YUMA COUNTY

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2007

YUMA COUNTY ARIZONA

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, 2007

BOARD OF DIRECTORS
Casey Prochaska, Chair
3rd District

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

COUNTY ADMINISTRATOR
Robert Pickels, Interim

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Assistant Director
Kathleen Clark

Accountants

Glenda McGuire
LeeAnne Rachels
Denise Perez

Toni Lindsay
Tammy Vasquez
Engracia Lopez
Denise Butler

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 6

Organizational Chart 7

Certificate of Achievement for Excellence in Financial Reporting 9

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FINANCIAL SERVICES DEPARTMENT

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

Scott G.Holt
Director

November 19, 2007

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2007.

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 Project funds are included in this fund category.

General Fund: The General Fund is the primary operating fund. It accounts for all financial resources of 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 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 Statute by operating under a balanced budget and appropriating all available resources. The County stays within State regulated levy and expenditure limitations. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

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

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

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona 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, 2007. 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, 2006. This was the sixth 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, 2006. 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 2006-2007. 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

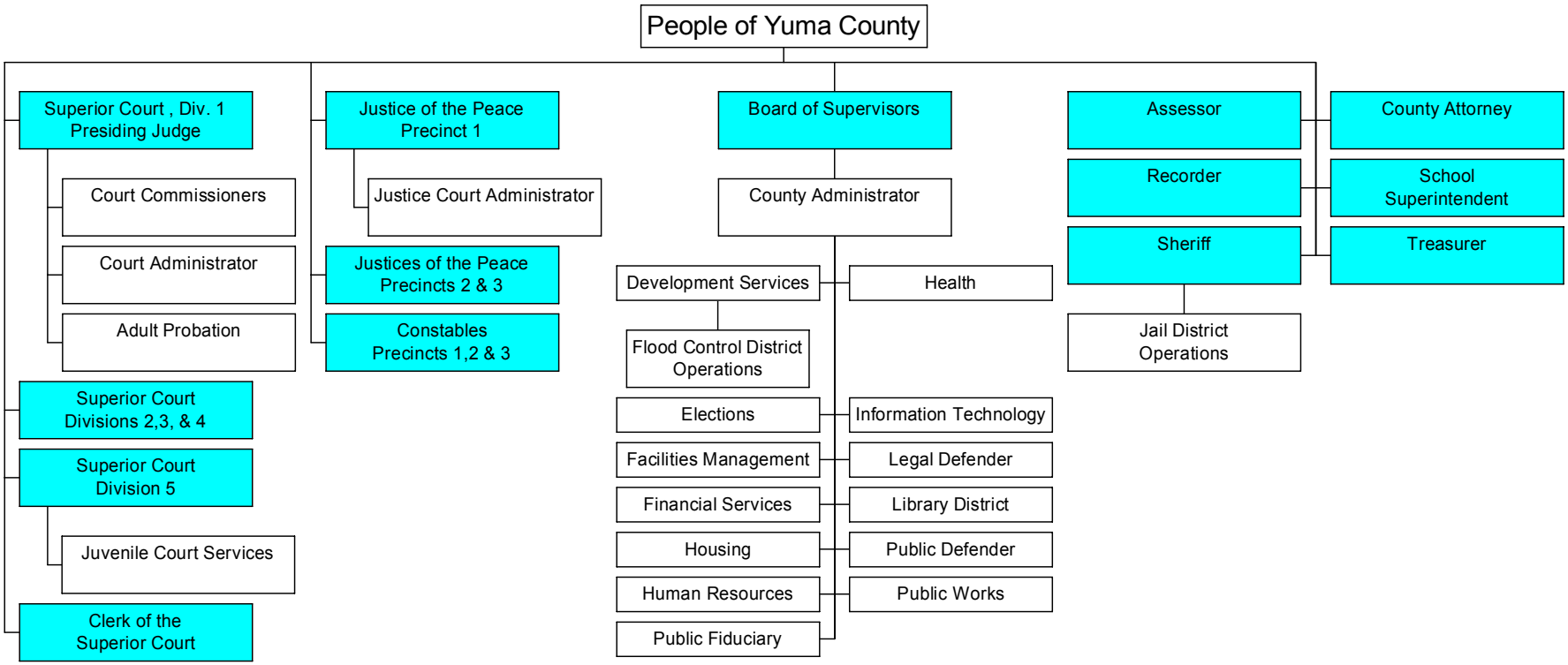
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

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.

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County Arizona

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

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 17-24

Basic Financial Statements

- Government-Wide Financial Statements 27-29
- Fund Financial Statements 31-44
- Notes to Financial Statements 45-65

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Independent Auditors' Report

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

Gary Heinfeld, CPA, CGFM
Nancy A. Meech, CPA, CGFM
Jennifer L. Shields, CPA
Corey Arvizu, CPA

Scott W. Kies, CPA
Kimberly A. Robinson, CPA
Kera Badalamenti, CPA, CGFM

3033 N. Central Avenue, Suite 300
Phoenix, Arizona 85012
(602) 277-9449
Fax (602) 277-9297

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, 2007, 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, 2007, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 17 through 24, the Budgetary Comparison Schedules on pages 71 through 78, the Schedule of Agent Retirement Plans' Funding Progress on page 80, and the Infrastructure Assets information on pages 82 through 83 are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2007, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Heinfeld, Meech & Co., P.C.

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

November 19, 2007

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FINANCIAL SERVICES DEPARTMENT

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

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, 2007. 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 $317,188,877 (*net assets*). Of this amount, $42,571,952 (*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 $19,517,555. The County Property Taxes drive the majority of the increase (25.9%), 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 capital projects (.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 actually decreased from the prior year due to the termination of the collection of the Capital Projects Sales tax on January 31, 2007 as the maximum amount authorized by voters was reached. If the Capital Projects Sales tax is excluded from the calculation, then the County's sales taxes increased by 6%. An increase in the Auto-in-Lieu of 7.3% also contributed to this while, the State Shared Sales tax was flat from the prior year.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $111,784,330 an increase of $7,742,450 in comparison with the prior year. Approximately 99.1% of this total amount, $110,784,435, 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 Jail Districts Capital Projects Fund ($9,000,353 or a 129.2% increase from the prior year) resulting from the bond issue that occurred for the construction of the Jail Annex.

- At the end of the fiscal year, unreserved fund balances for the General Fund was $14,717,551 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 27 to 29 of this report.

Fund financial statements

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

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

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

Yuma County maintains one hundred twenty-four (124) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, jail district's general operations, debt service, and capital projects funds, the capital improvement program's capital projects sales tax, capital improvements, and certificates of participation funds, the library district general operations and debt service 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 31 to 39 of this report. Data from the other one hundred thirteen (113 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 103 to 200.

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 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 40 to 42 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 43 to 44 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 45 to 65 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Yuma County's progress in funding its obligations to provide pension benefits to its employees, as well as schedules illustrating the County's compliance with legally adopted budgets and an explanation of the County's application of the modified approach to the reporting of infrastructure assets. Required supplementary information can be found on pages 67 to 84 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budget comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 85 to 208 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 $317,188,877 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets (65.8%) 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, 2007 and 2006

	Governmental Activities	
	2007	2006
Cash, cash equivalents and investments	$ 101,390,279	$ 94,800,405
Cash and investments held by trustee – restricted	21,702,040	12,083,216
All other current and other assets	11,459,916	16,504,202
Capital assets	239,398,946	230,879,267
Total assets	373,951,181	354,267,090
Long-term liabilities outstanding	46,931,983	47,895,266
Other liabilities	9,830,321	8,700,502
Total liabilities	56,762,304	56.595,768
Invested in capital assets, net of related debt	208,559,572	193,716,407
Restricted	66,057,353	65,772,960
Unrestricted	42,571,952	38,181,955
Total net assets	$ 317,188,877	$ 297,671,322

Government-wide financial analysis (concluded):

The County's net assets increased $19,517,555 (6.6%) during the current fiscal year. Total assets increased 5.6% ($19,684,091) from last fiscal year. This growth is largely reflected by the acquisition of capital assets (3.7%) and increase in investments (79.6%), resulting from additional funds set aside from a bond issue to construct the Jail District Annex. There was a decrease of $5,044,286 (30.6%) in all other current and other assets of which $4,627,664 was reflected in due from other governments.

An additional portion of the Yuma County's net assets, restricted net assets (20.8%), represents resources subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* ($42,571,952) 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 $19,517,555. Below is a brief summary of the Yuma County's change in net assets.

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2007 and 2006

	Governmental Activities	
	2007	2006
Revenues:		
Program revenues:		
Charges for services	$ 10,660,575	$ 11,977,993
Operating grants and contributions	36,731,225	35,522,157
Capital grants and contributions	50,253	5,306,408
General revenues:		
Property taxes	29,610,778	23,511,137
Special county taxes:		
County sales tax (general, jail, health and capital projects)	34,612,349	37,592,727
Franchise tax	171,633	185,592
State shared sales taxes	19,283,910	18,265,508
Auto in lieu tax	7,541,525	7,030,262
Grants and contributions not restricted to specific programs	2,148,468	2,223,283
Investment income	5,106,758	3,156,042
Miscellaneous	1,894,298	3,107,989
Total revenues	147,811,772	147,879,098
Expenses:		
General government	40,039,629	38,160,597
Public safety	38,574,625	36,145,190
Highway and streets	15,451,075	11,462,736
Sanitation	862,621	857,984
Health	7,488,353	6,628,428
Welfare	13,146,757	12,695,814
Culture and recreation	4,348,632	4,559,772
Education	6,176,103	6,963,110
Interest on long-term debt	2,206,422	1,576,642
Total expenses	128,294,217	119,050,273
Increase in net assets	19,517,555	28,828,825
Net assets - beginning July 1	297,671,322	268,842,497
Net assets - ending June 30	$ 317,188,877	$ 297,671,322

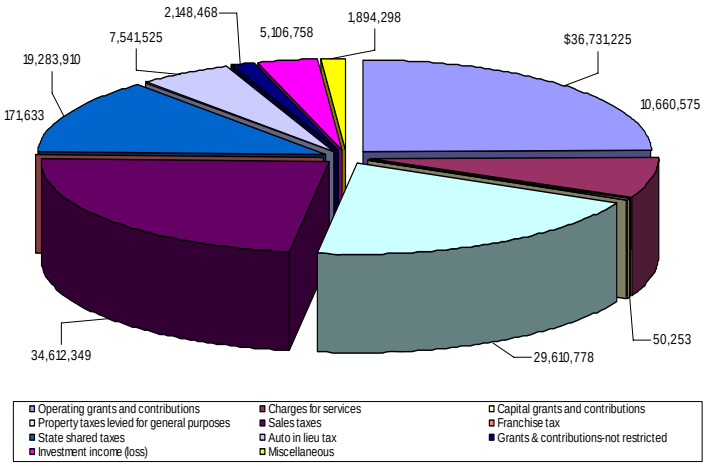
Although, overall, the County's net assets are continuing to increase, the growth in net assets decreased by 32.3% or $9,311,270 from prior year. Key elements of this decrease in growth are as follows:

- The County sales taxes decreased by $2,980,378 (-7.9%) between the years. This 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.
- Charge for services decreased by $1,317,418 (-11%) resulting from the impact of the trend in the slowing construction industry.
- Capital grants and contributions experienced a decreased of $5,256,155 (-99.1%). This continues to reflect the observed slowing in construction industry.

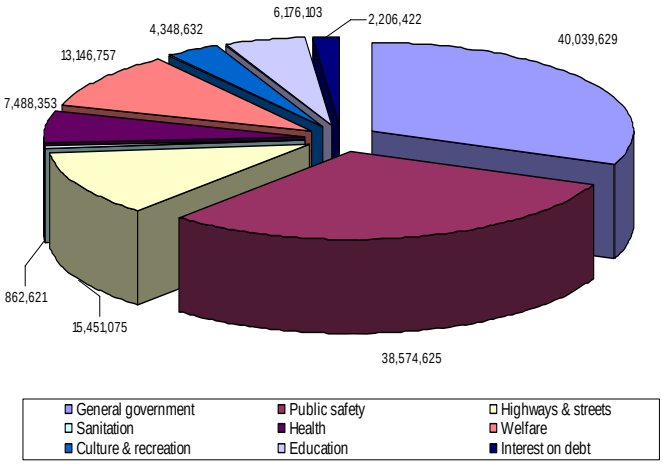
Governmental activities (concluded):

- Auto in Lieu taxes increased by $511,263 (7.3%). This was due continued growth in the community.
- Property taxes increased by $6,099,641 (25.9%). This growth was primarily due to a .34 cent increase in property tax for the Library District to support debt service for bond issues related to the construction and/or improvements to 8 county library facilities.
- State shared sales tax revenues increased by $1,018,402 (5.6%). This is a product of the formula used by the state and reflects State's recuperating economy.
- Investment income increased $1,950,716 (61.8%). This was due to the timely investments made in an improving economy.
- General and Public Safety government experienced an increase in expenditures of 4.9% and 6.7% respectively. The increase in both areas was primarily for salaries and operation increases.
- Highways and streets experienced the most significant increase in expenditures of 34.8% or $3,988,339. The Public Works department used its minimal emergency reserve of chip cover materials to perform some road maintenance operations and deferred purchasing any new material due to the escalating price of asphalt materials in the prior year. This resulted in an increase of $1,050,143 in expenses to the County in the current year.
- Health and Welfare governmental activities had an overall increase of 6.8% for the fiscal year.
- Education spending decreased $787,007. There was a decrease of $760,714 in grant supported activities through the Workforce Investment Act.

Government-Wide Revenues by Source



Government-Wide Expenses by Category



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 $111,784,330, an increase of $7,742,450 in comparison with the prior year. Approximately 99.1% of this total amount, $110,784,435, constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is accounted for in specific funds to indicate it is not available for new spending as it has already been committed:

1) Capital construction funds of $51,121,753 are being accounted for in specific funds. Of this amount, $24,947,987 (48.8%) is reported in the Capital Projects Sales Tax fund and relates to voter approved projects, such as the new justice center, the remodeling of the historic court house, and the new area service highway. An additional $15,966,764 (31.2%) is set aside and reported in the Jail District Capital Projects fund for the expansion of the detention facility. There is $6,511,789 (12.7%) in the Library Capital Fund to support the 8 voter approved library projects. The remaining $3,695,213 (7.2%) is for several small, ongoing capital projects.
2) Accounted for in debt service funds is $6,441,128. Of this amount, $3,364,758 is reported in the Certificates of Participation fund and $2,003,908 is reported in the Jail District Debt Service fund for the retirement of certificates of participation and revenue bonds.

Governmental funds (concluded)

3) Amounts reserved for prepaid items are $313,332.

Fund balances of the governmental funds increased by $7,742,450 during the current fiscal year. Key factors in this increase are as follows:

- Although the majority of the major funds experienced increases in fund balance, the increase in fund balance of the Jail District Capital Fund of 129.2% resulting from the issuance of bonds late in the fiscal year to fund the construction of jail facilities, and a 45.9% and a 38.4% increase in the Library District General Operations and Flood Control Districts overshadowed decreases in several of the major funds and the decrease in other governmental funds. These increases were due primarily from a large increase in the secondary assessed values and also the levying of a property tax to fund future staffing and repayment of bonds issued for the major expansion and remodeling of the County's Libraries. The General Fund of the County decreased by 13.5% due to the continued increased level of expenditures, primarily for personnel costs, and for continued funding of capital projects already in the queue for completion.

- Other funds that experienced a significant change in fund balance were:

    1. Among the non-major governmental funds, Highway Users Revenue-Public Works, decreased 5.5% ($171,831) and the Highway Users Revenue-Development Services decreased 3.8% ($324,622) due to the increased operating costs.
    2. Although the Jail District-General Operations Fund increased by 6.6% - $176,457 the district's debt service fund decreased 9.7% (214,958) due to funding of debt payments.
    3. The Capital Improvements Fund increased fund balance by $573,013 in anticipation of future expenditures.

- Total increase in Property Tax collections was $6,099,641. The General Fund increased $1,422,235; Library District Fund $4,063,665; and Flood Control District Fund $613,741. Increases were due to an increase in net primary and secondary assessed valuation of 15.6% and 20.5%, respectfully.
- Decrease in collections of the four (4) County-wide sales tax of $2,980,378 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 an increase in the remaining general fund, jail district, and health services district sales tax collections due to continued increases in retail sales, collection enforcement, and a growing economy. These taxes are accounted for in the General Fund, Jail District Fund, a Capital Projects Sales Tax Fund and a 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 $511,263 was due to an increase in auto sales and licensing.
- Increase in General Fund government expenditures of $2,926,112 represents increases in general personnel costs, indigent defense and health. 81.8% of this increase is in General Fund and has to do with personnel increases.
- Increase in public safety expenditures of $2,771,507 over all funds represents increases in the Jail District Fund and Sheriff's office department in the General Fund from increased prisoner population and higher employee costs.
- Increase in health and welfare expenditures of $1,381,379 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 $1,937,402 has to do mainly with the completion of existing projects. With the expansion of the jail facilities and the total revamping of the library facilities this should increase dramatically in FY 08.

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 $14,717,551. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 21.6% of total fund expenditures and transfers out; total fund balance represents 21.7%. The general fund balance decreased by $2,312,468 during the current fiscal year.

The debt service funds had a combined fund balance at the end of the current fiscal year in the amount of $6,441,128. This amount is dedicated to pay for future debt obligation of the outstanding Revenue bonds, Certificates of Participation, and various Special Assessment bonds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original adopted expenditure budget and the final expenditure budget was an increase of $173,359. Changes were made to transfer amounts from general government expenditures to other categories. The most significant change was a budget transfer of $416,924 from general government to public safety expenditures.

At the close of the current fiscal year, Yuma County had received a total of $3,930,602 less revenues than budgeted. This was mainly due to reduced collections and receipts in the majority of the General fund revenue categories, reflective of overall County growth returning to normal levels following the housing boom. Following are budget variances by revenue category: Taxes - $(1,131,203); License and permits - ($1,235,430), Intergovernmental - $(2,418,061), Charges for services $40,920, Fines and forfeits - $125,808, Investment income - $185,750, and miscellaneous revenues $498,459.

Yuma County had $4,236,755 less expenditures than budgeted. Categories with the most significant variances between budgeted and actual were: $805,976 in self insurances; $3,954,630 in General Government and $894,272 in Public Safety. In General Government the major variances were in the following departments: Assessor-$232,359, Human Resources-$136,277, General Government-$403,469, Information Technology Services - $423,281, and Planning & Zoning-$275,495, Juvenile Justice Center Administration - $155,925 and General Services - $238,249. 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, 2007 amounts to $208,559,572 (net of accumulated depreciation and net of related debt). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress. The total increase in Yuma County's net capital assets for this fiscal year was 3.7%. This is a mainly a result of the Library and Jail Districts construction projects beginning; 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 55-56 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 539.27 center lane miles of paved roads the County is responsible for maintaining.

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

Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates an overall average rating of 76.31 was achieved for fiscal year 2007. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 81 through 83 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 $28,139,280, of which $26,715,350 is considered long term ($1,423,930 payable within one year). This amount is comprised of $19,545,000 of revenue bonds backed by Jail District taxes, $8,150,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and $444,280 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 $612,398 in Rural Development loans and $202,696 in Capital leases of which $581,692 and $136,400 are considered long term respectively. In addition, the County has $11,885,000 of Certificates of Participation. Additional information on the County's long-term debt can be found in notes 8-11 on pages 57-61 of this report.

Long-term debt (Concluded)

	Governmental Activities	
	2007	2006
Revenue bonds	$19,545,000	$10,875,000
General obligation bonds	8,150,000	10,050,000
Special assessment bonds with governmental commitment	444,280	517,310
Rural development loan	612,398	642,698
Capital leases payable	202,696	267,201
Certificates of participation payable	11,885,000	20,915,000
Total	$40,839,374	$43,267,209

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state sales tax, and auto in lieu tax) to continue to grow at the historical average rates of increase of 6%, 4%, and 2%, respectively. Property tax levy amounts were capped at a maximum 2% increase annually from the prior years levy amount plus the additional value contributed by new construction as a result of voter action in November, 2006. These increases are enough to continue the funding of the core operations of the County with astute financial management since, historically, the growth and demand for Yuma County services have increased by 7% annually.

- Yuma County anticipates participating in the Area Service Highway project managed by the State beginning in fiscal year 2008. This project is part of the Capital Projects Sales Tax approved by the voters of Yuma County on September 12, 2000. The collection of this tax was terminated on January 31, 2007 when the voter approved cap was achieved, and monies are being held in the fund to pay the County's contracted share of the project with its first payment of $8,000,000 in fiscal year 2008 and the remaining amount of its contract, $5,150,000, in fiscal year 2009.

- The most recent estimates reflect the population of Yuma County continues to grow at 3.7%, while the unemployment rate holds at 16%.

- Yuma County has created a Health District funded through an increase of the existing sales tax rate by 0.1 of 1%. This district will underwrite the public health operation and programs in Yuma County.

- On November 8, 2005, Yuma County voters approved issuance of $53,765,000 general obligations bond for improvements on various projects to the County's Library system. The issuance began with an initial offering of $10,050,000 in fiscal year 2006 and the balance was issued in early fiscal year 08 (July, 2007). 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.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of Yuma County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to either:

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

Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY

Exhibit A- 1

Statement of Net Assets

June 30, 2007

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	101,390,279
Receivables (net of allowances for uncollectibles):		
Property taxes		816,611
Accounts		731,374
Special assessments		526,537
Accrued interest		362,412
Due from other governments		8,651,946
Inventory		10,506
Prepaid items		360,530
Investment held by trustee - restricted		21,702,040
Capital assets (net of accumulated depreciation)		
Land		33,498,986
Buildings		91,160,916
Improvements other than buildings		8,523,825
Machinery and equipment		12,521,900
Infrastructure		85,054,451
Construction in progress		8,638,868
Total Assets		373,951,181
LIABILITIES		
Accounts payable		5,020,214
Accrued payroll and employee benefits		2,359,984
Insurance claims payable		917,000
Due to other governments		170,755
Deposit held for others		376,071
Retainage payable		366,205
Unearned revenue		279,331
Interest and fiscal charges payable		340,761
Long-term liabilities		
Due within one year		16,053,566
Due in more than one year		30,878,417
Total Liabilities		56,762,304
NET ASSETS		
Invested in capital assets, net of related debt		208,559,572
Restricted for:		
Public safety		2,838,133
Highways and streets		8,447,696
Health		3,233,852
Culture and recreation		3,974,791
Capital projects		41,121,753
Debt service		6,441,128
Unrestricted		42,571,952
Total Net Assets	$	317,188,877

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2007

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	$ 40,039,629	$ 5,548,210	$ 2,626,940	$ -	$ (31,864,479)
Public safety	38,574,625	3,795,111	9,167,564	-	(25,611,950)
Highway and streets	15,451,075	125,189	11,838,480	-	(3,487,406)
Sanitation	862,621	64,823	258,530	46,529	(492,739)
Health	7,488,353	701,720	4,079,137	-	(2,707,496)
Welfare	13,146,757	360,780	2,935,078	-	(9,850,899)
Culture and recreation	4,348,632	64,742	35,122	3,724	(4,245,044)
Education	6,176,103	-	5,790,374	-	(385,729)
Interest on long-term debt	2,206,422	-	-	-	(2,206,422)
Total governmental activities	$ 128,294,217	$ 10,660,575	$ 36,731,225	$ 50,253	$ (80,852,164)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	18,676,726
Property taxes, levied for the Library District	8,251,721
Property taxes, levied for the Flood Control District	2,682,331
Other County taxes:	
County sales taxes for general purposes	12,427,290
County sales taxes for Jail District	12,427,423
County sales taxes for Health Services District	2,465,086
County sales taxes for Capital Projects	7,292,550
Franchise tax	171,633
Unrestricted State Shared taxes :	
Auto in lieu of tax	7,541,525
Sales taxes	19,283,910
Grants and contributions not restricted to specific programs	2,148,468
Investment earnings	5,106,758
Miscellaneous	1,894,298
Total general revenues	**100,369,719**
Change in net assets	19,517,555
Net assets, July 1, 2006	297,671,322
Net Assets, June 30, 2007	**$ 317,188,877**

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, 2007

		Jail District			Capital Imp Program
	General	General Operations	Debt Service	Capital Projects	Capital Projects Sales Tax
Assets					
Cash, cash equivalents and investments	$ 11,253,766	$ 2,094,217	$ 36,275	$ 1,780,364	$ 24,832,406
Receivables (net of allowances for uncollectibles):					
Property taxes	487,257	-	2,537	-	-
Accounts	4,255	4,801	-	-	-
Special assessments	-	-	-	-	-
Accrued interest	41,059	6,880	246	7,746	108,759
Due from:					
Other funds	4,129,048	603,961	-	-	-
Other governments	3,955,662	1,941,016	-	-	6,822
Inventory	-	-	-	-	-
Prepaid items	68,868	16,001	-	-	-
Investment held by trustee - restricted	-	-	3,702,487	14,570,942	-
Total Assets	**$ 19,939,915**	**$ 4,666,876**	**$ 3,741,545**	**$ 16,359,052**	**$ 24,947,987**
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 1,049,596	$ 328,419	$ -	$ 302,657	$ -
Accrued payroll and employee benefits	1,149,880	368,523	-	-	-
Due to:					
Other funds	2,295,115	1,131,801	-	3,883	-
Other governments	-	-	-	-	-
Deposit held for others	26,366	-	-	-	-
Retainage payable	-	-	-	85,748	-
Interest and fiscal charges payable	-	-	340,761	-	-
Revenue bonds payable	-	-	1,395,000	-	-
Deferred revenue	632,539	-	1,876	-	-
Total Liabilities	**$ 5,153,496**	**$ 1,828,743**	**$ 1,737,637**	**$ 392,288**	**$ -**
Fund balances:					
Reserved for:					
Capital projects	-	-	-	-	-
Prepaid items	68,868	16,001	-	-	-
Unreserved, reported in:	-				
General fund	14,717,551	-	-	-	-
Debt service funds	-	-	2,003,908	-	-
Capital project funds	-	-	-	15,966,764	24,947,987
Special revenue funds	-	2,822,132	-	-	-
Total fund balances	14,786,419	2,838,133	2,003,908	15,966,764	24,947,987
Total liabilities and fund balances	**$ 19,939,915**	**$ 4,666,876**	**$ 3,741,545**	**$ 16,359,052**	**$ 24,947,987**

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

Capital Improvement Program		Library District		Other Primary Tax Authorities		Other	Total
Capital Improvements	Certificates of Participation	General Operations	Debt Service	Flood Control District	Health Services District	Governmental Funds	Governmental Funds
$ 3,377,316	$ 621,794	$ 4,077,642	$ 663,190	$ 8,523,737	$ 2,169,675	$ 30,884,726	$ 90,315,108
-	-	227,796	-	72,259	-	26,762	816,611
-	-	5,768	-	-	832	715,718	731,374
-	-	-	-	-	-	526,537	526,537
9,230	916	17,299	4,131	27,311	7,330	100,410	331,317
			-				
373,519	-	2,997,216	2,786,383	8,377	1,618,110	3,045,982	15,562,596
43,362	-	-	-	-	1,288,933	1,416,151	8,651,946
-	-	-	-	-	-	10,506	10,506
160,100	-	22,361	-	-	14,232	31,770	313,332
686,563	2,742,048	-	-	-	-	-	21,702,040
$ 4,650,090	**$ 3,364,758**	**$ 7,348,082**	**$ 3,453,704**	**$ 8,631,684**	**$ 5,099,112**	**$ 36,758,562**	**$ 138,961,367**
$ 782,548	$ -	$ 222,762	$ -	$ 5,217	$ 240,459	$ 1,797,709	$ 4,729,367
4,204	-	97,918	-	8,377	162,280	565,163	2,356,345
131,475	-	2,888,660	2,893,192	120,102	1,461,626	5,121,498	16,047,352
-	-	-	-	-	-	170,755	170,755
-	-	200	-	-	895	348,610	376,071
198,512	-	-	-	-	-	81,945	366,205
-	-	-	-	-	-	-	340,761
-	-	-	-	-	-	-	1,395,000
-	-	163,751	-	50,292	-	546,723	1,395,181
$ 1,116,739	**$ -**	**$ 3,373,291**	**$ 2,893,192**	**$ 183,988**	**$ 1,865,260**	**$ 8,632,403**	**$ 27,177,037**
686,563	-	-	-	-	-	-	686,563
160,100	-	22,361	-	-	14,232	31,770	313,332
-	-	-	-	-	-	-	14,717,551
-	3,364,758	-	560,512	-	-	511,950	6,441,128
2,686,688	-	-	-	-	-	7,520,314	51,121,753
-	-	3,952,430	-	8,447,696	3,219,620	20,062,125	38,504,003
3,533,351	3,364,758	3,974,791	560,512	8,447,696	3,233,852	28,126,159	111,784,330
$ 4,650,090	**$ 3,364,758**	**$ 7,348,082**	**$ 3,453,704**	**$ 8,631,684**	**$ 5,099,112**	**$ 36,758,562**	**$ 138,961,367**

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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, 2007

Fund balance - total governmental funds		$ 111,784,330
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.		239,398,946
Some receivables are not available to pay for current-period expenditures therefore, are deferred in the funds		1,115,850
Internal service funds are used by management to charge the cost of certain activities such as insurance, maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:		
IT Life Cycle Management	505,202	
Health Self-Insurance	$ 9,948,566	
Revolving Fund	(27,034)	
		10,426,734
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
General obligation bonds payable	$ (8,150,000)	
Revenue bonds payable	(18,150,000)	
Special assessment bonds payable	(444,280)	
Rural development loans payable	(612,398)	
Certificates of participation payable	(11,885,000)	
Obligations under capital leases payable	(202,696)	
Compensated absences payable	(4,714,109)	
Claims and judgments payable	(1,378,500)	
Total		(45,536,983)
Net assets of governmental activities		$ 317,188,877

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, 2007

		Jail District			Capital Imp Program
	General	General Operations	Debt Service	Capital Projects	Capital Projects Sales Tax
Revenues:					
Taxes	$ 35,439,211	$ 12,427,423	$ -	$ -	$ 7,292,550
Special assessments	-	-	-	-	-
Licenses and permits	1,115,970	-	-	-	-
Intergovernmental	23,008,403	-	-	-	-
Charges for services	2,825,669	1,154,038	-	-	-
Fines and forteits	1,532,600	-	-	-	-
Investment income	550,750	64,060	143,705	365,489	1,325,296
Rents	18,674	-	-	-	-
Miscellaneous	782,485	35,366	685	4,979	32,211
Total Revenues	**65,273,762**	**13,680,887**	**144,390**	**370,468**	**8,650,057**
Expenditures:					
Current:					
General government	34,087,199	-	-	-	-
Public safety	10,493,664	17,421,184	116,479	-	-
Highway and streets	-	-	-	-	-
Sanitation	571,729	-	-	-	-
Health	80,717	-	-	-	-
Welfare	9,368,453	-	-	-	-
Culture and recreation	33,130	-	-	-	-
Education	342,618	-	-	-	-
Capital outlay	821,997	180,021	-	1,631,253	-
Debt service:					
Principal retirement	148,414	-	1,395,000	-	-
Interest and fiscal charges	14,589	-	590,638	-	-
Total Expenditures	**55,962,510**	**17,601,205**	**2,102,117**	**1,631,253**	**-**
Excess (deficiency) of revenues over (under) expenditures	**9,311,252**	**(3,920,318)**	**(1,957,727)**	**(1,260,785)**	**8,650,057**
Other financing sources (uses):					
Sale of bonds	-	-	-	10,000,000	-
Other financing source				261,138	
Transfers in	417,408	5,839,544	1,742,769	-	-
Transfers out	(12,177,695)	(1,742,769)	-	-	(9,576,310)
Capital leases	136,567				
Total other financing sources (uses)	**(11,623,720)**	**4,096,775**	**1,742,769**	**10,261,138**	**(9,576,310)**
Net change in fund balance	(2,312,468)	176,457	(214,958)	9,000,353	(926,253)
Fund balances - beginning (July 1, 2006)	17,098,887	2,661,676	2,218,866	6,966,411	25,874,240
Fund balances - ending (June 30, 2007)	**$ 14,786,419**	**$ 2,838,133**	**$ 2,003,908**	**$ 15,966,764**	**$ 24,947,987**

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

Capital Improvement Program		Library District		Other Primary Tax Authorities		Other	Total
Capital Improvements	Certificates of Participation	General Operations	Debt Service	Flood Control District	Health Services District	Governmental Funds	Governmental Funds
$ -	$ -	$ 8,251,721	$ -	$ 2,682,331	$ 2,465,086	$ 3,377,963	$ 71,936,285
-	-	-	-	-	-	182,960	182,960
-	-	-	-	3,284	146,025	209,189	1,474,468
43,362	-	12,122	-	-	4,079,137	31,649,596	58,792,620
-	-	18,488	-	14,941	444,902	1,514,735	5,972,773
-	-	45,731	-	-	-	1,136,107	2,714,438
120,926	131,057	170,892	29,810	322,744	89,167	1,387,261	4,701,157
-	-	523	-	-	-	300,462	319,659
126,674	5,937	99,265	-	61,388	155,814	1,207,893	2,512,697
290,962	**136,994**	**8,598,742**	**29,810**	**3,084,688**	**7,380,131**	**40,966,166**	**148,607,057**
137,016	19,978	-	-	-	-	3,890,300	38,134,493
-	-	-	-	-	-	9,851,567	37,882,894
-	-	-	-	739,279	-	10,547,079	11,286,358
-	-	-	-	-	-	278,992	850,721
-	7,454	-	-	-	6,816,617	480,000	7,384,788
-	-	-	-	-	-	3,374,496	12,742,949
-	-	4,266,382	-	-	-	44,952	4,344,464
-	-	-	-	-	-	5,851,080	6,193,698
4,704,721	-	42,008	-	-	561,778	9,851,685	17,793,463
			-				
-	8,330,000	-	1,900,000	-	-	246,694	12,020,108
-	887,502	-	657,688	-	-	56,005	2,206,422
4,841,737	**9,244,934**	**4,308,390**	**2,557,688**	**739,279**	**7,378,395**	**44,472,850**	**150,840,358**
(4,550,775)	**(9,107,940)**	**4,290,352**	**(2,527,878)**	**2,345,409**	**1,736**	**(3,506,684)**	**(2,233,301)**
-	-	-	-	-	-	-	10,000,000
						-	261,138
5,847,425	9,223,702	-	3,040,298	-	786,898	1,144,151	28,042,195
(723,547)	-	(3,040,298)	-	-	(371,128)	(923,448)	(28,555,195)
						91,046	227,613
5,123,878	**9,223,702**	**(3,040,298)**	**3,040,298**	**-**	**415,770**	**311,749**	**9,975,751**
573,103	115,762	1,250,054	512,420	2,345,409	417,506	(3,194,935)	7,742,450
2,960,248	3,248,996	2,724,737	48,092	6,102,287	2,816,346	31,321,094	104,041,880
$ 3,533,351	**$ 3,364,758**	**$ 3,974,791**	**$ 560,512**	**$ 8,447,696**	**$ 3,233,852**	**$ 28,126,159**	**$ 111,784,330**

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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, 2007

Net change in fund balances - total governmental funds	$	7,742,450
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital expenditures		15,254,848
Depreciation expense		(6,456,159)
In the Statement of Activities, only the gain / loss on the sale of capital assets is reported whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differ from the change in fund balance by the book value of the capital assets sold.		(279,010)
Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the governmental funds.		146,902
Debt proceeds provide current financial resources to governmental funds, but issuing debt increase long-term liabilities in the Statement of Net Assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.		
Principal paid		12,020,108
Capital lease proceeds		(227,613)
Bond proceeds		(10,000,000)
Other financing sources		(261,138)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		(335,775)
Claims and judgments		(1,068,777)
Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance to individual funds and insurance. The net revenue (expense) of the internal service funds is reported with govermental activities.		
IT Life Cycle Management		371,277
Revolving Fund		(28,560)
Health Self-Insurance		2,639,002
Change in net assets of governmental activities	$	19,517,555

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, 2007

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	$ 11,075,171
Receivables (net of allowances for uncollectibles):	
Accrued interest	31,095
Due from:	
Due from other funds	534,849
Prepaid items	47,198
Total Assets	11,688,313
Liabilities	
Current Liabilities:	
Accounts payable	290,847
Accrued payroll and employee benefits	3,639
Insurance claims payable	917,000
Due to:	
Due to other funds	50,093
Total Liabilities	1,261,579
Net Assets	
Unrestricted	10,426,734
Total Net Assets	**$ 10,426,734**

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, 2007

	Governmental Activities - Internal Service Funds
Operating revenues	
Special assessments	$ 34,900
Charge for services	8,366,670
Miscellaneous	14,717
Total operating revenues	**8,416,287**
Operating expenses	
Personal services	150,815
Supplies	13,471
Tools and minor equipment	153,915
Professional services	56,503
Health services claims	5,955,292
Insurance	9,793
Other	13,380
Total operating expenses	**6,353,169**
Operating income	**2,063,118**
Nonoperating revenues	
Investment Income	405,601
Total nonoperating revenues	**405,601**
Income before transfers	**2,468,719**
Transfers (net)	513,000
Total operating transfers	**513,000**
Increase in net assets	2,981,719
Total net assets, July 1, 2006	7,445,015
Total net assets, June 30, 2007	**$ 10,426,734**

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

YUMA COUNTY

Exhibit C- 3

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2007

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 8,574,455
Receipts from other funds for goods and services provided	720,390
Other receipts	7,720
Payments for supplies and to providers of goods and services	(6,982,472)
Payments to employees	(153,049)
Other payments	(400,021)
Net cash provided by operating activities	**1,767,023**
Cash flows from noncapital financial activities:	
Cash transfers in from other funds	513,000
Net cash provided by noncapital financing activities	**513,000**
Cash flows from investing activities:	
Interest received on investments	405,601
Net cash provided by investing activities	**405,601**
Net increase in cash and cash equivalents	2,685,624
Cash and cash equivalents, July 1, 2006	8,389,547
Cash and cash equivalents, June 30, 2007	**$ 11,075,171**
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	**$ 2,063,118**
Adjustments to reconcile operating income to net cash provided by operating activites:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accrued interest	(11,913)
Prepaid Items	(47,198)
Due from other funds	354,482
Increase / (decrease) in liabilities:	
Accounts payable	243,709
Accrued payroll and employee benefits	(2,152)
Due to other funds	(669,023)
Insurance claims payable	(164,000)
Net cash provided by operating activites	**$ 1,767,023**

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, 2007

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 117,578,700	$ 2,662,350
Total Assets	$ 117,578,700	$ 2,662,350
Liabilities		
Deposit held for others	-	$ 2,662,350
Total Liabilities	-	$ 2,662,350
Net Assets		
Held in trust for investment trust participants	$ 117,578,700	

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, 2007

	Investment Trust Funds
Additions:	
Contributions from participants	$ 518,411,142
Investment income	1,286,220
Total additions	519,697,362
Deductions:	
Distributions to participants	494,909,356
Total deductions	494,909,356
Change in net assets	24,788,006
Net assets held in trust, July 1, 2006	92,790,694
Net assets held in trust, June 30, 2007	**$ 117,578,700**

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

Notes To
Financial Statements

Note 1 - Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

The following table describes the County's component units:

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2007 is $5,839,544. Yuma County is also required to maintain support of the Health Services District. The amount of this support for the year ended June 30, 2007 is $786,898. This district also includes the Rabies Control Fund.

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

The *Library District 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 *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.

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. 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 vendor 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:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	All		
Construction in Progress	All		
Buildings	$ 10,000	Straight line	15-50
Improvements Other than Buildings	5,000	Straight line	5-40
Machinery and Equipment	5,000	Straight line	5-25
Infrastructure (except paved roads)	10,000	Straight line	10-50

Note 1 - Summary of Significant Accounting Policies (Concluded)

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 financial statements.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible terminating employees are compensated for actual sick leave up to 1,000 hours at $3 per hour.

Note 2 - Stewardship, Compliance, and Accountability

Deficit fund balances/net assets – At June 30, 2007, the following funds reported deficits in fund balances/net assets. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in fiscal year 2007-08.

Fund	Agency	Number	Amount
Governmental Funds:			
Attorney Drug Enforcement	County Attorney	2207	$ 8,066
HIDTA Grant	County Attorney	2227	64,078
Governor's Action	County Attorney	2297	36
Drug Court Education	Juvenile Court	2262	105
Other Grants	Public Works	2332	546
Case Processing Assistance	Superior Court	2206	4,296
Other Special revenue funds	Other miscellaneous	Misc	53,631
Del Sur Estates	Improvement Districts	3544	619
El Prado Estates	Improvement Districts	4717	11,420
Revolving Fund	Public Works	6602	27,034

For the fiscal year ended June 30, 2007, 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	00100	$ 5,555
Conflict Administrator	Superior Court	00100	18,911
Boat Patrol	Sheriff	00100	545
Solid Waste Operations	Sanitation	00100	116,398
Medical Eligibility Program	Welfare	00100	51,035
School Superintendent	Education	00100	2,608
Jail District Debt Service	Sheriff - Jail	03500	198,162
Certificates of Participation	Various	03503	7,651,232
State Aid Enhancement	Adult Probation	02288	1,268
Intensive Probation SupCrt/JCE	Adult Probation	02321	944
Extra Probation	Adult Probation	02322	19,049
Property Information	Assessor	02202	40,756
Federal Victim Comp Grant	Attorney	02223	4,003
ACJC Domestic Violence	Attorney	02284	40
Expedited Child Support	Clerk of Superior Court	02213	590
IV-D Case Processing	Clerk of Superior Court	02318	775
Road Fund	Development Services	02251	14,320
Section 8 Voucher Program	Housing Services	02274	69,192
Juvenile Safe Schools	Juvenile Court	02244	289
Court Improvement	Juvenile Court	02249	308
Justice Court Enhancement	Justice Court	02317	25,054
Waste Tire	Public Works	02204	50,480
Narcotic Enforcement	Sheriff – Administration	02299	70,393
Supreme Court Enhancement	Superior Court	02324	6,591
Case Processing Assistance	Other Court Grants	02206	2,647
Child Support Enforcement	Other Court Grants	02215	198
Del Sur Estates	Improvement Districts	03544	29,774
Gadsden	Improvement Districts	03546	450
SLIF Projects	Capital Projects	04401	1,521
Library District – Debt Service	Library District	03576	657,688

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 Certificates of Participation Fund. In fiscal year 2007 the County Treasurer began to transfer the debt service payments for these COP by wire transfer. This in effect allows the County to reflect the July 1st payment as actual expenditures in the June month.

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, 2007, the carrying amount of the County's deposits was $5,461,298 and the bank balance was $8,253,222. At June 30, 2007, $4,452,297 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, 2007, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 74,961,123
State Treasurer's investment pool 5	6,262,640
U.S. agency securities	138,129,343
U.S. Treasury securities	16,373,512
Repurchase agreements	1,899,916
Total	$ 237,626,534

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.

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2007, credit risk for the County's investments was as follows:

Note 3 - Deposits and Investments (Concluded)

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	$ 74,961,123
State Treasurer's investment pool 5	Unrated	Not applicable	6,262,640
U.S. agency securities	AAA	Standard & Poor's	138,129,343
Repurchase agreements	AAA	Standard & Poor's	1,899,916
			$ 221,253,022

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

The Jail District Debt Service and Jail District Capital Projects Funds have $3,702,487 and $14,570,942 in cash and investments held by the trustee, respectively. In addition, the Capital Improvements Fund and Certificates of Participation Fund have cash and investments held by trustee of $686,563 and $2,742,048, respectively. These individual funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with trustee are held by the counterparty not in the County's name.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2007, of 5 percent or more in the Federal Home Loan Bank, and Federal National Mtg Association. These investments were 29.72 percent and18.69 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, 2007, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 74,961,123	1.42
State Treasurer's investment pool 5	6,262,640	.16
U.S. agency securities	138,129,343	1.54
U.S. Treasury securities	16,373,512	1.21
Repurchase agreements	1,899,916	.10
Total	$ 237,626,534	

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

Cash on hand	$ 245,537
Amount of deposits	5,461,298
Amount of investments	237,626,534
Total	$ 243,333,369

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 101,390,279	$117,578,700	$ 2,662,350	$ 221,631,329
Cash and investments held by trustees-restricted	21,702,040			21,702,040
Total	$ 123,092,319	$ 117,578,700	$ 2,662,350	$ 243,333,369

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

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

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

At June 30, 2007 the bank balance of the County Treasurer's investment pool deposits was $577,856. 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	$138,269,690	3.3-5.7%	10/07-05/12	$138,546,946
State Treasurer's investment pool	60,970,168	Not stated	N/A	60,970,168

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

Statement of Net Assets	
Assets	$ 198,367,695
Liabilities	-
Net assets	$ 198,367,695
Net assets held in trust for:	
Internal participants	$ 99,588,454
External participants	98,779,241
Total net assets held in trust	$ 198,367,695
Statement of Changes in Net Assets	
Total additions	$ 777,453,222
Total deductions	719,473,042
Net increase	57,980,180
Net assets held in trust:	
July 1, 2006	140,387,515
June 30, 2007	$ 198,367,695

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, 2007, 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**	**Total All Nonmajor Governmental Funds**
2006-07	$462,565	$ 2,537	$ 224,619	$77,686	$ 20,185
Prior Years	128,235	-	28,210	2,308	6,577
Total Receivable	590,800	2,537	252,829	79,994	26,762
Less allowances for uncollectibles	103,543	-	25,033	7,735	
Property Taxes Receivable (Net of Uncollectibles)	**$487,257**	**$ 2,537**	**$227,796**	**$72,259**	**$ 26,762**

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2007, was as follows:

Governmental activities:	Balance July 1, 2006	Increases	Decreases	Balance June 30, 2007
Capital assets, not being depreciated				
Land	$ 27,186,527	$ 6,312,459	$ -	$ 33,498,986
Infrastructure:				
Paved roads	53,888,186	2,507,405	-	56,395,591
Construction in progress	7,872,065	9,054,674	8,287,871	8,638,868
Total capital assets not being depreciated	88,946,778	17,874,538	8,287,871	98,533,445
Capital assets, being depreciated				
Buildings	112,380,293	1,014,504	-	113,394,797
Improvements other than buildings	9,653,668	45,764	-	9,699,432
Machinery and equipment	26,026,626	4,050,840	901,088	29,176,378
Infrastructure (except paved roads)	55,777,697	557,073	-	56,334,770
Total capital assets being depreciated	203,838,284	5,668,181	901,088	208,605,377
Less: accumulated depreciation for:				
Buildings	19,712,754	2,521,127	-	22,233,881
Improvements other than buildings	903,718	271,889	-	1,175,607
Machinery and equipment	14,865,358	2,411,198	622,078	16,654,478
Infrastructure (except paved roads)	26,423,965	1,251,945	-	27,675,910
Total	61,905,795	6,456,159	622,078	67,739,876
Total capital assets being depreciated, net	141,932,489	(787,978)	279,010	140,865,501
Governmental activities capital assets, net	**$ 230,879,267**	**$ 17,086,560**	**$ 8,566,881**	**$ 239,398,946**

Depreciation expense was charged to functions as follows:

Governmental activities :	
General government	$ 2,363,662
Public safety	1,473,240
Highways and streets	1,791,152
Sanitation	27,167
Health	257,680
Welfare	443,626
Culture and recreation	92,882
Education	6,750
Total depreciation expense - governmental activities	$ 6,456,159

Note 6 - Capital Assets (Concluded)

Yuma County is engaged in various construction projects as of June 30, 2007. 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. A new sheriff annex also started construction during the fiscal year. At year end, the County's commitments with contractors are as follows:

Project Description	Expenditures to date	Total Project Cost	Remaining Commitments
Sheriff Detention Additions	2,286,173	13,000,000	10,713,827
Justice Center Phase II	1,045,789	31,149,945	30,104,156
Administration Building Remodeling/BOS	216,894	3,619,950	3,403,056
South Satelite Co. Offices	128,956	5,000,000	4,871,044
ART Parking Lot	16,621	388,000	371,379
Telegraph Tower / Emergency Communication Site	599,824	630,000	30,176
Heritage Branch Library	216,114	3,694,892	3,478,778
Welton Branch Library	114,040	2,306,676	2,192,636
Foothills Branch Library	142,470	6,633,899	6,491,429
Dateland Branch Library	130	57,035	56,905
Roll Branch Library	130	57,035	56,905
San Luis Branch Library	124,990	9,761,581	9,636,591
Somerton Branch Library Expansion	6,757	2,748,410	2,741,653
Main Library	541,507	28,327,558	27,786,051
Paved Rd- @ CO 8th St. & Somerton Avenue	193,664	790,000	596,336
Paved Rd- @ Co 14th & Somerton Ave	24,996	600,000	575,004
Paved Rd- @ CO14th St. & Ave 7E thru 13E	1,707	3,310,000	3,308,293
Paved Rd- @ City 1st St & Ave B thru C	31,804	3,600,000	3,568,196
Paved Rd- @ City 8th St & Ave C thru D	3,000	3,232,900	3,229,900
Paved Rd-@Frontage Road Widening	495,262	26,814,600	26,319,338
Paved Rd- @ Ave C & City 1st thru 8th St	374,416	2,900,000	2,525,584
Paved Rd- @ CO 8th St & Mohawk Rd thru Ave 37E	38,907	300,000	261,093
Paved Rd-@ Ave E and County 23rd- Port of Entry	1,785,302	13,150,000	11,364,698
Bridge & Culvert @ County 14th Street and Avenue C	249,415	498,826	249,411
Totals	8,638,868	162,571,307	153,932,439

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $8,651,946 at June 30, 2007 includes County sales taxes revenues of $3,919,732 for the General Fund; $1,941,016 for the County Jail District sales taxes; and $387,200 for the Health Services District. The remaining $2,403,998 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, 2007.

	Balance July 1, 2006 (as restated)	Additions	Reductions	Balance June 30, 2007	Due within 1 year
Bonds payable:					
Revenue bonds	$ 10,875,000	$10,000,000	$1,330,000	$ 19,545,000	$1,395,000
General obligation bonds	10,050,000	-	1,900,000	8,150,000	-
Special assessment bonds with governmental commitment	517,310	-	73,030	444,280	28,930
Total bonds payable	21,442,310	10,000,000	3,303,030	28,139,280	1,423,930
Rural development loans	642,698	-	30,300	612,398	30,706
Certificates of participation payable	20,915,000	-	9,030,000	11,885,000	9,100,000
Capital leases payable	267,201	227,613	292,118	202,696	66,296
Compensated absences payable	4,378,334	4,380,193	4,044,418	4,714,109	4,054,134
Claims and judgments payable	309,723	1,242,000	173,223	1,378,500	1,378,500
Governmental activities long-term liabilities	$ 47,955,266	$15,849,806	$16,873,089	$ 46,931,983	$16,053,566

Note 9 - Bonds Payable

The County's bonded debt consists of two revenue bond issues, one general obligation bond issue and three special assessment bond issues with governmental commitment.

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 1996 were issued to finance the expansion of Yuma County's correctional facilities. The bonds are generally callable with interest payable semiannually. The obligations are secured by the pledge of net revenues from County Maintenance of Effort Payments and a transaction privilege (sales) tax approved by the County's voters on May 16, 1995. The bond resolution also requires the County to use a portion of the proceeds to establish and maintain a bond reserve fund, which the County has done by placing $950,000 of the proceeds in an escrow account in the custody of a trustee.

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, 2007 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2006	Issues / (Retirements)	Outstanding Principal June 30, 2007
Pledged revenue obligations series 1996	$19,400,000	4.1-6.0%	07/98-07/12	$10,875,000	$(1,330,000)	$ 9,545,000
Pledged revenue obligations series 2007	$10,000,000	3.75 - 4.75%	01/07-01/15	-	10,000,000	10,000,000
			Total	$10,875,000	$ 8,670,000	$ 19,545,000

Principal and interest requirements at June 30, 2007, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District Revenue Bonds - Series 1996
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 1,395,000	$ 463,834	$ 1,858,834
2009	1,470,000	389,693	1,859,693
2010	1,545,000	310,530	1,855,530
2011	1,625,000	226,931	1,851,931
2012	1,710,000	139,388	1,849,388
2013	1,800,000	47,250	1,847,250
Total	$ 9,545,000	$ 1,577,626	$ 11,122,626

Note 9 - Bonds Payable (Continued)

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

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ -	$ 297,958	$ 297,958
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
2013-15	7,885,000	702,625	8,587,625
Total	$ 10,000,000	$ 2,499,483	$ 12,499,483

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, 2007.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2006	Issues / (Retirements)	Outstanding Principal June 30, 2007
Del Sur Improvement District Pledged Special Assessment Obligations	$191,182	4.750%	01/02-01/07	$ 45,000	$ (45,000)	$ -
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	667,000	4.375%	01/02-01/20	362,900	(21,200)	341,700
El Prado Estates Improvement District USDA Bond	136,730	4.375%	01/03-01/22	109,410	(6,830)	102,580
			Total	$ 517,310	$ (73,030)	$ 444,280

The beginning balance for the Donovan Estate Unit Two obligation is $60,000 higher than the ending balance reported in the prior fiscal year notes. This is due to an additional principal payment made in fiscal year 2003 that was double counted in the notes in fiscal year 2004. This correction now accurately reflects the outstanding principal amount.

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2007:

DEBT SERVICE REQUIREMENTS TO MATURITY
Donovan Estate Improvement District No. 73.3
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 22,100	$ 14,466	$ 36,566
2009	23,100	13,477	36,577
2010	24,100	12,445	36,545
2011	25,200	11,366	36,566
2012	26,300	10,240	36,540
2013-17	149,600	32,519	182,119
2018-20	71,300	3,276	74,576
Total	$ 341,700	$ 97,789	$ 439,489

Note 9 - Bonds Payable (Concluded)

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97.10
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 6,830	$ 4,338	$ 11,168
2009	6,830	4,040	10,870
2010	6,840	3,741	10,581
2011	6,840	3,441	10,281
2012	6,840	3,142	9,982
2013-17	34,200	11,222	45,422
2018-22	34,200	3,741	37,941
Total	$ 102,580	$ 33,665	$ 136,245

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. Of the total amount originally authorized, $43,715,000 remains unissued. The bonds are payable from a voter approved property tax not to exceed $.34.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2006	Issues / (Retirements)	Outstanding Principal June 30, 2007
Library General Obligation Bonds	$10,050,000	4.37-4.5%	01/07-01/35	$10,050,000	$(1,900,000)	$ 8,150,000
			Total	$10,050,000	$(1,900,000)	$ 8,150,000

General Obligation bonds outstanding at June 30, 2007 were as follows:

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

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ -	$ 359,750	$ 359,750
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
2013-17	1,100,000	1,613,750	2,713,750
2018-22	1,750,000	1,308,750	3,058,750
2023-27	1,750,000	949,563	2,699,563
2028-32	1,750,000	571,125	2,321,125
2033-35	1,500,000	155,250	1,655,250
Total	$ 8,150,000	$ 6,382,188	$ 14,532,188

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, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 10,722	$ 6,595	$ 17,317
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
2013-17	70,369	15,889	86,258
2018-20	44,384	2,482	46,866
Total	$172,757	$46,867	$ 219,624

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sanitary Sewer Connection Project
No. 96.07
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 19,984	$ 19,784	$ 39,768
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
2013-17	99.920	67,445	167,365
2018-22	99,920	44,963	144,883
2023-27	99,916	22,481	122,397
2028-29	39,965	2,697	42,662
Total	$439,641	$ 227,513	$ 667,154

Note 11 - Certificates of Participation Payable (COP)

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

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

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

Note 11 - Certificates of Participation Payable (Concluded)

Certificates of participation outstanding at June 30, 2007, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2006	Issues / (Retirements)	Outstanding Principal June 30, 2007
Certificates of Participation Series 1998	$5,340,000	3.75-5.00%	07/01-07/12	$2,520,000	$ (720,000)	$1,800,000
Certificates of Participation Series 1999	4,405,000	4.00-5.40%	07/01-07/12	2,365,000	(680,000)	1,685,000
Certificates of Participation Series 2001A	16,640,000	4.00-4.50%	07/02-07/08	13,990,000	(6,670,000)	7,320,000
Certificates of Participation Series 2001B	2,420,000	3.50-4.30%	07/01-07/08	2,040,000	(960,000)	1,080,000
			Total	$20,915,000	$(9,030,000)	$11,885,000

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2007:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Health Building - COP Series 1998
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 360,000	$ 86,400	$ 446,400
2009	360,000	69,840	429,840
2010	360,000	52,920	412,920
2011	360,000	35,640	395,640
2012	360,000	18,000	378,000
Total	$ 1,800,000	$ 262,800	$ 2,062,800

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Adult Probation - COP Series 1999
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 340,000	$ 88,192	$ 428,192
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	$1,685,000	$ 267,422	$ 1,952,422

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Juvenile Court Justice & Court Center
COP Series 2001A
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 7,320,000	$ 292,800	$ 7,612,800
Total	$ 7,320,000	$ 292,800	$ 7,612,800

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Juvenile Court Justice & Court Center
COP Series 2001B
June 30, 2007

Fiscal Year	Principal	Interest	Annual Debt Service
2008	$ 1,080,000	$ 46,440	$ 1,126,440
Total	$ 1,080,000	$ 46,440	$ 1,126,440

Note 12 - Obligations Under Leases

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

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and equipment	$ 324,237
Less: accumulated depreciation	15,220
Carrying value	$ 309,017

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2007.

Year Ending June 30	Governmental Activities
2008	$ 75,137
2009	49,510
2010	49,510
2011	49,511
Total minimum lease payments	223,668
Less amount representing interest	(20,972)
Present value of net minimum lease payments	$ 202,696

Note 13 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2007 is $4,714,109, of which 47% is assignable to the General Fund, 34% 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 $1,378,500. This total amount is probable to be incurred within one year. The General Fund would be allocated 9% of probable losses and 91% would be allocated to other major funds.

Note 14 - Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks of loss are accounted for and financed by the following described insurance coverage and internal risk management program.

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

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

Note 14 - Risk Management (Concluded)

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 $917,000 at June 30, 2007, 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, 2006 and 2007 were as follows:

	2007	2006
Claims payable, beginning of year	$ 1,081,000	$ 755,000
Current-year claims and changes in estimates	5,430,022	5,780,576
Claim payments	(5,594,022)	(5,454,576)
Claims payable, end of year	$ 917,000	$ 1,081,000

Note15 - Retirement Plans

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

The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension 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) is an agent multiple-employer defined benefit pension plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or 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) is an agent multiple-employer defined benefit pension plan that covers certain employees of the State of Arizona, Departments of Corrections and Juvenile Corrections, and County employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

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

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

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

Note15 - Retirement Plans (Concluded)

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

Cost-sharing plans—For the year ended June 30, 2007, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 9.10 percent (8.60 percent retirement and 0.50 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2007, 2006, and 2005 were $3,974,253, $2,894,054, and $2,064,493, respectively, which were equal to the required contributions for the year.

In addition, for the year ended June 30, 2007, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 11.00 percent. Also, the County was required to remit a designated portion of court docket fees. The County's contributions to EORP for the years ended June 30, 2007, 2006, and 2005 were $172,795, $202,793 and $87,727, respectively, which were equal to the required contributions for the year.

Agent plans—For the year ended June 30, 2007, 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 14.62 percent. Active CORP members were required by statute to contribute 8.5 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 5.00 percent.

Annual Pension Cost—The County's pension cost for the two agent plans for the year ended June 30, 2007, and related information follows.

	PSPRS	CORP
Contribution rates:		
County	14.62%	5.00%
Plan members	7.65%	8.50%
Annual pension cost	$ 541,000	$ 274,367
Contributions made	$ 541,000	$ 274,367

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2005, actuarial valuations using the projected unit credit actuarial cost method. The actuarial assumptions included: (a) 8.50 percent investment rate of return and (b) projected salary increases ranging from 5.50 percent to 8.50 percent per year. Both (a) and (b) included an inflation component of 5.00 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 7-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2004, was 30 years.

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

Plan	Year Ended June 30	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PSPRS	2007	$ 541,000	100.00 %	$ 0
	2006	444,397	100.00	0
	2005	367,816	100.00	0
CORP	2007	$ 274,367	100.00 %	$ 0
	2006	198,346	100.00	0
	2005	96,273	100.00	0

Note 16- Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2007, were as follows:

	Transfers to:									
		Jail District		Capital Improvement Program		Library	Health	Nonmajor	Internal	
Transfer from:	General Fund	General Operations	Debt Service	Capital Improvements	Certificates of Participation	Debt Service	Services District	Governmental Funds	Service Funds	Total
General Fund	$ -	$ 5,839,544	$ -	$ 4,977,427	$ 322,392	$ -	$ 786,898	$ 251,434	$ -	$ 12,177,695
Jail District:										
General Operations	-	-	1,742,769	-	-	-	-	-	-	1,742,769
Capital Improvement Program:										
Capital Projects Sales Tax	-	-	-	800,000	8,776,310	-	-	-	-	9,576,310
Capital Improvements	210,547	-	-	-	-	-	-	-	513,000	723,547
Library District :										
General Operations	-	-	-	-	-	3,040,298	-	-		3,040,298
Health Services District	-	-	-	-	-	-	-	371,128	-	371,128
Nonmajor Governmental Funds	206,861	-	-	69,998	125,000	-	-	521,589	-	923,448
Total	$ 417,408	$ 5,839,544	$ 1,742,769	$ 5,847,425	$ 9,223,702	$ 3,040,298	$ 786,898	$ 1,144,151	$ 513,000	$ 28,555,195

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

Interfund receivables and payables – Interfund balances at June 30, 2007, were as follows:

	Payable to:									
	General Fund	Jail District	Capital	Library District		Other Major Funds		Nonmajor	Internal	
Payable from:	General Fund	General Operations	Capital Improvement	General Operations	Debt Service	Flood Control	Health Services District	Governmental Funds	Service Funds	Total
General Fund	$ -	$ 561,785	$ 301,151	$ 2,017	$ -	$ -	$ 1,084,399	$ 333,214	$ 12,549	$ 2,295,115
Jail District:										
General Operations	1,128,959	-	-	-	-	-	2,842	-	-	1,131,801
Capital Projects	2,541	-	1,342	-	-	-	-	-	-	3,883
Capital Improvement Program:										
Capital Improvements	17,747	-	-	-	-	-	-	1,840	111,888	131,475
Library District										
General Operations	101,389	-	-	-	2,786,383	-	34	854	-	2,888,660
Debt Service	-	-	-	2,893,192	-	-	-	-	-	2,893,192
Flood Control District	120,102	-	-	-	-	-	-	-	-	120,102
Health Services District	1,461,570	10	30	-	-	-	-	16	-	1,461,626
Nonmajor Governmental Funds	1,246,647	42,166	70,996	102,007	-	8,377	530,835	2,710,058	410,412	5,121,498
Internal Services Funds	50,093	-	-	-	-	-	-	-	-	50,093
Total	$ 4,129,048	$ 603,961	$ 373,519	$ 2,997,216	$ 2,786,383	8,377	$ 1,618,110	$ 3,045,982	$ 534,849	$ 16,097,445

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.

Note17 - Subsequent Events

The remaining balance of the voter approved Library bond issuance occurred late in July 2007 in the amount of $43,715,000. These funds are going to support various Library projects throughout the County.

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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, 2007

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 36,570,414	$ 36,570,414	$ 35,439,211	$ (1,131,203)
Special assessments	-	250	-	(250)
Licenses and permits	2,351,400	2,351,400	1,115,970	(1,235,430)
Intergovernmental	25,199,239	25,426,464	23,008,403	(2,418,061)
Charges for services	2,784,749	2,784,749	2,825,669	40,920
Fines and forfeits	1,406,792	1,406,792	1,532,600	125,808
Investment income	365,000	365,000	550,750	185,750
Rents	15,269	15,269	18,674	3,405
Miscellaneous	284,026	284,026	782,485	498,459
Total Revenue	68,976,889	69,204,364	65,273,762	(3,930,602)
Expenditures:				
General government				
County Administrator	1,054,046	1,221,405	1,152,177	69,228
Board Of Supervisors	421,732	421,732	396,501	25,231
Treasurer	659,970	680,973	630,744	50,229
Assessor	1,692,002	1,750,658	1,518,299	232,359
Recorder	533,236	551,281	519,003	32,278
Election Services	563,757	569,881	460,595	109,286
Attorney - Civil Division	639,446	719,428	671,406	48,022
Attorney - Criminal Div	2,515,561	2,566,848	2,447,223	119,625
Attorney - Admin Division	544,524	547,792	528,798	18,994
Clerk Of Superior Court	1,812,751	1,815,724	1,705,001	110,723
Superior Court	2,320,741	2,352,594	2,267,099	85,495
Superior Court - Security	491,594	492,867	454,152	38,715
Superior Court - Collections	212,481	212,481	194,209	18,272
Court Trial Services	558,874	682,457	688,012	(5,555)
Superior Court - Contflict Administrator	1,063,434	2,008,523	2,027,434	(18,911)
Justice Court #1	1,014,844	1,048,967	952,360	96,607
Justice Court #2	233,255	237,254	226,435	10,819
Justice Court #3	287,290	295,625	257,143	38,482
Constable Precinct #1	209,721	213,867	197,365	16,502
Constable Precinct #2	765	765	19	746
Constable Precinct #3	765	765	13	752
Attorney - Victim Services	201,270	210,351	199,162	11,189
Public Defender	1,447,725	1,257,504	1,247,058	10,446
General Government	3,669,008	1,606,503	1,220,162	386,341
County Administrator - Channel 77	194,014	203,634	177,824	25,810
Juvenile Justice Center - Administration	1,519,395	1,519,983	1,364,058	155,925
Juvenile Justice Center - Detention	2,516,113	2,519,567	2,429,052	90,515
Financial Services	1,223,621	1,308,910	1,243,432	65,478
Legal Defender	823,814	852,144	850,983	1,161
Human Resources	745,681	825,358	689,081	136,277

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2007

Exhibit E- 1
(Concluded)

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
General Services	1,921,461	1,969,217	1,889,234	79,983
Parking Structure	21,122	21,122	16,266	4,856
Information Technology Services	2,844,784	2,904,749	2,483,968	420,781
Development Services	600,957	701,997	605,056	96,941
Geographical Information Systems	400,974	411,711	409,013	2,698
Planning And Zoning	1,442,276	1,404,251	1,141,342	262,909
Superior Court - Adult Probation - Pretr	322,353	323,282	312,850	10,432
Self- Insurances	1,320,646	1,320,646	514,670	805,976
Public safety				
Building Safety	1,463,278	1,533,255	1,498,315	34,940
Superior Court - Adult Probation	1,654,323	1,657,740	1,623,823	33,917
Adlt Prob-Graffiti Abate	41,393	43,953	43,936	17
Sheriff - Administration	7,164,780	7,443,190	6,994,101	449,089
Sheriff - Boat Patrol	118,145	178,996	179,541	(545)
Emergency Services	166,593	168,302	153,948	14,354
Sanitation				
Public Works - Solid Waste Operations	567,615	576,512	571,729	4,783
Health				
Environmental Programs	145,258	148,609	80,717	67,892
Welfare				
Medical Eligibility Prog	8,889,474	8,890,869	8,941,904	(51,035)
Public Fiduciary	463,700	482,045	426,549	55,496
Culture and recreation				
Public Works - Parks	77,944	81,452	33,130	48,322
Education				
School Superintendent	325,884	340,010	342,618	(2,608)
Capital outlay	738,513	738,513	821,997	(83,484)
Debt service:				
Principal retirement	148,414	148,414	148,414	-
Interest and fiscal charges	14,589	14,589	14,589	-
Total Expenditures	60,025,906	60,199,265	55,962,510	4,236,755
Excess (deficiency) of revenues over (under) expenditures	8,950,983	9,005,099	9,311,252	306,153
Other financing sources (uses):				
Transfers in	395,826	395,826	417,408	21,582
Transfers out	(14,260,811)	(14,345,141)	(12,177,695)	2,167,446
Capital Leases	-	-	136,567	136,567
Total other financing sources (uses)	(13,864,985)	(13,949,315)	(11,623,720)	2,325,595
Net change in fund balance	(4,914,002)	(4,944,216)	(2,312,468)	2,631,748
Fund balances - beginning (July 1, 2006)	4,914,002	4,944,216	17,098,887	12,154,671
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 14,786,419	$ 14,786,419

* 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, 2007

	Jail District - General Operations Fund			2300
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 13,411,965	$ 13,411,965	$ 12,427,423	$ (984,542)
Intergovernmental	233,000	233,000	-	(233,000)
Charges for services	1,969,772	1,969,772	1,154,038	(815,734)
Investment income	104,738	104,738	64,060	(40,678)
Miscellaneous	5,127	5,127	35,366	30,239
Total Revenue	15,724,602	15,724,602	13,680,887	(2,043,715)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	17,702,940	17,702,940	17,421,184	281,756
Capital outlay	300,000	300,000	180,021	119,979
Total Expenditures	18,002,940	18,002,940	17,601,205	401,735
Excess (deficiency) of revenues over (under) expenditures	(2,278,338)	(2,278,338)	(3,920,318)	(1,641,980)
Other financing sources (uses):				
Transfers in	5,839,544	5,839,544	5,839,544	-
Transfers out	(3,453,955)	(3,453,955)	(1,742,769)	1,711,186
Total other financing sources (uses)	2,385,589	2,385,589	4,096,775	1,711,186
Net change in fund balance	107,251	107,251	176,457	69,206
Fund balances - beginning (July 1, 2006)	(107,251)	(107,251)	2,661,676	2,768,927
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 2,838,133	$ 2,838,133

* 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, 2007

	Library District - General Operations Fund			2276
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 8,735,648	$ 8,735,648	$ 8,251,721	$ (483,927)
Intergovernmental:	12,122	12,122	12,122	-
Charges for services	9,650	9,650	18,488	8,838
Fines and forfeits	44,742	44,742	45,731	989
Investment income	61,198	61,198	170,892	109,694
Rents	-	-	523	523
Miscellaneous	81,173	81,173	99,265	18,092
Total Revenue	8,944,533	8,944,533	8,598,742	(345,791)
Expenditures:				
Current:				
Culture and recreation				
Library	5,038,890	5,038,890	4,266,382	772,508
Capital outlay	-	56,500	42,008	14,492
Total Expenditures	5,038,890	5,095,390	4,308,390	787,000
Excess (deficiency) of revenues over (under) expenditures	3,905,643	3,849,143	4,290,352	441,209
Other financing sources (uses):				
Transfers out	(3,040,298)	(3,040,298)	(3,040,298)	-
Total other financing sources (uses)	(3,040,298)	(3,040,298)	(3,040,298)	-
Net change in fund balance	865,345	808,845	1,250,054	441,209
Fund balances - beginning (July 1, 2006)	(865,345)	(808,845)	2,724,737	3,533,582
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 3,974,791	$ 3,974,791

* 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, 2007

	Flood Control District Fund			2295
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 3,198,901	$ 3,198,901	$ 2,682,331	$ (516,570)
Licenses and permits	-	-	3,284	3,284
Intergovernmental	1,914,500	1,914,500	-	(1,914,500)
Charges for services	15,000	15,000	14,941	(59)
Investment income	24,104	24,104	322,744	298,640
Miscellaneous	-	-	61,388	61,388
Total Revenue	5,152,505	5,152,505	3,084,688	(2,067,817)
Expenditures:				
Current:				
Highways and streets				
Flood Control	2,024,204	2,024,204	739,279	1,284,925
Capital outlay	7,806,500	7,806,500	-	7,806,500
Total Expenditures	9,830,704	9,830,704	739,279	9,091,425
Excess (deficiency) of revenues over (under) expenditures	(4,678,199)	(4,678,199)	2,345,409	7,023,608
Net change in fund balance	(4,678,199)	(4,678,199)	2,345,409	7,023,608
Fund balances - beginning (July 1, 2006)	4,678,199	4,678,199	6,102,287	1,424,088
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 8,447,696	$ 8,447,696

* 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, 2007

	Health Services District Fund			2260
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,682,393	$ 2,682,393	$ 2,465,086	$ (217,307)
Licenses and permits	412,540	412,540	146,025	(266,515)
Intergovernmental:	4,012,432	4,414,922	4,079,137	(335,785)
Charges for services	235,192	235,192	444,902	209,710
Investment income	40,000	40,000	89,167	49,167
Miscellaneous	94,535	94,535	155,814	61,279
Total Revenue	7,477,092	7,879,582	7,380,131	(499,451)
Expenditures:				
Current:				
Health				
Health - Grants	4,120,500	4,468,628	3,820,757	647,871
Health	658,322	640,617	737,624	(97,007)
Child Health	364,873	364,873	334,932	29,941
Communicable Disease	480,880	480,880	427,751	53,129
Environmental Health	412,884	430,589	446,035	(15,446)
Vector Control	118,840	118,840	120,280	(1,440)
Vital Records	133,587	133,587	129,246	4,341
Nursing	770,085	770,085	715,605	54,480
Injury Prevention	82,997	82,997	84,387	(1,390)
Capital outlay	472,889	577,251	561,778	15,473
Total Expenditures	7,615,857	8,068,347	7,378,395	689,952
Excess (deficiency) of revenues over (under) expenditures	(138,765)	(188,765)	1,736	190,501
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(371,128)	(371,128)	(371,128)	-
Total other financing sources (uses)	415,770	415,770	415,770	-
Net change in fund balance	277,005	227,005	417,506	190,501
Fund balances - beginning (July 1, 2006)	(277,005)	(227,005)	2,816,346	3,043,351
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 3,233,852	$ 3,233,852

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes To Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

The County budget is prepared on a basis consistent with generally accepted accounting principles.

Note 3 - Expenditures in Excess of Appropriations

For the fiscal year ended June 30, 2007, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

Fund / Department	Amount Over Budget
General Fund:	
Medical Eligibility Program	51,035
School Superintendent	2,608
Capital Outlay	83,484

These departments exceeded their budgets as a result of; an unforeseen increase in mental health services; overtime and the purchase of a Wheeled Excavator. The County is evaluating whether these excesses should be considered in next year's budget of 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, 2007

Public Safety Personnel Retirement System (PSPRS)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll ([b-a] / c)
6/30/2006	$ 12,284,506	$ 16,818,518	$ (4,534,012)	73.04%	$ 3,299,874	137.40%
6/30/2005	12,164,790	15,576,139	(3,411,349)	78.10%	3,109,765	109.70%
6/30/2004	12,111,909	13,415,307	(1,303,398)	90.28%	3,071,517	42.43%

Corrections Officer Retirement Plan (CORP)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll ([b-a] / c)
6/30/2006	$ 9,447,078	$ 8,049,009	$ 1,398,069	117.37%	$ 4,825,900	0.00%
6/30/2005	9,040,999	7,504,145	1,536,854	120.48%	4,714,438	0.00%
6/30/2004	8,504,533	6,234,208	2,270,325	136.42%	4,718,315	0.00%

Infrastructure Assets

Modified Approach for County's Paved Roads

In accordance with GASB Statement No. 34, Yuma County is required to account for and report infrastructure capital assets. The County defines infrastructure as long-lived capital assets that normally are stationary in nature and can be preserved for a significant greater number of years than most capital assets. Yuma County's major infrastructure network systems include the roads system, bridges and large culverts systems, storm drains and sewer systems, and traffic signals systems. Each major infrastructure network system can be divided into subsystems. For example, the roads system can be divided into county highway, subdivision, and public access asphalt pavements roads; and gravel roads. Network subsystem detail is not presented in these basic financial statements; however, the County maintains detailed information on these subsystems.

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 539.27 center lane miles (5.33 miles of growth from last fiscal year) of paved roads that the County is responsible to maintain and preserve.

Under GASB Statement No. 34, eligible infrastructure capital assets are not required to be depreciated under the following requirements:

- Eligible infrastructure must be part of a network or network subsystem.
- The County manages the eligible infrastructure capital assets using an asset management system with the following characteristics: (1) it has an up-to-date inventory; (2) it performs condition assessment and summarize the results using a measurement scale; and (3) it estimates annual amount to maintain and preserve at the established condition assessment level.
- The County must commit to a predetermined condition level, and the County's board of supervisors must have made that commitment in an open forum and documented the decision.
- The County documents that the eligible infrastructure capital assets are being preserved approximately or above the established and disclosed condition assessment level.

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

To manage and preserve eligible roads, Yuma County utilizes a Pavement Management System. The County's 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 2007, the County's eligible roads were rated at an OCI of 76.31 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	36.79 %	100 – 80
Above average – Good	49.81 %	80 – 65
Average	13.24 %	65 – 40
Below average – Poor	0.078 %	40 – 20
Very poor – Needs immediate work	0.071%	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 $1,858,342 on maintenance for the fiscal year ended June 30, 2007. 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 $ 2,563,000 for fiscal year end June 30, 2008. The decrease of $990,634 in actual expenditures between fiscal years 2005 and 2006, and the increase of $1,050,143 in actual expenses 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. An increase of $704,658 is estimated in fiscal year 2008 over fiscal year 2007 as a result of an 82 percent increase in the roads anticipated to be repaired in 2008 as well as an increase cost in petroleum products. 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 seven 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	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

General Fund 88

Jail District Debt Service Fund 97

Jail District Capital Projects Fund 98

Capital Projects Sales Tax Fund 99

Capital Improvements Fund 100

Certificates of Participation Fund 101

Library District Debt Service Fund 102

YUMA COUNTY

Exhibit G- 1

Balance Sheet
General Fund
June 30, 2007

	General 0100	Self-Insurance 2329	Total General Fund
Assets			
Cash and cash equivalents	$ 10,942,632	$ 311,134	$ 11,253,766
Receivables (net of allowances for uncollectibles):			
Property taxes	487,257	-	487,257
Accounts	-	4,255	4,255
Accrued interest	40,539	520	41,059
Due from:			
Other funds	3,622,792	506,256	4,129,048
Other governments	3,955,662	-	3,955,662
Prepaid items	68,868	-	68,868
Total Assets	**$ 19,117,750**	**$ 822,165**	**$ 19,939,915**
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 1,045,644	$ 3,952	$ 1,049,596
Accrued payroll and employee benefits	1,144,840	5,040	1,149,880
Due to:			
Other funds	2,289,695	5,420	2,295,115
Deposit held for others	26,366	-	26,366
Deferred revenue	632,539	-	632,539
Total Liabilities	**$ 5,139,084**	**$ 14,412**	**$ 5,153,496**
Fund balances:			
Reserved for:			
Prepaid items	68,868	-	68,868
Unreserved, reported in:			
General fund	13,909,798	807,753	14,717,551
Total fund balances	**$ 13,978,666**	**$ 807,753**	**$ 14,786,419**
Total liabilities and fund balances	**$ 19,117,750**	**$ 822,165**	**$ 19,939,915**

YUMA COUNTY

Exhibit G- 2

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year ended June 30, 2007

	General 0100	Self-Insurance 2329	Total General Fund
Revenues:			
Taxes	$ 35,439,211	$ -	$ 35,439,211
Special assessments	-	-	-
Licenses and permits	1,115,970	-	1,115,970
Intergovernmental	22,507,187	501,216	23,008,403
Charges for services	2,825,669	-	2,825,669
Fines and forfeits	1,532,600	-	1,532,600
Investment income	543,472	7,278	550,750
Rents	18,674	-	18,674
Miscellaneous	769,385	13,100	782,485
Total Revenues	**64,752,168**	**521,594**	**65,273,762**
Expenditures			
Current:			
General government	33,572,529	514,670	34,087,199
Public safety	10,493,664	-	10,493,664
Sanitation	571,729	-	571,729
Health	80,717	-	80,717
Welfare	9,368,453	-	9,368,453
Culture and recreation	33,130	-	33,130
Education	342,618	-	342,618
Capital Outlay	821,997	-	821,997
Debt service:			
Principal retirement	148,414	-	148,414
Interest and fiscal charges	14,589	-	14,589
Total Expenditures	**55,447,840**	**514,670**	**55,962,510**
Excess (deficiency) of revenues over (under) expenditures	**9,304,328**	**6,924**	**9,311,252**
Other financing sources (uses):			
Transfers in	417,408	-	417,408
Transfers out	(12,177,695)	-	(12,177,695)
Capital leases	136,567	-	136,567
Total Other financing sources (uses)	**(11,623,720)**	**-**	**(11,623,720)**
Net change in fund balance	(2,319,392)	6,924	(2,312,468)
Fund balances / (deficits), July 1, 2006	16,298,058	800,829	17,098,887
Fund balances / (deficits), June 30, 2007	**$ 13,978,666**	**$ 807,753**	**$ 14,786,419**

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

Year ended June 30, 2007

	Total General Fund			
	General Fund			0100
	Budgeted Amounts		Actual	
	Original	Final	Amount	Variance *
Revenues:				
Taxes	$ 36,570,414	$ 36,570,414	$ 35,439,211	$ (1,131,203)
Special assessments	-	250	-	(250)
Licenses and permits	2,351,400	2,351,400	1,115,970	(1,235,430)
Intergovernmental	23,894,725	24,121,950	22,507,187	(1,614,763)
Charges for services	2,784,749	2,784,749	2,825,669	40,920
Fines and forfeits	1,406,792	1,406,792	1,532,600	125,808
Investment income	350,000	350,000	543,472	193,472
Rents	15,269	15,269	18,674	3,405
Miscellaneous	284,026	284,026	769,385	485,359
Total Revenues	**67,657,375**	**67,884,850**	**64,752,168**	**(3,132,682)**
Expenditures				
Current:				
General government	37,014,370	36,721,183	33,572,529	3,148,654
Public safety	10,971,012	11,387,936	10,493,664	894,272
Sanitation	787,618	796,515	571,729	224,786
Health	145,258	148,609	80,717	67,892
Welfare	9,383,174	9,402,914	9,368,453	34,461
Culture and recreation	77,944	81,452	33,130	48,322
Education	325,884	340,010	342,618	(2,608)
Capital Outlay	-	-	821,997	(821,997)
Debt service:				
Principal retirement	-	-	148,414	(148,414)
Interest and fiscal charges	-	-	14,589	(14,589)
Total Expenditures	**58,705,260**	**58,878,619**	**55,447,840**	**3,430,779**
Excess (deficiency) of revenues over (under) expenditures	**8,952,115**	**9,006,231**	**9,304,328**	**298,097**
Other financing sources (uses):				
Transfers in	395,826	395,826	417,408	21,582
Transfers out	(14,260,811)	(14,345,141)	(12,177,695)	2,167,446
Capital leases			136,567	136,567
Total Other financing sources (uses)	**(13,864,985)**	**(13,949,315)**	**(11,623,720)**	**2,325,595**
Net change in fund balance	(4,912,870)	(4,943,084)	(2,319,392)	2,623,692
Fund balances / (deficits), July 1, 2006	4,912,870	4,943,084	16,298,058	11,354,974
Fund balances / (deficits), June 30, 2007	**$ -**	**$ -**	**$ 13,978,666**	**$ 13,978,666**

* 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 *
$ -	$ -	$ -	$ -	$ 36,570,414	$ 36,570,414	$ 35,439,211	$ (1,131,203)
-	-	-	-	-	250	-	(250)
-	-	-	-	2,351,400	2,351,400	1,115,970	(1,235,430)
1,304,514	1,304,514	501,216	(803,298)	25,199,239	25,426,464	23,008,403	(2,418,061)
-	-	-	-	2,784,749	2,784,749	2,825,669	40,920
-	-	-	-	1,406,792	1,406,792	1,532,600	125,808
15,000	15,000	7,278	(7,722)	365,000	365,000	550,750	185,750
-	-	-	-	15,269	15,269	18,674	3,405
-	-	13,100	13,100	284,026	284,026	782,485	498,459
1,319,514	**1,319,514**	**521,594**	**(797,920)**	**68,976,889**	**69,204,364**	**65,273,762**	**(3,930,602)**
1,320,646	1,320,646	514,670	805,976	38,335,016	38,041,829	34,087,199	3,954,630
-	-	-	-	10,971,012	11,387,936	10,493,664	894,272
-	-	-	-	787,618	796,515	571,729	224,786
-	-	-	-	145,258	148,609	80,717	67,892
-	-	-	-	9,383,174	9,402,914	9,368,453	34,461
-	-	-	-	77,944	81,452	33,130	48,322
-	-	-	-	325,884	340,010	342,618	(2,608)
-	-		-	-	-	821,997	(821,997)
-	-	-	-	-	-	148,414	(148,414)
-	-	-	-	-	-	14,589	(14,589)
1,320,646	**1,320,646**	**514,670**	**805,976**	**60,025,906**	**60,199,265**	**55,962,510**	**4,236,755**
(1,132)	**(1,132)**	**6,924**	**8,056**	**8,950,983**	**9,005,099**	**9,311,252**	**306,153**
-	-	-	-	395,826	395,826	417,408	21,582
-	-	-	-	(14,260,811)	(14,345,141)	(12,177,695)	2,167,446
-	-	-	-	-	-	136,567	136,567
-	**-**	**-**	**-**	**(13,864,985)**	**(13,949,315)**	**(11,623,720)**	**2,325,595**
(1,132)	(1,132)	6,924	8,056	(4,914,002)	(4,944,216)	(2,312,468)	2,631,748
1,132	1,132	800,829	799,697	4,914,002	4,944,216	17,098,887	12,154,671
$ -	**$ -**	**$ 807,753**	**$ 807,753**	**$ -**	**$ -**	**$ 14,786,419**	**$ 14,786,419**

YUMA COUNTY

Exhibit G- 4

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2007

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 17,588,577	$ 17,588,577	$ 17,431,574	$ (157,003)
Interest On Delinquent Taxes	469,670	469,670	575,465	105,795
Interest Paid On Refund	-	-	(38,589)	(38,589)
Penalties On Delinquent Taxes	-	-	50,119	50,119
Auto Lieu Tax	4,949,535	4,949,535	4,821,719	(127,816)
County Sales Tax	13,411,965	13,411,965	12,427,290	(984,675)
Franchise Tax	150,667	150,667	171,633	20,966
Total Taxes	**36,570,414**	**36,570,414**	**35,439,211**	**(1,131,203)**
Special Assessments Other	-	250	-	(250)
Total Special assessments	**-**	**250**	**-**	**(250)**
Business Licenses	1,000	1,000	980	(20)
Building Permits	1,500,000	1,500,000	614,421	(885,579)
Plumbing Permits	185,000	185,000	57,268	(127,732)
Electrical Permits	250,000	250,000	102,478	(147,522)
Mechanical Permits	90,000	90,000	35,424	(54,576)
Sign Permits	2,500	2,500	2,929	429
Health Department Permits	5,000	5,000	13,000	8,000
Environmental Health Permits	230,000	230,000	218,753	(11,247)
Mobile Home Permits	60,000	60,000	49,798	(10,202)
Planning Variance Permits	15,900	15,900	10,500	(5,400)
Special Use Permits	12,000	12,000	10,419	(1,581)
Total Licenses and permits	**2,351,400**	**2,351,400**	**1,115,970**	**(1,235,430)**
Federal Grants	73,761	73,761	82,519	8,758
Federal Payments In Lieu Of Taxes	1,870,691	1,870,691	1,936,291	65,600
Federal Payments In Lieu Of Taxes	600,000	600,000	212,177	(387,823)
Agency Reimbursements	57,650	57,650	23,182	(34,468)
City/Town Reimbursements	-	50,000	-	(50,000)
State Grants	252,638	429,863	364,777	(65,086)
State Reimbursement	-	-	21,839	21,839
State Shared Sales Tax	20,489,950	20,489,950	19,283,910	(1,206,040)
State Shared Liquor Licenses	-	-	32,457	32,457
State Lottery	550,035	550,035	550,035	-
Total Intergovernmental	**23,894,725**	**24,121,950**	**22,507,187**	**(1,614,763)**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2007

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Charges For Services (34001-34099)	-	-	8,450	8,450
Plan Check Fees	450,000	450,000	345,017	(104,983)
Legal Services/Attorney's Fees	257,281	257,281	333,493	76,212
Modifications (P&Z)	5,000	5,000	7,860	2,860
Zoning Application Fees	47,700	47,700	38,173	(9,527)
Subdivision Fees	50,880	50,880	37,333	(13,547)
Recording Fees	510,564	510,564	526,811	16,247
Reinspection Fees	24,000	24,000	19,614	(4,386)
Temporary Use Permit	1,500	1,500	6,149	4,649
Planning & Zoning Books & Maps	2,010	2,010	2,404	394
Treasurer's Office Fees	10,600	10,600	8,885	(1,715)
Public Fiduciary Fees & Charges	40,000	40,000	64,042	24,042
Assessor's Office Fees	5,618	5,618	6,388	770
Payroll Garnishment Fees	3,180	3,180	2,551	(629)
Special District Charges	181,406	181,406	197,730	16,324
Indirect Cost Revenue	1,071,587	1,071,587	1,075,259	3,672
Sheriff Fees	38,311	38,311	20,529	(17,782)
Sheriff Fingerprint/Copy Fees	-	-	6,530	6,530
Correctional Housing - Juvenile	85,112	85,112	116,351	31,239
Correctional Housing - Juvenile Prior Year		-	2,100	2,100
Total Charges for services	**2,784,749**	**2,784,749**	**2,825,669**	**40,920**
Superior Court Fines	231,217	231,217	275,162	43,945
Constable Fines	38,600	38,600	41,814	3,214
Justice Court #1 Fines	697,192	697,192	762,080	64,888
Justice Court #2 Fines	123,642	123,642	128,194	4,552
Justice Court #3 Fines	195,000	195,000	181,441	(13,559)
House Arrest Fees	18,140	18,140	25,433	7,293
Juvenile Court Fines & Fees	73,192	73,192	85,854	12,662
Work Furlough Fees	16,309	16,309	18,169	1,860
Zoning Violation Fines	1,000	1,000	3,600	2,600
Other Fines	12,500	12,500	10,853	(1,647)
Total Fines and forfeits	**1,406,792**	**1,406,792**	**1,532,600**	**125,808**
Interest On Investments	350,000	350,000	543,472	193,472
Total Investment income	**350,000**	**350,000**	**543,472**	**193,472**
Rent General	6,001	6,001	6,001	-
Rent Housing Property	9,268	9,268	12,673	3,405
Total Rents	**15,269**	**15,269**	**18,674**	**3,405**
Maps & Books	-	-	21	21
Vending Machine Proceeds	28,542	28,542	15,680	(12,862)
Telephone Revenue	-	-	1,287	1,287
Bad Check Fees	2,556	2,556	2,778	222
Elections Deposits	205,236	205,236	193,272	(11,964)

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2007

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	67,446	61,933
Restitution & Other Payments	2,272	2,272	3,802	1,530
Sale Of Auction Items	12,000	12,000	31,224	19,224
Cash Over/Short	-	-	(40)	(40)
Miscellaneous Revenues	27,907	27,907	452,915	425,008
Contributions From Private Sources	-	-	1,000	1,000
Total Miscellaneous	**284,026**	**284,026**	**769,385**	**485,359**
Total General Fund Revenue	**$ 67,657,375**	**$ 67,884,850**	**$ 64,752,168**	**$ (3,132,682)**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- Self- Insurance

Year Ended June 30, 2007

Exhibit G- 4

(Concluded)

	Self-Insurance		2329	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Agency Reimbursements	$ 1,304,514	$ 1,304,514	$ 501,216	$ (803,298)
Total Intergovernmental	**1,304,514**	**1,304,514**	**501,216**	**(803,298)**
Interest On Investments	15,000	15,000	7,278	(7,722)
Total Investment income	**15,000**	**15,000**	**7,278**	**(7,722)**
Miscellaneous Revenues	-	-	13,100	13,100
Total Miscellaneous	**-**	**-**	**13,100**	**13,100**
Total Self- Insurance Fund Revenue	**$ 1,319,514**	**$ 1,319,514**	**$ 521,594**	**$ (797,920)**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G- 5

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2007

	General Fund			0100		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
General Revenue/Expense						
County Administrator	$ 1,091,246	$ 1,258,605	$ 1,152,177	$ 31,164	$ 1,183,341	$ 75,264
Board Of Supervisors	421,732	421,732	396,501	-	396,501	25,231
Treasurer	659,970	680,973	630,744	14,957	645,701	35,272
Assessor	1,692,002	1,750,658	1,518,299	-	1,518,299	232,359
Recorder	533,236	551,281	519,003	-	519,003	32,278
Election Services	563,757	569,881	460,595	-	460,595	109,286
Attorney - Civil Division	639,446	719,428	671,406	-	671,406	48,022
Attorney - Criminal Div	2,515,561	2,566,848	2,447,223	-	2,447,223	119,625
Attorney - Admin Division	549,024	552,292	528,798	-	528,798	23,494
Clerk Of Superior Court	1,822,191	1,825,164	1,705,001	10,280	1,715,281	109,883
Superior Court	2,332,741	2,364,594	2,267,099	10,683	2,277,782	86,812
Superior Court - Security	491,594	492,867	454,152	-	454,152	38,715
Superior Court - Collections	212,481	212,481	194,209	-	194,209	18,272
Court Trial Services	558,874	682,457	688,012	-	688,012	(5,555)
Superior Court - Contflict Administrator	1,063,434	2,008,523	2,027,434	-	2,027,434	(18,911)
Justice Court #1	1,014,844	1,048,967	952,360	-	952,360	96,607
Justice Court #2	233,255	237,254	226,435	-	226,435	10,819
Justice Court #3	287,290	295,625	257,143	-	257,143	38,482
Constable Precinct #1	209,721	213,867	197,365	-	197,365	16,502
Constable Precinct #2	765	765	19	-	19	746
Constable Precinct #3	765	765	13	-	13	752
Attorney - Victim Services	201,270	210,351	199,162	-	199,162	11,189
Public Defender	1,447,725	1,257,504	1,247,058	-	1,247,058	10,446
General Government	3,686,136	1,623,631	1,220,162	-	1,220,162	403,469
County Administrator - Channel 77	194,014	203,634	177,824	-	177,824	25,810
Juvenile Justice Center - Administration	1,519,395	1,519,983	1,364,058	36,171	1,400,229	119,754
Juvenile Justice Center - Detention	2,516,113	2,519,567	2,429,052	-	2,429,052	90,515
Financial Services	1,223,621	1,308,910	1,243,432	-	1,243,432	65,478
Legal Defender	823,814	852,144	850,983	-	850,983	1,161
Human Resources	745,681	825,358	689,081	-	689,081	136,277
General Services	2,079,727	2,127,483	1,889,234	149,361	2,038,595	88,888
Parking Structure	21,122	21,122	16,266	-	16,266	4,856
Information Technology Services	2,847,284	2,907,249	2,483,968	-	2,483,968	423,281
Development Services	604,657	705,697	605,056	-	605,056	100,641
Geographical Information Systems	432,667	443,404	409,013	-	409,013	34,391
Planning And Zoning	1,454,862	1,416,837	1,141,342	36,769	1,178,111	238,726
Superior Court - Adult Probation - Pretr	322,353	323,282	312,850	-	312,850	10,432
Total General government	**37,014,370**	**36,721,183**	**33,572,529**	**289,385**	**33,861,914**	**2,859,269**
Building Safety	1,463,278	1,533,255	1,498,315	-	1,498,315	34,940
Superior Court - Adult Probation	1,666,823	1,670,240	1,623,823	-	1,623,823	46,417
Adlt Prob-Graffiti Abate	41,393	43,953	43,936	-	43,936	17
Sheriff - Administration	7,514,780	7,793,190	6,994,101	330,842	7,324,943	468,247
Sheriff - Boat Patrol	118,145	178,996	179,541	-	179,541	(545)
Emergency Services	166,593	168,302	153,948	-	153,948	14,354
Total Public safety	**10,971,012**	**11,387,936**	**10,493,664**	**330,842**	**10,824,506**	**563,430**
Public Works - Solid Waste Operations	787,618	796,515	734,732	178,181	912,913	(116,398)
Total Sanitation	**787,618**	**796,515**	**734,732**	**178,181**	**912,913**	**(116,398)**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- General Fund
Year Ended June 30, 2007

Exhibit G- 5
(Continued)

	General Fund			0100		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
Environmental Programs	145,258	148,609	80,717	-	80,717	67,892
Total Health	**145,258**	**148,609**	**80,717**	**-**	**80,717**	**67,892**
Medical Eligibility Prog	8,889,474	8,890,869	8,941,904	-	8,941,904	(51,035)
Public Fiduciary	493,700	512,045	426,549	23,589	450,138	61,907
Total Welfare	**9,383,174**	**9,402,914**	**9,368,453**	**23,589**	**9,392,042**	**10,872**
Public Works - Parks	77,944	81,452	33,130	-	33,130	48,322
Total Culture and recreation	**77,944**	**81,452**	**33,130**	**-**	**33,130**	**48,322**
School Superintendent	325,884	340,010	342,618	-	342,618	(2,608)
Total Education	**325,884**	**340,010**	**342,618**	**-**	**342,618**	**(2,608)**
Total General Fund	**58,705,260**	**58,878,619**	**54,625,843**	**821,997**	**55,447,840**	**3,430,779**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- Self- Insurance
Year Ended June 30, 2007

Exhibit G- 5
(Concluded)

	Self- Insurance			2329		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
Self- Insurances	1,320,646	1,320,646	514,670	-	514,670	805,976
General government	**1,320,646**	**1,320,646**	**514,670**	**-**	**514,670**	**805,976**
Total Self- Insurance Fund	**1,320,646**	**1,320,646**	**514,670**	**-**	**514,670**	**805,976**
Grand Total General Fund	**60,025,906**	**60,199,265**	**55,140,513**	**821,997**	**55,962,510**	**4,236,755**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 6

Budgetary Comparison Schedule - Jail District - Debt Service Fund

Year Ended June 30, 2007

	Jail District - Debt Service Fund			3500
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 150,000	$ 150,000	$ 143,705	$ (6,295)
Miscellaneous	-	-	685	685
Total Revenue	150,000	150,000	144,390	(5,610)
Expenditures:				
Current:				
Public safety				
Sheriff - Detention	9,200	9,200	116,479	(107,279)
Debt service				
Principal retirement	1,395,000	1,395,000	1,395,000	-
Interest and fiscal charges	499,755	499,755	590,638	(90,883)
Total Expenditures	1,903,955	1,903,955	2,102,117	(198,162)
Excess (deficiency) of revenues over (under) expenditures	(1,753,955)	(1,753,955)	(1,957,727)	(203,772)
Other financing sources (uses):				
Transfers in	1,903,955	1,903,955	1,742,769	(161,186)
Total other financing sources (uses)	1,903,955	1,903,955	1,742,769	(161,186)
Net change in fund balance	150,000	150,000	(214,958)	(364,958)
Fund balances - beginning (July 1, 2006)	(150,000)	(150,000)	2,218,866	2,368,866
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 2,003,908	$ 2,003,908

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit G - 7

Budgetary Comparison Schedule - Jail District - Capital Projects Fund

Year Ended June 30, 2007

	Jail District - Capital Projects Fund			4403
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 135,626	$ 135,626	$ 365,489	$ 229,863
Miscellaneous	-	-	4,979	4,979
Total Revenue	135,626	135,626	370,468	234,842
Expenditures:				
Capital outlay	7,550,000	7,550,000	1,631,253	5,918,747
Total Expenditures	7,550,000	7,550,000	1,631,253	5,918,747
Excess (deficiency) of revenues over (under) expenditures	(7,414,374)	(7,414,374)	(1,260,785)	6,153,589
Other financing sources (uses):				
Sale of bonds	-	-	10,000,000	10,000,000
Other Financing Sources			261,138	261,138
Transfers in	1,500,000	1,500,000	-	(1,500,000)
Total other financing sources (uses)	1,500,000	1,500,000	10,261,138	8,761,138
Net change in fund balance	(5,914,374)	(5,914,374)	9,000,353	14,914,727
Fund balances - beginning (July 1, 2006)	5,914,374	5,914,374	6,966,411	1,052,037
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 15,966,764	$ 15,966,764

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit G - 8**

Budgetary Comparison Schedule - Capital Projects Sales Tax Fund

Year Ended June 30, 2007

	Capital Projects Sales Tax Fund			4402
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 6,000,000	$ 6,000,000	$ 7,292,550	$ 1,292,550
Investment income	424,813	424,813	1,325,296	900,483
Miscellaneous	-	-	32,211	32,211
Total Revenue	6,424,813	6,424,813	8,650,057	2,225,244
Expenditures:				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	6,424,813	6,424,813	8,650,057	2,225,244
Other financing sources (uses):				
Transfers out	(16,776,310)	(17,576,310)	(9,576,310)	8,000,000
Total other financing sources (uses)	(16,776,310)	(17,576,310)	(9,576,310)	8,000,000
Net change in fund balance	(10,351,497)	(11,151,497)	(926,253)	10,225,244
Fund balances - beginning (July 1, 2006)	10,351,497	11,151,497	25,874,240	14,722,743
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 24,947,987	$ 24,947,987

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit G - 9**

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2007

	Capital Improvements Fund			4407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Intergovernmental	$ 450,000	$ 491,500	$ 43,362	$ (448,138)
Investment income	81,225	81,225	120,926	39,701
Miscellaneous	-	110,000	126,674	16,674
Total Revenue	531,225	682,725	290,962	(391,763)
Expenditures:				
Current:				
General Revenue/Expense	-	-	137,016	(137,016)
Capital outlay:				
General Government	45,000	611,860	-	611,860
County Administrator	100,000	100,000	-	100,000
Clerk Of Superior Court	50,000	50,000	47,278	2,722
Superior Court	659,000	1,459,000	1,019,073	439,927
Superior Court - Adult Probation	259,510	259,510	9,614	249,896
General Services	4,487,950	4,529,450	310,717	4,218,733
Information Technology Services	1,201,097	1,201,097	357,880	843,217
Sheriff - Administration	2,368,000	2,563,800	2,189,244	374,556
Emergency Services	-	150,000	144	149,856
Public Works - Parks	50,000	50,000	-	50,000
Development Services	9,194,000	9,296,613	770,771	8,525,842
Total Expenditures	18,414,557	20,271,330	4,841,737	15,429,593
Excess (deficiency) of revenues over (under) expenditures	(17,883,332)	(19,588,605)	(4,550,775)	15,037,830
Other financing sources (uses):				
Transfers in	17,868,897	16,823,075	5,847,425	(10,975,650)
Transfers out	(210,547)	(210,547)	(723,547)	(513,000)
Total other financing sources (uses)	17,658,350	16,612,528	5,123,878	(11,488,650)
Net change in fund balance	(224,982)	(2,976,077)	573,103	3,549,180
Fund balances - beginning (July 1, 2006)	224,982	2,976,077	2,960,248	(15,829)
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 3,533,351	$ 3,533,351

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit G - 10**

Budgetary Comparison Schedule - Certificates of Participation Fund

Year Ended June 30, 2007

	Certificates of Participation Fund			3503
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 82,782	$ 82,782	$ 131,057	$ 48,275
Miscellaneous	-	-	5,937	5,937
Total Revenue	82,782	82,782	136,994	54,212
Expenditures:				
Current:				
General government				
Juvenile Ct/Admin Facility	2,500	2,500	11,808	(9,308)
Superior Court - Adult Probation	2,200	2,200	8,170	(5,970)
Health				
Health - Grants	1,500	1,500	7,454	(5,954)
Debt service				
Principal retirement	700,000	700,000	8,330,000	(7,630,000)
Interest and fiscal charges	887,502	887,502	887,502	-
Total Expenditures	1,593,702	1,593,702	9,244,934	(7,651,232)
Excess (deficiency) of revenues over (under) expenditures	(1,510,920)	(1,510,920)	(9,107,940)	(7,597,020)
Other financing sources (uses):				
Transfers in	9,223,702	9,223,702	9,223,702	-
Total other financing sources (uses)	9,223,702	9,223,702	9,223,702	-
Net change in fund balance	7,712,782	7,712,782	115,762	(7,597,020)
Fund balances - beginning (July 1, 2006)	(7,712,782)	(7,712,782)	3,248,996	10,961,778
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 3,364,758	$ 3,364,758

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit G - 11**

Required Supplementary Information

Budgetary Comparison Schedule - Library District - Debt Service Fund

Year Ended June 30, 2007

	Library District – Debt Service Fund			3576
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 150,750	$ 150,750	$ 29,810	$ (120,940)
Total Revenue	150,750	150,750	29,810	(120,940)
Expenditures:				
Current:				
Culture and recreation				
General Revenue/Expense	3,936	3,936	-	3,936
Debt Service				
Principal			1,900,000	(1,900,000)
Interest	425,523	425,523	657,688	(232,165)
Total Expenditures	429,459	429,459	2,557,688	(2,128,229)
Excess (deficiency) of revenues over (under) expenditures	(278,709)	(278,709)	(2,527,878)	(2,249,169)
Other financing sources (uses):				
Transfers in	3,040,298	3,040,298	3,040,298	-
Transfers out	-	-	-	-
Total other financing sources (uses)	3,040,298	3,040,298	3,040,298	-
Net change in fund balance	2,761,589	2,761,589	512,420	(2,249,169)
Fund balances - beginning (July 1, 2006)	(2,761,589)	(2,761,589)	48,092	2,809,681
Fund balances - ending (June 30, 2007)	$ -	$ -	$ 560,512	$ 560,512

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Nonmajor Governmental Funds

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Combining Balance Sheet

Nonmajor Governmental Funds

Special Revenue Funds 106

Debt Service Funds 123

Capital Project Funds 124

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	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	$ 19,365	$ 103,404	$ 129,791	$ 79,029	$ 77,301
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	66	334	294	214	215
Due from:					
Other funds	921	24,518	48,646	114,483	48,031
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	1,017	-	-	-
Total Assets	**$ 20,352**	**$ 129,273**	**$ 178,731**	**$ 193,726**	**$ 125,547**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 5,835	$ 10,763	$ 1,105	$ 610	$ 8
Accrued payroll and employee benefits	914	306	48,342	11,992	46,564
Due to:					
Other funds	914	2,900	69,240	40,768	58,993
Other governments	10,297	18,476	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 17,960**	**$ 32,445**	**$ 118,687**	**$ 53,370**	**$ 105,565**
Fund balances:					
Reserved for:					
Prepaid items	-	1,017	-	-	-
Unreserved, reported in:					
Special revenue funds	2,392	95,811	60,044	140,356	19,982
Total fund balances	**$ 2,392**	**$ 96,828**	**$ 60,044**	**$ 140,356**	**$ 19,982**
Total liabilities and fund balances	**$ 20,352**	**$ 129,273**	**$ 178,731**	**$ 193,726**	**$ 125,547**

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
$ 19,151	$ 114,432	$ 47,121	$ 120,541	$ 16,218	$ 642,639	$ -	$ 80,530
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
58	347	470	428	51	2,153	15	298
7,728	7,265	6,432	11,912	2,077	4,360	53,622	3,105
-	-	-	-	-	-	40,347	-
-	-	-	-	-	-	-	-
-	-	-	2,617	-	1,165	-	-
$ 26,937	**$ 122,044**	**$ 54,023**	**$ 135,498**	**$ 18,346**	**$ 650,317**	**$ 93,984**	**$ 83,933**
$ -	$ 7,957	$ -	$ 11,834	$ -	$ 39,611	$ -	$ 3,356
4,027	3,300	65	-	-	-	11,650	-
8,906	65,479	1,484	1,481	2,077	92	90,400	18,085
2,544	37,221	44,494	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 15,477	**$ 113,957**	**$ 46,043**	**$ 13,315**	**$ 2,077**	**$ 39,703**	**$ 102,050**	**$ 21,441**
-	-	-	2,617	-	1,165	-	-
11,460	8,087	7,980	119,566	16,269	609,449	(8,066)	62,492
$ 11,460	**$ 8,087**	**$ 7,980**	**$ 122,183**	**$ 16,269**	**$ 610,614**	**$ (8,066)**	**$ 62,492**
$ 26,937	**$ 122,044**	**$ 54,023**	**$ 135,498**	**$ 18,346**	**$ 650,317**	**$ 93,984**	**$ 83,933**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	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	$ 63,781	$ 35,506	$ 23,701	$ -	$ 263,573
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	385	-	-
Accrued interest	292	109	98	1	816
Due from:					
Other funds	30,639	-	1,726	3,724	4,275
Other governments	-	8,966	-	130,324	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 94,712**	**$ 44,581**	**$ 25,910**	**$ 134,049**	**$ 268,664**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ 359
Accrued payroll and employee benefits	11,943	-	1,626	3,724	-
Due to:					
Other funds	26,364	-	3,068	194,403	-
Other governments	250	-	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 38,557**	**$ -**	**$ 4,694**	**$ 198,127**	**$ 359**
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	56,155	44,581	21,216	(64,078)	268,305
Total fund balances	**$ 56,155**	**$ 44,581**	**$ 21,216**	**$ (64,078)**	**$ 268,305**
Total liabilities and fund balances	**$ 94,712**	**$ 44,581**	**$ 25,910**	**$ 134,049**	**$ 268,664**

Exhibit H-1

(Continued)

Attorney							
Fed Revenue Asset Sharing 2277	Fed Justice Rico Operation 2279	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Anti-Gang Enforcement 2285	Crime Prosecution Enhancement 2290	Governor's Action 2297	Community Prosecution 2298
$ 10,451	$ 80	$ 2,450	$ -	$ 354	$ 62,461	$ 22	$ 130
-	-	-	-	-	-	-	-
-	-	40	-	-	-	-	-
35	-	9	-	1	243	-	-
-	-	-	13,716	855	1,286	-	-
-	-	-	11,504	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 10,486	**$ 80**	**$ 2,499**	**$ 25,220**	**$ 1,210**	**$ 63,990**	**$ 22**	**$ 130**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	1,568	-	1,286	-	-
-	-	-	22,176	897	3,941	58	119
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	**$ -**	**$ -**	**$ 23,744**	**$ 897**	**$ 5,227**	**$ 58**	**$ 119**
-	-	-	-	-	-	-	-
10,486	80	2,499	1,476	313	58,763	(36)	11
$ 10,486	**$ 80**	**$ 2,499**	**$ 1,476**	**$ 313**	**$ 58,763**	**$ (36)**	**$ 11**
$ 10,486	**$ 80**	**$ 2,499**	**$ 25,220**	**$ 1,210**	**$ 63,990**	**$ 22**	**$ 130**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	Attorney	Clerk of Superior Court			
	Victim Serv Restitution 2330	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218
Assets					
Cash and cash equivalents	$ 62,752	$ 23,223	$ 1,804	$ 61,583	$ 26,967
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	202	64	6	212	85
Due from:					
Other funds	-	2,260	-	16,781	816
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 62,954**	**$ 25,547**	**$ 1,810**	**$ 78,576**	**$ 27,868**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ -	$ 25	$ 164	$ -	$ -
Accrued payroll and employee benefits	-	558	-	1,064	-
Due to:					
Other funds	-	2,259	-	-	816
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ -**	**$ 2,842**	**$ 164**	**$ 1,064**	**$ 816**
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	62,954	22,705	1,646	77,512	27,052
Total fund balances	**$ 62,954**	**$ 22,705**	**$ 1,646**	**$ 77,512**	**$ 27,052**
Total liabilities and fund balances	**$ 62,954**	**$ 25,547**	**$ 1,810**	**$ 78,576**	**$ 27,868**

Exhibit H-1

(Continued)

Clerk of Sup Ct	Co. Treasurer	Development Services			General	Housing
IV-D Case Processing 2318	Treasurer's Information 2201	Road Fund 2251	Dev Serv HURF 2252	CDBG 2296	Southwest Border 2320	HOME Grant 2269
$ 2,291	$ 81,004	$ 1,016,685	$ 9,340,496	$ -	$ 150,413	$ 1,826
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26	300	3,371	30,613	62	529	7
1,350	-	135,219	85,270	43,187	5,255	805
-	-	-	-	-	-	3,957
-	-	-	-	-	-	-
-	-	-	2,439	-	-	-
$ 3,667	**$ 81,304**	**$ 1,155,275**	**$ 9,458,818**	**$ 43,249**	**$ 156,197**	**$ 6,595**
$ -	$ 246	$ 55,608	$ 345,767	$ 37	$ 43,057	$ 192
1,026	-	-	42,943	-	1,057	200
1,026	1,440	25,000	762,996	23,633	11,696	3,565
-	-	-	-	-	-	-
-	-	70,861	5,130	-	-	-
-	-	-	81,945	-	-	-
-	-	-	-	-	-	-
$ 2,052	**$ 1,686**	**$ 151,469**	**$ 1,238,781**	**$ 23,670**	**$ 55,810**	**$ 3,957**
-	-	-	2,439	-	-	-
1,615	79,618	1,003,806	8,217,598	19,579	100,387	2,638
$ 1,615	**$ 79,618**	**$ 1,003,806**	**$ 8,220,037**	**$ 19,579**	**$ 100,387**	**$ 2,638**
$ 3,667	**$ 81,304**	**$ 1,155,275**	**$ 9,458,818**	**$ 43,249**	**$ 156,197**	**$ 6,595**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	Housing Services				Juvenile Court
	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212
Assets					
Cash and cash equivalents	$ -	$ 583,718	$ 429,596	$ 472,308	$ 3,092
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	86,734	15,227	-	3,750	-
Accrued interest	249	-	11	-	14
Due from:					
Other funds	77,106	6,393	702	-	11,184
Other governments	-	-	77,077	-	-
Inventory	-	10,506	-	-	-
Prepaid items	-	838	685	2	-
Total Assets	**$ 164,089**	**$ 616,682**	**$ 508,071**	**$ 476,060**	**$ 14,290**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 3,107	$ 63,539	$ 29,249	$ 1,112	$ 2,119
Accrued payroll and employee benefits	30,674	-	-	-	-
Due to:					
Other funds	106,019	-	3,336	4,168	6,110
Other governments	-	-	-	-	255
Deposits held for others	-	150,275	122,344	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 139,800**	**$ 213,814**	**$ 154,929**	**$ 5,280**	**$ 8,484**
Fund balances:					
Reserved for:					
Prepaid items	-	838	685	2	-
Unreserved, reported in:					
Special revenue funds	24,289	402,030	352,457	470,778	5,806
Total fund balances	**$ 24,289**	**$ 402,868**	**$ 353,142**	**$ 470,780**	**$ 5,806**
Total liabilities and fund balances	**$ 164,089**	**$ 616,682**	**$ 508,071**	**$ 476,060**	**$ 14,290**

Exhibit H-1

(Continued)

Juvenile Court								
State Aid Detention 2219	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247
$ -	$ 112,786	$ 6,965	$ 11,412	$ 30,755	$ -	$ 388,457	$ 2,106	$ 46,511
-	-	-	-	-	-	-	-	-
-	1,188	69	75	-	101,335	5,125	-	-
-	383	58	35	47	-	1,318	15	249
-	12,538	230	1,798	7,970	137,146	24,279	540	23,836
-	-	-	1,512	-	15,696	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	7,488	-	2,027	-	883
$ -	**$ 126,895**	**$ 7,322**	**$ 14,832**	**$ 46,260**	**$ 254,177**	**$ 421,206**	**$ 2,661**	**$ 71,479**
$ -	$ -	$ 11	$ 278	$ 3,750	$ 27	$ 5,334	$ -	$ 1,666
-	9,324	-	-	7,970	16,218	17,913	-	23,836
-	11,095	6,030	7,796	24,418	237,336	24,108	2,093	23,837
-	-	1,162	-	-	-	-	317	1,913
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	**$ 20,419**	**$ 7,203**	**$ 8,074**	**$ 36,138**	**$ 253,581**	**$ 47,355**	**$ 2,410**	**$ 51,252**
-	-	-	-	7,488	-	2,027	-	883
-	106,476	119	6,758	2,634	596	371,824	251	19,344
$ -	**$ 106,476**	**$ 119**	**$ 6,758**	**$ 10,122**	**$ 596**	**$ 373,851**	**$ 251**	**$ 20,227**
$ -	**$ 126,895**	**$ 7,322**	**$ 14,832**	**$ 46,260**	**$ 254,177**	**$ 421,206**	**$ 2,661**	**$ 71,479**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	Juvenile Court				
	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257	Troops for Teachers 2258	Juvenile Probation 2259
Assets					
Cash and cash equivalents	$ 9,075	$ 853	$ -	$ 5,321	$ 65,936
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	59	-	3	-	-
Accrued interest	73	5	-	18	196
Due from:					
Other funds	3,015	851	29,894	-	3,673
Other governments	895	-	7,905	-	8,334
Inventory	-	-	-	-	-
Prepaid items	-	-	9,240	-	177
Total Assets	**$ 13,117**	**$ 1,709**	**$ 47,042**	**$ 5,339**	**$ 78,316**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 3,031	$ -	$ 2,052	$ -	$ 675
Accrued payroll and employee benefits	2,787	851	1,576	-	3,673
Due to:					
Other funds	2,787	851	38,563	-	28,961
Other governments	3,879	7	155	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 12,484**	**$ 1,709**	**$ 42,346**	**$ -**	**$ 33,309**
Fund balances:					
Reserved for:					
Prepaid items	-	-	9,240	-	177
Unreserved, reported in:					
Special revenue funds	633	-	(4,544)	5,339	44,830
Total fund balances	**$ 633**	**$ -**	**$ 4,696**	**$ 5,339**	**$ 45,007**
Total liabilities and fund balances	**$ 13,117**	**$ 1,709**	**$ 47,042**	**$ 5,339**	**$ 78,316**

Exhibit H-1

(Continued)

Juvenile Court						
Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327
$ -	$ 17,032	$ 86,923	$ 90,264	$ 16,945	$ 52,082	$ 436
-	-	-	-	-	-	-
-	-	-	427	-	549	-
-	66	420	328	74	284	4
40,396	1,929	32,316	24,800	4,099	13,113	10,991
47,755	-	-	427	-	334	1,086
-	-	-	-	-	-	-
-	-	1,103	-	-	1,729	-
$ 88,151	**$ 19,027**	**$ 120,762**	**$ 116,246**	**$ 21,118**	**$ 68,091**	**$ 12,517**
$ -	$ 8,907	$ 26,860	$ 3,260	$ 563	$ 18,217	$ 810
-	1,788	32,324	25,037	4,094	13,151	925
68,896	2,018	34,247	30,031	4,056	14,452	10,452
-	6,419	10,357	17,824	6,087	8,360	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 68,896	**$ 19,132**	**$ 103,788**	**$ 76,152**	**$ 14,800**	**$ 54,180**	**$ 12,187**
-	-	1,103	-	-	1,729	-
19,255	(105)	15,871	40,094	6,318	12,182	330
$ 19,255	**$ (105)**	**$ 16,974**	**$ 40,094**	**$ 6,318**	**$ 13,911**	**$ 330**
$ 88,151	**$ 19,027**	**$ 120,762**	**$ 116,246**	**$ 21,118**	**$ 68,091**	**$ 12,517**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	Justice Court	Legal & Public Defenders		Library District	
	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
Assets					
Cash and cash equivalents	$ 531,294	$ 1,700	$ 14,632	$ 20,207	$ 56,592
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	815	-	-
Accrued interest	1,694	6	83	73	134
Due from:					
Other funds	5,978	-	-	783	13,000
Other governments	-	-	2,404	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 538,966**	**$ 1,706**	**$ 17,934**	**$ 21,063**	**$ 69,726**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 1,726	$ -	$ 2,789	$ 14,802	$ 7,306
Accrued payroll and employee benefits	7,352	-	-	-	-
Due to:					
Other funds	20,260	-	2,101	3,698	9,837
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 29,338**	**$ -**	**$ 4,890**	**$ 18,500**	**$ 17,143**
Fund balances:					
Reserved for:					
Prepaid items	-	-	-	-	-
Unreserved, reported in:					
Special revenue funds	509,628	1,706	13,044	2,563	52,583
Total fund balances	**$ 509,628**	**$ 1,706**	**$ 13,044**	**$ 2,563**	**$ 52,583**
Total liabilities and fund balances	**$ 538,966**	**$ 1,706**	**$ 17,934**	**$ 21,063**	**$ 69,726**

Exhibit H-1

(Continued)

Public Health	Public Works			Recorder	School Superintendent	
Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Other Grants 2332	Recorder's Fund 2205	School Grants 2281	Accomodation School Dist 2282
$ 45,986	$ 193,286	$ 3,584,766	$ -	$ 852,681	$ -	$ -
-	-	-	-	-	-	-
-	61,815	-	-	-	413,647	-
186	806	12,247	1	2,747	-	-
						-
18,631	3,083	593,770	-	2,359	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 64,803	**$ 258,990**	**$ 4,190,783**	**$ 1**	**$ 857,787**	**$ 413,647**	**$ -**
$ -	$ 760	$ 182,775	$ -	$ -	$ -	$ -
-	971	123,744	-	1,294	-	-
36,014	28,718	954,658	547	1,378	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 36,014	**$ 30,449**	**$ 1,261,177**	**$ 547**	**$ 2,672**	**$ -**	**$ -**
-	-	-	-	-	-	-
28,789	228,541	2,929,606	(546)	855,115	413,647	-
$ 28,789	**$ 228,541**	**$ 2,929,606**	**$ (546)**	**$ 855,115**	**$ 413,647**	**$ -**
$ 64,803	**$ 258,990**	**$ 4,190,783**	**$ 1**	**$ 857,787**	**$ 413,647**	**$ -**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	Sheriff- Administration					
	Anti-Racketeering 2278	Arizona Law Enforcement 2287	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306
Assets						
Cash and cash equivalents	$ 48,887	$ -	$ 20,932	$ -	$ 14,787	$ 4,554
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	136	-	80	-	49	57
Due from:						
Other funds	-	-	11,015	168,460	-	413,189
Other governments	-	-	45,619	143,579	-	397,564
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 49,023**	**$ -**	**$ 77,646**	**$ 312,039**	**$ 14,836**	**$ 815,364**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 271	$ -	$ 4,677	$ 1,599	$ -	$ 323,121
Accrued payroll and employee benefits	-	-	2,624	5,416	-	-
Due to:						
Other funds	-	-	21,200	292,359	12,262	431,366
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 271**	**$ -**	**$ 28,501**	**$ 299,374**	**$ 12,262**	**$ 754,487**
Fund balances:						
Reserved for:						
Prepaid items	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	48,752	-	49,145	12,665	2,574	60,877
Total fund balances	**$ 48,752**	**$ -**	**$ 49,145**	**$ 12,665**	**$ 2,574**	**$ 60,877**
Total liabilities and fund balances	**$ 49,023**	**$ -**	**$ 77,646**	**$ 312,039**	**$ 14,836**	**$ 815,364**

Exhibit H-1

(Continued)

Sheriff- Jail District				Superior Court				
Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
$ 10,633	$ 3,410	$ 405,769	$ 115,249	$ 57,653	$ 97,505	$ -	$ 13,883	$ 113,832
-	-	-	-	-	-	-	-	-
394	-	24,081	-	-	-	-	-	-
119	11	1,307	411	223	311	43	48	354
34,263	105	28,275	40,854	7,210	740	54,119	11,543	1,090
23,931	-	-	19,103	-	-	-	-	-
-	-	-	-	-	-	-	-	-
360	-	-	-	-	-	-	-	-
$ 69,700	**$ 3,526**	**$ 459,432**	**$ 175,617**	**$ 65,086**	**$ 98,556**	**$ 54,162**	**$ 25,474**	**$ 115,276**
$ 14,170	$ -	$ 7,992	$ -	$ 2,671	$ -	$ -	$ -	$ 3,200
10,327	-	5,981	-	1,983	-	2,176	-	-
37,415	105	80,927	77,792	7,210	740	34,658	9,562	13,133
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 61,912	**$ 105**	**$ 94,900**	**$ 77,792**	**$ 11,864**	**$ 740**	**$ 36,834**	**$ 9,562**	**$ 16,333**
360	-	-	-	-	-	-	-	-
7,428	3,421	364,532	97,825	53,222	97,816	17,328	15,912	98,943
$ 7,788	**$ 3,421**	**$ 364,532**	**$ 97,825**	**$ 53,222**	**$ 97,816**	**$ 17,328**	**$ 15,912**	**$ 98,943**
$ 69,700	**$ 3,526**	**$ 459,432**	**$ 175,617**	**$ 65,086**	**$ 98,556**	**$ 54,162**	**$ 25,474**	**$ 115,276**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2007

	Superior Court			Superior Court- Other		
	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Case Process Assistance 2206	Child Support Enforcement 2215	Fill the Gap 2319
Assets						
Cash and cash equivalents	$ -	$ 48,536	$ 99,798	$ 721	$ 16,230	$ 494,418
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	30	227	275	2	67	1,633
Due from:						
Other funds	2,548	736	1,569	-	36,648	36,508
Other governments	-	-	-	23,500	26,468	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 2,578**	**$ 49,499**	**$ 101,642**	**$ 24,223**	**$ 79,413**	**$ 532,559**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ -	$ -	$ 602	$ -	$ 110	$ 9
Accrued payroll and employee benefits	-	-	1,559	-	4,072	11,368
Due to:						
Other funds	628	736	4,741	28,519	30,885	89,095
Other governments	536	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 1,164**	**$ 736**	**$ 6,902**	**$ 28,519**	**$ 35,067**	**$ 100,472**
Fund balances:						
Reserved for:						
Prepaid items	-	-	-	-	-	-
Unreserved, reported in:						
Special revenue funds	1,414	48,763	94,740	(4,296)	44,346	432,087
Total fund balances	**$ 1,414**	**$ 48,763**	**$ 94,740**	**$ (4,296)**	**$ 44,346**	**$ 432,087**
Total liabilities and fund balances	**$ 2,578**	**$ 49,499**	**$ 101,642**	**$ 24,223**	**$ 79,413**	**$ 532,559**

Exhibit H-1

(Concluded)

Other - Miscellaneous			Total
Workforce Investment Act 2291	Improvement Districts	Other Nonmajor Funds Misc	Special Revenue Funds
$ -	$ 608,189	$ 28,107	$ 22,617,885
-	26,762	-	26,762
-	-	-	715,718
100	2,066	238	71,635
382,072	1,074	14,170	3,032,855
377,864	-	-	1,416,151
-	-	-	10,506
-	-	-	31,770
$ 760,036	**$ 638,091**	**$ 42,515**	**$ 27,923,282**
$ 242,595	$ 8,962	$ 42,798	$ 1,564,036
-	-	-	565,163
486,231	172,835	53,146	5,078,692
-	-	202	170,755
-	-	-	348,610
-	-	-	81,945
-	20,186	-	20,186
$ 728,826	**$ 201,983**	**$ 96,146**	**$ 7,829,387**
-	-	-	31,770
31,210	436,108	(53,631)	20,062,125
$ 31,210	**$ 436,108**	**$ (53,631)**	**$ 20,093,895**
$ 760,036	**$ 638,091**	**$ 42,515**	**$ 27,923,282**

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YUMA COUNTY

Exhibit H- 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2007

	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	$ 181,863	$ 30,561	$ 169,389	$ 157,482	$ -	$ 539,295
Receivables (net of allowances for uncollectibles):						
Special assessments	139,042	5,276	131,123	246,537	4,559	526,537
Accrued interest	598	100	555	520	-	1,773
Due from:						
Other funds	-	196	3,685	2,331	-	6,212
Total Assets	**$ 321,503**	**$ 36,133**	**$ 304,752**	**$ 406,870**	**$ 4,559**	**$ 1,073,817**
Liabilities and Fund Balances						
Liabilities						
Due to:						
Other funds	$ 2,851	$ 31,476	$ 827	$ 176	$ -	$ 35,330
Deferred revenue	139,042	5,276	131,123	246,537	4,559	526,537
Total Liabilities	**$ 141,893**	**$ 36,752**	**$ 131,950**	**$ 246,713**	**$ 4,559**	**$ 561,867**
Fund balances:						
Unreserved, reported in:						
Debt service	179,610	(619)	172,802	160,157	-	511,950
Total fund balances	**$ 179,610**	**$ (619)**	**$ 172,802**	**$ 160,157**	**$ -**	**$ 511,950**
Total liabilities and fund balances	**$ 321,503**	**$ 36,133**	**$ 304,752**	**$ 406,870**	**$ 4,559**	**$ 1,073,817**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Capital Projects Funds
June 30, 2007

	Improvement Districts			
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719
Assets				
Cash and cash equivalents	$ 6,307	$ 124,514	$ 15,304	$ 14,530
Receivables (net of allowances for uncollectibles):				
Accrued interest	21	410	30	48
Due from:				
Other funds	-	-	-	-
Total Assets	**$ 6,328**	**$ 124,924**	**$ 15,334**	**$ 14,578**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ -	$ -	$ 26,754	$ -
Due to:				
Other funds	-	-	-	1,075
Total Liabilities	**$ -**	**$ -**	**$ 26,754**	**$ 1,075**
Fund balances:				
Unreserved, reported in:				
Capital projects funds	6,328	124,924	(11,420)	13,503
Total fund balances	**$ 6,328**	**$ 124,924**	**$ (11,420)**	**$ 13,503**
Total liabilities and fund balances	**$ 6,328**	**$ 124,924**	**$ 15,334**	**$ 14,578**

Exhibit H- 3

Library	Other Capital Projects			Total
Library District 4720	SLIF Projects 4401	Construction Projects 4406 & 4408	Technology Projets 4405 & 4417	Capital Projects Funds
$ 6,694,577	$ 78,549	$ 122,908	$ 670,857	$ 7,727,546
23,617	255	405	2,216	27,002
2,927	3,988	-	-	6,915
$ 6,721,121	**$ 82,792**	**$ 123,313**	**$ 673,073**	**$ 7,761,463**
$ 206,919	$ -	$ -	$ -	$ 233,673
2,413	3,988	-	-	7,476
$ 209,332	**$ 3,988**	**$ -**	**$ -**	**$ 241,149**
6,511,789	78,804	123,313	673,073	7,520,314
$ 6,511,789	**$ 78,804**	**$ 123,313**	**$ 673,073**	**$ 7,520,314**
$ 6,721,121	**$ 82,792**	**$ 123,313**	**$ 673,073**	**$ 7,761,463**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2007

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 22,617,885	$ 539,295	$ 7,727,546	$ 30,884,726
Receivables (net of allowances for uncollectibles):				
Property taxes	26,762	-	-	26,762
Accounts	715,718	-	-	715,718
Special assessments	-	526,537	-	526,537
Accrued interest	71,635	1,773	27,002	100,410
Due from:				
Other funds	3,032,855	6,212	6,915	3,045,982
Other governments	1,416,151	-	-	1,416,151
Inventory	10,506	-	-	10,506
Prepaid items	31,770	-	-	31,770
Total Assets	**$ 27,923,282**	**$ 1,073,817**	**$ 7,761,463**	**$ 36,758,562**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 1,564,036	$ -	$ 233,673	$ 1,797,709
Accrued payroll and employee benefits	565,163	-	-	565,163
Due to:				
Other funds	5,078,692	35,330	7,476	5,121,498
Other governments	170,755	-	-	170,755
Deposits held for others	348,610	-	-	348,610
Retainage payable	81,945	-	-	81,945
Deferred revenue	20,186	526,537	-	546,723
Total Liabilities	**$ 7,829,387**	**$ 561,867**	**$ 241,149**	**$ 8,632,403**
Fund balances:				
Reserved for:				
Prepaid items	31,770	-	-	31,770
Unreserved, reported in:				
Debt service funds	-	511,950	-	511,950
Capital projects funds	-	-	7,520,314	7,520,314
Special revenue funds	20,062,125	-	-	20,062,125
Total fund balances	**$ 20,093,895**	**$ 511,950**	**$ 7,520,314**	**$ 28,126,159**
Total liabilities and fund balances	**$ 27,923,282**	**$ 1,073,817**	**$ 7,761,463**	**$ 36,758,562**

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

Nonmajor Governmental Funds

Special Revenue Funds 128

Debt Service Funds 145

Capital Project Funds 146

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	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	44,848	104,630	1,366,490	-	1,170,561
Charges for services	-	-	-	416,129	-
Fines and forfeits	-	-	-	16,693	-
Investment income	-	3,657	2,515	1,285	2,240
Rents	-	-	-	-	-
Miscellaneous	12	26,024	1,308	1,629	936
Total Revenues	**44,860**	**134,311**	**1,370,313**	**435,736**	**1,173,737**
Expenditures					
Current:					
General government	$ -	$ -	$ 60	$ -	$ -
Public safety	44,847	92,803	1,475,402	329,770	1,343,656
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**44,847**	**92,803**	**1,475,462**	**329,770**	**1,343,656**
Excess of revenues over (under) expenditures	**13**	**41,508**	**(105,149)**	**105,966**	**(169,919)**
Other financing sources (uses):					
Transfers in	-	-	184,514	-	162,514
Transfers out	-	-	(88,100)	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**96,414**	**-**	**162,514**
Net change in fund balance	13	41,508	(8,735)	105,966	(7,405)
Fund balances / (deficits), July 1, 2006	2,379	55,320	68,779	34,390	27,387
Fund balances / (deficits), June 30, 2007	**$ 2,392**	**$ 96,828**	**$ 60,044**	**$ 140,356**	**$ 19,982**

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
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
121,739	136,742	347,028	-	-	-	253,940
-	-	-	86,678	3,739	95,272	-
-	4,257	-	-	-	-	-
720	2,424	4,192	6,812	611	29,115	603
-	-	-	-	-	-	-
59	16	-	28	2	427	8
[2] **122,518**	**143,439**	**351,220**	**93,518**	**4,352**	**124,814**	**254,551**
$ -	$ -	$ -	$ -	$ -	$ 59,717	$ 334,052
122,917	136,735	944	114,873	355	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	40,870	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
122,917	**136,735**	**944**	**114,873**	**355**	**100,587**	**334,052**
(399)	**6,704**	**350,276**	**(21,355)**	**3,997**	**24,227**	**(79,501)**
-	-	-	-	-	-	100,315
-	-	(347,028)	(36,900)	-	-	-
-	-	-	-	-	-	-
-	**-**	**(347,028)**	**(36,900)**	**-**	**-**	**100,315**
(399)	6,704	3,248	(58,255)	3,997	24,227	20,814
11,859	1,383	4,732	180,438	12,272	586,387	(28,880)
$ 11,460	**$ 8,087**	**$ 7,980**	**$ 122,183**	**$ 16,269**	**$ 610,614**	**$ (8,066)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	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	76,884	230,030	35,864	-	166,458
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	4,027	2,691	1,281	1,645	139
Rents	-	-	-	-	-
Miscellaneous	2,613	80	111	21,613	-
Total Revenues	**83,524**	**232,801**	**37,256**	**23,258**	**166,597**
Expenditures					
Current:					
General government	$ 76,876	$ 382,877	$ 44,390	$ 35,428	$ -
Public safety	-	-	332	-	165,404
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**76,876**	**382,877**	**44,722**	**35,428**	**165,404**
Excess of revenues over (under) expenditures	**6,648**	**(150,076)**	**(7,466)**	**(12,170)**	**1,193**
Other financing sources (uses):					
Transfers in	-	177,719	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**177,719**	**-**	**-**	**-**
Net change in fund balance	6,648	27,643	(7,466)	(12,170)	1,193
Fund balances / (deficits), July 1, 2006	55,844	28,512	52,047	33,386	(65,271)
Fund balances / (deficits), June 30, 2007	**$ 62,492**	**$ 56,155**	**$ 44,581**	**$ 21,216**	**$ (64,078)**

Exhibit I-1
(Continued)

Attorney							
Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277	Fed Justice Rico Operation 2279	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Anti-Gang Enforcement 2285	Crime Prosecution Enhancement 2290	Governor's Action 2297
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	48,000	-	129,039	-
-	-	-	-	-	-	-	-
75,655	-	-	-	-	-	-	-
7,370	561	3	130	1	18	2,075	1
-	-	-	-	-	-	-	-
131,957	55	84	25	-	-	144	-
214,982	**616**	**87**	**155**	**48,001**	**18**	**131,258**	**1**
$ -	$ -	$ -	$ -	$ 48,040	$ -	$ 105,664	$ -
15,680	3,928	-	969	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,680	**3,928**	**-**	**969**	**48,040**	**-**	**105,664**	**-**
199,302	**(3,312)**	**87**	**(814)**	**(39)**	**18**	**25,594**	**1**
-	-	-	-	1,423	-	-	-
(109,135)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(109,135)	**-**	**-**	**-**	**1,423**	**-**	**-**	**-**
90,167	(3,312)	87	(814)	1,384	18	25,594	1
178,138	13,798	(7)	3,313	92	295	33,169	(37)
$ 268,305	**$ 10,486**	**$ 80**	**$ 2,499**	**$ 1,476**	**$ 313**	**$ 58,763**	**$ (36)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	Attorney		Clerk of Superior Court		
	Community Prosecution 2298	Victim Serv Restitution 2330	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	41,646
Fines and forfeits	-	-	16,168	-	-
Investment income	5	2,337	867	82	3,145
Rents	-	-	-	-	-
Miscellaneous	1	17,375	75	13	259
Total Revenues	**6**	**19,712**	**17,110**	**95**	**45,050**
Expenditures					
Current:					
General government	$ -	$ -	$ 14,191	$ 164	$ 51,319
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**-**	**-**	**14,191**	**164**	**51,319**
Excess of revenues over (under) expenditures	**6**	**19,712**	**2,919**	**(69)**	**(6,269)**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	6	19,712	2,919	(69)	(6,269)
Fund balances / (deficits), July 1, 2006	5	**43,242**	19,786	1,715	83,781
Fund balances / (deficits), June 30, 2007	**$ 11**	**$ 62,954**	**$ 22,705**	**$ 1,646**	**$ 77,512**

Exhibit I-1
(Continued)

Clerk of Superior Court		Co. Treasurer	Development Services			General
Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Treasurer's Information 2201	Road Fund 2251	Dev Serv HURF 2252	CDBG 2296	Southwest Border 2320
$ -	$ -	$ -	$ -	$ 1,359,903	$ -	$ -
-	-	-	750	97,816	-	-
-	5,870	-	-	5,201,130	432,832	-
-	-	16,250	-	8,926	-	-
5,363	-	-	-	-	-	-
1,035	374	5,626	45,994	393,454	1,703	10,388
-	-	-	-	-	-	-
4	-	235	1,722	279,866	3	-
6,402	**6,244**	**22,111**	**48,466**	**7,341,095**	**434,538**	**10,388**
$ -	$ 29,412	$ 4,235	$ -	$ 448	$ 426,988	$ 58,361
-	-	-	-	-	-	-
-	-	-	14,320	2,217,350	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	65,639	-	5,447,919	-	18,714
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**29,412**	**69,874**	**14,320**	**7,665,717**	**426,988**	**77,075**
6,402	**(23,168)**	**(47,763)**	**34,146**	**(324,622)**	**7,550**	**(66,687)**
-	22,511	-	-	-	-	-
-	-	-	-	-	-	(185,279)
-	-	-	-	-	-	-
-	**22,511**	**-**	**-**	**-**	**-**	**(185,279)**
6,402	(657)	(47,763)	34,146	(324,622)	7,550	(251,966)
20,650	2,272	127,381	969,660	8,544,659	12,029	352,353
$ 27,052	**$ 1,615**	**$ 79,618**	**$ 1,003,806**	**$ 8,220,037**	**$ 19,579**	**$ 100,387**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	Housing Services				
	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	3,957	-	687,379	2,243,743	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	97	3,982	22,561	8,248	14,804
Rents	-	-	296,738	-	-
Miscellaneous	-	11	28,638	28,240	142,343
Total Revenues	**4,054**	**3,993**	**1,035,316**	**2,280,231**	**157,147**
Expenditures					
Current:					
General government	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	4,157	-	956,667	2,288,947	124,725
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	85,873	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**4,157**	**-**	**1,042,540**	**2,288,947**	**124,725**
Excess of revenues over (under) expenditures	**(103)**	**3,993**	**(7,224)**	**(8,716)**	**32,422**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(103)	3,993	(7,224)	(8,716)	32,422
Fund balances / (deficits), July 1, 2006	2,741	20,296	410,092	361,858	438,358
Fund balances / (deficits), June 30, 2007	**$ 2,638**	**$ 24,289**	**$ 402,868**	**$ 353,142**	**$ 470,780**

Exhibit I-1
(Continued)

Juvenile Court							
Family Counseling 2212	State Aid Detention 2219	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
23,744	-	-	42,662	9,970	244,405	467,742	661,402
-	-	190,841	-	-	-	-	-
-	-	-	-	-	-	-	-
381	-	5,716	1	521	898	2	17,540
-	-	-	-	-	-	-	-
41	-	739	-	5,297	227	-	3,502
24,166	**-**	**197,296**	**42,663**	**15,788**	**245,530**	**467,744**	**682,444**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23,745	-	224,305	42,663	16,681	259,113	467,743	220
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	614,063
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,745	**-**	**224,305**	**42,663**	**16,681**	**259,113**	**467,743**	**614,283**
421	**-**	**(27,009)**	**-**	**(893)**	**(13,583)**	**1**	**68,161**
-	-	-	-	-	-	-	-
-	(11,551)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**(11,551)**	**-**	**-**	**-**	**-**	**-**	**-**
421	(11,551)	(27,009)	-	(893)	(13,583)	1	68,161
5,385	11,551	133,485	119	7,651	23,705	595	305,690
$ 5,806	**$ -**	**$ 106,476**	**$ 119**	**$ 6,758**	**$ 10,122**	**$ 596**	**$ 373,851**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	Juvenile Court				
	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	17,100	704,299	95,658	24,630	60,505
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	-	2,102	-	85	-
Rents	-	-	-	-	-
Miscellaneous	21	1,519	1,022	-	232
Total Revenues	**17,121**	**707,920**	**96,680**	**24,715**	**60,737**
Expenditures					
Current:					
General government	$ -	$ -	$ -	$ 24,716	$ -
Public safety	17,126	704,299	96,403	-	58,915
Highway and streets	-	-	-	-	229
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**17,126**	**704,299**	**96,403**	**24,716**	**59,144**
Excess of revenues over (under) expenditures	**(5)**	**3,621**	**277**	**(1)**	**1,593**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(5)	3,621	277	(1)	1,593
Fund balances / (deficits), July 1, 2006	256	16,606	356	1	3,103
Fund balances / (deficits), June 30, 2007	**$ 251**	**$ 20,227**	**$ 633**	**$ -**	**$ 4,696**

Exhibit I-1
(Continued)

Juvenile Court							
Troops for Teachers 2258	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	100,008	97,268	59,558	1,069,800	637,423	123,997	398,462
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
385	2,993	-	143	2,869	2,806	842	2,504
-	-	-	-	-	-	-	-
42	71	160	-	207	58	82	13
427	**103,072**	**97,428**	**59,701**	**1,072,876**	**640,287**	**124,921**	**400,979**
$ -	$ 25	$ 79,651	$ 59,798	$ 7	$ -	$ 740	$ -
-	112,327	-	-	1,069,949	637,282	123,257	398,462
-	-	194	7	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**112,352**	**79,845**	**59,805**	**1,069,956**	**637,282**	**123,997**	**398,462**
427	**(9,280)**	**17,583**	**(104)**	**2,920**	**3,005**	**924**	**2,517**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
427	(9,280)	17,583	(104)	2,920	3,005	924	2,517
4,912	54,287	1,672	(1)	14,054	37,089	5,394	11,394
$ 5,339	**$ 45,007**	**$ 19,255**	**$ (105)**	**$ 16,974**	**$ 40,094**	**$ 6,318**	**$ 13,911**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	Juvenile Court	Justice Court	Legal & Public Defenders		Library District
	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	25,677	9,153	-	8,771	23,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	388,006	-	-	-
Investment income	116	18,481	75	1,081	577
Rents	-	-	-	-	-
Miscellaneous	3	650	5	78	965
Total Revenues	**25,796**	**416,290**	**80**	**9,930**	**24,542**
Expenditures					
Current:					
General government	$ 35,314	$ 222,713	$ -	$ 16,910	$ -
Public safety	-	-	-	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	24,574
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**35,314**	**222,713**	**-**	**16,910**	**24,574**
Excess of revenues over (under) expenditures	**(9,518)**	**193,577**	**80**	**(6,980)**	**(32)**
Other financing sources (uses):					
Transfers in	3,266	-	-	-	-
Transfers out	-	(9,113)	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**3,266**	**(9,113)**	**-**	**-**	**-**
Net change in fund balance	(6,252)	184,464	80	(6,980)	(32)
Fund balances / (deficits), July 1, 2006	6,582	325,164	1,626	20,024	2,595
Fund balances / (deficits), June 30, 2007	**$ 330**	**$ 509,628**	**$ 1,706**	**$ 13,044**	**$ 2,563**

Exhibit I-1
(Continued)

Library District	Public Health	Public Works			Recorder	School Superintendent
Other Grants 2313	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Other Grants 2332	Recorder's Fund 2205	School Grants 2281
$ -	$ -	$ -	$ 1,359,903	$ -	$ -	$ -
-	110,623	-	-	-	-	-
-	-	258,530	6,602,542	34,808	-	694,555
-	-	64,823	-	-	216,862	-
-	171	-	-	-	-	-
1,719	2,284	9,498	147,553	430	35,765	-
-	-	-	-	-	-	-
51,114	62	1,145	243,134	-	1,599	-
52,833	**113,140**	**333,996**	**8,353,132**	**35,238**	**254,226**	**694,555**
$ -	$ -	$ 1,829	$ -	$ -	$ 126,352	$ -
-	-	-	-	-	-	-
-	-	30	8,290,199	24,730	-	-
-	-	278,992	-	-	-	-
-	480,000	-	-	-	-	-
-	-	-	-	-	-	-
20,378	-	-	-	-	-	-
-	-	-	-	-	-	828,949
-	-	91,046	104,048	-	9,581	-
-	-	19,804	123,560	-	-	-
-	-	-	7,156	-	-	-
20,378	**480,000**	**391,701**	**8,524,963**	**24,730**	**135,933**	**828,949**
32,455	**(366,860)**	**(57,705)**	**(171,831)**	**10,508**	**118,293**	**(134,394)**
-	371,128	-	-	-	-	-
-	-	-	-	-	-	-
-	-	91,046	-	-	-	-
-	**371,128**	**91,046**	**-**	**-**	**-**	**-**
32,455	4,268	33,341	(171,831)	10,508	118,293	(134,394)
20,128	24,521	195,200	3,101,437	(11,054)	736,822	548,041
$ 52,583	**$ 28,789**	**$ 228,541**	**$ 2,929,606**	**$ (546)**	**$ 855,115**	**$ 413,647**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	Sheriff- Administration				
	Anti-Racketeering 2278	Arizona Law Enforcement 2287	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	43,959	-	116,464	273,385	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	893	-	1,151	1	654
Rents	-	-	-	-	-
Miscellaneous	3	-	1	21,428	100
Total Revenues	**44,855**	**-**	**117,616**	**294,814**	**754**
Expenditures					
Current:					
General government	$ -	$ -	$ -	$ -	$ -
Public safety	2,280	-	115,769	172,439	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	23,001	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**2,280**	**-**	**115,769**	**195,440**	**-**
Excess of revenues over (under) expenditures	**42,575**	**-**	**1,847**	**99,374**	**754**
Other financing sources (uses):					
Transfers in	-	-	45,376	-	-
Transfers out	-	(8,115)	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**(8,115)**	**45,376**	**-**	**-**
Net change in fund balance	42,575	(8,115)	47,223	99,374	754
Fund balances / (deficits), July 1, 2006	6,177	8,115	1,922	(86,709)	1,820
Fund balances / (deficits), June 30, 2007	**$ 48,752**	**$ -**	**$ 49,145**	**$ 12,665**	**$ 2,574**

Exhibit I- 1
(Continued)

Sheriff - Admin	Sheriff- Jail District				Superior Court		
Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
692,952	294,070	-	-	38,331	-	-	-
-	-	6,918	366,651	-	-	-	-
-	-	-	-	-	74,711	7,029	142,123
1,041	4,296	147	15,452	5,480	3,570	4,063	623
-	-	-	-	-	-	-	-
1,532	3,430	8	154,253	-	4,241	194	809
695,525	**301,796**	**7,073**	**536,356**	**43,811**	**82,522**	**11,286**	**143,555**
$ -	$ -	$ -	$ -	$ -	$ 98,352	$ -	$ 69,095
530,943	356,627	6,680	403,697	28,118	-	-	-
-	-	-	11	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
44,978	55,548	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
575,921	**412,175**	**6,680**	**403,708**	**28,118**	**98,352**	**-**	**69,095**
119,604	**(110,379)**	**393**	**132,648**	**15,693**	**(15,830)**	**11,286**	**74,460**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(51,147)
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**(51,147)**
119,604	(110,379)	393	132,648	15,693	(15,830)	11,286	23,313
(58,727)	118,167	3,028	231,884	82,132	69,052	86,530	(5,985)
$ 60,877	**$ 7,788**	**$ 3,421**	**$ 364,532**	**$ 97,825**	**$ 53,222**	**$ 97,816**	**$ 17,328**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2007

	Superior Court				
	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325
Revenues:					
Taxes	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	24,882	-	9,850
Charges for services	-	-	-	-	-
Fines and forfeits	80,973	70,214	-	37,842	112,508
Investment income	1,074	4,121	-	3,710	3,676
Rents	-	-	-	-	-
Miscellaneous	101	3,319	-	104	-
Total Revenues	**82,148**	**77,654**	**24,882**	**41,656**	**126,034**
Expenditures					
Current:					
General government	$ 70,771	$ 56,501	$ -	$ 64,353	$ 137,026
Public safety	-	-	24,882	-	-
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**70,771**	**56,501**	**24,882**	**64,353**	**137,026**
Excess of revenues over (under) expenditures	**11,377**	**21,153**	**-**	**(22,697)**	**(10,992)**
Other financing sources (uses):					
Transfers in	-	-	-	-	9,113
Transfers out	-	-	-	-	-
Capital leases	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**9,113**
Net change in fund balance	11,377	21,153	-	(22,697)	(1,879)
Fund balances / (deficits), July 1, 2006	4,535	77,790	1,414	71,460	96,619
Fund balances / (deficits), June 30, 2007	**$ 15,912**	**$ 98,943**	**$ 1,414**	**$ 48,763**	**$ 94,740**

Exhibit I- 1
(Concluded)

Superior Court- Other			Other - Miscellaneous			Total
Case Process Assistance 2206	Child Support Enforcement 2215	Fill the Gap 2319	Workforce Investment Act 2291	Improvement Districts	Other Nonmajor Funds Misc	Special Revenue Funds
$ -	$ -	$ -	$ -	$ 658,157	$ -	$ 3,377,963
-	-	-	-	-	-	209,189
20,040	126,347	211,741	4,434,415	4,000	9,798	31,603,067
-	-	-	-	-	-	1,514,735
-	-	104,394	-	-	-	1,136,107
33	366	20,290	1,183	26,058	5,085	949,152
-	-	-	-	-	-	296,738
247	9,593	671	504	1,598	294	1,200,334
20,320	**136,306**	**337,096**	**4,436,102**	**689,813**	**15,177**	**40,287,285**
$ 31,147	$ 126,434	$ 364,939	$ -	$ 606,270	$ -	$ 3,865,165
-	-	-	-	-	109,027	9,851,567
-	9	-	-	-	-	10,547,079
-	-	-	-	-	-	278,992
-	-	-	-	-	-	480,000
-	-	-	-	-	-	3,374,496
-	-	-	-	-	-	44,952
-	-	-	4,408,068	-	-	5,851,080
-	-	-	-	-	-	5,987,217
-	-	-	-	-	-	143,364
-	-	-	-	-	-	7,156
31,147	**126,443**	**364,939**	**4,408,068**	**606,270**	**109,027**	**40,431,068**
(10,827)	**9,863**	**(27,843)**	**28,034**	**83,543**	**(93,850)**	**(143,783)**
-	-	61,107	-	-	-	1,138,986
-	-	-	-	-	(1,916)	(848,284)
-	-	-	-	-	-	91,046
-	**-**	**61,107**	**-**	**-**	**(1,916)**	**381,748**
(10,827)	9,863	33,264	28,034	83,543	(95,766)	237,965
6,531	34,483	398,823	3,176	352,565	42,135	19,855,930
$ (4,296)	**$ 44,346**	**$ 432,087**	**$ 31,210**	**$ 436,108**	**$ (53,631)**	**$ 20,093,895**

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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, 2007

	Improvement Districts					Total
	Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	Other Funds Misc	Debt Service Funds
Revenues:						
Special assessments	$ 60,388	$ 7,337	$ 44,592	$ 70,643	-	$ 182,960
Investment income	7,483	1,542	7,201	6,363	-	22,589
Miscellaneous	168	90	106	-	-	364
Total Revenues	**68,039**	**8,969**	**51,899**	**77,006**	**-**	**205,913**
Expenditures						
Current:						
Debt service:						
Principal retirement	$ 21,200	$ 45,000	$ 17,146	$ 19,984	$ -	$ 103,330
Interest and fiscal charges	15,413	1,555	11,647	20,234	-	48,849
Total Expenditures	**36,613**	**46,555**	**28,793**	**40,218**	**-**	**152,179**
Excess of revenues over (under) expenditures	**31,426**	**(37,586)**	**23,106**	**36,788**	**-**	**53,734**
Other financing sources (uses):						
Transfers in	-	-	-	444	4,721	5,165
Transfers out	-	-	-	-	(5,166)	(5,166)
Total Other financing sources (uses)	**-**	**-**	**-**	**444**	**(445)**	**(1)**
Net change in fund balance	31,426	(37,586)	23,106	37,232	(445)	53,733
Fund balances / (deficits), July 1, 2006	148,184	36,967	149,696	122,925	445	458,217
Fund balances / (deficits), June 30, 2007	**$ 179,610**	**$ (619)**	**$ 172,802**	**$ 160,157**	**$ -**	**511,950**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2007

	Improvement Districts			
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719
Revenues:				
Intergovernmental	$ -	$ -	$ 38,615	$ 4,115
Investment income	280	5,514	4,094	731
Rents	-	-	-	-
Miscellaneous	20	432	151	26
Total Revenues	**300**	**5,946**	**42,860**	**4,872**
Expenditures				
Current:				
General government	$ -	$ -	$ 23,614	$ -
Capital Outlay	-	-	38,615	4,115
Total Expenditures	**-**	**-**	**62,229**	**4,115**
Excess of revenues over (under) expenditures	**300**	**5,946**	**(19,369)**	**757**
Other financing sources (uses):				
Transfers out	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**
Net change in fund balance	300	5,946	(19,369)	757
Fund balances / (deficits), July 1, 2006	6,028	118,978	7,949	12,746
Fund balances / (deficits), June 30, 2007	**$ 6,328**	**$ 124,924**	**$ (11,420)**	**$ 13,503**

Library	Other Capital Projects			Total
Library District 4720	SLIF Projects 4401	Construction Projects 4406 & 4408	Technology Projects 4405 & 4417	Capital Projects Funds
$ -	$ 3,799	$ -	$ -	$ 46,529
361,285	3,002	5,539	35,075	415,520
3,724	-	-	-	3,724
-	6,160	406	-	7,195
365,009	**12,961**	**5,945**	**35,075**	**472,968**
$ -	$ 1,521	$ -	$ -	$ 25,135
3,821,738	-	-	-	3,864,468
3,821,738	**1,521**	**-**	**-**	**3,889,603**
(3,456,729)	**11,440**	**5,945**	**35,075**	**(3,416,635)**
-	-	(7,573)	(62,425)	(69,998)
-	**-**	**(7,573)**	**(62,425)**	**(69,998)**
(3,456,729)	11,440	(1,628)	(27,350)	(3,486,633)
9,968,518	67,364	124,941	700,423	11,006,947
$ 6,511,789	**$ 78,804**	**$ 123,313**	**$ 673,073**	**$ 7,520,314**

YUMA COUNTY

Exhibit I- 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2007

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 3,377,963	$ -	$ -	$ 3,377,963
Special assessments	-	182,960	-	182,960
Licenses and permits	209,189	-	-	209,189
Intergovernmental	31,603,067	-	46,529	31,649,596
Charges forservices	1,514,735	-	-	1,514,735
Fines and forfeits	1,136,107	-	-	1,136,107
Investment income	949,152	22,589	415,520	1,387,261
Rents	296,738	-	3,724	300,462
Miscellaneous	1,200,334	364	7,195	1,207,893
Total Revenues	**40,287,285**	**205,913**	**472,968**	**40,966,166**
Expenditures				
Current:				
General government	$ 3,865,165	$ -	$ 25,135	$ 3,890,300
Public safety	9,851,567	-	-	9,851,567
Highway and streets	10,547,079	-	-	10,547,079
Sanitation	278,992	-	-	278,992
Health	480,000	-	-	480,000
Welfare	3,374,496	-	-	3,374,496
Culture and recreation	44,952	-	-	44,952
Education	5,851,080	-	-	5,851,080
Capital outlay	5,987,217	-	3,864,468	9,851,685
Debt service:				
Principal retirement	143,364	103,330	-	246,694
Interest and fiscal charges	7,156	48,849	-	56,005
Total Expenditures	**40,431,068**	**152,179**	**3,889,603**	**44,472,850**
Excess of revenues over (under) expenditures	**(143,783)**	**53,734**	**(3,416,635)**	**(3,506,684)**
Other financing sources (uses):				
Transfers in	$ 1,138,986	$ 5,165	$ -	$ 1,144,151
Transfers out	(848,284)	(5,166)	(69,998)	(923,448)
Capital leases	91,046	-	-	91,046
Total other financing sources (uses)	**381,748**	**(1)**	**(69,998)**	**311,749**
Net change in fund balance	237,965	53,733	(3,486,633)	(3,194,935)
Fund balances / (deficits), July 1, 2006	19,855,930	458,217	11,006,947	31,321,094
Fund balances / (deficits), June 30, 2007	**$ 20,093,895**	**$ 511,950**	**$ 7,520,314**	**$ 28,126,159**

Budgetary Comparison Schedules

Nonmajor Governmental Funds

Special Revenue Funds 150

Debt Service Funds 192

Capital Project Funds 196

YUMA COUNTY

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

Year Ended June 30, 2007

	Adult Probation					
	Adult Probation Drug Grant 2228			Community Punishment 2229		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	54,868	44,848	(10,020)	98,806	104,630	5,824
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	77	-	(77)	1,807	3,657	1,850
Rents	-	-	-	-	-	-
Miscellaneous	-	12	12	36,263	26,024	(10,239)
Total Revenues	**54,945**	**44,860**	**(10,085)**	**136,876**	**134,311**	**(2,565)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	54,869	44,847	10,022	98,807	92,803	6,004
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**54,869**	**44,847**	**10,022**	**98,807**	**92,803**	**6,004**
Excess of revenues over (under) expenditures	**76**	**13**	**(63)**	**38,069**	**41,508**	**3,439**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	76	13	(63)	38,069	41,508	3,439
Fund balances / (deficits), July 1, 2006	(76)	2,379	2,455	(38,069)	55,320	93,389
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 2,392**	**$ 2,392**	**$ -**	**$ 96,828**	**$ 96,828**

* 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 *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
1,379,031	1,366,490	(12,541)	-	-	-	1,181,142	1,170,561	(10,581)
-	-	-	393,233	416,129	22,896	-	-	-
-	-	-	8,947	16,693	7,746	-	-	-
2,008	2,515	507	937	1,285	348	1,109	2,240	1,131
-	-	-	-	-	-	-	-	-
-	1,308	1,308	-	1,629	1,629	-	936	936
1,381,039	**1,370,313**	**(10,726)**	**403,117**	**435,736**	**32,619**	**1,182,251**	**1,173,737**	**(8,514)**
$ -	$ 60	$ (60)	$ -	$ -	$ -	$ -	$ -	$ -
1,536,427	1,475,402	61,025	400,662	329,770	70,892	1,342,388	1,343,656	(1,268)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,536,427	**1,475,462**	**60,965**	**400,662**	**329,770**	**70,892**	**1,342,388**	**1,343,656**	**(1,268)**
(155,388)	**(105,149)**	**50,239**	**2,455**	**105,966**	**103,511**	**(160,137)**	**(169,919)**	**(9,782)**
227,679	184,514	(43,165)	-	-	-	163,843	162,514	(1,329)
(88,100)	(88,100)	-	-	-	-	-	-	-
	-	-		-	-		-	-
139,579	**96,414**	**(43,165)**	**-**	**-**	**-**	**163,843**	**162,514**	**(1,329)**
(15,809)	(8,735)	7,074	2,455	105,966	103,511	3,706	(7,405)	(11,111)
15,809	68,779	52,970	(2,455)	34,390	36,845	(3,706)	27,387	31,093
$ -	**$ 60,044**	**$ 60,044**	**$ -**	**$ 140,356**	**$ 140,356**	**$ -**	**$ 19,982**	**$ 19,982**

YUMA COUNTY

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

Year Ended June 30, 2007

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	125,461	121,739	(3,722)	173,963	136,742	(37,221)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,316	4,257	1,941
Investment income	843	720	(123)	10	2,424	2,414
Rents	-	-	-	-	-	-
Miscellaneous	-	59	59	-	16	16
Total Revenues	**126,304**	**122,518**	**(3,786)**	**176,289**	**143,439**	**(32,850)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	129,082	122,917	6,165	176,163	136,735	39,428
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**129,082**	**122,917**	**6,165**	**176,163**	**136,735**	**39,428**
Excess of revenues over (under) expenditures	**(2,778)**	**(399)**	**2,379**	**126**	**6,704**	**6,578**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(2,778)	(399)	2,379	126	6,704	6,578
Fund balances / (deficits), July 1, 2006	2,778	11,859	9,081	(126)	1,383	1,509
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 11,460**	**$ 11,460**	**$ -**	**$ 8,087**	**$ 8,087**

* 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 *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
391,522	347,028	(44,494)	-	-	-	-	-	-
-	-	-	69,332	86,678	17,346	4,828	3,739	(1,089)
-	-	-	-	-	-	-	-	-
538	4,192	3,654	2,100	6,812	4,712	200	611	411
-	-	-	-	-	-	-	-	-
-	-	-	-	28	28	-	2	2
392,060	**351,220**	**(40,840)**	**71,432**	**93,518**	**22,086**	**5,028**	**4,352**	**(676)**
		-						
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	944	(944)	95,824	114,873	(19,049)	750	355	395
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**944**	**(944)**	**95,824**	**114,873**	**(19,049)**	**750**	**355**	**395**
392,060	**350,276**	**(41,784)**	**(24,392)**	**(21,355)**	**3,037**	**4,278**	**3,997**	**(281)**
-	-	-	-	-	-	-	-	-
(391,522)	(347,028)	44,494	(36,900)	(36,900)	-	-	-	-
	-	-		-	-		-	-
(391,522)	**(347,028)**	**44,494**	**(36,900)**	**(36,900)**	**-**	**-**	**-**	**-**
538	3,248	2,710	(61,292)	(58,255)	3,037	4,278	3,997	(281)
(538)	4,732	5,270	61,292	180,438	119,146	(4,278)	12,272	16,550
$ -	**$ 7,980**	**$ 7,980**	**$ -**	**$ 122,183**	**$ 122,183**	**$ -**	**$ 16,269**	**$ 16,269**

YUMA COUNTY

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

Year Ended June 30, 2007

	Assessor			Attorney		
	Property Information		2202	Atty Drug Enforcement		2207
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	281,544	253,940	(27,604)
Charges for services	191,012	95,272	(95,740)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,050	29,115	28,065	120	603	483
Rents	-	-	-	-	-	-
Miscellaneous	-	427	427	-	8	8
Total Revenues	**192,062**	**124,814**	**(67,248)**	**281,664**	**254,551**	**(27,113)**
Expenditures						
Current:			-			-
General government	$ 59,831	$ 59,717	$ 114	$ 381,979	$ 334,052	$ 47,927
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	40,870	(40,870)	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**59,831**	**100,587**	**(40,756)**	**381,979**	**334,052**	**47,927**
Excess of revenues over (under) expenditures	**132,231**	**24,227**	**(108,004)**	**(100,315)**	**(79,501)**	**20,814**
Other financing sources (uses):						
Transfers in	-	-	-	100,315	100,315	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**100,315**	**100,315**	**-**
Net change in fund balance	132,231	24,227	(108,004)	-	20,814	20,814
Fund balances / (deficits), July 1, 2006	(132,231)	586,387	718,618	-	(28,880)	(28,880)
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 610,614**	**$ 610,614**	**$ -**	**$ (8,066)**	**$ (8,066)**

* 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	76,884	-	228,508	230,030	1,522	38,785	35,864	(2,921)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	4,027	2,027	1,000	2,691	1,691	700	1,281	581
-	-	-	-	-	-	-	-	-
-	2,613	2,613	-	80	80	-	111	111
78,884	**83,524**	**4,640**	**229,508**	**232,801**	**3,293**	**39,485**	**37,256**	**(2,229)**
$ 76,884	$ 76,876	$ 8	$ 408,814	$ 382,877	$ 25,937	$ 40,719	$ 44,390	$ (3,671)
-	-	-	-	-	-	-	332	(332)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
76,884	**76,876**	**8**	**408,814**	**382,877**	**25,937**	**40,719**	**44,722**	**(4,003)**
2,000	**6,648**	**4,648**	**(179,306)**	**(150,076)**	**29,230**	**(1,234)**	**(7,466)**	**(6,232)**
-	-	-	177,719	177,719	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**177,719**	**177,719**	**-**	**-**	**-**	**-**
2,000	6,648	4,648	(1,587)	27,643	29,230	(1,234)	(7,466)	(6,232)
(2,000)	55,844	57,844	1,587	28,512	26,925	1,234	52,047	50,813
$ -	**$ 62,492**	**$ 62,492**	**$ -**	**$ 56,155**	**$ 56,155**	**$ -**	**$ 44,581**	**$ 44,581**

YUMA COUNTY

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

Year Ended June 30, 2007

	Attorney					
	Bad Check Fund		2225	HIDTA Grant (SBA)		2227
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	261,593	166,458	(95,135)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,500	1,645	145	-	139	139
Rents	-	-	-	-	-	-
Miscellaneous	40,000	21,613	(18,387)	-	-	-
Total Revenues	**41,500**	**23,258**	**(18,242)**	**261,593**	**166,597**	**(94,996)**
Expenditures						
Current:						
General government	$ 49,336	$ 35,428	$ 13,908	$ -	$ -	$ -
Public safety	-	-	-	273,549	165,404	108,145
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**49,336**	**35,428**	**13,908**	**273,549**	**165,404**	**108,145**
Excess of revenues over (under) expenditures	**(7,836)**	**(12,170)**	**(4,334)**	**(11,956)**	**1,193**	**13,149**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(7,836)	(12,170)	(4,334)	(11,956)	1,193	13,149
Fund balances / (deficits), July 1, 2006	7,836	33,386	25,550	11,956	(65,271)	(77,227)
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 21,216**	**$ 21,216**	**$ -**	**$ (64,078)**	**$ (64,078)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Anti- Racketeering		2235	Fed Revenue Asset Sharing		2277	Fed Justice Rico Operation		2279
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	75,655	25,655	-	-	-	-	-	-
3,000	7,370	4,370	200	561	361	11	3	(8)
-	-	-	-	-	-	-	-	-
50,000	131,957	81,957	-	55	55	-	84	84
103,000	**214,982**	**111,982**	**200**	**616**	**416**	**11**	**87**	**76**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
74,744	15,680	59,064	11,883	3,928	7,955	11	-	11
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
74,744	**15,680**	**59,064**	**11,883**	**3,928**	**7,955**	**11**	**-**	**11**
28,256	**199,302**	**171,046**	**(11,683)**	**(3,312)**	**8,371**	**-**	**87**	**87**
-	-	-	-	-	-	-	-	-
(109,135)	(109,135)	-	-	-	-	-	-	-
	-	-		-	-		-	-
(109,135)	**(109,135)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(80,879)	90,167	171,046	(11,683)	(3,312)	8,371	-	87	87
80,879	178,138	97,259	11,683	13,798	2,115	-	(7)	(7)
$ -	**$ 268,305**	**$ 268,305**	**$ -**	**$ 10,486**	**$ 10,486**	**$ -**	**$ 80**	**$ 80**

YUMA COUNTY

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

Year Ended June 30, 2007

	Attorney					
	Federal Justice Asset Sharing		2280	ACJC Domestic Violence		2284
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	3,543	-	(3,543)	48,000	48,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	57	130	73	-	1	1
Rents	-	-	-	-	-	-
Miscellaneous	-	25	25	-	-	-
Total Revenues	**3,600**	**155**	**(3,445)**	**48,000**	**48,001**	**1**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 48,000	$ 48,040	$ (40)
Public safety	3,600	969	2,631	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**3,600**	**969**	**2,631**	**48,000**	**48,040**	**(40)**
Excess of revenues over (under) expenditures	**-**	**(814)**	**(814)**	**-**	**(39)**	**(39)**
Other financing sources (uses):						
Transfers in	-	-	-	1,423	1,423	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**1,423**	**1,423**	**-**
Net change in fund balance	-	(814)	(814)	1,423	1,384	(39)
Fund balances / (deficits), July 1, 2006	-	3,313	3,313	(1,423)	92	1,515
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 2,499**	**$ 2,499**	**$ -**	**$ 1,476**	**$ 1,476**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Anti-Gang Enforcement		2285	Crime Prosecution Enhancement		2290	Governor's Action		2297
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
3,197	-	(3,197)	145,000	129,039	(15,961)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	18	18	800	2,075	1,275	-	1	1
-	-	-	-	-	-	-	-	-
-	-	-	-	144	144	-	-	-
3,197	**18**	**(3,179)**	**145,800**	**131,258**	**(14,542)**	**-**	**1**	**1**
$ -	$ -	$ -	$ 126,943	$ 105,664	$ 21,279	$ -	$ -	$ -
3,149	-	3,149	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,149	**-**	**3,149**	**126,943**	**105,664**	**21,279**	**-**	**-**	**-**
48	**18**	**(30)**	**18,857**	**25,594**	**6,737**	**-**	**1**	**1**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
48	18	(30)	18,857	25,594	6,737	-	1	1
(48)	295	343	(18,857)	33,169	52,026	-	(37)	(37)
$ -	**$ 313**	**$ 313**	**$ -**	**$ 58,763**	**$ 58,763**	**$ -**	**$ (36)**	**$ (36)**

YUMA COUNTY

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

Year Ended June 30, 2007

	Attorney					
	Community Prosecution		2298	Victim Serv Restitution		2330
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	5	5	450	2,337	1,887
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	14,000	17,375	3,375
Total Revenues	**-**	**6**	**6**	**14,450**	**19,712**	**5,262**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 14,450	$ -	$ 14,450
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**14,450**	**-**	**14,450**
Excess of revenues over (under) expenditures	**-**	**6**	**6**	**-**	**19,712**	**19,712**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	6	6	-	19,712	19,712
Fund balances / (deficits), July 1, 2006	-	5	5	-	43,242	43,242
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 11**	**$ 11**	**$ -**	**$ 62,954**	**$ 62,954**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court								
Expedited Child Support		2213	Child Support Automation		2214	Clerk's Fund		2216
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	38,635	41,646	3,011
15,863	16,168	305	-	-	-	-	-	-
593	867	274	26	82	56	1,980	3,145	1,165
-	-	-	-	-	-	-	-	-
-	75	75	-	13	13	-	259	259
16,456	**17,110**	**654**	**26**	**95**	**69**	**40,615**	**45,050**	**4,435**
$ 13,601	$ 14,191	$ (590)	$ 1,349	$ 164	$ 1,185	$ 55,257	$ 51,319	$ 3,938
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,601	**14,191**	**(590)**	**1,349**	**164**	**1,185**	**55,257**	**51,319**	**3,938**
2,855	**2,919**	**64**	**(1,323)**	**(69)**	**1,254**	**(14,642)**	**(6,269)**	**8,373**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2,855	2,919	64	(1,323)	(69)	1,254	(14,642)	(6,269)	8,373
(2,855)	19,786	22,641	1,323	1,715	392	14,642	83,781	69,139
$ -	**$ 22,705**	**$ 22,705**	**$ -**	**$ 1,646**	**$ 1,646**	**$ -**	**$ 77,512**	**$ 77,512**

YUMA COUNTY

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

Year Ended June 30, 2007

	Clerk of Superior Court					
	Spousal Maint Enforcement		2218	IV-D Case Processing		2318
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	6,126	5,870	(256)
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,919	5,363	444	-	-	-
Investment income	276	1,035	759	-	374	374
Rents	-	-	-	-	-	-
Miscellaneous	-	4	4	-	-	-
Total Revenues	**5,195**	**6,402**	**1,207**	**6,126**	**6,244**	**118**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 28,637	$ 29,412	$ (775)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**28,637**	**29,412**	**(775)**
Excess of revenues over (under) expenditures	**5,195**	**6,402**	**1,207**	**(22,511)**	**(23,168)**	**(657)**
Other financing sources (uses):						
Transfers in	-	-	-	22,511	22,511	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**22,511**	**22,511**	**-**
Net change in fund balance	5,195	6,402	1,207	-	(657)	(657)
Fund balances / (deficits), July 1, 2006	(5,195)	20,650	25,845	-	2,272	2,272
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 27,052**	**$ 27,052**	**$ -**	**$ 1,615**	**$ 1,615**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Co. Treasurer			Development Services					
Treasurer's Information		2201	Road Fund		2251	Development Serv HURF		2252
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ 1,200,000	$ 1,359,903	$ 159,903
-	-	-	-	750	750	70,000	97,816	27,816
-	-	-	-	-	-	6,293,807	5,201,130	(1,092,677)
9,000	16,250	7,250	-	-	-	5,000	8,926	3,926
-	-	-	-	-	-	-	-	-
1,785	5,626	3,841	4,935	45,994	41,059	200,000	393,454	193,454
-	-	-	-	-	-	-	-	-
-	235	235	22,050	1,722	(20,328)	-	279,866	279,866
10,785	**22,111**	**11,326**	**26,985**	**48,466**	**21,481**	**7,768,807**	**7,341,095**	**(427,712)**
$ -	$ 4,235	$ (4,235)	$ -	$ -	$ -	$ -	$ 448	$ (448)
-	-	-	-	-	-	-	-	-
-	-	-	-	14,320	(14,320)	2,977,146	2,217,350	759,796
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,000	65,639	34,361	-	-	-	10,344,712	5,447,919	4,896,793
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,000	**69,874**	**30,126**	**-**	**14,320**	**(14,320)**	**13,321,858**	**7,665,717**	**5,656,141**
(89,215)	**(47,763)**	**41,452**	**26,985**	**34,146**	**7,161**	**(5,553,051)**	**(324,622)**	**5,228,429**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(89,215)	(47,763)	41,452	26,985	34,146	7,161	(5,553,051)	(324,622)	5,228,429
89,215	127,381	38,166	(26,985)	969,660	996,645	5,553,051	8,544,659	2,991,608
$ -	**$ 79,618**	**$ 79,618**	**$ -**	**$ 1,003,806**	**$ 1,003,806**	**$ -**	**$ 8,220,037**	**$ 8,220,037**

YUMA COUNTY

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

Year Ended June 30, 2007

	Development Services			General		
	Community Dev Block Grant		2296	Southwest Border		2320
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	604,491	432,832	(171,659)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,703	1,703	-	10,388	10,388
Rents	-	-	-	-	-	-
Miscellaneous	-	3	3	-	-	-
Total Revenues	**604,491**	**434,538**	**(169,953)**	**-**	**10,388**	**10,388**
Expenditures						
Current:						
General government	$ 599,991	$ 426,988	$ 173,003	$ 136,758	$ 58,361	$ 78,397
Public safety	4,500	-	4,500	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	11,382	18,714	(7,332)
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**604,491**	**426,988**	**177,503**	**148,140**	**77,075**	**71,065**
Excess of revenues over (under) expenditures	**-**	**7,550**	**7,550**	**(148,140)**	**(66,687)**	**81,453**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(185,279)	(185,279)	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(185,279)**	**(185,279)**	**-**
Net change in fund balance	-	7,550	7,550	(333,419)	(251,966)	81,453
Fund balances / (deficits), July 1, 2006	-	12,029	12,029	333,419	352,353	18,934
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 19,579**	**$ 19,579**	**$ -**	**$ 100,387**	**$ 100,387**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

HOME Grant			Housing Services: Public Housing			Housing Services: Conventional 13-6-PHA		
2269			2271			2273		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
44,763	3,957	(40,806)	-	-	-	912,683	687,379	(225,304)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	97	97	-	3,982	3,982	11,412	22,561	11,149
-	-	-	-	-	-	263,963	296,738	32,775
-	-	-	-	11	11	35,097	28,638	(6,459)
44,763	**4,054**	**(40,709)**	**-**	**3,993**	**3,993**	**1,223,155**	**1,035,316**	**(187,839)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
44,763	4,157	40,606	-	-	-	1,033,688	956,667	77,021
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	274,719	85,873	188,846
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
44,763	**4,157**	**40,606**	**-**	**-**	**-**	**1,308,407**	**1,042,540**	**265,867**
-	**(103)**	**(103)**	**-**	**3,993**	**3,993**	**(85,252)**	**(7,224)**	**78,028**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-	-	-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(103)	(103)	-	3,993	3,993	(85,252)	(7,224)	78,028
-	2,741	2,741	-	20,296	20,296	85,252	410,092	324,840
$ -	**$ 2,638**	**$ 2,638**	**$ -**	**$ 24,289**	**$ 24,289**	**$ -**	**$ 402,868**	**$ 402,868**

YUMA COUNTY

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

Year Ended June 30, 2007

	Housing Services					
	Section 8 Voucher Program		2274	Water Company 13-6		2275
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,169,829	2,243,743	73,914	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	6,600	8,248	1,648	11,309	14,804	3,495
Rents	-	-	-	-	-	-
Miscellaneous	15,000	28,240	13,240	146,538	142,343	(4,195)
Total Revenues	**2,191,429**	**2,280,231**	**88,802**	**157,847**	**157,147**	**(700)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,219,755	2,288,947	(69,192)	144,308	124,725	19,583
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**2,219,755**	**2,288,947**	**(69,192)**	**144,308**	**124,725**	**19,583**
Excess of revenues over (under) expenditures	**(28,326)**	**(8,716)**	**19,610**	**13,539**	**32,422**	**18,883**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(28,326)	(8,716)	19,610	13,539	32,422	18,883
Fund balances / (deficits), July 1, 2006	28,326	361,858	333,532	(13,539)	438,358	451,897
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 353,142**	**$ 353,142**	**$ -**	**$ 470,780**	**$ 470,780**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Family Counseling		2212	State Aid Detention		2219	Juvenile Probation Fees		2232
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
23,999	23,744	(255)	-	-	-	-	-	-
-	-	-	-	-	-	195,000	190,841	(4,159)
-	-	-	-	-	-	-	-	-
184	381	197	150	-	(150)	4,150	5,716	1,566
-	-	-	-	-	-	-	-	-
-	41	41	-	-	-	-	739	739
24,183	**24,166**	**(17)**	**150**	**-**	**(150)**	**199,150**	**197,296**	**(1,854)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
23,999	23,745	254	-	-	-	238,335	224,305	14,030
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,999	**23,745**	**254**	**-**	**-**	**-**	**238,335**	**224,305**	**14,030**
184	**421**	**237**	**150**	**-**	**(150)**	**(39,185)**	**(27,009)**	**12,176**
-	-	-	-	-	-	-	-	-
-	-	-	-	(11,551)	(11,551)	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**(11,551)**	**(11,551)**	**-**	**-**	**-**
184	421	237	150	(11,551)	(11,701)	(39,185)	(27,009)	12,176
(184)	5,385	5,569	(150)	11,551	11,701	39,185	133,485	94,300
$ -	**$ 5,806**	**$ 5,806**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 106,476**	**$ 106,476**

YUMA COUNTY

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

Year Ended June 30, 2007

	Juvenile Court					
	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	44,641	42,662	(1,979)	10,000	9,970	(30)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	220	1	(219)	500	521	21
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	9,300	5,297	(4,003)
Total Revenues	**44,861**	**42,663**	**(2,198)**	**19,800**	**15,788**	**(4,012)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	44,641	42,663	1,978	17,775	16,681	1,094
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**44,641**	**42,663**	**1,978**	**17,775**	**16,681**	**1,094**
Excess of revenues over (under) expenditures	**220**	**-**	**(220)**	**2,025**	**(893)**	**(2,918)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	220	-	(220)	2,025	(893)	(2,918)
Fund balances / (deficits), July 1, 2006	(220)	119	339	(2,025)	7,651	9,676
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 119**	**$ 119**	**$ -**	**$ 6,758**	**$ 6,758**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Detention Education		2242	Juvenile Safe Schools		2244	Charter School		2245
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
255,496	244,405	(11,091)	467,454	467,742	288	673,360	661,402	(11,958)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,100	898	(202)	-	2	2	8,256	17,540	9,284
-	-	-	-	-	-	-	-	-
-	227	227	-	-	-	-	3,502	3,502
256,596	**245,530**	**(11,066)**	**467,454**	**467,744**	**290**	**681,616**	**682,444**	**828**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
269,357	259,113	10,244	467,454	467,743	(289)	-	220	(220)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	675,029	614,063	60,966
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
269,357	**259,113**	**10,244**	**467,454**	**467,743**	**(289)**	**675,029**	**614,283**	**60,746**
(12,761)	**(13,583)**	**(822)**	**-**	**1**	**1**	**6,587**	**68,161**	**61,574**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(12,761)	(13,583)	(822)	-	1	1	6,587	68,161	61,574
12,761	23,705	10,944	-	595	595	(6,587)	305,690	312,277
$ -	**$ 10,122**	**$ 10,122**	**$ -**	**$ 596**	**$ 596**	**$ -**	**$ 373,851**	**$ 373,851**

YUMA COUNTY

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

Year Ended June 30, 2007

	Juvenile Court					
	Juvenile Victim Rights		2246	State Aid Supreme Court		2247
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	17,100	17,100	-	706,212	704,299	(1,913)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	245	-	(245)	3,360	2,102	(1,258)
Rents	-	-	-	-	-	-
Miscellaneous	-	21	21	-	1,519	1,519
Total Revenues	**17,345**	**17,121**	**(224)**	**709,572**	**707,920**	**(1,652)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	17,345	17,126	219	706,212	704,299	1,913
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**17,345**	**17,126**	**219**	**706,212**	**704,299**	**1,913**
Excess of revenues over (under) expenditures	**-**	**(5)**	**(5)**	**3,360**	**3,621**	**261**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(5)	(5)	3,360	3,621	261
Fund balances / (deficits), July 1, 2006	-	256	256	(3,360)	16,606	19,966
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 251**	**$ 251**	**$ -**	**$ 20,227**	**$ 20,227**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Court Appointed Specialist		2248	Court Improvement		2249	Improving AM Schools		2257
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
97,878	95,658	(2,220)	24,630	24,630	-	69,952	60,505	(9,447)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200	-	(200)	80	85	5	-	-	-
-	-	-	-	-	-	-	-	-
-	1,022	1,022	-	-	-	-	232	232
98,078	**96,680**	**(1,398)**	**24,710**	**24,715**	**5**	**69,952**	**60,737**	**(9,215)**
$ -	$ -	$ -	$ 23,854	$ 24,716	$ (862)	$ -	$ -	$ -
98,078	96,403	1,675	554	-	554	75,387	58,915	16,472
-	-	-	-	-	-	-	229	(229)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
98,078	**96,403**	**1,675**	**24,408**	**24,716**	**(308)**	**75,387**	**59,144**	**16,243**
-	**277**	**277**	**302**	**(1)**	**(303)**	**(5,435)**	**1,593**	**7,028**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	277	277	302	(1)	(303)	(5,435)	1,593	7,028
-	356	356	(302)	1	303	5,435	3,103	(2,332)
$ -	**$ 633**	**$ 633**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,696**	**$ 4,696**

YUMA COUNTY

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

Year Ended June 30, 2007

	Juvenile Court					
	Troops for Teachers		2258	Juvenile Probation		2259
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	113,273	100,008	(13,265)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	385	285	601	2,993	2,392
Rents	-	-	-	-	-	-
Miscellaneous	-	42	42	-	71	71
Total Revenues	**100**	**427**	**327**	**113,874**	**103,072**	**(10,802)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ 25	$ (25)
Public safety	-	-	-	118,487	112,327	6,160
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**118,487**	**112,352**	**6,135**
Excess of revenues over (under) expenditures	**100**	**427**	**327**	**(4,613)**	**(9,280)**	**(4,667)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	100	427	327	(4,613)	(9,280)	(4,667)
Fund balances / (deficits), July 1, 2006	(100)	4,912	5,012	4,613	54,287	49,674
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 5,339**	**$ 5,339**	**$ -**	**$ 45,007**	**$ 45,007**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Drug Court Planning		2261	Drug Court Education		2262	Intensive Probation		2265
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
82,701	97,268	14,567	65,756	59,558	(6,198)	1,080,157	1,069,800	(10,357)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	300	143	(157)	3,150	2,869	(281)
-	-	-	-	-	-	-	-	-
-	160	160	-	-	-	-	207	207
82,701	**97,428**	**14,727**	**66,056**	**59,701**	**(6,355)**	**1,083,307**	**1,072,876**	**(10,431)**
$ 82,701	$ 79,651	$ 3,050	$ 65,701	$ 59,798	$ 5,903	$ -	$ 7	$ (7)
-	-	-	-	-	-	1,079,657	1,069,949	9,708
-	194	(194)	-	7	(7)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
82,701	**79,845**	**2,856**	**65,701**	**59,805**	**5,896**	**1,079,657**	**1,069,956**	**9,701**
-	**17,583**	**17,583**	**355**	**(104)**	**(459)**	**3,650**	**2,920**	**(730)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	17,583	17,583	355	(104)	(459)	3,650	2,920	(730)
-	1,672	1,672	(355)	(1)	354	(3,650)	14,054	17,704
$ -	**$ 19,255**	**$ 19,255**	**$ -**	**$ (105)**	**$ (105)**	**$ -**	**$ 16,974**	**$ 16,974**

YUMA COUNTY

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

Year Ended June 30, 2007

	Juvenile Court					
	Juvenile Diversion Intake		2266	Juvenile Diversion Program		2267
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	655,183	637,423	(17,760)	130,084	123,997	(6,087)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,000	2,806	806	500	842	342
Rents	-	-	-	-	-	-
Miscellaneous	-	58	58	-	82	82
Total Revenues	**657,183**	**640,287**	**(16,896)**	**130,584**	**124,921**	**(5,663)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ 740	$ (740)
Public safety	655,182	637,282	17,900	129,681	123,257	6,424
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**655,182**	**637,282**	**17,900**	**129,681**	**123,997**	**5,684**
Excess of revenues over (under) expenditures	**2,001**	**3,005**	**1,004**	**903**	**924**	**21**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	2,001	3,005	1,004	903	924	21
Fund balances / (deficits), July 1, 2006	(2,001)	37,089	39,090	(903)	5,394	6,297
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 40,094**	**$ 40,094**	**$ -**	**$ 6,318**	**$ 6,318**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court						Justice Court		
Juvenile Treatment		2268	Account Incentive		2327	Justice Court Enahncement		2317
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
406,822	398,462	(8,360)	29,853	25,677	(4,176)	7,556	9,153	1,597
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	266,064	388,006	121,942
1,600	2,504	904	-	116	116	4,894	18,481	13,587
-	-	-	-	-	-	-	-	-
-	13	13	-	3	3	-	650	650
408,422	**400,979**	**(7,443)**	**29,853**	**25,796**	**(4,057)**	**278,514**	**416,290**	**137,776**
$ -	$ -	$ -	$ 40,000	$ 35,314	$ 4,686	$ 197,659	$ 222,713	$ (25,054)
406,822	398,462	8,360	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
406,822	**398,462**	**8,360**	**40,000**	**35,314**	**4,686**	**197,659**	**222,713**	**(25,054)**
1,600	**2,517**	**917**	**(10,147)**	**(9,518)**	**629**	**80,855**	**193,577**	**112,722**
-	-	-	3,266	3,266	-	-	-	-
-	-	-	-	-	-	(9,113)	(9,113)	-
	-	-		-	-		-	-
-	**-**	**-**	**3,266**	**3,266**	**-**	**(9,113)**	**(9,113)**	**-**
1,600	2,517	917	(6,881)	(6,252)	629	71,742	184,464	112,722
(1,600)	11,394	12,994	6,881	6,582	(299)	(71,742)	325,164	396,906
$ -	**$ 13,911**	**$ 13,911**	**$ -**	**$ 330**	**$ 330**	**$ -**	**$ 509,628**	**$ 509,628**

YUMA COUNTY

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

Year Ended June 30, 2007

	Legal & Public Defenders					
	Indigent Dependency		2241	Defender Training		2326
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	15,941	8,771	(7,170)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	11	75	64	-	1,081	1,081
Rents	-	-	-	-	-	-
Miscellaneous	-	5	5	-	78	78
Total Revenues	**11**	**80**	**69**	**15,941**	**9,930**	**(6,011)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 18,390	$ 16,910	$ 1,480
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**18,390**	**16,910**	**1,480**
Excess of revenues over (under) expenditures	**11**	**80**	**69**	**(2,449)**	**(6,980)**	**(4,531)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	11	80	69	(2,449)	(6,980)	(4,531)
Fund balances / (deficits), July 1, 2006	(11)	1,626	1,637	2,449	20,024	17,575
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 1,706**	**$ 1,706**	**$ -**	**$ 13,044**	**$ 13,044**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Library District						Public Health		
LSTA Grants		2312	Other Grants		2313	Rabies Control		2264
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	48,760	110,623	61,863
62,220	23,000	(39,220)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,940	171	(2,769)
-	577	577	-	1,719	1,719	273	2,284	2,011
-	-	-	-	-	-	-	-	-
-	965	965	32,079	51,114	19,035	-	62	62
62,220	**24,542**	**(37,678)**	**32,079**	**52,833**	**20,754**	**51,973**	**113,140**	**61,167**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	480,000	480,000	-
-	-	-	-	-	-	-	-	-
64,668	24,574	40,094	32,571	20,378	12,193	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
64,668	**24,574**	**40,094**	**32,571**	**20,378**	**12,193**	**480,000**	**480,000**	**-**
(2,448)	**(32)**	**2,416**	**(492)**	**32,455**	**32,947**	**(428,027)**	**(366,860)**	**61,167**
-	-	-	-	-	-	371,128	371,128	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**371,128**	**371,128**	**-**
(2,448)	(32)	2,416	(492)	32,455	32,947	(56,899)	4,268	61,167
2,448	2,595	147	492	20,128	19,636	56,899	24,521	(32,378)
$ -	**$ 2,563**	**$ 2,563**	**$ -**	**$ 52,583**	**$ 52,583**	**$ -**	**$ 28,789**	**$ 28,789**

YUMA COUNTY

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

Year Ended June 30, 2007

	Public Works					
	Waste Tire		2204	Public Works HURF		2253
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ 1,200,000	$ 1,359,903	$ 159,903
Licenses and permits	-	-	-	-	-	-
Intergovernmental	236,380	258,530	22,150	6,783,193	6,602,542	(180,651)
Charges for services	70,000	64,823	(5,177)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	3,500	9,498	5,998	65,000	147,553	82,553
Rents	-	-	-	-	-	-
Miscellaneous	-	1,145	1,145	50,000	243,134	193,134
Total Revenues	**309,880**	**333,996**	**24,116**	**8,098,193**	**8,353,132**	**254,939**
Expenditures						
Current:						
General government	$ -	$ 1,829	$ (1,829)	$ -	$ -	$ -
Public safety	-	-	-	-	-	-
Highway and streets	-	30	(30)	8,630,552	8,290,199	340,353
Sanitation	341,221	278,992	62,229	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	91,046	(91,046)	110,000	104,048	5,952
Debt service:		-			-	
Principal retirement	-	19,804	(19,804)	133,945	123,560	10,385
Interest and fiscal charges	-	-	-	3,460	7,156	(3,696)
Total Expenditures	**341,221**	**391,701**	**(50,480)**	**8,877,957**	**8,524,963**	**352,994**
Excess of revenues over (under) expenditures	**(31,341)**	**(57,705)**	**(26,364)**	**(779,764)**	**(171,831)**	**607,933**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		91,046	91,046		-	-
Total Other financing sources (uses)	**-**	**91,046**	**91,046**	**-**	**-**	**-**
Net change in fund balance	(31,341)	33,341	64,682	(779,764)	(171,831)	607,933
Fund balances / (deficits), July 1, 2006	31,341	195,200	163,859	779,764	3,101,437	2,321,673
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 228,541**	**$ 228,541**	**$ -**	**$ 2,929,606**	**$ 2,929,606**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Works			Recorder			School Superintendent		
Other Grants		2332	Recorder's Fund		2205	School Grants		2281
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
167,433	34,808	(132,625)	-	-	-	566,419	694,555	128,136
-	-	-	196,630	216,862	20,232	-	-	-
-	-	-	-	-	-	-	-	-
-	430	430	9,261	35,765	26,504	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,599	1,599	-	-	-
167,433	**35,238**	**(132,195)**	**205,891**	**254,226**	**48,335**	**566,419**	**694,555**	**128,136**
$ -	$ -	$ -	$ 165,617	$ 126,352	$ 39,265	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
167,433	24,730	142,703	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	900,000	828,949	71,051
-	-	-	400,000	9,581	390,419	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
167,433	**24,730**	**142,703**	**565,617**	**135,933**	**429,684**	**900,000**	**828,949**	**71,051**
-	**10,508**	**10,508**	**(359,726)**	**118,293**	**478,019**	**(333,581)**	**(134,394)**	**199,187**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	10,508	10,508	(359,726)	118,293	478,019	(333,581)	(134,394)	199,187
-	(11,054)	(11,054)	359,726	736,822	377,096	333,581	548,041	214,460
$ -	**$ (546)**	**$ (546)**	**$ -**	**$ 855,115**	**$ 855,115**	**$ -**	**$ 413,647**	**$ 413,647**

YUMA COUNTY

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

Year Ended June 30, 2007

	School Superintendent			Sheriff- Administration		
	Accomodation School Dist		2282	Anti- Racketeering		2278
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	29,729	43,959	14,230
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	893	893
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3	3
Total Revenues	**-**	**-**	**-**	**29,729**	**44,855**	**15,126**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	-	29,729	2,280	27,449
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**29,729**	**2,280**	**27,449**
Excess of revenues over (under) expenditures	**-**	**-**	**-**	**-**	**42,575**	**42,575**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	-	-	-	42,575	42,575
Fund balances / (deficits), July 1, 2006	-	-	-	-	6,177	6,177
Fund balances / (deficits), June 30, 2007	**$ -**	**$ -**	**$ -**	**$ -**	**$ 48,752**	**$ 48,752**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff - Administration								
Arizona Law Enforcement 2287			Narcotic Enforcement 2299			Drug Task Force 2302		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	263,000	116,464	(146,536)	706,576	273,385	(433,191)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,151	1,151	-	1	1
-	-	-	-	-	-	-	-	-
-	-	-	-	1	1	-	21,428	21,428
-	**-**	**-**	**263,000**	**117,616**	**(145,384)**	**706,576**	**294,814**	**(411,762)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	45,376	115,769	(70,393)	706,576	172,439	534,137
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	23,001	(23,001)
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**45,376**	**115,769**	**(70,393)**	**706,576**	**195,440**	**511,136**
-	**-**	**-**	**217,624**	**1,847**	**(215,777)**	**-**	**99,374**	**99,374**
-	-	-	45,376	45,376	-	-	-	-
-	(8,115)	(8,115)	-	-	-	-	-	-
	-	-		-	-		-	-
-	**(8,115)**	**(8,115)**	**45,376**	**45,376**	**-**	**-**	**-**	**-**
-	(8,115)	(8,115)	263,000	47,223	(215,777)	-	99,374	99,374
-	8,115	8,115	(263,000)	1,922	264,922	-	(86,709)	(86,709)
$ -	**$ -**	**$ -**	**$ -**	**$ 49,145**	**$ 49,145**	**$ -**	**$ 12,665**	**$ 12,665**

YUMA COUNTY

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

Year Ended June 30, 2007

	Sheriff - Administration					
	Local Law Enforcement		2303	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	820,126	692,952	(127,174)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	654	654	-	1,041	1,041
Rents	-	-	-	-	-	-
Miscellaneous	-	100	100	-	1,532	1,532
					-	
Total Revenues	**-**	**754**	**754**	**820,126**	**695,525**	**(124,601)**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Public safety	-	-	-	861,923	530,943	330,980
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	44,978	(44,978)
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**861,923**	**575,921**	**286,002**
Excess of revenues over (under) expenditures	**-**	**754**	**754**	**(41,797)**	**119,604**	**161,401**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	754	754	(41,797)	119,604	161,401
Fund balances / (deficits), July 1, 2006	-	1,820	1,820	41,797	(58,727)	(100,524)
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 2,574**	**$ 2,574**	**$ -**	**$ 60,877**	**$ 60,877**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Jail District								
Jail Enhancement		2237	Inmate Health		2238	Facility Commission		2286
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
258,428	294,070	35,642	-	-	-	-	-	-
-	-	-	7,499	6,918	(581)	416,627	366,651	(49,976)
-	-	-	-	-	-	-	-	-
9,870	4,296	(5,574)	-	147	147	4,961	15,452	10,491
-	-	-	-	-	-	-	-	-
-	3,430	3,430	-	8	8	132,830	154,253	21,423
268,298	**301,796**	**33,498**	**7,499**	**7,073**	**(426)**	**554,418**	**536,356**	**(18,062)**
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
448,766	356,627	92,139	7,500	6,680	820	541,646	403,697	137,949
-	-	-	-	-	-	268	11	257
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	55,548	(55,548)	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
448,766	**412,175**	**36,591**	**7,500**	**6,680**	**820**	**541,914**	**403,708**	**138,206**
(180,468)	**(110,379)**	**70,089**	**(1)**	**393**	**394**	**12,504**	**132,648**	**120,144**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(180,468)	(110,379)	70,089	(1)	393	394	12,504	132,648	120,144
180,468	118,167	(62,301)	1	3,028	3,027	(12,504)	231,884	244,388
$ -	**$ 7,788**	**$ 7,788**	**$ -**	**$ 3,421**	**$ 3,421**	**$ -**	**$ 364,532**	**$ 364,532**

YUMA COUNTY

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

Year Ended June 30, 2007

	Sheriff - Jail District			Superior Court		
	Other Jail Grants		2308	Conciliation Court		2211
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	123,851	38,331	(85,520)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	68,442	74,711	6,269
Investment income	221	5,480	5,259	2,914	3,570	656
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2,160	4,241	2,081
Total Revenues	**124,072**	**43,811**	**(80,261)**	**73,516**	**82,522**	**9,006**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ 111,521	$ 98,352	$ 13,169
Public safety	73,942	28,118	45,824	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**73,942**	**28,118**	**45,824**	**111,521**	**98,352**	**13,169**
Excess of revenues over (under) expenditures	**50,130**	**15,693**	**(34,437)**	**(38,005)**	**(15,830)**	**22,175**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	50,130	15,693	(34,437)	(38,005)	(15,830)	22,175
Fund balances / (deficits), July 1, 2006	(50,130)	82,132	132,262	38,005	69,052	31,047
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 97,825**	**$ 97,825**	**$ -**	**$ 53,222**	**$ 53,222**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Domestic Relations		2217	Local Court Assistance		2221	JCEF Time Payment		2222
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	45,493	-	(45,493)	-	-	-
-	-	-	-	-	-	-	-	-
6,000	7,029	1,029	142,123	142,123	-	70,084	80,973	10,889
1,975	4,063	2,088	350	623	273	687	1,074	387
-	-	-	-	-	-	-	-	-
-	194	194	-	809	809	-	101	101
7,975	**11,286**	**3,311**	**187,966**	**143,555**	**(44,411)**	**70,771**	**82,148**	**11,377**
$ -	$ -	$ -	$ 69,890	$ 69,095	$ 795	$ 70,771	$ 70,771	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**69,890**	**69,095**	**795**	**70,771**	**70,771**	**-**
7,975	**11,286**	**3,311**	**118,076**	**74,460**	**(43,616)**	**-**	**11,377**	**11,377**
-	-	-	-	-	-	-	-	-
-	-	-	(103,090)	(51,147)	51,943	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**(103,090)**	**(51,147)**	**51,943**	**-**	**-**	**-**
7,975	11,286	3,311	14,986	23,313	8,327	-	11,377	11,377
(7,975)	86,530	94,505	(14,986)	(5,985)	9,001	-	4,535	4,535
$ -	**$ 97,816**	**$ 97,816**	**$ -**	**$ 17,328**	**$ 17,328**	**$ -**	**$ 15,912**	**$ 15,912**

YUMA COUNTY

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

Year Ended June 30, 2007

	Superior Court					
	Law Library		2224	Aztec Field Training		2234
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	25,695	24,882	(813)
Charges for services	-	-	-	-	-	-
Fines and forfeits	63,000	70,214	7,214	-	-	-
Investment income	600	4,121	3,521	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	1,500	3,319	1,819	-	-	-
Total Revenues	**65,100**	**77,654**	**12,554**	**25,695**	**24,882**	**(813)**
Expenditures						
Current:						
General government	$ 62,640	$ 56,501	$ 6,139	$ -	$ -	$ -
Public safety	-	-	-	27,276	24,882	2,394
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**62,640**	**56,501**	**6,139**	**27,276**	**24,882**	**2,394**
Excess of revenues over (under) expenditures	**2,460**	**21,153**	**18,693**	**(1,581)**	**-**	**1,581**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	2,460	21,153	18,693	(1,581)	-	1,581
Fund balances / (deficits), July 1, 2006	(2,460)	77,790	80,250	1,581	1,414	(167)
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 98,943**	**$ 98,943**	**$ -**	**$ 1,414**	**$ 1,414**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court						Superior Court - Other		
Supreme Court Enhancement		2324	Fee- Case Management		2325	Case Process Assistance		2206
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	9,850	9,850	23,500	20,040	(3,460)
-	-	-	-	-	-	-	-	-
35,136	37,842	2,706	101,734	112,508	10,774	-	-	-
984	3,710	2,726	3,300	3,676	376	-	33	33
-	-	-	-	-	-	-	-	-
-	104	104	-	-	-	-	247	247
36,120	**41,656**	**5,536**	**105,034**	**126,034**	**21,000**	**23,500**	**20,320**	**(3,180)**
$ 57,762	$ 64,353	$ (6,591)	$ 177,137	$ 137,026	$ 40,111	$ 28,500	$ 31,147	$ (2,647)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
57,762	**64,353**	**(6,591)**	**177,137**	**137,026**	**40,111**	**28,500**	**31,147**	**(2,647)**
(21,642)	**(22,697)**	**(1,055)**	**(72,103)**	**(10,992)**	**61,111**	**(5,000)**	**(10,827)**	**(5,827)**
-	-	-	9,113	9,113	-	-	-	-
-	-	-	-	-	-	-	-	-
	-	-		-	-		-	-
-	**-**	**-**	**9,113**	**9,113**	**-**	**-**	**-**	**-**
(21,642)	(22,697)	(1,055)	(62,990)	(1,879)	61,111	(5,000)	(10,827)	(5,827)
21,642	71,460	49,818	62,990	96,619	33,629	5,000	6,531	1,531
$ -	**$ 48,763**	**$ 48,763**	**$ -**	**$ 94,740**	**$ 94,740**	**$ -**	**$ (4,296)**	**$ (4,296)**

YUMA COUNTY

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

Year Ended June 30, 2007

	Superior Court - Other					
	Child Support Enforcement 2215			Fill the Gap 2319		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	126,247	126,347	100	164,591	211,741	47,150
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	85,873	104,394	18,521
Investment income	-	366	366	-	20,290	20,290
Rents	-	-	-	-	-	-
Miscellaneous	-	9,593	9,593	-	671	671
Total Revenues	**126,247**	**136,306**	**10,059**	**250,464**	**337,096**	**86,632**
Expenditures						
Current:						
General government	$ 126,245	$ 126,434	$ (189)	$ 464,957	$ 364,939	$ 100,018
Public safety	-	-	-	-	-	-
Highway and streets	-	9	(9)	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**126,245**	**126,443**	**(198)**	**464,957**	**364,939**	**100,018**
Excess of revenues over (under) expenditures	**2**	**9,863**	**9,861**	**(214,493)**	**(27,843)**	**186,650**
Other financing sources (uses):						
Transfers in	-	-	-	113,049	61,107	(51,942)
Transfers out	-	-	-	-	-	-
Capital leases		-	-		-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**113,049**	**61,107**	**(51,942)**
Net change in fund balance	2	9,863	9,861	(101,444)	33,264	134,708
Fund balances / (deficits), July 1, 2006	(2)	34,483	34,485	101,444	398,823	297,379
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 44,346**	**$ 44,346**	**$ -**	**$ 432,087**	**$ 432,087**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Other Miscellaneous								
Workforce Investment Act		2291	Improvement Districts			Other Nonmajor Funds		Misc
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ -	$ -	$ -	$ 922,482	$ 658,157	$ (264,325)	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
10,812,616	4,434,415	(6,378,201)	4,000	4,000	-	170,982	9,798	(161,184)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,183	1,183	-	26,058	26,058	374	5,085	4,711
-	-	-	-	-	-	-	-	-
-	504	504	-	1,598	1,598	2,700	294	(2,406)
10,812,616	**4,436,102**	**(6,376,514)**	**926,482**	**689,813**	**(236,669)**	**174,056**	**15,177**	**(158,879)**
$ -	$ -	$ -	$ 656,073	$ 606,270	$ 49,803	$ 2,700	$ -	$ 2,700
-	-	-	-	-	-	191,382	109,027	82,355
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,455,006	4,408,068	7,046,938	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-		-		
-	-	-	-	-	-	-	-	-
-	-	-	10,822	-	10,822	-	-	-
11,455,006	**4,408,068**	**7,046,938**	**666,895**	**606,270**	**60,625**	**194,082**	**109,027**	**85,055**
(642,390)	**28,034**	**670,424**	**259,587**	**83,543**	**(176,044)**	**(20,026)**	**(93,850)**	**(73,824)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(1,916)	(1,916)
	-	-		-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**(1,916)**	**(1,916)**
(642,390)	28,034	670,424	259,587	83,543	(176,044)	(20,026)	(95,766)	(75,740)
642,390	3,176	(639,214)	(259,587)	352,565	612,152	20,026	42,135	22,109
$ -	**$ 31,210**	**$ 31,210**	**$ -**	**$ 436,108**	**$ 436,108**	**$ -**	**$ (53,631)**	**$ (53,631)**

YUMA COUNTY

Exhibit J- 1

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

(Concluded)

Year Ended June 30, 2007

	Total Special Revenue Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 3,322,482	$ 3,377,963	$ 55,481
Licenses and permits	118,760	209,189	90,429
Intergovernmental	40,892,073	31,603,067	(9,289,006)
Charges for services	1,596,796	1,514,735	(82,061)
Fines and forfeits	923,441	1,136,107	212,666
Investment income	395,304	949,152	553,848
Rents	263,963	296,738	32,775
Miscellaneous	589,517	1,200,334	610,817
Total Revenues	**48,102,336**	**40,287,285**	**(7,815,051)**
Expenditures			
Current:			
General government	$ 4,464,667	$ 3,865,165	$ 599,502
Public safety	11,489,490	9,851,567	1,637,923
Highway and streets	11,775,399	10,547,079	1,228,320
Sanitation	341,221	278,992	62,229
Health	480,000	480,000	-
Welfare	3,442,514	3,374,496	68,018
Culture and recreation	97,239	44,952	52,287
Education	13,030,035	5,851,080	7,178,955
Capital Outlay	11,240,813	5,987,217	5,253,596
Debt service:			
Principal retirement	133,945	143,364	(9,419)
Interest and fiscal charges	14,282	7,156	7,126
Total Expenditures	**56,509,605**	**40,431,068**	**16,078,537**
Excess of revenues over (under) expenditures	**(8,407,269)**	**(143,783)**	**8,263,486**
Other financing sources (uses):			
Transfers in	1,235,422	1,138,986	(96,436)
Transfers out	(923,139)	(848,284)	74,855
Capital leases	-	91,046	91,046
Total Other financing sources (uses)	**312,283**	**381,748**	**69,465**
Net change in fund balance	(8,094,986)	237,965	8,332,951
Fund balances / (deficits), July 1, 2006	8,094,986	19,855,930	11,760,944
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 20,093,895**	**$ 20,093,895**

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2007

	Improvement Districts					
	Donovan Estates		3543	Del Sur Estates		3544
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	$ 55,390	$ 60,388	$ 4,998	$ 14,595	$ 7,337	$ (7,258)
Investment income	-	7,483	7,483	-	1,542	1,542
Miscellaneous	-	168	168	-	90	90
Total Revenues	**55,390**	**68,039**	**12,649**	**14,595**	**8,969**	**(5,626)**
Expenditures						
Current:						
Debt service:						
Principal retirement	$ 21,200	$ 21,200	$ -	$ 15,000	$ 45,000	$ (30,000)
Interest and fiscal charges	15,413	15,413	-	1,781	1,555	226
Total Expenditures	**36,613**	**36,613**	**-**	**16,781**	**46,555**	**(29,774)**
Excess of revenues over (under) expenditures	**18,777**	**31,426**	**12,649**	**(2,186)**	**(37,586)**	**(35,400)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	18,777	31,426	12,649	(2,186)	(37,586)	(35,400)
Fund balances / (deficits), July 1, 2006	(18,777)	148,184	166,961	2,186	36,967	34,781
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 179,610**	**$ 179,610**	**$ -**	**$ (619)**	**$ (619)**

* Variance = Positive / (Negative)

Improvement Districts					
El Prado Estates		3545	Gadsden		3546
Budget	Actual	Variance *	Budget	Actual	Variance *
$ 64,460	$ 44,592	$ (19,868)	$ 150,300	$ 70,643	$ (79,657)
-	7,201	7,201	-	6,363	6,363
-	106	106	-	-	-
64,460	**51,899**	**(12,561)**	**150,300**	**77,006**	**(73,294)**
$ 17,153	$ 17,146	$ 7	$ 19,984	$ 19,984	$ -
11,646	11,647	(1)	19,784	20,234	(450)
28,799	**28,793**	**6**	**39,768**	**40,218**	**(450)**
35,661	**23,106**	**(12,555)**	**110,532**	**36,788**	**(73,744)**
-	-	-	-	444	444
-	-	-	-	-	-
-	**-**	**-**	**-**	**444**	**444**
35,661	23,106	(12,555)	110,532	37,232	(73,300)
(35,661)	149,696	185,357	(110,532)	122,925	233,457
$ -	**$ 172,802**	**$ 172,802**	**$ -**	**$ 160,157**	**$ 160,157**

YUMA COUNTY

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

Year Ended June 30, 2007

Exhibit J- 2

(Concluded)

	Other Debt Service Funds		Misc	Total Debt Service Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	$ -	$ -	$ -	$ 284,745	$ 182,960	$ (101,785)
Investment income	-	-	-	-	22,589	22,589
Miscellaneous	-	-	-	-	364	364
Total Revenues	**-**	**-**	**-**	**284,745**	**205,913**	**(78,832)**
Expenditures						
Current:						
Debt service:						
Principal retirement	$ -	$ -	$ -	$ 73,337	$ 103,330	$ (29,993)
Interest and fiscal charges	-	-	-	48,624	48,849	(225)
Total Expenditures	**-**	**-**	**-**	**121,961**	**152,179**	**(30,218)**
Excess of revenues over (under) expenditures	**-**	**-**	**-**	**162,784**	**53,734**	**(109,050)**
Other financing sources (uses):						
Transfers in	-	4,721	4,721	-	5,165	5,165
Transfers out	-	(5,166)	(5,166)	-	(5,166)	(5,166)
Total Other financing sources (uses)	**-**	**(445)**	**(445)**	**-**	**(1)**	**(1)**
Net change in fund balance	-	(445)	(445)	162,784	53,733	(109,051)
Fund balances / (deficits), July 1, 2006	-	445	445	(162,784)	458,217	621,001
Fund balances / (deficits), June 30, 2007	**$ -**	**$ -**	**$ -**	**$ -**	**$ 511,950**	**$ 511,950**

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2007

	Improvement Districts					
	Del Sur Estates		4715	Donovan Estates		4716
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Investment income	150	280	130	2,997	5,514	2,517
Rents	-	-	-	-	-	-
Miscellaneous	-	20	20	-	432	432
Total Revenues	**150**	**300**	**150**	**2,997**	**5,946**	**2,949**
Expenditures						
Current:						
General government	$ -	$ -	$ -	$ -	$ -	$ -
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**150**	**300**	**150**	**2,997**	**5,946**	**2,949**
Other financing sources (uses):						
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	150	300	150	2,997	5,946	2,949
Fund balances / (deficits), July 1, 2006	(150)	6,028	6,178	(2,997)	118,978	121,975
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 6,328**	**$ 6,328**	**$ -**	**$ 124,924**	**$ 124,924**

* Variance = Positive / (Negative)

Exhibit J- 3
(Continued)

Improvement Districts								
El Prado Estates		4717	Gadsden		4719	Library District		4720
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 90,000	$ 38,615	$ (51,385)	$ 2,797,848	$ 4,115	$ (2,793,733)	$ -	$ -	$ -
3,221	4,094	873	2,702	731	(1,971)	99,204	361,285	262,081
-	-	-	-	-	-	-	3,724	3,724
-	151	151	-	26	26	-	-	-
93,221	**42,860**	**(50,361)**	**2,800,550**	**4,872**	**(2,795,678)**	**99,204**	**365,009**	**265,805**
								-
$ -	$ 23,614	$ (23,614)	$ -	$ -	$ -	$ -	$ -	$ -
90,000	38,615	51,385	2,500,237	4,115	2,496,122	4,958,283	3,821,738	1,136,545
90,000	**62,229**	**27,771**	**2,500,237**	**4,115**	**2,496,122**	**4,958,283**	**3,821,738**	**1,136,545**
3,221	**(19,369)**	**(22,590)**	**300,313**	**757**	**(299,556)**	**(4,859,079)**	**(3,456,729)**	**1,402,350**
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3,221	(19,369)	(22,590)	300,313	757	(299,556)	(4,859,079)	(3,456,729)	1,402,350
(3,221)	7,949	11,170	(300,313)	12,746	313,059	4,859,079	9,968,518	5,109,439
$ -	**$ (11,420)**	**$ (11,420)**	**$ -**	**$ 13,503**	**$ 13,503**	**$ -**	**$ 6,511,789**	**$ 6,511,789**

YUMA COUNTY

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

Year Ended June 30, 2007

	SLIF Projects		4401	Construction Projects		4406 & 4408
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	$ -	$ 3,799	$ 3,799	$ -	$ -	$ -
Investment income	812	3,002	2,190	-	5,539	5,539
Rents	-	-	-	-	-	-
Miscellaneous	-	6,160	6,160	-	406	406
Total Revenues	**812**	**12,961**	**12,149**	**-**	**5,945**	**5,945**
Expenditures						
Current:						
General government	$ -	$ 1,521	$ (1,521)	$ -	$ -	$ -
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**1,521**	**(1,521)**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**812**	**11,440**	**10,628**	**-**	**5,945**	**5,945**
Other financing sources (uses):						
Transfers out	-	-	-	(2,123,152)	(7,573)	2,115,579
Total Other financing sources (uses)	**-**	**-**	**-**	**(2,123,152)**	**(7,573)**	**2,115,579**
Net change in fund balance	812	11,440	10,628	(2,123,152)	(1,628)	2,121,524
Fund balances / (deficits), July 1, 2006	(812)	67,364	68,176	2,123,152	124,941	(1,998,211)
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 78,804**	**$ 78,804**	**$ -**	**$ 123,313**	**$ 123,313**

* Variance = Positive / (Negative)

Exhibit J- 3
(Concluded)

Technology Projects			4405 & 4417	Total Capital Projects Funds		
Budget	Actual	Variance *		Budget	Actual	Variance *
$ -	$ -	$ -		$ 2,887,848	$ 46,529	$ (2,841,319)
-	35,075	35,075		109,086	415,520	306,434
-	-	-		-	3,724	3,724
-	-	-		-	7,195	7,195
-	**35,075**	**35,075**		**2,996,934**	**472,968**	**(2,523,966)**
$ -	$ -	$ -		$ -	$ 25,135	$ (25,135)
-	-	-		7,548,520	3,864,468	3,684,052
-	**-**	**-**		**7,548,520**	**3,889,603**	**3,658,917**
-	**35,075**	**35,075**		**(4,551,586)**	**(3,416,635)**	**1,134,951**
(602,648)	(62,425)	540,223		(2,725,800)	(69,998)	2,655,802
(602,648)	**(62,425)**	**540,223**		**(2,725,800)**	**(69,998)**	**2,655,802**
(602,648)	(27,350)	575,298		(7,277,386)	(3,486,633)	3,790,753
602,648	700,423	97,775		7,277,386	11,006,947	3,729,561
$ -	**$ 673,073**	**$ 673,073**		**$ -**	**$ 7,520,314**	**$ 7,520,314**

YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2007

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 3,322,482	$ 3,377,963	$ 55,481
Special assessments	284,745	182,960	(101,785)
Licenses and permits	118,760	209,189	90,429
Intergovernmental	43,779,921	31,649,596	(12,130,325)
Charges for services	1,596,796	1,514,735	(82,061)
Fines and forfeits	923,441	1,136,107	212,666
Investment income	504,390	1,387,261	882,871
Rents	263,963	300,462	36,499
Miscellaneous	589,517	1,207,893	618,376
Total Revenues	**51,384,015**	**40,966,166**	**(10,417,849)**
Expenditures			
Current:			
General government	$ 4,464,667	$ 3,890,300	$ 574,367
Public safety	11,489,490	9,851,567	1,637,923
Highway and streets	11,775,399	10,547,079	1,228,320
Sanitation	341,221	278,992	62,229
Health	480,000	480,000	-
Welfare	3,442,514	3,374,496	68,018
Culture and recreation	97,239	44,952	52,287
Education	13,030,035	5,851,080	7,178,955
Capital Outlay	18,789,333	9,851,685	8,937,648
Debt service:			
Principal retirement	207,282	246,694	(39,412)
Interest and fiscal charges	62,906	56,005	6,901
Total Expenditures	**64,180,086**	**44,472,850**	**19,707,236**
Excess of revenues over (under) expenditures	**(12,796,071)**	**(3,506,684)**	**9,289,387**
Other financing sources (uses):			
Transfers in	1,235,422	1,144,151	(91,271)
Transfers out	(3,648,939)	(923,448)	2,725,491
Capital leases	-	91,046	91,046
Total Other financing sources (uses)	**(2,413,517)**	**311,749**	**2,725,266**
Net change in fund balance	(15,209,588)	(3,194,935)	12,014,653
Fund balances / (deficits), July 1, 2006	15,209,588	31,321,094	16,111,506
Fund balances / (deficits), June 30, 2007	**$ -**	**$ 28,126,159**	**$ 28,126,159**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Assets

All Internal Service Funds

June 30, 2007

	IT Life Cycle Management 6601	Revolving Fund 6602	Health Self-Insurance 6607	Total Internal Service Funds
Assets				
Cash and cash equivalents	$ 11,351	$ -	$ 11,063,820	$ 11,075,171
Receivables (net of allowances for uncollectibles):				
Accrued interest	35	2	31,058	31,095
Due from:				
Due from other funds	513,000	4,631	17,218	534,849
Prepaid items	-	-	47,198	47,198
Total Assets	**$ 524,386**	**$ 4,633**	**$ 11,159,294**	**$ 11,688,313**
Liabilities				
Liabilities				
Accounts payable	$ 327	$ 3,193	$ 287,327	$ 290,847
Accrued payroll and employee benefits	-	1,898	1,741	3,639
Claims and judgements payable	-	-	917,000	917,000
Due to:				
Due to other funds	18,857	26,576	4,660	50,093
Total Liabilities	**$ 19,184**	**$ 31,667**	**$ 1,210,728**	**$ 1,261,579**
Net Assets				
Unrestricted	505,202	(27,034)	9,948,566	10,426,734
Total net assets	**$ 505,202**	**$ (27,034)**	**$ 9,948,566**	**$ 10,426,734**

YUMA COUNTY

Exhibit K- 2

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

All Internal Service Funds

Year Ended June 30, 2007

	IT Life Cycle Management 6601	Revolving Fund 6602	Health Self-Insurance 6607	Total Internal Service Funds
Operating revenues				
Special assessments	$ -	$ 34,900	$ -	$ 34,900
Charges for services	-	-	8,366,670	8,366,670
Miscellaneous	11,406	311	3,000	14,717
Total operating revenues	**11,406**	**35,211**	**8,369,670**	**8,416,287**
Operating expenses				
Personal services	$ -	$ 41,726	$ 109,089	$ 150,815
Supplies	-	2,852	10,619	13,471
Tools and minor equipment	153,457	-	458	153,915
Professional services	-	8,680	47,823	56,503
Health services claims	-	-	5,955,292	5,955,292
Insurance	-	-	9,793	9,793
Other	-	10,578	2,802	13,380
Total operating expenses	**153,457**	**63,836**	**6,135,876**	**6,353,169**
Operating income / (loss)	**(142,051)**	**(28,625)**	**2,233,794**	**2,063,118**
Nonoperating revenues				
Investment income	328	65	405,208	405,601
Total nonoperating revenues	**328**	**65**	**405,208**	**405,601**
Income / (loss) before transfers	**(141,723)**	**(28,560)**	**2,639,002**	**2,468,719**
Transfers in	513,000	-	-	513,000
Change in net assets	371,277	(28,560)	2,639,002	2,981,719
Total net assets / (deficit), July 1, 2006	133,925	1,526	7,309,564	7,445,015
Total net assets / (deficit), June 30, 2007	**$ 505,202**	**$ (27,034)**	**$ 9,948,566**	**$ 10,426,734**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2007

	IT Life Cycle Management 6601	Revolving Fund 6602	Health Self-Insurance 6607	Total Internal Service Funds
Cash flows from operating activities:				
Receipts from customers	$ -	$ 34,480	$ 8,539,975	$ 8,574,455
Receipts from other funds for goods and services provided	14,858	41,474	664,058	720,390
Other receipts	3,306	-	4,414	7,720
Payments for supplies and to providers of goods and services	(125,014)	(34,751)	(6,822,707)	(6,982,472)
Payments to employees	-	(39,948)	(113,101)	(153,049)
Other payments	(403,037)	5,818	(2,802)	(400,021)
Net cash provided (used) by operating activities	**(509,887)**	**7,073**	**2,269,837**	**1,767,023**
Cash flows from noncapital financial activities:				
Cash transfers from other funds	513,000	-	-	513,000
Net cash provided by noncapital financial activities	**513,000**	**-**	**-**	**513,000**
Cash flows from investing activities:				
Interest received on investments	328	65	405,208	405,601
Net cash provided by investing activities	**328**	**65**	**405,208**	**405,601**
Net increase / (decrease) in cash and cash equivalents	3,441	7,138	2,675,045	2,685,624
Cash and cash equivalents, July 1, 2006	7,910	(7,138)	8,388,775	8,389,547
Cash and cash equivalents, June 30, 2007	**$ 11,351**	**$ -**	**$ 11,063,820**	**$ 11,075,171**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income	**$ (142,051)**	**$ (28,625)**	**$ 2,233,794**	**$ 2,063,118**
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Changes in assets and liabilities:				
(Increase) / decreases in assets:				
Accrued interest	(12)	(2)	(11,899)	(11,913)
Prepaid Expenditures	-	-	(47,198)	(47,198)
Due from other funds	327,361	28,221	(1,100)	354,482
Increase / (decrease) in liabilities:				
Accounts payable	(21,222)	3,193	261,738	243,709
Accrued payroll and employee benefits	-	119	(2,271)	(2,152)
Due to other funds	(673,963)	4,167	773	(669,023)
Insurance claims payable	-	-	(164,000)	(164,000)
Total Adjustments	**(367,836)**	**35,698**	**36,043**	**(296,095)**
Net cash provided (used) by operating activites	**$ (509,887)**	**$ 7,073**	**$ 2,269,837**	**$ 1,767,023**

Trust And Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2007

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Assets					
Cash and cash equivalents	$ 98,779,241	$ 18,799,459	$ 117,578,700	$ 2,662,350	$ 120,241,050
Total Assets	$ 98,779,241	$ 18,799,459	$ 117,578,700	$ 2,662,350	$ 120,241,050
Liabilities					
Deposit held for others	$ -	$ -	$ -	$ 2,662,350	$ 2,662,350
Total Liabilities	$ -	$ -	$ -	$ 2,662,350	$ 2,662,350
Net Assets					
Held in trust for investment trust participants	$ 98,779,241	$ 18,799,459	$ 117,578,700		$ 117,578,700

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Assets
All Trust and Agency Funds
Year Ended June 30, 2007

	Investment Trust Funds		Total Investment Trust Funds
	Treasurer's Pool	Individual Accounts	
Additions:			
Contributions from participants	$ 516,422,778	$ 1,988,364	$ 518,411,142
Investment income	1,286,220		1,286,220
Total additions	517,708,998	1,988,364	519,697,362
Deductions:			
Distributions to participants	466,934,356	27,975,000	494,909,356
Total deductions	466,934,356	27,975,000	494,909,356
Change in net assets	50,774,642	(25,986,636)	24,788,006
Net assets held in trust, July 1, 2006	48,004,599	44,786,095	92,790,694
Net assets held in trust, June 30, 2007	$ 98,779,241	$ 18,799,459	$ 117,578,700

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Capital Assets
Used In The Operation
Of Governmental Funds

Yuma County, Arizona

Exhibit M-1

Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source *
Year Ended June 30, 2007

	2006	2007
Governmental Funds capital assets:		
Land	$ 27,186,527	$ 33,498,986
Buildings	112,380,294	113,394,797
Improvements other than buildings	9,653,668	9,699,432
Machinery and equipment	26,026,626	29,176,378
Infrastructure	109,665,883	112,730,361
Construction in progress	7,872,064	8,638,868
Total governmental funds capital assets	$ 292,785,062	$ 307,138,822
Investments in governmental funds capital assets by source:		
General fund	$ 18,063,511	$ 18,501,127
Special revenue funds	149,397,032	153,141,297
Capital projects funds	70,878,931	81,050,810
Donations	54,445,588	54,445,588
Total governmental funds capital assets	$ 292,785,062	$ 307,138,822

* 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, 2007

Exhibit M-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 15,109,953	$ 663,275	$ 1,603,163	$ 4,741,122	$ 7,722,801	$ -	$ 379,592
Adult Probation	3,802,989	-	3,757,162	-	45,827	-	-
Attorneys	188,030	-	39,271	-	148,759	-	-
Courts	31,253,554	647,592	26,395,491	2,291,648	873,034	-	1,045,789
Development Services	7,434,723	2,027,087	4,567,799	6,910	832,927	-	-
Juvenile Court	12,629,898	-	12,417,701	-	212,197	-	-
Public Defender	518,340	39,200	425,179	-	53,961	-	-
Total General Government	70,937,487	3,377,154	49,205,766	7,039,680	9,889,506	-	1,425,381
Public Safety:							
Adult probation	291,659	-	72,186	-	219,473	-	-
Juvenile Court - Grants	328,255	-	84,705	-	243,550	-	-
Sheriff - Administration	48,871,804	1,773,939	36,657,164	339,136	7,232,690	-	2,868,875
Sheriff - Boat Patrol	967,056	112,750	561,125	-	293,181	-	-
Total Public Safety	50,458,774	1,886,689	37,375,180	339,136	7,988,894	-	2,868,875
Highways and Streets:							
Flood Control	22,986,337	2,739,868	-	26,651	108,586	20,111,232	-
Roads	131,581,501	22,199,208	5,007,212	33,485	8,523,993	92,619,129	3,198,474
Total Highways and Streets	154,567,838	24,939,076	5,007,212	60,136	8,632,579	112,730,361	3,198,474
Sanitation:							
Solid Waste	765,591	1,773	-	188,214	575,604	-	-
Total Sanitation	765,591	1,773	-	188,214	575,604	-	-
Health :							
Health	9,022,731	-	8,083,818	-	938,913	-	-
Total Health	9,022,731	-	8,083,818	-	938,913	-	-
Welfare:							
Cemetery	25,288	25,288		-	-	-	-
Housing	13,788,258	202,766	11,675,550	1,631,460	278,482	-	-
Total Welfare	13,813,546	228,054	11,675,550	1,631,460	278,482	-	-
Culture and Recreation:							
Library	6,529,844	2,745,704	1,843,880	-	794,122	-	1,146,138
Parks	743,842	303,036	-	440,806	-	-	-
Total Culture and Recreation	7,273,686	3,048,740	1,843,880	440,806	794,122	-	1,146,138
Education:							
Juvenile Court	251,593	-	191,394	-	60,199	-	-
School Superintendent	47,576	17,500	11,997	-	18,079	-	-
Total Education	299,169	17,500	203,391	-	78,278	-	-
Total governmental funds capital assets	$ 307,138,822	$ 33,498,986	$ 113,394,797	$ 9,699,432	$ 29,176,378	$ 112,730,361	$ 8,638,868

* 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, 2007

Function and Activity:	Governmental Capital Assets July 1, 2006 (as restated)	Additions	Deletions	Governmental Capital Assets June 30, 2007
General Government:				
Administration	$ 14,179,216	$ 941,961	$ 11,224	$ 15,109,953
Adult Probation	3,757,708	45,281	-	3,802,989
Attorneys	188,030	-	-	188,030
Courts	30,136,665	1,116,889	-	31,253,554
Development Services	5,614,147	1,833,161	12,585	7,434,723
Juvenile Court	12,826,876	36,171	233,149	12,629,898
Public Defender	499,626	18,714	-	518,340
Total General Government	67,202,268	3,992,177	256,958	70,937,487
Public Safety:				
Adult Probation	291,659	-	-	291,659
Juvenile Court - Grants	328,255	-	-	328,255
Sheriff - Administration	44,766,194	4,485,190	379,580	48,871,804
Sheriff - Boat Patrol	967,056	-	-	967,056
Total Public Safety	46,353,164	4,485,190	379,580	50,458,774
Highways and Streets:				
Flood Control	22,986,337	-	-	22,986,337
Roads	129,548,824	9,883,437	7,850,760	131,581,501
Total Highways and Streets	152,535,161	9,883,437	7,850,760	154,567,838
Sanitation:				
Solid Waste	746,570	178,171	159,150	765,591
Total Sanitation	746,570	178,171	159,150	765,591
Health :				
Health	8,488,101	1,054,127	519,497	9,022,731
Total Health	8,488,101	1,054,127	519,497	9,022,731
Welfare:				
Cemetery	25,288	-		25,288
Housing	13,725,399	85,873	23,014	13,788,258
Total Welfare	13,750,687	85,873	23,014	13,813,546
Culture and Recreation:				
Library	2,666,100	3,863,744	-	6,529,844
Parks	743,842	-	-	743,842
Total Culture and Recreation	3,409,942	3,863,744	-	7,273,686
Education:				
Juvenile Court	251,593	-	-	251,593
School Superintendent	47,576	-	-	47,576
Total Education	299,169	-	-	299,169
Total governmental funds capital assets	$ 292,785,062	$ 23,542,719	$ 9,188,959	$ 307,138,822

* Beginning balances for Governmental - Administration and Highways and Streets - Road were restated due a prior year reduction of $3,054,150 of the Gadsden Sewer project completion reflected in an incorrect function.

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..... 215-242

These schedules provide trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity..... 243-252

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

Debt Capacity..... 253-262

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..... 263-270

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..... 271-276

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 Seven Fiscal Years (1)

	Fiscal Year					
	2000-01		2001-02		2002-03	
	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%
Public Safety	2,394,430	N/A	2,166,130	(9.5%)	2,277,867	5.2%
Highways & Streets	83,093	N/A	132,464	59.4%	103,758	(21.7%)
Sanitation	32,284	N/A	27,156	(15.9%)	27,457	1.1%
Health	589,545	N/A	645,038	9.4%	727,192	12.7%
Welfare	227,444	N/A	394,544	73.5%	250,219	(36.6%)
Culture & Recreation	49,914	N/A	52,225	4.6%	-	0.0%
Education	-	-	29,467	0.0%	90,640	207.6%
Operating Grants & Contributions	32,031,345	N/A	32,005,169	(0.1%)	36,210,868	13.1%
Capital Grants & Contributions (2)	-	-	-	0.0%	3,304,062	0.0%
Total Program Revenues	**$ 39,774,007**	N/A	**$ 40,762,376**	2.5%	**$ 49,192,769**	20.7%
General Revenues						
Taxes						
Propery Taxes - General Purpose	17,620,678	N/A	18,087,799	2.7%	19,943,241	10.3%
County Sales Taxes	18,484,868	N/A	23,072,903	24.8%	24,384,798	5.7%
Auto-in-Lieu of Tax	4,391,652	N/A	4,954,200	12.8%	5,286,522	6.7%
Franchise Taxes	108,611	N/A	112,158	3.3%	123,972	10.5%
Shared State Sales Taxes	11,812,111	N/A	12,649,882	7.1%	13,752,283	8.7%
Totat Taxes	**$ 52,417,920**	N/A	**$ 58,876,942**	12.3%	**$ 63,490,816**	7.8%
Grants and Contributions Not Restricted to Specific Programs	1,605,048	N/A	2,060,228	28.4%	3,408,688	65.5%
Investment Income	4,126,689	N/A	2,290,392	(44.5%)	(162,326)	(107.1%)
Miscellaneous	1,048,944	N/A	845,393	(19.4%)	1,020,656	20.7%
Total General Revenues	**$ 59,198,601**	N/A	**$ 64,072,955**	8.2%	**$ 67,757,834**	5.8%
Total Revenues	**$ 98,972,608**	N/A	**$ 104,835,331**	5.9%	**$ 116,950,603**	11.6%

(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							
2003-04		**2004-05**		**2005-06**		**2006-07**	
Amount	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg
$ 7,093,636	14.4%	$ 8,300,405	17.0%	$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)
2,402,007	5.4%	2,870,355	19.5%	5,065,274	76.5%	3,795,111	(25.1%)
105,975	2.1%	108,477	2.4%	87,631	(19.2%)	125,189	42.9%
50,555	84.1%	66,087	30.7%	69,131	4.6%	64,823	(6.2%)
643,951	(11.4%)	689,350	7.1%	657,953	(4.6%)	701,720	6.7%
295,885	18.3%	336,485	13.7%	338,791	0.7%	360,780	6.5%
59,964	0.0%	59,642	(0.5%)	62,542	4.9%	64,742	3.5%
-	0.0%	-	0.0%	-	0.0%	-	0.0%
37,597,648	3.8%	37,842,357	0.7%	35,522,157	(6.1%)	36,731,225	3.4%
3,672,046	11.1%	10,399,038	183.2%	5,306,408	(49.0%)	50,253	(99.1%)
$ 51,921,667	5.5%	**$ 60,672,196**	16.9%	**$ 52,806,558**	(13.0%)	**$ 47,442,053**	(10.2%)
$20,582,593	3.2%	22,176,789	7.7%	23,511,137	6.0%	29,610,778	25.9%
$27,740,649	13.8%	32,226,336	16.2%	37,592,727	16.7%	34,612,349	(7.9%)
$5,855,576	10.8%	6,265,275	7.0%	7,030,262	12.2%	7,541,525	7.3%
$135,173	9.0%	120,253	(11.0%)	185,592	54.3%	171,633	(7.5%)
$14,652,864	6.5%	16,212,307	10.6%	18,265,508	12.7%	19,283,910	5.6%
$ 68,966,855	8.6%	**$ 77,000,960**	11.6%	**$ 86,585,226**	12.4%	**$ 91,220,195**	5.4%
4,544,710	33.3%	1,909,810	(58.0%)	2,223,283	16.4%	2,148,468	(3.4%)
1,466,106	(1003.2%)	2,280,631	55.6%	3,156,042	38.4%	5,106,758	61.8%
2,573,950	152.2%	1,707,991	(33.6%)	3,107,989	82.0%	1,894,298	(39.1%)
$ 77,551,621	14.5%	**$ 82,899,392**	6.9%	**$ 95,072,540**	14.7%	**$ 100,369,719**	5.6%
$ 129,473,288	10.7%	**$ 143,571,588**	10.9%	**$ 147,879,098**	3.0%	**$ 147,811,772**	(0.0%)

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

	Fiscal Year					
	2002-03		2003-04		2004-05	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 28,856,216	16.5%	$ 31,102,182	7.8%	$ 35,978,984	15.7%
Public Safety	29,138,514	22.4%	31,039,222	6.5%	31,748,603	2.3%
Highways & Streets	10,306,365	72.7%	12,470,931	21.0%	14,248,072	14.3%
Sanitation	777,723	33.4%	715,578	(8.0%)	871,424	21.8%
Health	4,915,369	16.0%	5,614,325	14.2%	6,351,269	13.1%
Welfare	10,981,326	7.5%	11,648,231	6.1%	11,820,871	1.5%
Culture & Recreation	3,437,953	15.5%	3,522,959	2.5%	3,450,050	(2.1%)
Education	10,221,141	330.1%	9,258,092	(9.4%)	9,662,024	4.4%
Interest-Longterm Debt	1,976,815	(4.5%)	1,875,070	(5.1%)	1,738,525	(7.3%)
Total - Expenses	**$ 100,611,422**	**30.6%**	**$ 107,246,590**	**6.6%**	**$ 115,869,822**	**8.0%**
Change in Net Assets (1)	$ 16,339,181	N/A	$ 22,226,698	36.0%	$ 27,701,766	24.6%
Beginning Net Assets (1)	202,574,852	N/A	218,914,033	8.1%	241,140,731	10.2%
Ending Net Assets (1)	**$ 218,914,033**	**8.1%**	**$ 241,140,731**	**10.2%**	**$ 268,842,497**	**11.5%**

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

Table A-2

	Fiscal Year			
	2005-06		2006-07	
	Amount	% Chg	Amount	% Chg
General Government	$ 38,160,597	6.1%	$ 40,039,629	4.9%
Public Safety	36,145,190	13.8%	38,574,625	6.7%
Highways & Streets	11,462,736	(19.5%)	15,451,075	34.8%
Sanitation	857,984	(1.5%)	862,621	0.5%
Health	6,628,428	4.4%	7,488,353	13.0%
Welfare	12,695,814	7.4%	13,146,757	3.6%
Culture & Recreation	4,559,772	32.2%	4,348,632	(4.6%)
Education	6,963,110	(27.9%)	6,176,103	(11.3%)
Interest-Longterm Debt	1,576,642	(9.3%)	2,206,422	39.9%
Total - Expenses	**$ 119,050,273**	**2.7%**	**$ 128,294,217**	**7.8%**
Change in Net Assets (1)	$ 28,828,825	4.1%	$ 19,517,555	(32.3%)
Beginning Net Assets (1)	268,842,497	11.5%	297,671,322	10.7%
Ending Net Assets (1)	**$ 297,671,322**	**10.7%**	**$ 317,188,877**	**6.6%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year					
	1997-98		1998-99		1999-00	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 19,893,499	7.81%	$ 19,032,504	(4.33%)	$ 19,918,737	4.66%
Public Safety	18,261,455	7.67%	21,328,975	16.80%	20,250,747	(5.06%)
Highways & Streets	8,490,282	8.70%	9,226,121	8.67%	6,419,958	(30.42%)
Sanitation	531,043	(35.11%)	519,860	(2.11%)	513,350	(1.25%)
Health	3,782,760	56.25%	3,746,230	(0.97%)	3,868,488	3.26%
Welfare	9,341,891	(25.11%)	10,534,259	12.76%	10,357,729	(1.68%)
Culture & Recreation	2,669,613	14.18%	2,604,682	(2.43%)	2,550,355	(2.09%)
Education	1,439,523	43.47%	1,954,688	35.79%	2,005,275	2.59%
Capital Outlay	17,080,267	308.28%	8,440,819	(50.58%)	11,577,718	37.16%
Debt Service - Principal	1,255,000	-	1,295,000	3.19%	2,036,054	57.22%
Debt Service - Interest	1,029,274	70.36%	1,173,950	14.06%	1,297,645	10.54%
Total	**$ 83,774,607**	**24.92%**	**$ 79,857,088**	**(4.68%)**	**$ 80,796,056**	**1.18%**
Change in Balance (2)	$ (3,527,121)	(116.20%)	$ 2,246,135	(163.68%)	$ 9,614,515	328.05%
Fund Balance-Beginning (1) (3)	$ 40,118,206	118.64%	$ 36,591,085	(8.79%)	$ 38,837,220	6.14%
Fund Balance - Ending (1)(3)	**$ 36,591,085**	**(8.79%)**	**$ 38,837,220**	**6.14%**	**$ 48,451,735**	**24.76%**

	Fiscal Year					
	2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 31,787,613	14.40%	$ 35,706,375	12.33%	$ 36,195,797	1.37%
Public Safety	29,729,919	12.44%	31,488,941	5.92%	35,111,387	11.50%
Highways & Streets	10,673,332	30.94%	12,051,334	12.91%	9,783,495	(18.82%)
Sanitation	697,616	(7.17%)	865,829	24.11%	830,489	(4.08%)
Health	5,406,788	14.83%	6,351,269	17.47%	6,462,001	1.74%
Welfare	11,252,257	6.13%	11,820,871	5.05%	12,284,357	3.92%
Culture & Recreation	3,380,410	3.51%	3,495,949	3.42%	4,484,142	28.27%
Education	9,250,498	(9.44%)	9,693,452	4.79%	6,967,139	(28.13%)
Capital Outlay	19,007,393	20.20%	22,864,257	20.29%	15,856,061	(30.65%)
Debt Service - Principal	2,525,260	24.35%	4,661,203	84.58%	2,338,059	(49.84%)
Debt Service - Interest	1,875,070	(5.15%)	1,738,525	(7.28%)	1,576,642	(9.31%)
Total	**$ 125,586,156**	**12.39%**	**$ 140,738,005**	**12.06%**	**$ 131,889,569**	**(6.29%)**
Change in Balance (2)	$ (600,402)	(132.96%)	$ (4,412,270)	634.89%	$ 20,912,712	(573.97%)
Fund Balance-Beginning (1) (3)	88,141,840	2.11%	87,541,438	(0.68%)	83,129,168	(5.04%)
Fund Balance - Ending (1)(3)	**$ 87,541,438**	**(0.68%)**	**$ 83,129,168**	**(5.04%)**	**$ 104,041,880**	**25.16%**

(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 form prior year financial reports

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

Table A-3

	Fiscal Year					
	2000-01		2001-02		2002-03	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 23,135,695	16.15%	$ 24,779,529	7.11%	$ 27,786,796	12.14%
Public Safety	21,251,248	4.94%	23,808,343	12.03%	26,440,571	11.06%
Highways & Streets	5,811,202	(9.48%)	5,966,113	2.67%	8,151,162	36.62%
Sanitation	720,636	40.38%	582,877	(19.12%)	751,527	28.93%
Health	3,305,073	(14.56%)	4,236,089	28.17%	4,708,643	11.16%
Welfare	10,403,795	0.44%	10,218,273	(1.78%)	10,602,430	3.76%
Culture & Recreation	2,735,769	7.27%	2,975,344	8.76%	3,265,640	9.76%
Education	3,254,066	62.28%	2,376,605	(26.97%)	10,214,274	329.78%
Capital Outlay	11,591,877	0.12%	19,107,575	64.84%	15,813,693	(17.24%)
Debt Service - Principal	2,252,879	10.65%	2,339,074	3.83%	2,030,720	(13.18%)
Debt Service - Interest	1,332,791	2.71%	2,068,940	55.23%	1,976,815	(4.45%)
Total	**$ 85,795,031**	**6.19%**	**$ 98,458,762**	**14.76%**	**$ 111,742,271**	**13.49%**
Change in Balance (2)	$ 31,208,474	224.60%	$ 6,659,910	(78.66%)	$ 1,821,721	(72.65%)
Fund Balance-Beginning (1) (3)	$ 48,451,735	24.76%	$ 79,660,209	64.41%	86,320,119	8.36%
Fund Balance - Ending (1)(3)	**$ 79,660,209**	**64.41%**	**$ 86,320,119**	**8.36%**	**$ 88,141,840**	**2.11%**

	Fiscal Year	
	2006-07	
	Amount	% Chg
General Government	$ 38,134,493	5.36%
Public Safety	37,882,894	7.89%
Highways & Streets	11,286,358	15.36%
Sanitation	850,721	2.44%
Health	7,384,788	14.28%
Welfare	12,742,949	3.73%
Culture & Recreation	4,344,464	(3.11%)
Education	6,193,698	(11.10%)
Capital Outlay	17,793,463	12.22%
Debt Service - Principal	12,020,108	414.11%
Debt Service - Interest	2,206,422	39.94%
Total	**$ 150,840,358**	**14.37%**
Change in Balance (2)	$ 7,742,450	(62.98%)
Fund Balance-Beginning (1) (3)	104,041,880	25.16%
Fund Balance - Ending (1)(3)	**$ 111,784,330**	**7.44%**

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	
97-98	$ 64,410,066	3.42%	$ 2,284,274	278.07%	3.55%
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%

(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 form prior year financial reports

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

Table A-4

Fiscal Year	Change in Balance (2)		Fund Balance Beginning (1) (3)		Fund Balance Ending(1)(3)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ (3,527,121)	(116.20%)	$ 40,118,206	118.64%	$ 36,591,085	(8.79%)
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%

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

	Fiscal Year					
	97-98		98-99		99-00	
Taxes	$ 29,732,404	11.90%	$ 31,670,450	6.52%	$ 34,032,578	7.46%
Special Assessments	418,417	(10.48%)	578,535	38.27%	674,066	16.51%
License & Permits	1,187,493	15.98%	1,381,686	16.35%	1,030,432	(25.42%)
Intergovernmental	35,284,028	4.41%	38,355,919	8.71%	39,966,131	4.20%
Charges for Services	2,669,780	26.64%	4,119,774	54.31%	4,582,638	11.24%
Fines & Forfeits	1,838,372	16.58%	2,006,816	9.16%	1,952,761	(2.69%)
Investment Income	2,036,194	26.82%	2,038,882	0.13%	2,078,531	1.94%
Rents	333,115	71.25%	298,944	(10.26%)	241,800	(19.12%)
Miscellaneous	832,354	(28.93%)	979,202	17.64%	1,174,737	19.97%
Total Revenues	$ 74,332,157	8.50%	$ 81,430,208	9.55%	$ 85,733,674	5.28%

	Fiscal Year					
	02-03		03-04		04-05	
Taxes	$ 49,645,570	7.74%	$ 54,689,904	10.16%	$ 60,762,963	11.10%
Special Assessments	178,471	20.91%	167,573	(6.11%)	231,955	38.42%
License & Permits	2,008,019	31.33%	2,534,078	26.20%	2,476,335	(2.28%)
Intergovernmental	54,086,358	15.78%	56,795,219	5.01%	58,058,184	2.22%
Charges for Services	5,260,293	3.42%	5,604,958	6.55%	6,962,411	24.22%
Fines & Forfeits	2,075,221	12.91%	2,270,569	9.41%	2,477,111	9.10%
Investment Income	(162,326)	(107.09%)	1,466,106	(1003.19%)	2,177,538	48.53%
Rents	334,306	10.08%	282,112	(15.61%)	281,994	(0.04%)
Miscellaneous	1,020,656	20.73%	1,450,235	42.09%	1,940,938	33.84%
Total Revenues	$ 114,446,568	9.17%	$ 125,260,754	9.45%	$ 135,369,429	8.07%

Table A-5

	Fiscal Year			
	00-01		01-02	
Taxes	$ 40,406,324	18.73%	$ 46,079,625	14.04%
Special Assessments	199,485	(70.41%)	147,601	(26.01%)
License & Permits	1,212,804	17.70%	1,528,945	26.07%
Intergovernmental	45,448,504	13.72%	46,715,279	2.79%
Charges for Services	4,439,316	(3.13%)	5,086,466	14.58%
Fines & Forfeits	1,848,099	(5.36%)	1,837,947	(0.55%)
Investment Income	4,126,689	98.54%	2,290,392	(44.50%)
Rents	242,443	0.27%	303,683	25.26%
Miscellaneous	1,048,944	(10.71%)	845,393	(19.41%)
Total Revenues	$ 98,972,608	15.44%	$ 104,835,331	5.92%

	Fiscal Year			
	05-06		06-07	
Taxes	$ 68,319,718	12.44%	$ 71,936,285	5.29%
Special Assessments	301,455	29.96%	182,960	(39.31%)
License & Permits	2,050,209	(17.21%)	1,474,468	(28.08%)
Intergovernmental	57,861,185	(0.34%)	58,792,620	1.61%
Charges for Services	6,914,586	(0.69%)	5,972,773	(13.62%)
Fines & Forfeits	2,416,846	(2.43%)	2,714,438	12.31%
Investment Income	2,913,282	33.79%	4,701,157	61.37%
Rents	294,900	4.58%	319,659	8.40%
Miscellaneous	2,186,123	12.63%	2,512,697	14.94%
Total Revenues	$ 143,258,304	5.83%	$ 148,607,057	3.73%

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
97-98	$ 11,522,760	24.82%	$ -	0.00%	$ -	0.00%	$ -	0.00%
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%

Fiscal Year	Auto-in-Lieu				Franchise Tax		Other Taxes (2)	
	General Fund		HURF Funds (2)					
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ 1,991,508	(3.54%)	$ -	0.00%	$ 48,006	(1.43%)	$ 9,859,552	3.59%
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%

(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-6

Fiscal Year	Local Sales							
	General Fund		Jail District (1)		Capital Sales Tax (3)		Health (4)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ 6,309,075	10.54%	$ -	0.00%	$ -	0.00%	$ -	0.00%
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%

Fiscal Year	Total All Taxes	
	Amount	% Chg
97-98	$ 29,730,901	11.90%
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%

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
97-98	$ 422,966	9.64%	$ 95,448	31.17%	$ 109,749	16.60%	$ 48,285	-0.16%
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%

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
97-98	$ -	-	$ 396,127	-	$ -	-	$ 1,187,494	63.95%
98-99	-	-	455,259	-	-	-	1,381,687	16.35%
99-00	-	-	407,374	-	-	-	1,030,432	-25.42%
00-01	250	-	383,174	-	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%

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

Table A-7

Fiscal Year	General Fund (continued)					
	Variance and Special Use		Environmental Health Permits		Other Permits	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ 28,118	7.65%	$ 77,990	-5.41%	$ 8,811	-40.07%
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%

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
97-98	$ 9,887,231	7.00%	$ 973,278	-7.60%	$ 550,035	0.00%	$ 92,471	23.02%
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%

Fiscal Year	All Other Funds							
	Adult Probation (1)		Attorney (1)		HURF (1)		Housing (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ -	-	$ -	-	$ -	-	$ -	-
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%

Fiscal Year	All Other Funds							
	School(1)		Workforce Investment Act		Other Special Revenue Funds		Total Intergovernmental	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ -	-	$ 6,437,503	33.13%	$ 23,028,641	7.31%	$ 41,721,531	8.01%
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%

Table A-8

Fiscal Year	General Fund					
	State Shared Liquor Licenses		Intergovernmental Revenues		Other Grants	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ 312,969	-72.26%	$ 12,255,387	-0.62%	$ 1,394,878	-31.55%
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	67.87%	23,008,403	5.60%	1,788,202	15.78%

Fiscal Year	All Other Funds					
	Health District (1)		Juvenile Court (1)		Public Works(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ -	-	$ -	-	$ -	-
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%

(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
97-98	$ 55,105	27.3%	$ 94,826	-9.1%	$ 256,118	6.9%	$ 114,975	16.8%
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%

Fiscal Year	General Fund		Other Funds					
	Other Charges		Jail District (1)		Adult Probation (1)		Assessor (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ 108,843	-1.2%	$ -	-	$ -	-	$ -	-
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	165,776	-6.3%	1,154,038	-36.8%	506,546	4.4%	95,272	-56.5%

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

Table A-9

Fiscal Year	General Fund							
	Special District Fees		Sherriff Fees		Prisoner Boarding Fees		Indirect Costs	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ 225,105	-12.5%	$ 26,685	4.8%	$ 121,309	25.8%	$ 15,600	-
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%

Fiscal Year	Other Funds						Total All Funds	
	Public Health (1)		Recorder (1)		Other Funds (1)			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ -	-	$ -	-	$ 1,495,074	31.9%	$ 2,513,640	19.2%
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%	5,972,773	-13.6%

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
97-98	$ 218,845	(7.61%)	$ 15,803	12.79%	$ 1,118,325	20.14%	$ 93,508	65.41%	$ 56,607	73.33%
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%

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
97-98	$ -	0.00%	$ -	0.00%	$ 319,560	0.00%	$ 1,838,373	16.58%
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%

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

Table A-10

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
97-98	$ 15,725	62.31%	$ -	0.00%	$ -	0.00%	$ -	0.00%	$ -	0.00%
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%)

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
97-98	$ 210,864	-3.31%	$ -	-	$ -	-	$ -	-
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%

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
97-98	$ -	-	$ -	-	$ 621,490	-	$ 832,354	-
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%

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

Table A-11

Fiscal Year	All Other Funds							
	Health District (1)		Housing (1)		Development Services (1)		Attorney (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
97-98	$ -	-	$ -	-	$ -	-	$ -	-
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%

Yuma County, Arizona

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

	FY 97-98		FY 98-99	
	Amount	% Chge	Amount	% Chge
Other Financing Sources (Uses)				
Capital lease agreements	$ 1,004,940	202.24%	$ 336,311	(66.53%)
Transfers In	8,889,446	2.96%	11,191,369	25.90%
Transfers Out	(8,889,446)	(2.96%)	(11,191,369)	25.90%
Other Financing Sources (Bond Premium)	-	-	-	-
Loan proceeds	-	-	191,182	-
Certificate of Participation Proceeds	-	-	-	-
Sale of Bonds	19,400,000	-	-	-
Proceeds from Sale of Cap. Assets	-	-	-	-
Total other financing sources (uses)	$ 20,404,940	259.72%	$ 527,493	(97.41%)

	FY 02-03		FY 03-04	
	Amount	% Chge	Amount	% Chge
Other Financing Sources (Uses)				
Capital lease agreements	$ -	-	$ 398,662	-
Transfers In	27,991,937	71.28%	17,924,686	(35.96%)
Transfers Out	(28,539,536)	74.16%	(18,199,686)	(36.23%)
Other Financing Sources (Bond Premium)	-	-	-	-
Loan proceeds	-	-	-	-
Certificate of Participation Proceeds	-	-	-	-
Sale of Bonds	-	-	-	-
Proceeds from Sale of Cap. Assets	-	-	-	-
Total other financing sources (uses)	$ (547,599)	(258.41%)	$ 123,662	

Table A-12

FY 99-00		FY 00-01		FY 01-02	
Amount	% Chge	Amount	% Chge	Amount	% Chge
$ -	-	$ -	-	$ 312,842	-
11,978,814	7.04%	13,319,968	11.20%	16,342,905	22.69%
(11,978,814)	7.04%	(13,417,437)	12.01%	(16,386,718)	22.13%
-	-	-	-	-	-
667,000	-	280,638	(57.93%)	76,662	(72.68%)
4,405,000	-	19,060,000	332.69%	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 5,072,000	861.53%	$ 19,243,169	279.40%	$ 345,691	(98.20%)

FY 04-05		FY 05-06		FY 06-07	
Amount	% Chge	Amount	% Chge	Amount	% Chge
$ 423,621	6.26%	$ -	-	$ 227,613	-
30,886,390	72.31%	20,449,275	(33.79%)	28,042,195	37.13%
(31,210,390)	71.49%	(20,959,728)	(32.84%)	(28,555,195)	36.24%
-	-	-	-	261,138	-
479,610	-	-	-	-	-
-	-	-	-	-	-
-	-	10,050,000	-	10,000,000	(0.50%)
-	-	4,430	-	-	-
$ 579,231	368.40%	$ 9,543,977	1547.70%	$ 9,975,751	4.52%

Yuma County, Arizona

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

	Fiscal Year 02-03 Amount	Fiscal Year 03-04 Amount	% Change
Governmental Activities			
Invested in Capital Assets, net of related debt	$ 146,129,440	$ 155,410,656	6.35%
Restricted for:			
Public Safety	7,412,064	5,631,100	-24.03%
Highways & Streets	16,195,341	15,793,696	-2.48%
Health	-	-	-
Culture & Recreation	1,665,057	1,789,026	7.45%
Debt Service	3,038,858	3,749,490	23.38%
Capital Projects	15,931,361	23,702,381	48.78%
Other Purposes	246,038	-	-
Unrestricted	28,295,874	35,064,382	23.92%
Total governmental net assets	$ 218,914,033	$ 241,140,731	10.15%

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

Table A-13

Fiscal Year 04-05		Fiscal Year 05-06		Fiscal Year 06-07	
Amount	% Change	Amount	% Change	Amount	% Change
$ 183,023,938	17.77%	$ 195,616,407	6.88%	$ 208,559,572	6.62%
4,336,202	-23.00%	2,661,676	-38.62%	2,838,133	6.63%
17,535,433	11.03%	17,919,093	2.19%	8,447,696	-52.86%
-	-	2,816,346	-	3,233,852	-
2,480,971	38.68%	2,724,956	9.83%	3,974,791	45.87%
5,996,160	59.92%	8,129,538	35.58%	6,441,128	-20.77%
21,716,661	-8.38%	31,521,351	45.15%	41,121,753	30.46%
-	-	-	-	-	-
33,753,132	-3.74%	36,281,955	7.49%	42,571,952	17.34%
$ 268,842,497	11.49%	$ 297,671,322	10.72%	$ 317,188,877	6.56%

Yuma County, Arizona **Table A-14**

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	
1997-98	$ 35,884,591	$ -	$ 35,884,591	$ 26,809,387	$ 6,423,688	$ 33,233,075	$ 2,651,516
1998-99	38,500,486	-	38,500,486	28,475,015	6,661,072	35,136,087	3,364,399
1999-00	39,842,065	25,000	39,867,065	30,752,569	6,854,106	37,606,675	2,260,390
2000-01	42,028,592	154,579	42,183,171	33,153,514	9,054,621	42,208,135	(24,964)
2001-02	44,569,167	225,838	44,795,005	33,858,846	9,416,777	43,275,623	1,519,382
2002-03	49,362,913	38,666	49,401,579	38,391,740	8,058,218	46,449,958	2,951,621
2003-04	53,151,273	25,000	53,176,273	43,116,445	11,448,633	54,565,078	(1,388,805)
2004-05	58,189,093	305,774	58,494,867	47,004,323	8,981,895	55,986,218	2,508,649
2005-06	62,737,664	18,767	62,756,431	51,657,521	12,033,359	63,690,880	(934,449)
2006-07	65,273,762	417,408	65,691,170	55,962,510	12,041,128	68,003,638	(2,312,468)

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
1997-98	$ -	$ -	$ -	$ 3,836,370	$ 2,651,516	$ 6,487,886	69.12%
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%)

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	Ratio of **Net Assessed** Value to Total Estimated Value
1997	Primary	548,861,661	4.38%	3,740,286,519	5.50%	14.67%	89,919,792	0.95%	458,941,869	5.07%	12.27%
(1997)	Secondary	556,324,752	4.37%	3,773,216,763	4.95%	14.74%	92,539,564	2.76%	463,785,188	4.70%	12.29%
1998	Primary	567,344,229	3.37%	3,888,894,763	3.97%	14.59%	91,359,778	1.60%	475,984,451	3.71%	12.24%
(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%	12.30%
1999	Primary	591,278,819	4.22%	4,093,500,261	5.26%	14.44%	96,261,323	5.37%	495,017,496	4.00%	12.09%
(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%	12.15%
2000	Primary	629,200,408	6.41%	4,350,253,856	6.27%	14.46%	92,548,945	-3.86%	536,651,463	8.41%	12.34%
(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%	12.36%
2001	Primary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	12.27%
(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%	12.26%
2002	Primary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	12.27%
(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%	12.28%
2003	Primary	734,852,978	5.74%	5,161,887,329	6.17%	14.24%	102,909,916	4.50%	631,943,062	5.94%	12.24%
(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%	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%	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%	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%	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%	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%	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%	11.81%

YUMA COUNTY, ARIZONA

Principal Taxpayers *

Last Seven Fiscal Years

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

*** Yuma County Assessor's Office Tax Year 2007 And prior year CAFR's**

Table B-2

2004		2005		2006		2007	
Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
$36,463,619	5.14%	$36,899,998	5.44%	$40,652,029	5.57%	$42,436,961	4.63%
14,743,232	2.27%	14,718,211	2.17%	12,568,464	1.72%	13,387,935	1.46%
-	-	-	-	6,657,190	0.91%	8,765,555	0.96%
6,181,464	0.95%	6,471,884	0.95%	6,615,249	0.91%	7,095,923	0.77%
9,867,576	1.52%	9,119,714	1.34%	7,690,513	1.05%	6,546,605	0.71%
6,485,170	1.00%	6,346,444	0.94%	5,820,950	0.80%	5,327,874	0.58%
6,576,405	1.01%	7,873,427	1.16%	7,882,433	1.08%	5,088,456	0.55%
4,815,251	0.74%	4,349,750	0.64%	4,168,430	0.57%	4,704,960	0.51%
3,507,169	0.54%	3,538,429	0.52%	4,540,936	0.62%	4,351,941	0.47%
-	-	-	-	2,984,157	0.41%	4,337,349	0.47%
3,784,509	0.58%	3,612,947	0.53%	3,592,135	0.49%	3,499,644	0.38%
-	-	-	-	-	-	2,971,503	0.32%
2,374,649	0.37%	2,486,680	0.37%	2,632,657	0.36%	2,743,006	0.30%
-	-	-	-	-	-	2,655,506	0.29%
-	-	-	-	3,545,605	0.49%	2,570,511	0.28%
$94,799,044	14.12%	$95,417,484	14.06%	$109,350,748	14.99%	$116,483,729	12.70%

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
1996-97	$ 8,386,116	$ 8,376,411	99.88%	$ 854,618	$ 9,231,029	110.08%
1997-98	10,638,276	10,753,776	101.09%	768,954	11,522,730	108.31%
1998-99	11,033,320	10,859,823	98.43%	503,329	11,363,152	102.99%
1999-00	11,474,506	11,217,960	97.76%	786,207	12,004,167	104.62%
2000-01	12,439,581	12,177,500	97.89%	682,463	12,859,963	103.38%
2001-02	13,826,873	12,531,081	90.63%	631,218	13,162,299	95.19%
2002-03	14,648,440	13,734,084	93.76%	683,016	14,417,100	98.42%
2003-04	15,270,136	14,511,502	95.03%	735,976	15,247,478	99.85%
2004-05	15,795,395	15,543,999	98.41%	674,972	16,218,971	102.68%
2005-06	17,588,577	17,431,574	99.11%	586,995	18,018,569	102.44%

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
1997-98	$ 8,386,116	$ 7,630,515	90.99%	$ 284,500	$ 7,915,015	94.38%	$ 471,101	5.62%
1998-99	10,638,276	9,818,600	92.30%	239,885	10,058,485	94.55%	579,791	5.45%
1999-00	11,033,320	10,230,377	92.72%	245,419	10,475,796	94.95%	557,524	5.05%
2000-01	11,474,506	10,712,424	93.36%	275,465	10,987,889	95.76%	486,617	4.24%
2001-02	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2002-03	13,826,873	12,196,378	88.21%	324,441	12,520,819	90.55%	1,306,054	9.45%
2003-04	14,648,440	13,409,643	91.54%	-	13,409,643	91.54%	1,238,797	8.46%
2004-05	15,270,136	14,004,035	91.71%	507,467	14,511,502	95.03%	758,634	4.97%
2005-06	15,795,395	15,410,537	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%

(1) Included in year collected / received.

(2) Included in year levied / billed.

Data is per County's General Ledger System and from Treasurer's reports

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

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

June 30, 2007

Category		2005-06		2006-07	% Change
Utilities	$	1,057,761	$	1,185,937	12.12%
Communications		444,006		474,063	6.77%
Publishing		17,249		14,667	-14.97%
Restaurants & Bars		919,690		1,012,070	10.04%
Amusements		61,598		69,655	13.08%
Rental of Real Prop		-		-	-
Rental of Personal Prop		314,098		336,039	6.99%
Contracting		2,212,911		2,508,084	13.34%
Retail		6,411,920		6,490,479	1.23%
Hotel/Motel		245,654		226,402	-7.84%
All Other		198,259		109,894	-44.57%
TOTAL	$	11,883,146	$	12,427,290	4.58%

(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

Principal Sales Taxpayers

June 30, 2007

Taxpayer	2005 (In Millions)	2005 Percent of Total Sales	2006 (In Millions)	2006 Percent of Total Sales
Gowan Co, LLC			88.0	6.88%
Bill Alexander Ford Lincoln Mercury, Inc			73.6	5.75%
KYMA	72.6	5.92%	72.6	5.67%
Gowan Milling Co, LLC			71.3	5.57%
Shay Oil Company, Inc			60.0	4.69%
JV Farms, Inc			50.5	3.95%
Western Newspapers			50.0	3.91%
Bill Alexander Automotive Center, Inc			45.8	3.58%
Fisher Chevrolet, Inc	64.0	5.22%	45.5	3.56%
Jlg Harvesting, Inc			40.0	3.13%
Excel Group			36.8	2.88%
Barkley Ranch	31.3	2.55%	31.3	2.45%
Jacobson Companies			30.0	2.35%
Pacific So West Seed	23.1	1.88%		
DPE	20.6	1.68%		
Seeds West	19.5	1.59%		
Karl Model	19.2	1.57%		
Booth Mach	15.0	1.22%		
BTZ Zeller	14.2	1.16%		
Ram Pipe	13.6	1.11%		
H & H Seed	11.8	0.96%		
Total	304.9	24.86%	695.4	54.36%
Total Taxable Sales	$ 1,225,866,861		$ 1,279,315,606	

Information obtained from Dunn & Bradstreet

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

Sales Tax Rates in Yuma, County (1)

(Direct and Overlapping)

June 30, 2007

(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
1996	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1997	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1998	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
1999	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
2000	5.0	0.5	0.5	-	-	2.5	2.5	2.5	1.7
2001	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2002	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2003	5.6	0.5	0.5	0.5	-	2.5	2.5	2.5	1.7
2004	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2005	5.6	0.5	0.5	0.5	-	3.5	2.5	2.5	1.7
2006	5.6	0.5	0.5	0.5	0.1	3.5	2.5	2.5	1.7
2007	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	-	-	-	-	-
1997	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
1997-98	Secondary	-	-	-	-	-	-	-	-	-	-
1998	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
1998-99	Secondary	-	-	-	-	-	-	-	-	-	-
1999	Primary	-	2.3180	0.5217	1.9902	-	$688.5879	-	4.7747	-	-
1999-00	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
2000-01	Secondary	-	-	-	-	-	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
2001-02	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	$287.5561	4.7747	$492.2007	$196.4004
2002-03	Secondary	-	-	-	-	-	-	-	-	-	-
2003	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
2003-04	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
2004-05	Secondary										
2005	Primary		2.2239	0.4358	1.8693	-	117.0047	162.9726	4.7747	490.3965	195.6453
2005-06	Secondary		-	-	-	-	-	-	-	-	-
2006	Primary		2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	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
1997	Primary	2.1470	3.4801	2.6131	2.4151	2.4891	2.9633	2.6246	1.6377	2.3611	1.8218
1997-98	Secondary	1.4867	1.8924	1.1248	2.0999	1.1141	1.0263	2.8007	0.9637	0.9954	0.3305
1998	Primary	2.5027	2.3175	2.6191	2.1940	2.3175	3.1215	2.4139	2.1910	2.3759	1.8072
1998-99	Secondary	1.3002	2.0274	1.3949	2.6026	1.3916	1.1025	2.9363	0.8292	0.9307	0.3138
1999	Primary	2.5612	2.2772	2.1935	1.9211	2.2850	2.8843	2.2616	2.1561	2.2269	1.8216
1999-00	Secondary	1.5050	2.0365	1.2755	2.6258	1.7151	1.1705	2.4499	0.8260	0.9121	0.3013
2000	Primary	2.4934	2.2649	2.0975	2.2283	2.3175	2.9713	2.2793	2.1439	2.2387	1.8281
2000-01	Secondary	1.5377	1.8395	1.4225	2.2662	1.4579	0.9630	2.4326	0.6416	0.8793	0.2815
2001	Primary	2.8157	3.1700	2.5481	2.0595	2.2604	3.2301	2.6029	2.0319	2.4303	1.8267
2001-02	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
2002-03	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
2003-04	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
2004-05	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178
2005	Primary	2.7753	3.4753	2.0844	1.7244	2.6492	2.8109	4.1645	2.1730	2.2739	1.8847
2005-06	Secondary	1.1599	1.1605	0.6475	1.5126	1.0391	0.8287	1.5085	0.6950	0.7426	0.4727
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

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
1997	Primary	-	-	-	-	-	-	-	-	-
1997-98	Secondary	-	-	0.5040	0.2490	55.0000	25.0000	26.0000	0.8099	4.4381
1998	Primary	-	-	-	-	-	-	-	-	-
1998-99	Secondary	$0.0045	-	0.5040	0.3500	52.5000	25.0000	26.0000	1.0000	4.4381
1999	Primary	-	-	-	-	-	-	-	-	-
1999-00	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	4.4381
2000	Primary	-	-	-	-	-	-	-	-	-
2000-01	Secondary	-	$5.5788	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	-
2001	Primary	-	-	-	-	-	-	-	-	-
2001-02	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	0.5542	-
2002	Primary	-	-	-	-	-	-	-	-	-
2002-03	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	0.5499	-
2003	Primary	-	-	-	-	-	-	-	-	-
2003-04	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	8.6928
2004	Primary	-	-	-	-	-	-	-	-	-
2004-05	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	1.0000	5.2157
2005	Primary	-	-	-	-	-	-	-	-	-
2005-06	Secondary	-	0.7622	0.5740	0.3500	60.0000	30.0000	32.0000	1.0000	5.2157
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	1.0594	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
1997	Primary	-	-	-	-	-	-	-	-
1997-98	Secondary	-	-	-	-	-	7.5000	0.4500	-
1998	Primary	-	-	-	-	-	-	-	-
1998-99	Secondary	$105.0000	$8.6800	$1.0000	$1.0000	-	6.5000	0.4250	-
1999	Primary	-	-	-	-	-	-	-	-
1999-00	Secondary	105.0000	8.6800	1.0000	1.0000	20.7300	6.5000	0.3800	$1.0000
2000	Primary	-	-	-	-	-	-	-	-
2000-01	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-
2001-02	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
2002-03	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2003	Primary	-	-	-	-	-	-	-	-
2003-04	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2004	Primary	-	-	-	-	-	-	-	-
2004-05	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2005	Primary	-	-	-	-	-	-	-	-
2005-06	Secondary	125.0000	8.6800	1.0000	-	-	7.0000	0.2250	-
2006	Primary	-	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	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	General Obligation Bonds	Special Assessment Bonds			Rural Develoment Loans	
	Jail District	Library District	Del Sur	Donovan Estates	El Prado Estates	WIFA Loan	Gadsen Sewer
1997-98	$ 19,400,000	$ -	$ -	$ -	$ -	$ -	$ -
1998-99	18,495,000	-	191,182	-	-	-	-
1999-00	17,550,000	-	174,000	667,000	-	-	-
2000-01	16,565,000	-	115,000	516,300	60,068	280,635	-
2001-02	15,535,000	-	101,000	439,200	136,730	220,570	-
2002-03	14,460,000	-	87,000	361,300	129,900	211,732	-
2003-04	13,335,000	-	73,000	342,700	123,070	202,545	-
2004-05	12,140,000	-	59,000	323,200	116,240	192,997	479,610
2005-06	10,875,000	10,050,000	45,000	362,900	109,410	183,069	459,629
2006-07	19,545,000	8,150,000	-	341,700	102,580	172,757	439,641

Table C-3

Fiscal Year	Certificate of Participations				Capital Leases
	1998 Health Building	1999 Adult Probation	2001A Juvenile & Justice Centers	2001B Juvenile & Justice Centers	
1997-98	$ 4,990,000	$ -	$ -	$ -	$ 890,050
1998-99	4,640,000	-	-	-	706,361
1999-00	4,640,000	4,405,000	-	-	362,489
2000-01	4,290,000	4,065,000	16,640,000	2,420,000	223,114
2001-02	3,940,000	3,725,000	16,640,000	2,420,000	278,207
2002-03	3,590,000	3,385,000	16,440,000	2,390,000	110,055
2003-04	3,240,000	3,045,000	16,440,000	2,390,000	327,074
2004-05	2,880,000	2,705,000	16,090,000	2,340,000	504,370
2005-06	2,520,000	2,365,000	13,990,000	2,040,000	267,201
2006-07	1,800,000	1,685,000	7,320,000	1,080,000	202,696

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

Legal Debt Margin
(Constitutional General Obligation Bond Capacity)
June 30, 2007

Assessed Valuation (Secondary)			917,331,539
Gross Indebtedness		32,486,678	
Less Exempt Debt:			
Revenue Bonds - Jail District	19,545,000		
Special Assessment Bond - Donovan Estates	341,700		
Special Assessment Notes - El Prado Estates	102,580		
Certificate of Participation 1998 - Health Building	1,800,000		
Certificate of Participation 1999 - Adult Probation	1,685,000		
Certificate of Participation 2001A - Juvenile & Justice Centers	7,320,000		
Certificate of Participation 2001B - Juvenile & Justice Centers	1,080,000		
Rural Development Loan - WIFA	172,757		
Rural Development Loan - Gadsden Sewer Project	439,641		
Total Exempt Debt		32,486,678	
Total Non-exempt Debt		0	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			55,039,892
Total Limited - Non-exempt Bonds Outstanding			0
Debt Margin within 6% Unvoted Debt Limitation			**55,039,892**
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)			$137,599,731
Total Non-exempt Bonds Outstanding			0
Debt Margin within 15% Debt Limitation			**$137,599,731**

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
1997-98	131,437	463,785,188	24,740,000	5.33%	188.23
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

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)	
1997-98	$ 24,740,000	$ 10,260,480	$ 2,284,274	$ 83,774,607	2.73%
1998-99	24,126,182	9,116,869	2,468,950	79,857,088	3.09%
1999-00	27,436,000	9,990,487	3,333,699	80,796,056	4.13%
2000-01	44,891,938	13,848,444	3,585,670	85,795,031	4.18%
2001-02	43,157,500	10,243,579	4,408,014	98,458,762	4.48%
2002-03	41,054,932	10,307,233	4,007,535	112,077,248	3.58%
2003-04	39,191,315	8,420,667	4,400,330	125,984,818	3.49%
2004-05	37,326,048	6,874,063	6,399,728	140,360,930	4.56%
2005-06	42,940,008	12,106,275	3,914,701	131,889,570	2.97%
2006-07	40,639,680	10,818,311	14,226,530	150,840,358	9.43%

(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, 2007

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	$820,782,919	$ 77,665,000	100%	$77,665,000
City of Yuma	468,531,273	7,535,000	100%	7,535,000
Yuma Elementary School District No. 1	617,460,396	18,185,000	100%	18,185,000
Somerton Elementary School District No. 11	39,263,989	3,685,000	100%	3,685,000
Crane Elementary School District No. 13	167,530,607	15,850,000	100%	15,850,000
Hyder Elementary School District No.16	9,201,971	-	100%	0
Mohawk Valley Elementary School District No.17	17,959,563	1,225,000	100%	1,225,000
Wellton Elementary School District No.24	16,542,461	565,000	100%	565,000
Gadsden Elementary School District No. 32	46,918,435	925,000	100%	925,000
Antelope Union High School District No. 50	46,158,112	-	100%	0
Yuma County :Library District	917,331,539	8,150,000	100%	8,150,000
Yuma Union High School District No. 70	871,173,427	37,581,000	100%	37,581,000
Total Direct and Overlapping General Obligation Bonded Debt				$171,366,000

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

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Economic and Demographic Information

Yuma County, Arizona **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 %	Service Producing Trnsp., Comm. Uti Employed	Service Producing Trnsp., Comm. Uti %	Service Producing Trade, Trnp., Comm. Employed	Service Producing Trade, Trnp., Comm. %	Service Producing Financial Actv. Employed	Service Producing Financial Actv. %	Service Producing Service Misc. Employed	Service Producing Service Misc. %
1997 (2)	128,171	63,850	46,125	27.8%	22,700	49.2%	1,600	3.5%	11,450	24.8%	1,275	2.8%	8,375	18.2%
1998 (2)	131,437	63,875	45,850	28.2%	22,525	49.1%	1,700	3.7%	11,325	24.7%	1,175	2.6%	8,325	18.2%
1999 (2)	139,650	66,700	46,800	29.8%	22,600	48.3%	1,525	3.3%	11,000	23.5%	1,175	2.5%	8,900	19.0%
2000 (3)	160,026	65,700	47,600	27.5%	23,750	49.9%	1,550	3.3%	11,250	23.6%	1,325	2.8%	9,625	20.2%
2001 (4)	165,280	69,350	52,525	24.3%	24,800	47.2%	-	N/A	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (4)	169,760	72,800	55,450	23.8%	25,075	45.2%	-	N/A	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (4)	175,045	71,650	54,275	24.2%	25,025	46.1%	-	N/A	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004 (4)	181,470	72,800	61,400	15.7%	27,800	45.3%	-	N/A	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005 (4)	189,480	75,470	63,370	16.0%	29,600	46.7%	-	N/A	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006	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%

Calendar Year	Total Population *	Farming / Agriculture Employed	Farming / Agriculture %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Goods Producing Construction Employed	Goods Producing Construction %	Goods Producing Manufacturing Employed	Goods Producing Manufacturing %	Government Grand Total Employed	Government Grand Total %	Government Federal Employed	Government Federal %	Government State and Local Employed	Government State and Local %
1997 (2)	128,171	8,775	19.0%	4,100	8.9%	2,300	5.0%	1,800	3.9%	10,550	22.9%	N/A	N/A	N/A	N/A
1998 (2)	131,437	7,925	17.3%	4,525	9.9%	2,500	5.5%	2,025	4.4%	10,875	23.7%	2,425	5.3%	8,450	18.4%
1999 (2)	139,650	8,525	18.2%	4,950	10.6%	2,775	5.9%	2,175	4.6%	10,725	22.9%	2,400	5.1%	8,325	17.8%
2000 (3)	160,026	7,475	15.7%	4,950	10.4%	2,750	5.8%	2,200	4.6%	11,425	24.0%	2,075	4.4%	9,350	19.6%
2001 (4)	165,280	10,475	19.9%	5,250	10.0%	3,075	5.9%	2,175	4.1%	12,000	22.8%	2,600	5.0%	9,400	17.9%
2002 (4)	169,760	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (4)	175,045	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004 (4)	181,470	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005 (4)	189,480	12,170	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	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%

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

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

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

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

(3) Source: (Preliminary)

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

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

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

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
1997	2,182,073	4.6%	128,171	63,850	27.8%	13,561	3,622	27.0%	9,618	3,978	70.2%
1998	2,254,983	4.1%	131,437	63,875	28.2%	13,907	3,622	27.5%	9,863	4,017	70.6%
1999	2,359,071	4.4%	139,650	66,700	29.8%	15,288	3,781	29.1%	15,015	4,336	72.3%
2000 (b)	2,346,997	3.9%	160,026	64,311	16.5%	20,478	5,244	8.9%	15,322	5,182	35.3%
2001 (c)	2,579,520	4.7%	165,280	64,871	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (c)	2,671,705	6.2%	169,760	68,133	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (c)	2,665,322	5.6%	175,045	71,737	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (c)	2,837,052	4.6%	181,470	72,799	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (c)	2,866,800	4.7%	189,480	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
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%

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)
1997	6,675	2,986	48.7%	1,183	578	27.0%	64,250	33,459	19.6%
1998	6,898	3,062	49.3%	1,213	578	27.5%	65,887	33,403	20.0%
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (b)	7,266	3,077	25.5%	1,829	616	18.2%	77,515	34,973	12.7%
2001 (c)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (c)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (c)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (c)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (c)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006 (c)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%

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)

	1999-2000 Employees			2000-2001 Employees			2001-2002 Employees			2002-2003 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	24	25	26	28	28	28	27	28	29	28	28	28
Board of Supervisors / County Admin	15	15	15	17	17	17	17	17	17	17	17	17
Development Services	64	66	67	66	68	69	66	67	68	67	68	68
Election Services	2	3	3	2	3	4	2	2	2	2	2	2
Financial Services	16	16	16	16	16	16	15	15	15	16	16	16
General Services	20	20	20	21	22	23	24	26	27	29	30	30
Human Resources	8	9	9	9	9	9	9	9	9	9	9	9
Information Technology Services	12	12	12	14	14	14	17	18	18	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	7	10	3	6	9	3	6	9	2	6	10
Total General Government	183	193	198	195	203	209	199	208	214	209	216	220
Public Safety												
Adult Probation	85	85	85	83	83	83	87	87	87	79	79	79
Sheriff	271	272	272	278	279	279	287	287	287	299	300	301
Total Public Safety	356	357	357	361	362	362	374	374	374	378	379	380
Highways & Streets												
Public Works	90	90	90	93	93	93	91	92	92	90	90	90
Total Highways & Streets	90	90	90	93	93	93	91	92	92	90	90	90
Health												
Health	106	108	109	102	104	106	83	86	88	83	88	92
Total Health	106	108	109	102	104	106	83	86	88	83	88	92
Cultural & Recreation												
Library	54	56	57	54	57	59	54	58	61	51	57	62
Total Cultural & Recreation	54	56	57	54	57	59	54	58	61	51	57	62
Welfare												
Housing	17	17	17	17	17	17	18	28	37	19	23	26
Public Fiduciary	3	3	3	4	4	4	4	4	4	4	4	4
Total Welfare	20	20	20	21	21	21	22	32	41	23	27	30
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	31	31	30	30	30	29	29	29	31	32	32
Constable Precinct #1	3	3	3	3	3	3	2	3	3	2	3	3
Constable Precinct #2	-	-	-	-	-	-	-	-	-	-	-	-
Constable Precinct #3	-	-	-	-	-	-	-	-	-	-	-	-
County Attorney	48	50	52	46	46	46	51	51	51	53	54	54
County Attorney: Victim Services	9	9	9	11	12	12	10	10	10	10	10	10
Justice Court #1	14	14	14	16	16	16	17	17	17	19	19	19
Justice Court #2	3	3	3	3	3	3	3	4	4	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	103	103	103	112	115	117	116	116	116	129	131	132
Legal Defender	8	8	8	8	8	8	8	8	8	9	9	9
Public Defender	15	15	15	16	16	16	13	13	13	18	18	18
Superior Court	27	27	27	34	34	34	38	39	39	43	45	47
Total Legal Activities	264	267	269	283	287	289	291	294	294	321	328	331
Total Employee Count:	1,078	1,096	1,105	1,114	1,132	1,144	1,119	1,149	1,169	1,160	1,190	1,210

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

(3) Numbers prior to calendar year 1999 unavaliable

Table D-3

	2003-2004 Employees			2004-2005 Employees			2005-2006 Employees			2006-2007 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	29	29	29	28	28	28	29	30	30
Board of Supervisors / County Adr	17	17	17	17	17	17	21	21	21	22	22	22
Development Services	67	67	67	70	72	73	76	77	78	77	77	77
Election Services	2	3	3	2	2	2	2	3	3	2	3	3
Financial Services	16	16	16	17	17	17	19	20	20	20	21	21
General Services	29	30	31	34	34	34	40	40	40	39	39	39
Human Resources	8	8	8	8	8	8	8	8	8	9	10	10
Information Technology Services	20	20	20	20	22	23	22	23	24	24	24	24
Recorder	10	10	10	10	10	10	8	8	8	10	10	10
Treasurer	9	10	10	9	10	10	10	10	10	10	10	10
YMPO	2	6	10	2	6	10	4	6	8	4	3	10
Total General Government	208	215	220	218	227	233	238	244	248	246	249	256
Public Safety												
Adult Probation	79	80	80	82	82	82	85	85	85	86	88	88
Sheriff	293	294	294	303	304	305	311	313	314	302	303	304
Total Public Safety	372	374	374	385	386	387	396	398	399	388	391	392
Highways & Streets												
Public Works	89	89	89	92	92	92	91	91	91	90	90	90
Total Highways & Streets	89	89	89	92	92	92	91	91	91	90	90	90
Health												
Health	86	90	93	90	93	95	88	91	94	87	94	98
Total Health	86	90	93	90	93	95	88	91	94	87	94	98
Cultural & Recreation												
Library	50	56	61	51	57	62	51	57	62	54	58	61
Total Cultural & Recreation	50	56	61	51	57	62	51	57	62	54	58	61
Welfare												
Housing	20	22	24	18	20	21	17	18	18	16	16	16
Public Fiduciary	4	4	4	7	8	8	6	6	6	8	8	8
Total Welfare	24	26	28	25	28	29	23	24	24	24	24	24
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	31	31	31	36	36	36	38	38	38	37	38	38
Constable Precinct #1	3	4	4	3	4	4	3	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	1	1	1
County Attorney	56	56	56	57	58	58	59	60	60	61	61	61
County Attorney: Victim Services	10	10	10	11	11	11	10	10	10	11	11	11
Justice Court #1	17	17	17	17	18	18	18	19	19	20	20	20
Justice Court #2	3	3	3	3	3	3	3	3	3	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	141	142	142	142	143	144	143	144	145	152	154	155
Legal Defender	9	9	9	7	7	7	9	10	11	10	10	10
Public Defender	17	17	17	16	16	16	14	14	14	15	16	16
Superior Court	46	48	50	46	49	52	51	54	56	57	59	61
Total Legal Activities	339	343	345	344	351	355	354	362	366	376	382	385
Total Employee Count:	1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311

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

Demographic Statistics - Top Employers

June 30, 2007

	2005		2006	
	Total Employment	**% of Total Employed**	**Total Employment**	**% of Total Employed**
U.S. Marine Corp	6,043	9.53%	6,043	9.31%
Dole Corporation	1,000	1.58%	850	1.31%
U.S. Army	1,176	1.85%	2,758	4.25%
Yuma Regional Medical Center	1,500	2.37%	1,844	2.84%
Grower's Company	1,500	2.37%	1,400	2.16%
Yuma County	1,289	2.03%	1,311	2.02%
Yuma School District #1	1,200	1.89%	1,700	2.62%
Sayler American Fresh Foods	1,000	1.58%	1,000	1.54%
Yuma City Government	864	1.36%	985	1.52%
Yuma Union High School District	690	1.09%	921	1.42%
Total Top Employers	16,262	25.65%	18,812	29.00%

YUMA COUNTY, ARIZONA

Table D-5

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	Per Capita Income		Average Daily School Membership (through Grade 12)		College and University Enrollment	
	Amount	% Change	Amount	% Change	Amount	% Change
1997	15,959	5.75%	28,520	7.24%	6,198	3.13%
1998	16,957	6.25%	28,315	-0.72%	5,889	-4.99%
1999	16,821	-0.80%	29,913	5.64%	6,321	7.34%
2000	16,507	-1.87%	30,771	2.87%	5,833	-7.72%
2001	18,201	10.26%	31,647	2.85%	6,025	3.29%
2002	19,861	9.12%	31,465	-0.58%	6,166	2.34%
2003	19,171	-3.47%	31,791	1.04%	6,284	1.91%
2004	20,265	5.71%	34,514	8.57%	6,450	2.64%
2005	21,005	3.65%	35,621	3.21%	7,468	15.78%
2006	21,336	1.58%	37,320	4.77%	7,707	3.20%

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
1997	$ 126,820,000	-4.59%	1,029	-25.22%	$ 578,793,000	-1.43%	$ 688,778,023	5.95%
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%

* 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 Six Fiscal Years
(All information developed from Yuma County Records)

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

YUMA COUNTY, ARIZONA

Operating Indicators by Function/Program

Last Six Years (1)

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

All information obtained from various county departmental records

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

Table E-2

Function/Program	2004	% Change	2005	% Change	2006	% Change
Community resources & public facilities						
Building inspections	25,653	-7.68%	19,047	-25.75%	14,760	-22.51%
General government & support services						
Clerk-Recorder-Assessor recorded documents	57,388	18.69%	51,685	-9.94%	48,168	-6.80%
Health & Public assistance						
ADMHS clients served	5	-70.59%	99	1880.00%	63	-36.36%
Patient treatments at clinics	32,720	3.35%	35,008	6.99%	25,378	-27.51%
Housing						
New Applications-public housing	460	1.77%	484	5.22%	445	-8.06%
New Applications-section 8	602	1.35%	613	1.83%	541	-11.75%
Law & Justice						
Filed felonies-County Attorney	1,773	-4.98%	1,702	-4.00%	1,827	7.34%
Filed misdemeanors-County Attorney	1,474	12.01%	1,501	1.83%	2,606	73.62%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	1,114	-4.46%	900	-19.21%	1,249	38.78%
New caseload-Public Defenders	2,473	-1.43%	2,213	-10.51%	2,118	-4.29%
New caseload-Legal Defenders	457	-40.49%	393	-14.00%	470	19.59%
Superior Court cases	4,876	-2.19%	4,953	1.58%	5,428	9.59%
Minute entries generated	21,186	-3.85%	20,533	-3.08%	20,699	0.81%
Justice Court cases	22,876	5.79%	23,418	2.37%	26,141	11.63%
Public Safety						
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%
Juvenile referrals -Probation	4,909	-1.49%	4,788	-2.46%	4,657	-2.74%
Cases supervised-Probation	557	-15.61%	586	5.21%	514	-12.29%
Minor institutional care days-Probation	17,025	-1.74%	16,672	-2.07%	17,002	1.98%
Adult sentencing reports-Probation	1,331	5.80%	1,228	-7.74%	1,321	7.57%
Solid Waste						
Waste recycled	1,238	83.41%	1,281	3.47%	1,128	-11.94%
Landfill waste disposal	6,021	1.57%	5,588	-7.19%	6,636	18.75%

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

Schedule of Insurance in Force
June 30, 2007

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 $800,000 deductible for employment practices $400,000 deductible for all others	Insurance Company of the State of pennsylvania	08/01/2007	$345,701
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	$157,803
Excess Liability	$10,000,000 per Occurrence $10,000,000 Aggregate	Great American E & S	08/01/2007	$88,173
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	$3,876 *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	Westchester Fire Insurance Co.	11/25/2005	$3,863
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)