances / (deficits), July 1, 2007	-	6,328	6,328	-	124,924	124,924
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 6,605**	**$ 6,605**	**$ -**	**$ 130,400**	**$ 130,400**

* Variance = Positive / (Negative)

Exhibit J- 3
(Continued)

Improvement Districts						Health District		
El Prado Estates		4717	Gadsden		4719	Capital Projects		4410
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ 25,693	$ 25,693	$ -	$ -	$ -	$ -	$ -	$ -
-	785	785	-	635	635	-	3,197	3,197
-	12	12	-	-	-	-	-	-
-	**26,490**	**26,490**	**-**	**635**	**635**	**-**	**3,197**	**3,197**
$ -	$ 27,060	$ (27,060)	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	622,849	622,849	-
-	**27,060**	**(27,060)**	**-**	**-**	**-**	**622,849**	**622,849**	**-**
-	**(570)**	**(570)**	**-**	**635**	**635**	**(622,849)**	**(619,652)**	**3,197**
-	-	-	-	-	-	622,849	622,849	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**622,849**	**622,849**	**-**
-	(570)	(570)	-	635	635	-	3,197	3,197
-	(11,420)	(11,420)	-	13,503	13,503	-	-	-
$ -	**$ (11,990)**	**$ (11,990)**	**$ -**	**$ 14,138**	**$ 14,138**	**$ -**	**$ 3,197**	**$ 3,197**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2008

	Other Capital Projects					
	SLIF Projects		4401	Construction Projects		4406 & 4408
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	$ 93,749	$ 89,993	$ (3,756)	-	-	$ -
Investment income	-	3,358	3,358	-	-	-
Miscellaneous	-	18	18	-	-	-
Total Revenues	**93,749**	**93,369**	**(380)**	**-**	**-**	**-**
Expenditures						
Current:						
General government	$ -	$ 859	$ (859)	-	-	$ -
Capital Outlay	93,749	147,644	(53,895)	-	-	-
Total Expenditures	**93,749**	**148,503**	**(54,754)**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**-**	**(55,134)**	**(55,134)**	**-**	**-**	**-**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(123,313)	(123,313)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(123,313)**	**(123,313)**
Net change in fund balance	-	(55,134)	(55,134)	-	(123,313)	(123,313)
Fund balances / (deficits), July 1, 2007	-	78,804	78,804	-	123,313	123,313
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 23,670**	**$ 23,670**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 3
(Concluded)

Other Capital Projects			Total Capital Projects Funds		
Technology Projects		4405 & 4417			
Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	-	$ -	93,749	115,686	$ 21,937
-	1	1	-	13,693	13,693
-	-	-	-	66	66
-	**1**	**1**	**93,749**	**129,445**	**35,696**
$ -	-	$ -	-	27,919	$ (27,919)
-	-	-	716,598	770,493	(53,895)
-	**-**	**-**	**716,598**	**798,412**	**(81,814)**
-	**1**	**1**	**(622,849)**	**(668,967)**	**(46,118)**
-	-	-	622,849	622,849	-
-	(673,074)	(673,074)	-	(796,387)	(796,387)
-	**(673,074)**	**(673,074)**	**622,849**	**(173,538)**	**(796,387)**
-	(673,073)	(673,073)	-	(842,505)	(842,505)
-	673,073	673,073	-	1,008,525	1,008,525
$ -	**$ -**	**$ -**	**$ -**	**$ 166,020**	**$ 166,020**

YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2008

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 3,555,623	$ 3,653,962	$ 98,339
Special assessments	104,372	100,086	(4,286)
Licenses and permits	159,973	197,233	37,260
Intergovernmental	38,096,475	34,316,282	(3,780,193)
Charges for services	1,630,629	1,262,206	(368,423)
Fines and forfeits	1,009,034	1,091,402	82,368
Investment income	683,727	1,053,566	369,839
Rents	282,341	314,360	32,019
Miscellaneous	557,070	737,252	180,182
Total Revenues	**46,079,244**	**42,726,349**	**(3,352,895)**
Expenditures			
Current:			
General government	$ 4,618,800	$ 3,941,228	$ 677,572
Public safety	12,440,823	9,607,004	2,833,819
Highway and streets	13,397,719	9,470,070	3,927,649
Sanitation	360,554	246,182	114,372
Health	480,000	480,000	-
Welfare	3,730,216	3,575,704	154,512
Culture and recreation	98,705	104,693	(5,988)
Education	8,730,321	5,923,111	2,807,210
Capital Outlay	12,985,522	3,071,816	9,913,706
Debt service:			
Principal retirement	59,636	76,317	(16,681)
Interest and fiscal charges	44,736	47,857	(3,121)
Total Expenditures	**56,947,032**	**36,543,982**	**20,403,050**
Excess of revenues over (under) expenditures	**(10,867,788)**	**6,182,367**	**17,050,155**
Other financing sources (uses):			
Transfers in	1,825,798	1,773,899	(51,899)
Transfers out	(745,975)	(1,544,755)	(798,780)
Total Other financing sources (uses)	**1,079,823**	**229,144**	**(850,679)**
Net change in fund balance	(9,787,965)	6,411,511	16,199,476
Fund balances / (deficits), July 1, 2007	9,787,965	21,614,370	11,826,405
Fund balances / (deficits), June 30, 2008	**$ -**	**$ 28,025,881**	**$ 28,025,881**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Assets

All Internal Service Funds

June 30, 2008

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Total Internal Service Funds
Assets					
Cash and cash equivalents	$ 417,218	$ 23,384	$ 372,766	$ 8,677,000	$ 9,490,368
Receivables (net of allowances for uncollectibles):					
Accounts	-	3,517	-	84	3,601
Accrued interest	759	8	117	15,240	16,124
Due from:					
Due from other funds	-	5,866	139,176	1,519,928	1,664,970
Prepaid items	-	-	-	56,228	56,228
Total Assets	**$ 417,977**	**$ 32,775**	**$ 512,059**	**$ 10,268,480**	**$ 11,231,291**
Liabilities					
Liabilities					
Accounts payable	$ 37,248	$ 2,700	$ 22,266	$ 204,345	$ 266,559
Accrued payroll and employee benefits	-	2,955	-	8,571	11,526
Claims payable	-	-	-	1,025,000	1,025,000
Due to:					
Due to other funds	-	9,318	-	3,550	12,868
Total Liabilities	**$ 37,248**	**$ 14,973**	**$ 22,266**	**$ 1,241,466**	**$ 1,315,953**
Net Assets					
Unrestricted	380,729	17,802	489,793	9,027,014	9,915,338
Total net assets	**$ 380,729**	**$ 17,802**	**$ 489,793**	**$ 9,027,014**	**$ 9,915,338**

YUMA COUNTY

Exhibit K- 2

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

All Internal Service Funds

Year Ended June 30, 2008

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Total Internal Service Funds
Operating revenues					
Special assessments	$ -	$ 17,347	$ -	$ -	$ 17,347
Charges for services	-	4,380	322,942	7,306,645	7,633,967
Charge for services - insurance premiums	-	92,690	-	-	92,690
Miscellaneous	-	23	-	152	175
Total operating revenues	**-**	**114,440**	**322,942**	**7,306,797**	**7,744,179**
Operating expenses					
Personal services	$ -	$ 63,570	$ -	$ 123,616	$ 187,186
Supplies	-	684	553	13,085	14,322
Tools and minor equipment	136,138	-	-	3,043	139,181
Professional services	-	4,319	18,527	57,670	80,516
Health services claims	-	-	-	8,460,082	8,460,082
Insurance	-	-	118,971	7,693	126,664
Other	-	1,054	11,629	2,939	15,622
Total operating expenses	**136,138**	**69,627**	**149,680**	**8,668,128**	**9,023,573**
Operating income / (loss)	**(136,138)**	**44,813**	**173,262**	**(1,361,331)**	**(1,279,394)**
Nonoperating revenues					
Investment income	11,665	23	922	439,779	452,389
Total nonoperating revenues	**11,665**	**23**	**922**	**439,779**	**452,389**
Income / (loss) before transfers	**(124,473)**	**44,836**	**174,184**	**(921,552)**	**(827,005)**
Transfers					
Transfers in	-	-	315,609	-	315,609
Total operating transfers	**-**	**-**	**315,609**	**-**	**315,609**
Change in net assets	(124,473)	44,836	489,793	(921,552)	(511,396)
Total net assets / (deficit), July 1, 2007	505,202	(27,034)	-	9,948,566	10,426,734
Total net assets / (deficit), June 30, 2008	**$ 380,729**	**$ 17,802**	**$ 489,793**	**$ 9,027,014**	**$ 9,915,338**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2008

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Total Internal Service Funds
Cash flows from operating activities:					
Receipts from customers	$ -	$ 110,038	$ -	$ 7,383,007	$ 7,493,045
Receipts from other funds for goods and services provided	513,724	22,043	323,059	-	858,826
Other receipts	-	4,403	22,147	38,586	65,136
Payments for supplies and to providers of goods and services	(89,248)	(8,757)	(149,678)	(10,138,155)	(10,385,838)
Payments to employees	-	(63,570)	-	(123,036)	(186,606)
Other payments	(29,550)	(40,790)	(139,176)	(2,819)	(212,335)
Net cash provided (used) by operating activities	**394,926**	**23,367**	**56,352**	**(2,842,417)**	**(2,367,772)**
Cash flows from noncapital financial activities:					
Cash transfers from other funds	-	-	315,609	-	315,609
Net cash provided by noncapital financial activities	**-**	**-**	**315,609**	**-**	**315,609**
Cash flows from investing activities:					
Interest received on investments	10,941	17	805	455,597	467,360
Net cash provided by investing activities	**10,941**	**17**	**805**	**455,597**	**467,360**
Net increase / (decrease) in cash and cash equivalents	405,867	23,384	372,766	(2,386,820)	(1,584,803)
Cash and cash equivalents, July 1, 2007	11,351	-	-	11,063,820	11,075,171
Cash and cash equivalents, June 30, 2008	**$ 417,218**	**$ 23,384**	**$ 372,766**	**$ 8,677,000**	**$ 9,490,368**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	**$ (136,138)**	**$ 44,813**	**$ 173,262**	**$ (1,361,331)**	**$ (1,279,394)**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
(Increase) / decreases in assets:					
Accounts receivable	-	(3,517)	-	(84)	(3,601)
Prepaid expenditures	-	-	-	(9,030)	(9,030)
Due from other funds	513,000	(1,235)	(139,176)	(1,502,710)	(1,130,121)
Increase / (decrease) in liabilities:					
Accounts payable	36,921	(493)	22,266	(82,982)	(24,288)
Accrued payroll and employee benefits	-	1,057	-	6,830	7,887
Insurance claims payable	-	-	-	108,000	108,000
Due to other funds	(18,857)	(17,258)	-	(1,110)	(37,225)
Total Adjustments	**531,064**	**(21,446)**	**(116,910)**	**(1,481,086)**	**(1,088,378)**
Net cash provided (used) by operating activites	**$ 394,926**	**$ 23,367**	**$ 56,352**	**$ (2,842,417)**	**$ (2,367,772)**

Trust And Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2008

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Assets					
Cash and cash equivalents	$ 53,752,390	$ 28,497,005	$ 82,249,395	$ 3,203,219	$ 85,452,614
Total Assets	$ 53,752,390	$ 28,497,005	$ 82,249,395	$ 3,203,219	$ 85,452,614
Liabilities					
Deposit held for others	$ -	$ -	$ -	$ 3,203,219	$ 3,203,219
Total Liabilities	$ -	$ -	$ -	$ 3,203,219	$ 3,203,219
Net Assets					
Held in trust for investment trust participants	$ 53,752,390	$ 28,497,005	$ 82,249,395		$ 82,249,395

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Assets
All Trust and Agency Funds
Year Ended June 30, 2008

	Investment Trust Funds		Total		
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds	Total
Additions:					
Contributions from participants	$ 468,761,141	$ 32,081,633	$ 500,842,774	$ 13,613,963	$ 514,456,737
Investment income	976,134	-	976,134	-	976,134
Total additions	469,737,275	32,081,633	501,818,908	13,613,963	515,432,871
Deductions:					
Distributions to participants	514,764,126	22,384,087	537,148,213	13,613,963	550,762,176
Total deductions	514,764,126	22,384,087	537,148,213	13,613,963	550,762,176
Change in net assets	(45,026,851)	9,697,546	(35,329,305)	-	(35,329,305)
Net assets held in trust, July 1, 2007	98,779,241	18,799,459	117,578,700	-	117,578,700
Net assets held in trust, June 30, 2008	$ 53,752,390	$ 28,497,005	$ 82,249,395	$ -	$ 82,249,395

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Capital Assets
Used In The Operations
Of Governmental Funds

Yuma County, Arizona

Exhibit M-1

Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source *
As of June 30,2007 and June 30,2008

	2007	2008
Governmental Funds capital assets:		
Land	$ 33,498,986	$ 38,631,140
Buildings	113,394,797	114,101,001
Improvements other than buildings	9,699,432	11,406,814
Machinery and equipment	29,176,378	29,411,480
Infrastructure	112,730,361	116,856,550
Construction in progress	8,638,868	38,913,713
Total governmental funds capital assets	$ 307,138,822	$ 349,320,698
Investments in governmental funds capital assets by source:		
General fund	$ 18,501,127	$ 17,999,188
Special revenue funds	153,141,297	155,998,477
Capital projects funds	81,050,810	120,877,445
Donations	54,445,588	54,445,588
Total governmental funds capital assets	$ 307,138,822	$ 349,320,698

* 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*
Year Ended June 30, 2008

Exhibit M-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	14,715,236	$ 663,275	$ 1,792,409	$ 4,718,515	7,060,647		$ 480,390
Adult Probation	3,863,505		3,765,009		98,496		
Attorneys	210,582		39,271		171,311		
Courts	31,327,711	649,451	27,140,629	2,609,167	928,464		
Development Services	7,986,499	2,027,088	4,567,800	6,910	1,384,701		
Juvenile Court	12,857,779		12,427,076	15,840	414,863		
Public Defender	517,393	39,200	435,866		42,327		
Total General Government	71,478,705	3,379,014	50,168,060	7,350,432	10,100,809	-	480,390
Public Safety:							
Adult probation	300,331		72,186		228,145		
Juvenile Court - Grants	304,897		84,705		220,192		
Sheriff - Administration	59,666,734	1,773,939	36,657,164	1,096,865	7,187,345		12,951,421
Sheriff - Boat Patrol	896,887	112,750	618,776		165,361		
Total Public Safety	61,168,849	1,886,689	37,432,831	1,096,865	7,801,043	-	12,951,421
Highways and Streets:							
Flood Control	23,219,294	2,943,086		26,652	138,324	20,111,232	
Roads	146,241,006	26,769,915	5,010,882	33,486	8,514,949	96,745,318	9,166,456
Total Highways and Streets	169,460,300	29,713,001	5,010,882	60,138	8,653,273	116,856,550	9,166,456
Sanitation:							
Solid Waste	1,057,756	1,773		188,213	867,770		
Total Sanitation	1,057,756	1,773	-	188,213	867,770	-	-
Health :							
Health	9,595,776		8,083,818	622,849	889,109		
Total Health	9,595,776	-	8,083,818	622,849	889,109	-	-
Welfare:							
Cemetery	25,288	25,288					
Housing	14,033,557	202,766	11,883,204	1,647,512	300,075		
Total Welfare	14,058,845	228,054	11,883,204	1,647,512	300,075	-	-
Culture and Recreation:							
Library	21,470,339	3,102,073	1,318,815		734,005		16,315,446
Parks	757,737	303,036		440,805	13,896		
Total Culture and Recreation	22,228,076	3,405,109	1,318,815	440,805	747,901	-	16,315,446
Education:							
Juvenile Court	233,419		191,394		42,025		
School Superintendent	38,972	17,500	11,997		9,475		
Total Education	272,391	17,500	203,391	-	51,500	-	-
Total governmental funds capital assets	$ 349,320,698	$ 38,631,140	$ 114,101,001	$ 11,406,814	$ 29,411,480	$ 116,856,550	$ 38,913,713

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit M-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2008

Function and Activity:	Governmental Capital Assets July 1, 2007	Additions	Deletions	Governmental Capital Assets June 30, 2008
General Government:				
Administration	$ 15,109,953	$ 1,528,068	$ 1,922,785	$ 14,715,236
Adult Probation	3,802,989	68,363	7,847	3,863,505
Attorneys	188,030	22,552		210,582
Courts	31,253,554	1,421,966	1,347,809	31,327,711
Development Services	7,434,723	830,094	278,318	7,986,499
Juvenile Court	12,629,898	292,406	64,525	12,857,779
Public Defender	518,340	17,445	18,392	517,393
Total General Government	70,937,487	4,180,894	3,639,676	71,478,705
Public Safety:				
Adult Probation	291,659	46,936	38,264	300,331
Juvenile Court - Grants	328,255	29,534	52,892	304,897
Sheriff - Administration	48,871,804	11,431,156	636,226	59,666,734
Sheriff - Boat Patrol	967,056	205,295	275,464	896,887
Total Public Safety	50,458,774	11,712,921	1,002,846	61,168,849
Highways and Streets:				
Flood Control	22,986,337	246,997	14,040	23,219,294
Roads	131,581,501	18,070,380	3,410,875	146,241,006
Total Highways and Streets	154,567,838	18,317,377	3,424,915	169,460,300
Sanitation:				
Solid Waste	765,591	318,210	26,045	1,057,756
Total Sanitation	765,591	318,210	26,045	1,057,756
Health :				
Health	9,022,731	628,146	55,101	9,595,776
Total Health	9,022,731	628,146	55,101	9,595,776
Welfare:				
Cemetery	25,288			25,288
Housing	13,788,258	250,845	5,546	14,033,557
Total Welfare	13,813,546	250,845	5,546	14,058,845
Culture and Recreation:				
Library	6,529,844	15,591,110	650,615	21,470,339
Parks	743,842	13,895		757,737
Total Culture and Recreation	7,273,686	15,605,005	650,615	22,228,076
Education:				
Juvenile Court	251,593	6,600	24,774	233,419
School Superintendent	47,576		8,604	38,972
Total Education	299,169	6,600	33,378	272,391
Total governmental funds capital assets	$ 307,138,822	$ 51,019,998	$ 8,838,122	$ 349,320,698

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..... 219-248

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..... 249-255

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

Debt Capacity..... 257-267

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..... 269-276

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..... 277-282

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 Eight Fiscal Years (1)

	Fiscal Year							
	2000-01		2001-02		2002-03		2003-04	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
Charges for Services								
General Government	$ 4,365,952	N/A	$ 5,310,183	21.6%	$ 6,200,706	16.8%	$ 7,093,636	14.4%
Public Safety	2,394,430	N/A	2,166,130	(9.5%)	2,277,867	5.2%	2,402,007	5.4%
Highways & Streets	83,093	N/A	132,464	59.4%	103,758	(21.7%)	105,975	2.1%
Sanitation	32,284	N/A	27,156	(15.9%)	27,457	1.1%	50,555	84.1%
Health	589,545	N/A	645,038	9.4%	727,192	12.7%	643,951	(11.4%)
Welfare	227,444	N/A	394,544	73.5%	250,219	(36.6%)	295,885	18.3%
Culture & Recreation	49,914	N/A	52,225	4.6%	-	0.0%	59,964	0.0%
Education	-	-	29,467	0.0%	90,640	207.6%	-	0.0%
Operating Grants & Contributions	32,031,345	N/A	32,005,169	(0.1%)	36,210,868	13.1%	37,597,648	3.8%
Capital Grants & Contributions (2)	-	-	-	0.0%	3,304,062	0.0%	3,672,046	11.1%
Total Program Revenues	**$ 39,774,007**	N/A	**$ 40,762,376**	2.5%	**$ 49,192,769**	20.7%	**$ 51,921,667**	5.5%
General Revenues								
Taxes								
Propery Taxes - General Purpose	17,620,678	N/A	18,087,799	2.7%	19,943,241	10.3%	$20,582,593	3.2%
County Sales Taxes	18,484,868	N/A	23,072,903	24.8%	24,384,798	5.7%	$27,740,649	13.8%
Auto-in-Lieu of Tax	4,391,652	N/A	4,954,200	12.8%	5,286,522	6.7%	$5,855,576	10.8%
Franchise Taxes	108,611	N/A	112,158	3.3%	123,972	10.5%	$135,173	9.0%
Shared State Sales Taxes	11,812,111	N/A	12,649,882	7.1%	13,752,283	8.7%	$14,652,864	6.5%
Total Taxes	**$ 52,417,920**	N/A	**$ 58,876,942**	12.3%	**$ 63,490,816**	7.8%	**$ 68,966,855**	8.6%
Grants and Contributions Not Restricted to Specific Programs	1,605,048	N/A	2,060,228	28.4%	3,408,688	65.5%	4,544,710	33.3%
Investment Income	4,126,689	N/A	2,290,392	(44.5%)	(162,326)	(107.1%)	1,466,106	(1003.2%)
Miscellaneous	1,048,944	N/A	845,393	(19.4%)	1,020,656	20.7%	2,573,950	152.2%
Total General Revenues	**$ 59,198,601**	N/A	**$ 64,072,955**	8.2%	**$ 67,757,834**	5.8%	**$ 77,551,621**	14.5%
Total Revenues	**$ 98,972,608**	N/A	**$ 104,835,331**	5.9%	**$ 116,950,603**	11.6%	**$ 129,473,288**	10.7%

(1) Prior to implementation of GASB 34 in FY 02-03 information not available except for FY 00-01 and FY 01-02 which we were able to develop

(2) FY 2000-01 and FY 2001-02 Capital Grants and Contributions included in Operating Grants and Contributions

Table A-1

Fiscal Year							
2004-05		**2005-06**		**2006-07**		**2007-08**	
Amount	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg
$ 8,300,405	17.0%	$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)	$ 5,831,240	5.1%
2,870,355	19.5%	5,065,274	76.5%	3,795,111	(25.1%)	2,797,166	(26.3%)
108,477	2.4%	87,631	(19.2%)	125,189	42.9%	93,919	(25.0%)
66,087	30.7%	69,131	4.6%	64,823	(6.2%)	75,462	16.4%
689,350	7.1%	657,953	(4.6%)	701,720	6.7%	1,176,177	67.6%
336,485	13.7%	338,791	0.7%	360,780	6.5%	367,184	1.8%
59,642	(0.5%)	62,542	4.9%	64,742	3.5%	22,536	(65.2%)
-	0.0%	-	0.0%	-	0.0%	-	0.0%
37,842,357	0.7%	35,522,157	(6.1%)	36,731,225	3.4%	39,624,394	7.9%
10,399,038	183.2%	5,306,408	(49.0%)	50,253	(99.1%)	115,686	130.2%
$ 60,672,196	16.9%	**$ 52,806,558**	(13.0%)	**$ 47,442,053**	(10.2%)	**$ 50,103,764**	5.6%
22,176,789	7.7%	23,511,137	6.0%	29,610,778	25.9%	33,498,939	13.1%
32,226,336	16.2%	37,592,727	16.7%	34,612,349	(7.9%)	27,282,231	(21.2%)
6,265,275	7.0%	7,030,262	12.2%	7,541,525	7.3%	7,917,255	5.0%
120,253	(11.0%)	185,592	54.3%	171,633	(7.5%)	181,123	5.5%
16,212,307	10.6%	18,265,508	12.7%	19,283,910	5.6%	18,693,288	(3.1%)
$ 77,000,960	11.6%	**$ 86,585,226**	12.4%	**$ 91,220,195**	5.4%	**$ 87,572,836**	(4.0%)
1,909,810	(58.0%)	2,223,283	16.4%	2,148,468	(3.4%)	1,897,819	(11.7%)
2,280,631	55.6%	3,156,042	38.4%	5,106,758	61.8%	6,695,423	31.1%
1,707,991	(33.6%)	3,107,989	82.0%	1,894,298	(39.1%)	1,837,847	(3.0%)
$ 82,899,392	6.9%	**$ 95,072,540**	14.7%	**$ 100,369,719**	5.6%	**$ 98,003,925**	(2.4%)
$ 143,571,588	10.9%	**$ 147,879,098**	3.0%	**$ 147,811,772**	(0.0%)	**$ 148,107,689**	0.2%

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

	Fiscal Year					
	2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 31,102,182	7.8%	$ 35,978,984	15.7%	$ 38,160,597	6.1%
Public Safety	31,039,222	6.5%	31,748,603	2.3%	36,145,190	13.8%
Highways & Streets	12,470,931	21.0%	14,248,072	14.3%	11,462,736	(19.5%)
Sanitation	715,578	(8.0%)	871,424	21.8%	857,984	(1.5%)
Health	5,614,325	14.2%	6,351,269	13.1%	6,628,428	4.4%
Welfare	11,648,231	6.1%	11,820,871	1.5%	12,695,814	7.4%
Culture & Recreation	3,522,959	2.5%	3,450,050	(2.1%)	4,559,772	32.2%
Education	9,258,092	(9.4%)	9,662,024	4.4%	6,963,110	(27.9%)
Interest-Long term Debt	1,875,070	(5.1%)	1,738,525	(7.3%)	1,576,642	(9.3%)
Total - Expenses	**$ 107,246,590**	**6.6%**	**$ 115,869,822**	**8.0%**	**$ 119,050,273**	**2.7%**
Change in Net Assets (1)	$ 22,226,698	36.0%	$ 27,701,766	24.6%	$ 28,828,825	4.1%
Beginning Net Assets (1)	218,914,033	8.1%	241,140,731	10.2%	268,842,497	11.5%
Ending Net Assets (1)	**$ 241,140,731**	**10.2%**	**$ 268,842,497**	**11.5%**	**$ 297,671,322**	**10.7%**

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

Table A-2

	Fiscal Year			
	2006-07		2007-08	
	Amount	% Chg	Amount	% Chg
General Government	$ 40,039,629	4.9%	$ 42,817,271	6.9%
Public Safety	38,574,625	6.7%	40,728,698	5.6%
Highways & Streets	15,451,075	34.8%	7,262,261	(53.0%)
Sanitation	862,621	0.5%	877,712	1.7%
Health	7,488,353	13.0%	8,623,313	15.2%
Welfare	13,146,757	3.6%	13,139,929	(0.1%)
Culture & Recreation	4,348,632	(4.6%)	4,824,207	10.9%
Education	6,176,103	(11.3%)	6,358,736	3.0%
Interest-Long term Debt	2,206,422	39.9%	3,806,777	72.5%
Total - Expenses	**$ 128,294,217**	**7.8%**	**$ 128,438,904**	**0.1%**
Change in Net Assets (1)	$ 19,517,555	(32.3%)	$ 19,668,785	0.8%
Beginning Net Assets (1)	297,671,322	10.7%	317,188,877	6.6%
Ending Net Assets (1)	**$ 317,188,877**	**6.6%**	**$ 336,857,662**	**6.2%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year					
	1998-99		1999-2000		2000-01	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 19,032,504	(4.33%)	$ 19,918,737	4.66%	$ 23,135,695	16.15%
Public Safety	21,328,975	16.80%	20,250,747	(5.06%)	21,251,248	4.94%
Highways & Streets	9,226,121	8.67%	6,419,958	(30.42%)	5,811,202	(9.48%)
Sanitation	519,860	(2.11%)	513,350	(1.25%)	720,636	40.38%
Health	3,746,230	(0.97%)	3,868,488	3.26%	3,305,073	(14.56%)
Welfare	10,534,259	12.76%	10,357,729	(1.68%)	10,403,795	0.44%
Culture & Recreation	2,604,682	(2.43%)	2,550,355	(2.09%)	2,735,769	7.27%
Education	1,954,688	35.79%	2,005,275	2.59%	3,254,066	62.28%
Capital Outlay	8,440,819	(50.58%)	11,577,718	37.16%	11,591,877	0.12%
Debt Service - Principal	1,295,000	3.19%	2,036,054	57.22%	2,252,879	10.65%
Debt Service - Interest	1,173,950	14.06%	1,297,645	10.54%	1,332,791	2.71%
Total	**$ 79,857,088**	**(4.68%)**	**$ 80,796,056**	**1.18%**	**$ 85,795,031**	**6.19%**
Change in Balance (2)	$ 2,246,135	(163.68%)	$ 9,614,515	328.05%	$ 31,208,474	224.60%
Fund Balance-Beginning (1) (3)	$ 36,591,085	(8.79%)	$ 38,837,220	6.14%	$ 48,451,735	24.76%
Fund Balance - Ending (1)(3)	**$ 38,837,220**	**6.14%**	**$ 48,451,735**	**24.76%**	**$ 79,660,209**	**64.41%**

	Fiscal Year					
	2004-05		2005-06		2006-07	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 35,706,375	12.33%	$ 36,195,797	1.37%	$ 38,134,493	5.36%
Public Safety	31,488,941	5.92%	35,111,387	11.50%	37,882,894	7.89%
Highways & Streets	12,051,334	12.91%	9,783,495	(18.82%)	11,286,358	15.36%
Sanitation	865,829	24.11%	830,489	(4.08%)	850,721	2.44%
Health	6,351,269	17.47%	6,462,001	1.74%	7,384,788	14.28%
Welfare	11,820,871	5.05%	12,284,357	3.92%	12,742,949	3.73%
Culture & Recreation	3,495,949	3.42%	4,484,142	28.27%	4,344,464	(3.11%)
Education	9,693,452	4.79%	6,967,139	(28.13%)	6,193,698	(11.10%)
Capital Outlay	22,864,257	20.29%	15,856,061	(30.65%)	17,793,463	12.22%
Debt Service - Principal	4,661,203	84.58%	2,338,059	(49.84%)	12,020,108	414.11%
Debt Service - Interest	1,738,525	(7.28%)	1,576,642	(9.31%)	2,206,422	39.94%
Total	**$ 140,738,005**	**12.06%**	**$ 131,889,569**	**(6.29%)**	**$ 150,840,358**	**14.37%**
Change in Balance (2)	$ (4,412,270)	634.89%	$ 20,912,712	(573.97%)	$ 7,742,450	(62.98%)
Fund Balance-Beginning (1) (3)	87,541,438	(0.68%)	83,129,168	(5.04%)	104,041,880	25.16%
Fund Balance - Ending (1)(3)	**$ 83,129,168**	**(5.04%)**	**$ 104,041,880**	**25.16%**	**$ 111,784,330**	**7.44%**

(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) Prior to FY2001-02 some Fund Balances were restated from prior years

Table A-3

	Fiscal Year					
	2001-02		2002-03		2003-04	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 24,779,529	7.11%	$ 27,786,796	12.14%	$ 31,787,613	14.40%
Public Safety	23,808,343	12.03%	26,440,571	11.06%	29,729,919	12.44%
Highways & Streets	5,966,113	2.67%	8,151,162	36.62%	10,673,332	30.94%
Sanitation	582,877	(19.12%)	751,527	28.93%	697,616	(7.17%)
Health	4,236,089	28.17%	4,708,643	11.16%	5,406,788	14.83%
Welfare	10,218,273	(1.78%)	10,602,430	3.76%	11,252,257	6.13%
Culture & Recreation	2,975,344	8.76%	3,265,640	9.76%	3,380,410	3.51%
Education	2,376,605	(26.97%)	10,214,274	329.78%	9,250,498	(9.44%)
Capital Outlay	19,107,575	64.84%	15,813,693	(17.24%)	19,007,393	20.20%
Debt Service - Principal	2,339,074	3.83%	2,030,720	(13.18%)	2,525,260	24.35%
Debt Service - Interest	2,068,940	55.23%	1,976,815	(4.45%)	1,875,070	(5.15%)
Total	**$ 98,458,762**	**14.76%**	**$ 111,742,271**	**13.49%**	**$ 125,586,156**	**12.39%**
Change in Balance (2)	$ 6,659,910	(78.66%)	$ 1,821,721	(72.65%)	$ (600,402)	(132.96%)
Fund Balance-Beginning (1) (3)	$ 79,660,209	64.41%	86,320,119	8.36%	88,141,840	2.07%
Fund Balance - Ending (1)(3)	**$ 86,320,119**	**8.36%**	**$ 88,141,840**	**2.11%**	**$ 87,541,438**	**(0.68%)**

	Fiscal Year	
	2007-08	
	Amount	% Chg
General Government	$ 39,795,414	4.36%
Public Safety	37,821,622	(0.16%)
Highways & Streets	11,008,356	(2.46%)
Sanitation	819,880	(3.63%)
Health	8,039,525	8.87%
Welfare	12,989,098	1.93%
Culture & Recreation	4,488,158	3.31%
Education	6,266,518	1.18%
Capital Outlay	40,107,795	125.4%
Debt Service - Principal	13,570,649	12.90%
Debt Service - Interest	3,806,777	72.53%
Total	**$ 178,713,792**	**18.48%**
Change in Balance (2)	$ 12,618,237	62.97%
Fund Balance-Beginning (1) (3)	111,784,330	7.44%
Fund Balance - Ending (1)(3)	**$ 124,402,567**	**11.29%**

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

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	Fiscal Year				
	98/99	99/00	00/01	01/02	02/03
General fund					
Reserved	$ 123,959	$ 16,495	$ 134,983	$ 24,365	$ 26,923
Unreserved	10,213,651	12,574,900	12,431,445	13,937,506	16,886,569
Total general fund	$ 10,337,610	$ 12,591,395	$ 12,566,428	$ 13,961,871	$ 16,913,492
All other governmental funds					
Reserved	$ 87,623	$ 114,427	$ 30,158	$ 17,527	$ 349,332
Unreserved, reported in:					
Debt service funds	2,557,980	2,992,624	2,199,870	4,977,706	5,054,358
Capital projects funds	5,081,924	8,691,245	31,251,455	20,776,909	31,599,030
Special revenue funds	20,772,083	24,062,044	33,612,298	46,586,106	34,225,628
Total all other governmental funds	$ 28,499,610	$ 35,860,340	$ 67,093,781	$ 72,358,248	$ 71,228,348

	Fiscal Year				
	03/04	04/05	05/06	06/07	07/08
General fund					
Reserved	$ 29,816	$ 130,101	$ 196,490	$ 68,868	$ -
Unreserved	15,494,871	17,903,235	16,902,397	14,717,551	14,467,797
Total general fund	$ 15,524,687	$ 18,033,336	$ 17,098,887	$ 14,786,419	$ 14,467,797
All other governmental funds					
Reserved	$ 84,645	$ 44,703	$ 55,329	$ 931,027	$ -
Unreserved, reported in:					
Debt service funds	5,284,990	5,461,660	5,974,171	6,441,128	5,346,337
Capital projects funds	32,044,405	24,576,613	44,506,282	51,121,753	54,623,120
Special revenue funds	34,602,711	35,012,856	36,407,211	38,504,003	49,965,313
Total all other governmental funds	$ 72,016,751	$ 65,095,832	$ 86,942,993	$ 96,997,911	$ 109,934,770

Yuma County, Arizona

Change in Fund Balances- All Funds (1)

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

Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non- Capital
	Amount	% Chg	Amount	% Chg	
98-99	$ 68,947,319	7.04%	$ 2,468,950	8.08%	3.58%
99-00	$ 65,884,639	(4.44%)	$ 3,333,699	35.02%	5.06%
00-01	$ 70,617,484	7.18%	$ 3,585,670	7.56%	5.08%
01-02	$ 74,943,173	6.13%	$ 4,408,014	22.93%	5.88%
02-03	$ 91,921,043	22.65%	$ 4,007,535	(9.09%)	4.36%
03-04	$ 102,178,433	11.16%	$ 4,400,330	9.80%	4.31%
04-05	$ 111,474,020	9.10%	$ 6,399,728	45.44%	5.74%
05-06	$ 112,118,807	0.58%	$ 3,914,701	(38.83%)	3.49%
06-07	$ 118,820,365	5.98%	$ 14,226,530	263.41%	11.97%
07-08	$ 121,228,571	2.03%	$ 17,377,426	22.15%	14.33%

(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) Prior to FY2001-02 some Fund Balances were restated from prior years

Table A-5

Fiscal Year	Change in Balance (2)		Fund Balance Beginning (1) (3)		Fund Balance Ending(1)(3)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	$ 2,246,135	(163.68%)	$ 36,591,085	(8.79%)	$ 38,837,220	6.14%
99-00	$ 9,614,515	328.05%	$ 38,837,220	6.14%	$ 48,451,735	24.76%
00-01	$ 31,208,474	224.60%	$ 48,451,735	24.76%	$ 79,660,209	64.41%
01-02	$ 6,659,910	(78.66%)	$ 79,660,209	64.41%	$ 86,320,119	8.36%
02-03	$ 1,821,721	(72.65%)	$ 86,320,119	8.36%	$ 88,141,840	2.11%
03-04	$ (600,402)	(132.96%)	$ 88,141,840	2.11%	$ 87,541,438	(0.68%)
04-05	$ (4,412,270)	634.89%	$ 87,541,438	(0.68%)	$ 83,129,168	(5.04%)
05-06	$ 20,912,712	(573.97%)	$ 83,129,168	(5.04%)	$ 104,041,880	25.16%
06-07	$ 7,742,450	(62.98%)	$ 104,041,880	25.16%	$ 111,784,330	7.44%
07-08	$ 12,618,237	62.97%	$ 111,784,330	7.44%	$ 124,402,567	11.29%

Yuma County, Arizona
General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year					
	98-99		99-00		00-01	
Taxes	$ 31,670,450	6.52%	$ 34,032,578	7.46%	$ 40,406,324	18.73%
Special Assessments	578,535	38.27%	674,066	16.51%	199,485	(70.41%)
License & Permits	1,381,686	16.35%	1,030,432	(25.42%)	1,212,804	17.70%
Intergovernmental	38,355,919	8.71%	39,966,131	4.20%	45,448,504	13.72%
Charges for Services	4,119,774	54.31%	4,582,638	11.24%	4,439,316	(3.13%)
Fines & Forfeits	2,006,816	9.16%	1,952,761	(2.69%)	1,848,099	(5.36%)
Investment Income	2,038,882	0.13%	2,078,531	1.94%	4,126,689	98.54%
Rents	298,944	(10.26%)	241,800	(19.12%)	242,443	0.27%
Miscellaneous	979,202	17.64%	1,174,737	19.97%	1,048,944	(10.71%)
Total Revenues	$ 81,430,208	9.55%	$ 85,733,674	5.28%	$ 98,972,608	15.44%

	Fiscal Year					
	03-04		04-05		05-06	
Taxes	$ 54,689,904	10.16%	$ 60,762,963	11.10%	$ 68,319,718	12.44%
Special Assessments	167,573	(6.11%)	231,955	38.42%	301,455	29.96%
License & Permits	2,534,078	26.20%	2,476,335	(2.28%)	2,050,209	(17.21%)
Intergovernmental	56,795,219	5.01%	58,058,184	2.22%	57,861,185	(0.34%)
Charges for Services	5,604,958	6.55%	6,962,411	24.22%	6,914,586	(0.69%)
Fines & Forfeits	2,270,569	9.41%	2,477,111	9.10%	2,416,846	(2.43%)
Investment Income	1,466,106	(1003.19%)	2,177,538	48.53%	2,913,282	33.79%
Rents	282,112	(15.61%)	281,994	(0.04%)	294,900	4.58%
Miscellaneous	1,450,235	42.09%	1,940,938	33.84%	2,186,123	12.63%
Total Revenues	$ 125,260,754	9.45%	$ 135,369,429	8.07%	$ 143,258,304	5.83%

Table A-6

	Fiscal Year			
	01-02		02-03	
Taxes	$ 46,079,625	14.04%	$ 49,645,570	7.74%
Special Assessments	147,601	(26.01%)	178,471	20.91%
License & Permits	1,528,945	26.07%	2,008,019	31.33%
Intergovernmental	46,715,279	2.79%	54,086,358	15.78%
Charges for Services	5,086,466	14.58%	5,260,293	3.42%
Fines & Forfeits	1,837,947	(0.55%)	2,075,221	12.91%
Investment Income	2,290,392	(44.50%)	(162,326)	(107.09%)
Rents	303,683	25.26%	334,306	10.08%
Miscellaneous	845,393	(19.41%)	1,020,656	20.73%
Total Revenues	$ 104,835,331	5.92%	$ 114,446,568	9.17%

	Fiscal Year			
	06-07		07-08	
Taxes	$ 71,936,285	5.29%	$ 68,879,548	(4.25%)
Special Assessments	182,960	(39.31%)	100,086	(45.30%)
License & Permits	1,474,468	(28.08%)	1,545,983	4.85%
Intergovernmental	58,792,620	1.61%	60,912,491	3.61%
Charges for Services	5,972,773	(13.62%)	5,430,007	(9.09%)
Fines & Forfeits	2,714,438	12.31%	2,955,329	8.87%
Investment Income	4,701,157	61.37%	6,243,034	32.80%
Rents	319,659	8.40%	332,282	3.95%
Miscellaneous	2,512,697	14.94%	1,344,253	(46.50%)
Total Revenues	$ 148,607,057	3.73%	$ 147,743,013	(0.58%)

Yuma County, Arizona

Tax Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	Property Taxes (1)							
	General Fund (1)		Library Districts (1) (2)		Flood District (1)		Improvement Districts (1) (2)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	11,363,178	(1.38%)	-	0.00%	-	0.00%	-	0.00%
99-00	12,004,231	5.64%	-	0.00%	-	0.00%	-	0.00%
00-01	12,859,964	7.13%	2,726,582	0.00%	1,417,966	0.00%	415,655	0.00%
01-02	13,162,300	2.35%	2,819,051	3.39%	1,541,144	8.69%	417,703	0.49%
02-03	14,417,100	9.53%	3,090,138	9.62%	1,680,811	9.06%	653,901	56.55%
03-04	15,269,302	5.91%	3,244,656	5.00%	1,779,172	5.85%	665,243	1.73%
04-05	15,770,808	3.28%	3,865,984	19.15%	1,901,775	6.89%	612,527	(7.92%)
05-06	16,721,819	6.03%	4,188,056	8.33%	2,068,590	8.77%	532,672	(13.04%)
06-07	18,018,569	7.75%	8,251,721	97.03%	2,682,331	29.67%	658,157	23.56%
07-08	19,330,702	7.28%	10,002,549	21.22%	3,314,578	23.57%	851,110	29.32%

Fiscal Year	Auto-in-Lieu				Franchise Tax		Other Taxes (2)	
	General Fund		HURF Funds (2)					
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	2,533,431	27.21%	-	0.00%	47,813	(0.40%)	11,042,259	12.00%
99-00	2,589,630	2.22%	-	0.00%	73,872	54.50%	12,351,200	11.85%
00-01	2,815,117	8.71%	1,576,535	0.00%	108,611	47.03%	1,026	(99.99%)
01-02	3,084,160	9.56%	1,870,040	18.62%	112,158	3.27%	-	0.00%
02-03	3,319,014	7.61%	1,967,508	5.21%	123,972	10.53%	8,297	0.00%
03-04	3,706,770	11.68%	2,148,806	9.21%	135,173	9.04%	-	0.00%
04-05	3,991,507	7.68%	2,273,768	5.82%	120,253	(11.04%)	-	0.00%
05-06	4,449,474	11.47%	2,580,788	13.50%	185,592	54.33%	-	0.00%
06-07	4,821,719	8.37%	2,719,806	5.39%	171,633	(7.52%)	-	0.00%
07-08	5,114,403	6.07%	2,802,852	3.05%	181,123	5.53%	-	0.00%

(1) Includes all property tax revenues

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

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

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

Table A-7

Fiscal Year	Local Sales							
	General Fund		Jail District (1)		Capital Sales Tax (3)		Health (4)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	6,683,443	5.93%	-	0.00%	-	0.00%	-	0.00%
99-00	7,013,645	4.94%	-	0.00%	-	0.00%	-	0.00%
00-01	7,402,138	5.54%	7,397,292	0.00%	3,685,438	0.00%	-	0.00%
01-02	7,712,672	4.20%	7,709,721	4.22%	7,650,510	107.59%	-	0.00%
02-03	8,140,216	5.54%	8,158,678	5.82%	8,085,935	5.69%	-	0.00%
03-04	9,259,931	13.76%	9,258,301	13.48%	9,222,550	14.06%	-	0.00%
04-05	10,736,927	15.95%	10,756,744	16.18%	10,732,670	16.37%	-	0.00%
05-06	11,883,146	10.68%	11,883,461	10.47%	11,826,904	10.20%	1,999,216	0.00%
06-07	12,427,290	4.58%	12,427,423	4.58%	7,292,550	(38.34%)	2,465,086	23.30%
07-08	12,373,201	(0.44%)	12,372,890	(0.44%)	54,809	(99.25%)	2,481,331	0.66%

Fiscal Year	Total All Taxes	
	Amount	% Chg
98-99	31,670,124	6.52%
99-00	34,032,578	7.46%
00-01	40,406,324	18.73%
01-02	46,079,459	14.04%
02-03	49,645,570	7.74%
03-04	54,689,904	10.16%
04-05	60,762,963	11.10%
05-06	68,319,718	12.44%
06-07	71,936,285	5.29%
07-08	68,879,548	(4.25%)

Yuma County, Arizona

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

Fiscal Year	GENERAL FUND							
	Building Permits		Plumbing		Mechanical and Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	515,174	21.80%	119,952	25.67%	135,846	23.78%	46,780	-3.12%
99-00	320,232	-37.84%	86,929	-27.53%	100,545	-25.99%	41,328	-11.65%
00-01	401,273	25.31%	77,833	-10.46%	125,741	25.06%	56,681	37.15%
01-02	595,952	48.52%	82,259	5.69%	157,099	24.94%	59,193	4.43%
02-03	966,245	62.13%	113,834	38.38%	226,007	43.86%	50,208	-15.18%
03-04	1,295,329	34.06%	173,476	52.39%	321,561	42.28%	53,348	6.25%
04-05	1,394,431	7.65%	160,828	-7.29%	301,374	-6.28%	60,209	12.86%
05-06	1,153,857	-17.25%	122,792	-23.65%	253,181	-15.99%	62,358	3.57%
06-07	614,421	-46.75%	57,268	-53.36%	137,902	-45.53%	49,798	-20.14%
07-08	486,257	-20.86%	47,763	-16.60%	117,467	-14.82%	63,604	27.72%

Fiscal Year	ALL OTHER FUNDS						Total All Licenses & Permtis	
	Flood District Permits (1)		Health District Permits (1)		All Other Funds (1)			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	455,259	-	-	-	1,381,687	16.35%
99-00	-	-	407,374	-10.52%	-	-	1,030,432	-25.42%
00-01	250	-	383,174	-5.94%	59,900	-	1,212,804	17.70%
01-02	906	262.40%	352,821	-7.92%	100,956	68.54%	1,528,945	26.07%
02-03	934	3.09%	369,198	4.64%	88,636	-12.20%	2,008,019	31.33%
03-04	1,071	14.67%	368,276	-0.25%	69,878	-21.16%	2,534,078	26.20%
04-05	1,595	48.93%	135,332	-63.25%	82,409	17.93%	2,476,335	-2.28%
05-06	815	-48.90%	71,305	-47.31%	69,599	-15.54%	2,050,209	-17.21%
06-07	3,284	302.94%	256,648	259.93%	98,566	41.62%	1,474,468	-28.08%
07-08	2,885	-12.15%	479,650	86.89%	74,619	-24.30%	1,545,983	4.85%

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

Table A-8

Fiscal Year	General Fund (continued)					
	Variance and Special Use		Environmental Health Permits		Other Permits	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	18,023	-35.90%	86,595	11.03%	4,058	-53.94%
99-00	12,838	-28.77%	59,474	-31.32%	1,712	-57.81%
00-01	20,870	62.56%	82,155	38.14%	4,927	187.79%
01-02	12,930	-38.05%	161,198	96.21%	5,631	14.29%
02-03	23,691	83.23%	160,507	-0.43%	8,759	55.55%
03-04	33,118	39.79%	206,885	28.89%	11,136	27.14%
04-05	15,891	-52.02%	319,010	54.20%	5,256	-52.80%
05-06	30,743	93.46%	281,352	-11.80%	4,207	-19.96%
06-07	20,919	-31.96%	231,753	-17.63%	3,909	-7.08%
07-08	37,529	79.40%	228,410	-1.44%	7,799	99.52%

Yuma County, Arizona

Intergovernmental Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	General Fund							
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	10,559,764	6.80%	969,484	-0.39%	550,035	0.00%	105,867	14.49%
99-00	11,417,965	8.13%	997,394	2.88%	550,035	0.00%	121,606	14.87%
00-01	11,812,111	3.45%	1,055,013	5.78%	550,035	0.00%	288,929	137.59%
01-02	12,649,882	7.09%	1,510,193	43.14%	550,035	0.00%	83,437	-71.12%
02-03	13,186,424	4.24%	3,404,409	125.43%	550,035	0.00%	67,799	-18.74%
03-04	14,652,864	11.12%	1,870,691	-45.05%	550,035	0.00%	46,044	-32.09%
04-05	16,310,084	11.31%	1,909,810	2.09%	550,035	0.00%	279,779	507.63%
05-06	18,299,455	12.20%	1,944,685	1.83%	550,035	0.00%	419,558	49.96%
06-07	19,283,910	5.38%	1,936,291	-0.43%	550,035	0.00%	524,398	24.99%
07-08	18,693,288	-3.06%	1,910,901	-1.31%	550,035	0.00%	747,780	42.60%

Fiscal Year	All Other Funds							
	Adult Probation (1)		Attorney (1)		HURF (1)		Housing (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	-	-	-	-	-	-
99-00	-	-	-	-	-	-	-	-
00-01	1,759,213	-	1,120,676	-	10,903,425	-	2,467,952	-
01-02	2,346,806	33.40%	1,165,680	4.02%	9,116,544	-16.39%	2,829,159	14.64%
02-03	2,406,614	2.55%	1,329,838	14.08%	4,338,594	-52.41%	3,254,052	15.02%
03-04	2,377,463	-1.21%	1,095,250	-17.64%	4,082,377	-5.91%	3,379,751	3.86%
04-05	2,687,574	13.04%	859,166	-21.56%	4,408,980	8.00%	3,236,681	-4.23%
05-06	3,083,170	14.72%	1,047,650	21.94%	5,077,705	15.17%	2,911,207	-10.06%
06-07	3,292,038	6.77%	940,215	-10.25%	5,201,130	2.43%	2,935,079	0.82%
07-08	3,341,232	1.49%	1,235,129	31.37%	5,951,624	14.43%	3,434,266	17.01%

Fiscal Year	All Other Funds							
	School(1)		Workforce Investment Act		Other Special Revenue Funds		Total Intergovernmental	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	7,653,913	18.90%	25,443,515	10.49%	46,009,832	10.28%
99-00	-	-	6,971,320	-8.92%	26,085,239	2.52%	46,937,451	2.02%
00-01	616,968	-	6,217,425	-10.81%	5,502,506	-78.91%	51,665,929	10.07%
01-02	1,675,820	171.62%	8,797,160	41.49%	4,340,287	-21.12%	55,512,439	7.44%
02-03	488,980	-70.82%	8,798,221	0.01%	2,070,254	-52.30%	54,086,358	-2.57%
03-04	613,619	25.49%	8,029,723	-8.73%	5,560,808	168.61%	56,795,219	5.01%
04-05	760,570	23.95%	7,742,629	-3.58%	4,355,596	-21.67%	58,058,184	2.22%
05-06	912,537	19.98%	5,168,782	-33.24%	2,876,454	-33.96%	57,861,085	-0.34%
06-07	694,555	-23.89%	4,434,415	-14.21%	2,447,458	-14.91%	58,792,620	1.61%
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%	60,912,491	3.61%

Fiscal Year	General Fund					
	State Shared Liquor Licenses		Intergovernmental Revenues		Other Grants	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	174,380	-44.28%	12,912,404	5.36%	1,383,156	-0.84%
99-00	219,511	25.88%	13,880,892	7.50%	1,465,533	5.96%
00-01	27,260	-87.58%	14,124,515	1.76%	1,257,390	-14.20%
01-02	47,309	73.55%	15,152,975	7.28%	992,900	-21.03%
02-03	20,103	-57.51%	17,443,518	15.12%	852,684	-14.12%
03-04	44,467	121.20%	17,405,656	-0.22%	882,102	3.45%
04-05	32,437	-27.05%	19,788,299	13.69%	1,568,400	77.80%
05-06	19,334	-40.40%	21,788,571	10.11%	1,544,430	-1.53%
06-07	32,457	67.88%	23,008,403	5.60%	1,788,202	15.78%
07-08	31,267	-3.67%	22,353,836	-2.84%	1,749,647	-2.16%

Fiscal Year	All Other Funds					
	Health District (1)		Juvenile Court (1)		Public Works(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	-	-	-	-
99-00	-	-	-	-	-	-
00-01	3,174,277	-	5,585,802	-	193,171	-
01-02	3,031,639	-4.49%	6,871,939	23.03%	184,430	-4.53%
02-03	2,800,224	-7.63%	4,341,732	-36.82%	6,814,332	3594.81%
03-04	3,488,422	24.58%	4,048,614	-6.75%	6,713,535	-1.48%
04-05	3,138,778	-10.02%	4,095,042	1.15%	6,984,874	4.04%
05-06	3,275,644	4.36%	4,432,490	8.24%	7,286,876	4.32%
06-07	4,079,137	24.53%	4,864,310	9.74%	6,895,880	-5.37%
07-08	3,673,727	-9.94%	4,635,262	-4.71%	8,273,853	19.98%

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

Yuma County, Arizona

Charges for Services by Source

Last Ten Fiscal Years

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

Fiscal Year	General Fund							
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	67,166	21.9%	187,316	97.5%	276,943	8.1%	181,298	57.7%
99-00	74,808	11.4%	172,876	-7.7%	316,269	14.2%	224,993	24.1%
00-01	80,786	8.0%	228,465	32.2%	344,287	8.9%	239,695	6.5%
01-02	35,542	-56.0%	303,650	32.9%	334,668	-2.8%	232,267	-3.1%
02-03	36,231	1.9%	380,254	25.2%	427,581	27.8%	251,948	8.5%
03-04	38,955	7.5%	427,432	12.4%	543,144	27.0%	257,839	2.3%
04-05	114,668	194.4%	552,150	29.2%	549,860	1.2%	286,135	11.0%
05-06	68,765	-40.0%	574,059	4.0%	669,481	21.8%	289,703	1.2%
06-07	38,173	-44.5%	345,017	-39.9%	526,811	-21.3%	333,493	15.1%
07-08	75,575	98.0%	240,841	-30.2%	458,767	-12.9%	402,764	20.8%

Fiscal Year	General Fund		Other Funds					
	Other Charges		Jail District (1)		Adult Probation (1)		Assessor (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	115,691	6.3%	-	-	-	-	-	-
99-00	75,140	-35.1%	-	-	-	-	-	-
00-01	117,370	56.2%	1,914,342	-	381,452	-	-	-
01-02	102,755	-12.5%	1,642,500	-14.2%	395,413	3.7%	72,612	-
02-03	136,610	32.9%	1,533,923	-6.6%	410,691	3.9%	166,826	129.7%
03-04	147,508	8.0%	1,573,350	2.6%	439,873	7.1%	186,584	11.8%
04-05	194,138	31.6%	2,080,643	32.2%	461,813	5.0%	206,868	10.9%
05-06	176,881	-8.9%	1,827,032	-12.2%	485,405	5.1%	218,912	5.8%
06-07	165,766	-6.3%	1,154,038	-36.8%	506,546	4.4%	95,272	-56.5%
07-08	139,835	-15.6%	809,335	-29.9%	531,097	4.8%	-	-100.0%

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

Table A-10

Fiscal Year	General Fund							
	Special District Fees		Sherriff Fees		Prisoner Boarding Fees		Indirect Costs	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	154,344	-31.4%	31,414	17.7%	164,451	35.6%	440,328	2722.6%
99-00	160,030	3.7%	29,876	-4.9%	87,964	-46.5%	361,357	-17.9%
00-01	162,874	1.8%	33,297	11.5%	45,007	-48.8%	345,015	-4.5%
01-02	161,592	-0.8%	34,709	4.2%	44,662	-0.8%	833,520	141.6%
02-03	167,716	3.8%	53,465	54.0%	47,958	7.4%	878,746	5.4%
03-04	171,236	2.1%	28,743	-46.2%	68,566	43.0%	1,026,592	16.8%
04-05	181,940	6.3%	55,468	93.0%	82,976	21.0%	1,097,804	6.9%
05-06	96,350	-47.0%	35,393	-36.2%	87,291	5.2%	1,250,511	13.9%
06-07	197,730	105.2%	27,059	-23.5%	116,351	33.3%	1,075,259	-14.0%
07-08	316,684	60.2%	34,390	27.1%	203,659	75.0%	1,360,592	26.5%

Fiscal Year	Other Funds						Total All Funds	
	Public Health (1)		Recorder (1)		Other Funds (1)			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	-	-	2,500,822	67.3%	4,119,773	63.9%
99-00	-	-	-	-	3,425,082	37.0%	4,928,395	19.6%
00-01	200,254	-	128,949	-	217,523	-93.6%	4,439,316	-9.9%
01-02	229,701	14.7%	140,243	8.8%	522,632	140.3%	5,086,466	14.6%
02-03	286,818	24.9%	167,782	19.6%	313,744	-40.0%	5,260,293	3.4%
03-04	270,590	-5.7%	187,320	11.6%	237,226	-24.4%	5,604,958	6.6%
04-05	553,824	104.7%	204,911	9.4%	339,213	43.0%	6,962,411	24.2%
05-06	583,647	5.4%	221,548	8.1%	329,608	-2.8%	6,914,586	-0.7%
06-07	444,902	-23.8%	216,862	-2.1%	729,484	121.3%	5,972,763	-13.6%
07-08	339,944	-23.6%	149,705	-31.0%	366,819	-49.7%	5,430,007	-9.1%

Yuma County, Arizona

Fines and Forfeits by Source

Last Ten Fiscal Years

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

Fiscal Year	General Fund									
	Superior Court Fines		Constable Fees		Juvenile Probation Fines and Fees		House Arrest Fees		Juvenile Court Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	230,239	5.21%	13,981	(11.53%)	1,145,923	2.47%	112,812	20.64%	73,284	29.46%
99-00	248,339	7.86%	15,712	12.38%	1,041,902	(9.08%)	96,239	(14.69%)	65,166	(11.08%)
00-01	214,383	(13.67%)	13,533	(13.87%)	972,708	(6.64%)	78,838	(18.08%)	59,928	(8.04%)
01-02	205,248	(4.26%)	24,411	80.38%	897,687	(7.71%)	55,600	(29.48%)	51,783	(13.59%)
02-03	223,753	9.02%	24,781	1.52%	1,024,170	14.09%	68,762	23.67%	64,054	23.70%
03-04	207,414	(7.30%)	32,114	29.59%	911,724	(10.98%)	24,945	(63.72%)	72,291	12.86%
04-05	498,863	140.52%	34,209	6.52%	954,692	4.71%	21,217	(14.94%)	86,595	19.79%
05-06	225,739	(54.75%)	41,435	21.12%	1,017,999	6.63%	24,125	13.71%	77,985	(9.94%)
06-07	275,162	21.89%	41,814	0.91%	1,071,715	5.28%	25,433	5.42%	85,854	10.09%
07-08	293,417	6.63%	34,747	(16.90%)	1,346,854	25.67%	20,628	(18.89%)	76,439	(10.97%)

Fiscal Year	Other Funds						Total All Fines and Fees	
	Justice Court Fines and Fees (1)		Superior Court Fines and Fees (1)		Other Funds Fines and Fees (1)			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	0.00%	-	0.00%	426,386	0.00%	2,006,815	9.16%
99-00	-	0.00%	-	0.00%	475,230	0.00%	1,952,762	(2.69%)
00-01	100,393	0.00%	262,536	0.00%	28,664	0.00%	1,848,099	(5.36%)
01-02	90,370	(9.98%)	348,134	32.60%	10,796	(62.34%)	1,837,947	(0.55%)
02-03	82,839	(8.33%)	477,272	37.09%	6,382	(40.89%)	2,075,221	12.91%
03-04	172,267	107.95%	541,875	13.54%	27,583	332.20%	2,270,569	9.41%
04-05	176,460	2.43%	561,880	3.69%	2,178	(92.10%)	2,477,111	9.10%
05-06	306,620	73.76%	592,123	5.38%	21,010	864.65%	2,422,484	(2.21%)
06-07	388,006	26.54%	629,794	6.36%	26,484	26.05%	2,714,438	12.05%
07-08	327,848	(15.50%)	675,001	7.18%	28,882	9.05%	2,955,329	8.87%

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

Table A-11

Fiscal Year	General Fund				All Other Funds					
	Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees (1)		Clerk of Superior Court Fines and Fees (1)		Library District Fines and Fees (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	2,755	(82.48%)	1,435	0.00%	-	0.00%	-	0.00%	-	0.00%
99-00	26	(99.06%)	10,148	607.18%	-	0.00%	-	0.00%	-	0.00%
00-01	63	142.31%	10,064	(0.83%)	48,942	0.00%	17,855	0.00%	40,192	0.00%
01-02	350	455.56%	9,543	(5.18%)	82,574	68.72%	19,592	9.73%	41,859	4.15%
02-03	1,166	233.14%	13,618	42.70%	21,509	(73.95%)	22,065	12.62%	44,850	7.15%
03-04	4,764	308.58%	44,159	224.27%	160,464	646.03%	24,464	10.87%	46,505	3.69%
04-05	5,457	14.55%	36,962	(16.30%)	31,853	(80.15%)	22,103	(9.65%)	44,642	(4.01%)
05-06	3,660	(32.93%)	29,578	(19.98%)	20,692	(35.04%)	15,054	(31.89%)	46,464	4.08%
06-07	3,600	(1.64%)	29,022	(1.88%)	75,655	265.62%	16,168	7.40%	45,731	(1.58%)
07-08	5,250	45.83%	40,243	38.66%	35,589	(52.96%)	24,082	48.95%	46,349	1.35%

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 (1)		Library District (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	440,063	108.70%	-	-	-	-	-	-
99-00	520,796	18.35%	-	-	25,510	-	-	-
00-01	273,109	-47.56%	99,053	-	3,726	-85.39%	308,449	-
01-02	219,183	-19.75%	104,413	5.41%	1,071	-71.26%	98,374	-68.11%
02-03	311,485	42.11%	110,614	5.94%	1,129	5.42%	89,794	-8.72%
03-04	610,007	95.84%	115,895	4.77%	-	-100.00%	132,685	47.77%
04-05	394,893	-35.26%	81,635	-29.56%	48,776	-	80,254	-39.52%
05-06	608,071	53.98%	376,936	361.73%	144,084	195.40%	212,586	164.89%
06-07	782,485	28.68%	198,721	-47.28%	164,822	14.39%	151,344	-28.81%
07-08	476,631	-39.09%	158,704	-20.14%	1,332	-99.19%	111,535	-26.30%

Fiscal Year	All Other Funds						Total All Funds (1)	
	Public Works (1)		Adult Probation (1)		Other Funds (1)			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	-	-	539,139	-	979,202	-
99-00	-	-	-	-	628,431	-	1,174,737	-
00-01	19,204	-	31,773	-	169,604	-	1,048,944	-
01-02	115,761	502.80%	46,723	47.05%	81,616	-51.88%	845,393	-19.41%
02-03	28,392	-75.47%	36,469	-21.95%	100,080	22.62%	1,020,656	20.73%
03-04	60,397	112.73%	15,118	-58.55%	196,618	96.46%	1,450,235	42.09%
04-05	164,083	171.67%	19,548	29.30%	294,896	49.98%	1,940,938	33.84%
05-06	113,882	-30.59%	41,262	111.08%	114,074	-61.32%	2,186,123	12.63%
06-07	244,279	114.50%	30,014	-27.26%	130,270	14.20%	2,512,697	14.94%
07-08	32,300	-86.78%	26,245	-12.56%	59,146	-54.60%	1,344,253	-46.50%

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

Table A-12

Fiscal Year	All Other Funds							
	Health District (1)		Housing (1)		Development Services (1)		Attorney (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
98-99	-	-	-	-	-	-	-	-
99-00	-	-	-	-	-	-	-	-
00-01	85,363	-	21,336	-	1,497	-	35,830	-
01-02	69,392	-18.71%	25,705	20.48%	2,140	42.95%	81,015	126.11%
02-03	84,028	21.09%	165,904	545.42%	20,014	835.23%	72,747	-10.21%
03-04	83,435	-0.71%	167,416	0.91%	-	-100.00%	68,664	-5.61%
04-05	228,566	173.94%	183,474	9.59%	395,835	-	48,978	-28.67%
05-06	115,740	-49.36%	183,595	0.07%	91,958	-76.77%	183,935	275.55%
06-07	155,876	34.68%	199,232	8.52%	281,588	206.21%	174,066	-5.37%
07-08	61,622	-60.47%	275,962	38.51%	12,973	-95.39%	127,803	-26.58%

Yuma County, Arizona

Other Financing Sources (Uses)
Last Ten Fiscal Years
(All Information from Prior Year Financial Reports unless otherwise specified)

	FY 98-99		FY 99-00	
	Amount	% Chge	Amount	% Chge
Other Financing Sources (Uses)				
Capital lease agreements	$ 336,311	(66.53%)	$ -	-
Transfers In	11,191,369	25.90%	11,978,814	7.04%
Transfers Out	(11,191,369)	25.90%	(11,978,814)	7.04%
Other Financing Sources (Bond Premium)	-	-	-	-
Loan proceeds	191,182	-	667,000	-
Certificate of Participation Proceeds	-	-	4,405,000	-
Sale of Bonds	-	-	-	-
Proceeds from Sale of Cap. Assets	-	-	-	-
Total other financing sources (uses)	$ 527,493	(97.41%)	$ 5,072,000	861.53%

	FY 03-04		FY 04-05	
	Amount	% Chge	Amount	% Chge
Other Financing Sources (Uses)				
Capital lease agreements	$ 398,662	-	$ 423,621	6.26%
Transfers In	17,924,686	(35.96%)	30,886,390	72.31%
Transfers Out	(18,199,686)	(36.23%)	(31,210,390)	71.49%
Other Financing Sources (Bond Premium)	-	-	-	-
Loan proceeds	-	-	479,610	-
Certificate of Participation Proceeds	-	-	-	-
Sale of Bonds	-	-	-	-
Proceeds from Sale of Cap. Assets	-	-	-	-
Total other financing sources (uses)	$ 123,662	(122.58%)	$ 579,231	368.40%

Table A-13

FY 00-01		FY 01-02		FY 02-03	
Amount	% Chge	Amount	% Chge	Amount	% Chge
$ -	-	$ 312,842	-	$ -	-
13,319,968	11.20%	16,342,905	22.69%	27,991,937	71.28%
(13,417,437)	12.01%	(16,386,718)	22.13%	(28,539,536)	74.16%
-	-	-	-	-	-
280,638	(57.93%)	76,662	(72.68%)	-	-
19,060,000	332.69%	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 19,243,169	279.40%	$ 345,691	(98.20%)	$ (547,599)	(258.41%)

FY 05-06		FY 06-07		FY 07-08	
Amount	% Chge	Amount	% Chge	Amount	% Chge
$ -	-	$ 227,613	-	$ 189,625	(16.69%)
20,449,275	(33.79%)	28,042,195	37.13%	34,936,593	24.59%
(20,959,728)	(32.84%)	(28,555,195)	36.24%	(35,252,202)	23.45%
-	-	261,138	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,050,000	-	10,000,000	(0.50%)	43,715,000	337.15%
4,430	-	-	-	-	-
$ 9,543,977	1547.70%	$ 9,975,751	4.52%	$ 43,589,016	336.95%

Yuma County, Arizona

Net Assets by Category (1)
Last Six Fiscal Years
(All Information from Prior Year Financial Reports unless otherwise specified)

	Fiscal Year 02-03 Amount	Fiscal Year 03-04 Amount	% Change	Fiscal Year 04-05 Amount	% Change
Governmental Activities					
Invested in Capital Assets, net of related debt	$ 146,129,440	$ 155,410,656	6.35%	$ 183,023,938	17.77%
Restricted for:					
Public Safety	7,412,064	5,631,100	-24.03%	4,336,202	-23.00%
Highways & Streets	16,195,341	15,793,696	-2.48%	17,535,433	11.03%
Health	-	-	-	-	-
Culture & Recreation	1,665,057	1,789,026	7.45%	2,480,971	38.68%
Debt Service	3,038,858	3,749,490	23.38%	5,996,160	59.92%
Capital Projects	15,931,361	23,702,381	48.78%	21,716,661	-8.38%
Other Purposes	246,038	-	-100.00%	-	-
Unrestricted	28,295,874	35,064,382	23.92%	33,753,132	-3.74%
Total governmental net assets	$ 218,914,033	$ 241,140,731	10.15%	$ 268,842,497	11.49%

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

Table A-14

	Fiscal Year 05-06		Fiscal Year 06-07		Fiscal Year 07-08	
	Amount	% Change	Amount	% Change	Amount	% Change
Governmental Activities						
Invested in Capital Assets, net of related debt	$ 195,616,407	6.88%	$ 208,559,572	6.62%	$ 233,880,537	12.14%
Restricted for:						
Public Safety	2,661,676	-38.62%	2,838,133	6.63%	3,108,067	9.51%
Highways & Streets	17,919,093	2.19%	8,447,696	-52.86%	10,128,511	19.90%
Health	2,816,346	-	3,233,852	-	2,711,793	-16.14%
Culture & Recreation	2,724,956	9.83%	3,974,791	45.87%	6,688,032	68.26%
Debt Service	8,129,538	35.58%	6,441,128	-20.77%	5,346,337	-17.00%
Capital Projects	31,521,351	45.15%	41,121,753	30.46%	26,541,613	-35.46%
Other Purposes	-	-	-	-	-	-
Unrestricted	36,281,955	7.49%	42,571,952	17.34%	48,452,772	13.81%
Total governmental net assets	$ 297,671,322	10.72%	$ 317,188,877	6.56%	$ 336,857,662	6.20%

Yuma County, Arizona **Table A-15**

General Fund Changes in Fund Balance

Last Ten Fiscal Years

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

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers In & Other	Total	Expenditures	Transfers Out & Other	Total	
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)
2006-07	65,273,762	417,408	65,691,170	55,962,510	12,041,128	68,003,638	(2,312,468)
2007-08	66,451,637	203,936	66,655,573	58,326,778	8,647,417	66,974,195	(318,622)

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
1998-99	191,053	-	294,272	6,487,886	3,849,724	10,337,610	59.34%
1999-00	(6,605)	-	-	10,337,610	2,253,785	12,591,395	21.80%
2000-01	-	-	-	12,591,395	(24,964)	12,566,431	(0.20%)
2001-02	-	(123,939)	-	12,566,431	1,395,443	13,961,874	11.10%
2002-03	-	-	(3)	13,961,871	2,951,618	16,913,492	21.14%
2003-04	-	-	-	16,913,492	(1,388,805)	15,524,687	(8.21%)
2004-05	-	-	-	15,524,687	2,508,649	18,033,336	16.16%
2005-06	-	-	-	18,033,336	(934,449)	17,098,887	(5.18%)
2006-07	-	-	-	17,098,887	(2,312,468)	14,786,419	(13.52%)
2007-08				14,786,419	(318,622)	14,467,797	(2.15%)

Revenue Capacity

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

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(All information obtained from County Assessor's abstract records)

Tax (fiscal) Year	Type	Secured Personal Property and Real Property: Assessed Value Amount	Assessed Value % change	Estimated Actual Value Amount	Estimated Actual Value % change	Ratio of **Assessed** Value to Total Estimated Value	Secured Personal Property and Real Property: Exempt Assessed Value Amount	Exempt Assessed Value % change	Net Assessed Value Amount	Net Assessed Value % change	Total Direct Tax Rate *	Ratio of **Net Assessed** Value to Total Estimated Value
1998	Primary	567,344,229	3.37%	3,888,894,763	3.97%	14.59%	91,359,778	1.60%	475,984,451	3.71%	2.3180	12.24%
(1998)	Secondary	582,796,793	4.76%	3,984,557,784	5.60%	14.63%	92,831,660	0.32%	489,965,133	5.64%	3.1720	12.30%
1999	Primary	591,278,819	4.22%	4,093,500,261	5.26%	14.44%	96,261,323	5.37%	495,017,496	4.00%	2.3180	12.09%
(1999)	Secondary	612,075,635	5.02%	4,226,225,993	6.07%	14.48%	98,637,667	6.25%	513,437,968	4.79%	3.1720	12.15%
2000	Primary	629,200,408	6.41%	4,350,253,856	6.27%	14.46%	92,548,945	-3.86%	536,651,463	8.41%	2.3180	12.34%
(2000)	Secondary	652,259,213	6.57%	4,471,843,447	5.81%	14.59%	99,389,668	0.76%	552,869,545	7.68%	3.1720	12.36%
2001	Primary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	2.3180	12.27%
(2001)	Secondary	667,517,264	2.34%	4,637,294,033	3.70%	14.39%	98,861,560	-0.53%	568,655,704	2.86%	3.1720	12.26%
2002	Primary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	2.3180	12.27%
(2002)	Secondary	716,632,240	7.36%	5,017,610,685	8.20%	14.28%	100,712,011	1.87%	615,920,229	8.31%	3.1720	12.28%
2003	Primary	734,852,978	5.74%	5,161,887,329	6.17%	14.24%	102,909,916	4.50%	631,943,062	5.94%	2.3180	12.24%
(2003)	Secondary	771,600,322	7.67%	5,394,833,820	7.52%	14.30%	121,165,557	20.31%	650,434,765	5.60%	3.1720	12.06%
2004	Primary	764,790,205	4.07%	5,950,429,672	15.28%	12.85%	106,026,809	3.03%	658,763,396	4.24%	2.3180	11.07%
(2004)	Secondary	781,476,425	1.28%	5,614,614,331	4.07%	13.92%	102,755,736	-15.19%	678,720,689	4.35%	3.2420	12.09%
2005	Primary	826,245,093	8.04%	5,965,234,665	0.25%	13.85%	115,989,457	9.40%	710,255,636	7.82%	2.2239	11.91%
(2005)	Secondary	848,416,576	8.57%	6,137,115,110	9.31%	13.82%	119,147,184	15.95%	729,269,392	7.45%	3.1479	11.88%
2006	Primary	954,327,972	15.50%	6,916,901,300	15.95%	13.80%	133,545,053	15.14%	820,782,919	15.56%	2.1429	11.87%
(2006)	Secondary	1,072,882,699	26.46%	7,770,088,567	26.61%	13.81%	155,551,160	30.55%	917,331,539	25.79%	3.4069	11.81%
2007	Primary	1,074,488,724	12.59%	7,958,279,842	15.06%	13.50%	136,649,306	2.32%	937,839,418	14.26%	2.0192	11.78%
(2007)	Secondary	1,265,353,372	17.94%	9,500,029,297	22.26%	13.32%	158,775,349	2.07%	1,106,578,023	20.63%	3.2832	11.65%

YUMA COUNTY, ARIZONA

Table B-2

Principal Taxpayers *

Last Seven Fiscal Years

Taxpayer	2002 Actual Assessed Valuation	2002 Percent of County's Net Assessed Valuation	2003 Actual Assessed Valuation	2003 Percent of County's Net Assessed Valuation	2004 Actual Assessed Valuation	2004 Percent of County's Net Assessed Valuation	2005 Actual Assessed Valuation	2005 Percent of County's Net Assessed Valuation
Arizona Public Service	$35,475,367	6.24%	$35,156,866	5.41%	$36,463,619	5.14%	$36,899,998	5.44%
Qwest Corporation	16,913,295	2.19%	15,020,317	2.31%	14,743,232	2.27%	14,718,211	2.17%
Yuma Palms 1030 Delaware LLC	-	-	-	-	-	-	-	-
Southwest Gas Corporation	5,348,595	0.94%	5,677,262	0.87%	6,181,464	0.95%	6,471,884	0.95%
Kinder Morgan Energy Partners	14,425,747	2.97%	10,167,086	1.56%	9,867,576	1.52%	9,119,714	1.34%
Level 3 Communications, LLC.	2,635,628	0.46%	6,287,816	0.97%	6,485,170	1.00%	6,346,444	0.94%
Union Pacific Railroad	6,303,657	1.11%	7,429,049	1.14%	6,576,405	1.01%	7,873,427	1.16%
Yuma Cogeneration Associates	4,694,500	0.83%	4,694,500	0.72%	4,815,251	0.74%	4,349,750	0.64%
Dole Fresh Vegetable Inc.	4,050,653	0.71%	3,593,808	0.55%	3,507,169	0.54%	3,538,429	0.52%
Walmart Stores Inc DE Corp.	-	-	-	-	-	-	-	-
Imperial Irrigation District	3,635,309	0.64%	3,921,777	0.60%	3,784,509	0.58%	3,612,947	0.53%
Far West Water Co.	-	-	-	-	-	-	-	-
Underhill Transfer Company	-	-	-	-	2,374,649	0.37%	2,486,680	0.37%
Associated Materials Inc.	-	-	-	-	-	-	-	-
Schechert Henry & Dorothy Trust	-	-	-	-	-	-	-	-
	$93,482,751	16.09%	$91,948,481	14.13%	$94,799,044	14.12%	$95,417,484	14.06%

*** Yuma County Assessor's Office Tax Year 2008 and prior year CAFR's**

Taxpayer	2006 Actual Assessed Valuation	2006 Percent of County's Net Assessed Valuation	2007 Actual Assessed Valuation	2007 Percent of County's Net Assessed Valuation	2008 Actual Assessed Valuation	2008 Percent of County's Net Assessed Valuation
Arizona Public Service	$40,652,029	5.57%	$42,436,961	4.63%	$46,558,875	4.21%
Qwest Corporation	12,568,464	1.72%	13,387,935	1.46%	11,176,735	1.01%
Yuma Palms 1030 Delaware LLC	6,657,190	0.91%	8,765,555	0.96%	8,203,383	0.74%
Southwest Gas Corporation	6,615,249	0.91%	7,095,923	0.77%	7,387,243	0.67%
Kinder Morgan Energy Partners	7,690,513	1.05%	6,546,605	0.71%	6,537,031	0.59%
Level 3 Communications, LLC.	5,820,950	0.80%	5,327,874	0.58%	4,949,489	0.45%
Union Pacific Railroad	7,882,433	1.08%	5,088,456	0.55%	5,044,953	0.46%
Yuma Cogeneration Associates	4,168,430	0.57%	4,704,960	0.51%	4,204,860	0.38%
Dole Fresh Vegetable Inc.	4,540,936	0.62%	4,351,941	0.47%	4,758,679	0.43%
Walmart Stores Inc DE Corp.	2,984,157	0.41%	4,337,349	0.47%	7,487,693	0.68%
Imperial Irrigation District	3,592,135	0.49%	3,499,644	0.38%	3,416,044	0.31%
Far West Water Co.	-	-	2,971,503	0.32%	3,333,161	0.30%
Underhill Transfer Company	2,632,657	0.36%	2,743,006	0.30%	2,997,134	0.27%
Associated Materials Inc.	-	-	2,655,506	0.29%	2,219,923	0.20%
Schechert Henry & Dorothy Trust	3,545,605	0.49%	2,570,511	0.28%	3,297,762	0.30%
	$109,350,748	14.99%	$116,483,729	12.70%	$121,572,965	10.99%

*** Yuma County Assessor's Office Tax Year 2008 and prior year CAFR's**

Yuma County, Arizona

Table B-3

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

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Interest & Penalty Collections (1)	Total Tax Collections	Total Collection as Percent of Current Levy
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%
2005-06	17,588,577	17,431,574	99.11%	586,995	18,018,569	102.44%
2006-07	18,936,854	18,731,286	98.91%	599,415	19,330,701	102.08%

Yuma County, Arizona

Table B-4

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

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year (2)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
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	15,410,537	97.56%	133,462	15,543,999	98.41%	543,327	3.44%
2006-07	17,588,577	17,144,126	97.47%	287,448	17,431,574	99.11%	590,800	3.36%
2007-08	18,936,854	18,453,958	97.45%	277,328	18,731,286	98.91%	796,368	4.21%

(1) Included in year collected / received.
(2) Included in year levied / billed.

Yuma County, Arizona **Table B-5**

County General Sales Tax by Category (1) (2) (3)

June 30, 2008

Category	2006-07	2007-08	% Change
Utilities	$ 1,185,937	$ 1,270,842	7.16%
Communications	474,063	391,711	-17.37%
Publishing	14,667	12,740	-13.14%
Restaurants & Bars	1,012,070	1,021,032	0.89%
Amusements	69,655	68,435	-1.75%
Rental of Real Prop	-	-	-
Rental of Personal Prop	336,039	356,889	6.20%
Contracting	2,508,084	2,200,333	-12.27%
Retail	6,490,479	6,815,551	5.01%
Hotel/Motel	226,402	277,421	22.53%
All Other	109,894	(41,754)	-137.99%
TOTAL	$ 12,427,290	$ 12,373,200	-0.44%

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

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

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

Yuma County, Arizona **Table B-6**

Sales Tax Rates in Yuma County (1)

(Direct and Overlapping)

June 30, 2008

(Rates in cents per dollar)

	State	County (2)				Cities (6)			
		General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Welton	Yuma
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
2007	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2008	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7

Source is Arizona Department of Revenue and County records

(1) Rates established by action of governing body and voter approval

(2) Governing body is elected Board of Supervisors

(3) Rate established by action of governing body and voter approval in 1996 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
(All information obtained from County Financial records)

GENERAL TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton-Amistade Estates Unit #3	Somerton-Amistade Estates Unit #4	Downtown Mall Maintenace District	San Luis-Ranchos Los Oros	San Luis-Los Portales
Primary Tax Authority Number		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
2006	Primary		2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	Secondary		-	-	-	-	-	-	-	-	-
2007	Primary		2.0192	0.0000	1.6744	1.3442	105.3042	195.5671	4.7747	1,311.2520	523.1283
2007-2008	Secondary		-	-	-	-	-		-	-	-

GENERAL TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	Yuma Elementary School District No. 01	Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma Union High School District No. 70	Arizona Western Community College District
Primary Tax Authority Number		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
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
2006	Primary	1.9817	3.3935	1.4298	3.8278	3.3216	3.2284	4.1644	2.0057	2.2666	1.8852
2006-07	Secondary	0.7616	1.2555	0.9252	2.1344	1.4945	0.8817	1.2021	0.2351	0.7450	0.4993
2007	Primary	2.0418	2.2875	2.0173	2.5132	2.0828	2.3046	4.0609	2.0607	1.7345	1.8852
2007-08	Secondary	0.5626	0.8436	0.5752	1.9379	0.4429	0.3509	1.0518	0.0000	0.4419	0.4993

Yuma County, Arizona **Table C-2**

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

SPECIAL DISTRICT TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	Yuma Hospital District	Maricopa Electrical District #8	Library District	Flood Control District	Yuma - Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton - Mohawk Irrigation District	Hillander C Irrigation District
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
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
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	1.0594	5.2157
2007	Primary	-	-	-	-	-	-	-	-	-
2007-08	Secondary	-	0.5053	0.7671	0.3500	60.0000	35.0000	32.0000	1.0181	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES Tax Year (Fiscal Year)	Type	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Del Sur Estates Units 1 & 2
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
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	-
2006	Primary	-	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000	-
2007	Primary	-	-	-	-	-	-	-	-
2007-08	Secondary	165.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000	-

Yuma County, Arizona
Debt by Type
Last Ten Fiscal Years
(All information obtained from County Financial records)

Fiscal Year	Revenue Bonds Jail District	General Obligation Bonds Library District	Special Assessment Bonds Del Sur	Special Assessment Bonds Donovan Estates	Special Assessment Bonds El Prado Estates	Rural Develoment Loans WIFA Loan	Rural Develoment Loans Gadsen Sewer	Certificats of Participations 1998 Health Building	Certificats of Participations 1999 Adult Probation
1998-99	18,495,000	-	191,182	-	-	-	-	4,640,000	-
1999-00	17,550,000	-	174,000	667,000	-	-	-	4,640,000	4,405,000
2000-01	16,565,000	-	115,000	516,300	60,068	280,635	-	4,290,000	4,065,000
2001-02	15,535,000	-	101,000	439,200	136,730	220,570	-	3,940,000	3,725,000
2002-03	14,460,000	-	87,000	361,300	129,900	211,732	-	3,590,000	3,385,000
2003-04	13,335,000	-	73,000	342,700	123,070	202,545	-	3,240,000	3,045,000
2004-05	12,140,000	-	59,000	323,200	116,240	192,997	479,610	2,880,000	2,705,000
2005-06	10,875,000	10,050,000	45,000	362,900	109,410	183,069	459,629	2,520,000	2,365,000
2006-07	19,545,000	8,150,000	-	341,700	102,580	172,757	439,641	1,800,000	1,685,000
2007-08	18,150,000	50,935,000	-	319,600	95,750	162,035	419,657	-	1,345,000

Table C-3

Fiscal Year	Certificates of Participation 2001A Juvenile & Justice Centers	Certificates of Participation 2001B Juvenile & Justice Centers	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
1998-99	-	-	706,361	24,032,543	1.01%	172.09
1999-00	-	-	362,489	27,798,489	1.03%	173.71
2000-01	16,640,000	2,420,000	223,114	45,175,117	1.66%	273.32
2001-02	16,640,000	2,420,000	278,207	43,435,707	1.41%	255.87
2002-03	16,440,000	2,390,000	110,055	41,164,987	1.18%	235.17
2003-04	16,440,000	2,390,000	327,074	39,518,389	1.14%	217.77
2004-05	16,090,000	2,340,000	504,370	37,830,417	0.99%	199.65
2005-06	13,990,000	2,040,000	267,201	43,267,209	1.05%	221.32
2006-07	7,320,000	1,080,000	202,696	40,839,374	0.97%	207.95
2007-08	-	-	291,308	71,718,350	1.56%	356.28

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

Legal Debt Margin
(Constitutional General Obligation Bond Capacity)
June 30, 2008

Assessed Valuation (Secondary)			1,106,578,023
Gross Indebtedness		20,492,042	
Less Exempt Debt:			
Revenue Bonds - Jail District	18,150,000		
Special Assessment Bond - Donovan Estates	319,600		
Special Assessment Notes - El Prado Estates	95,750		
Certificate of Participation 1999 - Adult Probation	1,345,000		
Rural Development Loan - WIFA	162,035		
Rural Development Loan - Gadsden Sewer Project	419,657		
Total Exempt Debt		20,492,042	
Total Non-exempt Debt		0	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			66,394,681
Total Limited - Non-exempt Bonds Outstanding			0
Debt Margin within 6% Unvoted Debt Limitation			**66,394,681**
Yuma County Library District (Voter Approved)	8,150,000		
Total Voter Approved Debt		8,150,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$165,986,703
Total Non-exempt Bonds Outstanding			0
Debt Margin within 15% Debt Limitation			**$165,986,703**

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

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

Yuma County, Arizona **Table C-5**

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

Fiscal Year	Population	Assessed Net Value (Secondary)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1998-99	139,650	489,965,133	24,126,182	4.92%	172.76
1999-00	160,026	513,437,968	27,436,000	5.34%	171.45
2000-01	165,280	552,869,545	44,891,938	8.12%	271.61
2001-02	169,760	568,655,704	43,157,500	7.59%	254.23
2002-03	175,045	615,920,229	41,054,932	6.67%	234.54
2003-04	181,470	650,434,765	39,191,315	6.03%	215.97
2004-05	189,480	678,720,689	37,326,048	5.50%	196.99
2005-06	195,499	729,269,392	42,940,008	5.89%	219.64
2006-07	196,390	917,331,539	40,639,680	4.43%	206.93
2007-08	201,298	1,106,578,023	71,427,042	6.45%	354.83

Note:
Includes all long-term general obligation bonds outstanding.
Does not include bonded debt of Yuma County Flood Control District or Various County Improvement Districts.

YUMA COUNTY, ARIZONA

Table C-6

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

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
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%
2006-07	40,639,680	10,818,311	14,226,530	150,840,358	9.43%
2007-08	71,427,042	41,348,125	17,241,735	178,713,792	9.65%

(1) Includes Agent and Other Fees
(2) Includes only Debt Service expenditures related to General Bonded Debt
(3) Includes General, Special Revenue, Capital Projects, and Debt Service Funds
(4) Ratio of Debt Service related expenditures to Total General expenditures

Yuma County, Arizona **Table C-7**

Computation of Direct and Overlapping Debt*

June 30, 2008

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	$ 937,482,517	$ -	100%	$ -
City of Yuma	577,159,414	-	100%	-
Yuma Elementary School District No. 1	745,087,427	16,075,000	100%	16,075,000
Somerton Elementary School District No. 11	47,931,523	3,690,000	100%	3,690,000
Crane Elementary School District No. 13	212,459,870	17,585,000	100%	17,585,000
Hyder Elementary School District No.16	8,235,984	-	100%	-
Mohawk Valley Elementary School District No.17	17,962,983	1,115,000	100%	1,115,000
Wellton Elementary School District No.24	18,033,364	470,000	100%	470,000
Gadsden Elementary School District No. 32	54,513,141	895,000	100%	895,000
Antelope Union High School District No. 50	47,194,950	2,350,000	100%	2,350,000
Yuma County :Library District	917,331,539	50,935,000	100%	50,935,000
Yuma Union High School District No. 70	1,059,991,961	51,975,000	100%	51,975,000
Total Direct and Overlapping General Obligation Bonded Debt				$145,090,000

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

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal year				
	1999	2000	2001	2002	2003
Pledged Revenues					
Jail District Sales Tax (1)	$ 6,660,214	$ 7,001,691	$ 7,397,292	$ 7,709,721	$ 8,158,678
Capital Projects Sales Tax (2)	-	-	-	1,632,045	6,386,386
Library District Property Tax (3)	-	-	-	-	-
Special Assessment Districts (4)					
Donovan Estatees	-	102,932	108,241	101,558	80,182
Del Sur Estates	-	55,547	44,072	25,707	25,959
El Prado Estates	-	-	-	20,336	72,330
Gadsden	-	-	-	-	-
Total Projected Revenues	$ 6,660,214	$ 7,160,170	$ 7,549,605	$ 9,489,367	$ 14,723,535
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 945,000	$ 985,000	$ 1,030,000	$ 1,075,000	$ 1,125,000
Interest	951,570	915,973	871,581	822,702	781,822
Total Jail District Requirements	1,896,570	1,900,973	1,901,581	1,897,702	1,906,822
Capital Sales Tax - Certificates of Payment					
Principal	-	-	-	1,166,100	690,000
Interest	-	-	-	865,146	1,133,402
Total Jail District Requirements	-	-	-	2,031,246	1,823,402
Library District - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Library District Requirements	-	-	-	-	-
Assessment Districts					
Donovan Estates - Bonds					
Principal	-	-	150,700	77,100	17,900
Interest	-	13,530	28,947	22,323	18,891
Total Donovan Estates	-	13,530	179,647	99,423	36,791
Del Sur Estates - Bonds					
Principal	-	17,182	59,000	14,000	14,000
Interest	-	7,757	7,814	5,164	4,465
Total Del Sur Estates	-	24,939	66,814	19,164	18,465
El Prado Estates - WIFA Loan					
Principal	-	-	-	-	15,668
Interest	-	-	-	14,957	14,349
Total El Prado Estates	-	-	-	14,957	30,017
Gadsden - RDA Loan					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Gadsden Estates	-	-	-	-	-
Total Assessment Districts Requirements	-	38,469	246,461	133,544	85,273
Total Annual Requirements	$ 1,896,570	$ 1,939,442	$ 2,148,042	$ 4,062,492	$ 3,815,497
Estimated Coverage	3.51	3.69	3.51	2.34	3.86

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

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

Table C-8

	Fiscal year				
	2004	2005	2006	2007	2008
Pledged Revenues					
Jail District Sales Tax (1)	$ 9,258,301	$ 10,756,744	$ 11,883,461	$ 12,427,423	$ 12,372,890
Capital Projects Sales Tax (2)	2,202,293	4,152,264	1,626,229	9,223,702	9,922,548
Library District Property Tax (3)	-	-	-	3,040,298	3,574,367
Special Assessment Districts (4)					
Donovan Estatees	66,082	56,061	53,133	60,388	29,577
Del Sur Estates	33,014	13,850	14,145	7,337	-
El Prado Estates	68,477	41,634	72,101	44,592	29,889
Gadsden	-	-	162,076	70,643	40,620
Total Projected Revenues	$ 11,628,167	$ 15,020,553	$ 13,811,145	$ 24,874,383	$ 25,969,891
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,195,000	$ 1,265,000	$ 1,330,000	$ 1,395,000	$ 1,940,000
Interest	708,582	637,122	566,256	590,638	842,063
Total Jail District Requirements	1,903,582	1,902,122	1,896,256	1,985,638	2,782,063
Capital Sales Tax - Certificates of Payment					
Principal	1,100,000	3,100,000	700,000	8,330,000	10,540,000
Interest	1,108,448	1,050,288	919,918	887,502	536,332
Total Jail District Requirements	2,208,448	4,150,288	1,619,918	9,217,502	11,076,332
Library District - Bonds					
Principal	-	-	-	1,900,000	930,000
Interest	-	-	-	657,688	2,366,426
Total Library District Requirements	-	-	-	2,557,688	3,296,426
Assessment Districts					
Donovan Estates - Bonds					
Principal	18,600	19,500	20,300	21,200	22,100
Interest	18,025	17,192	16,231	15,413	14,466
Total Donovan Estates	36,625	36,692	36,531	36,613	36,566
Del Sur Estates - Bonds					
Principal	14,000	14,000	14,000	45,000	-
Interest	3,800	3,135	2,470	1,555	-
Total Del Sur Estates	17,800	17,135	16,470	46,555	-
El Prado Estates - WIFA Loan					
Principal	16,017	16,378	16,755	17,146	17,552
Interest	13,695	13,027	12,345	11,647	10,934
Total El Prado Estates	29,712	29,405	29,100	28,793	28,486
Gadsden - RDA Loan					
Principal	-	-	19,984	19,984	19,984
Interest	-	-	21,133	20,234	19,334
Total Gadsden Estates	-	-	41,117	40,218	39,318
Total Assessment Districts Requirements	84,137	83,232	123,218	152,179	104,370
Total Annual Requirements	$ 4,196,167	$ 6,135,642	$ 3,639,392	$ 13,913,007	$ 17,259,191
	2.77	2.45	3.79	1.79	1.50

(3) The Library District, by voter action in 2005, approved issuance of $53,750,000 in bonds to cover the construction of new library facilities, and the levying of a property tax to repay the gonds. Upon repayment of these bonds the property tax will be discontinued.

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

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Economic and Demographic Information

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

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population*	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Trnsp., Comm. Util Employed	Trnsp., Comm. Util %	Trade, Trnp., Comm. Employed	Trade, Trnp., Comm. %	Financial Actv. Employed	Financial Actv. %	Service Misc. Employed	Service Misc. %
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 (3)	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 (3)	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 (3)	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 (3)	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 (3)	189,480	75,470	63,370	16.0%	29,600	46.7%	-	N/A	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006 (3)	196,390	76,237	64,878	14.9%	30,100	46.4%	-	N/A	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007 (3)	201,298	79,100	70,200	11.3%	30,100	42.9%	-	N/A	10,700	15.2%	1,500	2.1%	17,900	25.5%

Calendar Year	Total Population *	Farming / Agriculture Employed	Farming / Agriculture %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Construction Employed	Construction %	Manufacturing Employed	Manufacturing %	Government Grand Total Employed	Government Grand Total %	Federal Employed	Federal %	State and Local Employed	State and Local %
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 (3)	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 (3)	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 (3)	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 (3)	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 (3)	189,480	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006 (3)	196,390	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007 (3)	201,298	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%

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: 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)
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%
2006 (c)	3,025,464	3.8%	196,390	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007(c)	3,029,090	3.8%	201,298	78,948	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%

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)
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%
2006 (c)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007(c)	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%

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)

	2000-2001 Employees			2001-2002 Employees			2002-2003 Employees			2003-2004 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	28	28	28	27	28	29	28	28	28	28	28	28
Board of Supervisors / County Admin	17	17	17	17	17	17	17	17	17	17	17	17
Development Services	66	68	69	66	67	68	67	68	68	67	67	67
Election Services	2	3	4	2	2	2	2	2	2	2	3	3
Financial Services	16	16	16	15	15	15	16	16	16	16	16	16
General Services	21	22	23	24	26	27	29	30	30	29	30	31
Human Resources	9	9	9	9	9	9	9	9	9	8	8	8
Information Technology Services	14	14	14	17	18	18	20	20	20	20	20	20
Recorder	10	10	10	10	10	10	10	10	10	10	10	10
Treasurer	9	10	10	9	10	10	9	10	10	9	10	10
YMPO	3	6	9	3	6	9	2	6	10	2	6	10
Total General Government	195	203	209	199	208	214	209	216	220	208	215	220
Public Safety												
Adult Probation	83	83	83	87	87	87	79	79	79	79	80	80
Sheriff	278	279	279	287	287	287	299	300	301	293	294	294
Total Public Safety	361	362	362	374	374	374	378	379	380	372	374	374
Highways & Streets												
Public Works	93	93	93	91	92	92	90	90	90	89	89	89
Total Highways & Streets	93	93	93	91	92	92	90	90	90	89	89	89
Health												
Health	102	104	106	83	86	88	83	88	92	86	90	93
Total Health	102	104	106	83	86	88	83	88	92	86	90	93
Cultural & Recreation												
Library	54	57	59	54	58	61	51	57	62	50	56	61
Total Cultural & Recreation	54	57	59	54	58	61	51	57	62	50	56	61
Welfare												
Housing	17	17	17	18	28	37	19	23	26	20	22	24
Public Fiduciary	4	4	4	4	4	4	4	4	4	4	4	4
Total Welfare	21	21	21	22	32	41	23	27	30	24	26	28
Education												
School Superintendent	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
Legal Activities												
Clerk of Superior Court	30	30	30	29	29	29	31	32	32	31	31	31
Constable Precinct #1	3	3	3	2	3	3	2	3	3	3	4	4
Constable Precinct #2	-	-	-	-	-	-	-	-	-	1	1	1
Constable Precinct #3	-	-	-	-	-	-	-	-	-	1	1	1
County Attorney	46	46	46	51	51	51	53	54	54	56	56	56
County Attorney: Victim Services	11	12	12	10	10	10	10	10	10	10	10	10
Justice Court #1	16	16	16	17	17	17	19	19	19	17	17	17
Justice Court #2	3	3	3	3	4	4	3	3	3	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	112	115	117	116	116	116	129	131	132	141	142	142
Legal Defender	8	8	8	8	8	8	9	9	9	9	9	9
Public Defender	16	16	16	13	13	13	18	18	18	17	17	17
Superior Court	34	34	34	38	39	39	43	45	47	46	48	50
Total Legal Activities	283	287	289	291	294	294	321	328	331	339	343	345
Total Employee Count:	1,114	1,132	1,144	1,119	1,149	1,169	1,160	1,190	1,210	1,173	1,198	1,215

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

(3) Numbers prior to calendar year 1999 unavaliable

Table D-3

	2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	29	29	29	28	28	28	29	30	30	29	29	29
Board of Supervisors / County Adm	17	17	17	21	21	21	22	22	22	25	25	25
Development Services	70	72	73	76	77	78	77	77	77	81	81	81
Election Services	2	2	2	2	3	3	2	3	3	2	2	2
Financial Services	17	17	17	19	20	20	20	21	21	20	20	20
General Services	34	34	34	40	40	40	39	39	39	38	38	38
Human Resources	8	8	8	8	8	8	9	10	10	11	11	11
Information Technology Services	20	22	23	22	23	24	24	24	24	25	25	25
Recorder	10	10	10	8	8	8	10	10	10	9	9	9
Treasurer	9	10	10	10	10	10	10	10	10	10	10	10
YMPO	2	6	10	4	6	8	4	3	10	3	4	5
Total General Government	218	227	233	238	244	248	246	249	256	253	254	255
Public Safety												
Adult Probation	82	82	82	85	85	85	86	88	88	87	89	91
Sheriff	303	304	305	311	313	314	302	303	304	317	318	318
Total Public Safety	385	386	387	396	398	399	388	391	392	404	407	409
Highways & Streets												
Public Works	92	92	92	91	91	91	90	90	90	77	77	77
Total Highways & Streets	92	92	92	91	91	91	90	90	90	77	77	77
Health												
Health	90	93	95	88	91	94	87	94	98	91	98	102
Total Health	90	93	95	88	91	94	87	94	98	91	98	102
Cultural & Recreation												
Library	51	57	62	51	57	62	54	58	61	53	57	61
Total Cultural & Recreation	51	57	62	51	57	62	54	58	61	53	57	61
Welfare												
Housing	18	20	21	17	18	18	16	16	16	16	16	16
Public Fiduciary	7	8	8	6	6	6	8	8	8	7	7	7
Total Welfare	25	28	29	23	24	24	24	24	24	23	23	23
Education												
School Superintendent	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
Legal Activities												
Clerk of Superior Court	36	36	36	38	38	38	37	38	38	40	41	41
Constable Precinct #1	3	4	4	3	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1	1	1	1	1	-	-	-
County Attorney	57	58	58	59	60	60	61	61	61	65	65	65
County Attorney: Victim Services	11	11	11	10	10	10	11	11	11	11	11	11
Justice Court #1	17	18	18	18	19	19	20	20	20	22	22	23
Justice Court #2	3	3	3	3	3	3	3	3	3	4	4	4
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	142	143	144	143	144	145	152	154	155	144	144	144
Legal Defender	7	7	7	9	10	11	10	10	10	9	9	9
Public Defender	16	16	16	14	14	14	15	16	16	22	22	22
Superior Court	46	49	52	51	54	56	57	59	61	55	56	57
Total Legal Activities	344	351	355	354	362	366	376	382	385	381	383	385
Total Employee Count:	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317

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

Demographic Statistics - Top Employers

June 30, 2008

	2006			2007	
	Total Employment	% of Total Employed		Total Employment	% of Total Employed
U.S. Marine Corp	6,043	9.31%	U.S. Army	2,319	3.57%
Dole Corporation	850	1.31%	Yuma Regional Medical Center	1,894	2.92%
U.S. Army	2,758	4.25%	Yuma Elementary School	1,700	2.62%
Yuma Regional Medical Center	1,844	2.84%	Yuma County	1,335	2.06%
Grower's Company	1,400	2.16%	Yuma City Government	1,000	1.54%
Yuma County	1,311	2.02%	U.S. Border Patrol	975	1.50%
Yuma School District #1	1,700	2.62%	NCO	575	0.89%
Sayler American Fresh Foods	1,000	1.54%	Dole Corporation	660	1.02%
Yuma City Government	985	1.52%	Arizona Western College	450	0.69%
Yuma Union High School District	921	1.42%	Salyer American Fresh	1,000	1.54%
Total Top Employers	18,812	29.00%		11,908	18.35%
Total County Employment	64,878		Total County Employment	64,878	

(1) Greater Yuma Economic Development Corporation

YUMA COUNTY, ARIZONA

Table D-5

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	County Population	Per Capita Income		Total Personal Income (In 000's)	Average Daily School Membership (through Grade 12)		College and University Enrollment	
		Amount	% Change		Amount	% Change	Amount	% Change
1998	139,650	16,957	6.25%	2,368,045	28,315	-0.72%	5,889	-4.99%
1999	160,026	16,821	-0.80%	2,691,797	29,913	5.64%	6,321	7.34%
2000	165,280	16,507	-1.87%	2,728,277	30,771	2.87%	5,833	-7.72%
2001	169,760	18,201	10.26%	3,089,802	31,647	2.85%	6,025	3.29%
2002	175,045	19,861	9.12%	3,476,569	31,465	-0.58%	6,166	2.34%
2003	181,470	19,171	-3.47%	3,478,961	31,791	1.04%	6,284	1.91%
2004	189,480	20,265	5.71%	3,839,812	34,514	8.57%	6,450	2.64%
2005	195,499	21,005	3.65%	4,106,456	35,621	3.21%	7,468	15.78%
2006	196,390	21,336	1.58%	4,190,177	37,320	4.77%	7,707	3.20%
2007	201,298	22,772	6.73%	4,583,958	37,886	1.52%	7,600	-1.39%

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

YUMA COUNTY, ARIZONA

Table D-6

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

Calendar Year	Value of Building Construction Cost *		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
1998	155,725,000	22.79%	2,824	174.44%	782,120,000	35.13%	$ 739,769,407	7.40%
1999	133,174,000	-14.48%	2,940	4.11%	666,631,000	-14.77%	$ 782,030,227	5.71%
2000	160,310,000	20.38%	1,288	-56.19%	711,099,000	6.67%	$ 843,250,996	7.83%
2001	111,058,880	-30.72%	1,310	1.71%	792,215,000	11.41%	$ 866,261,447	2.73%
2002	149,800,941	34.88%	1,607	22.67%	922,000,000	16.38%	$ 893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	$ 966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	$ 1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	$ 1,225,866,861	16.35%
2006	182,228,696	-64.37%	1,307	-49.46%	1,347,000,000	10.14%	$ 1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	-1.63%	$ 1,341,139,317	4.83%

* Source: "Arizona Statistical Abstracts", University of Arizona for prior years
and from compliation of data from local government agencies
** Source Federal Desosit Incurance Corp (www.2.fdic.gov)
*** Source: Arizona Department of Revenue

Operational Information

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YUMA COUNTY, ARIZONA

Table E-1

Capital Asset & Infrastructure Statistics by Function/Program
Last Seven Fiscal Years
(All information developed from Yuma County Records)

Function/Program	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Policy & executive							
buildings	1	1	1	1	1	1	1
Law & justice							
Court Buildings	3	3	3	4	4	4	4
Legal defense buildings	2	2	2	2	2	2	2
Juvenile Building	1	1	1	1	1	1	1
Adult Probation Building	1	1	1	1	1	1	1
Parking Garage	0	0	0	1	1	1	1
Public safety							
Administration buildings	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	1
Aircraft	2	3	2	1	0	0	0
Patrol units	60	60	70	75	80	85	96
Sheriff sub-stations	4	4	4	4	4	4	4
Boats	3	3	3	3	3	4	5
Criminal investigation building	2	2	2	2	3	3	3
Boat Storage Unit						1	1
Health & public assistance							
Administration	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2
TB housing unit	0	0	0	0	1	1	1
Public Fudiciary	1	1	1	1	1	1	1
Housing							
Housing units	3	3	3	3	3	3	3
Cultural & recreation							
Libraries	5	5	5	5	5	5	5
Parks	5	5	5	5	5	5	5
Community resources & public facilities							
Road lane miles-asphalt	966	1010	1024	1051	1068	1081	1097
Road lane miles-gravel	3000	3000	3000	3000	3000	3000	3000
Bridges	99	99	99	99	99	99	99
Traffic signals	9	9	9	9	9	9	9
Roads-heavy equipment	88	88	88	88	88	96	100
Retention basins	32	32	32	32	32	32	32
Sanitary sewers - miles	1.7	1.7	1.7	1.7	1.7	1.7	1.7
Education							
Administration Building	1	1	1	1	1	1	1
General government & support services							
Buidlings	9	9	10	8	8	8	8
Solid waste							
Solid waste transfer sites	4	4	4	4	4	4	4
Solid waste heavy equipment	2	2	3	5	5	5	8

YUMA COUNTY, ARIZONA

Operating Indicators by Function/Program

Last Seven Years (1)

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

All information obtained from various county departmental records

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

Table E-2

Function/Program	2005	% Change	2006	% Change	2007	% Change
Building inspections	19,047	-25.75%	14,760	-22.51%	13,043	-11.63%
Clerk-Recorder-Assessor recorded documents	51,685	-9.94%	48,168	-6.80%	43,253	-10.20%
ADMHS clients served	99	1880.00%	63	-36.36%	95	50.79%
Patient treatments at clinics	35,008	6.99%	25,378	-27.51%	21,555	-15.06%
New Applications-public housing	484	5.22%	445	-8.06%	539	21.12%
New Applications-section 8	613	1.83%	541	-11.75%	575	6.28%
Filed felonies-County Attorney	1,702	-4.00%	1,827	7.34%	1,945	6.46%
Filed misdemeanors-County Attorney	1,501	1.83%	2,606	73.62%	2,563	-1.65%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	900	-19.21%	1,249	38.78%		-100.00%
New caseload-Public Defenders	2,213	-10.51%	2,118	-4.29%	1,746	-17.56%
New caseload-Legal Defenders	393	-14.00%	470	19.59%	373	-20.64%
Superior Court cases	4,953	1.58%	5,428	9.59%	5,449	0.39%
Minute entries generated	20,533	-3.08%	20,699	0.81%	20,697	-0.01%
Justice Court cases	23,418	2.37%	26,141	11.63%	16,271	-37.76%
Total miles patrolled - Sheriff	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
Processed offenders-Sheriff	9,332	N/A	9,146	-1.99%	10,823	18.34%
Juvenile referrals -Probation	4,788	-2.46%	4,657	-2.74%	4,843	3.99%
Cases supervised-Probation	586	5.21%	514	-12.29%	516	0.39%
Minor institutional care days-Probation	16,672	-2.07%	17,002	1.98%	4,826	-71.62%
Adult sentencing reports-Probation	1,228	-7.74%	1,321	7.57%	1,198	-9.31%
Waste recycled	1,281	3.47%	1,128	-11.94%	1,165	3.28%
Landfill waste disposal	5,588	-7.19%	6,636	18.75%	8,361	25.99%

YUMA COUNTY, ARIZONA **Table E-3**

Schedule of Insurance in Force
June 30, 2008

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	$10,000,000 per Occurrence $10,000,000 Errors & Omissions Annual Aggregate $500,000 deductible for employment practices $400,000 deductible for all others	Insurance Company of the State of pennsylvania	08/01/2007	$345,700
Property	$175,847,867 limit $ 25,000 deductible - Boiler & Machinery $ 25,000 deductible - All other perils $ 100,000 deductible - Earth Movement $ 100,000 deductible - Flood or 5.00 %	The Travelers Indemnity Company	08/01/2007	$158,577
Excess Liability	$10,000,000 per Occurrence $10,000,000 Aggregate	Great American E & S	08/01/2007	$77,400
Commercial Crime	$1,00,000 Form O - Employee Dishonesty Including Faithful Performance of Duty $10,000 Deductible	Great American E & S	08/01/2007	$3,709
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 aggregate $5,000 deductible each claim	Zurich American Insuance Co.	04/26/2008	$3,920 *Net of Commission
Tourist Auto Liability	$100,000 Property Damage and Liability $2,000 Medical $100,000 Legal Assistance 2%, with $200 mimimum, collision dedeductible 5%, with $400 mimimum, theft deductible	ING Segurous Comercial America	11/01/2007	$1,499
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $125,000 (Specific) $125,000 - deductible	HCC Life	07/12/2007	$474,084
Medical Self Insurance	$2,000,000 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	Yuma County Employee Benefit Trust	12/31/2007	$540,000 (Fixed Premium)