YUMA COUNTY

Comprehensive Annual Financial Report

For the Fiscal Year Ended

June 30, 2009

Yuma County Administration Building
198 South Main Street
Yuma, Arizona 85364

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YUMA COUNTY

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2009

BOARD OF SUPERVISORS
Greg Ferguson, Chair
5th District

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

COUNTY ADMINISTRATOR
Robert Pickels

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Assistant Director
Gilberto Villegas

Accountants

Glenda McGuire
LeeAnne Rachels
Denise Perez
Debra Beyer

Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 7

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FINANCIAL SERVICES DEPARTMENT

198 South Main Street
Yuma, Arizona. 85364
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Scott G. Holt
Director

November 6, 2009

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, 2009.

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.

THE REPORTING ENTITY (Concluded)

Local Economy: 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 County has been, until recent months, performing better than the State of Arizona overall. However, the County is now seeing activity following the state trends. It is expected to see revenue remaining at this level for the next couple of years as the economy corrects itself. The County is monitoring expenditures and working with all levels of staff to continue providing the services desired or mandated.

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

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

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

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

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

FINANCIAL INFORMATION

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

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

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

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

FINANCIAL INFORMATION (Concluded)

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

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

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

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

Internal Service Funds: Yuma County uses Internal Service Funds to account for: IT Life Cycle Management Fund to ensure the County maintains a three year cycle on computer systems; a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts; a Workers Compensation Fund was established to operate on a self funded basis, 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 Revised Statutes by operating under a balanced budget and appropriating all available resources. The County stays within State regulated levy and expenditure limitations. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

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

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

MAJOR INITIATIVES

The management of Yuma County is committed to continue finding ways to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing this within the constraints placed upon the County through statutory limitations and declining revenues from outside sources. The management staff within Yuma County has exhibited an unprecedented spirit of cooperation over the past several years in devising ways to limit their own departmental spending. This renewed commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County to serve its constituents in a manner which is economically responsible in the current economical situation. Management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the County and its constituents. Another major goal is to maintain a structural balance between recurring revenues and expenditures. It is the County's desire to use one time revenues to provide for special projects.

LONG-TERM FINANCIAL PLANNING

Unreserved, undesignated fund balance in the general fund (26 percent of total general fund revenues) is currently above the policy guidelines of 15 percent of total general fund revenues set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of reserves is due to some extraordinary one time receipts in the current year and to maintain stability within the existing current economic conditions. Yuma County attempts to use existing resources and available funds to reduce its outstanding liabilities and provide needed infrastructure to continue meeting the needs of its constituents. This past year the County paid off its remaining Certificates of Participation. The County accomplished this goal of reducing debt and plans to continue being very conservative in its spending for the next few years until the economic conditions improve. Existing projects are expected to be completed while any new projects will be critically reviewed prior to any decisions being made.

RELEVANT FINANCIAL POLICIES

Yuma County has the policy of keeping recurring expenditures at or below recurring revenues and using one time revenues for one time projects. Additionally the County tries to maintain reserves at a minimum of 15 percent of general fund revenues. This allows the county to fund one time projects on a cash basis and keep debt to a minimum. The County has traditionally had a conservative viewpoint towards taxation of its constituents and strived to reduce the tax levies during periods of rising assessed values. It has maintained a level of taxation below the maximum level allowed when all other counties within the state were taxing to the maximum level. With the imposition of the 2% increase in the taxes levied on existing property plus new construction approved by voters in a statewide referendum, this has required the County to levy taxes on property at its maximum level. The County has asked for and received, total cooperation from all of its departments and funds concerning a voluntary restriction on expenditures and replacement of employees except where absolutely necessary. This resulted in a 17.6% reversion on all funds and a 10.1% reversion in the general fund from actual to budgeted expenditures. While many other agencies throughout the state have had layoffs and mandatory cuts in expenditures, Yuma County has been able to work with all levels in the County to achieve its cuts by voluntary actions.

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, 2009. 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, 2008. This was the eighth 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, 2008. 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 2008-2009. 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

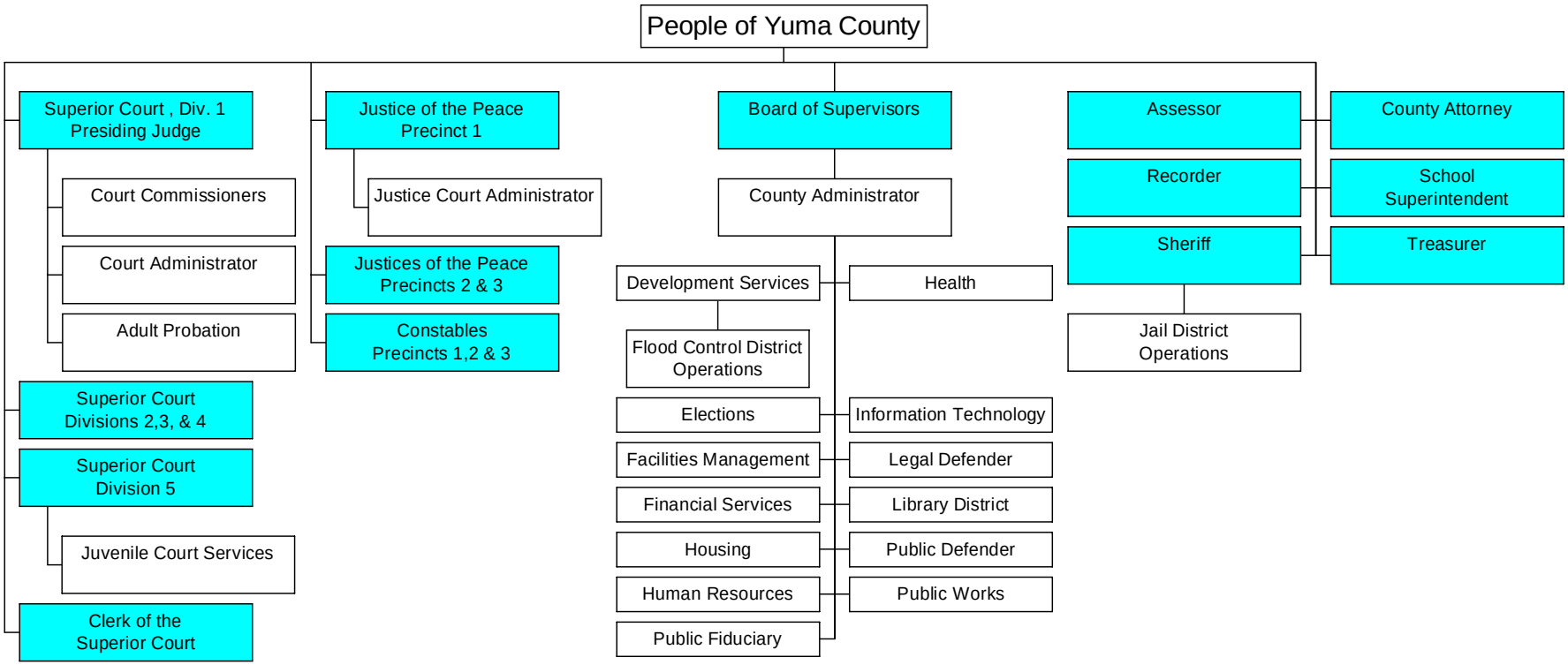
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

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, 2008

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

President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report

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

3033 N. Central Avenue, Suite 300
Phoenix, Arizona 85012
Tel (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, 2009, 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, 2009, 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 25, the Budgetary Comparison Schedules on pages 74 through 82, the Schedule of Agent Retirement Plans' Funding Progress on pages 84 through 86, and the Infrastructure Assets information on pages 88 and 89 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.

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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 6, 2009, 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 6, 2009

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FINANCIAL SERVICES DEPARTMENT

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Yuma, Arizona. 85364
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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, 2009. 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 $348,158,856 (*net assets*). Of this amount, $53,642,198 (*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 $11,301,194.

- The County Property Taxes drive the majority of the increase (6.6%), resulting from the continuing effects of increased assessed values within the county. This increase in values is expected to be tempered in the future as a result of economic conditions as the county assessments traditionally run approximately two years behind as a result of assessment dates. The County's Sales Taxes are divided among the three restricted projects general, jail, and health services; .5 percent on each dollar for each except for the health services district which receives .1 of a cent on each dollar. The County terminated the Capital Projects Sales Tax and only receives minimal revenues due to corrections on prior year's reports. The total of these taxes decreased from the prior year by $1,217,920 (4.5%) due to the correction occurring in the national, state, and local economies. The local economy has outperformed the state and national economies but may be beginning to trend with the state. A decrease in the Auto-in-Lieu of $360,054 (4.5%) also contributes to this while the State Shared Sales tax has decreased $1,535,557 (8.2%) from the prior year.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $93,844,743, a decrease of $30,557,824 in comparison with the prior year. 100% of this amount is available for spending at the government's discretion (*unreserved fund balance*) within the boundaries set forth in the governmental fund's purpose which is consistent with prior years. The Library District Capital Projects Fund decreased $29,402,944 or 80.6% from the prior year resulting from the expenditures for the construction of eight new library projects throughout the County. This means all other Yuma County funds decreased by $1,154,880 over the prior year.

- At the end of the fiscal year, unreserved fund balances for the General Fund was $17,999,370 or 25.4% of total General Fund expenditures and transfers out. The large increase of $3,531,573 over the prior year was due to one receipt of fully funded PILT monies and payments for Southwest Border payments which had not been anticipated.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Yuma County's basic financial statements. Yuma County's basic financial statements consist of three components.

1) Government-wide financial statements,
2) Fund financial statements, and
3) Notes to financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of Yuma County's finances, in a manner similar to a private-sector business. This includes the government-wide statement of net assets and the statement of activities listed below.

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

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

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

Fund financial statements

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

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

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

Yuma County maintains one hundred 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 library district's general operations, debt service, and capital projects funds; flood control district fund, the health services district fund, the development services highway users revenue fund (HURF), and the capital improvements fund; all of which are considered to be major funds. These financial statements can be found on pages 33 to 41 of this report. Data from the other one hundred thirteen (113) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 109 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 workers compensation insurance and health self-insurance. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

Fund financial statements (Concluded)

Fiduciary funds are used to account for resources held for the benefit of parties outside the primary government (Yuma County). Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Yuma County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds.

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

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 70 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 71 to 89 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 91 to 207 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 $348,158,856 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets (71.3%) 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, 2009 and 2008

	Governmental Activities	
	2009	2008
Cash, cash equivalents and investments	$ 97,361,066	$ 127,535,665
Investments held by trustee – restricted	5,879,218	9,055,071
All other current and other assets	14,124,645	13,630,688
Capital assets	315,311,438	277,517,380
Total assets	432,676,367	427,738,804
Long-term liabilities outstanding	74,148,020	78,114,260
Other liabilities	10,369,491	12,766,882
Total liabilities	84,517,511	90,881,142
Invested in capital assets, net of related debt	248,106,049	233,880,537
Restricted	46,410,609	54,524,353
Unrestricted	53,642,198	48,452,772
Total net assets	$ 348,158,856	$ 336,857,662

Government-wide financial analysis (Concluded):

The County's net assets increased $11,301,194 (3.4%) during the current fiscal year. Total assets increased 1.2% ($4,937,563) from last fiscal year. This growth is largely reflected by the acquisition of capital assets net of depreciation (13.6%) and an offsetting decrease in cash, cash equivalents and investments (23.7%), resulting from expenditures from bond funds previously issued for construction of various libraries countywide. There was a net decrease of $2,681,896 (11.8%) in all other current and other assets consisting of a decrease of $3,175,853 in investments held by trustee, and offset by a net increase of $493,957 from all other segments including property tax and accounts receivables, special assessments, inventories, accrued interest, and due from other governments. Long-term liabilities decreased primarily resulting from required payments on bonds issued previously for the Library District coupled with a payoff of the remaining outstanding Certificates of Participation.

An additional portion of the Yuma County's net assets, restricted net assets (13.3%), represents resources subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* ($53,642,198) 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 $11,301,194. Below is a brief summary of Yuma County's change in net assets.

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2009 and 2008

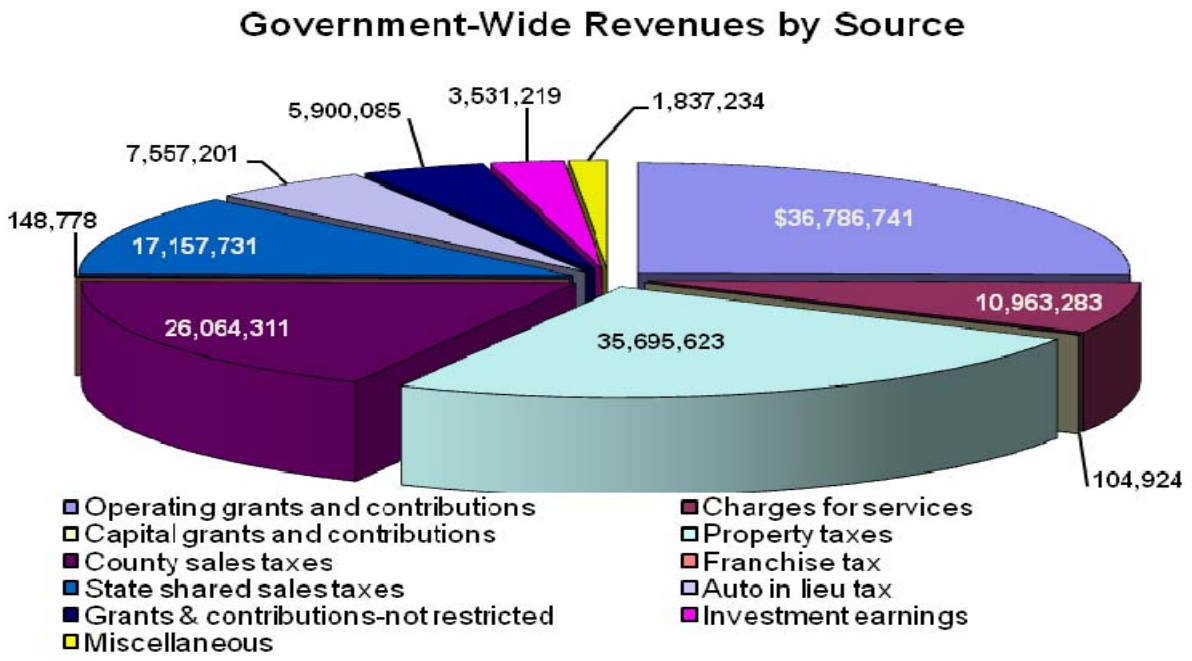
	Governmental Activities	
	2009	2008
Revenues:		
Program revenues:		
Charges for services	$ 10,963,283	$ 10,363,684
Operating grants and contributions	36,786,741	39,624,394
Capital grants and contributions	104,924	115,686
General revenues:		
Property taxes	35,695,623	33,498,939
Other county taxes:		
County sales tax (general, jail, health and capital projects)	26,064,311	27,282,231
Franchise tax	148,778	181,123
Auto in lieu tax	7,557,201	7,917,255
State shared sales taxes	17,157,731	18,693,288
Grants and contributions not restricted to specific programs	5,900,085	1,897,819
Investment earnings	3,531,219	6,695,423
Miscellaneous	1,837,234	1,837,847
Total revenues	145,747,130	148,107,689
Expenses:		
General government	45,304,045	42,799,239
Public safety	40,217,770	40,728,698
Highway and streets	7,011,932	7,280,293
Sanitation	878,146	877,712
Health	8,587,612	8,623,313
Welfare	14,140,558	13,139,929
Culture and recreation	8,205,586	4,824,207
Education	6,933,698	6,358,736
Interest on long-term debt	3,166,589	3,806,777
Total expenses	134,445,936	128,438,904
Increase in net assets	11,301,194	19,668,785
Net assets - beginning July 1	336,857,662	317,188,877
Net assets - ending June 30	$ 348,158,856	$ 336,857,662

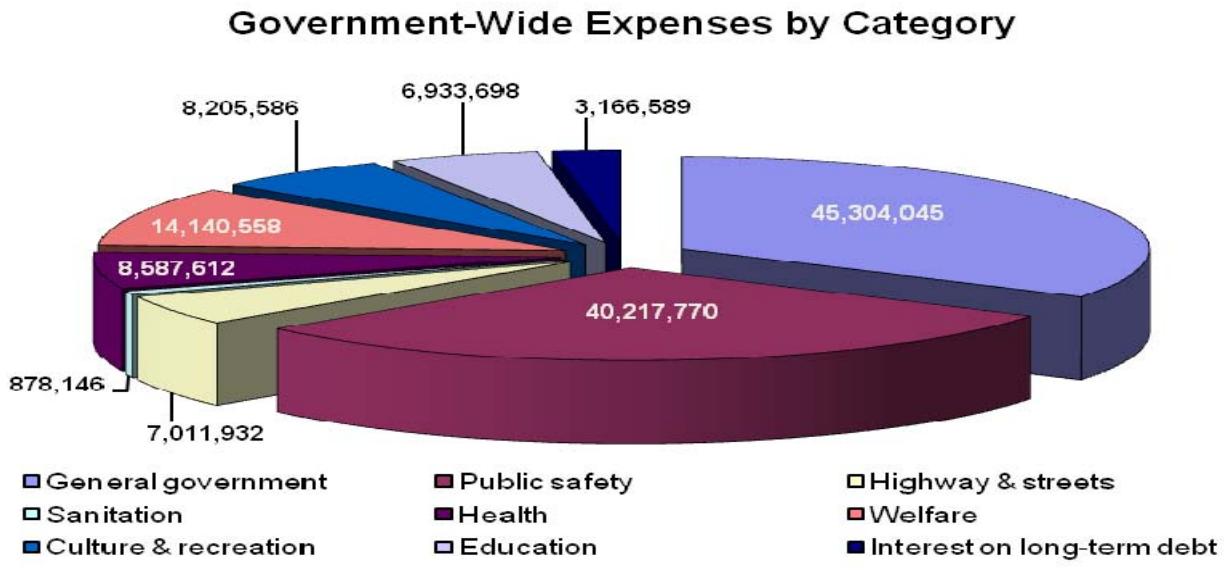
Although, overall, the County's net assets are continuing to increase, the change in net assets decreased 42.5% or $8,367,591 from the prior year. Key elements contributing to this are as follows:

- The County sales taxes decreased by $1,217,920 (4.5%) between the years resulting from the downturn in the overall economy.
- Charges for services only increased by $599,599 (5.8%) resulting from the impact of the trend in the slowing construction industry and higher indirect costs.
- Operating grants and contributions decreased $2,837,653 (7.2%) primarily due to decreased funding in grants overall resulting from the poor economic conditions at the state and national level.

Governmental activities (Concluded):

- Non-restricted grants and contributions experienced an increase of $4,002,266 (210.9%). This was due to unexpected full funding for the PILT program by the federal government and payment on the Southwest Border grants.
- Auto in Lieu taxes decreased by $360,054 (4.5%). This was due to the general economic downturn.
- Property taxes increased by $2,196,684 (6.6%). This growth was primarily due to the increase in primary and secondary net assessed values which are trailing the existing economic trends in values due to the time delay in setting of assessed values. Those values increased 15.1% and 23.7% respectively.
- State shared sales tax revenues decreased by $1,535,557 (8.2%). This is a product of the formula used by the state and reflects the State's economy correcting after years of above average growth.
- Investment earnings decreased $3,164,204 (47.3%). This was due to the reduced funds available for investment and the general economic trends.
- General government experienced an increase in expenses of 5.9% due primarily to salaries and operating cost increases.
- Public safety reflected a decrease of 1.3%. This was primarily due to active management of operation costs and not filling vacant positions.
- Welfare costs experienced an increase in expenses of 7.6% or $1,000,629. This was due to the continued increasing level of funding support for medical costs in state mandated programs.
- Interest on long-term debt saw a decrease of $640,188 or 16.8% reflecting payoff on outstanding debt.
- Culture and recreation saw a spending increase of $3,381,379 which reflects the coming on line of several of the new construction projects for the Libraries.





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 $93,844,743, a decrease of $30,557,824 in comparison with the prior year. 100% of this total amount constitutes *unreserved fund balance*, which is available for spending at the County's discretion. Fund balances for Capital Projects and Debt Service are accounted for in specific funds to indicate they are not available for new spending as they have already been committed:

1) Capital construction and Sales tax funds of $18,647,347 are being accounted for in specific funds. Of this amount, $7,088,368 (38.0%) is reported in the Library District Capital Projects fund to support the 8 voter approved library projects. An additional $3,998,971 (21.4%) is set aside and reported in the Jail District Capital Projects fund for the expansion of the detention facility. There is $7,461,297 reported in the general Capital Improvements Fund for existing approved projects such as the South and East County Satellite projects. There is $98,711 (0.5%) remaining in the Capital Projects Sales Tax fund relating to voter approved projects, such as the new justice center, the remodeling of the historic court house, and the new area service highway. All of the remaining fund balance will be used to complete the projects and pay off remaining debt as authorized by the voters.
2) Accounted for in debt service funds is $3,566,628. Of this amount, $776 is reported in the Certificates of Participation fund, $926,095 in the Library District Debt Service Fund, $535,074 in Special Improvement Districts, and $2,104,683 is reported in the Jail District Debt Service fund for the retirement of certificates of participation and revenue bonds.

Fund balances of the governmental funds decreased by $30,557,824 during the current fiscal year. Key factors in this decrease are as follows:

- Four of the eleven major funds experienced decreases in fund balance. The Jail District General Operations Fund decreased by 68.2% primarily due to funding of outstanding revenue bonds, lower than anticipated revenues, and increased operation costs. The Jail District Capital Projects Fund decreased by 27.9% resulting from completion of the construction projects. The Library District Capital Projects Fund decreased by 80.6% as a result of the completion of several of the voter approved projects. This fund will continue to decrease as all of the projects are completed. The Health Services District Fund decreased by 26.8% as result of increased operation costs and funding for equipment. The General Fund saw an increase of 24.4% resulting from unexpected revenues for the full funding of PILT and Southwest Border Grants. The Jail District Debt Service Fund increased 29.5% due to a funding transfer from general operations. The Library District General Operations Fund increased by 26.6% resulting from increases in the net secondary assessed values and continued building of reserves in anticipation of additional cost of operation and supplies for the new facilities. A 5.4% increase in the Library District Debt Service Fund resulted from an increase in the net secondary assessed values. A 25.3% increase in the Flood Control District Fund was due to an increase in the net secondary assessed values. The Capital Improvements Fund increased 110.4% as funds were transferred in for approved capital projects.

  The newly reported major governmental fund, the Highway Users Revenue-Development Services increased 12.6% due to the decrease in operating costs and as a result of continued anticipated state funding cuts.

- Total increase in Property Tax collections was $2,196,684. The taxes for general purposes increased $1,486,816 due to increased levy amount of 7% authorized by state statute, new construction, and a 15.1% increase in the net primary assessed values. The Library District Fund $266,765; and Flood Control District Fund $443,103 increased due to increases in net secondary assessed valuations of 23.7% even with a reduction in the tax rates for these districts.

- Decreases in collections of the four (4) County-wide sales taxes of $1,217,920 were due to decreased collections of the taxes collected resulting from the slowdown in the local, state, and national economy. Until the last few months of the year, the county was running ahead of the state and national economies. These taxes are accounted for in the General Fund, Jail District Fund, Capital Projects Sales Tax Fund (which has been terminated, but still receiving small amounts as a result of audits performed on the vendors) and Health Services District Fund.

Governmental funds (Concluded)

- Decrease in collections of auto in lieu taxes in the General Fund and Highway User Revenue Funds (Development Services and Public Works) of $360,054 was due to a decrease in auto sales and licensing.

- Increase in general government expenditures of $2,601,936 represents increases in general personnel costs due to benefits costs and in general operating supplies and services.

- An increase in public safety expenditures of $544,846 over all funds reflects the general increase of supplies and services.

- Increase in health and welfare expenditures of $871,324 represents the increasing cost of health services provided to Yuma County citizens through the Health Services District and medical eligibility program funded through the General Fund.

- The decrease in capital expenditures of $1,095,037 has to do primarily with the winding down of construction projects. Of the total expenditures of $39,012,758, the Library District's multiple projects accounts for $27,969,386 (71.7%) of the total capital expenditures. The Library's projects should be totally completed in Fiscal Year 2010.

The *general fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, unreserved fund balance of the general fund was $17,999,370. Unreserved fund balance represents 25.4% of total fund expenditures and transfers out. The general fund balance increased by $3,531,573 during the current fiscal year. This is primarily due to the full funding of PILT by the federal government and receipt of unexpected Southwest Border Grant (unrestricted) Funds.

The debt service funds had a combined fund balance at the end of the current fiscal year in the amount of $3,566,628. This amount is dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, and the Jail District Revenue bonds, and various Special Assessment bonds. The county paid off early in Fiscal Year 2009 its remaining outstanding Certificates of Participation.

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original adopted expenditure budget and the final expenditure budget was an increase of $1,355,418. The most significant change was a budget amendment of $659,847 to cover projected revenues to be withheld by the state to cover state expenditure shortfalls. The balance of the amendments were due to moving staff from special revenue funds, costs incurred from special elections, additional public defender costs for defense of persons, and legal defense for claims.

At the close of the current fiscal year, Yuma County had received a total of $65,067 less revenues than budgeted. Although the amount appears in line with the budget, there were areas of increases and decreases which brought the amounts in line. The state wide reductions in County and State Shared Sales tax accounted for $864,949 and $2,288,574, respectively. The county saw increases of $2,372,589 in PILT payments and $1,091,205 in Southwest Border payments. Along with a $427,945 decrease in all types of Licenses and Permits, these items contributed to the relatively small overall increase in revenues over budgeted amounts.

Yuma County had $6,716,181 less expenditures than budgeted. Categories with the most significant variances between budgeted and actual were: $684,042 in self insurances; $4,933,998 in General Government and $813,454 in Public Safety. In General Government the major variances were in the following departments: all Superior Court departments $515,933, General Government $2,575,573, Information Technology Services $410,521; and Development Services $501,733. These variances were primarily due to unfilled vacancies and savings in other personnel related costs and reductions in expenditures in operating supplies as a result of management activities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2009 amounts to $315,311,438 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

Capital assets (Concluded)

The total increase in Yuma County's net capital assets for this fiscal year was 13.6%. This is mainly a result of the Library and Jail Districts' construction projects. Additional information on Yuma County's capital assets can be found in note 6 on pages 57-58 of this report.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 552.89 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 77.35 was achieved for fiscal year 2009. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 87 through 89 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 $66,555,420, of which $63,469,480 is considered long term ($3,085,940 payable within one year). This amount is comprised of $16,210,000 of revenue bonds backed by Jail District taxes, $49,960,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and $385,420 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 $550,564 in Rural Development loans and $211,526 in capital leases of which $518,996 and $128,233 are considered long term respectively. The County has no certificates of participation as the county used funds from the Capital Sales Tax to pay all outstanding debt. Additional information on the County's long-term debt can be found in notes 8-13 on pages 59-63 of this report.

	Governmental Activities	
	2009	2008
Revenue bonds	$16,210,000	$18,150,000
General obligation bonds	49,960,000	50,935,000
Special assessment bonds with governmental commitment	385,420	415,350
Rural development loan	550,564	581,692
Certificates of participation payable	-	1,345,000
Capital leases payable	211,526	291,308
Total	$67,317,510	$71,718,350

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state sales tax, and auto in lieu tax) to continue in a stabilization mode based on observed economic activity in both the local and state economy. The county continues to observe a retrenching of these revenue sources at both the local and state levels. The county in the last quarter of fiscal year 2009 observed the local economy appears to be trending along with the overall state economic activity. Property tax levy amounts are capped at a maximum 2% increase annually from the prior years levy amount plus the additional value contributed by new construction by a statewide voter action in November, 2006. These increases should be sufficient to continue funding of the core operations of the County with astute financial management.

- Yuma County anticipates completing of the Library District facilities in fiscal year 2010 along with the South County Satellite facility construction project which was funded with excess monies received from the Capital Sales Tax Initiative.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (Concluded)

- The most recent estimates reflects the population of Yuma County continuing to grow at 1%, while the unemployment rate increased to 16.0% in 2008. Subsequently the unemployment rate has risen substantially, however, given the traditional high rate of employment compared to the rest of the state and nationally, it is not unreasonable. There is an industrial development in the planning stages which, if completed, could have significant impact on the County's revenues.

- On November 8, 2005, Yuma County voters approved issuance of $53,765,000 general obligations bond for improvements on various projects to the County's Library system. The issuance began with an initial offering of $10,050,000 in fiscal year 2006 and the balance was issued in early fiscal year 2008 (July, 2007). These bonds are being paid by levying a property tax in an amount to cover the debt service annually. The Library district is in the process of constructing the new facilities and remodeling existing facilities with all facilities expected to be completed during fiscal year 2010. The Jail District issued bonds to pay for needed additional jail space which has been completed in an amount of $10,000,000 in fiscal year 2007 to be supported by the Jail District's collection of the maintenance sales tax. The bonds will be paid off no later than December 31, 2015 when the voter approved maintenance sales tax will expire, unless a new initiative is voted on and approved by the district's constituents prior to that date.

- The County has been for the last two years and continuing into fiscal year 2010 working with management to manage the operating costs within all levels of government. This year the County saw a reversion of 17.6% of actual expenditures as compared to budget ($112,565,331 budgeted versus $92,730,588 actual expenditures) from its five major operational governmental units (General, Jail District, Library District, Health District, and Flood Control District). The Development Services HURF Fund and the Capital Projects Fund were excluded from this calculation since these funds are for capital projects and fluctuate significantly based on projects being deferred or delayed. It is continuing its efforts to control the level of expenditures in an effort to maintain within the revenues being received without significant impact to the service demands. The county received in its bi-annual customer survey of its constituents the highest ratings ever with satisfaction gains exceeding 5% in many areas.

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, or Gilberto Villegas Assistant Director-Financial Services, 198 South Main Street, Yuma, AZ. 85364 (928) 373-1012.

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Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY

Exhibit A- 1

Statement of Net Assets

June 30, 2009

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	97,361,066
Receivables (net of allowances for uncollectibles):		
Property taxes		1,466,958
Accounts		1,723,094
Special assessments		323,990
Accrued interest		283,049
Due from other governments		10,102,809
Inventory		11,175
Prepaid items		213,570
Investment held by trustee - restricted		5,879,218
Capital assets (net of accumulated depreciation):		
Land		41,958,631
Buildings		105,623,009
Improvements other than buildings		9,748,877
Machinery and equipment		12,149,350
Infrastructure		90,782,868
Construction in progress		55,048,703
Total Assets		432,676,367
LIABILITIES		
Accounts payable		3,330,414
Accrued payroll and employee benefits		3,956,223
Insurance claims payable		1,023,000
Due to other governments		149,727
Deposit held for others		258,913
Retainage payable		950,236
Unearned revenue		327,566
Interest and fiscal charges payable		373,412
Long-term liabilities:		
Due within one year		7,543,011
Due in more than one year		66,605,009
Total Liabilities		84,517,511
NET ASSETS		
Invested in capital assets, net of related debt		248,106,049
Restricted for:		
Public safety		989,600
Highway and streets		12,694,335
Health		1,983,782
Culture and recreation		8,464,426
Capital projects		18,711,838
Debt service		3,566,628
Unrestricted		53,642,198
Total Net Assets	$	348,158,856

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2009

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	$ 45,304,045	$ 7,030,773	$ 2,554,530	-	$ (35,718,742)
Public safety	40,217,770	2,291,689	9,353,147	$ 3,756	(28,569,178)
Highway and streets	7,011,932	109,838	10,732,915	-	3,830,821
Sanitation	878,146	52,503	236,624	76,168	(512,851)
Health	8,587,612	999,275	3,337,179	-	(4,251,158)
Welfare	14,140,558	411,912	3,574,330	-	(10,154,316)
Culture and recreation	8,205,586	67,293	112,234	25,000	(8,001,059)
Education	6,933,698	-	6,885,782	-	(47,916)
Interest on long-term debt	3,166,589	-	-	-	(3,166,589)
Total governmental activities	$ 134,445,936	$ 10,963,283	$ 36,786,741	$ 104,924	$ (86,590,988)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	21,668,628
Property taxes, levied for the Library District	10,269,314
Property taxes, levied for the Flood Control District	3,757,681
Other County taxes:	
County sales taxes for general purposes	11,826,051
County sales taxes for Jail District	11,826,297
County sales taxes for Health Services District	2,351,261
County sales taxes for Capital Projects	60,702
Franchise tax	148,778
Unrestricted State Shared taxes :	
Auto in lieu of tax	7,557,201
Sales taxes	17,157,731
Grants and contributions not restricted to specific programs	5,900,085
Investment earnings	3,531,219
Miscellaneous	1,837,234
Total general revenues	**97,892,182**
Change in net assets	11,301,194
Net assets, July 1, 2008	336,857,662
Net Assets, June 30, 2009	**$ 348,158,856**

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, 2009

		Jail District			Library District
	General	General Operations	Debt Service	Capital Projects	General Operations
Assets					
Cash, cash equivalents and investments	$ 15,206,518	$ 354,293	-	$ 3,024,581	$ 9,317,517
Receivables (net of allowances for uncollectibles):					
Property taxes	813,576	-	$ 2,537	-	442,667
Accounts	350,227	12,974	-	-	12,934
Special assessments	-	-	-	-	-
Accrued interest	38,971	2,682	22	6,967	23,956
Due from:					
Other funds	3,443,647	285,722	410,000	16	1,682
Other governments	3,707,338	1,796,844	-	-	-
Inventory	-	-	-	-	-
Prepaid items	186,866	10	-	-	6,466
Investment held by trustee - restricted	-	-	4,501,522	1,377,696	-
Total Assets	**$ 23,747,143**	**$ 2,452,525**	**$ 4,914,081**	**$ 4,409,260**	**$ 9,805,222**
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 698,018	$ 209,616	-	$ 151	$ 541,887
Accrued payroll and employee benefits	2,053,468	575,498	-	-	169,014
Due to:					
Other funds	1,960,244	677,811	$ 399,110	410,138	255,083
Other governments	-	-	-	-	-
Deposit held for others	22,160	-	-	-	200
Retainage payable	-	-	-	-	-
Interest and fiscal charges payable	-	-	373,412	-	-
Revenue bonds payable	-	-	2,035,000	-	-
Deferred revenue	1,013,883	-	1,876	-	374,612
Total Liabilities	**$ 5,747,773**	**$ 1,462,925**	**$ 2,809,398**	**$ 410,289**	**$ 1,340,796**
Fund balances:					
Unreserved, reported in:					
General fund	17,999,370	-	-	-	-
Debt service funds	-	-	2,104,683	-	-
Capital project funds	-	-	-	3,998,971	-
Special revenue funds	-	989,600	-	-	8,464,426
Total fund balances	17,999,370	989,600	2,104,683	3,998,971	8,464,426
Total liabilities and fund balances	**$ 23,747,143**	**$ 2,452,525**	**$ 4,914,081**	**$ 4,409,260**	**$ 9,805,222**

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

Library District		Other Primary Tax Authorities		Development		Other	Total
Debt Service	Capital Projects	Flood Control District	Health Services District	Services HURF	Capital Improvements	Governmental Funds	Governmental Funds
$ 920,273	$ 8,715,535	$ 12,810,464	$ 1,225,757	$ 13,873,347	$ 6,798,966	$ 15,613,457	$ 87,860,708
				-			
-	-	174,213	-	-	-	33,965	1,466,958
-	4	-	-	-	-	969,626	1,345,765
-	-	-	-	-	-	323,990	323,990
5,822	40,222	32,307	3,360	36,525	9,728	56,903	257,465
				-			
-	-	-	2,258,794	302,833	690,483	4,266,313	11,659,490
-	-	-	1,303,037	676,080	-	2,619,510	10,102,809
-	-	-	-	-	-	11,175	11,175
-	-	-	82	-	-	20,001	213,425
-	-	-	-	-	-	-	5,879,218
$ 926,095	**$ 8,755,761**	**$ 13,016,984**	**$ 4,791,030**	**$ 14,888,785**	**$ 7,499,177**	**$ 23,914,940**	**$ 119,121,003**
-	$ 736,987	$ 35,383	$ 99,747	$ 46,256	$ 5,297	$ 660,130	$ 3,033,472
-	5,604	12,896	257,452	72,081	1,718	796,595	3,944,326
-	5,431	127,410	2,450,049	641,400	-	5,715,373	12,642,049
-	-	-	-	-	-	149,727	149,727
-	-	-	-	18,980	-	217,573	258,913
-	919,371	-	-	-	30,865	-	950,236
-	-	-	-	-	-	-	373,412
-	-	-	-	-	-	-	2,035,000
-	-	146,960	-	-	-	351,794	1,889,125
-	**$ 1,667,393**	**$ 322,649**	**$ 2,807,248**	**$ 778,717**	**$ 37,880**	**$ 7,891,192**	**$ 25,276,260**
-	-	-	-	-	-	-	17,999,370
$ 926,095	-	-	-	-	-	535,850	3,566,628
-	7,088,368	-	-	-	7,461,297	275,323	18,823,959
-		12,694,335	1,983,782	14,110,068	-	15,212,575	53,454,786
926,095	7,088,368	12,694,335	1,983,782	14,110,068	7,461,297	16,023,748	93,844,743
$ 926,095	**$ 8,755,761**	**$ 13,016,984**	**$ 4,791,030**	**$ 14,888,785**	**$ 7,499,177**	**$ 23,914,940**	**$ 119,121,003**

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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, 2009

Fund balance - total governmental funds		$ 93,844,743
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.		315,311,438
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,561,559
Internal service funds are used by management to charge the costs of certain activities such as insurance and maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:		
IT Life Cycle Management	$ 297,253	
Revolving Fund	66,186	
Workers Compensation	514,854	
Health Self-Insurance	8,675,843	
Total		9,554,136
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
Revenue bonds payable	$ (14,175,000)	
General obligation bonds payable	(49,960,000)	
Special assessment bonds payable	(385,420)	
Rural development loans payable	(550,564)	
Obligations under capital leases payable	(211,526)	
Compensated absences payable	(5,213,845)	
Claims and judgments payable	(1,616,665)	
Total		(72,113,020)
Net assets of governmental activities		$ 348,158,856

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, 2009

		Jail District			Library District
	General	General Operations	Debt Service	Capital Projects	General Operations
Revenues:					
Taxes	$ 37,723,599	$ 11,826,297	-	-	$ 10,269,314
Special assessments	-	-	-	-	-
Licenses and permits	658,305	-	-	-	-
Intergovernmental	24,792,299	202,089	-	-	29,522
Charges for services	3,745,287	369,823	-	-	15,771
Fines and forfeits	2,160,010	-	-	-	50,432
Investment income	512,065	51,280	$ 130,685	$ 72,611	200,722
Rents	17,676	-	-	-	1,050
Miscellaneous	448,670	15,466	-	15,107	88,710
Total Revenues	**70,057,911**	**12,464,955**	**130,685**	**87,718**	**10,655,521**
Expenditures:					
Current:					
General government	37,492,185	-	-	-	-
Public safety	10,709,481	18,073,885	10,695	23,579	-
Highway and streets	-	-	-	-	-
Sanitation	611,995	-	-	-	-
Health	264,021	-	-	-	-
Welfare	9,837,391	-	-	-	-
Culture and recreation	9,837	-	-	-	5,549,706
Education	315,925	-	-	-	-
Capital outlay	702,250	90,015	-	1,201,000	23,965
Debt service:					
Principal retirement	62,370	-	2,035,000	-	-
Interest and fiscal charges	10,435	-	746,823	-	-
Total Expenditures	**60,015,890**	**18,163,900**	**2,792,518**	**1,224,579**	**5,573,671**
Excess (deficiency) of revenues over expenditures	**10,042,021**	**(5,698,945)**	**(2,661,833)**	**(1,136,861)**	**5,081,850**
Other financing sources (uses):					
Transfers in	4,347,002	6,311,558	3,141,080	-	-
Transfers out	(10,857,450)	(2,731,080)	-	(410,000)	(3,305,456)
Total other financing sources (uses)	**(6,510,448)**	**3,580,478**	**3,141,080**	**(410,000)**	**(3,305,456)**
Net change in fund balance	3,531,573	(2,118,467)	479,247	(1,546,861)	1,776,394
Fund balances - beginning (July 1, 2008)	14,467,797	3,108,067	1,625,436	5,545,832	6,688,032
Fund balances - ending (June 30, 2009)	**$ 17,999,370**	**$ 989,600**	**$ 2,104,683**	**$ 3,998,971**	**$ 8,464,426**

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

Library District		Other Primary Tax Authorities		Development		Other	Total
Debt Service	Capital Projects	Flood Control District	Health Services District	Services HURF	Capital Improvements	Governmental Funds	Governmental Funds
-	-	$ 3,757,681	$ 2,351,261	$ 1,285,815	-	$ 2,251,946	$ 69,465,913
-	-	-	-	-	-	93,232	93,232
-	-	1,595	377,125	96,499	-	120,637	1,254,161
-	$ 25,000	-	3,337,179	4,273,416	-	27,906,922	60,566,427
-	-	10,301	369,348	1,442	-	1,225,377	5,737,349
-	-	-	-	-	-	1,308,123	3,518,565
$ 46,965	801,985	291,885	38,162	348,346	$ 117,921	652,200	3,264,827
-	-	-	-	-	-	342,002	360,728
-	-	2,146	29,282	10,438	-	651,069	1,260,888
46,965	**826,985**	**4,063,608**	**6,502,357**	**6,015,956**	**117,921**	**34,551,508**	**145,522,090**
-	-	-	-	-	180,114	4,725,051	42,397,350
-	-	-	-	-	-	9,548,828	38,366,468
-	-	1,078,275	-	2,274,299	-	7,827,222	11,179,796
-	-	-	-	-	-	216,469	828,464
-	-	-	7,455,751	-	-	497,400	8,217,172
-	-	-	-	-	-	3,845,384	13,682,775
800	2,260,543	-	-	-	-	188,297	8,009,183
-	-	-	-	-	-	6,607,601	6,923,526
-	27,969,386	419,509	23,592	2,084,370	5,724,514	774,157	39,012,758
975,000	-	-	-	-	-	1,423,470	4,495,840
2,329,226	-	-	-	-	-	80,105	3,166,589
3,305,026	**30,229,929**	**1,497,784**	**7,479,343**	**4,358,669**	**5,904,628**	**35,733,984**	**176,279,921**
(3,258,061)	**(29,402,944)**	**2,565,824**	**(976,986)**	**1,657,287**	**(5,786,707)**	**(1,182,476)**	**(30,757,831)**
3,305,456	-	-	786,898	-	13,498,155	5,424,164	36,814,313
-	-	-	(537,923)	(81,504)	(3,797,192)	(14,893,701)	(36,614,306)
3,305,456	**-**	**-**	**248,975**	**(81,504)**	**9,700,963**	**(9,469,537)**	**200,007**
47,395	(29,402,944)	2,565,824	(728,011)	1,575,783	3,914,256	(10,652,013)	(30,557,824)
878,700	36,491,312	10,128,511	2,711,793	12,534,285	3,547,041	26,675,761	124,402,567
$ 926,095	**$ 7,088,368**	**$ 12,694,335**	**$ 1,983,782**	**$ 14,110,068**	**$ 7,461,297**	**$ 16,023,748**	**$ 93,844,743**

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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, 2009

Net change in fund balances - total governmental funds	$	(30,557,824)
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		39,012,758
Depreciation expense		(6,839,597)
The effect of the capitalization of infrastructure in excess of expenditures as a result of using the average cost per mile calculation results in an increase in net assets.		5,957,506
Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the governmental funds.		28,313
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.		
Principal paid		4,495,840
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.		
Increase in compensated absences payable		(364,935)
Increase in claims and judgments payable		(69,665)
Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Net Assets.		
IT Life Cycle Management		(83,476)
Revolving Fund		48,384
Workers Compensation		25,061
Health Self-Insurance		(351,171)
Change in net assets of governmental activities	$	11,301,194

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, 2009

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	$ 9,500,358
Receivables (net of allowances for uncollectibles):	
Accounts	377,329
Accrued interest	25,584
Due from other funds	989,338
Prepaid items	145
Total Assets	10,892,754
Liabilities	
Current Liabilities:	
Accounts payable	296,942
Accrued payroll and employee benefits	11,897
Insurance claims payable	1,023,000
Due to other funds	6,779
Total Liabilities	1,338,618
Net Assets	
Unrestricted	9,554,136
Total Net Assets	**$ 9,554,136**

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, 2009

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 10,840,309
Intergovernmental	102,322
Miscellaneous	90,363
Total operating revenues	**11,032,994**
Operating expenses	
Personal services	218,795
Supplies	202,708
Tools and minor equipment	95,519
Professional services	116,834
Health services claims	10,504,988
Insurance	321,705
Other	32
Total operating expenses	**11,460,581**
Operating loss	**(427,587)**
Nonoperating revenues	
Investment income	266,392
Total nonoperating revenues	**266,392**
Loss before transfers	**(161,195)**
Transfers out	(200,007)
Total operating transfers	**(200,007)**
Decrease in net assets	(361,202)
Total net assets, July 1, 2008	9,915,338
Total net assets, June 30, 2009	**$ 9,554,136**

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, 2009

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 10,791,355
Receipts from other funds for goods and services provided	505,264
Other receipts	84,581
Payments for supplies and to providers of goods and services	(11,158,415)
Payments to employees	(218,795)
Other payments	(50,925)
Net cash used for operating activities	**(46,935)**
Cash flows from noncapital financing activities:	
Cash transfers out to other funds	(200,007)
Net cash used by noncapital financing activities	**(200,007)**
Cash flows from investing activities:	
Interest received on investments	256,932
Net cash provided by investing activities	**256,932**
Net increase in cash and cash equivalents	9,990
Cash and cash equivalents, July 1, 2008	9,490,368
Cash and cash equivalents, June 30, 2009	**$ 9,500,358**
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	**$ (427,587)**
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	(373,728)
Prepaid items	56,083
Due from other funds	675,632
Increase / (decrease) in liabilities:	
Accounts payable	30,383
Accrued payroll and employee benefits	371
Insurance claims payable	(2,000)
Due to other funds	(6,089)
Net cash used for operating activites	**$ (46,935)**

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, 2009

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 30,181,090	$ 3,100,831
Receivables (net of allowances for uncollectibles):		
Accrued interest	288,781	-
Total Assets	$ 30,469,871	$ 3,100,831
Liabilities		
Deposits held for others	-	$ 3,100,831
Total Liabilities	-	$ 3,100,831
Net Assets		
Held in trust for investment trust participants	30,469,871	
Total Net Assets	$ 30,469,871	

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, 2009

	Investment Trust Funds
Additions:	
Contributions from participants	$ 417,772,825
Investment income	4,437,337
Total additions	422,210,162
Deductions:	
Distributions to participants	473,989,686
Total deductions	473,989,686
Change in net assets	(51,779,524)
Net assets held in trust, July 1, 2008	82,249,395
Net assets held in trust, June 30, 2009	**$ 30,469,871**

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 legally separated component units, entities for which the County is considered to be financially accountable.

Blended component units, although legally separate entities, are in substance part of the County's operations; therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Each blended component unit discussed below has a June 30 year-end. The County has no discretely presented component units. The following table describes the County's component units:

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Library District	A tax-levying district that provides and maintains library services for the County's residents; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Special Assessment (Improvement) Districts	Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; County board of supervisors serves as board of directors	Blended	Not Available
Yuma County Jail District	A tax-levying district that acquires, constructs, operates, maintains, and finances county jails and jail systems; County board of supervisors serves as board of directors	Blended	Yuma County Financial Services 198 South 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, 2009 is $6,311,558. Yuma County is also required to maintain support of the Health Services District. The amount of this support for the year ended June 30, 2009 is $786,898. The health services 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 and expenses are classified as either operating or non-operating. 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 non-operating revenues. Operating expenses include the cost of services and administrative expenses. The County has no non-operating 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 *Library District General Operations Fund* is the primary operating fund of the Library District. It accounts for all financial resources of the Library District, except those required to be accounted for in another fund. The Library District provides and maintains library services for the County's residents.

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

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

The *Flood Control District Fund* is the primary operating fund of the Flood Control District. It accounts for all financial resources of the Flood Control District, except those required to be accounted for in another fund. The Flood Control District constructs and maintains flood control systems throughout the County.

The *Health Services District Fund* 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 *Development Services Highway Users Revenue Fund (HURF)* is a special revenue fund designated to construct, acquire, and maintain the County's highway system. It is funded through federal and state sources including the auto in lieu tax and road fund permits. HURF revenue is collected by the State of Arizona Department of Transportation then allocated to the County based on a population formula.

The *Capital Improvements Fund* accounts for the majority of the County's Capital Projects. These projects are on their majority general fund funded.

Additionally, 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. One agency fund is reported to account for all custodial activities.

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. The County's major revenue sources that are susceptible to accrual are property taxes, special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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 vendors are made, and the expenses are amortized in the appropriate accounting period.

F. Property Tax Calendar

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

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

G. Capital Assets

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

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

	Capitalization Threshold		
Land	All		
Construction in Progress	All	Depreciation	Estimated
Infrastructure (paved roads)	All	Method	Useful Life
Buildings	$ 10,000	Straight line	15-50
Improvements Other than Buildings	10,000	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 calendar year-end are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the government wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative, but are forfeited upon termination of employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible employees are compensated for actual sick leave up to 1,000 hours at $3 per hour. Vested accumulated sick hours are recorded and accrued as a liability in the government wide financial statements similar to the vacation benefits. A liability for sick hours is reported in the governmental funds' financial statements only when vested employees depart from the County.

Note 2 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2009, the following funds reported deficits in fund balances. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in the next fiscal year.

Fund	Agency	Number	Amount
Governmental Funds:			
Intensive Probation	Adult Probation	2230	$ 81,337
State Aid enhancement	Adult Probation	2288	38,417
Property Information	County Assessor	2202	7,231
ARRA Grants	Attorney-Other	2342	1,879
Juvenile Safe Schools	Juvenile Court	2244	6,957
Juvenile Victim Rights	Juvenile Court	2246	1
Juvenile Justice Department	Juvenile Court	2340	61
Del Sur Estates	Improvement Districts	3544	249
El Prado Estates	Improvement Districts	4717	11,601

For the fiscal year ended June 30, 2009, 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:			
Constable Precinct #1	Constable Precinct #1	0100	$ 15,242
Public Defender	Public Defender	0100	41,567
Legal Defender	Legal Defender	0100	3,637
Building Safety	Development Services	0100	47,591
Solid Waste Operations	Public Works	0100	2,647
Environmental Programs	Public Health	0100	4,772
Probation Subsidy	Adult Probation	2231	20,123
Drug Treatment and Education	Adult Probation	2309	454
Property Information	County Assessor	2202	18,341
Federal Victim Compensation Grant	County Attorney	2223	17,061
Bad Check Fund	County Attorney	2225	33
ARRA Grant	County Attorney-Other	2342	1,879
Child Support Automation	Clerk of Superior Court	2214	22
IV-D Case Processing	Clerk of Superior Court	2318	135
Southwest Border	General	2320	19
Public Housing	Housing Services	2271	673
Section 8 Voucher Program	Housing Services	2274	125,708
Water Company 13-6	Housing Services	2275	42,986
Juvenile Victim Rights	Juvenile Court	2246	276
Court Appointed Specialist	Juvenile Court	2248	277
Justice Court Enhancement	Juvenile Court	2317	17,627
School Grants	School Superintendent	2281	71,340
Facility Commission	Sheriff-Jail District	2286	105,834
Domestic Relations	Superior Court	2217	31,189
Aztec Field Training	Superior Court	2234	58
Fee-Case Management	Superior Court	2325	65,911
Judicial Workload	Superior Court	2341	11,000
Case Processing Assistance	Superior Court-Other	2206	4,950
Donovan Estates	Improvement Districts	3543	11
Certificates of Participation	Debt Service	3503	512,026
El Prado Estates	Improvement Districts	4717	20
B & C Colonial	Improvement Districts	4721	76,011
Library District Debt Service	Debt Service	3547	801

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

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant are: Housing's Section 8 Voucher program, the Jail District's Facility Commission, the new capital project B&C Colonial, and Certificates of Participation debt service fund. During fiscal year 2009 The Section 8 voucher program was required to issue additional Housing Assistance payments due to increased demand. Section 8 program used the contingencies to accommodate the increasing demand. The Jail Facility commissary fund acquired new equipment needed for the operations; also the District consolidated inmates' vending activities, but neglected to budget for additional expenditures. B&C Colonial started a new sewer project that was not budgeted for; funds were secured from Federal Recovery funds. And the Certificates of Participation fund reflected the cancellation of a surety bond previously recorded as an asset due to early payment of outstanding debt July 1, 2009. The most common offense is the departments failing to request adjustment to budget to match actual grant award amounts and offsetting expenditures. The County is working on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 3 - Deposits and Investments

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

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

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

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

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

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

Foreign currency risk- Statutes do not allow foreign investments.

Deposits – At June 30, 2009, the carrying amount of the County's deposits was $2,681,602 and the bank balance was $9,277,866. At June 30, 2009, $569,440 of the County's deposits under the new FDIC rules, 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, 2009, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 48,985,421
State Treasurer's investment pool 5	67,727
U.S. agency securities	78,343,453
U.S. Treasury securities	3,979,302
Repurchase agreements	1,899,916
Total	$ 133,275,819

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

Note 3 - Deposits and Investments (Concluded)

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2009, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	$ 48,985,421
State Treasurer's investment pool 5	AAAf	Standard and Poor's	67,727
U.S. agency securities	AGY	Moody's	78,343,453
Repurchase agreements	Aa2	Moody's	1,899,916
			$ 129,296,517

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

The Jail District Debt Service and Jail District Capital Projects Funds have $4,501,522 and $1,377,696 in investments held by trustee, 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 and are not in the County's name.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2009, of 5 percent or more in the Federal Home Loan Bank, Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation. These investments were 6.54 percent, 6.60 percent, and 31.48 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, 2009, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 48,985,421	.03
State Treasurer's investment pool 5	67,727	.11
U.S. agency securities	78,343,453	1.23
U.S. Treasury securities	3,979,302	.11
Repurchase agreements	1,899,916	.04
Total	$ 133,275,819	

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

Cash on hand	$ 564,784
Amount of deposits	2,681,602
Amount of investments	133,275,819
Total	$ 136,522,205

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 97,361,066	$30,181,090	$ 3,100,831	$ 130,642,987
Investments held by trustee-restricted	5,879,218			5,879,218
Total	$ 103,240,284	$ 30,181,090	$ 3,100,831	$ 136,522,205

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

Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. The Treasurer has a fiduciary responsibility to administer those and the County's monies under his 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, 2009 the bank balance of the County Treasurer's investment pool deposits was $1,951,720. 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	$79,405,104	1.25-5.45%	08/09-04/13	$79,405,104
State Treasurer's investment pool	30,253,090	Not stated	N/A	30,253,090

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

Statement of Net Assets	
Assets	$ 109,658,194
Liabilities	-
Net assets	$ 109,658,194
Net assets held in trust for:	
Internal participants	$ 96,670,194
External participants	12,988,000
Total net assets held in trust	$ 109,658,194
Statement of Changes in Net Assets	
Total additions	$ 670,505,502
Total deductions	739,295,681
Net decrease	(68,790,179)
Net assets held in trust:	
July 1, 2008	178,448,373
June 30, 2009	$ 109,658,194

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, 2009, 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 Ops Fund**	**Flood Control District Fund**	**Nonmajor Governmental Funds**
2008-09	$650,073	-	$ 338,076	$126,957	$ 22,422
Prior Years	392,693	$ 2,537	167,263	52,107	11,543
Total Receivable	1,042,766	2,537	505,339	179,064	33,965
Less allowances for uncollectibles	229,190	-	62,672	4,851	-
Property Taxes Receivable (Net of Uncollectibles)	**$813,576**	**$ 2,537**	**$442,667**	**$174,213**	**$ 33,965**

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2009, was as follows:

Governmental activities:	Beginning Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Capital assets, not being depreciated:				
Land	$ 38,631,140	$ 4,815,307	$ (1,487,816)	$ 41,958,631
Infrastructure:				
Paved roads	59,953,435	4,134,390	(516,579)	63,571,246
Construction in progress	38,913,713	34,840,346	(18,705,356)	55,048,703
Total capital assets not being depreciated	137,498,288	43,790,043	(20,709,751)	160,578,580
Capital assets, being depreciated:				
Buildings	114,101,001	18,303,990	-	132,404,991
Improvements other than buildings	11,406,814	174,683	-	11,581,497
Machinery and equipment	29,411,480	2,582,667	(649,398)	31,344,749
Infrastructure (except paved roads)	56,903,115	526,847	-	57,429,962
Total capital assets being depreciated	211,822,410	21,588,187	(649,398)	232,761,199
Less: accumulated depreciation for:				
Buildings	(24,160,163)	(2,621,819)	-	(26,781,982)
Improvements other than buildings	(1,401,590)	(431,030)	-	(1,832,620)
Machinery and equipment	(17,295,304)	(2,514,669)	614,574	(19,195,399)
Infrastructure (except paved roads)	(28,946,261)	(1,272,079)	-	(30,218,340)
Total accumulated depreciation	(71,803,318)	(6,839,597)	614,574	(78,028,341)
Total capital assets, being depreciated, net	140,019,092	14,748,590	(34,824)	154,732,858
Governmental activities capital assets, net	**$ 277,517,380**	**$ 58,538,633**	**$ (20,744,575)**	**$ 315,311,438**

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,377,140
Public safety	1,689,332
Highway and streets	1,755,435
Sanitation	46,518
Health	338,499
Welfare	449,530
Culture and recreation	178,017
Education	5,126
Total depreciation expense- governmental activities	$ 6,839,597

Note 6 - Capital Assets (Concluded)

Yuma County is engaged in various construction projects as of June 30, 2009. The projects include widening existing streets and bridges, constructing streets, installing sewer lines, and constructing a south County annex for a better service to residents in such area. Also, construction continues on 7 new or improved library structures. At year end, the County's commitments with contractors are as follows:

Project Description	Expenditures to date	Total Project Cost	Remaining Commitments
South Satellite Co. Offices	$ 705,409	$ 4,471,577	$ 3,766,168
Health Department Restoration	29,195	531,000	501,805
SHRF-Detention IP PBX System	221,235	294,980	73,745
Gadsden Park Improvements	10,635	50,000	39,365
Ave B & C Colonia ID- Sewer	56,712	704,026	647,314
Welton Branch Library	2,356,916	2,438,835	81,919
Foothills Branch Library	5,523,597	6,267,405	743,808
Dateland Branch Library	12,163	57,835	45,672
Roll Branch Library	17,978	58,635	40,657
San Luis Branch Library	7,382,776	10,136,896	2,754,120
Somerton Branch Library	2,742,726	2,868,259	125,533
Main Library	21,074,187	27,966,227	6,892,040
Rd- @ Co 14th & Somerton Ave to Ave G	24,996	600,000	575,004
Rd- @ City 8th St & Ave C thru D	3,000	3,818,273	3,815,273
Rd- @ Frontage Road Widening	495,262	11,722,105	11,226,843
Rd- @ Ave C, 8th St to 1st St 1.9912	478,229	5,992,000	5,513,771
Rd- @ Co 8th St, Ave 36E to Ave 37E	43,327	554,500	511,173
Rd- @ Ave B: Co 15th to Co 18th	199,538	5,950,000	5,750,462
Rd- @ Co 12th St, Ave 11E to 12E 1.0202	1,250	425,000	423,750
ADOT Bridge Rehabilitation Pre-Paid	16,402	66,402	50,000
Rd- @ Co. 14th St & Intersection Impr. Ave 4E, 5E, Ave C & Somerton Avenue 1.0204	503,170	1,153,813	650,643
Paved Rd- @4-Lane, I8 Co 23 St and Ave E 1/2 E. (23.5 miles)	13,150,000	13,150,000	-
TOTALS	$ 55,048,703	$ 99,277,768	$ 44,229,065

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $10,102,809 at June 30, 2009 includes County sales taxes revenues of $3,450,113 and Payment in Lieu of Tax of $ 190,065 for the General Fund; $1,794,686 for the County Jail District County sales taxes; $17,307 for the sales tax construction projects completed in Other Governmental Funds; and $355,772 for the Health Services District. The remaining $4,294,866 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, 2009.

	Balance July 1, 2008	Additions	Reductions	Balance June 30, 2009	Due within 1 year
Bonds payable:					
Revenue bonds	$ 18,150,000	-	$1,940,000	$ 16,210,000	$2,035,000
General obligation bonds	50,935,000	-	975,000	49,960,000	1,020,000
Special assessment bonds with governmental commitment	415,350	-	29,930	385,420	30,940
Total bonds payable	69,500,350	-	2,944,930	66,555,420	3,085,940
Rural development loans	581,692	-	31,128	550,564	31,568
Certificates of participation payable	1,345,000	-	1,345,000	-	-
Capital leases payable	291,308	-	79,782	211,526	83,293
Compensated absences payable	4,848,910	$ 2,899,885	2,534,950	5,213,845	2,725,545
Claims and judgments payable	1,547,000	308,165	238,500	1,616,665	1,616,665
Governmental activities long-term liabilities	$ 78,114,260	$ 3,208,050	$ 7,174,290	$ 74,148,020	$7,543,011

Note 9 - Bonds Payable

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

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

During the year ending June 30, 2007, the County issued $10,000,000 additional Revenue Bonds with an interest rate of 3.75 – 4.75 percent to fund the building of the Jail Annex. Interest on the bond is payable semiannually. Revenue bonds outstanding at June 30, 2009 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2008	Issues / (Retirements)	Outstanding Principal June 30, 2009
Pledged revenue obligations series 1996	$19,400,000	4.1-6.0%	7/98-7/12	$ 8,150,000	$(1,470,000)	$ 6,680,000
Pledged revenue obligations series 2007	$10,000,000	3.75 - 4.75%	7/08-7/15	10,000,000	(470,000)	9,530,000
			Total	$18,150,000	$(1,940,000)	$ 16,210,000

Principal and interest requirements at June 30, 2009, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds - Series 1996
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
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	$6,680,000	$724,099	$7,404,099

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds - Series 2007
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 490,000	$ 385,550	$ 875,550
2011	515,000	365,450	880,450
2012	640,000	343,150	983,150
2013	1,850,000	294,150	2,144,150
2014	1,925,000	218,650	2,143,650
2015-16	4,110,000	189,825	4,299,825
Total	$9,530,000	$1,796,775	$11,326,775

Note 9 - Bonds Payable (Continued)

General Obligation Bonds — During the year ended June 30, 2006, the County issued $10,050,000 general obligation bonds with an interest rate of 4.37–4.5 percent to fund various Library branches and remodels. Interest on the obligation is payable semiannually. During the year ended June 30, 2008, the County issued the remaining $43,715,000 authorized bonds. The bonds are payable from a voter-approved property tax, not to exceed $.3400 per 100,000 assessed valuation.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2008	Issues / (Retirements)	Outstanding Principal June 30,2009
Library General Obligation Bonds, 2006	$10,050,000	4.37-4.5%	7/07-7/35	$ 8,150,000	-	$ 8,150,000
Library General Obligation Bonds, 2007	$43,715,000	4.0-5.0%	7/08-6/35	42,785,000	$ (975,000)	41,810,000
			Total	$50,935,000	$ (975,000)	$ 49,960,000

General Obligation bonds outstanding at June 30, 2009 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2006
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 100,000	$ 359,750	$ 459,750
2011	100,000	354,750	454,750
2012	100,000	349,750	449,750
2013	225,000	344,750	569,750
2014	225,000	333,500	558,500
2015-19	1,350,000	1,501,000	2,851,000
2020-24	1,750,000	1,167,438	2,917,438
2025-29	1,750,000	799,938	2,549,938
2030-34	1,750,000	415,812	2,165,812
2035	800,000	36,000	836,000
Total	$8,150,000	$5,662,688	$13,812,688

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2007
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 920,000	$ 1,930,475	$ 2,850,475
2011	965,000	1,893,675	2,858,675
2012	1,020,000	1,855,075	2,875,075
2013	945,000	1,814,275	2,759,275
2014	1,005,000	1,776,475	2,781,475
2015-19	5,730,000	8,221,075	13,951,075
2020-24	7,130,000	6,763,625	13,893,625
2025-29	9,400,000	4,844,350	14,244,350
2030-34	12,280,000	2,293,275	14,573,275
2035	2,415,000	108,675	2,523,675
Total	$41,810,000	$31,500,975	$73,310,975

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, 2009:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2008	Issues / (Retirements)	Outstanding Principal June 30, 2009
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	$ 667,000	4.375%	1/02-1/20	$ 319,600	$ (23,100)	$ 296,500
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	95,750	(6,830)	88,920
			Total	$ 415,350	$ (29,930)	$ 385,420

Note 9 - Bonds Payable (Concluded)

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2009:

DEBT SERVICE REQUIREMENTS TO MATURITY
Donovan Estate Improvement District No. 73-3
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 24,100	$12,445	$ 36,545
2011	25,200	11,366	36,566
2012	26,300	10,240	36,540
2013	27,400	9,065	36,465
2014	28,600	7,840	36,440
2015-19	163,000	18,848	181,848
2020	1,900	42	1,942
Total	$296,500	$69,846	$ 366,346

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 6,840	$ 3,741	$ 10,581
2011	6,840	3,441	10,281
2012	6,840	3,142	9,982
2013	6,840	2,843	9,683
2014	6,840	2,544	9,384
2015-19	34,200	8,229	42,429
2020-22	20,520	1,347	21,867
Total	$88,920	$25,287	$114,207

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 1 and July 1, commencing July 1, 2005.

The following Rural Development Loans were outstanding at June 30, 2009:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2008	Issues / (Retirements)	Outstanding Principal June 30, 2009
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.900%	1/03-1/20	$ 162,035	$ (11,144)	$ 150,891
Gadsden Estates Improvement District USDA Loan	$ 479,610	4.500%	1/06-1/29	419,657	(19,984)	399,673
			Total	$ 581,692	$ (31,128)	$ 550,564

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

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado, Sewer Improvement Project
No. 97-10
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 11,584	$ 5,717	$ 17,301
2011	12,040	5,251	17,291
2012	12,514	4,768	17,282
2013	13,008	4,265	17,273
2014	13,520	3,742	17,262
2015-19	76,023	10,124	86,147
2020	12,202	240	12,442
Total	$150,891	$34,107	$ 184,998

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sanitary Sewer Connection Project
No. 96-07
June 30, 2009

Fiscal Year	Principal	Interest	Annual Debt Service
2010	$ 19,984	$ 17,985	$ 37,969
2011	19,984	17,086	37,070
2012	19,984	16,187	36,171
2013	19,984	15,288	35,272
2014	19,984	14,388	34,372
2015-19	99,920	58,452	158,372
2020-24	99,919	35,970	135,889
2025-29	99,914	13,488	113,402
Total	$399,673	$ 188,844	$ 588,517

Note 11 - Certificates of Participation Payable (COP)

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 was payable semiannually. The certificates were payable primarily from semiannual lease payments pursuant to the lease-purchase agreement dated November 1, 1999. Certificates maturing on or after July 1, 2007, were callable on July 1, 2007 or January 1, 2008 with a 1% penalty premium. Certificates called on or after July 1, 2008 can be redeemed at face value. The certificate of participation resolution also required 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.

The County opted to exercise its option to call all outstanding certificates for the 2000 issuance (Series 1999) during this fiscal year. Excess proceeds from a half cent capital project sales tax, voter-approved in 2000, provided the necessary funding to liquidate the debt. All projects were successfully completed at time of debt liquidation. Certificates of participation outstanding at June 30, 2009, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2008	Issues / (Retirements)	Outstanding Principal June 30, 2009
Certificates of Participation Series 1999	$4,405,000	4.00-5.40%	7/01-7/12	$1,345,000	$(1,345,000)	-
			Total	$1,345,000	$(1,345,000)	-

Note 12 - Pledged Revenues

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

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax	Construction	$18,730,874	7-15
General Obligation bonds	Property tax	Construction	87,123,663	6-35
Special Assessment bonds	Property owner assessments	Construction	480,553	1-22
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Water system improvements	184,998	1-20
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	588,517	1-29

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2009:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue
Jail district sales tax	$11,826,297	$ 2,781,823	23.52%
Library district property tax	3,305,456	3,304,226	99.96%
Special tax assessments	93,232	103,175	110.66%
Certificates of participation sales tax	1,742,172	1,380,596	79.25%

Note 12 - Pledged Revenues (Concluded)

Property owners have the option of repaying the assessment on their property in installments or they may pay in full. For those property owners who pay in full, that revenue is retained in the fund to satisfy the future debt payments. Therefore, the collection of assessment revenue in any given year may be less than the debt payment obligation for that year.

The final payment of the Certificates of participation was made in fiscal year 2009. The revenue made available from the sales tax was supplementing the reserves set aside for the final payment. Revenue available was calculated using both sources. For further information on long-term debt, refer to Note 8. For additional information on pledged revenues refer to Table C-8 (pages 260-261).

Note 13 - Obligations Under Leases

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

	Governmental Activities
Machinery and equipment	$ 417,228
Less: accumulated depreciation	40,873
Carrying value	$ 376,355

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2009.

Year Ending June 30	Governmental Activities
2010	$ 92,609
2011	92,609
2012	43,099
Total minimum lease payments	228,317
Less amount representing interest	16,791
Present value of net minimum lease payments	$ 211,526

Note 14 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2009 is $5,213,845, of which 48% is assignable to the General Fund, 25% to other major funds, and 27% 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, reasonable possible and probable losses not covered by insurance from these proceedings total $1,616,665 at June 30, 2009. This total amount is probable to be incurred within one year. The General Fund would be allocated 19% of probable losses and other major funds would be allocated 81%.

Note 15 - Risk Management

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

Note 15 - Risk Management (Continued)

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

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

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

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

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

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

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

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

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

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

Effective January 1, 2000, the Employee Benefit Fund (an Internal Service Fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self-funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the Trust provides coverage up to a lifetime maximum of $1,000,000 per individual. The uninsured risk of loss per individual is $125,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of 120% of projected claims paid per plan year countywide.

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

Note 15 - Risk Management (Concluded)

The insurance claims payable liability of the Trust totaling $1,023,000 at June 30, 2009, 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, 2008 and 2009 were as follows:

	2008	2009
Claims payable, beginning of year	$ 917,000	$ 1,025,000
Current-year claims and changes in estimates	6,456,486	7,757,285
Claim payments	(6,348,486)	(7,759,285)
Claims payable, end of year	$ 1,025,000	$ 1,023,000

Note 16 - Pensions and other Postemployment Benefits

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

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

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

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

The *Elected Officials Retirement Plan* (EORP) administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Fund Manager of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. Because the health insurance premium plan benefit of the EORP is not established as a formal trust, the EORP is reported in accordance with GASB Statement No. 45 as an agent multiple-employer defined benefit plan. Accordingly, the disclosures that follow reflect the EORP as if it were an agent multiple-employer defined benefit plan.

Note 16 - Pensions and other Postemployment Benefits (Continued)

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

ASRS
3300 N. Central Ave.
P.O. Box 33910
Phoenix, AZ 85067-3910
(602) 240-2000 or (800) 621-3778

PSPRS, CORP, and EORP
3010 E. Camelback Road
Suite 200
Phoenix, AZ 85016-4416
(602) 255-5575

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

Cost-sharing plans—For the year ended June 30, 2009, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.45 percent (8.95 percent retirement and 0.50 percent long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 9.45 percent (7.99 percent for retirement, 0.96 percent for health insurance premium and 0.50 percent for long-term disability) of the members' annual covered payroll.

The County's contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2009	$ 3,100,923	$ 372,576	$ 194,053
2008	3,046,724	396,770	189,201
2007	3,284,217	471,670	218,366

Agent plans—For the year ended June 30, 2009, 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 21.16 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.70% of covered payroll. Active CORP members were required by statute to contribute 7.96 percent of the members' annual covered payroll, and the County was required to contribute 5.66 percent. The aggregate of members' and the County's contributions is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.41% of covered payroll. Beginning October 2008, active AOC CORP members (non-dispatch members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 9.25 percent. This segment of CORP retirement was established last year and therefore, no actuarial valuations have been published to date. Active EORP members were required by statute to contribute 7.00 percent of the members' annual covered payroll, and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 21.21 percent of the members' annual covered payroll through September 2008 and 14.05 percent of the members' annual covered payroll for October 2008 through June 2009. The health insurance premium portion of the contribution rate for normal costs was actuarially set at 0.91% of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2009, were established by the June 30, 2007, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

Note 16 - Pensions and other Postemployment Benefits (Continued)

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

Projections of benefits are based on 1) the plans as understood by the County and plans' members, and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2009 contribution requirements, are as follows:

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

Annual Pension/OPEB Cost— The Yuma County pension/OPEB cost for the agent plans for the year ended June 30, 2009, and related information follows:

	PSPRS	CORP	CORP-AOC	EORP
Contribution rates:				
County	21.16%	5.66%	9.25%	14.05%
Plan members	7.65%	7.96%	8.41%	7.00%
Annual pension cost	$ 866,232	$ 298,771	$ 579,049	$ 262,515
Health insurance premium	29,637	23,333	N/A	16,215
Contributions made:				
Pension	$ 879,569	$ 313,937	$ 579,049	$ 267,704
Health insurance premium	16,300	8,167	N/A	11,026

Note 16 - Pensions and other Postemployment Benefits (Continued)

Trend Information—Annual pension and OPEB cost information for the current and two preceding years follows for each of the agent plans. Separately reported OPEB cost information for the last year of the required trend information will be reported next year when it becomes available.

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2009	$ 866,232	102%	$ 13,337
Health insurance	2009	29,637	55%	(13,337)
Pension	2008	661,803	102%	11,251
Health insurance	2008	26,166	57%	(11,251)
Pension and health insurance	2007	541,000	100%	-
CORP				
Pension	2009	$ 298,771	105%	$ 15,166
Health insurance	2009	23,333	35%	(15,166)
Pension	2008	251,760	105%	13,573
Health insurance	2008	21,892	38%	(13,573)
Pension and health insurance	2007	274,367	100%	-
CORP-AOC				
Pension	2009	$ 579,049	100%	-
Health insurance	2009	N/A	N/A	N/A
Pension	2008	572,323	100%	-
Health insurance	2008	N/A	N/A	N/A
Pension and health insurance	2007	N/A	N/A	N/A
EORP				
Pension	2009	$ 262,515	102%	$ 5,198
Health insurance	2009	16,215	68%	(5,198)
Pension	2008	202,492	103%	6,131
Health insurance	2008	18,033	66%	(6,131)
Pension and health insurance	2007	172,795	100%	-

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2008, along with actuarial assumptions and methods used in those valuations follow. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

Note16 - Pensions and other Postemployment Benefits (Concluded)

	PSPRS		CORP	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$ 18,228,033	$ 431,134	$ 9,157,408	$ 206,757
Actuarial value of assets (b)	12,222,283	-	9,889,235	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	6,005,750	431,134	(731,827)	206,757
Funded ratio (b)/(a)	67.05%	0.00%	107.99%	0.00%
Covered payroll (c)	$ 3,878,518	$ 3,878,518	$ 5,660,807	$ 5,660,807
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ([(a) - (b)] / (c))	154.85%	11.12%	0.00%	3.65%

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

Actuarial valuation date	June 30, 2008
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	28 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for PSPRS and CORP; 5.00% for EORP
Inflation rate	5.50% for PSPRS; 5.00% for CORP and EORP

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2009, were as follows:

	Transfers From:									
		Jail District		Library Distirct	Health	Development	Capital	Internal	Nonmajor	
Transfer To:	General Fund	General Operations	Capital Projects	General Operations	Services District	Services HURF	Improvements Fund	Service Funds	Governmental Funds	Totals
General Fund	-	-	-	-	-	$ 81,504	$ 2,681,621	$200,000	$ 1,383,877	$ 4,347,002
Jail District:										
General Operations	$ 6,311,558	-	-	-	-	-	-	-	-	6,311,558
Debt Service	-	$2,731,080	$410,000	-	-	-	-	-	-	3,141,080
Library District:										
Debt Service	-	-	-	$3,305,456	-	-	-	-	-	3,305,456
Health Services District	786,898	-	-	-	-	-	-	-	-	786,898
Capital Improvements Fund	3,348,155	-	-	-	-	-	-	-	10,150,000	13,498,155
Nonmajor Governmental Funds	410,839	-	-	-	$537,923	-	1,115,571	7	3,359,824	5,424,164
Totals	$10,857,450	$2,731,080	$410,000	$3,305,456	$537,923	$ 81,504	$ 3,797,192	$200,007	$14,893,701	$36,814,313

Note 17 - Interfund Balances and Activity (Concluded)

The majority of the transfers listed above results from the funding of capital projects and debt service payments, and from the partial funding of the Jail and Health Districts' 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, 2009, were as follows:

	Payables From:											
		Jail District			Library Distirct		Flood	Health	Development	Internal	Nonmajor	
Payables To:	General Fund	General Operations	Debt Service	Capital Projects	General Operations	Capital Projects	Control Distirct	Services District	Services HURF	Service Funds	Governmental Funds	Totals
General Fund	-	$ 452,097	$399,110	-	$ 250,064	-	$ 349	$ 667,483	$ 899	$ 478	$ 1,673,167	$ 3,443,647
Jail District:												
General Operations	$ 285,722	-	-	-	-	-	-	-	-	-	-	285,722
Debt Service		-	-	$410,000	-	-	-	-	-	-	-	410,000
Capital Projects	16	-	-	-	-	-	-	-	-	-	-	16
Library District:												
General Operations	971	-	-	-	-	-	-	-	-	-	711	1,682
Health Services District	110,712	-	-	-	-	-	-	-	-	-	2,148,082	2,258,794
Development Services HURF	303	-	-	-	-	-	-	-	-	-	302,530	302,833
Capital Improvements	82,929	-	-	-	-	-	-	-	-	-	607,554	690,483
Internal Service Funds	5,448	28	-	-	528	-	-	5	-	-	983,329	989,338
Nonmajor Governmental Funds	1,474,143	225,686	-	138	4,491	$ 5,431	127,061	1,782,561	640,501	6,301	-	4,266,313
Totals	$1,960,244	$ 677,811	$399,110	$410,138	$ 255,083	$ 5,431	$127,410	$2,450,049	$ 641,400	$ 6,779	$ 5,715,373	$12,648,828

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.

Required Supplementary Information

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Budgetary
Comparison Schedules

YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2009

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 38,364,000	$ 38,364,000	$ 37,723,599	$ (640,401)
Licenses and permits	1,086,250	1,086,250	658,305	(427,945)
Intergovernmental	24,202,721	24,228,434	24,792,299	563,865
Charges for services	3,683,625	3,703,625	3,745,287	41,662
Fines and forfeits	1,869,750	1,869,750	2,160,010	290,260
Investment income	465,300	465,300	512,065	46,765
Rents	16,122	16,122	17,676	1,554
Miscellaneous	407,212	389,497	448,670	59,173
Total Revenue	70,094,980	70,122,978	70,057,911	(65,067)
Expenditures:				
General government:				
County Administrator	1,157,079	1,243,774	1,221,695	22,079
Board of Supervisors	457,215	457,215	427,368	29,847
Treasurer	710,862	710,862	679,213	31,649
Assessor	1,802,428	1,802,428	1,671,607	130,821
Recorder	613,416	613,416	541,443	71,973
Election Services	460,655	530,655	518,825	11,830
Attorney - Civil Division	761,954	761,954	752,813	9,141
Attorney - Criminal Division	2,709,814	2,709,814	2,660,668	49,146
Attorney - Administration Division	585,681	585,681	528,249	57,432
Clerk of Superior Court	1,932,078	1,934,756	1,897,539	37,217
Superior Court	2,738,270	2,726,620	2,645,432	81,188
Superior Court - Security	522,532	534,182	469,905	64,277
Superior Court - Collections	283,892	276,787	259,431	17,356
Court Trial Services	682,832	682,832	556,334	126,498
Superior Court - Conflict Administrator	1,333,936	1,333,936	1,150,887	183,049
Justice Court #1	1,114,691	1,119,118	1,101,531	17,587
Justice Court #2	272,189	272,189	267,177	5,012
Justice Court #3	301,921	301,921	286,581	15,340
Constable Precinct #1	215,159	215,159	230,401	(15,242)
Constable Precinct #2	45,279	45,279	43,347	1,932
Constable Precinct #3	748	748	250	498
Attorney - Victim Services	239,467	239,467	236,281	3,186
Public Defender	1,837,845	1,986,672	2,028,239	(41,567)
General Government	2,702,798	3,449,594	874,021	2,575,573
County Administrator - Channel 77	220,396	197,396	162,225	35,171
Juvenile Justice Center - Administration	1,680,952	1,710,752	1,646,488	64,264
Juvenile Justice Center - Detention	2,979,284	2,997,284	2,910,330	86,954
Financial Services	1,322,257	1,322,257	1,285,398	36,859
Legal Defender	1,124,361	1,174,710	1,178,347	(3,637)
Human Resources	800,463	850,075	743,756	106,319

* Variance = Positive or (Negative)

(continued)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2009

Exhibit E- 1
(Concluded)

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
General Services	2,144,381	2,144,381	2,032,867	111,514
Information Technology Services	3,206,557	3,119,862	2,709,341	410,521
Development Services	801,610	889,747	661,676	228,071
Geographical Information Systems	409,888	409,888	384,254	25,634
Planning and Zoning	1,435,425	1,376,910	1,153,850	223,060
DDS- Customer Service	607,710	623,386	598,418	24,968
Superior Court - Adult Probation - Pretr	313,002	313,002	304,396	8,606
Self- Insurances	1,355,644	1,355,644	671,602	684,042
Public safety				
Building Safety	700,719	666,919	714,510	(47,591)
Superior Court - Adult Probation	1,794,632	1,813,796	1,799,465	14,331
Adult Prob-Graffiti Abate	75,859	84,055	51,114	32,941
Sheriff - Administration	8,216,944	8,267,433	7,453,757	813,676
Sheriff - Boat Patrol	224,548	244,763	236,705	8,058
Sheriff - Medical Examiner	282,029	418,001	362,642	55,359
Emergency Services	148,966	148,966	91,288	57,678
Sanitation				
Public Works - Solid Waste Operations	609,348	609,348	611,995	(2,647)
Health				
Environmental Programs	262,749	259,249	264,021	(4,772)
Welfare				
Medical Eligibility Prog	9,464,374	9,464,374	9,366,701	97,673
Public Fiduciary	493,506	493,506	470,690	22,816
Culture and recreation				
Public Works - Parks	29,571	29,571	9,837	19,734
Education				
School Superintendent	365,593	365,593	315,925	49,668
Capital outlay	724,624	747,624	702,250	45,374
Debt service:				
Principal retirement	84,421	84,421	62,370	22,051
Interest and fiscal charges	14,099	14,099	10,435	3,664
Total Expenditures	65,376,653	66,732,071	60,015,890	6,716,181
Excess (deficiency) of revenues over expenditures	4,718,327	3,390,907	10,042,021	6,651,114
Other financing sources (uses):				
Transfers in	4,487,983	3,628,557	4,347,002	718,445
Transfers out	(10,378,948)	(11,009,795)	(10,857,450)	152,345
Total other financing sources (uses)	(5,890,965)	(7,381,238)	(6,510,448)	870,790
Net change in fund balance	(1,172,638)	(3,990,331)	3,531,573	7,521,904
Fund balances - beginning (July 1, 2008)	1,172,638	3,990,331	14,467,797	10,477,466
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 17,999,370	$ 17,999,370

* 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, 2009

	Jail District - General Operations Fund			2300
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 12,691,000	$ 12,691,000	$ 11,826,297	$ (864,703)
Intergovernmental	237,660	237,660	202,089	(35,571)
Charges for services	631,000	631,000	369,823	(261,177)
Investment income	42,500	42,500	51,280	8,780
Miscellaneous	57,500	57,500	15,466	(42,034)
Total Revenue	13,659,660	13,659,660	12,464,955	(1,194,705)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	18,730,615	18,730,615	18,073,885	656,730
Capital outlay	60,000	60,000	90,015	(30,015)
Total Expenditures	18,790,615	18,790,615	18,163,900	626,715
Excess (deficiency) of revenues over expenditures	(5,130,955)	(5,130,955)	(5,698,945)	(567,990)
Other financing sources (uses):				
Transfers in	6,311,558	6,311,558	6,311,558	-
Transfers out	(2,731,080)	(2,731,080)	(2,731,080)	-
Total other financing sources (uses)	3,580,478	3,580,478	3,580,478	-
Net change in fund balance	(1,550,477)	(1,550,477)	(2,118,467)	(567,990)
Fund balances - beginning (July 1, 2008)	1,550,477	1,550,477	3,108,067	1,557,590
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 989,600	$ 989,600

* 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, 2009

	Library District - General Operations Fund			2276
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 9,977,632	$ 9,977,632	$ 10,269,314	$ 291,682
Intergovernmental	12,122	12,122	29,522	17,400
Charges for services	8,135	8,135	15,771	7,636
Fines and forfeits	28,593	28,593	50,432	21,839
Investment income	122,427	122,427	200,722	78,295
Rents	-	-	1,050	1,050
Miscellaneous	67,164	67,164	88,710	21,546
Total Revenue	10,216,073	10,216,073	10,655,521	439,448
Expenditures:				
Current:				
Culture and recreation:				
Library	6,385,619	6,613,595	5,549,706	1,063,889
Capital outlay	30,000	30,000	23,965	6,035
Total Expenditures	6,415,619	6,643,595	5,573,671	1,069,924
Excess (deficiency) of revenues over expenditures	3,800,454	3,572,478	5,081,850	1,509,372
Other financing sources (uses):				
Transfers out	(3,305,456)	(3,305,456)	(3,305,456)	-
Total other financing sources (uses)	(3,305,456)	(3,305,456)	(3,305,456)	-
Net change in fund balance	494,998	267,022	1,776,394	1,509,372
Fund balances - beginning (July 1, 2008)	(494,998)	(267,022)	6,688,032	6,955,054
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 8,464,426	$ 8,464,426

* 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, 2009

	Flood Control District Fund			2295
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 3,634,627	$ 3,634,627	$ 3,757,681	$ 123,054
Licenses and permits	-	-	1,595	1,595
Intergovernmental	1,914,500	1,914,500	-	(1,914,500)
Charges for services	15,000	15,000	10,301	(4,699)
Investment income	57,653	57,653	291,885	234,232
Miscellaneous	-	-	2,146	2,146
Total Revenue	5,621,780	5,621,780	4,063,608	(1,558,172)
Expenditures:				
Current:				
Highway and streets:				
Flood Control	1,839,018	1,963,206	1,078,275	884,931
Capital outlay	9,917,000	9,917,000	419,509	9,497,491
Total Expenditures	11,756,018	11,880,206	1,497,784	10,382,422
Excess (deficiency) of revenues over expenditures	(6,134,238)	(6,258,426)	2,565,824	8,824,250
Net change in fund balance	(6,134,238)	(6,258,426)	2,565,824	8,824,250
Fund balances - beginning (July 1, 2008)	6,134,238	6,258,426	10,128,511	3,870,085
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 12,694,335	$ 12,694,335

* 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, 2009

	Health Services District Fund			2260
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,538,056	$ 2,538,056	$ 2,351,261	$ (186,795)
Licenses and permits	372,803	372,803	377,125	4,322
Intergovernmental	3,789,043	3,338,241	3,337,179	(1,062)
Charges for services	300,694	300,694	369,348	68,654
Investment income	60,000	60,000	38,162	(21,838)
Miscellaneous	438,158	438,158	29,282	(408,876)
Total Revenue	7,498,754	7,047,952	6,502,357	(545,595)
Expenditures:				
Current:				
Health:				
Health - Grants	4,444,877	4,098,705	3,320,570	778,135
Health	1,646,197	1,630,515	1,647,536	(17,021)
Child Health	398,367	398,367	369,840	28,527
Communicable Disease	472,092	472,092	352,548	119,544
Environmental Health	470,299	470,299	457,419	12,880
Vector Control	136,763	136,763	130,993	5,770
Vital Records	188,466	188,466	173,490	14,976
Nursing	1,003,516	1,003,516	912,502	91,014
Injury Prevention	90,881	90,881	90,853	28
Capital outlay	-	29,240	23,592	5,648
Total Expenditures	8,851,458	8,518,844	7,479,343	1,039,501
Excess (deficiency) of revenues over expenditures	(1,352,704)	(1,470,892)	(976,986)	493,906
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(537,723)	(537,723)	(537,923)	(200)
Total other financing sources (uses)	249,175	249,175	248,975	(200)
Net change in fund balance	(1,103,529)	(1,221,717)	(728,011)	493,706
Fund balances - beginning (July 1, 2008)	1,103,529	1,221,717	2,711,793	1,490,076
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 1,983,782	$ 1,983,782

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information **Exhibit E - 6**

Budgetary Comparison Schedule - Development Services HURF Fund

Year Ended June 30, 2009

	Development Services HURF Fund			2252
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 1,300,000	$ 1,300,000	$ 1,285,815	$ (14,185)
Licenses and permits	70,000	70,000	96,499	26,499
Intergovernmental	6,236,807	6,236,807	4,273,416	(1,963,391)
Charges for services	12,000	12,000	1,442	(10,558)
Investment income	325,000	325,000	348,346	23,346
Miscellaneous	-	-	10,438	10,438
Total Revenue	7,943,807	7,943,807	6,015,956	(1,927,851)
Expenditures:				
Current:				
Highway and Streets:				
Development Services	3,175,617	3,094,113	2,274,299	819,814
Capital outlay	15,406,424	15,406,424	2,084,370	13,322,054
Total Expenditures	18,582,041	18,500,537	4,358,669	14,141,868
Excess (deficiency) of revenues over expenditures	(10,638,234)	(10,556,730)	1,657,287	12,214,017
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	(81,504)	(81,504)	-
Total other financing sources (uses)	-	(81,504)	(81,504)	-
Net change in fund balance	(10,638,234)	(10,638,234)	1,575,783	12,214,017
Fund balances - beginning (July 1, 2008)	10,638,234	10,638,234	12,534,285	1,896,051
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 14,110,068	$ 14,110,068

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes To Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

Expenditures may not legally exceed appropriations at the department level. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the Board of Supervisors' approval. With the exception of the General Fund and Health Services District fund, each fund includes only one department.

Note 2 - Budgetary Basis of Accounting

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

Note 3 - Expenditures in Excess of Appropriations

For the fiscal year ended June 30, 2009, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

Fund / Department	Amount Over Budget
General Fund:	
Constable Precinct #1	$ 15,242
Public Defender	41,567
Legal Defender	3,637
Building Safety	47,591
Solid Waste Operations	2,647
Environmental Programs	4,772
Health Services District Fund	
Health	17,021

These departments exceeded their budgets as a result of an unforeseen increase mainly in administration costs. The County is evaluating whether these excesses should be considered in next year's budget or if another solution is possible to avoid this situation again.

Schedule Of
Agent Retirement Plans'
Funding Progress

YUMA COUNTY

Exhibit F- 1

Required Supplemantary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2009

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 ([a-b] / c)
6/30/2009						
Pension	12,863,210	19,729,227	(6,866,017)	65.20%	4,531,312	151.52%
Health Insurance	-	460,920	(460,920)	0.00%	4,531,312	10.17%
6/30/2008						
Pension	12,222,283	18,228,033	(6,005,750)	67.05%	3,878,518	154.85%
Health Insurance	-	431,134	(431,134)	0.00%	3,878,518	11.12%
6/30/2007						
Pension	11,663,421	17,664,230	(6,000,809)	66.03%	3,646,692	164.55%
Health Insurance	-	460,483	(460,483)	0.00%	3,646,692	12.63%

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 ([a-b] / c)
6/30/2009						
Pension	$ 10,554,739	$ 9,417,154	$ 1,137,585	112.08%	$ 5,627,614	0.00%
Health Insurance	-	206,757	(206,757)	0.00%	5,627,614	3.67%
6/30/2008						
Pension	$ 9,889,235	$ 9,157,408	$ 731,827	107.99%	$ 5,660,807	0.00%
Health Insurance	-	206,757	(206,757)	0.00%	5,660,807	3.65%
6/30/2007						
Pension	9,572,511	8,617,642	954,869	111.08%	5,551,883	0.00%
Health Insurance	-	240,396	(240,396)	0.00%	5,551,883	4.33%

Notes To Schedule of Agent Retirement Plans' Funding Progress

Note 1 – Actuarial Information Available

The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

Note 2 - Factors That Affect the Identification of Trends PSPRS and CORP

The increase in the County's computed contribution rate for both plans and the decrease in the funded ratio in the CORP plan are primarily attributable to the experience during the year, the assumption changes and the methodology changes. The experience during the year ended June 30, 2008 was less favorable than expected based upon the long-term assumptions. Although the actual rate of return during the year was favorable, the recognized rate of return based on the smoothed market value includes carry-forwards of less than assumed return in prior years. This was the primary source of unfavorable experience. Salary increases at rates greater than assumed also contributed to the experienced loss.

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

The June 30, 2008 annual actuarial valuation includes the Stabilization Reserve Account established by legislation enacted in 2006 and included for the first time in the 2006's valuation.

Infrastructure Assets

Modified Approach for County's Paved Roads

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

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 552.89 center lane miles (4.50 miles of growth from last fiscal year) of paved roads that the County is responsible to maintain and preserve.

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

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

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

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

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

Modified Approach for County's Paved Roads (Concluded)

The current assessment of eligible roads was completed in July 2009. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior three assessment studies were completed on May 2006, 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 2009, the County's eligible roads were rated at an OCI of 77.35 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	35.26 %	100 – 80
Above average – Good	52.66 %	80 – 65
Average	11.94 %	65 – 40
Below average – Poor	0.10 %	40 – 20
Very poor – Needs immediate work	0.04 %	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 $2,048,509 on maintenance for the fiscal year ended June 30, 2009. 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 $ 2,687,000 for the fiscal year ending June 30, 2010. The increase of $415,025 in actual expenditures in fiscal year 2009 over fiscal year 2008 was mainly due to increased acquired road miles, number of roads due for repairs, and replenishment of materials inventory to perform maintenance operations. An increase of $638,491 is estimated in fiscal year 2010 over fiscal year 2009 actual as a result of anticipated roads to be repaired in 2010 as well as an increased cost for petroleum products. This increase was originally anticipated to occur in fiscal year 2008, but did not materialize. The estimated increase is also due to an anticipated 20% increase in the cost of slurry seal. 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 9 (nine) years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
2000 – 2001	$1,000,000	$544,118	N/A
2001 – 2002	606,000	600,171	N/A
2002 – 2003	990,499	779,238	77.97
2003 – 2004	980,182	1,161,080	78.04
2004 – 2005	1,161,000	1,798,833	79.30
2005 – 2006	988,412	808,199	79.29
2006 – 2007	1,971,293	1,858,342	76.31
2007 – 2008	2,563,000	1,633,484	76.40
2008 – 2009	2,035,000	2,048,509	77.35
2009 – 2010	2,687,000	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

General Fund 94

Jail District Debt Service Fund 103

Jail District Capital Projects Fund 104

Library District Debt Service Fund 105

Library District Capital Projects Fund 106

Capital Improvements Fund 107

YUMA COUNTY

Exhibit G- 1

Balance Sheet
General Fund
June 30, 2009

	General 0100	Self-Insurance 2329	Total General Fund
Assets			
Cash and cash equivalents	$ 15,190,504	$ 16,014	$ 15,206,518
Receivables (net of allowances for uncollectibles):			
Property taxes	813,576	-	813,576
Accounts	350,227	-	350,227
Accrued interest	38,655	316	38,971
Due from:			
Other funds	2,778,492	665,154	3,443,647
Other governments	3,707,338	-	3,707,338
Prepaid items	186,866	-	186,866
Total Assets	**$ 23,065,658**	**$ 681,484**	**$ 23,747,142**
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 693,806	$ 4,212	$ 698,018
Accrued payroll and employee benefits	2,045,641	7,827	2,053,468
Due to:			
Other funds	1,959,253	991	1,960,244
Deposit held for others	22,160	-	22,160
Deferred revenue	1,013,883	-	1,013,883
Total Liabilities	**$ 5,734,743**	**$ 13,029**	**$ 5,747,772**
Fund balances:			
Unreserved, reported in:			
General fund	17,330,915	668,455	17,999,370
Total fund balances	**$ 17,330,915**	**$ 668,455**	**$ 17,999,370**
Total liabilities and fund balances	**$ 23,065,658**	**$ 681,484**	**$ 23,747,142**

YUMA COUNTY

Exhibit G- 2

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year ended June 30, 2009

	General 0100	Self-Insurance 2329	Total General Fund
Revenues:			
Taxes	$ 37,723,599	-	$ 37,723,599
Licenses and permits	658,305	-	658,305
Intergovernmental	24,127,145	$ 665,154	24,792,299
Charges for services	3,745,287	-	3,745,287
Fines and forfeits	2,160,010	-	2,160,010
Investment income	507,358	4,707	512,065
Rents	17,676	-	17,676
Miscellaneous	442,222	6,448	448,670
Total Revenues	**69,381,602**	**676,309**	**70,057,911**
Expenditures			
Current:			
General government	36,820,583	$ 671,602	37,492,185
Public safety	10,709,481	-	10,709,481
Sanitation	611,995	-	611,995
Health	264,021	-	264,021
Welfare	9,837,391	-	9,837,391
Culture and recreation	9,837	-	9,837
Education	315,925	-	315,925
Capital Outlay	702,250	-	702,250
Debt service:			
Principal retirement	62,370	-	62,370
Interest and fiscal charges	10,435	-	10,435
Total Expenditures	**59,344,288**	**671,602**	**60,015,890**
Excess (deficiency) of revenues over expenditures	**10,037,314**	**4,707**	**10,042,021**
Other financing sources (uses):			
Transfers in	4,147,002	200,000	4,347,002
Transfers out	(10,857,450)	-	(10,857,450)
Capital leases	-	-	-
Total Other financing sources (uses)	**(6,710,448)**	**200,000**	**(6,510,448)**
Net change in fund balance	3,326,866	204,707	3,531,573
Fund balances / (deficits), July 1, 2008	14,004,049	463,748	14,467,797
Fund balances / (deficits), June 30, 2009	**$ 17,330,915**	**$ 668,455**	**$ 17,999,370**

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

Year ended June 30, 2009

	Total General Fund			
	General Fund			0100
	Budgeted Amounts		Actual	
	Original	Final	Amount	Variance *
Revenues:				
Taxes	$ 38,364,000	$ 38,364,000	$ 37,723,599	$ (640,401)
Licenses and permits	1,086,250	1,086,250	658,305	(427,945)
Intergovernmental	22,874,610	22,900,323	24,127,145	1,226,822
Charges for services	3,683,625	3,703,625	3,745,287	41,662
Fines and forfeits	1,869,750	1,869,750	2,160,010	290,260
Investment income	450,000	450,000	507,358	57,358
Rents	16,122	16,122	17,676	1,554
Miscellaneous	407,212	389,497	442,222	52,725
Total Revenues	**68,751,569**	**68,779,567**	**69,381,602**	**602,035**
Expenditures				
Current:				
General government	40,630,972	41,738,259	36,820,583	4,917,676
Public safety	11,378,007	11,622,011	10,709,481	912,530
Sanitation	677,063	677,063	611,995	65,068
Health	262,749	259,249	264,021	(4,772)
Welfare	9,992,380	9,992,380	9,837,391	154,989
Culture and recreation	29,571	29,571	9,837	19,734
Education	365,593	365,593	315,925	49,668
Capital Outlay	611,869	619,496	702,250	(82,754)
Debt service:				
Principal retirement	62,370	62,370	62,370	-
Interest and fiscal charges	10,435	10,435	10,435	-
Total Expenditures	**64,021,009**	**65,376,427**	**59,344,288**	**6,032,139**
Excess (deficiency) of revenues over (under) expenditures	**4,730,560**	**3,403,140**	**10,037,314**	**6,634,174**
Other financing sources (uses):				
Transfers in	4,172,374	3,312,948	4,147,002	834,054
Transfers out	(10,378,948)	(11,009,795)	(10,857,450)	152,345
Capital leases	-	-	-	-
Total Other financing sources (uses)	**(6,206,574)**	**(7,696,847)**	**(6,710,448)**	**986,399**
Net change in fund balance	(1,476,014)	(4,293,707)	3,326,866	7,620,573
Fund balances / (deficits), July 1, 2008	1,476,014	4,293,707	14,004,049	9,710,342
Fund balances / (deficits), June 30, 2009	**$ -**	**$ -**	**$ 17,330,915**	**$ 17,330,915**

* 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 *
-	-	-	-	$ 38,364,000	$ 38,364,000	$ 37,723,599	$ (640,401)
-	-	-	-	1,086,250	1,086,250	658,305	(427,945)
$ 1,328,111	$ 1,328,111	$ 665,154	$ (662,957)	24,202,721	24,228,434	24,792,299	563,865
-	-	-	-	3,683,625	3,703,625	3,745,287	41,662
-	-	-	-	1,869,750	1,869,750	2,160,010	290,260
15,300	15,300	4,707	(10,593)	465,300	465,300	512,065	46,765
-	-	-	-	16,122	16,122	17,676	1,554
-	-	6,448	6,448	407,212	389,497	448,670	59,173
1,343,411	**1,343,411**	**676,309**	**(667,102)**	**70,094,980**	**70,122,978**	**70,057,911**	**(65,067)**
1,355,644	1,355,644	671,602	684,042	41,986,616	43,093,903	37,492,185	5,601,718
-	-	-	-	11,378,007	11,622,011	10,709,481	912,530
-	-	-	-	677,063	677,063	611,995	65,068
-	-	-	-	262,749	259,249	264,021	(4,772)
-	-	-	-	9,992,380	9,992,380	9,837,391	154,989
-	-	-	-	29,571	29,571	9,837	19,734
-	-	-	-	365,593	365,593	315,925	49,668
-	-	-	-	611,869	619,496	702,250	(82,754)
-	-	-	-	62,370	62,370	62,370	-
-	-	-	-	10,435	10,435	10,435	-
1,355,644	**1,355,644**	**671,602**	**684,042**	**65,376,653**	**66,732,071**	**60,015,890**	**6,716,181**
(12,233)	**(12,233)**	**4,707**	**16,940**	**4,718,327**	**3,390,907**	**10,042,021**	**6,651,114**
315,609	315,609	200,000	(115,609)	4,487,983	3,628,557	4,347,002	718,445
-	-	-	-	(10,378,948)	(11,009,795)	(10,857,450)	152,345
-	-	-	-	-	-	-	-
315,609	**315,609**	**200,000**	**(115,609)**	**(5,890,965)**	**(7,381,238)**	**(6,510,448)**	**870,790**
303,376	303,376	204,707	(98,669)	(1,172,638)	(3,990,331)	3,531,573	7,521,904
(303,376)	(303,376)	463,748	767,124	1,172,638	3,990,331	14,467,797	10,477,466
$ -	**$ -**	**$ 668,455**	**$ 668,455**	**$ -**	**$ -**	**$ 17,999,370**	**$ 17,999,370**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2009

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 19,779,000	$ 19,779,000	$ 19,886,956	$ 107,956
Interest On Delinquent Taxes	550,000	550,000	767,433	217,433
Penalties On Delinquent Taxes	-	-	108,810	108,810
Auto Lieu Tax	5,158,000	5,158,000	4,985,571	(172,429)
County Sales Tax	12,691,000	12,691,000	11,826,051	(864,949)
Franchise Tax	186,000	186,000	148,778	(37,222)
Total Taxes	**38,364,000**	**38,364,000**	**37,723,599**	**(640,401)**
Business Licenses	1,000	1,000	2,050	1,050
Building Permits	591,250	591,250	340,100	(251,150)
Plumbing Permits	45,000	45,000	29,467	(15,533)
Electrical Permits	85,000	85,000	68,600	(16,400)
Mechanical Permits	26,000	26,000	20,703	(5,297)
Sign Permits	3,000	3,000	3,930	930
Health Department Permits	5,000	5,000	-	(5,000)
Environmental Health Permits	240,000	240,000	125,502	(114,498)
Mobile Home Permits	70,000	70,000	40,533	(29,467)
Planning Variance Permits	12,000	12,000	14,670	2,670
Special Use Permits	8,000	8,000	12,750	4,750
Total Licenses and permits	**1,086,250**	**1,086,250**	**658,305**	**(427,945)**
Federal Grants	88,508	94,006	76,149	(17,857)
Federal Payments In Lieu Of Taxes	1,936,291	1,936,291	4,308,880	2,372,589
Southwest Border Grant Initiative	500,000	500,000	1,591,205	1,091,205
Agency Reimbursements	-	-	32,284	32,284
State Grants	324,471	344,686	343,997	(689)
State Shared Sales Tax	19,446,305	19,446,305	17,157,731	(2,288,574)
State Shared Liquor Licenses	29,000	29,000	29,874	874
State Lottery	550,035	550,035	522,533	(27,502)
State Shared Revenue	-	-	64,492	64,492
Total Intergovernmental	**22,874,610**	**22,900,323**	**24,127,145**	**1,226,822**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2009

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Septic Reassignment Fee	10,000	10,000	6,450	(3,550)
Septic Reassignment Fee	-	-	3,480	3,480
Plan Check Fees	230,000	230,000	185,300	(44,700)
Legal Services/Attorney's Fees	330,000	330,000	410,080	80,080
Modifications (P&Z)	5,000	5,000	2,340	(2,660)
Zoning Application Fees	70,000	70,000	31,807	(38,193)
Subdivision Fees	35,000	35,000	27,226	(7,774)
Recording Fees	520,000	520,000	340,384	(179,616)
Reinspection Fees	12,000	12,000	10,710	(1,290)
Temporary Use Permit	6,000	6,000	4,160	(1,840)
Planning & Zoning Books & Maps	2,000	2,000	214	(1,786)
Treasurer's Office Fees	8,000	8,000	9,538	1,538
Public Fiduciary Fees & Charges	50,000	50,000	69,910	19,910
Assessor's Office Fees	6,000	6,000	2,926	(3,074)
Payroll Garnishment Fees	2,000	2,000	2,275	275
Special District Charges	316,000	316,000	341,132	25,132
Indirect Cost Revenue	1,898,625	1,898,625	2,157,025	258,400
Sheriff Fees	23,000	23,000	17,080	(5,920)
Sheriff Fingerprint/Copy Fees	7,000	7,000	14,318	7,318
Correctional Housing - Other	1,500	1,500	-	(1,500)
Correctional Housing - Juvenile	151,500	151,500	89,482	(62,018)
Medical Services Fees	-	20,000	19,450	(550)
Total Charges for services	**3,683,625**	**3,703,625**	**3,745,287**	**41,662**
Superior Court Fines	303,000	303,000	508,885	205,885
Constable Fines	41,000	41,000	31,803	(9,197)
Justice Court #1 Fines	970,000	970,000	1,077,377	107,377
Justice Court #2 Fines	128,000	128,000	126,715	(1,285)
Justice Court #3 Fines	277,000	277,000	288,726	11,726
House Arrest Fees	23,000	23,000	10,498	(12,502)
Juvenile Court Fines & Fees	85,000	85,000	62,017	(22,983)
Work Furlough Fees	25,000	25,000	29,578	4,578
Zoning Violation Fines	5,000	5,000	9,160	4,160
Other Fines	12,750	12,750	15,251	2,501
Total Fines and forfeits	**1,869,750**	**1,869,750**	**2,160,010**	**290,260**
Interest On Investments	450,000	450,000	507,358	57,358
Total Investment income	**450,000**	**450,000**	**507,358**	**57,358**
Rent General	6,001	6,001	6,001	-
Rent Housing Property	10,121	10,121	11,675	1,554
Total Rents	**16,122**	**16,122**	**17,676**	**1,554**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2009

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Maps & Books	1,300	1,300	-	(1,300)
Vending Machine Proceeds	17,000	17,000	14,358	(2,642)
Telephone Revenue	-	-	1,310	1,310
Bad Check Fees	2,575	2,575	3,025	450
Elections Deposits	212,000	212,000	202,604	(9,396)
Void/Stale Dated Revenue	6,000	6,000	17,973	11,973
Restitution & Other Payments	3,000	3,000	5,802	2,802
Sale Of Auction Items	28,000	28,000	92,729	64,729
Cash Over/Short	-	-	(213)	(213)
Miscellaneous Revenues	137,337	119,622	104,634	(14,988)
Total Miscellaneous	**407,212**	**389,497**	**442,222**	**52,725**
Total General Fund Revenue	**$ 68,751,569**	**$ 68,779,567**	**$ 69,381,602**	**$ 602,035**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- Self- Insurance

Year Ended June 30, 2009

Exhibit G- 4

(Concluded)

	Self-Insurance		2329	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Agency Reimbursements	$ 1,328,111	$ 1,328,111	$ 665,154	$ (662,957)
Total Intergovernmental	**1,328,111**	**1,328,111**	**665,154**	**(662,957)**
Interest On Investments	15,300	15,300	4,707	(10,593)
Total Investment income	**15,300**	**15,300**	**4,707**	**(10,593)**
Miscellaneous Revenues	-	-	6,448	6,448
Total Miscellaneous	**-**	**-**	**6,448**	**6,448**
Total Self- Insurance Fund Revenue	**$ 1,343,411**	**$ 1,343,411**	**$ 676,309**	**$ (667,102)**

* Variance = Positive / (Negative)

YUMA COUNTY

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2009

Exhibit G- 5

(Continued)

	General Fund		0100			
	Budgeted Amounts		**Actual Amounts**		**Total Agency Expenditure**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**		**Variance ***
County Administrator	$ 1,205,029	$ 1,291,724	$ 1,221,695	$ -	$ 1,221,695	$ 70,029
Board of Supervisors	457,215	457,215	427,368	-	427,368	29,847
Treasurer	710,862	710,862	679,213	-	679,213	31,649
Assessor	1,802,428	1,802,428	1,671,607	-	1,671,607	130,821
Recorder	616,216	616,216	541,443	-	541,443	74,773
Election Services	464,743	534,743	518,825	-	518,825	15,918
Attorney - Civil Division	761,954	761,954	752,813	-	752,813	9,141
Attorney - Criminal Division	2,709,814	2,709,814	2,660,668	-	2,660,668	49,146
Attorney - Administration Division	585,681	585,681	528,249	7,500	535,749	49,932
Clerk of Superior Court	1,951,515	1,954,193	1,897,539	-	1,897,539	56,654
Superior Court	2,744,937	2,733,287	2,645,432	18,908	2,664,340	68,947
Superior Court - Security	522,532	534,182	469,905	-	469,905	64,277
Superior Court - Collections	283,892	276,787	259,431	9,454	268,885	7,902
Court Trial Services	682,832	682,832	556,334	-	556,334	126,498
Superior Court - Conflict Administrator	1,333,936	1,333,936	1,150,887	-	1,150,887	183,049
Justice Court #1	1,114,691	1,119,118	1,101,531	-	1,101,531	17,587
Justice Court #2	272,189	272,189	267,177	-	267,177	5,012
Justice Court #3	301,921	301,921	286,581	-	286,581	15,340
Constable Precinct #1	236,159	236,159	230,401	-	230,401	5,758
Constable Precinct #2	45,279	45,279	43,347	-	43,347	1,932
Constable Precinct #3	748	748	250	-	250	498
Attorney - Victim Services	239,467	239,467	236,281	-	236,281	3,186
Public Defender	1,837,845	1,986,672	2,028,239	-	2,028,239	(41,567)
General Government	2,702,798	3,449,594	874,021	-	874,021	2,575,573
County Administrator - Channel 77	220,396	220,396	162,225	8,573	170,798	49,598
Juvenile Justice Center - Administration	1,680,952	1,710,752	1,646,488	38,362	1,684,850	25,902
Juvenile Justice Center - Detention	2,979,284	2,997,284	2,910,330	22,557	2,932,887	64,397
Financial Services	1,322,257	1,322,257	1,285,398	-	1,285,398	36,859
Legal Defender	1,126,361	1,176,710	1,178,347	-	1,178,347	(1,637)
Human Resources	808,463	858,075	743,756	-	743,756	114,319
General Services	2,207,485	2,207,485	2,032,867	2,820	2,035,687	171,798
Information Technology Services	3,206,557	3,119,862	2,709,341	-	2,709,341	410,521
Development Services	801,610	889,747	661,676	-	661,676	228,071
Geographical Information Systems	409,888	409,888	384,254	-	384,254	25,634
Planning and Zoning	1,435,425	1,376,910	1,153,850	-	1,153,850	223,060
DDS- Customer Service	607,710	623,386	598,418	-	598,418	24,968
Superior Court - Adult Probation - Pretr	313,002	313,002	304,396	-	304,396	8,606
Total General government	**40,704,073**	**41,862,755**	**36,820,583**	**108,174**	**36,928,757**	**4,933,998**
Building Safety	723,797	689,997	714,510	-	714,510	(24,513)
Superior Court - Adult Probation	1,812,132	1,831,296	1,799,465	-	1,799,465	31,831
Adult Prob-Graffiti Abate	75,859	84,055	51,114	28,768	79,882	4,173
Sheriff - Administration	8,649,444	8,699,933	7,453,757	550,308	8,004,065	695,868
Sheriff - Boat Patrol	224,548	244,763	236,705	-	236,705	8,058
Sheriff - Medical Examiner	282,029	418,001	362,642	15,000	377,642	40,359
Emergency Services	148,966	148,966	91,288	-	91,288	57,678
Total Public safety	**11,916,775**	**12,117,011**	**10,709,481**	**594,076**	**11,303,557**	**813,454**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- General Fund
Year Ended June 30, 2009

Exhibit G- 5
(Continued)

Department / Agency	General Fund 0100 Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Current	Actual Amounts Capital Outlay	Total Agency Expenditure	Variance *
Public Works - Solid Waste Operations	749,868	749,868	684,800	-	684,800	65,068
Total Sanitation	**749,868**	**749,868**	**684,800**	**-**	**684,800**	**65,068**
Environmental Programs	262,749	259,249	264,021	-	264,021	(4,772)
Total Health	**262,749**	**259,249**	**264,021**	**-**	**264,021**	**(4,772)**
Medical Eligibility Prog	9,464,374	9,464,374	9,366,701	-	9,366,701	97,673
Public Fiduciary	528,006	528,006	470,690	-	470,690	57,316
Total Welfare	**9,992,380**	**9,992,380**	**9,837,391**	**-**	**9,837,391**	**154,989**
Public Works - Parks	29,571	29,571	9,837	-	9,837	19,734
Total Culture and recreation	**29,571**	**29,571**	**9,837**	**-**	**9,837**	**19,734**
School Superintendent	365,593	365,593	315,925	-	315,925	49,668
Total Education	**365,593**	**365,593**	**315,925**	**-**	**315,925**	**49,668**
Total General Fund	**$ 64,021,009**	**$ 65,376,427**	**$ 58,642,038**	**$ 702,250**	**$ 59,344,288**	**$ 6,032,139**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- Self- Insurance
Year Ended June 30, 2009

Exhibit G- 5
(Concluded)

Department / Agency	Self- Insurance 2329 Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Current	Actual Amounts Capital Outlay	Total Agency Expenditure	Variance *
Self- Insurances	$ 1,355,644	$ 1,355,644	$ 671,602	$ -	$ 671,602	$ 684,042
General government	**1,355,644**	**1,355,644**	**671,602**	**-**	**671,602**	**684,042**
Total Self- Insurance Fund	**1,355,644**	**1,355,644**	**671,602**	**-**	**671,602**	**684,042**
Grand Total General Fund	**$ 65,376,653**	**$ 66,732,071**	**$ 59,313,640**	**$ 702,250**	**$ 60,015,890**	**$ 6,716,181**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 6

Budgetary Comparison Schedule - Jail District - Debt Service Fund

Year Ended June 30, 2009

	Jail District - Debt Service Fund			3500
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 49,941	$ 49,941	$ 130,685	$ 80,744
Total Revenue	49,941	49,941	130,685	80,744
Expenditures:				
Current:				
Public safety:				
Sheriff - Detention	14,200	14,200	10,695	3,505
Debt service:				
Principal retirement	2,035,000	2,035,000	2,035,000	-
Interest and fiscal charges	696,080	1,106,080	746,823	359,257
Total Expenditures	2,745,280	3,155,280	2,792,518	362,762
Excess (deficiency) of revenues over expenditures	(2,695,339)	(3,105,339)	(2,661,833)	443,506
Other financing sources (uses):				
Transfers in	2,731,080	3,141,080	3,141,080	-
Total other financing sources (uses)	2,731,080	3,141,080	3,141,080	-
Net change in fund balance	35,741	35,741	479,247	443,506
Fund balances - beginning (July 1, 2008)	(35,741)	(35,741)	1,625,436	1,661,177
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 2,104,683	$ 2,104,683

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 7

Budgetary Comparison Schedule - Jail District - Capital Projects Fund

Year Ended June 30, 2009

	Jail District - Capital Projects Fund			4403
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 150,000	$ 150,000	$ 72,611	$ (77,389)
Miscellaneous	-	-	15,107	15,107
Total Revenue	150,000	150,000	87,718	(62,282)
Expenditures:				
Current:				
Public Safety	-	-	23,579	(23,579)
Capital outlay	1,850,000	1,850,000	1,201,000	649,000
Total Expenditures	1,850,000	1,850,000	1,224,579	625,421
Excess (deficiency) of revenues over expenditures	(1,700,000)	(1,700,000)	(1,136,861)	563,139
Other financing sources (uses):				
Transfers out	-	(410,000)	(410,000)	-
Total other financing sources (uses)	-	(410,000)	(410,000)	-
Net change in fund balance	(1,700,000)	(2,110,000)	(1,546,861)	563,139
Fund balances - beginning (July 1, 2008)	1,700,000	2,110,000	5,545,832	3,435,832
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 3,998,971	$ 3,998,971

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit G - 8**

Required Supplementary Information

Budgetary Comparison Schedule - Library District - Debt Service Fund

Year Ended June 30, 2009

	Library District – Debt Service Fund			3547
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 75,000	$ 75,000	$ 46,965	$ (28,035)
Total Revenue	75,000	75,000	46,965	(28,035)
Expenditures:				
Current:				
Culture and recreation:				
Library	-	-	800	(800)
Debt Service:				
Principal	975,000	975,000	975,000	-
Interest	2,329,225	2,329,225	2,329,226	(1)
Total Expenditures	3,304,225	3,304,225	3,305,026	(801)
Excess (deficiency) of revenues over expenditures	(3,229,225)	(3,229,225)	(3,258,061)	(28,836)
Other financing sources (uses):				
Transfers in	3,305,456	3,305,456	3,305,456	-
Total other financing sources (uses)	3,305,456	3,305,456	3,305,456	-
Net change in fund balance	76,231	76,231	47,395	(28,836)
Fund balances - beginning (July 1, 2008)	(76,231)	(76,231)	878,700	954,931
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 926,095	$ 926,095

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 9

Required Supplementary Information

Budgetary Comparison Schedule - Library District - Capital Projects Fund

Year Ended June 30, 2009

	Library District – Capital Projects Fund			4720
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Intergovernmental:	-	$ 25,000	$ 25,000	-
Investment income	$ 500,000	500,000	801,985	$ 301,985
Total Revenue	500,000	525,000	826,985	301,985
Expenditures:				
Current:				
Culture and recreation:				
Library	872,155	872,155	2,260,543	(1,388,388)
Capital outlay	27,280,104	32,889,770	27,969,386	4,920,384
Total Expenditures	28,152,259	33,761,925	30,229,929	3,531,996
Excess (deficiency) of revenues over expenditures	(27,652,259)	(33,236,925)	(29,402,944)	3,833,981
Net change in fund balance	(27,652,259)	(33,236,925)	(29,402,944)	3,833,981
Fund balances - beginning (July 1, 2008)	27,652,259	33,236,925	36,491,312	3,254,387
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 7,088,368	$ 7,088,368

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit G - 10**

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2009

	Capital Improvements Fund			4407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 100,000	$ 100,000	$ 117,921	$ 17,921
Total Revenue	100,000	100,000	117,921	17,921
Expenditures:				
Current:				
General	175,928	182,980	180,114	2,866
Capital outlay:				
General	100,000	100,000	-	100,000
County Administrator	375,000	375,000	-	375,000
Superior Court	70,000	71,000	127,042	(56,042)
General Services	4,067,938	4,067,938	424,468	3,643,470
Information Technology Services	147,000	146,000	-	146,000
Development Services	5,250,000	5,250,000	5,160,659	89,341
Sheriff - Administration	-	-	12,345	(12,345)
Total Expenditures	10,185,866	10,192,918	5,904,628	4,288,290
Excess (deficiency) of revenues over expenditures	(10,085,866)	(10,092,918)	(5,786,707)	4,306,211
Other financing sources (uses):				
Transfers in	12,483,155	12,852,308	13,498,155	645,847
Transfers out	(2,797,192)	(3,797,192)	(3,797,192)	-
Total other financing sources (uses)	9,685,963	9,055,116	9,700,963	645,847
Net change in fund balance	(399,903)	(1,037,802)	3,914,256	4,952,058
Fund balances - beginning (July 1, 2008)	399,903	1,037,802	3,547,041	2,509,239
Fund balances - ending (June 30, 2009)	$ -	$ -	$ 7,461,297	$ 7,461,297

* Variance = Positive or (Negative)

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Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds **112**

Debt Service Funds **127**

Capital Projects Funds **128**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	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	$ 10,260	$ 132,991	-	$ 263,071	$ 35,550
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	1,141	-	77,489	-
Accrued interest	48	369	$ 127	757	243
Due from:					
Other funds	268,784	24,385	-	116,930	-
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 279,092**	**$ 158,886**	**$ 127**	**$ 458,247**	**$ 35,793**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 4,268	$ 5,164	-	$ 849	$ 240
Accrued payroll and employee benefits	1,431	453	$ 70,932	16,560	67,610
Due to:					
Other funds	268,784	25,067	10,532	113,785	3,899
Other governments	1,998	25,793	-	-	2,461
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 276,481**	**$ 56,477**	**$ 81,464**	**$ 131,194**	**$ 74,210**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	2,611	102,409	(81,337)	327,053	(38,417)
Total fund balances	**$ 2,611**	**$ 102,409**	**$ (81,337)**	**$ 327,053**	**$ (38,417)**
Total liabilities and fund balances	**$ 279,092**	**$ 158,886**	**$ 127**	**$ 458,247**	**$ 35,793**

Exhibit H-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Treatment & Education 2309	Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
$ 20,064	$ 46,220	$ 366,224	$ 124,692	$ 23,184	$ 72,525	-	$ 88,062
-	-	-	-	-	-	-	-
-	1,163	-	812	368	-	-	-
61	128	570	268	60	240	$ 119	-
-	7,667	-	19,080	5,779	4	79,328	3,105
-	-	-	-	-	-	23,501	-
-	-	-	-	-	-	-	-
-	-	-	-	623	-	-	-
$ 20,125	**$ 55,178**	**$ 366,794**	**$ 144,852**	**$ 30,014**	**$ 72,769**	**$ 102,948**	**$ 91,167**
-	$ 3,441	-	$ 800	-	-	-	$ 7,481
$ 6,351	6,676	-	-	-	-	$ 17,483	-
-	7,265	$ 141,449	5,773	$ 5,779	$ 80,000	85,464	17,128
-	5,831	43,566	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 6,351	**$ 23,213**	**$ 185,015**	**$ 6,573**	**$ 5,779**	**$ 80,000**	**$ 102,947**	**$ 24,609**
13,774	31,965	181,779	138,279	24,235	(7,231)	1	66,558
$ 13,774	**$ 31,965**	**$ 181,779**	**$ 138,279**	**$ 24,235**	**$ (7,231)**	**$ 1**	**$ 66,558**
$ 20,125	**$ 55,178**	**$ 366,794**	**$ 144,852**	**$ 30,014**	**$ 72,769**	**$ 102,948**	**$ 91,167**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	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	$ 27,213	$ 12,297	$ 8,106	-	$ 272,652
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	7,059
Accrued interest	-	-	45	-	672
Due from:					
Other funds	62,248	-	100	$ 167,937	50,620
Other governments	-	-	-	78,118	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 89,461**	**$ 12,297**	**$ 8,251**	**$ 246,055**	**$ 331,003**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	-	-	$ 1,994	-	$ 205
Accrued payroll and employee benefits	$ 20,960	-	2,679	$ 9,547	-
Due to:					
Other funds	55,491	-	1,478	226,053	-
Other governments	626	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 77,077**	**$ -**	**$ 6,151**	**$ 235,600**	**$ 205**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	12,384	$ 12,297	2,100	10,455	330,798
Total fund balances	**$ 12,384**	**$ 12,297**	**$ 2,100**	**$ 10,455**	**$ 330,798**
Total liabilities and fund balances	**$ 89,461**	**$ 12,297**	**$ 8,251**	**$ 246,055**	**$ 331,003**

Exhibit H-1

(Continued)

Attorney									Atty-Other
Fed Revenue Asset Sharing 2277	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Wellton Fed Asset Sharing 2337	Bureau of Justice Asst 2338	ARRA Grants 2342
$ 11,206	$ 11,721	$ 6,662	$ 136,462	$ 103,174	$ 2,265	$ 7,774	$ 3,159	$ 8,123	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
29	31	33	373	-	835	20	13	45	-
-	-	-	-	-	2,148	-	-	2,470	-
-	-	-	-	-	-	-	-	13,666	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ 11,235	**$ 11,752**	**$ 6,695**	**$ 136,835**	**$ 103,174**	**$ 5,248**	**$ 7,794**	**$ 3,172**	**$ 24,304**	**$ -**
-	$ 783	-	-	-	-	-	-	-	-
-	-	$ 2,717	$ 5,724	-	-	-	-	-	$ 1,879
-	-	-	4,249	$ 3,105	-	-	-	-	-
-	-	2,101	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ -	**$ 783**	**$ 4,818**	**$ 9,973**	**$ 3,105**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,879**
$ 11,235	10,969	1,877	126,862	100,069	5,248	7,794	3,172	24,304	(1,879)
$ 11,235	**$ 10,969**	**$ 1,877**	**$ 126,862**	**$ 100,069**	**$ 5,248**	**$ 7,794**	**$ 3,172**	**$ 24,304**	**$ (1,879)**
$ 11,235	**$ 11,752**	**$ 6,695**	**$ 136,835**	**$ 103,174**	**$ 5,248**	**$ 7,794**	**$ 3,172**	**$ 24,304**	**$ -**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	Clerk of Superior Court						Co. Treasurer
	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Victims Location 2336	Treasurer's Information 2201
Assets							
Cash and cash equivalents	$ 25,864	$ 1,575	$ 52,554	$ 39,100	$ 5,009	$ 2,591	$ 127,609
Receivables (net of allowances for uncollectibles):							
Property taxes	-	-	-	-	-	-	-
Accounts	2,224	-	3,916	409	-	-	-
Accrued interest	65	4	139	99	27	7	322
Due from:							
Other funds	2,887	-	16,782	1,226	-	-	-
Other governments	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Total Assets	**$ 31,040**	**$ 1,579**	**$ 73,391**	**$ 40,834**	**$ 5,036**	**$ 2,598**	**$ 127,931**
Liabilities and Fund Balances							
Liabilities							
Accounts payable	-	-	-	-	-	-	-
Accrued payroll and employee benefits	$ 1,164	-	$ 2,643	-	$ 1,254	-	-
Due to:							
Other funds	2,886	-	-	$ 1,226	-	-	-
Other governments	-	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
Total Liabilities	**$ 4,050**	**$ -**	**$ 2,643**	**$ 1,226**	**$ 1,254**	**$ -**	**$ -**
Fund balances:							
Unreserved, reported in:							
Special revenue funds	26,990	$ 1,579	70,748	39,608	3,782	$ 2,598	$ 127,931
Total fund balances	**$ 26,990**	**$ 1,579**	**$ 70,748**	**$ 39,608**	**$ 3,782**	**$ 2,598**	**$ 127,931**
Total liabilities and fund balances	**$ 31,040**	**$ 1,579**	**$ 73,391**	**$ 40,834**	**$ 5,036**	**$ 2,598**	**$ 127,931**

Exhibit H-1

(Continued)

Development Services		General	Emerg Mgmt	Housing Services			
Road Fund 2251	CDBG 2296	Southwest Border 2320	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
$ 976,086	-	$ 30,842	$ 86,405	-	$ 41,046	$ 389,495	$ 957,000
-	-	-	-	-	-	-	-
-	-	-	-	-	33,557	77,472	1,482
2,530	$ 10	79	195	$ 24	239	-	-
110,219	37,852	-	18,034	36,999	77,854	30,165	-
-	11,323	-	19,646	36,876	-	-	-
-	-	-	-	-	-	11,175	-
-	-	-	-	-	-	-	-
$ 1,088,835	**$ 49,185**	**$ 30,921**	**$ 124,280**	**$ 73,899**	**$ 152,696**	**$ 508,307**	**$ 958,482**
-	$ 551	-	$ 943	$ 11,375	$ 3,372	$ 20,881	$ 56,871
-	-	-	-	-	53,958	-	-
-	30,353	$ 25,921	81,694	56,333	66,808	-	9,338
-	-	-	-	-	-	-	-
-	-	-	-	-	-	127,688	89,885
-	-	-	-	-	-	-	-
$ -	**$ 30,904**	**$ 25,921**	**$ 82,637**	**$ 67,708**	**$ 124,138**	**$ 148,569**	**$ 156,094**
$ 1,088,835	18,281	5,000	41,643	6,191	28,558	359,738	802,388
$ 1,088,835	**$ 18,281**	**$ 5,000**	**$ 41,643**	**$ 6,191**	**$ 28,558**	**$ 359,738**	**$ 802,388**
$ 1,088,835	**$ 49,185**	**$ 30,921**	**$ 124,280**	**$ 73,899**	**$ 152,696**	**$ 508,307**	**$ 958,482**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	Housing	Juvenile Court			
	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240
Assets					
Cash and cash equivalents	$ 503,571	$ 7,417	$ 87,893	$ 2,967	$ 23,487
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	3,750	-	21,174	-	-
Accrued interest	-	28	150	20	52
Due from:					
Other funds	-	-	18,256	9,000	1,493
Other governments	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Total Assets	**$ 507,321**	**$ 7,445**	**$ 127,473**	**$ 11,987**	**$ 25,032**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 8,297	-	-	$ 441	-
Accrued payroll and employee benefits	-	-	$ 7,573	-	-
Due to:					
Other funds	17,900	-	39,058	8,999	$ 12,644
Other governments	-	$ 1,013	-	2,546	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 26,197**	**$ 1,013**	**$ 46,631**	**$ 11,986**	**$ 12,644**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	481,124	6,432	80,842	1	12,388
Total fund balances	**$ 481,124**	**$ 6,432**	**$ 80,842**	**$ 1**	**$ 12,388**
Total liabilities and fund balances	**$ 507,321**	**$ 7,445**	**$ 127,473**	**$ 11,987**	**$ 25,032**

Exhibit H-1

(Continued)

Juvenile Court							
Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
$ 186,611	$ 245	$ 361,648	$ 1,454	$ 58,775	$ 5,863	-	-
-	-	-	-	-	-	-	-
-	21,662	4,181	-	227	-	-	-
416	-	999	13	231	41	$ 2	-
3,225	-	57,472	653	4,795	-	7,177	$ 24,515
-	-	28,283	-	-	-	-	14,205
-	-	-	-	-	-	-	-
7,358	-	5,099	-	-	-	-	2,502
$ 197,610	**$ 21,907**	**$ 457,682**	**$ 2,120**	**$ 64,028**	**$ 5,904**	**$ 7,179**	**$ 41,222**
$ 3,053	-	$ 2,955	-	-	$ 486	-	$ 445
12,480	$ 3,479	30,524	$ 900	$ 35,570	4,786	$ 1,334	1,138
15,318	25,385	47,729	1,221	-	-	5,845	38,366
-	-	-	-	3,221	632	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 30,851	**$ 28,864**	**$ 81,208**	**$ 2,121**	**$ 38,791**	**$ 5,904**	**$ 7,179**	**$ 39,949**
166,759	(6,957)	376,474	(1)	25,237	-	-	1,273
$ 166,759	**$ (6,957)**	**$ 376,474**	**$ (1)**	**$ 25,237**	**$ -**	**$ -**	**$ 1,273**
$ 197,610	**$ 21,907**	**$ 457,682**	**$ 2,120**	**$ 64,028**	**$ 5,904**	**$ 7,179**	**$ 41,222**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267
Assets						
Cash and cash equivalents	$ 29,985	$ 1,881	$ 2,317	$ 76,831	$ 83,968	$ 16,114
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	82	5	15	371	252	66
Due from:						
Other funds	-	-	15	825	-	-
Other governments	15,793	30,319	-	-	427	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 45,860**	**$ 32,205**	**$ 2,347**	**$ 78,027**	**$ 84,647**	**$ 16,180**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 82	-	-	$ 916	$ 334	$ 3,120
Accrued payroll and employee benefits	5,811	-	$ 1,471	46,020	25,019	4,677
Due to:						
Other funds	16,668	-	-	5,467	427	-
Other governments	-	-	195	291	11,496	163
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 22,561**	**$ -**	**$ 1,666**	**$ 52,694**	**$ 37,276**	**$ 7,960**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	23,299	$ 32,205	681	25,333	47,371	8,220
Total fund balances	**$ 23,299**	**$ 32,205**	**$ 681**	**$ 25,333**	**$ 47,371**	**$ 8,220**
Total liabilities and fund balances	**$ 45,860**	**$ 32,205**	**$ 2,347**	**$ 78,027**	**$ 84,647**	**$ 16,180**

Exhibit H-1

(Continued)

Juvenile Court			Justice Court	Legal & Public Defenders		Library District	
Juvenile Treatment 2268	Account Incentive 2327	Juvenile Justice Department 2340	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
$ 77,797	-	$ 1,080	$ 676,426	$ 1,824	$ 3,254	$ 8,885	$ 130,859
-	-	-	-	-	-	-	-
-	-	-	15,568	-	505	-	-
205	-	2	1,765	5	26	98	355
1,702	$ 33,390	-	12,414	-	526	40	14,898
334	13,257	-	2,457	-	2,701	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 80,038	**$ 46,647**	**$ 1,082**	**$ 708,630**	**$ 1,829**	**$ 7,012**	**$ 9,023**	**$ 146,112**
$ 1,056	-	-	$ 287	-	-	$ 1,406	$ 74,071
12,140	$ 1,269	-	15,238	-	-	-	-
2,036	34,471	$ 1,143	7,922	-	$ 1,670	-	9,480
47,064	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 62,296	**$ 35,740**	**$ 1,143**	**$ 23,447**	**$ -**	**$ 1,670**	**$ 1,406**	**$ 83,551**
17,742	10,907	(61)	685,183	$ 1,829	5,342	7,617	62,561
$ 17,742	**$ 10,907**	**$ (61)**	**$ 685,183**	**$ 1,829**	**$ 5,342**	**$ 7,617**	**$ 62,561**
$ 80,038	**$ 46,647**	**$ 1,082**	**$ 708,630**	**$ 1,829**	**$ 7,012**	**$ 9,023**	**$ 146,112**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	Public Health	Public Works		Recorder	School Superintendent
	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281
Assets					
Cash and cash equivalents	$ 30,675	$ 333,723	$ 4,310,295	$ 965,816	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	9,055	-	-	-	$ 604,629
Accrued interest	29	863	11,933	2,614	-
Due from:					
Other funds	1,005	-	455,990	-	-
Other governments	-	54,737	1,212,207	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	1,863	2,323	-
Total Assets	**$ 40,764**	**$ 389,323**	**$ 5,992,288**	**$ 970,753**	**$ 604,629**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	-	$ 18,357	$ 283,038	$ 10,633	-
Accrued payroll and employee benefits	-	3,315	188,080	3,107	-
Due to:					
Other funds	$ 18,388	1,002	842,663	758	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total Liabilities	**$ 18,388**	**$ 22,674**	**$ 1,313,781**	**$ 14,498**	**$ -**
Fund balances:					
Unreserved, reported in:					
Special revenue funds	22,376	366,649	4,678,507	956,255	$ 604,629
Total fund balances	**$ 22,376**	**$ 366,649**	**$ 4,678,507**	**$ 956,255**	**$ 604,629**
Total liabilities and fund balances	**$ 40,764**	**$ 389,323**	**$ 5,992,288**	**$ 970,753**	**$ 604,629**

Exhibit H-1

(Continued)

Sheriff- Administration					Sheriff- Jail District
Anti-Racketeering 2278	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237
$ 27,041	$ 71,827	-	$ 15,860	$ 7,074	-
-	-	-	-	-	-
-	-	$ 433	-	-	-
70	336	1	41	60	-
-	-	488,686	-	214,796	$ 48,773
-	21,894	206,412	-	252,785	26,250
-	-	-	-	-	-
-	-	-	-	-	-
$ 27,111	**$ 94,057**	**$ 695,532**	**$ 15,901**	**$ 474,715**	**$ 75,023**
-	-	$ 2,563	-	$ 3,623	-
-	$ 8,019	5,933	-	27,796	$ 5,712
-	83,325	562,840	$ 12,262	349,792	48,862
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	**$ 91,344**	**$ 571,336**	**$ 12,262**	**$ 381,211**	**$ 54,574**
$ 27,111	2,713	124,196	3,639	93,504	20,449
$ 27,111	**$ 2,713**	**$ 124,196**	**$ 3,639**	**$ 93,504**	**$ 20,449**
$ 27,111	**$ 94,057**	**$ 695,532**	**$ 15,901**	**$ 474,715**	**$ 75,023**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2009

	Sheriff- Jail District			Superior Court		
	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221
Assets						
Cash and cash equivalents	$ 4,996	$ 492,740	$ 137,717	$ 867	$ 87,209	$ 15,093
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	825	37,547	-	6,242	674	-
Accrued interest	13	1,302	368	2	241	107
Due from:						
Other funds	234	903	-	11,104	2,821	-
Other governments	-	-	3,105	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 6,068**	**$ 532,492**	**$ 141,190**	**$ 18,215**	**$ 90,945**	**$ 15,200**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 12,253	$ 4,377	-	$ 1,750	-
Accrued payroll and employee benefits	-	12,501	-	$ 3,373	-	$ 2,365
Due to:						
Other funds	$ 105	49,922	34,730	11,544	1,255	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 105**	**$ 74,676**	**$ 39,107**	**$ 14,917**	**$ 3,005**	**$ 2,365**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	5,963	457,816	102,083	3,298	87,940	12,835
Total fund balances	**$ 5,963**	**$ 457,816**	**$ 102,083**	**$ 3,298**	**$ 87,940**	**$ 12,835**
Total liabilities and fund balances	**$ 6,068**	**$ 532,492**	**$ 141,190**	**$ 18,215**	**$ 90,945**	**$ 15,200**

Exhibit H-1

(Continued)

Superior Court							Superior Court- Other
JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Judicial Workload & Related Cases 2341	Case Process Assistance 2206
$ 42,209	$ 124,184	$ 2,594	$ 56,973	$ 50,064	$ 15,268	-	$ 3,378
-	-	-	-	-	-	-	-
6,458	8,614	-	3,229	10,218	2,312	-	-
81	311	17	129	151	35	-	10
12,548	5,897	-	3,701	6,411	-	-	-
-	-	-	-	2,200	-	$ 11,000	-
-	-	-	-	-	-	-	-
-	233	-	-	-	-	-	-
$ 61,296	**$ 139,239**	**$ 2,611**	**$ 64,032**	**$ 69,044**	**$ 17,615**	**$ 11,000**	**$ 3,388**
-	$ 12,175	-	-	$ 4,054	-	-	-
-	-	$ 1,156	-	3,941	-	-	-
$ 10,567	5,584	-	$ 3,701	3,702	-	$ 11,000	$ 2,700
-	-	42	-	-	-	-	688
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 10,567	**$ 17,759**	**$ 1,198**	**$ 3,701**	**$ 11,697**	**$ -**	**$ 11,000**	**$ 3,388**
50,729	121,480	1,413	60,331	57,347	$ 17,615	-	-
$ 50,729	**$ 121,480**	**$ 1,413**	**$ 60,331**	**$ 57,347**	**$ 17,615**	**$ -**	**$ -**
$ 61,296	**$ 139,239**	**$ 2,611**	**$ 64,032**	**$ 69,044**	**$ 17,615**	**$ 11,000**	**$ 3,388**

YUMA COUNTY

Exhibit H-1

Combining Balance Sheet

Nonmajor Governmental Funds- All Special Revenue Funds

(Concluded)

June 30, 2009

	Superior Court- Other		Other - Miscellaneous			Total
	Child Support Enforcement 2215	Fill the Gap 2319	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Misc	Special Revenue Funds
Assets						
Cash and cash equivalents	$ 18,271	$ 329,306	-	$ 785,386	-	$ 14,808,551
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	33,965	-	33,965
Accounts	-	-	$ 3,250	-	$ 605	968,250
Accrued interest	78	952	30	2,101	100	36,000
Due from:					-	
Other funds	204,552	21,956	1,229,493	1,066	15,528	4,058,463
Other governments	40,793	10,053	461,820	-	-	2,594,162
Inventory	-	-	-	-	-	11,175
Prepaid items	-	-	-	-	-	20,001
Total Assets	**$ 263,694**	**$ 362,267**	**$ 1,694,593**	**$ 822,518**	**$ 16,233**	**$ 22,530,567**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 1,310	$ 399	$ 70,353	$ 11,348	$ 7,730	$ 660,130
Accrued payroll and employee benefits	4,895	26,950	-	-	-	796,595
Due to:						
Other funds	150,856	12	1,590,199	48,787	-	5,466,163
Other governments	-	-	-	-	-	149,727
Deposits held for others	-	-	-	-	-	217,573
Deferred revenue	-	-	-	27,804	-	27,804
Total Liabilities	**$ 157,061**	**$ 27,361**	**$ 1,660,552**	**$ 87,939**	**$ 7,730**	**$ 7,317,992**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	106,633	334,906	34,041	734,579	8,503	15,212,575
Total fund balances	**$ 106,633**	**$ 334,906**	**$ 34,041**	**$ 734,579**	**$ 8,503**	**$ 15,212,575**
Total liabilities and fund balances	**$ 263,694**	**$ 362,267**	**$ 1,694,593**	**$ 822,518**	**$ 16,233**	**$ 22,530,567**

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, 2009

	Improvement Districts					
	Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	Certificates of Participation 3503	Total Debt Service Funds
Revenues:						
Special assessments	$ 29,154	-	$ 16,143	$ 47,935	-	$ 93,232
Investment income	4,890	$ 3	4,694	4,676	$ 27,429	41,692
Total Revenues	**34,044**	**3**	**20,837**	**52,611**	**27,429**	**134,924**
Expenditures						
Current:						
General government	-	$ 197	-	-	536,422	536,619
Health	-	-	-	-	17,400	17,400
Debt service:						
Principal retirement	23,100	-	17,974	19,984	1,345,000	1,406,058
Interest and fiscal charges	13,477	-	10,205	18,435	35,596	77,713
Total Expenditures	**36,577**	**197**	**28,179**	**38,419**	**1,934,418**	**2,037,790**
Excess (deficiency) of revenues over expenditures	**(2,533)**	**(194)**	**(7,342)**	**14,192**	**(1,906,989)**	**(1,902,866)**
Other financing sources (uses):						
Transfers in	-	-	-	-	1,742,172	1,742,172
Transfers out	-	-	-	-	(2,145,657)	(2,145,657)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(403,485)**	**(403,485)**
Net change in fund balance	(2,533)	(194)	(7,342)	14,192	(2,310,474)	(2,306,351)
Fund balances / (deficits), July 1, 2008	180,607	(55)	181,867	168,532	2,311,250	2,842,201
Fund balances / (deficits), June 30, 2009	**$ 178,074**	**$ (249)**	**$ 174,525**	**$ 182,724**	**$ 776**	**$ 535,850**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Capital Projects Funds
June 30, 2009

	Improvement Districts				
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719	B & C Colonial 4721
Assets					
Cash and cash equivalents	$ 6,762	$ 133,521	$ 14,055	$ 15,577	$ 11,415
Receivables (net of allowances for uncollectibles):					
Accrued interest	18	346	37	40	44
Due from:					
Other funds	-	-	-	-	-
Other governments	-	-	-	-	8,041
Total Assets	**$ 6,780**	**$ 133,867**	**$ 14,092**	**$ 15,617**	**$ 19,500**
Liabilities and Fund Balances					
Liabilities					
Due to:					
Other funds	-	-	$ 25,693	$ 1,075	$ 19,299
Total Liabilities	**$ -**	**$ -**	**$ 25,693**	**$ 1,075**	**$ 19,299**
Fund balances:					
Unreserved, reported in:					
Capital projects funds	$ 6,780	$ 133,867	(11,601)	14,542	201
Total fund balances	**$ 6,780**	**$ 133,867**	**$ (11,601)**	**$ 14,542**	**$ 201**
Total liabilities and fund balances	**$ 6,780**	**$ 133,867**	**$ 14,092**	**$ 15,617**	**$ 19,500**

Health District	Other Capital Projects		Total
Capital Projects 4410	SLIF Projects 4401	Sales Tax 4402	Capital Projects Funds
$ 2,669	$ 25,075	$ 65,144	$ 274,218
16	63	16,260	16,824
200,000	-	-	200,000
-	-	17,307	25,348
$ 202,685	**$ 25,138**	**$ 98,711**	**$ 516,390**
$ 195,000	-	-	$ 241,067
$ 195,000	**$ -**	**$ -**	**$ 241,067**
7,685	$ 25,138	$ 98,711	275,323
$ 7,685	**$ 25,138**	**$ 98,711**	**$ 275,323**
$ 202,685	**$ 25,138**	**$ 98,711**	**$ 516,390**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2009

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 14,808,551	$ 530,688	$ 274,218	$ 15,613,457
Receivables (net of allowances for uncollectibles):				
Property taxes	33,965	-	-	33,965
Accounts	968,250	1,376	-	969,626
Special assessments	-	323,990	-	323,990
Accrued interest	36,000	4,079	16,824	56,903
Due from:				
Other funds	4,058,463	7,850	200,000	4,266,313
Other governments	2,594,162	-	25,348	2,619,510
Inventory	11,175	-	-	11,175
Prepaid items	20,001	-	-	20,001
Total Assets	**$ 22,530,567**	**$ 867,983**	**$ 516,390**	**$ 23,914,940**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 660,130	-	-	$ 660,130
Accrued payroll and employee benefits	796,595	-	-	796,595
Due to:				
Other funds	5,466,163	$ 8,143	$ 241,067	5,715,373
Other governments	149,727	-	-	149,727
Deposits held for others	217,573	-	-	217,573
Deferred revenue	27,804	323,990	-	351,794
Total Liabilities	**$ 7,317,992**	**$ 332,133**	**$ 241,067**	**$ 7,891,192**
Fund balances:				
Unreserved, reported in:				
Debt service funds	-	535,850	-	535,850
Capital projects funds	-	-	275,323	275,323
Special revenue funds	15,212,575	-	-	15,212,575
Total fund balances	**$ 15,212,575**	**$ 535,850**	**$ 275,323**	**$ 16,023,748**
Total liabilities and fund balances	**$ 22,530,567**	**$ 867,983**	**$ 516,390**	**$ 23,914,940**

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

Special Revenue Funds **132**

Debt Service Funds **147**

Capital Projects Funds **148**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	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	$ 50,452	$ 56,626	$ 1,305,895	-	$ 1,326,274
Charges for services	-	-	-	$ 407,122	-
Fines and forfeits	-	-	-	16,440	-
Investment income	-	3,703	2,520	7,399	2,957
Rents	-	-	-	-	-
Miscellaneous	-	19,035	-	-	-
Total Revenues	**50,452**	**79,364**	**1,308,415**	**430,961**	**1,329,231**
Expenditures					
Current:					
General government	-	-	-	-	-
Public safety	50,450	67,335	1,421,461	372,748	1,379,245
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**50,450**	**67,335**	**1,421,461**	**372,748**	**1,379,245**
Excess (deficiency) of revenues over expenditures	**2**	**12,029**	**(113,046)**	**58,213**	**(50,014)**
Other financing sources (uses):					
Transfers in	-	-	88,100	-	-
Transfers out	-	-	(88,100)	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	2	12,029	(113,046)	58,213	(50,014)
Fund balances / (deficits), July 1, 2008	2,609	90,380	31,709	268,840	11,597
Fund balances / (deficits), June 30, 2009	**$ 2,611**	**$ 102,409**	**$ (81,337)**	**$ 327,053**	**$ (38,417)**

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 124,476	$ 115,195	$ 168,295	-	-	-	$ 244,725
-	-	-	$ 77,767	$ 3,733	-	-
-	15,435	-	-	-	-	-
668	1,199	3,255	1,964	557	$ 5,738	2,449
-	-	-	-	-	-	-
-	-	-	1,069	-	-	1
125,144	**131,829**	**171,550**	**80,800**	**4,290**	**5,738**	**247,175**
-	-	-	-	-	36,204	344,996
124,930	160,547	-	46,487	579	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
124,930	**160,547**	**-**	**46,487**	**579**	**36,204**	**344,996**
214	**(28,718)**	**171,550**	**34,313**	**3,711**	**(30,466)**	**(97,821)**
-	-	-	36,900	-	-	104,884
-	-	-	(36,900)	-	(580,000)	-
-	**-**	**-**	**-**	**-**	**(580,000)**	**104,884**
214	(28,718)	171,550	34,313	3,711	(610,466)	7,063
13,560	60,683	10,229	103,966	20,524	603,235	(7,062)
$ 13,774	**$ 31,965**	**$ 181,779**	**$ 138,279**	**$ 24,235**	**$ (7,231)**	**$ 1**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Attorney					
	Crime Victim Comp Grant 2209	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 91,666	$ 237,629	$ 44,687	-	$ 204,506	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	$ 115,641
Investment income	-	2,011	1	$ 546	6	5,851
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	27,388	-	23,158
Total Revenues	**91,666**	**239,640**	**44,688**	**27,934**	**204,512**	**144,650**
Expenditures						
Current:						
General government	91,666	411,936	53,288	53,400	-	-
Public safety	-	-	-	-	204,506	7,306
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**91,666**	**411,936**	**53,288**	**53,400**	**204,506**	**7,306**
Excess (deficiency) of revenues over expenditures	**-**	**(172,296)**	**(8,600)**	**(25,466)**	**6**	**137,344**
Other financing sources (uses):						
Transfers in	-	114,892	56	27,567	-	306
Transfers out	-	-	-	-	-	(73,535)
Total Other financing sources (uses)	**-**	**114,892**	**56**	**27,567**	**-**	**(73,229)**
Net change in fund balance	-	(57,404)	(8,544)	2,101	6	64,115
Fund balances / (deficits), July 1, 2008	66,558	69,788	20,841	(1)	10,449	266,683
Fund balances / (deficits), June 30, 2009	**$ 66,558**	**$ 12,384**	**$ 12,297**	**$ 2,100**	**$ 10,455**	**$ 330,798**

Exhibit I-1
(Continued)

Attorney									Atty-Other
Fed Revenue Asset Sharing 2277	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Wellton Fed Asset Sharing 2337	Bureau of Justice Asst 2338	ARRA Grants 2342
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	$ 45,899	$ 158,516	-	-	-	-	$ 111,239	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
$ 291	$ 322	401	3,375	$ 1	$ 5,248	$ 7,794	$ 242	197	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	26,718	-	-	-	-	-
291	**322**	**46,300**	**161,891**	**26,719**	**5,248**	**7,794**	**242**	**111,436**	**-**
-	-	45,898	126,309	-	-	-	-	-	$ 1,879
-	1,834	-	-	-	-	-	9,965	85,471	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	17,494	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	**1,834**	**45,898**	**143,803**	**-**	**-**	**-**	**9,965**	**85,471**	**1,879**
291	**(1,512)**	**402**	**18,088**	**26,719**	**5,248**	**7,794**	**(9,723)**	**25,965**	**(1,879)**
-	-	-	-	-	-	-	-	-	-
-	-	-	(66,536)	-	-	-	-	-	-
-	**-**	**-**	**(66,536)**	**-**	**-**	**-**	**-**	**-**	**-**
291	(1,512)	402	(48,448)	26,719	5,248	7,794	(9,723)	25,965	(1,879)
10,944	12,481	1,475	175,310	73,350	-	-	12,895	(1,661)	-
$ 11,235	**$ 10,969**	**$ 1,877**	**$ 126,862**	**$ 100,069**	**$ 5,248**	**$ 7,794**	**$ 3,172**	**$ 24,304**	**$ (1,879)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Clerk of Superior Court						Co. Treasurer
	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Victims Location 2336	Treasurer's Information 2201
Revenues:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	$ 41,125	-	-	-	$ 22,025
Fines and forfeits	$ 23,188	-	-	$ 4,834	-	-	-
Investment income	654	$ 44	1,528	931	$ 400	$ 2,598	2,900
Rents	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	**23,842**	**44**	**42,653**	**5,765**	**400**	**2,598**	**24,925**
Expenditures							
Current:							
General government	21,538	186	49,658	-	25,316	-	-
Public safety	-	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	**21,538**	**186**	**49,658**	**-**	**25,316**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**2,304**	**(142)**	**(7,005)**	**5,765**	**(24,916)**	**2,598**	**24,925**
Other financing sources (uses):							
Transfers in	-	-	-	-	25,181	-	-
Transfers out	-	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**25,181**	**-**	**-**
Net change in fund balance	2,304	(142)	(7,005)	5,765	265	2,598	24,925
Fund balances / (deficits), July 1, 2008	24,686	1,721	77,753	33,843	3,517	-	103,006
Fund balances / (deficits), June 30, 2009	**$ 26,990**	**$ 1,579**	**$ 70,748**	**$ 39,608**	**$ 3,782**	**$ 2,598**	**$ 127,931**

Exhibit I-1
(Continued)

Development Services		General	Emerg Mgmt	Housing Services		
Road Fund 2251	CDBG 2296	Southwest Border 2320	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	$ 359,070	-	$ 113,353	$ 276,575	-	$ 770,143
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 24,537	382	$ 1,140	1,002	105	$ 2,284	3,841
-	-	-	-	-	-	342,002
-	-	-	-	-	-	56,880
24,537	**359,452**	**1,140**	**114,355**	**276,680**	**2,284**	**1,172,866**
-	381,825	19	-	-	-	-
-	-	-	69,951	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	268,283	673	1,020,867
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	178,116
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**381,825**	**19**	**69,951**	**268,283**	**673**	**1,198,983**
24,537	**(22,373)**	**1,121**	**44,404**	**8,397**	**1,611**	**(26,117)**
-	-	-	-	-	386	-
-	-	(25,664)	-	-	-	-
-	**-**	**(25,664)**	**-**	**-**	**386**	**-**
24,537	(22,373)	(24,543)	44,404	8,397	1,997	(26,117)
1,064,298	40,654	29,543	(2,761)	(2,206)	26,561	385,855
$ 1,088,835	**$ 18,281**	**$ 5,000**	**$ 41,643**	**$ 6,191**	**$ 28,558**	**$ 359,738**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Housing		Juvenile Court			
	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 2,527,610	-	$ 22,998	-	$ 31,952	$ 9,000
Charges for services	-	-	-	$ 219,930	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	3,075	$ 2,535	322	1,225	1	399
Rents	-	-	-	-	-	-
Miscellaneous	39,116	161,427	-	-	-	4,957
Total Revenues	**2,569,801**	**163,962**	**23,320**	**221,155**	**31,953**	**14,356**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	23,038	186,671	32,072	10,705
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,387,984	167,577	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**2,387,984**	**167,577**	**23,038**	**186,671**	**32,072**	**10,705**
Excess (deficiency) of revenues over expenditures	**181,817**	**(3,615)**	**282**	**34,484**	**(119)**	**3,651**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	181,817	(3,615)	282	34,484	(119)	3,651
Fund balances / (deficits), July 1, 2008	620,571	484,739	6,150	46,358	120	8,737
Fund balances / (deficits), June 30, 2009	**$ 802,388**	**$ 481,124**	**$ 6,432**	**$ 80,842**	**$ 1**	**$ 12,388**

Exhibit I-1
(Continued)

Juvenile Court							
Detention Education 2242	Juvenile Safe Schools 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	Improving AM Schools 2257
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 417,316	$ 129,314	$ 710,244	$ 16,800	$ 696,465	$ 103,265	$ 24,102	$ 42,815
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,185	-	10,703	264	2,278	1	62	6
-	-	-	-	-	-	-	-
13,005	-	268	-	-	475	-	-
432,506	**129,314**	**721,215**	**17,064**	**698,743**	**103,741**	**24,164**	**42,821**
-	-	-	-	-	-	24,074	-
330,501	128,075	-	17,316	696,465	104,343	-	45,285
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50	-	677,140	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
330,551	**128,075**	**677,140**	**17,316**	**696,465**	**104,343**	**24,074**	**45,285**
101,955	**1,239**	**44,075**	**(252)**	**2,278**	**(602)**	**90**	**(2,464)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
101,955	1,239	44,075	(252)	2,278	(602)	90	(2,464)
64,804	(8,196)	332,399	251	22,959	602	(90)	3,737
$ 166,759	**$ (6,957)**	**$ 376,474**	**$ (1)**	**$ 25,237**	**$ -**	**$ -**	**$ 1,273**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Planning 2261	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 107,467	-	$ 46,257	$ 1,028,472	$ 612,308	$ 130,909
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,213	$ 49	203	3,690	3,056	757
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	188	-	-
Total Revenues	**108,680**	**49**	**46,460**	**1,032,350**	**615,364**	**131,666**
Expenditures						
Current:						
General government	-	-	46,257	-	-	-
Public safety	118,587	-	-	990,703	612,308	130,909
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	37,975	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**118,587**	**-**	**46,257**	**1,028,678**	**612,308**	**130,909**
Excess (deficiency) of revenues over expenditures	**(9,907)**	**49**	**203**	**3,672**	**3,056**	**757**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(9,907)	49	203	3,672	3,056	757
Fund balances / (deficits), July 1, 2008	33,206	32,156	478	21,661	44,315	7,463
Fund balances / (deficits), June 30, 2009	**$ 23,299**	**$ 32,205**	**$ 681**	**$ 25,333**	**$ 47,371**	**$ 8,220**

Exhibit I-1
(Continued)

Juvenile Court			Justice Court	Legal & Public Defenders		Library District
Juvenile Treatment 2268	Account Incentive 2327	Juvenile Justice Department 2340	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 347,312	$ 26,397	$ 4,086	$ 9,646	-	$ 9,962	$ 82,812
-	-	-	-	-	-	-
-	-	-	378,311	-	-	-
1,751	10	6	17,030	$ 48	300	1,057
-	-	-	-	-	-	-
-	-	-	12,881	-	178	-
349,063	**26,407**	**4,092**	**417,868**	**48**	**10,440**	**83,869**
-	30,428	-	316,998	-	14,621	-
347,312	-	4,153	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	79,636
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
347,312	**30,428**	**4,153**	**316,998**	**-**	**14,621**	**79,636**
1,751	**(4,021)**	**(61)**	**100,870**	**48**	**(4,181)**	**4,233**
-	3,864	-	2,056	-	-	-
-	-	-	(12,113)	-	-	-
-	**3,864**	**-**	**(10,057)**	**-**	**-**	**-**
1,751	(157)	(61)	90,813	48	(4,181)	4,233
15,991	11,064	-	594,370	1,781	9,523	3,384
$ 17,742	**$ 10,907**	**$ (61)**	**$ 685,183**	**$ 1,829**	**$ 5,342**	**$ 7,617**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Library District	Public Health	Public Works		Recorder
	Other Grants 2313	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205
Revenues:					
Taxes	-	-	-	$ 1,285,815	-
Licenses and permits	-	$ 120,637	-	-	-
Intergovernmental	-	-	$ 236,624	6,459,499	-
Charges for services	-	-	52,503	-	$ 141,143
Fines and forfeits	-	214	-	-	-
Investment income	$ 3,027	231	8,588	120,009	25,644
Rents	-	-	-	-	-
Miscellaneous	84,885	-	50	11,980	4
Total Revenues	**87,912**	**121,082**	**297,765**	**7,877,303**	**166,791**
Expenditures					
Current:					
General government	-	-	-	-	110,350
Public safety	-	-	-	-	-
Highway and streets	-	-	-	7,827,222	-
Sanitation	-	-	216,469	-	-
Health	-	480,000	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	108,661	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	81,436	42,557
Debt service:					
Principal retirement	-	-	17,412	-	-
Interest and fiscal charges	-	-	2,392	-	-
Total Expenditures	**108,661**	**480,000**	**236,273**	**7,908,658**	**152,907**
Excess (deficiency) of revenues over expenditures	**(20,749)**	**(358,918)**	**61,492**	**(31,355)**	**13,884**
Other financing sources (uses):					
Transfers in	-	337,723	-	-	-
Transfers out	-	-	-	(81,504)	-
Total Other financing sources (uses)	**-**	**337,723**	**-**	**(81,504)**	**-**
Net change in fund balance	(20,749)	(21,195)	61,492	(112,859)	13,884
Fund balances / (deficits), July 1, 2008	83,310	43,571	305,157	4,791,366	942,371
Fund balances / (deficits), June 30, 2009	**$ 62,561**	**$ 22,376**	**$ 366,649**	**$ 4,678,507**	**$ 956,255**

Exhibit I-1
(Continued)

School Superintendent	Sheriff- Administration					Sheriff- Jail District	
School Grants 2281	Anti-Racketeering 2278	Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 1,205,013	-	$ 173,090	$ 329,755	-	$ 761,037	$ 299,728	-
-	-	-	-	-	-	-	$ 8,813
-	-	-	-	-	-	-	-
1	$ 790	-	10	$ 411	482	2	119
-	-	-	-	-	-	-	-
-	-	-	3,700	-	-	-	-
1,205,014	**790**	**173,090**	**333,465**	**411**	**761,519**	**299,730**	**8,932**
-	-	-	-	-	-	-	-
-	1,102	212,887	232,317	-	687,787	184,085	7,247
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
953,225	-	-	-	-	-	-	-
-	-	-	98,914	-	22,864	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
953,225	**1,102**	**212,887**	**331,231**	**-**	**710,651**	**184,085**	**7,247**
251,789	**(312)**	**(39,797)**	**2,234**	**411**	**50,868**	**115,645**	**1,685**
-	-	7,620	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**7,620**	**-**	**-**	**-**	**-**	**-**
251,789	(312)	(32,177)	2,234	411	50,868	115,645	1,685
352,840	27,423	34,890	121,962	3,228	42,636	(95,196)	4,278
$ 604,629	**$ 27,111**	**$ 2,713**	**$ 124,196**	**$ 3,639**	**$ 93,504**	**$ 20,449**	**$ 5,963**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Sheriff- Jail District		Superior Court			
	Facility Commission 2286	Other Jail Grants 2308	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 39,605	-	-	-	-
Charges for services	$ 251,216	-	-	-	-	-
Fines and forfeits	-	-	$ 65,961	$ 7,595	$ 177,934	$ 113,025
Investment income	13,311	3,612	167	2,790	2,657	904
Rents	-	-	-	-	-	-
Miscellaneous	132,028	-	8,048	-	-	-
Total Revenues	**396,555**	**43,217**	**74,176**	**10,385**	**180,591**	**113,929**
Expenditures						
Current:						
General government	-	-	71,282	31,189	43,093	78,108
Public safety	377,382	36,532	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	14,779	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**392,161**	**36,532**	**71,282**	**31,189**	**43,093**	**78,108**
Excess (deficiency) of revenues over expenditures	**4,394**	**6,685**	**2,894**	**(20,804)**	**137,498**	**35,821**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(10)	-	-	-	(151,604)	-
Total Other financing sources (uses)	**(10)**	**-**	**-**	**-**	**(151,604)**	**-**
Net change in fund balance	4,384	6,685	2,894	(20,804)	(14,106)	35,821
Fund balances / (deficits), July 1, 2008	453,432	95,398	404	108,744	26,941	14,908
Fund balances / (deficits), June 30, 2009	**$ 457,816**	**$ 102,083**	**$ 3,298**	**$ 87,940**	**$ 12,835**	**$ 50,729**

Exhibit I- 1
(Continued)

Superior Court						Superior Court- Other		
Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Judicial Workload & Related Cases 2341	Case Process Assistance 2206	Child Support Enforcement 2215	Fill the Gap 2319
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 25,000	-	$ 8,200	-	$ 11,000	-	$ 158,911	$ 191,780
-	-	-	-	-	-	-	-	-
$ 90,808	-	$ 33,856	108,972	$ 25,211	-	-	-	130,698
2,935	124	928	2,982	243	-	-	594	8,880
-	-	-	-	-	-	-	-	-
1,820	-	-	-	-	-	$ 6,399	2,204	170
95,563	**25,124**	**34,784**	**120,154**	**25,454**	**11,000**	**6,399**	**161,709**	**331,528**
76,222	-	-	196,589	13,833	11,000	$ 4,852	146,303	535,785
-	25,126	-	97	-	-	98	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	6,511	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
76,222	**25,126**	**-**	**203,197**	**13,833**	**11,000**	**4,950**	**146,303**	**535,785**
19,341	**(2)**	**34,784**	**(83,043)**	**11,621**	**-**	**1,449**	**15,406**	**(204,257)**
-	-	-	12,113	-	-	-	-	280,317
-	-	-	-	-	-	-	-	(128,713)
-	**-**	**-**	**12,113**	**-**	**-**	**-**	**-**	**151,604**
19,341	(2)	34,784	(70,930)	11,621	-	1,449	15,406	(52,653)
102,139	1,415	25,547	128,277	5,994	-	(1,449)	91,227	387,559
$ 121,480	**$ 1,413**	**$ 60,331**	**$ 57,347**	**$ 17,615**	**$ -**	**$ -**	**$ 106,633**	**$ 334,906**

YUMA COUNTY

Exhibit I- 1

(Concluded)

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2009

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:				
Taxes	-	$ 905,429	-	$ 2,191,244
Licenses and permits	-	-	-	120,637
Intergovernmental	$ 4,977,186	-	$ 7,840	27,826,998
Charges for services	-	-	-	1,225,377
Fines and forfeits	-	-	-	1,308,123
Investment income	1,462	20,109	1,118	375,397
Rents	-	-	-	342,002
Miscellaneous	-	13,037	-	651,069
Total Revenues	**4,978,648**	**938,575**	**8,958**	**34,040,847**
Expenditures				
Current:				
General government	-	776,858	13,436	4,185,396
Public safety	-	-	2,910	9,548,828
Highway and streets	-	-	-	7,827,222
Sanitation	-	-	-	216,469
Health	-	-	-	480,000
Welfare	-	-	-	3,845,384
Culture and recreation	-	-	-	188,297
Education	4,977,186	-	-	6,607,601
Capital Outlay	-	-	-	500,646
Debt service:				
Principal retirement	-	-	-	17,412
Interest and fiscal charges	-	-	-	2,392
Total Expenditures	**4,977,186**	**776,858**	**16,346**	**33,419,647**
Excess (deficiency) of revenues over expenditures	**1,462**	**161,717**	**(7,388)**	**621,200**
Other financing sources (uses):				
Transfers in	-	7	10	1,041,982
Transfers out	-	-	(553)	(1,245,232)
Total Other financing sources (uses)	**-**	**7**	**(543)**	**(203,250)**
Net change in fund balance	1,462	161,724	(7,931)	417,950
Fund balances / (deficits), July 1, 2008	32,579	572,855	16,434	14,794,625
Fund balances / (deficits), June 30, 2009	**$ 34,041**	**$ 734,579**	**$ 8,503**	**$ 15,212,575**

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, 2009

	Improvement Districts					
	Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	Certificates of Participation 3503	Total Debt Service Funds
Revenues:						
Special assessments	$ 29,154	-	$ 16,143	$ 47,935	-	$ 93,232
Investment income	4,890	$ 3	4,694	4,676	$ 27,429	41,692
Total Revenues	**34,044**	**3**	**20,837**	**52,611**	**27,429**	**134,924**
Expenditures						
Current:						
General government	-	197	-	-	536,422	536,619
Health	-	-	-	-	17,400	17,400
Debt service:						
Principal retirement	23,100	-	17,974	19,984	1,345,000	1,406,058
Interest and fiscal charges	13,477	-	10,205	18,435	35,596	77,713
Total Expenditures	**36,577**	**197**	**28,179**	**38,419**	**1,934,418**	**2,037,790**
Excess (deficiency) of revenues over expenditures	**(2,533)**	**(194)**	**(7,342)**	**14,192**	**(1,906,989)**	**(1,902,866)**
Other financing sources (uses):						
Transfers in	-	-	-	-	1,742,172	1,742,172
Transfers out	-	-	-	-	(2,145,657)	(2,145,657)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(403,485)**	**(403,485)**
Net change in fund balance	(2,533)	(194)	(7,342)	14,192	(2,310,474)	(2,306,351)
Fund balances / (deficits), July 1, 2008	180,607	(55)	181,867	168,532	2,311,250	2,842,201
Fund balances / (deficits), June 30, 2009	**$ 178,074**	**$ (249)**	**$ 174,525**	**$ 182,724**	**$ 776**	**$ 535,850**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2009

	Improvement Districts				
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719	B & C Colonial 4721
Revenues:					
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	$ 76,168
Investment income	$ 175	$ 3,467	$ 409	$ 404	44
Total Revenues	**175**	**3,467**	**409**	**404**	**76,212**
Expenditures					
Current:					
General government	-	-	20	-	-
Capital Outlay	-	-	-	-	76,011
Total Expenditures	**-**	**-**	**20**	**-**	**76,011**
Excess (deficiency) of revenues over expenditures	**175**	**3,467**	**389**	**404**	**201**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	175	3,467	389	404	201
Fund balances / (deficits), July 1, 2008	6,605	130,400	(11,990)	14,138	-
Fund balances / (deficits), June 30, 2009	**$ 6,780**	**$ 133,867**	**$ (11,601)**	**$ 14,542**	**$ 201**

Health District	Other Capital Projects		Total
Capital Projects 4410	SLIF Projects 4401	Sales Tax 4402	Capital Projects Funds
-	-	$ 60,702	$ 60,702
-	$ 3,756	-	79,924
$ 1,788	728	228,096	235,111
1,788	**4,484**	**288,798**	**375,737**
-	3,016	-	3,036
197,500	-	-	273,511
197,500	**3,016**	**-**	**276,547**
(195,712)	**1,468**	**288,798**	**99,190**
200,200	-	2,439,810	2,640,010
-	-	(11,502,812)	(11,502,812)
200,200	**-**	**(9,063,002)**	**(8,862,802)**
4,488	1,468	(8,774,204)	(8,763,612)
3,197	23,670	8,872,915	9,038,935
$ 7,685	**$ 25,138**	**$ 98,711**	**$ 275,323**

YUMA COUNTY

Exhibit I- 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2009

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 2,191,244	-	$ 60,702	$ 2,251,946
Special assessments	-	$ 93,232	-	93,232
Licenses and permits	120,637	-	-	120,637
Intergovernmental	27,826,998	-	79,924	27,906,922
Charges forservices	1,225,377	-	-	1,225,377
Fines and forfeits	1,308,123	-	-	1,308,123
Investment income	375,397	41,692	235,111	652,200
Rents	342,002	-	-	342,002
Miscellaneous	651,069	-	-	651,069
Total Revenues	**34,040,847**	**134,924**	**375,737**	**34,551,508**
Expenditures				
Current:				
General government	4,185,396	536,619	3,036	4,725,051
Public safety	9,548,828	-	-	9,548,828
Highway and streets	7,827,222	-	-	7,827,222
Sanitation	216,469	-	-	216,469
Health	480,000	17,400	-	497,400
Welfare	3,845,384	-	-	3,845,384
Culture and recreation	188,297	-	-	188,297
Education	6,607,601	-	-	6,607,601
Capital outlay	500,646	-	273,511	774,157
Debt service:				
Principal retirement	17,412	1,406,058	-	1,423,470
Interest and fiscal charges	2,392	77,713	-	80,105
Total Expenditures	**33,419,647**	**2,037,790**	**276,547**	**35,733,984**
Excess (deficiency) of revenues over expenditures	**621,200**	**(1,902,866)**	**99,190**	**(1,182,476)**
Other financing sources (uses):				
Transfers in	1,041,982	1,742,172	2,640,010	5,424,164
Transfers out	(1,245,232)	(2,145,657)	(11,502,812)	(14,893,701)
Total other financing sources (uses)	**(203,250)**	**(403,485)**	**(8,862,802)**	**(9,469,537)**
Net change in fund balance	417,950	(2,306,351)	(8,763,612)	(10,652,013)
Fund balances / (deficits), July 1, 2008	14,794,625	2,842,201	9,038,935	26,675,761
Fund balances / (deficits), June 30, 2009	**$ 15,212,575**	**$ 535,850**	**$ 275,323**	**$ 16,023,748**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds **152**

Debt Service Funds **194**

Capital Projects Funds **196**

YUMA COUNTY

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

Year Ended June 30, 2009

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 52,117	$ 50,452	$ (1,665)	$ 74,713	$ 56,626	$ (18,087)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	468	-	(468)	5,089	3,703	(1,386)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	23,772	19,035	(4,737)
Total Revenues	**52,585**	**50,452**	**(2,133)**	**103,574**	**79,364**	**(24,210)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	52,117	50,450	1,667	113,405	67,335	46,070
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**52,117**	**50,450**	**1,667**	**113,405**	**67,335**	**46,070**
Excess (deficiency) of revenues over expenditures	**468**	**2**	**(466)**	**(9,831)**	**12,029**	**21,860**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	468	2	(466)	(9,831)	12,029	21,860
Fund balances / (deficits), July 1, 2008	(468)	2,609	3,077	9,831	90,380	80,549
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 2,611**	**$ 2,611**	**$ -**	**$ 102,409**	**$ 102,409**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,305,895	$ 1,305,895	-	-	-	-	$ 1,328,735	$ 1,326,274	$ (2,461)
-	-	-	$ 438,794	$ 407,122	$ (31,672)	-	-	-
-	-	-	15,906	16,440	534	-	-	-
4,812	2,520	$ (2,292)	6,545	7,399	854	2,974	2,957	(17)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,310,707	**1,308,415**	**(2,292)**	**461,245**	**430,961**	**(30,284**	**1,331,709**	**1,329,231**	**(2,478)**
-	-	-	-	-	-	-	-	-
1,426,609	1,421,461	5,148	352,625	372,748	(20,123)	1,410,108	1,379,245	30,863
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,426,609	**1,421,461**	**5,148**	**352,625**	**372,748**	**(20,123)**	**1,410,108**	**1,379,245**	**30,863**
(115,902)	**(113,046)**	**2,856**	**108,620**	**58,213**	**(50,407)**	**(78,399)**	**(50,014)**	**28,385**
205,234	88,100	(117,134)	-	-	-	94,727	-	(94,727)
(88,100)	(88,100)	-	-	-	-	-	-	-
117,134	**-**	**(117,134)**	**-**	**-**	**-**	**94,727**	**-**	**(94,727)**
1,232	(113,046)	(114,278)	108,620	58,213	(50,407)	16,328	(50,014)	(66,342)
(1,232)	31,709	32,941	(108,620)	268,840	377,460	(16,328)	11,597	27,925
$ -	**$ (81,337)**	**$ (81,337)**	**$ -**	**$ 327,053**	**$ 327,053**	**$ -**	**$ (38,417)**	**$ (38,417)**

YUMA COUNTY

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

Year Ended June 30, 2009

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 124,476	$ 124,476	-	$ 164,517	$ 115,195	$ (49,322)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	6,954	15,435	8,481
Investment income	917	668	$ (249)	2,748	1,199	(1,549)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**125,393**	**125,144**	**(249)**	**174,219**	**131,829**	**(42,390)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	124,476	124,930	(454)	184,079	160,547	23,532
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**124,476**	**124,930**	**(454)**	**184,079**	**160,547**	**23,532**
Excess (deficiency) of revenues over expenditures	**917**	**214**	**(703)**	**(9,860)**	**(28,718)**	**(18,858)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	917	214	(703)	(9,860)	(28,718)	(18,858)
Fund balances / (deficits), July 1, 2008	(917)	13,560	14,477	9,860	60,683	50,823
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 13,774**	**$ 13,774**	**$ -**	**$ 31,965**	**$ 31,965**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 211,861	$ 168,295	$ (43,566)	-	-	-	-	-	-
-	-	-	$ 83,702	$ 77,767	$ (5,935)	$ 3,299	$ 3,733	$ 434
-	-	-	-	-	-	-	-	-
2,250	3,255	1,005	3,908	1,964	(1,944)	722	557	(165)
-	-	-	-	-	-	-	-	-
-	-	-	-	1,069	1,069	-	-	-
214,111	**171,550**	**(42,561)**	**87,610**	**80,800**	**(6,810)**	**4,021**	**4,290**	**269**
		-						
-	-	-	-	-	-	-	-	-
-	-	-	103,682	46,487	57,195	761	579	182
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**103,682**	**46,487**	**57,195**	**761**	**579**	**182**
214,111	**171,550**	**(42,561)**	**(16,072)**	**34,313**	**50,385**	**3,260**	**3,711**	**451**
-	-	-	36,900	36,900	-	-	-	-
(211,861)	-	211,861	(36,900)	(36,900)	-	-	-	-
(211,861)	**-**	**211,861**	**-**	**-**	**-**	**-**	**-**	**-**
2,250	171,550	169,300	(16,072)	34,313	50,385	3,260	3,711	451
(2,250)	10,229	12,479	16,072	103,966	87,894	(3,260)	20,524	23,784
$ -	**$ 181,779**	**$ 181,779**	**$ -**	**$ 138,279**	**$ 138,279**	**$ -**	**$ 24,235**	**$ 24,235**

YUMA COUNTY

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

Year Ended June 30, 2009

	Assessor			Attorney		
	Property Information		2202	Atty Drug Enforcement		2207
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 244,725	$ 244,725	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 25,000	$ 5,738	$ (19,262)	500	2,449	$ 1,949
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	1
Total Revenues	**25,000**	**5,738**	**(19,262)**	**245,225**	**247,175**	**1,950**
Expenditures						
Current:			-			-
General government	17,863	36,204	(18,341)	348,585	344,996	3,589
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**17,863**	**36,204**	**(18,341)**	**348,585**	**344,996**	**3,589**
Excess (deficiency) of revenues over expenditures	**7,137**	**(30,466)**	**(37,603)**	**(103,360)**	**(97,821)**	**5,539**
Other financing sources (uses):						
Transfers in	-	-	-	104,884	104,884	-
Transfers out	(580,000)	(580,000)	-	-	-	-
Total Other financing sources (uses)	**(580,000)**	**(580,000)**	**-**	**104,884**	**104,884**	**-**
Net change in fund balance	(572,863)	(610,466)	(37,603)	1,524	7,063	5,539
Fund balances / (deficits), July 1, 2008	572,863	603,235	30,372	(1,524)	(7,062)	(5,538)
Fund balances / (deficits), June 30, 2009	**$ -**	**$ (7,231)**	**$ (7,231)**	**$ -**	**$ 1**	**$ 1**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 91,666	$ 91,666	-	$ 236,304	$ 237,629	$ 1,325	$ 36,227	$ 44,687	$ 8,460
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	-	$ (3,000)	2,500	2,011	(489)	900	1	(899)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
94,666	**91,666**	**(3,000)**	**238,804**	**239,640**	**836**	**37,127**	**44,688**	**7,561**
91,666	91,666	-	412,350	411,936	414	36,227	53,288	(17,061)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
91,666	**91,666**	**-**	**412,350**	**411,936**	**414**	**36,227**	**53,288**	**(17,061)**
3,000	**-**	**(3,000)**	**(173,546)**	**(172,296)**	**1,250**	**900**	**(8,600)**	**(9,500)**
-	-	-	114,892	114,892	-	-	56	56
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**114,892**	**114,892**	**-**	**-**	**56**	**56**
3,000	-	(3,000)	(58,654)	(57,404)	1,250	900	(8,544)	(9,444)
(3,000)	66,558	69,558	58,654	69,788	11,134	(900)	20,841	21,741
$ -	**$ 66,558**	**$ 66,558**	**$ -**	**$ 12,384**	**$ 12,384**	**$ -**	**$ 12,297**	**$ 12,297**

YUMA COUNTY

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

Year Ended June 30, 2009

	Attorney					
	Bad Check Fund		2225	HIDTA Grant (SBA)		2227
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 235,195	$ 204,506	$ (30,689)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 800	$ 546	$ (254)	-	6	6
Rents	-	-	-	-	-	-
Miscellaneous	25,000	27,388	2,388	-	-	-
Total Revenues	**25,800**	**27,934**	**2,134**	**235,195**	**204,512**	**(30,683)**
Expenditures						
Current:						
General government	53,367	53,400	(33)	-	-	-
Public safety	-	-	-	235,195	204,506	30,689
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**53,367**	**53,400**	**(33)**	**235,195**	**204,506**	**30,689**
Excess (deficiency) of revenues over expenditures	**(27,567)**	**(25,466)**	**2,101**	**-**	**6**	**6**
Other financing sources (uses):						
Transfers in	27,567	27,567	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**27,567**	**27,567**	**-**	**-**	**-**	**-**
Net change in fund balance	-	2,101	2,101	-	6	6
Fund balances / (deficits), July 1, 2008	-	(1)	(1)	-	10,449	10,449
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 2,100**	**$ 2,100**	**$ -**	**$ 10,455**	**$ 10,455**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Anti- Racketeering		2235	Fed Revenue Asset Sharing		2277	Federal Justice Asset Sharing		2280
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 51,000	$ 115,641	$ 64,641	-	-	-	-	-	-
8,000	5,851	(2,149)	$ 400	$ 291	$ (109)	$ 50	$ 322	$ 272
-	-	-	-	-	-	-	-	-
41,000	23,158	(17,842)	-	-	-	-	-	-
100,000	**144,650**	**44,650**	**400**	**291**	**(109)**	**50**	**322**	**272**
-	-	-	-	-	-	12,000	-	12,000
13,085	7,306	5,779	11,286	-	11,286	649	1,834	(1,185)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,085	**7,306**	**5,779**	**11,286**	**-**	**11,286**	**12,649**	**1,834**	**10,815**
86,915	**137,344**	**50,429**	**(10,886)**	**291**	**11,177**	**(12,599)**	**(1,512)**	**11,087**
-	306	306	-	-	-	-	-	-
(119,879)	(73,535)	46,344	-	-	-	-	-	-
(119,879)	**(73,229)**	**46,650**	**-**	**-**	**-**	**-**	**-**	**-**
(32,964)	64,115	97,079	(10,886)	291	11,177	(12,599)	(1,512)	11,087
32,964	266,683	233,719	10,886	10,944	58	12,599	12,481	(118)
$ -	**$ 330,798**	**$ 330,798**	**$ -**	**$ 11,235**	**$ 11,235**	**$ -**	**$ 10,969**	**$ 10,969**

YUMA COUNTY

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

Year Ended June 30, 2009

	Attorney					
	ACJC Domestic Violence 2284			Crime Prosecution Enhancement 2290		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 48,000	$ 45,899	$ (2,101)	$ 160,000	$ 158,516	$ (1,484)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	401	401	2,500	3,375	875
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**48,000**	**46,300**	**(1,700)**	**162,500**	**161,891**	**(609)**
Expenditures						
Current:						
General government	49,476	45,898	3,578	121,486	126,309	(4,823)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	23,700	17,494	6,206
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**49,476**	**45,898**	**3,578**	**145,186**	**143,803**	**1,383**
Excess (deficiency) of revenues over expenditures	**(1,476)**	**402**	**1,878**	**17,314**	**18,088**	**774**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(66,536)	(66,536)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(66,536)**	**(66,536)**	**-**
Net change in fund balance	(1,476)	402	1,878	(49,222)	(48,448)	774
Fund balances / (deficits), July 1, 2008	1,476	1,475	(1)	49,222	175,310	126,088
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 1,877**	**$ 1,877**	**$ -**	**$ 126,862**	**$ 126,862**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Victim Serv Restitution ST		2330	Victim Serv Restitution FED		2331	Victims Compensation		2335
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 2,370	$ 1	$ (2,369)	-	$ 5,248	$ 5,248	$ 1,307	$ 7,794	$ 6,487
-	-	-	-	-	-	-	-	-
15,000	26,718	11,718	$ 2,700	-	(2,700)	-	-	-
17,370	**26,719**	**9,349**	**2,700**	**5,248**	**2,548**	**1,307**	**7,794**	**6,487**
15,000	-	15,000	2,700	-	2,700	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,000	**-**	**15,000**	**2,700**	**-**	**2,700**	**-**	**-**	**-**
2,370	**26,719**	**24,349**	**-**	**5,248**	**5,248**	**1,307**	**7,794**	**6,487**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2,370	26,719	24,349	-	5,248	5,248	1,307	7,794	6,487
(2,370)	73,350	75,720	-	-	-	(1,307)	-	1,307
$ -	**$ 100,069**	**$ 100,069**	**$ -**	**$ 5,248**	**$ 5,248**	**$ -**	**$ 7,794**	**$ 7,794**

YUMA COUNTY

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

Year Ended June 30, 2009

	Attorney					
	Wellton Fed Asset Sharing		2337	Bureau of Justice Assist		2338
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 507,408	$ 111,239	$ (396,169)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 242	$ 242	-	197	197
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**242**	**242**	**507,408**	**111,436**	**(395,972)**
Expenditures						
Current:						
General government	$ 11,961	-	11,961	-	-	-
Public safety	-	9,965	(9,965)	507,408	85,471	421,937
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**11,961**	**9,965**	**1,996**	**507,408**	**85,471**	**421,937**
Excess (deficiency) of revenues over expenditures	**(11,961)**	**(9,723)**	**2,238**	**-**	**25,965**	**25,965**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(11,961)	(9,723)	2,238	-	25,965	25,965
Fund balances / (deficits), July 1, 2008	11,961	12,895	934	-	(1,661)	(1,661)
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 3,172**	**$ 3,172**	**$ -**	**$ 24,304**	**$ 24,304**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney - Other			Clerk of Superior Court					
ARRA Grants		2342	Expedited Child Support		2213	Child Support Automation		2214
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 17,148	$ 23,188	$ 6,040	-	-	-
-	-	-	1,006	654	(352)	-	$ 44	$ 44
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**18,154**	**23,842**	**5,688**	**-**	**44**	**44**
-	$ 1,879	$ (1,879)	24,856	21,538	3,318	$ 164	186	(22)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
	-							
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**1,879**	**(1,879)**	**24,856**	**21,538**	**3,318**	**164**	**186**	**(22)**
-	**(1,879)**	**(1,879)**	**(6,702)**	**2,304**	**9,006**	**(164)**	**(142)**	**22**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(1,879)	(1,879)	(6,702)	2,304	9,006	(164)	(142)	22
-	-	-	6,702	24,686	17,984	164	1,721	1,557
$ -	**$ (1,879)**	**$ (1,879)**	**$ -**	**$ 26,990**	**$ 26,990**	**$ -**	**$ 1,579**	**$ 1,579**

YUMA COUNTY

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

Year Ended June 30, 2009

	Clerk of Superior Court					
	Clerk's Fund		2216	Spousal Maint Enforcement		2218
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	$ 40,997	$ 41,125	$ 128	-	-	-
Fines and forfeits	-	-	-	$ 5,017	$ 4,834	$ (183)
Investment income	2,720	1,528	(1,192)	1,200	931	(269)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**43,717**	**42,653**	**(1,064)**	**6,217**	**5,765**	**(452)**
Expenditures						
Current:						
General government	63,158	49,658	13,500	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**63,158**	**49,658**	**13,500**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(19,441)**	**(7,005)**	**12,436**	**6,217**	**5,765**	**(452)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(19,441)	(7,005)	12,436	6,217	5,765	(452)
Fund balances / (deficits), July 1, 2008	19,441	77,753	58,312	(6,217)	33,843	40,060
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 70,748**	**$ 70,748**	**$ -**	**$ 39,608**	**$ 39,608**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court						Co. Treasurer		
IV-D Case Processing		2318	Victims Location		2336	Treasurer's Information		2201
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 10,000	$ 22,025	$ 12,025
-	-	-	-	-	-	-	-	-
-	$ 400	$ 400	-	$ 2,598	$ 2,598	2,500	2,900	400
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**400**	**400**	**-**	**2,598**	**2,598**	**12,500**	**24,925**	**12,425**
$ 25,181	25,316	(135)	-	-	-	55,000	-	55,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
				-				
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,181	**25,316**	**(135)**	**-**	**-**	**-**	**55,000**	**-**	**55,000**
(25,181)	**(24,916)**	**265**	**-**	**2,598**	**2,598**	**(42,500)**	**24,925**	**67,425**
25,181	25,181	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,181	**25,181**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	265	265	-	2,598	2,598	(42,500)	24,925	67,425
-	3,517	3,517	-	-	-	42,500	103,006	60,506
$ -	**$ 3,782**	**$ 3,782**	**$ -**	**$ 2,598**	**$ 2,598**	**$ -**	**$ 127,931**	**$ 127,931**

YUMA COUNTY

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

Year Ended June 30, 2009

	Development Services					
	Road Fund		2251	Community Dev Block Grant		2296
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 737,500	$ 359,070	$ (378,430)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 40,000	$ 24,537	$ (15,463)	-	382	382
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**40,000**	**24,537**	**(15,463)**	**737,500**	**359,452**	**(378,048)**
Expenditures						
Current:						
General government	-	-	-	737,500	381,825	355,675
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**737,500**	**381,825**	**355,675**
Excess (deficiency) of revenues over expenditures	**40,000**	**24,537**	**(15,463)**	**-**	**(22,373)**	**(22,373)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	40,000	24,537	(15,463)	-	(22,373)	(22,373)
Fund balances / (deficits), July 1, 2008	(40,000)	1,064,298	1,104,298	-	40,654	40,654
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 1,088,835**	**$ 1,088,835**	**$ -**	**$ 18,281**	**$ 18,281**

* Variance = Positive / (Negative)

General			Emergency Management		
Southwest Border		2320	Other Grants		2334
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	$ 245,804	$ 113,353	$ (132,451)
-	-	-	-	-	-
-	-	-	-	-	-
-	$ 1,140	$ 1,140	-	1,002	1,002
-	-	-	-	-	-
-	-	-	-	-	-
-	**1,140**	**1,140**	**245,804**	**114,355**	**(131,449)**
-	19	(19)	-	-	-
-	-	-	232,266	69,951	162,315
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	13,538	-	13,538
-	-	-	-	-	-
-	-	-	-	-	-
-	**19**	**(19)**	**245,804**	**69,951**	**175,853**
-	**1,121**	**1,121**	**-**	**44,404**	**44,404**
-	-	-	-	-	-
$ (51,327)	(25,664)	25,663	-	-	-
(51,327)	**(25,664)**	**25,663**	**-**	**-**	**-**
(51,327)	(24,543)	26,784	-	44,404	44,404
51,327	29,543	(21,784)	-	(2,761)	(2,761)
$ -	**$ 5,000**	**$ 5,000**	**$ -**	**$ 41,643**	**$ 41,643**

YUMA COUNTY

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

Year Ended June 30, 2009

	Housing Services					
	HOME Grant		2269	Public Housing		2271
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 486,200	$ 276,575	$ (209,625)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	105	105	-	$ 2,284	$ 2,284
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**486,200**	**276,680**	**(209,520)**	**-**	**2,284**	**2,284**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	486,200	268,283	217,917	-	673	(673)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**486,200**	**268,283**	**217,917**	**-**	**673**	**(673)**
Excess (deficiency) of revenues over expenditures	**-**	**8,397**	**8,397**	**-**	**1,611**	**1,611**
Other financing sources (uses):						
Transfers in	-	-	-	-	386	386
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**386**	**386**
Net change in fund balance	-	8,397	8,397	-	1,997	1,997
Fund balances / (deficits), July 1, 2008	-	(2,206)	(2,206)	-	26,561	26,561
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 6,191**	**$ 6,191**	**$ -**	**$ 28,558**	**$ 28,558**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Housing Services								
Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274	Water Company 13-6		2275
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,189,377	$ 770,143	$ (419,234)	$ 2,209,554	$ 2,527,610	$ 318,056	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,500	3,841	(16,659)	8,347	3,075	(5,272)	$ 12,013	$ 2,535	$ (9,478)
294,915	342,002	47,087	-	-	-	-	-	-
41,334	56,880	15,546	32,024	39,116	7,092	118,284	161,427	43,143
1,546,126	**1,172,866**	**(373,260)**	**2,249,925**	**2,569,801**	**319,876**	**130,297**	**163,962**	**33,665**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,057,593	1,020,867	36,726	2,262,276	2,387,984	(125,708)	124,591	167,577	(42,986)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
566,674	178,116	388,558	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,624,267	**1,198,983**	**425,284**	**2,262,276**	**2,387,984**	**(125,708)**	**124,591**	**167,577**	**(42,986)**
(78,141)	**(26,117)**	**52,024**	**(12,351)**	**181,817**	**194,168**	**5,706**	**(3,615)**	**(9,321)**
18,950	-	(18,950)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,950	**-**	**(18,950)**	**-**	**-**	**-**	**-**	**-**	**-**
(59,191)	(26,117)	33,074	(12,351)	181,817	194,168	5,706	(3,615)	(9,321)
59,191	385,855	326,664	12,351	620,571	608,220	(5,706)	484,739	490,445
$ -	**$ 359,738**	**$ 359,738**	**$ -**	**$ 802,388**	**$ 802,388**	**$ -**	**$ 481,124**	**$ 481,124**

YUMA COUNTY

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

Year Ended June 30, 2009

	Juvenile Court					
	Juvenile Justice Dept		2340	Family Counseling		2212
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 5,000	$ 4,086	$ (914)	$ 24,012	$ 22,998	$ (1,014)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	6	6	400	322	(78)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**5,000**	**4,092**	**(908)**	**24,412**	**23,320**	**(1,092)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	5,000	4,153	847	24,012	23,038	974
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-				
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**5,000**	**4,153**	**847**	**24,012**	**23,038**	**974**
Excess (deficiency) of revenues over expenditures	**-**	**(61)**	**(61)**	**400**	**282**	**(118)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(61)	(61)	400	282	(118)
Fund balances / (deficits), July 1, 2008	-	-	-	(400)	6,150	6,550
Fund balances / (deficits), June 30, 2009	**$ -**	**$ (61)**	**$ (61)**	**$ -**	**$ 6,432**	**$ 6,432**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Probation Fees		2232	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 33,950	$ 31,952	$ (1,998)	$ 19,000	$ 9,000	$ (10,000)
$ 190,347	$ 219,930	$ 29,583	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,130	1,225	(3,905)	600	1	(599)	600	399	(201)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,800	4,957	(2,843)
195,477	**221,155**	**25,678**	**34,550**	**31,953**	**(2,597)**	**27,400**	**14,356**	**(13,044)**
-	-	-	-	-	-	-	-	-
271,003	186,671	84,332	33,950	32,072	1,878	38,118	10,705	27,413
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
271,003	**186,671**	**84,332**	**33,950**	**32,072**	**1,878**	**38,118**	**10,705**	**27,413**
(75,526)	**34,484**	**110,010**	**600**	**(119)**	**(719)**	**(10,718)**	**3,651**	**14,369**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(75,526)	34,484	110,010	600	(119)	(719)	(10,718)	3,651	14,369
75,526	46,358	(29,168)	(600)	120	720	10,718	8,737	(1,981)
$ -	**$ 80,842**	**$ 80,842**	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ 12,388**	**$ 12,388**

YUMA COUNTY

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

Year Ended June 30, 2009

	Juvenile Court					
	Detention Education		2242	Juvenile Safe Schools		2244
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 417,316	$ 417,316	-	$ 141,213	$ 129,314	$ (11,899)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,122	2,185	$ 1,063	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	15,000	13,005	(1,995)	-	-	-
Total Revenues	**433,438**	**432,506**	**(932)**	**141,213**	**129,314**	**(11,899)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	338,916	330,501	8,415	141,213	128,075	13,138
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	50	(50)	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**338,916**	**330,551**	**8,365**	**141,213**	**128,075**	**13,138**
Excess (deficiency) of revenues over expenditures	**94,522**	**101,955**	**7,433**	**-**	**1,239**	**1,239**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	94,522	101,955	7,433	-	1,239	1,239
Fund balances / (deficits), July 1, 2008	(94,522)	64,804	159,326	-	(8,196)	(8,196)
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 166,759**	**$ 166,759**	**$ -**	**$ (6,957)**	**$ (6,957)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Charter School		2245	Juvenile Victim Rights		2246	State Aid Supreme Court		2247
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 699,463	$ 710,244	$ 10,781	$ 16,800	$ 16,800	-	$ 699,686	$ 696,465	$ (3,221)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,256	10,703	2,447	240	264	$ 24	3,000	2,278	(722)
-	-	-	-	-	-	-	-	-
-	268	268	-	-	-	-	-	-
707,719	**721,215**	**13,496**	**17,040**	**17,064**	**24**	**702,686**	**698,743**	**(3,943)**
-	-	-	-	-	-	-	-	-
-	-	-	17,040	17,316	(276)	699,686	696,465	3,221
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
702,703	677,140	25,563	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
702,703	**677,140**	**25,563**	**17,040**	**17,316**	**(276)**	**699,686**	**696,465**	**3,221**
5,016	**44,075**	**39,059**	**-**	**(252)**	**(252)**	**3,000**	**2,278**	**(722)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5,016	44,075	39,059	-	(252)	(252)	3,000	2,278	(722)
(5,016)	332,399	337,415	-	251	251	(3,000)	22,959	25,959
$ -	**$ 376,474**	**$ 376,474**	**$ -**	**$ (1)**	**$ (1)**	**$ -**	**$ 25,237**	**$ 25,237**

YUMA COUNTY

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

Year Ended June 30, 2009

	Juvenile Court					
	Court Appointed Specialist		2248	Court Improvement		2249
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 103,466	$ 103,265	$ (201)	$ 24,102	$ 24,102	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	600	1	(599)	80	62	$ (18)
Rents	-	-	-	-	-	-
Miscellaneous	-	475	475	-	-	-
Total Revenues	**104,066**	**103,741**	**(325)**	**24,182**	**24,164**	**(18)**
Expenditures						
Current:						
General government	-	-	-	24,272	24,074	198
Public safety	104,066	104,343	(277)	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**104,066**	**104,343**	**(277)**	**24,272**	**24,074**	**198**
Excess (deficiency) of revenues over expenditures	**-**	**(602)**	**(602)**	**(90)**	**90**	**180**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(602)	(602)	(90)	90	180
Fund balances / (deficits), July 1, 2008	-	602	602	90	(90)	(180)
Fund balances / (deficits), June 30, 2009	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court					
Improving AM Schools		2257	Juvenile Probation		2259
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 56,650	$ 42,815	$ (13,835)	$ 100,008	$ 107,467	$ 7,459
-	-	-	-	-	-
-	-	-	-	-	-
-	6	6	2,000	1,213	(787)
-	-	-	-	-	-
-	-	-	-	-	-
56,650	**42,821**	**(13,829)**	**102,008**	**108,680**	**6,672**
-	-	-	-	-	-
53,625	45,285	8,340	119,688	118,587	1,101
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
53,625	**45,285**	**8,340**	**119,688**	**118,587**	**1,101**
3,025	**(2,464)**	**(5,489)**	**(17,680)**	**(9,907)**	**7,773**
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**
3,025	(2,464)	(5,489)	(17,680)	(9,907)	7,773
(3,025)	3,737	6,762	17,680	33,206	15,526
$ -	**$ 1,273**	**$ 1,273**	**$ -**	**$ 23,299**	**$ 23,299**

YUMA COUNTY

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

Year Ended June 30, 2009

	Juvenile Court					
	Drug Court Planning		2261	Drug Court Education		2262
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 46,452	$ 46,257	$ (195)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 49	$ 49	400	203	(197)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**49**	**49**	**46,852**	**46,460**	**(392)**
Expenditures						
Current:						
General government	$ 32,153	-	32,153	46,452	46,257	195
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**32,153**	**-**	**32,153**	**46,452**	**46,257**	**195**
Excess (deficiency) of revenues over expenditures	**(32,153)**	**49**	**32,202**	**400**	**203**	**(197)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(32,153)	49	32,202	400	203	(197)
Fund balances / (deficits), July 1, 2008	32,153	32,156	3	(400)	478	878
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 32,205**	**$ 32,205**	**$ -**	**$ 681**	**$ 681**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Intensive Probation		2265	Juvenile Diversion Intake		2266	Juvenile Diversion Program		2267
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,029,263	$ 1,028,472	$ (791)	$ 623,804	$ 612,308	$ (11,496)	$ 131,072	$ 130,909	$ (163)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,200	3,690	(510)	5,000	3,056	(1,944)	1,143	757	(386)
-	-	-	-	-	-	-	-	-
-	188	188	-	-	-	-	-	-
1,033,463	**1,032,350**	**(1,113)**	**628,804**	**615,364**	**(13,440)**	**132,215**	**131,666**	**(549)**
-	-	-	-	-	-	-	-	-
988,126	990,703	(2,577)	623,804	612,308	11,496	131,072	130,909	163
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,137	-	23,137	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,000	37,975	(19,975)	-	-	-	-	-	-
							-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,029,263	**1,028,678**	**585**	**623,804**	**612,308**	**11,496**	**131,072**	**130,909**	**163**
4,200	**3,672**	**(528)**	**5,000**	**3,056**	**(1,944)**	**1,143**	**757**	**(386)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4,200	3,672	(528)	5,000	3,056	(1,944)	1,143	757	(386)
(4,200)	21,661	25,861	(5,000)	44,315	49,315	(1,143)	7,463	8,606
$ -	**$ 25,333**	**$ 25,333**	**$ -**	**$ 47,371**	**$ 47,371**	**$ -**	**$ 8,220**	**$ 8,220**

YUMA COUNTY

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

Year Ended June 30, 2009

	Juvenile Court					
	Juvenile Treatment		2268	Account Incentive		2327
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 394,376	$ 347,312	$ (47,064)	$ 32,315	$ 26,397	$ (5,918)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,000	1,751	(249)	-	10	10
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**396,376**	**349,063**	**(47,313)**	**32,315**	**26,407**	**(5,908)**
Expenditures						
Current:						
General government	-	-	-	33,645	30,428	3,217
Public safety	391,657	347,312	44,345	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-				
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**391,657**	**347,312**	**44,345**	**33,645**	**30,428**	**3,217**
Excess (deficiency) of revenues over expenditures	**4,719**	**1,751**	**(2,968)**	**(1,330)**	**(4,021)**	**(2,691)**
Other financing sources (uses):						
Transfers in	-	-	-	-	3,864	3,864
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**3,864**	**3,864**
Net change in fund balance	4,719	1,751	(2,968)	(1,330)	(157)	1,173
Fund balances / (deficits), July 1, 2008	(4,719)	15,991	20,710	1,330	11,064	9,734
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 17,742**	**$ 17,742**	**$ -**	**$ 10,907**	**$ 10,907**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court			Legal & Public Defenders					
Justice Court Enhancement		2317	Indigent Dependency		2241	Defender Training		2326
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 9,154	$ 9,646	$ 492	-	-	-	$ 15,961	$ 9,962	$ (5,999)
-	-	-	-	-	-	-	-	-
310,650	378,311	67,661	-	-	-	-	-	-
26,472	17,030	(9,442)	$ 11	$ 48	$ 37	-	300	300
-	-	-	-	-	-	-	-	-
-	12,881	12,881	-	-	-	-	178	178
346,276	**417,868**	**71,592**	**11**	**48**	**37**	**15,961**	**10,440**	**(5,521)**
299,371	316,998	(17,627)	-	-	-	18,022	14,621	3,401
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
299,371	**316,998**	**(17,627)**	**-**	**-**	**-**	**18,022**	**14,621**	**3,401**
46,905	**100,870**	**53,965**	**11**	**48**	**37**	**(2,061)**	**(4,181)**	**(2,120)**
2,056	2,056	-	-	-	-	-	-	-
(12,839)	(12,113)	726	-	-	-	-	-	-
(10,783)	**(10,057)**	**726**	**-**	**-**	**-**	**-**	**-**	**-**
36,122	90,813	54,691	11	48	37	(2,061)	(4,181)	(2,120)
(36,122)	594,370	630,492	(11)	1,781	1,792	2,061	9,523	7,462
$ -	**$ 685,183**	**$ 685,183**	**$ -**	**$ 1,829**	**$ 1,829**	**$ -**	**$ 5,342**	**$ 5,342**

YUMA COUNTY

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

Year Ended June 30, 2009

	Library District					
	LSTA Grants		2312	Other Grants		2313
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 83,272	$ 82,812	$ (460)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,057	1,057	-	$ 3,027	$ 3,027
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 117,606	84,885	(32,721)
Total Revenues	**83,272**	**83,869**	**597**	**117,606**	**87,912**	**(29,694)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	86,361	79,636	6,725	176,872	108,661	68,211
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**86,361**	**79,636**	**6,725**	**176,872**	**108,661**	**68,211**
Excess of revenues over (under) expenditures	**(3,089)**	**4,233**	**7,322**	**(59,266)**	**(20,749)**	**38,517**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(3,089)	4,233	7,322	(59,266)	(20,749)	38,517
Fund balances / (deficits), July 1, 2008	3,089	3,384	295	59,266	83,310	24,044
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 7,617**	**$ 7,617**	**$ -**	**$ 62,561**	**$ 62,561**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Health			Public Works					
Rabies Control		2264	Waste Tire		2204	Public Works HURF		2253
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,300,000	$ 1,285,815	$ (14,185)
-	-	-	-	-	-	-	-	-
$ 110,000	$ 120,637	$ 10,637	-	-	-	-	-	-
-	-	-	$ 241,606	$ 236,624	$ (4,982)	7,283,193	6,459,499	(823,694)
-	-	-	76,000	52,503	(23,497)	-	-	-
350	214	(136)	-	-	-	-	-	-
1,000	231	(769)	8,100	8,588	488	130,000	120,009	(9,991)
-	-	-	-	-	-	-	-	-
-	-	-	-	50	50	20,000	11,980	(8,020)
111,350	**121,082**	**9,732**	**325,706**	**297,765**	**(27,941)**	**8,733,193**	**7,877,303**	**(855,890)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,867,856	7,827,222	2,040,634
-	-	-	342,424	216,469	125,955	-	-	-
480,000	480,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	65,000	81,436	(16,436)
-	-	-	17,412	17,412	-	-	-	-
-	-	-	2,392	2,392	-	-	-	-
480,000	**480,000**	**-**	**362,228**	**236,273**	**125,955**	**9,932,856**	**7,908,658**	**2,024,198**
(368,650)	**(358,918)**	**9,732**	**(36,522)**	**61,492**	**98,014**	**(1,199,663)**	**(31,355)**	**1,168,308**
337,723	337,723	-	-	-	-	-	-	-
-	-	-	-	-	-	(81,504)	(81,504)	-
337,723	**337,723**	**-**	**-**	**-**	**-**	**(81,504)**	**(81,504)**	**-**
(30,927)	(21,195)	9,732	(36,522)	61,492	98,014	(1,281,167)	(112,859)	1,168,308
30,927	43,571	12,644	36,522	305,157	268,635	1,281,167	4,791,366	3,510,199
$ -	**$ 22,376**	**$ 22,376**	**$ -**	**$ 366,649**	**$ 366,649**	**$ -**	**$ 4,678,507**	**$ 4,678,507**

YUMA COUNTY

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

Year Ended June 30, 2009

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 881,885	$ 1,205,013	$ 323,128
Charges for services	$ 194,000	$ 141,143	$ (52,857)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	30,000	25,644	(4,356)	-	1	1
Rents	-	-	-	-	-	-
Miscellaneous	-	4	4	-	-	-
Total Revenues	**224,000**	**166,791**	**(57,209)**	**881,885**	**1,205,014**	**323,129**
Expenditures						
Current:						
General government	126,972	110,350	16,622	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	881,885	953,225	(71,340)
Capital Outlay	46,000	42,557	3,443	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**172,972**	**152,907**	**20,065**	**881,885**	**953,225**	**(71,340)**
Excess of revenues over (under) expenditures	**51,028**	**13,884**	**(37,144)**	**-**	**251,789**	**251,789**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	51,028	13,884	(37,144)	-	251,789	251,789
Fund balances / (deficits), July 1, 2008	(51,028)	942,371	993,399	-	352,840	352,840
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 956,255**	**$ 956,255**	**$ -**	**$ 604,629**	**$ 604,629**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Administration					
Anti- Racketeering		2278	Narcotic Enforcement		2299
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	$ 405,561	$ 173,090	$ (232,471)
-	-	-	-	-	-
-	-	-	-	-	-
$ 1,000	$ 790	$ (210)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,000	**790**	**(210)**	**405,561**	**173,090**	**(232,471)**
-	-	-	-	-	-
41,152	1,102	40,050	463,432	212,887	250,545
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
41,152	**1,102**	**40,050**	**463,432**	**212,887**	**250,545**
(40,152)	**(312)**	**39,840**	**(57,871)**	**(39,797)**	**18,074**
-	-	-	53,964	7,620	(46,344)
-	-	-	-	-	-
-	**-**	**-**	**53,964**	**7,620**	**(46,344)**
(40,152)	(312)	39,840	(3,907)	(32,177)	(28,270)
40,152	27,423	(12,729)	3,907	34,890	30,983
$ -	**$ 27,111**	**$ 27,111**	**$ -**	**$ 2,713**	**$ 2,713**

YUMA COUNTY

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

Year Ended June 30, 2009

	Sheriff - Administration					
	Drug Task Force		2302	Local Law Enforcement		2303
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 532,198	$ 329,755	$ (202,443)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	10	10	-	$ 411	$ 411
Rents	-	-	-	-	-	-
Miscellaneous	-	3,700	3,700	-	-	-
Total Revenues	**532,198**	**333,465**	**(198,733)**	**-**	**411**	**411**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	543,686	232,317	311,369	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	98,914	(98,914)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**543,686**	**331,231**	**212,455**	**-**	**-**	**-**
Excess of revenues over (under) expenditures	**(11,488)**	**2,234**	**13,722**	**-**	**411**	**411**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(11,488)	2,234	13,722	-	411	411
Fund balances / (deficits), July 1, 2008	11,488	121,962	110,474	-	3,228	3,228
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 124,196**	**$ 124,196**	**$ -**	**$ 3,639**	**$ 3,639**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff - Administration			Sheriff- Jail District					
Other Grants		2306	Jail Enhancement		2237	Inmate Health		2238
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 2,019,344	$ 761,037	$ (1,258,307)	$ 282,894	$ 299,728	$ 16,834	-	-	-
-	-	-	-	-	-	$ 7,649	$ 8,813	$ 1,164
-	-	-	-	-	-	-	-	-
-	482	482	10,067	2	(10,065)	90	119	29
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,019,344	**761,519**	**(1,257,825)**	**292,961**	**299,730**	**6,769**	**7,739**	**8,932**	**1,193**
-	-	-	-	-	-	-	-	-
1,588,801	687,787	901,014	304,511	184,085	120,426	11,314	7,247	4,067
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
430,543	22,864	407,679	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,019,344	**710,651**	**1,308,693**	**304,511**	**184,085**	**120,426**	**11,314**	**7,247**	**4,067**
-	**50,868**	**50,868**	**(11,550)**	**115,645**	**127,195**	**(3,575)**	**1,685**	**5,260**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	50,868	50,868	(11,550)	115,645	127,195	(3,575)	1,685	5,260
-	42,636	42,636	11,550	(95,196)	(106,746)	3,575	4,278	703
$ -	**$ 93,504**	**$ 93,504**	**$ -**	**$ 20,449**	**$ 20,449**	**$ -**	**$ 5,963**	**$ 5,963**

YUMA COUNTY

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

Year Ended June 30, 2009

	Sheriff- Jail District					
	Facility Commission		2286	Other Jail Grants		2308
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 78,075	$ 39,605	$ (38,470)
Charges for services	$ 223,726	$ 251,216	$ 27,490	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	13,120	13,311	191	225	3,612	3,387
Rents	-	-	-	-	-	-
Miscellaneous	135,487	132,028	(3,459)	-	-	-
Total Revenues	**372,333**	**396,555**	**24,222**	**78,300**	**43,217**	**(35,083)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	282,827	377,382	(94,555)	74,937	36,532	38,405
Highway and streets	3,500	-	3,500	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	14,779	(14,779)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**286,327**	**392,161**	**(105,834)**	**74,937**	**36,532**	**38,405**
Excess of revenues over (under) expenditures	**86,006**	**4,394**	**(81,612)**	**3,363**	**6,685**	**3,322**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(10)	(10)	-	-	-
Total Other financing sources (uses)	**-**	**(10)**	**(10)**	**-**	**-**	**-**
Net change in fund balance	86,006	4,384	(81,622)	3,363	6,685	3,322
Fund balances / (deficits), July 1, 2008	(86,006)	453,432	539,438	(3,363)	95,398	98,761
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 457,816**	**$ 457,816**	**$ -**	**$ 102,083**	**$ 102,083**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Conciliation Court		2211	Domestic Relations		2217	Local Court Assistance		2221
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 90,075	$ 65,961	$ (24,114)	$ 7,480	$ 7,595	$ 115	$ 177,934	$ 177,934	-
2,680	167	(2,513)	4,306	2,790	(1,516)	1,200	2,657	$ 1,457
-	-	-	-	-	-	-	-	-
3,627	8,048	4,421	-	-	-	-	-	-
96,382	**74,176**	**(22,206)**	**11,786**	**10,385**	**(1,401)**	**179,134**	**180,591**	**1,457**
100,757	71,282	29,475	-	31,189	(31,189)	44,468	43,093	1,375
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,757	**71,282**	**29,475**	**-**	**31,189**	**(31,189)**	**44,468**	**43,093**	**1,375**
(4,375)	**2,894**	**7,269**	**11,786**	**(20,804)**	**(32,590)**	**134,666**	**137,498**	**2,832**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(151,604)	(151,604)	-
-	**-**	**-**	**-**	**-**	**-**	**(151,604)**	**(151,604)**	**-**
(4,375)	2,894	7,269	11,786	(20,804)	(32,590)	(16,938)	(14,106)	2,832
4,375	404	(3,971)	(11,786)	108,744	120,530	16,938	26,941	10,003
$ -	**$ 3,298**	**$ 3,298**	**$ -**	**$ 87,940**	**$ 87,940**	**$ -**	**$ 12,835**	**$ 12,835**

YUMA COUNTY

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

Year Ended June 30, 2009

	Superior Court					
	JCEF Time Payment		2222	Law Library		2224
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 90,134	$ 113,025	$ 22,891	$ 68,575	$ 90,808	$ 22,233
Investment income	1,656	904	(752)	3,000	2,935	(65)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2,000	1,820	(180)
Total Revenues	**91,790**	**113,929**	**22,139**	**73,575**	**95,563**	**21,988**
Expenditures						
Current:						
General government	78,966	78,108	858	76,700	76,222	478
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**78,966**	**78,108**	**858**	**76,700**	**76,222**	**478**
Excess of revenues over (under) expenditures	**12,824**	**35,821**	**22,997**	**(3,125)**	**19,341**	**22,466**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	12,824	35,821	22,997	(3,125)	19,341	22,466
Fund balances / (deficits), July 1, 2008	(12,824)	14,908	27,732	3,125	102,139	99,014
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 50,729**	**$ 50,729**	**$ -**	**$ 121,480**	**$ 121,480**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Aztec Field Training		2234	Supreme Court Enhancement		2324	Fee- Case Management		2325
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 25,000	$ 25,000	-	-	-	-	$ 9,850	$ 8,200	$ (1,650)
-	-	-	-	-	-	-	-	-
-	-	-	$ 37,144	$ 33,856	$ (3,288)	111,896	108,972	(2,924)
118	124	$ 6	2,532	928	(1,604)	4,400	2,982	(1,418)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,118	**25,124**	**6**	**39,676**	**34,784**	**(4,892)**	**126,146**	**120,154**	**(5,992)**
-	-	-	50,826	-	50,826	137,286	196,589	(59,303)
25,068	25,126	(58)	-	-	-	-	97	(97)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,511	(6,511)
	-			-			-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,068	**25,126**	**(58)**	**50,826**	**-**	**50,826**	**137,286**	**203,197**	**(65,911)**
50	**(2)**	**(52)**	**(11,150)**	**34,784**	**45,934**	**(11,140)**	**(83,043)**	**(71,903)**
-	-	-	-	-	-	12,839	12,113	(726)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**12,839**	**12,113**	**(726)**
50	(2)	(52)	(11,150)	34,784	45,934	1,699	(70,930)	(72,629)
(50)	1,415	1,465	11,150	25,547	14,397	(1,699)	128,277	129,976
$ -	**$ 1,413**	**$ 1,413**	**$ -**	**$ 60,331**	**$ 60,331**	**$ -**	**$ 57,347**	**$ 57,347**

YUMA COUNTY

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

Year Ended June 30, 2009

	Superior Court					
	Children's Issues and Educ 2339			Judicial Workload 2341		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 30,000	-	$ (30,000)	-	$ 11,000	$ 11,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	$ 25,211	25,211	-	-	-
Investment income	-	243	243	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**30,000**	**25,454**	**(4,546)**	**-**	**11,000**	**11,000**
Expenditures						
Current:						
General government	30,000	13,833	16,167	-	11,000	(11,000)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:		-			-	
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**30,000**	**13,833**	**16,167**	**-**	**11,000**	**(11,000)**
Excess of revenues over (under) expenditures	**-**	**11,621**	**11,621**	**-**	**-**	**-**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	11,621	11,621	-	-	-
Fund balances / (deficits), July 1, 2008	-	5,994	5,994	-	-	-
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 17,615**	**$ 17,615**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court - Other								
Case Process Assistance		2206	Child Support Enforcement		2215	Fill the Gap		2319
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 146,815	$ 158,911	$ 12,096	$ 256,757	$ 191,780	$ (64,977)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	35,981	130,698	94,717
-	-	-	-	594	594	-	8,880	8,880
-	-	-	-	-	-	-	-	-
-	6,399	6,399	-	2,204	2,204	-	170	170
-	**6,399**	**6,399**	**146,815**	**161,709**	**14,894**	**292,738**	**331,528**	**38,790**
-	$ 4,852	$ (4,852)	150,396	146,303	4,093	562,898	535,785	27,113
-	98	(98)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**4,950**	**(4,950)**	**150,396**	**146,303**	**4,093**	**562,898**	**535,785**	**27,113**
-	**1,449**	**1,449**	**(3,581)**	**15,406**	**18,987**	**(270,160)**	**(204,257)**	**65,903**
-	-	-	-	-	-	280,317	280,317	-
-	-	-	-	-	-	(128,713)	(128,713)	-
-	**-**	**-**	**-**	**-**	**-**	**151,604**	**151,604**	**-**
-	1,449	1,449	(3,581)	15,406	18,987	(118,556)	(52,653)	65,903
-	(1,449)	(1,449)	3,581	91,227	87,646	118,556	387,559	269,003
$ -	**$ -**	**$ -**	**$ -**	**$ 106,633**	**$ 106,633**	**$ -**	**$ 334,906**	**$ 334,906**

YUMA COUNTY

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

Year Ended June 30, 2009

	Other Miscellaneous					
	Workforce Investment Act		2291	Improvement Districts		ALL
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 953,886	$ 905,429	$ (48,457)
Special assessments	-	-	-	18,000	-	(18,000)
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 5,885,794	$ 4,977,186	$ (908,608)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,462	1,462	-	20,109	20,109
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	13,037	13,037
Total Revenues	**5,885,794**	**4,978,648**	**(907,146)**	**971,886**	**938,575**	**(33,311)**
Expenditures						
Current:						
General government	-	-	-	915,895	776,858	139,037
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	5,918,622	4,977,186	941,436	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**5,918,622**	**4,977,186**	**941,436**	**915,895**	**776,858**	**139,037**
Excess of revenues over (under) expenditures	**(32,828)**	**1,462**	**34,290**	**55,991**	**161,717**	**105,726**
Other financing sources (uses):						
Transfers in	-	-	-	-	7	7
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**7**	**7**
Net change in fund balance	(32,828)	1,462	34,290	55,991	161,724	105,733
Fund balances / (deficits), July 1, 2008	32,828	32,579	(249)	(55,991)	572,855	628,846
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 34,041**	**$ 34,041**	**$ -**	**$ 734,579**	**$ 734,579**

* Variance = Positive / (Negative)

Exhibit J- 1
(Concluded)

Other Miscellaneous			Total Special Revenue Funds		
Other Nonmajor Funds		Misc			
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	$ 2,253,886	$ 2,191,244	$ (62,642)
-	-	-	18,000	-	(18,000)
-	-	-	110,000	120,637	10,637
$ 39,800	$ 7,840	$ (31,960)	32,515,381	27,826,998	(4,688,383)
-	-	-	1,268,514	1,225,377	(43,137)
-	-	-	1,026,244	1,308,123	281,879
1,778	1,118	(660)	442,572	375,397	(67,175)
-	-	-	294,915	342,002	47,087
-	-	-	600,634	651,069	50,435
41,578	**8,958**	**(32,620)**	**38,530,146**	**34,040,847**	**(4,489,299)**
35,000	13,436	21,564	4,842,619	4,185,396	657,223
28,701	2,910	25,791	12,113,156	9,548,828	2,564,328
-	-	-	9,871,356	7,827,222	2,044,134
-	-	-	342,424	216,469	125,955
-	-	-	503,137	480,000	23,137
-	-	-	3,930,660	3,845,384	85,276
-	-	-	263,233	188,297	74,936
-	-	-	7,503,210	6,607,601	895,609
8,731	-	8,731	1,172,186	500,646	671,540
-	-	-	17,412	17,412	-
-	-	-	2,392	2,392	-
72,432	**16,346**	**56,086**	**40,561,785**	**33,419,647**	**7,142,138**
(30,854)	**(7,388)**	**23,466**	**(2,031,639)**	**621,200**	**2,652,839**
-	10	10	1,315,234	1,041,982	(273,252)
-	(553)	(553)	(1,529,263)	(1,245,232)	284,031
-	**(543)**	**(543)**	**(214,029)**	**(203,250)**	**10,779**
(30,854)	(7,931)	22,923	(2,245,668)	417,950	2,663,618
30,854	16,434	(14,420)	2,245,668	14,794,625	12,548,957
$ -	**$ 8,503**	**$ 8,503**	**$ -**	**$ 15,212,575**	**$ 15,212,575**

YUMA COUNTY

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

Year Ended June 30, 2009

	Improvement Districts					
	Donovan Estates		3543	Del Sur Estates		3544
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	$ 36,566	$ 29,154	$ (7,412)	-	-	-
Investment income	-	4,890	4,890	-	$ 3	$ 3
Total Revenues	**36,566**	**34,044**	**(2,522)**	**-**	**3**	**3**
Expenditures						
Current:						
General government	-	-	-	-	197	(197)
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Debt service:						
Principal retirement	23,100	23,100	-	-	-	-
Interest and fiscal charges	13,466	13,477	(11)	-	-	-
Total Expenditures	**36,566**	**36,577**	**(11)**	**-**	**197**	**(197)**
Excess (deficiency) of revenues over expenditures	**-**	**(2,533)**	**(2,533)**	**-**	**(194)**	**(194)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(2,533)	(2,533)	-	(194)	(194)
Fund balances / (deficits), July 1, 2008	-	180,607	180,607	-	(55)	(55)
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 178,074**	**$ 178,074**	**$ -**	**$ (249)**	**$ (249)**

* Variance = Positive / (Negative)

Improvement Districts						Certificates					
El Prado Estates		3545	Gadsden		3546	of Participation		3503	Total Debt Service Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 28,180	$ 16,143	$ (12,037)	$ 38,869	$ 47,935	$ 9,066	-	-	-	$ 103,615	$ 93,232	$ (10,383)
-	4,694	4,694	-	4,676	4,676	$ 10,000	$ 27,429	$ 17,429	10,000	41,692	31,692
28,180	**20,837**	**(7,343)**	**38,869**	**52,611**	**13,742**	**10,000**	**27,429**	**17,429**	**113,615**	**134,924**	**21,309**
-	-	-	-	-	-	2,500	536,422	(533,922)	2,500	536,619	(534,119)
-	-	-	-	-	-	2,200	-	2,200	2,200	-	2,200
-	-	-	-	-	-	1,500	17,400	(15,900)	1,500	17,400	(15,900)
17,975	17,974	1	19,984	19,984	-	1,345,000	1,345,000	-	1,406,059	1,406,058	1
10,205	10,205	-	18,885	18,435	450	71,192	35,596	35,596	113,748	77,713	36,035
28,180	**28,179**	**1**	**38,869**	**38,419**	**450**	**1,422,392**	**1,934,418**	**(512,026)**	**1,526,007**	**2,037,790**	**(511,783)**
-	**(7,342)**	**(7,342)**	**-**	**14,192**	**14,192**	**(1,412,392)**	**(1,906,989)**	**(494,597)**	**(1,412,392)**	**(1,902,866)**	**(490,474)**
-	-	-	-	-	-	1,766,204	1,742,172	(24,032)	1,766,204	1,742,172	(24,032)
-	-	-	-	-	-	(821,418)	(2,145,657)	(1,324,239)	(821,418)	(2,145,657)	(1,324,239)
-	**-**	**-**	**-**	**-**	**-**	**944,786**	**(403,485)**	**(1,348,271)**	**944,786**	**(403,485)**	**(1,348,271)**
-	(7,342)	(7,342)	-	14,192	14,192	(467,606)	(2,310,474)	(1,842,868)	(467,606)	(2,306,351)	(1,838,745)
-	181,867	181,867	-	168,532	168,532	467,606	2,311,250	1,843,644	467,606	2,842,201	2,374,595
$ -	**$ 174,525**	**$ 174,525**	**$ -**	**$ 182,724**	**$ 182,724**	**$ -**	**$ 776**	**$ 776**	**$ -**	**$ 535,850**	**$ 535,850**

YUMA COUNTY

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

Year Ended June 30, 2009

	Improvement Districts					
	Del Sur Estates		4715	Donovan Estates		4716
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	$ 175	$ 175	-	$ 3,467	$ 3,467
Total Revenues	**-**	**175**	**175**	**-**	**3,467**	**3,467**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**175**	**175**	**-**	**3,467**	**3,467**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	175	175	-	3,467	3,467
Fund balances / (deficits), July 1, 2008	-	6,605	6,605	-	130,400	130,400
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 6,780**	**$ 6,780**	**$ -**	**$ 133,867**	**$ 133,867**

* Variance = Positive / (Negative)

Exhibit J- 3
(Continued)

Improvement Districts								
El Prado Estates		4717	Gadsden		4719	B & C Colonial		4721
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	$ 76,168	$ 76,168
-	$ 409	$ 409	-	$ 404	$ 404	-	44	44
-	**409**	**409**	**-**	**404**	**404**	**-**	**76,212**	**76,212**
-	20	(20)	-	-	-	-	-	-
-	-	-	-	-	-	-	76,011	(76,011)
-	**20**	**(20)**	**-**	**-**	**-**	**-**	**76,011**	**(76,011)**
-	**389**	**389**	**-**	**404**	**404**	**-**	**201**	**201**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	389	389	-	404	404	-	201	201
-	(11,990)	(11,990)	-	14,138	14,138	-	-	-
$ -	**$ (11,601)**	**$ (11,601)**	**$ -**	**$ 14,542**	**$ 14,542**	**$ -**	**$ 201**	**$ 201**

YUMA COUNTY

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

Year Ended June 30, 2009

	Other Capital Projects					
	SLIF Projects		4401	HLTH District CIP		4410
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Intergovernmental	-	$ 3,756	$ 3,756	-	-	-
Investment income	$ 1,000	728	(272)	-	$ 1,788	$ 1,788
Total Revenues	**1,000**	**4,484**	**3,484**	**-**	**1,788**	**1,788**
Expenditures						
Current:						
General government	3,016	3,016	-	-	-	-
Capital Outlay	-	-	-	$ 200,000	197,500	2,500
Total Expenditures	**3,016**	**3,016**	**-**	**200,000**	**197,500**	**2,500**
Excess (deficiency) of revenues over expenditures	**(2,016)**	**1,468**	**3,484**	**(200,000)**	**(195,712)**	**4,288**
Other financing sources (uses):						
Transfers in	-	-	-	200,000	200,200	200
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**200,000**	**200,200**	**200**
Net change in fund balance	(2,016)	1,468	3,484	-	4,488	4,488
Fund balances / (deficits), July 1, 2008	2,016	23,670	21,654	-	3,197	3,197
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 25,138**	**$ 25,138**	**$ -**	**$ 7,685**	**$ 7,685**

* Variance = Positive / (Negative)

Exhibit J- 3
(Concluded)

Other Capital Projects			Total Capital Projects Funds		
Sales Tax		4402			
Budget	Actual	Variance *	Budget	Actual	Variance *
-	$ 60,702	$ 60,702	-	$ 60,702	$ 60,702
-	-	-	-	79,924	79,924
-	228,096	228,096	$ 1,000	235,111	234,111
-	**288,798**	**288,798**	**1,000**	**375,737**	**374,737**
-	-	-	3,016	3,036	(20)
-	-	-	200,000	273,511	(73,511)
-	**-**	**-**	**203,016**	**276,547**	**(73,531)**
-	**288,798**	**288,798**	**(202,016)**	**99,190**	**301,206**
$ 1,115,571	$ 2,439,810	$ 1,324,239	1,315,571	2,640,010	1,324,439
(11,502,812)	(11,502,812)	-	(11,502,812)	(11,502,812)	-
(10,387,241)	**(9,063,002)**	**1,324,239**	**(10,187,241)**	**(8,862,802)**	**1,324,439**
(10,387,241)	(8,774,204)	1,613,037	(10,389,257)	(8,763,612)	1,625,645
10,387,241	8,872,915	(1,514,326)	10,389,257	9,038,935	(1,350,322)
$ -	**$ 98,711**	**$ 98,711**	**$ -**	**$ 275,323**	**$ 275,323**

YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2009

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 2,253,886	$ 2,251,946	$ (1,940)
Special assessments	121,615	93,232	(28,383)
Licenses and permits	110,000	120,637	10,637
Intergovernmental	32,515,381	27,906,922	(4,608,459)
Charges for services	1,268,514	1,225,377	(43,137)
Fines and forfeits	1,026,244	1,308,123	281,879
Investment income	453,572	652,200	198,628
Rents	294,915	342,002	47,087
Miscellaneous	600,634	651,069	50,435
Total Revenues	**38,644,761**	**34,551,508**	**(4,093,253)**
Expenditures			
Current:			
General government	4,848,135	4,725,051	123,084
Public safety	12,115,356	9,548,828	2,566,528
Highway and streets	9,871,356	7,827,222	2,044,134
Sanitation	342,424	216,469	125,955
Health	504,637	497,400	7,237
Welfare	3,930,660	3,845,384	85,276
Culture and recreation	263,233	188,297	74,936
Education	7,503,210	6,607,601	895,609
Capital Outlay	1,372,186	774,157	598,029
Debt service:			
Principal retirement	1,423,471	1,423,470	1
Interest and fiscal charges	116,140	80,105	36,035
Total Expenditures	**42,290,808**	**35,733,984**	**6,556,824**
Excess (deficiency) of revenues over expenditures	**(3,646,047)**	**(1,182,476)**	**2,463,571**
Other financing sources (uses):			
Transfers in	4,397,009	5,424,164	1,027,155
Transfers out	(13,853,493)	(14,893,701)	(1,040,208)
Total Other financing sources (uses)	**(9,456,484)**	**(9,469,537)**	**(13,053)**
Net change in fund balance	(13,102,531)	(10,652,013)	2,450,518
Fund balances / (deficits), July 1, 2008	13,102,531	26,675,761	13,573,230
Fund balances / (deficits), June 30, 2009	**$ -**	**$ 16,023,748**	**$ 16,023,748**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Assets

All Internal Service Funds

June 30, 2009

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Total Internal Service Funds
Assets					
Cash and cash equivalents	$ 296,472	$ 52,230	$ 390,854	$ 8,760,802	$ 9,500,358
Receivables (net of allowances for uncollectibles):					
Accounts	-	1,862	-	375,467	377,329
Accrued interest	781	69	1,186	23,548	25,584
Due from:					
Due from other funds	-	21,112	143,639	824,587	989,338
Prepaid items	-	-	-	145	145
Total Assets	**$ 297,253**	**$ 75,273**	**$ 535,679**	**$ 9,984,549**	**$ 10,892,754**
Liabilities					
Liabilities					
Accounts payable	-	$ 3,205	$ 20,825	$ 272,912	$ 296,942
Accrued payroll and employee benefits	-	2,935	-	8,962	11,897
Claims payable	-	-	-	1,023,000	1,023,000
Due to:					
Due to other funds	-	2,947	-	3,832	6,779
Total Liabilities	**$ -**	**$ 9,087**	**$ 20,825**	**$ 1,308,706**	**$ 1,338,618**
Net Assets					
Unrestricted	$ 297,253	66,186	514,854	8,675,843	9,554,136
Total net assets	**$ 297,253**	**$ 66,186**	**$ 514,854**	**$ 8,675,843**	**$ 9,554,136**

YUMA COUNTY

Exhibit K- 2

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

All Internal Service Funds

Year Ended June 30, 2009

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Total Internal Service Funds
Operating revenues					
Charges for services - insurance premiums	-	-	$ 538,833	$ 10,301,476	$ 10,840,309
Charges for services	-	$ 102,322	-	-	102,322
Miscellaneous	-	6,424	83,831	108	90,363
Total operating revenues	**-**	**108,746**	**622,664**	**10,301,584**	**11,032,994**
Operating expenses					
Personal services	-	53,332	-	165,463	218,795
Supplies	-	-	62,774	139,934	202,708
Tools and minor equipment	$ 92,785	-	-	2,734	95,519
Professional services	-	6,441	36,407	73,986	116,834
Health services claims	-	-	-	10,504,988	10,504,988
Insurance	-	823	313,348	7,534	321,705
Other	-	32	-	-	32
Total operating expenses	**92,785**	**60,628**	**412,529**	**10,894,639**	**11,460,581**
Operating income / (loss)	**(92,785)**	**48,118**	**210,135**	**(593,055)**	**(427,587)**
Nonoperating revenues					
Investment income	9,309	273	14,926	241,884	266,392
Total nonoperating revenues	**9,309**	**273**	**14,926**	**241,884**	**266,392**
Income / (loss) before transfers	**(83,476)**	**48,391**	**225,061**	**(351,171)**	**(161,195)**
Transfers					
Transfers Out	-	(7)	(200,000)	-	(200,007)
Total operating transfers	**-**	**(7)**	**(200,000)**	**-**	**(200,007)**
Change in net assets	(83,476)	48,384	25,061	(351,171)	(361,202)
Total net assets / (deficit), July 1, 2008	380,729	17,802	489,793	9,027,014	9,915,338
Total net assets / (deficit), June 30, 2009	**$ 297,253**	**$ 66,186**	**$ 514,854**	**$ 8,675,843**	**$ 9,554,136**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2009

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Total Internal Service Funds
Cash flows from operating activities:					
Receipts from customers	-	$ 115,163	-	$ 10,676,192	$ 10,791,355
Receipts from other funds for goods and services provided	-	1,125	$ 504,139	-	505,264
Other receipts	-	4,100	79,105	1,376	84,581
Payments for supplies and to providers of goods and services	$ (92,688)	(33,704)	(377,966)	(10,654,057)	(11,158,415)
Payments to employees	-	(53,332)	-	(165,463)	(218,795)
Other payments	(37,345)	(4,711)	(1,047)	(7,822)	(50,925)
Net cash provided (used) by operating activities	**(130,033)**	**28,641**	**204,231**	**(149,774)**	**(46,935)**
Cash flows to noncapital financial activities:					
Cash transfers to other funds	-	(7)	(200,000)	-	(200,007)
Net cash used by noncapital financial activities	**-**	**(7)**	**(200,000)**	**-**	**(200,007)**
Cash flows from investing activities:					
Interest received on investments	9,287	212	13,857	233,576	256,932
Net cash provided by investing activities	**9,287**	**212**	**13,857**	**233,576**	**256,932**
Net increase / (decrease) in cash and cash equivalents	(120,746)	28,846	18,088	83,802	9,990
Cash and cash equivalents, July 1, 2008	417,218	23,384	372,766	8,677,000	9,490,368
Cash and cash equivalents, June 30, 2009	**$ 296,472**	**$ 52,230**	**$ 390,854**	**$ 8,760,802**	**$ 9,500,358**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	**$ (92,785)**	**$ 48,118**	**$ 210,135**	**$ (593,055)**	**$ (427,587)**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Changes in assets and liabilities:					
(Increase) / decreases in assets:					
Accounts receivable	-	1,655	-	(375,383)	(373,728)
Prepaid expenditures	-	-	-	56,083	56,083
Due from other funds	-	(15,246)	(4,463)	695,341	675,632
Increase / (decrease) in liabilities:					
Accounts payable	(37,248)	505	(1,441)	68,567	30,383
Accrued payroll and employee benefits	-	(20)	-	391	371
Insurance claims payable	-	-	-	(2,000)	(2,000)
Due to other funds	-	(6,371)	-	282	(6,089)
Total Adjustments	**(37,248)**	**(19,477)**	**(5,904)**	**443,281**	**380,652**
Net cash provided (used) by operating activites	**$ (130,033)**	**$ 28,641**	**$ 204,231**	**$ (149,774)**	**$ (46,935)**

Trust and Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2009

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Assets					
Cash and cash equivalents	$ 12,699,219	$ 17,481,871	$ 30,181,090	$ 3,100,831	$ 33,281,921
Receivables (net of allowances for uncollectibles):					
Accrued interest	288,781		288,781	-	288,781
Total Assets	$ 12,988,000	$ 17,481,871	$ 30,469,871	$ 3,100,831	$ 33,570,702
Liabilities					
Deposits held for others	-	-	-	$ 3,100,831	$ 3,100,831
Total Liabilities	$ -	$ -	$ -	$ 3,100,831	$ 3,100,831
Net Assets					
Held in trust for investment trust participants	$ 12,988,000	$ 17,481,871	$ 30,469,871		$ 30,469,871

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Assets
All Trust and Agency Funds
Year Ended June 30, 2009

	Investment Trust Funds		Total		
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds	Total
Additions:					
Contributions from participants	$ 407,062,959	$ 10,709,866	$ 417,772,825	$ 15,874,067	$ 433,646,892
Investment income	4,437,337	-	4,437,337	-	4,437,337
Total additions	411,500,296	10,709,866	422,210,162	15,874,067	438,084,229
Deductions:					
Distributions to participants	452,264,686	21,725,000	473,989,686	15,874,067	489,863,753
Total deductions	452,264,686	21,725,000	473,989,686	$ 15,874,067	489,863,753
Change in net assets	(40,764,390)	(11,015,134)	(51,779,524)		(51,779,524)
Net assets held in trust, July 1, 2008	53,752,390	28,497,005	82,249,395		82,249,395
Net assets held in trust, June 30, 2009	$ 12,988,000	$ 17,481,871	$ 30,469,871		$ 30,469,871

YUMA COUNTY

Exhibit L- 3

Statement of Changes in Assets and Liabilities
Agency Fund
June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
Assets				
Cash and cash equivalents	$ 3,203,219	-	$ 102,388	$ 3,100,831
Total Assets	$ 3,203,219	$ -	$ 102,388	$ 3,100,831
Liabilities				
Deposits held for others	$ 3,203,219	-	$ 102,388	$ 3,100,831
Total Liabilities	$ 3,203,219	$ -	$ 102,388	$ 3,100,831

Capital Assets
Used in the Operations
of Governmental Funds

Yuma County, Arizona

Exhibit M-1

Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source *
As of June 30, 2008 and June 30, 2009

	2008	2009
Governmental Funds capital assets:		
Land	$ 38,631,140	$ 41,958,631
Buildings	114,101,001	132,404,991
Improvements other than buildings	11,406,814	11,581,497
Machinery and equipment	29,411,480	31,344,749
Infrastructure	116,856,550	121,001,208
Construction in progress	38,913,713	55,048,703
Total governmental funds capital assets	$ 349,320,698	$ 393,339,779
Investments in governmental funds capital assets by source:		
General fund	$ 17,999,188	$ 18,267,956
Special revenue funds	155,998,477	164,881,134
Capital projects funds	120,877,445	156,134,589
Donations	54,445,588	54,056,100
Total governmental funds capital assets	$ 349,320,698	$ 393,339,779

* 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 internal service funds are included as governmental activities in the statement of net assets.

Yuma County, Arizona

Exhibit M-2

Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2009

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 15,186,106	$ 663,277	$ 1,945,358	$ 4,761,035	$ 7,054,314	$ -	$ 762,122
Adult Probation	3,863,505	-	3,765,009	-	98,496	-	-
Attorneys	204,983	-	39,271	-	165,712	-	-
Courts	31,240,333	649,451	27,174,417	2,469,794	946,671	-	-
Development Services	7,954,747	2,027,088	4,567,800	6,910	1,352,949	-	-
Juvenile Court	12,921,518	-	12,427,076	15,840	478,602	-	-
Public Defender	516,974	39,200	435,447	-	42,327	-	-
Total General Government	71,888,166	3,379,016	50,354,378	7,253,579	10,139,071	-	762,122
Public Safety:							
Adult probation	329,098	-	72,185	-	256,913	-	-
Juvenile Court - Grants	313,975	-	84,706	27,767	201,502	-	-
Sheriff - Administration	61,237,247	1,773,939	50,648,751	1,119,805	7,473,517	-	221,235
Sheriff - Boat Patrol	896,887	112,750	618,777	-	165,360	-	-
Total Public Safety	62,777,207	1,886,689	51,424,419	1,147,572	8,097,292	-	221,235
Highway and Streets:							
Flood Control	23,589,099	2,963,687	-	26,652	88,620	$ 20,510,140	-
Roads	159,154,403	30,107,410	5,010,882	33,486	8,596,385	100,491,068	14,915,172
Total Highway and Streets	182,743,502	33,071,097	5,010,882	60,138	8,685,005	121,001,208	14,915,172
Sanitation:							
Solid Waste	1,057,756	1,772	-	188,214	867,770	-	-
Total Sanitation	1,057,756	1,772	-	188,214	867,770	-	-
Health :							
Health	9,846,063	-	8,083,818	820,349	912,701	-	29,195
Total Health	9,846,063	-	8,083,818	820,349	912,701	-	29,195
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	14,192,623	202,766	12,024,594	1,670,840	294,423	-	-
Total Welfare	14,217,911	228,054	12,024,594	1,670,840	294,423	-	-
Culture and Recreation:							
Library	49,768,410	3,071,466	5,303,509	-	2,283,091	-	39,110,344
Parks	768,373	303,037	-	440,805	13,896	-	10,635
Total Culture and Recreation	50,536,783	3,374,503	5,303,509	440,805	2,296,987	-	39,120,979
Education:							
Juvenile Court	233,419	-	191,394	-	42,025	-	-
School Superintendent	38,972	17,500	11,997	-	9,475	-	-
Total Education	272,391	17,500	203,391	-	51,500	-	-
Total governmental funds capital assets	$ 393,339,779	$ 41,958,631	$ 132,404,991	$ 11,581,497	$ 31,344,749	$ 121,001,208	$ 55,048,703

* 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 internal service funds are included as governmental activities in the statement of net assets.

Yuma County, Arizona

Exhibit M-3

Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function and Activity
Year Ended June 30, 2009

Function and Activity:	Governmental Capital Assets July 1, 2008	Additions	Deletions	Governmental Capital Assets June 30, 2009
General Government:				
Administration	$ 14,715,236	$ 637,855	$ 166,985	$ 15,186,106
Adult Probation	3,863,505	-	-	3,863,505
Attorneys	210,582	24,994	30,593	204,983
Courts	31,327,711	(70,712)	16,666	31,240,333
Development Services	7,986,499	-	31,752	7,954,747
Juvenile Court	12,857,779	63,739	-	12,921,518
Public Defender	517,393	(419)	-	516,974
Total General Government	71,478,705	655,457	245,996	71,888,166
Public Safety:				
Adult Probation	300,331	28,767	-	329,098
Juvenile Court - Grants	304,897	37,975	28,897	313,975
Sheriff - Administration	59,666,734	15,918,565	14,348,052	61,237,247
Sheriff - Boat Patrol	896,887	-	-	896,887
Total Public Safety	61,168,849	15,985,307	14,376,949	62,777,207
Highways and Streets:				
Flood Control	23,219,294	818,418	448,613	23,589,099
Roads	146,241,006	15,166,641	2,253,244	159,154,403
Total Highways and Streets	169,460,300	15,985,059	2,701,857	182,743,502
Sanitation:				
Solid Waste	1,057,756	-	-	1,057,756
Total Sanitation	1,057,756	-	-	1,057,756
Health :				
Health	9,595,776	250,287	-	9,846,063
Total Health	9,595,776	250,287	-	9,846,063
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	14,033,557	178,116	19,050	14,192,623
Total Welfare	14,058,845	178,116	19,050	14,217,911
Culture and Recreation:				
Library	21,470,339	32,313,368	4,015,297	49,768,410
Parks	757,737	10,636	-	768,373
Total Culture and Recreation	22,228,076	32,324,004	4,015,297	50,536,783
Education:				
Juvenile Court	233,419	-	-	233,419
School Superintendent	38,972	-	-	38,972
Total Education	272,391	-	-	272,391
Total governmental funds capital assets	$ 349,320,698	$ 65,378,230	$ 21,359,149	$ 393,339,779

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..... 215-244

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..... 245-250

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

Debt Capacity..... 251-261

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 Nine Fiscal Years (1)

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

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

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

Table A-1

Fiscal Year									
2004-05		**2005-06**		**2006-07**		**2007-08**		**2008-09**	
Amount	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg
$ 8,300,405	17.0%	$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)	$ 5,831,240	5.1%	$ 7,030,773	20.6%
2,870,355	19.5%	5,065,274	76.5%	3,795,111	(25.1%)	2,797,166	(26.3%)	2,291,689	(18.1%)
108,477	2.4%	87,631	(19.2%)	125,189	42.9%	93,919	(25.0%)	109,838	16.9%
66,087	30.7%	69,131	4.6%	64,823	(6.2%)	75,462	16.4%	52,503	(30.4%)
689,350	7.1%	657,953	(4.6%)	701,720	6.7%	1,176,177	67.6%	999,275	(15.0%)
336,485	13.7%	338,791	0.7%	360,780	6.5%	367,184	1.8%	411,912	12.2%
59,642	(0.5%)	62,542	4.9%	64,742	3.5%	22,536	(65.2%)	67,293	198.6%
-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
37,842,357	0.7%	35,522,157	(6.1%)	36,731,225	3.4%	39,624,394	7.9%	36,786,741	(7.2%)
10,399,038	183.2%	5,306,408	(49.0%)	50,253	(99.1%)	115,686	130.2%	104,924	(9.3%)
$ 60,672,196	16.9%	**$ 52,806,558**	(13.0%)	**$ 47,442,053**	(10.2%)	**$ 50,103,764**	5.6%	**$ 47,854,948**	(4.5%)
22,176,789	7.7%	23,511,137	6.0%	29,610,778	25.9%	33,498,939	13.1%	35,695,623	6.6%
32,226,336	16.2%	37,592,727	16.7%	34,612,349	(7.9%)	27,282,231	(21.2%)	26,064,311	(4.5%)
6,265,275	7.0%	7,030,262	12.2%	7,541,525	7.3%	7,917,255	5.0%	7,557,201	(4.5%)
120,253	(11.0%)	185,592	54.3%	171,633	(7.5%)	181,123	5.5%	148,778	(17.9%)
16,212,307	10.6%	18,265,508	12.7%	19,283,910	5.6%	18,693,288	(3.1%)	17,157,731	(8.2%)
$ 77,000,960	11.6%	**$ 86,585,226**	12.4%	**$ 91,220,195**	5.4%	**$ 87,572,836**	(4.0%)	**$ 86,623,644**	(1.1%)
1,909,810	(58.0%)	2,223,283	16.4%	2,148,468	(3.4%)	1,897,819	(11.7%)	5,900,085	210.9%
2,280,631	55.6%	3,156,042	38.4%	5,106,758	61.8%	6,695,423	31.1%	3,531,219	(47.3%)
1,707,991	(33.6%)	3,107,989	82.0%	1,894,298	(39.1%)	1,837,847	(3.0%)	1,837,234	(0.0%)
$ 82,899,392	6.9%	**$ 95,072,540**	14.7%	**$ 100,369,719**	5.6%	**$ 98,003,925**	(2.4%)	**$ 97,892,182**	(0.1%)
$ 143,571,588	10.9%	**$ 147,879,098**	3.0%	**$ 147,811,772**	(0.0%)	**$ 148,107,689**	0.2%	**$ 145,747,130**	(1.6%)

Yuma County, Arizona

Government-wide Expenses by Function

Last Six Fiscal Years (1)

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

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

Table A-2

Fiscal Year							
2006-07			**2007-08**			**2008-09**	
	Amount	**% Chg**		**Amount**	**% Chg**		**Amount**	**% Chg**
$	40,039,629	4.9%	$	42,799,239	6.9%	$	45,304,045	5.9%
	38,574,625	6.7%		40,728,698	5.6%		40,217,770	(1.3%)
	15,451,075	34.8%		7,280,293	(52.9%)		7,011,932	(3.7%)
	862,621	0.5%		877,712	1.7%		878,146	0.0%
	7,488,353	13.0%		8,623,313	15.2%		8,587,612	(0.4%)
	13,146,757	3.6%		13,139,929	(0.1%)		14,140,558	7.6%
	4,348,632	(4.6%)		4,824,207	10.9%		8,205,586	70.1%
	6,176,103	(11.3%)		6,358,736	3.0%		6,933,698	9.0%
	2,206,422	39.9%		3,806,777	72.5%		3,166,589	(16.8%)
$	**128,294,217**	**7.8%**	**$**	**128,438,904**	**0.1%**	**$**	**134,445,936**	**4.7%**
$	19,517,555	(32.3%)	$	19,668,785	0.8%	$	11,301,194	(42.5%)
	297,671,322	10.7%		317,188,877	6.6%		336,857,662	6.2%
$	**317,188,877**	**6.6%**	**$**	**336,857,662**	**6.2%**	**$**	**348,158,856**	**3.4%**

Yuma County, Arizona

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

	Fiscal Year								
	1999-2000		2000-01		2001-02		2002-03		2003-04
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount
General Government	$ 19,918,737	4.66%	$ 23,135,695	16.15%	$ 24,779,529	7.11%	$ 27,786,796	12.14%	$ 31,787,613
Public Safety	20,250,747	(5.06%)	21,251,248	4.94%	23,808,343	12.03%	26,440,571	11.06%	29,729,919
Highway & Streets	6,419,958	(30.42%)	5,811,202	(9.48%)	5,966,113	2.67%	8,151,162	36.62%	10,673,332
Sanitation	513,350	(1.25%)	720,636	40.38%	582,877	(19.12%)	751,527	28.93%	697,616
Health	3,868,488	3.26%	3,305,073	(14.56%)	4,236,089	28.17%	4,708,643	11.16%	5,406,788
Welfare	10,357,729	(1.68%)	10,403,795	0.44%	10,218,273	(1.78%)	10,602,430	3.76%	11,252,257
Culture & Recreation	2,550,355	(2.09%)	2,735,769	7.27%	2,975,344	8.76%	3,265,640	9.76%	3,380,410
Education	2,005,275	2.59%	3,254,066	62.28%	2,376,605	(26.97%)	10,214,274	329.78%	9,250,498
Capital Outlay	11,577,718	37.16%	11,591,877	0.12%	19,107,575	64.84%	15,813,693	(17.24%)	19,007,393
Debt Service - Principal	2,036,054	57.22%	2,252,879	10.65%	2,339,074	3.83%	2,030,720	(13.18%)	2,525,260
Debt Service - Interest	1,297,645	10.54%	1,332,791	2.71%	2,068,940	55.23%	1,976,815	(4.45%)	1,875,070
Total	**$ 80,796,056**	**1.18%**	**$ 85,795,031**	**6.19%**	**$ 98,458,762**	**14.76%**	**$ 111,742,271**	**13.49%**	**$ 125,586,156**
Change in Balance (2)	$ 9,614,515	328.05%	$ 31,208,474	224.60%	$ 6,659,910	(78.66%)	$ 1,821,721	(72.65%)	$ (600,402)
Fund Balance -Beginning (1) (3)	$ 38,837,220	6.14%	$ 48,451,735	24.76%	$ 79,660,209	64.41%	86,320,119	8.36%	88,141,840
Fund Balance -Ending (1)(3)	**$ 48,451,735**	**24.76%**	**$ 79,660,209**	**64.41%**	**$ 86,320,119**	**8.36%**	**$ 88,141,840**	**2.11%**	**$ 87,541,438**

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

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

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

Table A-3

Fiscal Year											
2003-04	**2004-05**		**2005-06**		**2006-07**		**2007-08**		**2008-09**		
% Chg	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
14.40%	$ 35,706,375	12.33%	$ 36,195,797	1.37%	$ 38,134,493	5.36%	$ 39,795,414	4.36%	$ 42,397,350	6.54%
12.44%	31,488,941	5.92%	35,111,387	11.50%	37,882,894	7.89%	37,821,622	(0.16%)	38,366,468	1.44%
30.94%	12,051,334	12.91%	9,783,495	(18.82%)	11,286,358	15.36%	11,008,356	(2.46%)	11,179,796	1.56%
(7.17%)	865,829	24.11%	830,489	(4.08%)	850,721	2.44%	819,880	(3.63%)	828,464	1.05%
14.83%	6,351,269	17.47%	6,462,001	1.74%	7,384,788	14.28%	8,039,525	8.87%	8,217,172	2.21%
6.13%	11,820,871	5.05%	12,284,357	3.92%	12,742,949	3.73%	12,989,098	1.93%	13,682,775	5.34%
3.51%	3,495,949	3.42%	4,484,142	28.27%	4,344,464	(3.11%)	4,488,158	3.31%	8,009,183	78.45%
(9.44%)	9,693,452	4.79%	6,967,139	(28.13%)	6,193,698	(11.10%)	6,266,518	1.18%	6,923,526	10.48%
20.20%	22,864,257	20.29%	15,856,061	(30.65%)	17,793,463	12.22%	40,107,795	125.41%	39,012,758	(2.73%)
24.35%	4,661,203	84.58%	2,338,059	(49.84%)	12,020,108	414.11%	13,570,649	12.90%	4,495,840	(66.87%)
(5.15%)	1,738,525	(7.28%)	1,576,642	(9.31%)	2,206,422	39.94%	3,806,777	72.53%	3,166,589	(16.82%)
12.39%	**$ 140,738,005**	**12.06%**	**$ 131,889,569**	**(6.29%)**	**$ 150,840,358**	**14.37%**	**$ 178,713,792**	**18.48%**	**$ 176,279,921**	**(1.36%)**
(132.96%)	$ (4,412,270)	634.89%	$ 20,912,712	(573.97%)	$ 7,742,450	(62.98%)	$ 12,618,237	62.97%	$ (30,557,824)	(342.17%)
2.11%	87,541,438	(0.68%)	83,129,168	(5.04%)	104,041,880	25.16%	111,784,330	7.44%	124,402,567	11.29%
(0.68%)	**$ 83,129,168**	**(5.04%)**	**$ 104,041,880**	**25.16%**	**$ 111,784,330**	**7.44%**	**$ 124,402,567**	**11.29%**	**$ 93,844,743**	**(24.56%)**

Yuma County, Arizona

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year			
	1999-2000	**2000-01**	**2001-02**	**2002-03**
General fund				
Reserved	$ 16,495	$ 134,983	$ 24,365	$ 26,923
Unreserved	12,574,900	12,431,445	13,937,506	16,886,569
Total general fund	**$ 12,591,395**	**$ 12,566,428**	**$ 13,961,871**	**$ 16,913,492**
All other governmental funds				
Reserved	$ 114,427	$ 30,158	$ 17,527	$ 349,332
Unreserved, reported in:				
Debt service funds	2,992,624	2,199,870	4,977,706	5,054,358
Capital projects funds	8,691,245	31,251,455	20,776,909	31,599,030
Special revenue funds	24,062,044	33,612,298	46,586,106	34,225,628
Total all other governmental funds	**$ 35,860,340**	**$ 67,093,781**	**$ 72,358,248**	**$ 71,228,348**

Table A-4

Fiscal Year					
2003-04	**2004-05**	**2005-06**	**2006-07**	**2007-08**	**2008-09**
$ 29,816	$ 130,101	$ 196,490	$ 68,868	-	-
15,494,871	17,903,235	16,902,397	14,717,551	$ 14,467,797	$ 17,999,370
$ 15,524,687	**$ 18,033,336**	**$ 17,098,887**	**$ 14,786,419**	**$ 14,467,797**	**$ 17,999,370**
$ 84,645	$ 44,703	$ 55,329	$ 931,027	-	-
5,284,990	5,461,660	5,974,171	6,441,128	$ 5,346,337	$ 3,566,628
32,044,405	24,576,613	44,506,282	51,121,753	54,623,120	18,823,959
34,602,711	35,012,856	36,407,211	38,504,003	49,965,313	53,454,786
$ 72,016,751	**$ 65,095,832**	**$ 86,942,993**	**$ 96,997,911**	**$ 109,934,770**	**$ 75,845,373**

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**	
99-00	$ 65,884,639	(4.44%)	$ 3,333,699	35.02%	5.06%
00-01	70,617,484	7.18%	3,585,670	7.56%	5.08%
01-02	74,943,173	6.13%	4,408,014	22.93%	5.88%
02-03	91,921,043	22.65%	4,007,535	(9.09%)	4.36%
03-04	102,178,433	11.16%	4,400,330	9.80%	4.31%
04-05	111,474,020	9.10%	6,399,728	45.44%	5.74%
05-06	112,118,807	0.58%	3,914,701	(38.83%)	3.49%
06-07	118,820,365	5.98%	14,226,530	263.41%	11.97%
07-08	121,228,571	2.03%	17,377,426	22.15%	14.33%
08-09	129,604,734	6.91%	7,662,429	(55.91%)	5.91%

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

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

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

Table A-5

Change in Balance (2)		Fund Balance Beginning (1) (3)		Fund Balance Ending(1)(3)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 9,614,515	328.05%	$ 38,837,220	6.14%	$ 48,451,735	24.76%
31,208,474	224.60%	48,451,735	24.76%	79,660,209	64.41%
6,659,910	(78.66%)	79,660,209	64.41%	86,320,119	8.36%
1,821,721	(72.65%)	86,320,119	8.36%	88,141,840	2.11%
(600,402)	(132.96%)	88,141,840	2.11%	87,541,438	(0.68%)
(4,412,270)	634.89%	87,541,438	(0.68%)	83,129,168	(5.04%)
20,912,712	(573.97%)	83,129,168	(5.04%)	104,041,880	25.16%
7,742,450	(62.98%)	104,041,880	25.16%	111,784,330	7.44%
12,618,237	62.97%	111,784,330	7.44%	124,402,567	11.29%
(30,557,824)	(342.17%)	124,402,567	11.29%	93,844,743	(24.56%)

Yuma County

General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year									
	1999-2000		2000-01		2001-02		2002-03		2003-04	2003-04
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	$ 34,032,578	7.46%	$ 40,406,324	18.73%	$ 46,079,625	14.04%	$ 49,645,570	7.74%	$ 54,689,904	10.16%
Special Assessments	674,066	16.51%	199,485	(70.41%)	147,601	(26.01%)	178,471	20.91%	167,573	(6.11%)
License & Permits	1,030,432	(25.42%)	1,212,804	17.70%	1,528,945	26.07%	2,008,019	31.33%	2,534,078	26.20%
Intergovernmental	39,966,131	4.20%	45,448,504	13.72%	46,715,279	2.79%	54,086,358	15.78%	56,795,219	5.01%
Charges for Services	4,582,638	11.24%	4,439,316	(3.13%)	5,086,466	14.58%	5,260,293	3.42%	5,604,958	6.55%
Fines & Forfeits	1,952,761	(2.69%)	1,848,099	(5.36%)	1,837,947	(0.55%)	2,075,221	12.91%	2,270,569	9.41%
Investment Income	2,078,531	1.94%	4,126,689	98.54%	2,290,392	(44.50%)	(162,326)	(107.09%)	1,466,106	(1003.19%)
Rents	241,800	(19.12%)	242,443	0.27%	303,683	25.26%	334,306	10.08%	282,112	(15.61%)
Miscellaneous	1,174,737	19.97%	1,048,944	(10.71%)	845,393	(19.41%)	1,020,656	20.73%	1,450,235	42.09%
Total Revenues	**$ 85,733,674**	**5.28%**	**$ 98,972,608**	**15.44%**	**$ 104,835,331**	**5.92%**	**$ 114,446,568**	**9.17%**	**$ 125,260,754**	**9.45%**

Table A-6

Fiscal Year									
2004-05		2005-06		2006-07		2007-08		2008-09	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 60,762,963	11.10%	$ 68,319,718	12.44%	$ 71,936,285	5.29%	$ 68,879,548	(4.25%)	$ 69,465,913	0.85%
231,955	38.42%	301,455	29.96%	182,960	(39.31%)	100,086	(45.30%)	93,232	(6.85%)
2,476,335	(2.28%)	2,050,209	(17.21%)	1,474,468	(28.08%)	1,545,983	4.85%	1,254,161	(18.88%)
58,058,184	2.22%	57,861,185	(0.34%)	58,792,620	1.61%	60,912,491	3.61%	60,566,427	(0.57%)
6,962,411	24.22%	6,914,586	(0.69%)	5,972,773	(13.62%)	5,430,007	(9.09%)	5,737,349	5.66%
2,477,111	9.10%	2,416,846	(2.43%)	2,714,438	12.31%	2,955,329	8.87%	3,518,565	19.06%
2,177,538	48.53%	2,913,282	33.79%	4,701,157	61.37%	6,243,034	32.80%	3,264,827	(47.70%)
281,994	(0.04%)	294,900	4.58%	319,659	8.40%	332,282	3.95%	360,728	8.56%
1,940,938	33.84%	2,186,123	12.63%	2,512,697	14.94%	1,344,253	(46.50%)	1,260,888	(6.20%)
$ 135,369,429	**8.07%**	**$ 143,258,304**	**5.83%**	**$ 148,607,057**	**3.73%**	**$ 147,743,013**	**(0.58%)**	**$ 145,522,090**	**(1.50%)**

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) (2)		Improvement Districts (1) (2)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 12,004,231	5.64%	-	0.00%	-	0.00%	-	0.00%
00-01	12,859,964	7.13%	$ 2,726,582	0.00%	$ 1,417,966	0.00%	$ 415,655	0.00%
01-02	13,162,300	2.35%	2,819,051	3.39%	1,541,144	8.69%	417,703	0.49%
02-03	14,417,100	9.53%	3,090,138	9.62%	1,680,811	9.06%	653,901	56.55%
03-04	15,269,302	5.91%	3,244,656	5.00%	1,779,172	5.85%	665,243	1.73%
04-05	15,770,808	3.28%	3,865,984	19.15%	1,901,775	6.89%	612,527	(7.92%)
05-06	16,721,819	6.03%	4,188,056	8.33%	2,068,590	8.77%	532,672	(13.04%)
06-07	18,018,569	7.75%	8,251,721	97.03%	2,682,331	29.67%	658,157	23.56%
07-08	19,330,702	7.28%	10,002,549	21.22%	3,314,578	23.57%	851,110	29.32%
08-09	20,763,199	7.41%	10,269,314	2.67%	3,757,681	13.37%	905,429	6.38%

Fiscal Year	Auto-in-Lieu				Franchise Tax		Other Taxes	
	General Fund		HURF Funds (2)		General Fund		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 2,589,630	2.22%	-	0.00%	$ 73,872	54.50%	$ 12,351,200	11.85%
00-01	2,815,117	8.71%	$ 1,576,535	0.00%	108,611	47.03%	1,026	(99.99%)
01-02	3,084,160	9.56%	1,870,040	18.62%	112,158	3.27%	-	0.00%
02-03	3,319,014	7.61%	1,967,508	5.21%	123,972	10.53%	8,297	0.00%
03-04	3,706,770	11.68%	2,148,806	9.21%	135,173	9.04%	-	0.00%
04-05	3,991,507	7.68%	2,273,768	5.82%	120,253	(11.04%)	-	0.00%
05-06	4,449,474	11.47%	2,580,788	13.50%	185,592	54.33%	-	0.00%
06-07	4,821,719	8.37%	2,719,806	5.39%	171,633	(7.52%)	-	0.00%
07-08	5,114,403	6.07%	2,802,852	3.05%	181,123	5.53%	-	0.00%
08-09	4,985,571	(2.52%)	2,571,630	(8.25%)	148,778	(17.86%)	-	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 amount collected

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

Table A-7

Fiscal Year	Local Sales							
	General Fund		Jail District (1) (2)		Capital Sales Tax (3) (2)		Health District (4)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 7,013,645	4.94%	-	0.00%	-	0.00%	-	0.00%
00-01	7,402,138	5.54%	$ 7,397,292	0.00%	$ 3,685,438	0.00%	-	0.00%
01-02	7,712,672	4.20%	7,709,721	4.22%	7,650,510	107.59%	-	0.00%
02-03	8,140,216	5.54%	8,158,678	5.82%	8,085,935	5.69%	-	0.00%
03-04	9,259,931	13.76%	9,258,301	13.48%	9,222,550	14.06%	-	0.00%
04-05	10,736,927	15.95%	10,756,744	16.18%	10,732,670	16.37%	-	0.00%
05-06	11,883,146	10.68%	11,883,461	10.47%	11,826,904	10.20%	$ 1,999,216	0.00%
06-07	12,427,290	4.58%	12,427,423	4.58%	7,292,550	(38.34%)	2,465,086	23.30%
07-08	12,373,201	(0.44%)	12,372,890	(0.44%)	54,809	(99.25%)	2,481,331	0.66%
08-09	11,826,051	(4.42%)	11,826,297	(4.42%)	60,702	10.75%	2,351,261	(5.24%)

Fiscal Year	Total All Taxes	
	Amount	% Chg
99-00	$ 34,032,578	7.46%
00-01	40,406,324	18.73%
01-02	46,079,459	14.04%
02-03	49,645,570	7.74%
03-04	54,689,904	10.16%
04-05	60,762,963	11.10%
05-06	68,319,718	12.44%
06-07	71,936,285	5.29%
07-08	68,879,548	(4.25%)
08-09	69,465,913	0.85%

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 & Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 320,232	(37.84%)	$ 86,929	(27.53%)	$ 100,545	(25.99%)	$ 41,328	(11.65%)
00-01	401,273	25.31%	77,833	(10.46%)	125,741	25.06%	56,681	37.15%
01-02	595,952	48.52%	82,259	5.69%	157,099	24.94%	59,193	4.43%
02-03	966,245	62.13%	113,834	38.38%	226,007	43.86%	50,208	(15.18%)
03-04	1,295,329	34.06%	173,476	52.39%	321,561	42.28%	53,348	6.25%
04-05	1,394,431	7.65%	160,828	(7.29%)	301,374	(6.28%)	60,209	12.86%
05-06	1,153,857	(17.25%)	122,792	(23.65%)	253,181	(15.99%)	62,358	3.57%
06-07	614,421	(46.75%)	57,268	(53.36%)	137,902	(45.53%)	49,798	(20.14%)
07-08	486,257	(20.86%)	47,763	(16.60%)	117,467	(14.82%)	63,604	27.72%
08-09	340,100	(30.06%)	29,467	(38.31%)	89,303	(23.98%)	40,533	(36.27%)

Fiscal Year	ALL OTHER FUNDS					
	Flood District Permits (1)		Health District Permits (1)		All Other Funds (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	-	0.00%	$ 407,374	(10.52%)	-	0.00%
00-01	$ 250	0.00%	383,174	(5.94%)	$ 59,900	0.00%
01-02	906	262.40%	352,821	(7.92%)	100,956	68.54%
02-03	934	3.09%	369,198	4.64%	88,636	(12.20%)
03-04	1,071	14.67%	368,276	(0.25%)	69,878	(21.16%)
04-05	1,595	48.93%	135,332	(63.25%)	82,409	17.93%
05-06	815	(48.90%)	71,305	(47.31%)	69,599	(15.54%)
06-07	3,284	302.94%	256,648	259.93%	98,566	41.62%
07-08	2,885	(12.15%)	479,650	86.89%	74,619	(24.30%)
08-09	1,595	(44.71%)	497,762	3.78%	96,499	29.32%

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

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 12,838	(28.77%)	$ 59,474	(31.32%)	$ 1,712	(57.81%)
20,870	62.56%	82,155	38.14%	4,927	187.79%
12,930	(38.05%)	161,198	96.21%	5,631	14.29%
23,691	83.23%	160,507	(0.43%)	8,759	55.55%
33,118	39.79%	206,885	28.89%	11,136	27.14%
15,891	(52.02%)	319,010	54.20%	5,256	(52.80%)
30,743	93.46%	281,352	(11.80%)	4,207	(19.96%)
20,919	(31.96%)	231,753	(17.63%)	3,909	(7.08%)
37,529	79.40%	228,410	(1.44%)	7,799	99.52%
27,420	(26.94%)	125,502	(45.05%)	5,980	(23.32%)

Fiscal Year	Total All Licenses & Permtis	
	Amount	**% Chg**
99-00	$ 1,030,432	(25.42%)
00-01	1,212,804	17.70%
01-02	1,528,945	26.07%
02-03	2,008,019	31.33%
03-04	2,534,078	26.20%
04-05	2,476,335	(2.28%)
05-06	2,050,209	(17.21%)
06-07	1,474,468	(28.08%)
07-08	1,545,983	4.85%
08-09	1,254,161	(18.88%)

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
99-00	$ 11,417,965	8.13%	$ 997,394	2.88%	$ 550,035	0.00%	$ 121,606	14.87%
00-01	11,812,111	3.45%	1,055,013	5.78%	550,035	0.00%	288,929	137.59%
01-02	12,649,882	7.09%	1,510,193	43.14%	550,035	0.00%	83,437	(71.12%)
02-03	13,186,424	4.24%	3,404,409	125.43%	550,035	0.00%	67,799	(18.74%)
03-04	14,652,864	11.12%	1,870,691	(45.05%)	550,035	0.00%	46,044	(32.09%)
04-05	16,310,084	11.31%	1,909,810	2.09%	550,035	0.00%	279,779	507.63%
05-06	18,299,455	12.20%	1,944,685	1.83%	550,035	0.00%	419,558	49.96%
06-07	19,283,910	5.38%	1,936,291	(0.43%)	550,035	0.00%	524,398	24.99%
07-08	18,693,288	(3.06%)	1,910,901	(1.31%)	550,035	0.00%	747,780	42.60%
08-09	17,157,731	(8.21%)	4,308,880	125.49%	522,533	(5.00%)	697,438	(6.73%)

Fiscal Year	All Other Funds							
	Adult Probation (1)		Attorney (1)		HURF (1)		Housing (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	-	0.00%	-	0.00%	-	0.00%	-	0.00%
00-01	$ 1,759,213	0.00%	$ 1,120,676	0.00%	$ 10,903,425	0.00%	$ 2,467,952	0.00%
01-02	2,346,806	33.40%	1,165,680	4.02%	9,116,544	(16.39%)	2,829,159	14.64%
02-03	2,406,614	2.55%	1,329,838	14.08%	4,338,594	(52.41%)	3,254,052	15.02%
03-04	2,377,463	(1.21%)	1,095,250	(17.64%)	4,082,377	(5.91%)	3,379,751	3.86%
04-05	2,687,574	13.04%	859,166	(21.56%)	4,408,980	8.00%	3,236,681	(4.23%)
05-06	3,083,170	14.72%	1,047,650	21.94%	5,077,705	15.17%	2,911,207	(10.06%)
06-07	3,292,038	6.77%	940,215	(10.25%)	5,201,130	2.43%	2,935,079	0.82%
07-08	3,341,232	1.49%	1,235,129	31.37%	5,951,624	14.43%	3,434,266	17.01%
08-09	3,147,213	(5.81%)	1,138,867	(7.79%)	4,273,416	(28.20%)	3,574,328	4.08%

Fiscal Year	All Other Funds					
	School(1)		Workforce Investment Act		Other Special Revenue Funds	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	-	0.00%	$ 6,971,320	(8.92%)	$ 26,085,239	2.52%
00-01	$ 616,968	0.00%	6,217,425	(10.81%)	5,502,506	(78.91%)
01-02	1,675,820	171.62%	8,797,160	41.49%	4,340,287	(21.12%)
02-03	488,980	(70.82%)	8,798,221	0.01%	2,070,254	(52.30%)
03-04	613,619	25.49%	8,029,723	(8.73%)	5,560,808	168.61%
04-05	760,570	23.95%	7,742,629	(3.58%)	4,355,596	(21.67%)
05-06	912,537	19.98%	5,168,782	(33.24%)	2,876,454	(33.96%)
06-07	694,555	(23.89%)	4,434,415	(14.21%)	2,447,458	(14.91%)
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%
08-09	1,205,013	64.60%	4,977,186	12.14%	4,993,166	75.63%

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

General Fund					
State Shared Liquor Licenses		Intergovernmental Revenues		Other Grants	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 219,511	25.88%	$ 13,880,892	7.50%	$ 1,465,533	5.96%
27,260	(87.58%)	14,124,515	1.76%	1,257,390	(14.20%)
47,309	73.55%	15,152,975	7.28%	992,900	(21.03%)
20,103	(57.51%)	17,443,518	15.12%	852,684	(14.12%)
44,467	121.20%	17,405,656	(0.22%)	882,102	3.45%
32,437	(27.05%)	19,788,299	13.69%	1,568,400	77.80%
19,334	(40.40%)	21,788,571	10.11%	1,544,430	(1.53%)
32,457	67.88%	23,008,403	5.60%	1,788,202	15.78%
31,267	(3.67%)	22,353,836	(2.84%)	1,749,647	(2.16%)
29,874	(4.46%)	22,716,457	1.62%	1,249,846	(28.57%)

All Other Funds					
Health District (1)		Juvenile Court (1)		Public Works(1)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
-	0.00%	-	0.00%	-	0.00%
$ 3,174,277	0.00%	$ 5,585,802	0.00%	$ 193,171	0.00%
3,031,639	(4.49%)	6,871,939	23.03%	184,430	(4.53%)
2,800,224	(7.63%)	4,341,732	(36.82%)	6,814,332	3594.81%
3,488,422	24.58%	4,048,614	(6.75%)	6,713,535	(1.48%)
3,138,778	(10.02%)	4,095,042	1.15%	6,984,874	4.04%
3,275,644	4.36%	4,432,490	8.24%	7,286,876	4.32%
4,079,137	24.53%	4,864,310	9.74%	6,895,880	(5.37%)
3,673,727	(9.94%)	4,635,262	(4.71%)	8,273,853	19.98%
3,337,179	(9.16%)	4,507,479	(2.76%)	6,696,123	(19.07%)

Fiscal Year	Total Intergovernmental	
	Amount	**% Chg**
99-00	$ 46,937,451	10.28%
00-01	51,665,929	10.07%
01-02	55,512,439	7.44%
02-03	54,086,358	(2.57%)
03-04	56,795,219	5.01%
04-05	58,058,184	2.22%
05-06	57,861,085	(0.34%)
06-07	58,792,620	1.61%
07-08	60,912,491	3.61%
08-09	60,566,427	(0.57%)

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
99-00	$ 74,808	11.38%	$ 172,876	(7.71%)	$ 316,269	14.20%	$ 224,993	24.10%
00-01	80,786	7.99%	228,465	32.16%	344,287	8.86%	239,695	6.53%
01-02	35,542	(56.00%)	303,650	32.91%	334,668	(2.79%)	232,267	(3.10%)
02-03	36,231	1.94%	380,254	25.23%	427,581	27.76%	251,948	8.47%
03-04	38,955	7.52%	427,432	12.41%	543,144	27.03%	257,839	2.34%
04-05	114,668	194.36%	552,150	29.18%	549,860	1.24%	286,135	10.97%
05-06	68,765	(40.03%)	574,059	3.97%	669,481	21.75%	289,703	1.25%
06-07	38,173	(44.49%)	345,017	(39.90%)	526,811	(21.31%)	333,493	15.12%
07-08	75,575	97.98%	240,841	(30.19%)	458,767	(12.92%)	402,764	20.77%
08-09	31,807	(57.91%)	185,300	(23.06%)	340,384	(25.80%)	410,080	1.82%

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District (1)		Adult Probation (1)		Assessor (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 75,140	(35.05%)	-	0.00%	-	0.00%	-	0.00%
00-01	117,370	56.20%	$ 1,914,342	0.00%	$ 381,452	0.00%	-	0.00%
01-02	102,755	(12.45%)	1,642,500	(14.20%)	395,413	3.66%	72,612	0.00%
02-03	136,610	32.95%	1,533,923	(6.61%)	410,691	3.86%	166,826	129.75%
03-04	147,508	7.98%	1,573,350	2.57%	439,873	7.11%	186,584	11.84%
04-05	194,138	31.61%	2,080,643	32.24%	461,813	4.99%	206,868	10.87%
05-06	176,881	(8.89%)	1,827,032	(12.19%)	485,405	5.11%	218,912	5.82%
06-07	165,766	(6.28%)	1,154,038	(36.84%)	506,546	4.36%	95,272	(56.48%)
07-08	139,835	(15.64%)	809,335	(29.87%)	531,097	4.85%	-	(100.00%)
08-09	158,679	13.48%	1,439,187	77.82%	488,622	(8.00%)	-	0.00%

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

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 160,030	3.68%	$ 29,876	(4.90%)	$ 87,964	(46.51%)	$ 361,357	(17.93%)
162,874	1.78%	33,297	11.45%	45,007	(48.83%)	345,015	(4.52%)
161,592	(0.79%)	34,709	4.24%	44,662	(0.77%)	833,520	141.59%
167,716	3.79%	53,465	54.04%	47,958	7.38%	878,746	5.43%
171,236	2.10%	28,743	(46.24%)	68,566	42.97%	1,026,592	16.82%
181,940	6.25%	55,468	92.98%	82,976	21.02%	1,097,804	6.94%
96,350	(47.04%)	35,393	(36.19%)	87,291	5.20%	1,250,511	13.91%
197,730	105.22%	27,059	(23.55%)	116,351	33.29%	1,075,259	(14.01%)
316,684	60.16%	34,390	27.09%	203,659	75.04%	1,360,592	26.54%
341,132	7.72%	31,398	(8.70%)	89,482	(56.06%)	2,157,025	58.54%

OTHER FUNDS						Total All Funds	
Public Health (1)		Recorder (1)		Other Funds (1)			
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
-	0.00%	-	0.00%	$ 3,425,082	36.96%	$ 4,928,395	19.63%
$ 200,254	0.00%	$ 128,949	0.00%	217,523	(93.65%)	4,439,316	(9.92%)
229,701	14.70%	140,243	8.76%	522,632	140.27%	5,086,466	14.58%
286,818	24.87%	167,782	19.64%	313,744	(39.97%)	5,260,293	3.42%
270,590	(5.66%)	187,320	11.64%	237,226	(24.39%)	5,604,958	6.55%
553,824	104.67%	204,911	9.39%	339,213	42.99%	6,962,411	24.22%
583,647	5.38%	221,548	8.12%	329,608	(2.83%)	6,914,586	(0.69%)
444,902	(23.77%)	216,862	(2.12%)	729,484	121.32%	5,972,763	(13.62%)
339,944	(23.59%)	149,705	(30.97%)	366,819	(49.72%)	5,430,007	(9.09%)
369,348	8.65%	141,143	(5.72%)	446,238	21.65%	5,737,349	5.66%

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	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 248,339	7.86%	$ 15,712	12.38%	$ 1,041,902	(9.08%)	$ 96,239	(14.69%)
00-01	214,383	(13.67%)	13,533	(13.87%)	972,708	(6.64%)	78,838	(18.08%)
01-02	205,248	(4.26%)	24,411	80.38%	897,687	(7.71%)	55,600	(29.48%)
02-03	223,753	9.02%	24,781	1.52%	1,024,170	14.09%	68,762	23.67%
03-04	207,414	(7.30%)	32,114	29.59%	911,724	(10.98%)	24,945	(63.72%)
04-05	498,863	140.52%	34,209	6.52%	954,692	4.71%	21,217	(14.94%)
05-06	225,739	(54.75%)	41,435	21.12%	1,017,999	6.63%	24,125	13.71%
06-07	275,162	21.89%	41,814	0.91%	1,071,715	5.28%	25,433	5.42%
07-08	293,417	6.63%	34,747	(16.90%)	1,346,854	25.67%	20,628	(18.89%)
08-09	508,885	73.43%	31,803	(8.47%)	1,492,818	10.84%	10,498	(49.11%)

Fiscal Year	OTHER FUNDS							
	Justice Court Fines and Fees (1)		Superior Court Fines and Fees (1)		Other Funds Fines and Fees (1)		Library District Fines and Fees (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	-	0.00%	-	0.00%	$ 475,230	0.00%	-	0.00%
00-01	$ 100,393	0.00%	$262,536	0.00%	28,664	0.00%	$ 40,192	0.00%
01-02	90,370	(9.98%)	348,134	32.60%	10,796	(62.34%)	41,859	4.15%
02-03	82,839	(8.33%)	477,272	37.09%	6,382	(40.89%)	44,850	7.15%
03-04	172,267	107.95%	541,875	13.54%	27,583	332.20%	46,505	3.69%
04-05	176,460	2.43%	561,880	3.69%	2,178	(92.10%)	44,642	(4.01%)
05-06	306,620	73.76%	592,123	5.38%	21,010	864.65%	46,464	4.08%
06-07	388,006	26.54%	629,794	6.36%	26,484	26.05%	45,731	(1.58%)
07-08	327,848	(15.50%)	675,001	7.18%	28,882	9.05%	46,349	1.35%
08-09	378,311	15.39%	754,060	11.71%	32,089	11.10%	50,432	8.81%

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

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GENERAL FUND						OTHER FUNDS			
Juvenile Court Fines and Fees		Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees (1)		Clerk of Superior Court Fines and Fees (1)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 65,166	(11.08%)	$ 26	(99.06%)	$ 10,148	607.18%	-	0.00%	-	0.00%
59,928	(8.04%)	63	142.31%	10,064	(0.83%)	$48,942	0.00%	$ 17,855	0.00%
51,783	(13.59%)	350	455.56%	9,543	(5.18%)	82,574	68.72%	19,592	9.73%
64,054	23.70%	1,166	233.14%	13,618	42.70%	21,509	(73.95%)	22,065	12.62%
72,291	12.86%	4,764	308.58%	44,159	224.27%	160,464	646.03%	24,464	10.87%
86,595	19.79%	5,457	14.55%	36,962	(16.30%)	31,853	(80.15%)	22,103	(9.65%)
77,985	(9.94%)	3,660	(32.93%)	29,578	(19.98%)	20,692	(35.04%)	15,054	(31.89%)
85,854	10.09%	3,600	(1.64%)	29,022	(1.88%)	75,655	265.62%	16,168	7.40%
76,439	(10.97%)	5,250	45.83%	40,243	38.66%	35,589	(52.96%)	24,082	48.95%
62,017	(18.87%)	9,160	74.48%	44,829	11.40%	115,641	224.93%	28,022	16.36%

Fiscal Year	Total All Fines and Fees	
	Amount	**% Chg**
99-00	$ 1,952,762	(2.69%)
00-01	1,848,099	(5.36%)
01-02	1,837,947	(0.55%)
02-03	2,075,221	12.91%
03-04	2,270,569	9.41%
04-05	2,477,111	9.10%
05-06	2,422,484	(2.21%)
06-07	2,714,438	12.05%
07-08	2,955,329	8.87%
08-09	3,518,565	19.06%

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		OTHER FUNDS					
			Jail District (1)		Capital Improvement		Library District (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	$ 520,796	18.35%	-	0.00%	$ 25,510	0.00%	-	0.00%
00-01	273,109	(47.56%)	$ 99,053	0.00%	3,726	(85.39%)	$ 308,449	0.00%
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	0.00%	80,254	(39.52%)
05-06	608,071	53.98%	376,936	361.73%	144,084	195.40%	212,586	164.89%
06-07	782,485	28.68%	198,721	(47.28%)	164,822	14.39%	151,344	(28.81%)
07-08	476,631	(39.09%)	158,704	(20.14%)	1,332	(99.19%)	111,535	(26.30%)
08-09	448,670	(5.87%)	166,301	4.79%	-	(100.00%)	173,595	55.64%

Fiscal Year	OTHER FUNDS					
	Public Works (1)		Adult Probation (1)		Other Funds (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
99-00	-	0.00%	-	0.00%	$ 628,431	16.56%
00-01	$ 19,204	0.00%	$ 31,773	0.00%	169,604	(73.01%)
01-02	115,761	502.80%	46,723	47.05%	81,616	(51.88%)
02-03	28,392	(75.47%)	36,469	(21.95%)	100,080	22.62%
03-04	60,397	112.73%	15,118	(58.55%)	196,618	96.46%
04-05	164,083	171.67%	19,548	29.30%	294,896	49.98%
05-06	113,882	(30.59%)	41,262	111.08%	114,074	(61.32%)
06-07	244,279	114.50%	30,014	(27.26%)	130,270	14.20%
07-08	32,300	(86.78%)	26,245	(12.56%)	59,146	(54.60%)
08-09	12,030	(62.76%)	20,104	(23.40%)	65,780	11.22%

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

OTHER FUNDS							
Health District (1)		Housing (1)		Development Services (1)		Attorney (1)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
-	0.00%	-	0.00%	-	0.00%	-	0.00%
$ 85,363	0.00%	$ 21,336	0.00%	$ 1,497	0.00%	$ 35,830	0.00%
69,392	(18.71%)	25,705	20.48%	2,140	42.95%	81,015	126.11%
84,028	21.09%	165,904	545.42%	20,014	835.23%	72,747	(10.21%)
83,435	(0.71%)	167,416	0.91%	-	(100.00%)	68,664	(5.61%)
228,566	173.94%	183,474	9.59%	395,835	0.00%	48,978	(28.67%)
115,740	(49.36%)	183,595	0.07%	91,958	(76.77%)	183,935	275.55%
155,876	34.68%	199,232	8.52%	281,588	206.21%	174,066	(5.37%)
61,622	(60.47%)	275,962	38.51%	12,973	(95.39%)	127,803	(26.58%)
29,282	(52.48%)	257,423	(6.72%)	10,438	(19.54%)	77,265	(39.54%)

Fiscal Year	Total All Funds	
	Amount	**% Chg**
99-00	$ 1,174,737	19.97%
00-01	1,048,944	(10.71%)
01-02	845,393	(19.41%)
02-03	1,020,656	20.73%
03-04	1,450,235	42.09%
04-05	1,940,938	33.84%
05-06	2,186,123	12.63%
06-07	2,512,697	14.94%
07-08	1,344,253	(46.50%)
08-09	1,260,888	(6.20%)

Yuma County, Arizona

Other Financing Sources (Uses)

Last Ten Fiscal Years

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

	Fiscal Year							
	1999-2000		2000-01		2001-02		2002-03	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Capital lease agreements	-	-	-	-	$ 312,842	-	-	-
Transfers In	$ 11,978,814	7.04%	$ 13,319,968	11.20%	16,342,905	22.69%	$ 27,991,937	71.28%
Transfers Out	(11,978,814)	7.04%	(13,417,437)	12.01%	(16,386,718)	22.13%	(28,539,536)	74.16%
Other (Bond Premium)	-	-	-	-	-	-	-	-
Loan proceeds	667,000	-	280,638	(57.93%)	76,662	(72.68%)	-	-
Certificate of Participation	4,405,000	-	19,060,000	332.69%	-	-	-	-
Sale of Bonds	-	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 5,072,000**	**861.53%**	**$ 19,243,169**	**279.40%**	**$ 345,691**	**(98.20%)**	**$ (547,599)**	**(258.41%)**

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Fiscal Year											
2003-04		2004-05		2005-06		2006-07		2007-08		2008-09	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 398,662	-	$ 423,621	6.26%	-	-	$ 227,613	-	$ 189,625	(16.69%)	-	-
17,924,686	(35.96%)	30,886,390	72.31%	$ 20,449,275	(33.79%)	28,042,195	37.13%	34,936,593	24.59%	$ 36,814,313	5.37%
(18,199,686)	(36.23%)	(31,210,390)	71.49%	(20,959,728)	(32.84%)	(28,555,195)	36.24%	(35,252,202)	23.45%	(36,614,306)	3.86%
-	-	-	-	-	-	261,138	-	-	-	-	-
-	-	479,610	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	10,050,000	-	10,000,000	(0.50%)	43,715,000	337.15%	-	-
-	-	-	-	4,430	-	-	-	-	-	-	-
$ 123,662	**(122.58%)**	**$ 579,231**	**368.40%**	**$ 9,543,977**	**1547.70%**	**$ 9,975,751**	**4.52%**	**$ 43,589,016**	**336.95%**	**$ 200,007**	**(99.54%)**

Yuma County, Arizona

Net Assets by Category (1)

Last Seven Fiscal Years

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

	Fiscal Year					
	2002-03		2003-04		2004-05	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
Governmental Activities						
Invested in Capital Assets, net of related debt	$ 146,129,440	N/A	$ 155,410,656	6.35%	$ 183,023,938	17.77%
Restricted for:						
Public Safety	7,412,064	N/A	5,631,100	(24.03%)	4,336,202	(23.00%)
Highway & Streets	16,195,341	N/A	15,793,696	(2.48%)	17,535,433	11.03%
Health	-	N/A	-	0.00%	-	0.00%
Culture & Recreation	1,665,057	N/A	1,789,026	7.45%	2,480,971	38.68%
Debt Service	3,038,858	N/A	3,749,490	23.38%	5,996,160	59.92%
Capital Projects	15,931,361	N/A	23,702,381	48.78%	21,716,661	(8.38%)
Other Purposes	246,038	N/A	-	(100.00%)	-	0.00%
Unrestricted	28,295,874	N/A	35,064,382	23.92%	33,753,132	(3.74%)
Total governmental net assets	**$ 218,914,033**	**N/A**	**$ 241,140,731**	**10.15%**	**$ 268,842,497**	**11.49%**

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

Table A-14

Fiscal Year							
2005-06		2006-07		2007-08		2008-09	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 195,616,407	6.88%	$ 208,559,572	6.62%	$ 233,880,537	12.14%	$ 248,106,049	6.08%
2,661,676	(38.62%)	2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)
17,919,093	2.19%	8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%
2,816,346	0.00%	3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)
2,724,956	9.83%	3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%
8,129,538	35.58%	6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)
31,521,351	45.15%	41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)
-	0.00%	-	0.00%	-	0.00%	-	0.00%
36,281,955	7.49%	42,571,952	17.34%	48,452,772	13.81%	53,642,198	10.71%
$ 297,671,322	**10.72%**	**$ 317,188,877**	**6.56%**	**$ 336,857,662**	**6.20%**	**$ 348,158,856**	**3.35%**

Yuma County, Arizona

Table A-15

General Fund Changes in Fund Balance
Last Ten Fiscal Years
(All Information from Prior Year Financial Reports unless otherwise specified)

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers In & Other	Total	Expenditures	Transfers Out & Other	Total	
1999-00	$ 39,842,065	$ 25,000	$ 39,867,065	$ 30,752,569	$ 6,854,106	$ 37,606,675	$ 2,260,390
2000-01	42,028,592	154,579	42,183,171	33,153,514	9,054,621	42,208,135	(24,964)
2001-02	44,569,167	225,838	44,795,005	33,858,846	9,416,777	43,275,623	1,519,382
2002-03	49,362,913	38,666	49,401,579	38,391,740	8,058,218	46,449,958	2,951,621
2003-04	53,151,273	25,000	53,176,273	43,116,445	11,448,633	54,565,078	(1,388,805)
2004-05	58,189,093	305,774	58,494,867	47,004,323	8,981,895	55,986,218	2,508,649
2005-06	62,737,664	18,767	62,756,431	51,657,521	12,033,359	63,690,880	(934,449)
2006-07	65,273,762	417,408	65,691,170	55,962,510	12,041,128	68,003,638	(2,312,468)
2007-08	66,451,637	203,936	66,655,573	58,326,778	8,647,417	66,974,195	(318,622)
2008-09	70,057,911	4,347,002	74,404,913	60,015,890	10,857,450	70,873,340	3,531,573

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
1998-99	$ 191,053	-	$ 294,272	$ 6,487,886	$ 3,849,724	$ 10,337,610	59.34%
1999-00	(6,605)	-	-	10,337,610	2,253,785	12,591,395	21.80%
2000-01	-	-	-	12,591,395	(24,964)	12,566,431	(0.20%)
2001-02	-	$ (123,939)	-	12,566,431	1,395,443	13,961,874	11.10%
2002-03	-	-	(3)	13,961,871	2,951,618	16,913,492	21.14%
2003-04	-	-	-	16,913,492	(1,388,805)	15,524,687	(8.21%)
2004-05	-	-	-	15,524,687	2,508,649	18,033,336	16.16%
2005-06	-	-	-	18,033,336	(934,449)	17,098,887	(5.18%)
2006-07	-	-	-	17,098,887	(2,312,468)	14,786,419	(13.52%)
2007-08	-	-	-	14,786,419	(318,622)	14,467,797	(2.15%)
2008-09	-	-	-	14,467,797	3,531,573	17,999,370	24.41%

Revenue Capacity

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 % Chng	Estimated Actual Value Amount	Estimated Actual Value % Chng	Ratio of **Assessed** Value to Total Estimated Value	Secured Personal Property and Real Property: Exempt Assessed Value Amount	Exempt Assessed Value % Chng	Net Assessed Value Amount	Net Assessed Value % Chng	Total Direct Tax Rate	Ratio of **Net Assessed** Value to Total Estimated Value
1999	Primary	591,278,819	4.22%	4,093,500,261	5.26%	14.44%	96,261,323	5.37%	495,017,496	4.00%	2.3180	12.09%
(1999)	Secondary	612,075,635	5.02%	4,226,225,993	6.07%	14.48%	98,637,667	6.25%	513,437,968	4.79%	3.1720	12.15%
2000	Primary	629,200,408	6.41%	4,350,253,856	6.27%	14.46%	92,548,945	-3.86%	536,651,463	8.41%	2.3180	12.34%
(2000)	Secondary	652,259,213	6.57%	4,471,843,447	5.81%	14.59%	99,389,668	0.76%	552,869,545	7.68%	3.1720	12.36%
2001	Primary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	2.3180	12.27%
(2001)	Secondary	667,517,264	2.34%	4,637,294,033	3.70%	14.39%	98,861,560	-0.53%	568,655,704	2.86%	3.1720	12.26%
2002	Primary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	2.3180	12.27%
(2002)	Secondary	716,632,240	7.36%	5,017,610,685	8.20%	14.28%	100,712,011	1.87%	615,920,229	8.31%	3.1720	12.28%
2003	Primary	734,852,978	5.74%	5,161,887,329	6.17%	14.24%	102,909,916	4.50%	631,943,062	5.94%	2.3180	12.24%
(2003)	Secondary	771,600,322	7.67%	5,394,833,820	7.52%	14.30%	121,165,557	20.31%	650,434,765	5.60%	3.1720	12.06%
2004	Primary	764,790,205	4.07%	5,950,429,672	15.28%	12.85%	106,026,809	3.03%	658,763,396	4.24%	2.3180	11.07%
(2004)	Secondary	781,476,425	1.28%	5,614,614,331	4.07%	13.92%	102,755,736	-15.19%	678,720,689	4.35%	3.2420	12.09%
2005	Primary	826,245,093	8.04%	5,965,234,665	0.25%	13.85%	115,989,457	9.40%	710,255,636	7.82%	2.2239	11.91%
(2005)	Secondary	848,416,576	8.57%	6,137,115,110	9.31%	13.82%	119,147,184	15.95%	729,269,392	7.45%	3.1479	11.88%
2006	Primary	954,327,972	15.50%	6,916,901,300	15.95%	13.80%	133,545,053	15.14%	820,782,919	15.56%	2.1429	11.87%
(2006)	Secondary	1,072,882,699	26.46%	7,770,088,567	26.61%	13.81%	155,551,160	30.55%	917,331,539	25.79%	3.4069	11.81%
2007	Primary	1,074,488,724	12.59%	7,958,279,842	15.06%	13.50%	136,649,306	2.32%	937,839,418	14.26%	2.0192	11.78%
(2007)	Secondary	1,265,353,372	17.94%	9,500,029,297	22.26%	13.32%	158,775,349	2.07%	1,106,578,023	20.63%	3.2832	11.65%
2008	Primary	1,248,159,322	16.16%	9,466,064,618	18.95%	13.19%	168,343,150	23.19%	1,079,816,172	15.14%	1.8825	11.41%
(2008)	Secondary	1,625,001,942	28.42%	12,594,595,331	32.57%	12.90%	255,840,441	61.13%	1,369,161,501	23.73%	2.9674	10.87%

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

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
1999-2000	$ 11,033,320	$ 10,859,823	98.43%	$ 503,329	$ 11,363,152	102.99%
2000-01	11,474,506	11,217,960	97.76%	786,207	12,004,167	104.62%
2001-02	12,439,581	12,177,500	97.89%	682,463	12,859,963	103.38%
2002-03	13,826,873	12,531,081	90.63%	631,218	13,162,299	95.19%
2003-04	14,648,440	13,734,084	93.76%	683,016	14,417,100	98.42%
2004-05	15,270,136	14,511,502	95.03%	735,976	15,247,478	99.85%
2005-06	15,795,395	15,543,999	98.41%	674,972	16,218,971	102.68%
2006-07	17,588,577	17,431,574	99.11%	586,995	18,018,569	102.44%
2007-08	18,936,854	18,731,286	98.91%	599,415	19,330,701	102.08%
2008-09	20,327,539	19,886,957	97.83%	876,242	20,763,199	102.14%

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

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
1999-2000	$ 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	95.03%	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%	251,396	1.59%
2006-07	17,588,577	17,144,126	97.47%	287,448	17,431,574	99.11%	157,003	0.89%
2007-08	18,936,854	18,453,958	97.45%	277,328	18,731,286	98.91%	205,568	1.09%
2008-09	20,327,539	19,508,404	95.97%	378,553	19,886,957	97.83%	440,582	2.17%

(1) Included in year collected / received.

(2) Included in year levied / billed.

YUMA COUNTY, ARIZONA

Principal Taxpayers *
Last Eight Fiscal Years

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

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

Table B-4

Fiscal Year								
2005	2006		2007		2008		2009	
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	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
5.44%	$40,652,029	5.57%	$42,436,961	4.63%	$46,558,875	4.21%	$49,630,652	3.62%
2.17%	12,568,464	1.72%	13,387,935	1.46%	11,176,735	1.01%	10,867,481	0.79%
-	6,657,190	0.91%	8,765,555	0.96%	8,203,383	0.74%	8,315,745	0.61%
0.95%	6,615,249	0.91%	7,095,923	0.77%	7,387,243	0.67%	7,723,824	0.56%
1.34%	7,690,513	1.05%	6,546,605	0.71%	6,537,031	0.59%	4,439,088	0.32%
0.94%	5,820,950	0.80%	5,327,874	0.58%	4,949,489	0.45%	4,198,370	0.31%
1.16%	7,882,433	1.08%	5,088,456	0.55%	5,044,953	0.46%	5,271,135	0.38%
0.64%	4,168,430	0.57%	4,704,960	0.51%	4,204,860	0.38%	4,044,920	0.30%
0.52%	4,540,936	0.62%	4,351,941	0.47%	4,758,679	0.43%	4,734,042	0.35%
-	2,984,157	0.41%	4,337,349	0.47%	7,487,693	0.68%	9,842,191	0.72%
0.53%	3,592,135	0.49%	3,499,644	0.38%	3,416,044	0.31%	3,186,506	0.23%
-	-	-	2,971,503	0.32%	3,333,161	0.30%	3,430,461	0.25%
0.37%	2,632,657	0.36%	2,743,006	0.30%	2,997,134	0.27%	3,036,404	0.22%
-	-	-	2,655,506	0.29%	2,219,923	0.20%	-	0.00%
-	3,545,605	0.49%	2,570,511	0.28%	3,297,762	0.30%	-	0.00%
14.06%	$109,350,748	14.99%	$116,483,729	12.68%	$121,572,965	10.99%	$118,720,819	8.67%

Yuma County, Arizona

Table B-5

County General Sales Tax by Category (1) (2) (3)
June 30, 2009
Current year and four years ago

Category	2004-05	2008-09	% Change
Utilities	$ 917,371	$ 1,294,683	41.13%
Communications	406,960	261,299	(35.79%)
Publishing	16,049	10,420	(35.07%)
Restaurants & Bars	800,445	1,012,087	26.44%
Amusements	49,130	76,547	55.81%
Rental of Real Prop	-	-	0.00%
Rental of Personal Prop	308,258	324,153	5.16%
Contracting	2,043,827	2,216,877	8.47%
Retail	5,910,968	6,293,416	6.47%
Hotel/Motel	210,876	269,512	27.81%
All Other	93,637	67,057	(28.39%)
TOTAL	$10,757,521	11,826,051	9.93%

(1) Information obtained from Arizona Department of Revenue and County records
(2) Information prior to fiscal year 2004-05 unavailable
(3) Only Sales Tax revenues of the General Fund are included

Yuma County, Arizona

Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
June 30, 2009
Last Ten Years (Rates in cents per dollar)

Fiscal Year	State	County (2)				Cities (6)			
		General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Welton	Yuma
1999-2000	5.00	0.50	0.50	-	-	2.50	2.50	2.50	1.70
2000-01	5.60	0.50	0.50	0.50	-	2.50	2.50	2.50	1.70
2001-02	5.60	0.50	0.50	0.50	-	2.50	2.50	2.50	1.70
2002-03	5.60	0.50	0.50	0.50	-	2.50	2.50	2.50	1.70
2003-04	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2004-05	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2005-06	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70

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; ends in Dec 31, 2015 unless extension approved.
(4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.
(5) Rate established by action of governing body and voter approval in 2005
(6) Governing body is elected City Council

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 No.		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
1999	Primary	-	2.3180	0.5217	1.9902	-	688.5879	-	4.7747	-	-
1999-00	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
2000-01	Secondary	-	-	-	-	-	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
2001-02	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	287.5561	4.7747	492.2007	196.4004
2002-03	Secondary	-	-	-	-	-	-	-	-	-	-
2003	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
2003-04	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
2004-05	Secondary	-									
2005	Primary	-	2.2239	0.4358	1.8693	-	117.0047	162.9726	4.7747	490.3965	195.6453
2005-06	Secondary	-	-	-	-	-	-	-	-	-	-
2006	Primary	-	2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	Secondary	-	-	-	-	-	-	-	-	-	-
2007	Primary	-	2.0192	0.0000	1.6744	1.3442	105.3042	195.5671	4.7747	1,311.2520	523.1283
2007-2008	Secondary	-	-	-	-	-	-		-	-	-
2008	Primary	-	1.8825	0.0000	1.5596	1.3514	347.1139	289.7291	4.7747	574.0274	229.0251
2008-2009	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 No.		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
1999	Primary	2.5612	2.2772	2.1935	1.9211	2.2850	2.8843	2.2616	2.1561	2.2269	1.8216
1999-00	Secondary	1.5050	2.0365	1.2755	2.6258	1.7151	1.1705	2.4499	0.8260	0.9121	0.3013
2000	Primary	2.4934	2.2649	2.0975	2.2283	2.3175	2.9713	2.2793	2.1439	2.2387	1.8281
2000-01	Secondary	1.5377	1.8395	1.4225	2.2662	1.4579	0.9630	2.4326	0.6416	0.8793	0.2815
2001	Primary	2.8157	3.1700	2.5481	2.0595	2.2604	3.2301	2.6029	2.0319	2.4303	1.8267
2001-02	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
2002-03	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
2003-04	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
2004-05	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178
2005	Primary	2.7753	3.4753	2.0844	1.7244	2.6492	2.8109	4.1645	2.1730	2.2739	1.8847
2005-06	Secondary	1.1599	1.1605	0.6475	1.5126	1.0391	0.8287	1.5085	0.6950	0.7426	0.4727
2006	Primary	1.9817	3.3935	1.4298	3.8278	3.3216	3.2284	4.1644	2.0057	2.2666	1.8852
2006-07	Secondary	0.7616	1.2555	0.9252	2.1344	1.4945	0.8817	1.2021	0.2351	0.7450	0.4993
2007	Primary	2.0418	2.2875	2.0173	2.5132	2.0828	2.3046	4.0609	2.0607	1.7345	1.8852
2007-08	Secondary	0.5626	0.8436	0.5752	1.9379	0.4429	0.3509	1.0518	0.0000	0.4419	0.4993
2008	Primary	1.8209	4.4348	1.7392	1.9744	2.0347	2.4573	4.3122	2.0480	1.9214	1.6274
2008-09	Secondary	0.3381	1.0407	0.7150	1.7010	0.3860	0.0831	0.0301	0.4342	0.7450	0.3652

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
1999	Primary	-	-	-	-	-	-	-	-	-
1999-00	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	4.4381
2000	Primary	-	-	-	-	-	-	-	-	-
2000-01	Secondary	-	5.5788	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	-
2001	Primary	-	-	-	-	-	-	-	-	-
2001-02	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	0.5542	-
2002	Primary	-	-	-	-	-	-	-	-	-
2002-03	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	0.5499	-
2003	Primary	-	-	-	-	-	-	-	-	-
2003-04	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	8.6928
2004	Primary	-	-	-	-	-	-	-	-	-
2004-05	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	1.0000	5.2157
2005	Primary	-	-	-	-	-	-	-	-	-
2005-06	Secondary	-	0.7622	0.5740	0.3500	60.0000	30.0000	32.0000	1.0000	5.2157
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	1.0594	5.2157
2007	Primary	-	-	-	-	-	-	-	-	-
2007-08	Secondary	-	0.5053	0.9140	0.3500	60.0000	35.0000	32.0000	1.0181	5.2157
2008	Primary	-	-	-	-	-	-	-	-	-
2008-09	Secondary	-	0.5244	0.7671	0.3178	60.0000	35.0000	32.0000	1.0248	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
1999	Primary	-	-	-	-	-	-	-	-
1999-00	Secondary	105.0000	8.6800	1.0000	1.0000	20.7300	6.5000	0.3800	1.0000
2000	Primary	-	-	-	-	-	-	-	-
2000-01	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-
2001-02	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
2002-03	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2003	Primary	-	-	-	-	-	-	-	-
2003-04	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2004	Primary	-	-	-	-	-	-	-	-
2004-05	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500	-
2005	Primary	-	-	-	-	-	-	-	-
2005-06	Secondary	125.0000	8.6800	1.0000	-	-	7.0000	0.2250	-
2006	Primary	-	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000	-
2007	Primary	-	-	-	-	-	-	-	-
2007-08	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800	-
2008	Primary	-	-	-	-	-	-	-	-
2008-09	Secondary	165.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800	-

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

(All information obtained from County Financial records)

	Bonds					Rural Develoment Loans	
	Revenue	Gen Obligation	Special Assessment				
Fiscal Year	Jail District	Library District	Del Sur	Donovan Estates	El Prado Estates	WIFA Loan	Gadsen Sewer
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
2007-08	18,150,000	50,935,000	-	319,600	95,750	162,035	419,657
2008-09	16,210,000	49,960,000	-	296,500	88,920	150,891	399,673

Table C-3

Certificates of Participation							
1998 Health Building	1999 Adult Probation	2001 A Juv & Justice Centers	2001 A Juv & Justice Centers	**Capital Leases**	**Total Outstanding Debt**	Total Debt as a % of Personal Income	Total Debt Per Capita
$ 4,640,000	$ 4,405,000	-	-	$ 362,489	**$ 27,798,489**	1.03%	$ 173.71
4,290,000	4,065,000	$ 16,640,000	$ 2,420,000	223,114	**45,175,117**	1.66%	273.32
3,940,000	3,725,000	16,640,000	2,420,000	278,207	**43,435,707**	1.41%	255.87
3,590,000	3,385,000	16,440,000	2,390,000	110,055	**41,164,987**	1.18%	235.17
3,240,000	3,045,000	16,440,000	2,390,000	327,074	**39,518,389**	1.14%	217.77
2,880,000	2,705,000	16,090,000	2,340,000	504,370	**37,830,417**	0.99%	199.65
2,520,000	2,365,000	13,990,000	2,040,000	267,201	**43,267,209**	1.05%	221.32
1,800,000	1,685,000	7,320,000	1,080,000	202,696	**40,839,374**	0.97%	207.95
-	1,345,000	-	-	291,308	**71,718,350**	1.56%	356.28
-	-	-	-	211,526	**67,317,510**	1.44%	330.35

Yuma County, Arizona

Table C-4

Legal Debt Margin

(Constitutional General Obligation Bond Capacity)

June 30, 2009

Assessed Valuation (Secondary)			$ 1,369,161,501
Gross Indebtedness		$ 17,145,984	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 16,210,000		
Special Assessment Bond - Donovan Estates	296,500		
Special Assessment Notes - El Prado Estates	88,920		
Rural Development Loan - WIFA	150,891		
Rural Development Loan - Gadsden Sewer Project	399,673		
Total Exempt Debt		(17,145,984)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			82,149,690
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 82,149,690**
Yuma County Library District (Voter Approved)	$ 49,960,000		
Total Voter Approved Debt		$ 49,960,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 205,374,225
Total Non-exempt Bonds Outstanding			(49,960,000)
Debt Margin within 15% Debt Limitation			**$ 155,414,225**

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 Fiscal Year 2006 and the balance of the total approved bonds, $43,715,000 were in issued in July 2007 (Fiscal Year 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
1999-00	160,026	$ 513,437,968	$ 27,436,000	5.34%	$ 171.45
2000-01	165,280	552,869,545	44,891,938	8.12%	271.61
2001-02	169,760	568,655,704	43,157,500	7.59%	254.23
2002-03	175,045	615,920,229	41,054,932	6.67%	234.54
2003-04	181,470	650,434,765	39,191,315	6.03%	215.97
2004-05	189,480	678,720,689	37,326,048	5.50%	196.99
2005-06	195,499	729,269,392	42,940,008	5.89%	219.64
2006-07	196,390	917,331,539	40,639,680	4.43%	206.93
2007-08	201,298	1,106,578,023	71,427,042	6.45%	354.83
2008-09	203,779	1,369,161,501	67,105,984	4.90%	329.31

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)	
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	43,000,008	12,106,206	3,914,701	131,889,570	2.97%
2006-07	40,636,678	11,734,593	14,226,530	150,840,358	9.43%
2007-08	71,427,042	41,348,125	17,377,426	178,713,792	9.72%
2008-09	67,105,984	40,002,621	7,662,429	176,279,921	4.35%

(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, 2009

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College (1)	$ 1,369,161,501	$ 75,805,000	50%	$ 37,902,500
City of Yuma	699,659,180	-	0%	-
Yuma Elementary School District No. 1	905,064,448	13,675,000	100%	13,675,000
Somerton Elementary School District No. 11	64,129,194	3,380,000	100%	3,380,000
Crane Elementary School District No. 13	263,243,390	16,300,000	100%	16,300,000
Hyder Elementary School District No.16	8,588,892	-	100%	-
Mohawk Valley Elementary School District No.17	21,286,159	1,005,000	100%	1,005,000
Wellton Elementary School District No.24	31,601,966	370,000	100%	370,000
Gadsden Elementary School District No. 32	74,004,148	775,000	100%	775,000
Antelope Union High School District No. 50	62,720,321	2,225,000	100%	2,225,000
Yuma County: Library District	1,369,161,501	49,960,000	100%	49,960,000
Yuma Union High School District No. 70	1,306,441,180	93,625,000	100%	93,625,000
Total Direct and Overlapping General Obligation Bonded Debt				$219,217,500

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

(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal year				
	1999-2000	2000-01	2001-02	2002-03	2003-04
Pledged Revenues					
Jail District Sales Tax (1)	$ 7,001,691	$ 7,397,292	$ 7,709,721	$ 8,158,678	$ 9,258,301
Capital Projects Sales Tax (2)	-	-	1,632,045	6,386,386	2,202,293
Library District Property Tax (3)	-	-	-	-	-
Special Assessment Districts (4)					
Donovan Estatees	102,932	108,241	101,558	80,182	66,082
Del Sur Estates	55,547	44,072	25,707	25,959	33,014
El Prado Estates	-	-	20,336	72,330	68,477
Gadsden	-	-	-	-	-
Total Projected Revenues	$ 7,160,170	$ 7,549,605	$ 9,489,367	$ 14,723,535	$ 11,628,167
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 985,000	$ 1,030,000	$ 1,075,000	$ 1,125,000	$ 1,195,000
Interest	915,973	871,581	822,702	781,822	708,582
Total Jail District Requirements	1,900,973	1,901,581	1,897,702	1,906,822	1,903,582
Capital Sales Tax - Certificates of Payment					
Principal	-	-	1,166,100	690,000	1,100,000
Interest	-	-	865,146	1,133,402	1,108,448
Total Jail District Requirements	-	-	2,031,246	1,823,402	2,208,448
Library District - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Library District Requirements	-	-	-	-	-
Assessment Districts					
Donovan Estates - Bonds					
Principal	-	150,700	77,100	17,900	18,600
Interest	13,530	28,947	22,323	18,891	18,025
Total Donovan Estates	13,530	179,647	99,423	36,791	36,625
Del Sur Estates - Bonds					
Principal	17,182	59,000	14,000	14,000	14,000
Interest	7,757	7,814	5,164	4,465	3,800
Total Del Sur Estates	24,939	66,814	19,164	18,465	17,800
El Prado Estates - WIFA Loan					
Principal	-	-	-	15,668	16,017
Interest	-	-	14,957	14,349	13,695
Total El Prado Estates	-	-	14,957	30,017	29,712
Gadsden - RDA Loan					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Gadsden Estates	-	-	-	-	-
Total Assessment Districts Requirements	38,469	246,461	133,544	85,273	84,137
Total Annual Requirements	$ 1,939,442	$ 2,148,042	$ 4,062,492	$ 3,815,497	$ 4,196,167
Estimated Coverage	3.69	3.51	2.34	3.86	2.77

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

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

Table C-8

	Fiscal year				
	2004-05	2005-06	2006-07	2007-08	2008-09
Pledged Revenues					
Jail District Sales Tax (1)	$ 10,756,744	$ 11,883,461	$ 12,427,423	$ 12,372,890	$ 11,826,297
Capital Projects Sales Tax (2)	4,152,264	1,626,229	9,223,702	9,922,548	1,742,172
Library District Property Tax (3)	-	-	3,040,298	3,574,367	3,305,456
Special Assessment Districts (4)					
Donovan Estatees	56,061	53,133	60,388	29,577	29,154
Del Sur Estates	13,850	14,145	7,337	-	-
El Prado Estates	41,634	72,101	44,592	29,889	16,143
Gadsden	-	162,076	70,643	40,620	47,935
Total Projected Revenues	$ 15,020,553	$ 13,811,145	$ 24,874,383	$ 25,969,891	$ 16,967,157
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,265,000	$ 1,330,000	$ 1,395,000	$ 1,940,000	$ 2,035,000
Interest	637,122	566,256	590,638	842,063	746,823
Total Jail District Requirements	1,902,122	1,896,256	1,985,638	2,782,063	2,781,823
Capital Sales Tax - Certificates of Payment					
Principal	3,100,000	700,000	8,330,000	10,540,000	1,345,000
Interest	1,050,288	919,918	887,502	536,332	35,563
Total Jail District Requirements	4,150,288	1,619,918	9,217,502	11,076,332	1,380,563
Library District - Bonds					
Principal	-	-	1,900,000	930,000	975,000
Interest	-	-	657,688	2,366,426	2,329,226
Total Library District Requirements	-	-	2,557,688	3,296,426	3,304,226
Assessment Districts					
Donovan Estates - Bonds					
Principal	19,500	20,300	21,200	22,100	23,100
Interest	17,192	16,231	15,413	14,466	13,477
Total Donovan Estates	36,692	36,531	36,613	36,566	36,577
Del Sur Estates - Bonds					
Principal	14,000	14,000	45,000	-	-
Interest	3,135	2,470	1,555	-	-
Total Del Sur Estates	17,135	16,470	46,555	-	-
El Prado Estates - WIFA Loan					
Principal	16,378	16,755	17,146	17,552	17,974
Interest	13,027	12,345	11,647	10,934	10,205
Total El Prado Estates	29,405	29,100	28,793	28,486	28,179
Gadsden - RDA Loan					
Principal	-	19,984	19,984	19,984	19,984
Interest	-	21,133	20,234	19,334	18,435
Total Gadsden Estates	-	41,117	40,218	39,318	38,419
Total Assessment Districts Requirements	83,232	123,218	152,179	104,370	103,175
Total Annual Requirements	$ 6,135,642	$ 3,639,392	$ 13,913,007	$ 17,259,191	$ 7,569,787
Estimated Coverage	2.45	3.79	1.79	1.50	2.24

(3) The Library District, by voter action in 2005, approved issuance of $53,765,000 in bonds to cover the construction of new library facilities, and the levying of a property tax to repay the gonds. Upon repayment of these bonds the property tax will be discontinued.

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

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Economic and Demographic Information

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

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population*	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Trnsp., Comm. Util Employed	Trnsp., Comm. Util %	Trade, Trnp., Comm. Employed	Trade, Trnp., Comm. %	Financial Actv. Employed	Financial Actv. %	Service Misc. Employed	Service Misc. %
1999 (1)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	196,390	76,237	64,878	14.9%	30,100	46.4%	-	N/A	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007 (2)	201,298	79,100	70,200	11.3%	30,100	42.9%	-	N/A	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008 (2)	203,779	82,525	69,300	16.0%	30,100	43.4%	-	N/A	10,500	15.2%	1,500	2.2%	17,900	25.8%

Calendar Year	Total Population *	Farming / Agriculture Employed	Farming / Agriculture %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Construction Employed	Construction %	Manufacturing Employed	Manufacturing %	Government Grand Total Employed	Government Grand Total %	Federal Employed	Federal %	State and Local Employed	State and Local %
1999 (1)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	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 (2)	196,390	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007 (2)	201,298	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008 (2)	203,779	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%

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 Statistical Review - Norton Consulting (Estimated Population)

(2) 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)
2000 (a)	2,346,997	3.9%	160,026	64,311	16.5%	20,478	5,244	8.9%	15,322	5,182	35.3%
2001 (b)	2,579,520	4.7%	165,280	64,871	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (b)	2,671,705	6.2%	169,760	68,133	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (b)	2,665,322	5.6%	175,045	71,737	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (b)	2,837,052	4.6%	181,470	72,799	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005 (b)	2,866,800	4.7%	189,480	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006 (b)	3,025,464	3.8%	196,390	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007(b)	3,029,090	3.8%	201,298	78,948	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008(b)	3,136,231	7.4%	203,779	82,525	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%

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)
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (a)	7,266	3,077	25.5%	1,829	616	18.2%	77,515	34,973	12.7%
2001 (b)	7,520	3,103	25.5%	1,860	622	18.2%	79,530	35,279	12.6%
2002 (b)	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003 (b)	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004 (b)	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005 (b)	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006 (b)	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007(b)	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008(b)	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%

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

(1) AZ Department of Revenue

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

(a) Per U.S. Census

(b) 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			2003-2004 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	24	25	26	28	28	28	27	28	29	28	28	28	28	28	28
Board of Supervisors / County Admin	15	15	15	17	17	17	17	17	17	17	17	17	17	17	17
Development Services	64	66	67	66	68	69	66	67	68	67	68	68	67	67	67
Election Services	2	3	3	2	3	4	2	2	2	2	2	2	2	3	3
Financial Services	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16
General Services	20	20	20	21	22	23	24	26	27	29	30	30	29	30	31
Human Resources	8	9	9	9	9	9	9	9	9	9	9	9	8	8	8
Information Technology Services	12	12	12	14	14	14	17	18	18	20	20	20	20	20	20
Recorder	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Treasurer	9	10	10	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	2	6	10
Total General Government	183	193	198	195	203	209	199	208	214	209	216	220	208	215	220
Public Safety															
Adult Probation	85	85	85	83	83	83	87	87	87	79	79	79	79	80	80
Sheriff	271	272	272	278	279	279	287	287	287	299	300	301	293	294	294
Total Public Safety	356	357	357	361	362	362	374	374	374	378	379	380	372	374	374
Highway & Streets															
Public Works	90	90	90	93	93	93	91	92	92	90	90	90	89	89	89
Total Highway & Streets	90	90	90	93	93	93	91	92	92	90	90	90	89	89	89
Health															
Health	106	108	109	102	104	106	83	86	88	83	88	92	86	90	93
Total Health	106	108	109	102	104	106	83	86	88	83	88	92	86	90	93
Cultural & Recreation															
Library	54	56	57	54	57	59	54	58	61	51	57	62	50	56	61
Total Cultural & Recreation	54	56	57	54	57	59	54	58	61	51	57	62	50	56	61
Welfare															
Housing	17	17	17	17	17	17	18	28	37	19	23	26	20	22	24
Public Fiduciary	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4
Total Welfare	20	20	20	21	21	21	22	32	41	23	27	30	24	26	28
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	30	31	31	30	30	30	29	29	29	31	32	32	31	31	31
Constable Precinct #1	3	3	3	3	3	3	2	3	3	2	3	3	3	4	4
Constable Precinct #2	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1
Constable Precinct #3	-	-	-	-	-	-	-	-	-	-	-	-	1	1	1
County Attorney	48	50	52	46	46	46	51	51	51	53	54	54	56	56	56
County Attorney: Victim Services	9	9	9	11	12	12	10	10	10	10	10	10	10	10	10
Justice Court #1	14	14	14	16	16	16	17	17	17	19	19	19	17	17	17
Justice Court #2	3	3	3	3	3	3	3	4	4	3	3	3	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	103	103	103	112	115	117	116	116	116	129	131	132	141	142	142
Legal Defender	8	8	8	8	8	8	8	8	8	9	9	9	9	9	9
Public Defender	15	15	15	16	16	16	13	13	13	18	18	18	17	17	17
Superior Court	27	27	27	34	34	34	38	39	39	43	45	47	46	48	50
Total Legal Activities	264	267	269	283	287	289	291	294	294	321	328	331	339	343	345
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	1,173	1,198	1,215

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

(2) Numbers from county payroll records

Table D-3

2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 Employees		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
29	29	29	28	28	28	29	30	30	29	29	29	30	30	30
17	17	17	21	21	21	22	22	22	25	25	25	23	23	23
70	72	73	76	77	78	77	77	77	81	81	81	62	62	62
2	2	2	2	3	3	2	3	3	2	2	2	2	2	2
17	17	17	19	20	20	20	21	21	20	20	20	20	20	20
34	34	34	40	40	40	39	39	39	38	38	38	40	40	40
8	8	8	8	8	8	9	10	10	11	11	11	12	12	12
20	22	23	22	23	24	24	24	24	25	25	25	20	20	20
10	10	10	8	8	8	10	10	10	9	9	9	11	11	11
9	10	10	10	10	10	10	10	10	10	10	10	10	10	10
2	6	10	4	6	8	4	3	10	3	4	5	1	3	3
218	227	233	238	244	248	246	249	256	253	254	255	231	233	233
82	82	82	85	85	85	86	88	88	87	89	91	83	84	86
303	304	305	311	313	314	302	303	304	317	318	318	320	321	321
385	386	387	396	398	399	388	391	392	404	407	409	403	405	407
92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
18	20	21	17	18	18	16	16	16	16	16	16	16	16	16
7	8	8	6	6	6	8	8	8	7	7	7	8	8	8
25	28	29	23	24	24	24	24	24	23	23	23	24	24	24
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
36	36	36	38	38	38	37	38	38	40	41	41	40	41	41
3	4	4	3	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	-	-	-	1	1	1
57	58	58	59	60	60	61	61	61	65	65	65	65	65	65
11	11	11	10	10	10	11	11	11	11	11	11	11	11	11
17	18	18	18	19	19	20	20	20	22	22	23	21	21	22
3	3	3	3	3	3	3	3	3	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	2	2	2
142	143	144	143	144	145	152	154	155	144	144	144	136	136	136
7	7	7	9	10	11	10	10	10	9	9	9	11	11	11
16	16	16	14	14	14	15	16	16	22	22	22	23	23	23
46	49	52	51	54	56	57	59	61	55	56	57	52	58	62
344	351	355	354	362	366	376	382	385	381	383	385	371	378	383
1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Three Years Ago (1) (2)

	2009			2005		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.81%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.52%	1,500	2	1.99%
Yuma Elementary School D #1	1,700	3	2.06%	1,200	5	1.59%
Yuma City Government	1,388	4	1.68%	864	10	1.14%
U.S. Marine Corps Air Station	1,350	5	1.64%	6,043	1	8.01%
Yuma County	1,335	6	1.62%	1,289	4	1.71%
U.S. Border Patrol	920	7	1.11%	-		-
ACT Call Center	814	8	0.99%	-		-
Quechan Paradise Casino	800	9	0.97%	-		-
Grower's Company	-		-	1,500	3	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	8	1.33%
Yuma Union High School District	-		-	690	9	0.91%
Total Top Employers	**12,706**		**15.40%**	**16,262**		**21.55%**
Total County Employment	**82,525**			**75,470**		

(1) Greater Yuma Economic Development Corporation
(2) Informatin prior to fiscal year 2004-05 unavailable

YUMA COUNTY, ARIZONA

Table D-5

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	County Population	Per Capita Income		Total Personal Income (In 000's)	Average Daily School Membership (through Grade 12)		College and University Enrollment	
		Amount	% Change		Amount	% Change	Amount	% Change
1999	160,026	$ 16,821	(0.80%)	$ 2,691,797	29,913	5.64%	6,321	7.34%
2000	165,280	16,507	(1.87%)	2,728,277	30,771	2.87%	5,833	(7.72%)
2001	169,760	18,201	10.26%	3,089,802	31,647	2.85%	6,025	3.29%
2002	175,045	19,861	9.12%	3,476,569	31,465	(0.58%)	6,166	2.34%
2003	181,470	19,171	(3.47%)	3,478,961	31,791	1.04%	6,284	1.91%
2004	189,480	20,265	5.71%	3,839,812	34,514	8.57%	6,450	2.64%
2005	195,499	21,005	3.65%	4,106,456	35,621	3.21%	7,468	15.78%
2006	196,390	21,336	1.58%	4,190,177	37,320	4.77%	7,707	3.20%
2007	201,298	22,772	6.73%	4,583,958	37,886	1.52%	7,600	(1.39%)
2008	203,779	23,988	5.34%	4,661,000	37,229	(1.73%)	7,898	3.92%

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
1999	$ 133,174,000	(14.48%)	2,940	4.11%	$ 666,631,000	(14.77%)	$ 782,030,227	5.71%
2000	160,310,000	20.38%	1,288	(56.19%)	711,099,000	6.67%	843,250,996	7.83%
2001	111,058,880	(30.72%)	1,310	1.71%	792,215,000	11.41%	866,261,447	2.73%
2002	149,800,941	34.88%	1,607	22.67%	922,000,000	16.38%	893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)

* 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 Eight Fiscal Years

	FISCAL YEAR (1)							
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Function/Program								
Policy & executive								
buildings	1	1	1	1	1	1	1	1
Law & justice								
Court Buildings	3	3	3	4	4	4	4	4
Legal defense buildings	2	2	2	2	2	2	2	2
Juvenile Building	1	1	1	1	1	1	1	1
Adult Probation Building	1	1	1	1	1	1	1	1
Parking Garage	-	-	-	1	1	1	1	1
Public safety								
Administration buildings	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	1	2
Aircraft	2	3	2	1	-	-	-	-
Patrol units	60	60	70	75	80	85	96	138
Sheriff sub-stations	4	4	4	4	4	4	4	4
Boats	3	3	3	3	3	4	5	5
Criminal investigation building	2	2	2	2	3	3	3	3
Boat Storage Unit						1	1	1
Emergency Communications Site								1
Health & public assistance								
Administration	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2
TB housing unit	-	-	-	-	1	1	1	1
Public Fudiciary	1	1	1	1	1	1	1	1
Housing								
Housing units	3	3	3	3	3	3	3	3
Cultural & recreation								
Libraries	5	5	5	5	5	5	5	5
Parks	5	5	5	5	5	5	5	5
Community resources & public facilities								
Road lane miles-asphalt	966	1,010	1,024	1,051	1,068	1,081	1,097	1,106
Road lane miles-gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Bridges	99	99	99	99	99	99	99	99
Traffic signals	9	9	9	9	9	9	9	9
Roads-heavy equipment	88	88	88	88	88	96	100	100
Retention basins	32	32	32	32	32	32	32	32
Sanitary sewers - miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Education								
Administration Building	1	1	1	1	1	1	1	1
General government & support services								
Buidlings	9	9	10	8	8	8	8	8
Solid waste								
Solid waste transfer sites	4	4	4	4	4	4	4	4
Solid waste heavy equipment	2	2	3	5	5	5	8	8

All information developed from Yuma County Records
(1) Operation data only available for the last eight fiscal years due to the implementation of GASB34

YUMA COUNTY, ARIZONA

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

Function/Program	2001	% Chg	2002	% Chg	2003	% Chg
Community resources & public facilities						
Building inspections	14,629	N/A	19,540	33.57%	27,788	42.21%
Enhanced lanes maintained (miles)	377	N/A	372	(1.33%)	373	0.27%
General government & support services						
Clerk-Recorder-Assessor recorded documents	38,546	N/A	47,468	23.15%	48,352	1.86%
Health & Public assistance						
ADMHS clients served	31	N/A	30	(3.23%)	17	(43.33%)
Processed child support payments	271,933	N/A	300,582	10.54%	289,403	(3.72%)
Patient treatments at clinics	22,611	N/A	31,339	38.60%	31,660	1.02%
Housing						
New Applications-public housing	440	N/A	445	1.14%	452	1.57%
New Applications-section 8	588	N/A	590	0.34%	594	0.68%
Law & Justice						
Filed felonies-County Attorney	1,634	N/A	1,634	0.00%	1,866	14.20%
Filed misdemeanors-County Attorney	1,186	N/A	1,186	0.00%	1,316	10.96%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	636	N/A	1,072	68.55%	1,166	8.77%
New caseload-Public Defenders	636	N/A	839	31.92%	2,509	199.05%
New caseload-Legal Defenders	609	N/A	683	12.15%	768	12.45%
Superior Court cases	4,504	N/A	4,529	0.56%	4,985	10.07%
Minute entries generated	17,220	N/A	17,801	3.37%	22,035	23.79%
Justice Court cases	22,535	N/A	22,635	0.44%	21,623	(4.47%)
Public Safety						
Total miles patrolled - Sheriff	1,500,000	N/A	1,500,000	0.00%	1,500,000	0.00%
Processed offenders-Sheriff	8,432	N/A	9,220	9.35%	8,761	(4.98%)
Juvenile referrals -Probation	4,360	N/A	4,631	6.22%	4,983	7.60%
Cases supervised-Probation	650	N/A	596	(8.31%)	660	10.74%
Minor institutional care days-Probation	16,105	N/A	17,408	8.09%	17,327	(0.47%)
Adult sentencing reports-Probation	1,150	N/A	1,056	(8.17%)	1,258	19.13%
Solid Waste						
Waste recycled	9	N/A	754	8277.78%	675	(10.48%)
Landfill waste disposal	7,816	N/A	6,624	(15.25%)	5,928	(10.51%)

All information obtained from various county departmental records
N/A Not available at time of printing
(1) Operation data only available for the last eight fiscal years due to the implementation of GASB34

2004	% Chg	2005	% Chg	2006	% Chg	2007	% Chg	2008	% Chg
25,653	(7.68%)	19,047	(25.75%)	14,760	(22.51%)	13,043	(11.63%)	11,257	(13.69%)
401	7.51%	319	(20.45%)	319	0.00%	319	0.00%	319	0.00%
57,388	18.69%	51,685	(9.94%)	48,168	(6.80%)	43,253	(10.20%)	37,075	(14.28%)
5	(70.59%)	99	1880.00%	63	(36.36%)	95	50.79%	104	9.47%
319,098	10.26%	305,689	(4.20%)	-	N/A	-	N/A	-	N/A
32,720	3.35%	35,008	6.99%	25,378	(27.51%)	21,555	(15.06%)	19,490	(9.58%)
460	1.77%	484	5.22%	445	(8.06%)	539	21.12%	592	9.83%
602	1.35%	613	1.83%	541	(11.75%)	575	6.28%	663	15.30%
1,773	(4.98%)	1,702	(4.00%)	1,827	7.34%	1,945	6.46%	1,714	(11.88%)
1,474	12.01%	1,501	1.83%	2,606	73.62%	2,563	(1.65%)	3,087	20.44%
1,114	(4.46%)	900	(19.21%)	1,249	38.78%	1,172	(6.16%)	1,082	(7.68%)
2,473	(1.43%)	2,213	(10.51%)	2,118	(4.29%)	1,746	(17.56%)	1,955	11.97%
457	(40.49%)	393	(14.00%)	470	19.59%	373	(20.64%)	-	N/A
4,876	(2.19%)	4,953	1.58%	5,428	9.59%	5,449	0.39%	5,837	7.12%
21,186	(3.85%)	20,533	(3.08%)	20,699	0.81%	20,697	(0.01%)	22,465	8.54%
22,876	5.79%	23,418	2.37%	26,141	11.63%	16,271	(37.76%)	29,316	80.17%
1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
9,456	7.93%	9,332	(1.31%)	9,146	(1.99%)	10,823	18.34%	12,344	14.05%
4,909	(1.49%)	4,788	(2.46%)	4,657	(2.74%)	4,843	3.99%	4,306	(11.09%)
557	(15.61%)	586	5.21%	514	(12.29%)	516	0.39%	702	36.05%
17,025	(1.74%)	16,672	(2.07%)	17,002	1.98%	17,662	3.88%	19,870	12.50%
1,331	5.80%	1,228	(7.74%)	1,321	7.57%	1,198	(9.31%)	1,140	(4.84%)
1,238	83.41%	1,281	3.47%	1,128	(11.94%)	1,165	3.28%	2,477	112.62%
6,021	1.57%	5,588	(7.19%)	6,636	18.75%	8,361	25.99%	8,069	(3.49%)

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

Schedule of Insurance in Force
June 30, 2009

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	Everest National	08/01/2009	$292,000
Property	$203,314,228 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 Insurnace Companies	08/01/2009	$173,601
Excess Liability	$10,000,000 per Occurrence $10,000,000 Aggregate $10,500,000 deductible for employment practices $10,400,000 deductible for all others	Allied World Assurance Company	08/01/2009	$61,920
Commercial Crime	$1,000,000 Limit Employee Theft and Fraud $ 50,000 Limit Money Orders/Counterfeit Currency $10,000 Deductible	Fidelity and Deposit Company of Maryland	08/01/2009	$3,709
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 aggregate $5,000 deductible each claim	Zurich American Insuance Co.	04/26/2010	$4,599 *Net of Commission
Tourist Auto Liability	$100,000 Property Damage and Liability $2,000 Medical $100,000 Legal Assistance $400 collision deductible $800 total theft deductible	ING Segurous Comercial America	11/01/2009	$1,802
Reinsurance for Medical Self Insurance Plan Stop-loss	Individual Claims exceeding $125,000 (Specific) $125,000 - deductible $1,000,000 max annual reimbursement	Symetra	06/30/2000	$674,731
Medical Self Insurance	$2,000,000 limit $4,500 maximum per person non-PPO (OPT1) $1,500 maximum per person PPO (OPT1) $13,500 maximum per family non-PPO (OPT1) $4,500 maximum per family PPO (OPT1)	Yuma County Employee Benefit Trust	12/31/2009	$569,909 (Fixed Premium)
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 limit	Chubb	7/1/2009	$6,750
Worker's Compensation Self Insurance	$500,000 Self Insured Retention	Yuma County Workers' Comp Fund	Perpetual	$509,944
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease $2,000,000 Employers' Liability	Midwest Employers Casualty Company	1/1/2010	$44,853