YUMA COUNTY

YUMA COUNTY ARIZONA

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2010

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, 2010

BOARD OF SUPERVISORS
Casey Prochaska, Chair
3rd District

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

COUNTY ADMINISTRATOR
Robert Pickels

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

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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Comprehensive Annual Financial Report
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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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FINANCIAL SERVICES DEPARTMENT

198 South Main Street
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Scott G. Holt
Director

December 9, 2010

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, 2010.

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 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, a Health Self – Insurance Fund established to account for the financing of a self funded benefit plan, and a Liability Self-Insurance Fund established to account for the a departmental funded insurance liability 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 (27.0% 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 has to do with a conservative expending philosophy implemented by management early last fiscal year, to continue maintaining healthy reserves. Yuma County attempts to use existing resources and available funds to reduce its outstanding liabilities, proof of that is the early retirement of Yuma County Jail District's 1996 revenue bonds issuance and Donovan's Improvement district complete loan payment. 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 a total cooperation from all of its departments concerning a voluntary restriction on expenditures and replacement of employees except where absolutely necessary. This resulted in a 26.60% reversion on all governmental funds including a 12.34% 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, 2010. 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, 2009. This was the ninth 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, 2009. 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 2009-2010. 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.

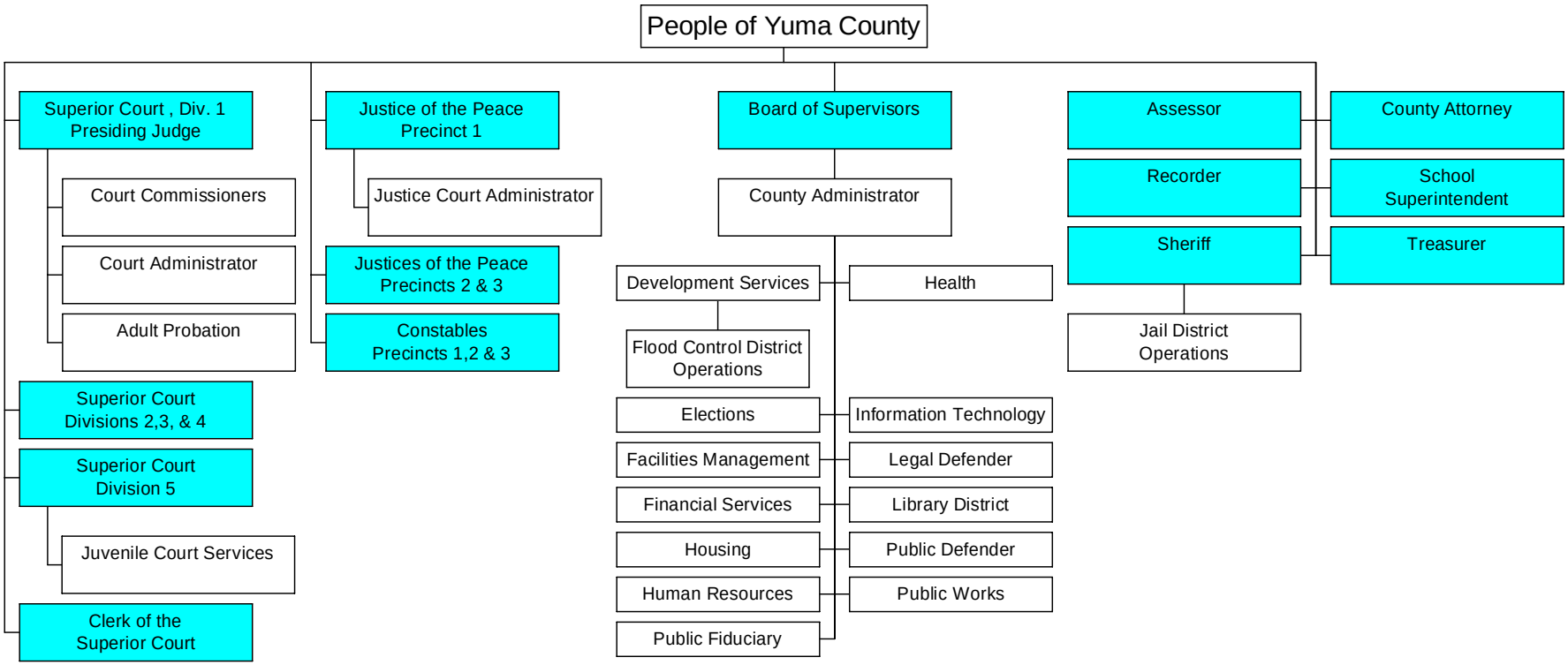
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Scott G. Holt
Director – Financial Services.

Gilberto Villegas Jr.
Deputy 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, 2009

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
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INDEPENDENT AUDITORS' REPORT

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2010, 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, 2010, 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.

Accounting principles generally accepted in the United States of America require that 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 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 are the responsibility of County's management and were derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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 do not express an opinion or provide any assurance on them.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2010, 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

December 9, 2010

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FINANCIAL SERVICES DEPARTMENT

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Scott G. Holt
Director

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2010. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- The assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by $348,208,824 (*net assets*). Of this amount, $58,122,478 (*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 $49,968. The almost null increase is a true reflection of County's conservative operations and the continuous reduction of collected revenues.

- For Fiscal Year 2010, County's Capital Grants and Contributions drove the majority of the increase with $4,365,880. This resulting from the revenue recording of infrastructure assets (Road and Right of Way) donated to county from various developers. Another program revenue follows in the list with major revenue increases for fiscal year 2010; Operating Grants and Contributions increase $4,003,643 or 10.9%. Due to the reduction in typical sources or revenues (i.e. taxes) and in an effort to continue with the same level of customer service, county departments explored and acquired number of one time grants. The Education function received a $3,050,830 or 44.3% increase on their grants and contributions. The functions of Health, Welfare, and Public safety acquired a 20.4%, 15.2%, and 8.3% increase respectively.

- The County property taxes increased only $1,797,472 or 5.0%, as a result of current economic conditions and assessed values pair with the rest of the State. The County's Sales Taxes are divided among three restricted projects general, jail, and health services; .5 percent on each dollar for each except for the health services district which receives .1 of a cent on each dollar. The total of these taxes decreased again from the prior year by $3,295,723 or 12.6% due to the correction occurring in the national, state, and local economies. A decrease in the Auto-in-Lieu of $696,188 (9.2%) also contributes to this while the State Shared Sales tax has decreased $279,422 (1.6%) from the prior year. Investment earnings recorded the major reduction in revenues of 51.5% or $1,817,321.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $83,971,868, a decrease of $9,872,875 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 Jail District Debt Service and Capital Projects Funds decreased $1,961,221 (93.18%) and $3,998,439 (99.9%) respectively from the prior year resulting from a board of directors' decision to call early the 1996 bond issuance. As permitted by law funds were deposited with trustee from reserve and capital project funds for the early retirement of debt on July 1, 2010. Capital Improvements funds fund balance decreased 53.40% or $3,984,205. This is due to the redirection of most available fund to operations, reducing capital projects to a minimum.

- At the end of the fiscal year, unreserved fund balances for the General Fund was $18,236,669 or 27.0% of total General Fund expenditures and transfers out. The increase of $237,299 over the prior year was due to saving in operational expenditures.

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 required and other supplementary information in addition to the basic financial statements.

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 thirty (130) 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; capital improvements 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; and the development services highway users revenue fund (HURF), 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 nineteen (119) 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, revolving fund for improvement districts, workers compensation insurance, health self-insurance and newly created liability self-insurance fund. 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.

Fund financial statements (Concluded)

Individual fund data for the internal service funds is provided in the form of ***combining statements*** elsewhere in this report. The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the primary government (Yuma County). Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support Yuma County's own programs. The accounting used for fiduciary funds is similar to that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 45 to 46 of this report.

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 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 208 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets exceeded liabilities by $348,208,824 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets (73.0%) 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, 2010 and 2009

	Governmental Activities	
	2010	2009
Cash, cash equivalents and investments	$ 92,236,429	$ 97,361,066
Investments held by trustee – restricted	6,061,434	5,879,218
All other current and other assets	12,271,174	14,124,645
Capital assets	318,054,479	315,311,438
Total assets	428,623,516	432,676,367
Long-term liabilities outstanding	70,876,677	74,148,020
Other liabilities	9,538,015	10,369,491
Total liabilities	80,414,692	84,517,511
Invested in capital assets, net of related debt	254,210,170	248,106,049
Restricted	35,876,176	46,410,609
Unrestricted	58,122,478	53,642,198
Total net assets	$ 348,208,824	$ 348,158,856

Government-wide financial analysis (Concluded):
The County's net assets increased $49,968 (0.01%) during the current fiscal year. Total assets decreased 0.9% ($4,052,851) from last fiscal year. This reduction is largely reflected by the decrease in cash and investments (5.3%) due to the consumption of reserved resources to cope with reduction of collected resources, consistent with prior year trends. The $5,124,637 decrease in cash and investments was compensated with a $1,071,786 increase in all remainder assets; Capital assets and Investment held by trustee recorded an increase of 0.9% and 3.1% respectively. Long-term liabilities decreased $3,271,343 or (4.4%) primarily resulting from large required principal payments on bonds issued previously for the Jail District ($2,035,000) and Library District ($1,020,000).

An additional portion of the Yuma County's net assets, restricted net assets $35,876,176 or 10.3%, represents resources subject to external restrictions on how they may be used. The *unrestricted net assets* balance ($58,122,478) 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 $49,968. Below is a brief summary of Yuma County's change in net assets.

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2010 and 2009

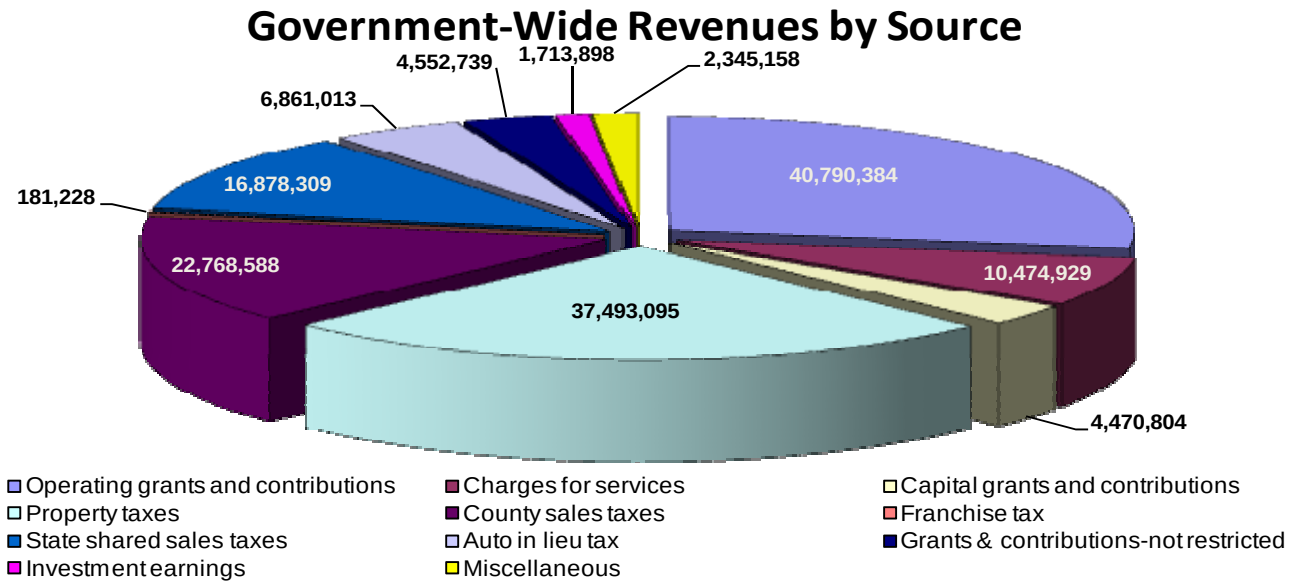
	Governmental Activities	
	2010	2009
Revenues:		
Program revenues:		
Charges for services	$ 10,474,929	$ 10,963,283
Operating grants and contributions	40,790,384	36,786,741
Capital grants and contributions	4,470,804	104,924
General revenues:		
Property taxes	37,493,095	35,695,623
Other county taxes:		
County sales tax (general, jail, health and capital projects)	22,768,588	26,064,311
Franchise tax	181,228	148,778
Auto in lieu tax	6,861,013	7,557,201
State shared sales taxes	16,878,309	17,157,731
Grants and contributions not restricted to specific programs	4,552,739	5,900,085
Investment earnings	1,713,898	3,531,219
Miscellaneous	2,345,158	1,837,234
Total revenues	148,530,145	145,747,130
Expenses:		
General government	$ 50,150,134	45,304,045
Public safety	40,251,320	40,217,770
Highway and streets	14,316,356	7,011,932
Sanitation	841,767	878,146
Health	8,633,914	8,587,612
Welfare	12,884,373	14,140,558
Culture and recreation	8,152,455	8,205,586
Education	10,266,758	6,933,698
Interest on long-term debt	2,983,100	3,166,589
Total expenses	148,480,177	134,445,936
Increase in net assets	49,968	11,301,194
Net assets - beginning July 1	348,158,856	336,857,662
Net assets - ending June 30	$ 348,208,824	$ 348,158,856

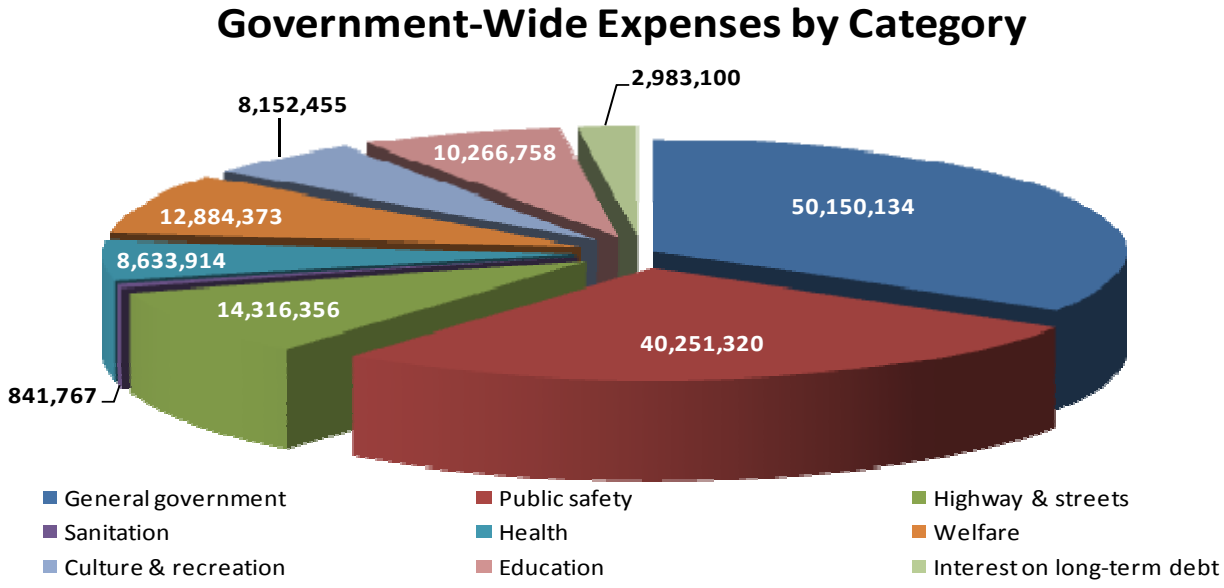
Although, overall, the County's net assets continued to increase; the change in net assets significantly decreased by 99.6% or $11,251,226 from the prior year. Key elements contributing to this are as follows:

- Overall, despite implementing measurements for a conservative operational expending, expenses for fiscal year ending June 30, 2010 increased 10.4% or $14,034,241 whereas revenues only increased 1.9% or $2,783,015.
- The County sales taxes decreased $3,295,723 (12.6%) between the years resulting from the continuing downturn in the overall economy.
- Charges for services decreased $488,354 (4.5%) resulting from the impact of the trend in the slowing construction industry.
- Non-restricted grants and contributions decreased $1,347,346 (22.8%). This was due reduction in PILT program by the federal government and reduction in payment on the Southwest Border grants. Reductions were $1,084,079 and $267,575 respectively.

Governmental activities (concluded)

- Auto in Lieu taxes decreased $696,188 (9.2%). This was due to the general economic downturn.
- State shared sales tax revenues decreased $279,422 (1.6%). 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 experienced the largest decreased percent-wise with a 51.5% or $1,817,321. This was due to the reduced funds available for investment and the general economic trends offering a less investment rate of return.
- All decreases in sources were offset by the increase in Operating and Capital Grants and Contributions, and County Property Taxes. Operating and Capital grants and contributions increased $4,003,643 and $4,365,880 respectively. The increases were due to more programs available from the Federal government thru Stimulus and Recovery funds.
- Property taxes increased $1,797,472 or 5.0%. 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 13.3% and 7.9% respectively.
- Highways and streets experienced a 104.2% or $7,304,424 increase in expenditures. The significant increase is due to road repairs projects completed by public works department using available HURF funds.
- Education function increased their expenditures by 48.1% or $3,333,060. County was able to spend more funds this area due to Federal Recovery Grants awarded to the local Workforce Investment Act program.
- General government experienced an increase in expenses of 10.7% due primarily to the disposal, deletions and loss in sell in capital assets.
- Welfare costs experienced a decrease in expenses of 8.9% or $1,256,185. This was due to the reduced level of funding for medical costs in state mandated programs.
- Interest on long-term debt saw a decrease of $183,489 (5.8%) reflecting payoff on outstanding jail district debt.





FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

Yuma County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds

The focus of Yuma County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Yuma County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $83,971,868, a decrease of $9,872,875 in comparison with the prior year. 100% of this total amount constitutes *unreserved fund balance*, which is available for spending at the County's discretion. Fund balances for Capital Projects and Debt Service are accounted for in specific funds to indicate they are not available for new spending as they have already been committed:

1) Capital construction funds of $7,563,779 are being accounted for in specific funds. Of this amount, $3,903,956 (51.6%) is reported in the Library District Capital Projects fund to support the 8 voter approved library projects. An additional $3,477,092 (46%) is set aside and reported in the General Capital Improvements Fund for existing approved projects such as the South and East County Satellite project and other technology improvement projects. There is $78,052 (1.0%) in the Capital Projects Sales Tax fund relating to voter approved projects, such as the construction of a new justice center, the remodeling of the historic court house, and a payment for the new Area service highway. The remaining 1.4% or $104,679 will be used to complete miscellaneous Improvement District projects or pay off remaining debt as authorized by the voters.
2) Accounted for in debt service funds is $1,498,137. Of this amount, $953,396 in the Library District Debt Service Fund, $143,462 in the Jail District Debt Service fund for the retirement of revenue bonds, and the remainder $401,279 are within the Special Improvement Districts to be used for payment of loans for infrastructure projects.

Fund balances of the governmental funds decreased by $9,872,875 during the current fiscal year. Key factors in this decrease are as follows:

- Six of the eleven major funds experienced decreases in fund balance. The Jail District Capital Projects Fund decreased by 99.9% resulting from transferring of entire funds to early retirement of the 1996 Bond issuance; as result of this Jail District Debt service fund also decreased 93.2% due to payment to trustee for early retirement of Debt. The Jail District General Operations Fund decreased by 20.1% primarily due to funding of outstanding revenue bonds, lower than anticipated revenues, and increased operation costs. Capital Improvements fund balance decreased by 53.4%, this was mainly due to reduce funding for new capital projects and completion of most approved projects. The Library District Capital Projects Fund continues to decrease as pending constructions projects and modifications are completed. Its fund balance decreased 44.9% during current fiscal year. The Health Services District Fund decreased by 19.2% as result of increased operation costs and funding for equipment.

- The five major funds that experienced an increase in fund balance were primarily due to conservative spending policies implemented by administration during the current fiscal year. The 15.7% increase in the Flood Control District Fund also due to the 7.9% valuation increase in the net secondary assessed values. Library District General Operations Fund increased by 14.9% 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. Development Service HURF fund experienced a 10.0% increase in fund balance in addition to conservative expending management decided to delay construction projects due to uncertainty on state funding. The General Fund saw a minimal increase of 1.32% increase in fund balance resulting from following mandated reduction in operations and reduction in transfer to fund capital projects.

- Total Governmental funds revenues decreased $982,917 or 0.7% in fiscal year 2010. Intergovernmental revenue was the only significant category with an increase. The $3,013,646 increase was due to additional federal funds awarded thru the recovery program. Although taxes in general decreased during the year, the Property Tax collections increased 5% or $1,797,472. This was due to increased levy amount of 5.8% authorized by state statute, new construction, and increase in the net primary and secondary assessed values. General Fund increased $1,355,603. The Library District Fund increased $481,611; and Flood Control District Fund decreased $39,742.

- Decreases in collections of the four (4) County-wide sales taxes of $3,295,723 resulted from the slowdown in the local, state, and national economy. 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 $401,804 and $294,384 respectively was due to a decrease in auto sales and licensing.

- Only three functions recorded and increase in expenditures for fiscal year 2010. Highways and street, Health, and Education ($1,361,338, $70,954 and $3,336,596). Education's increase resulted from used fund from Federal American Recovery and Reinvestment Act (ARRA) award. Health minimum increase was due to additional grants made available for expending. The increase in materials cost and operations in the public works department drove the increase in Highways and Street.

- The decrease in capital expenditures of $27,714,981 has to do primarily with the winding down of construction projects and elimination of funding on new capital improvements projects. Of the total expenditures of $11,297,777, the completion of the south county satellite office has the major of the expenditure with $2,666,664 (23.6%). Library District's multiple projects accounts for $1,921,000 (17.0%) of the total capital expenditures. The remainder 59.4% is split between HURF and General Fund funded miscellaneous projects.

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 $18,236,669. Unreserved fund balance represents 27.0% of total fund expenditures and transfers out. The general fund balance increased by $237,299 during the current fiscal year. This is primarily due to conservative expending exercised during the Fiscal year.

The debt service funds had a combined fund balance at the end of the current fiscal year in the amount of $1,498,137. This amount is dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, the Jail District Revenue bonds, and various Special Assessment bonds. The county elected to early retire the remaining outstanding 1996 Jail District Bond issuance. Fund were sent to trustee to be paid on July 1, 2010.

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original adopted expenditure budget and the final expenditure budget was an increase of $574,306. The most significant increase was a budget amendment of $468,220 to General fund general government from Library district and Flood control district ($227,976 and $240,244 respectively), to offset the projected impact of State budget reductions. The balance of the amendments was due to moving staff from special revenue funds, costs incurred from special elections, and boat patrol expenditures.

At the close of the current fiscal year, Yuma County had received a total of $601,601 less revenues than budgeted. County Sales taxes obtained the most significant negative variance with a $1,973,237 less collections than final projected. This is the reflection of County finally catching up with the rest of the state's stagnant economy. Licenses and Permits had also a negative variance in revenue collections during the year, a total $310,991. Specifically building permits accounted for 84.8% reduction; again this is due to the almost non-existing constructions projects in the county as in the rest of the state. Despite the under-collections in the above mentioned areas and in all State share revenues, the county saw increases of $1,696,904 in intergovernmental revenues. This was due to an unexpected grant award from the Southwest Border Initiative payments ($1,323,630), other federal grants contributed to the increase.

Yuma County had $7,493,508 less expenditure than budgeted. Categories with the most significant variances between budgeted and actual were: $5,424,604 in General Government, $1,426,997 in Welfare and $658,646 in Public Safety. In General Government the major variances were in the following departments: $2,589,069 General Government, due to legislative impact projected payment to state not realized and significant savings in claims and judgments; Information and Technology Services with $630,987 in savings in personnel cost and licenses renewals; and all Superior Court departments $333,219 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. Welfare variance resulted from saving on the medical Eligibility program. Finally, Public safety was able to save funds due mostly to vacancies.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2010 amounts to $318,054,479 (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 0.9% or $2,743,041. This is mainly for the donations of roads an right-of-way from local developments. 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 549.96 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 74.99 was achieved for fiscal year 2010. 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 $63,197,080, of which $56,475,240 is considered long term ($6,721,840 payable within one year). This amount is comprised of $14,175,000 of revenue bonds backed by Jail District taxes, $48,940,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and $82,080 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 $518,996 in Rural Development loans and $128,233 in capital leases of which $486,972 and $41,275 are considered long term respectively. 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	
	2010	2009
Revenue bonds	$14,175,000	$16,210,000
General obligation bonds	48,940,000	49,960,000
Special assessment bonds with governmental commitment	82,080	385,420
Rural development loan	518,996	550,564
Capital leases payable	128,233	211,526
Total	$63,844,309	$67,317,510

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 2010 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 completed the South County Satellite facility construction project which was funded with excess monies received from the Capital Sales Tax Initiative. This facility now houses a Justice of the Peace whose jurisdiction boundaries were increased to better serve the residents in South County. It is anticipated that operational expenditures will significantly increase for the upcoming budget year due to large facility and increase in case loads.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS (Concluded)

- The most recent estimates reflects the population of Yuma County continuing to grow at 1.06%, while the unemployment rate increased to 26.3% in calendar year 2009. Traditionally Yuma County has a very high rate of unemployment, due to seasonal field workers (around 21.1%), compared to the rest of the state and nationally. Unfortunately, the current national economic situation adds to the already nation high rate. There is an industrial development in the planning stages which, if completed, could have significant impact on the County's unemployment rate and revenues.

- The County continues to position itself in a minimum long term debt status. Administration believes that reduction of long term debt not only saves the County on interest payment, but it also improves County's credit ratings and borrowing capacity for emergencies. Jail District board of directors approved the final payment of the 1996 revenue Bond issuance ($5,135,000) saving the district more than $200,000 in interest payments. Funds were transferred from capital project fund and reserve accounts to trustee for final payment on July 1, 2010. During fiscal year 2010, Board of supervisors also approved the early retirement of Improvement District Special Assessment bond ($296,500). Funds are coming from excess collections made throughout the years.

- The County has been for the last two years and continuing into fiscal year 2011 working with management to manage the operating costs within all levels of government. This year the County saw a reversion of 26.6% of actual expenditures as compared to budget from all its operational governmental units. The Yuma County Administration 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 nation, state and county appear to be in a recovery mode as a result of the recent recession. Yuma County continues to take a very conservative attitude towards its activities as it attempts to respond to the existing economic conditions. We are expecting this trend to continue throughout the current fiscal year into the following year.

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, Jr Deputy 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, 2010

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	92,236,429
Receivables (net of allowances for uncollectibles):		
Property taxes		1,492,417
Accounts		1,310,183
Special assessments		263,886
Accrued interest		221,791
Due from other governments		8,866,497
Inventory		10,126
Prepaid items		106,274
Investment held by trustee - restricted		6,061,434
Capital assets (net of accumulated depreciation):		
Land		41,153,144
Buildings		122,328,347
Improvements other than buildings		10,217,621
Machinery and equipment		11,562,776
Infrastructure		90,707,306
Construction in progress		42,085,285
Total Assets	**$**	**428,623,516**
LIABILITIES		
Accounts payable	$	2,798,828
Accrued payroll and employee benefits		4,364,534
Insurance claims payable		1,116,000
Due to other governments		179,360
Deposit held for others		251,302
Retainage payable		186,391
Unearned revenue		318,931
Interest and fiscal charges payable		322,669
Long-term liabilities:		
Due within one year		11,179,890
Due in more than one year		59,696,787
Total Liabilities	**$**	**80,414,692**
NET ASSETS		
Invested in capital assets, net of related debt	$	254,210,170
Restricted for:		
Public safety		790,279
Highway and streets		14,687,855
Health		1,603,295
Culture and recreation		9,732,831
Capital projects		7,563,779
Debt service		1,498,137
Unrestricted		58,122,478
Total Net Assets	**$**	**348,208,824**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2010

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	$ 50,150,134	$ 6,924,335	$ 2,470,909	-	$ (40,754,890)
Public safety	40,251,320	2,093,447	10,129,085	-	(28,028,788)
Highway and streets	14,316,356	77,197	9,846,876	$ 3,475,156	(917,127)
Sanitation	841,767	21,468	235,628	978,912	394,241
Health	8,633,914	893,349	4,016,879	-	(3,723,686)
Welfare	12,884,373	370,074	4,115,679	-	(8,398,620)
Culture and recreation	8,152,455	95,059	38,716	16,736	(8,001,944)
Education	10,266,758	-	9,936,612	-	(330,146)
Interest on long-term debt	2,983,100	-	-	-	(2,983,100)
Total governmental activities	$ 148,480,177	$ 10,474,929	$ 40,790,384	$ 4,470,804	$ (92,744,060)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	23,024,231
Property taxes, levied for the Library District	10,750,925
Property taxes, levied for the Flood Control District	3,717,939
Other County taxes:	
County sales taxes for general purposes	10,344,860
County sales taxes for Jail District	10,344,969
County sales taxes for Health Services District	2,059,420
County sales taxes for Capital Projects	19,339
Franchise tax	181,228
Unrestricted State Shared taxes :	
Auto in lieu of tax	6,861,013
Sales taxes	16,878,309
Grants and contributions not restricted to specific programs	4,552,739
Investment earnings	1,713,898
Miscellaneous	2,345,158
Total general revenues	**92,794,028**
Change in net assets	49,968
Net assets, July 1, 2009	348,158,856
Net Assets, June 30, 2010	**$ 348,208,824**

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, 2010

			Jail District		
	General	Capital Improvements	General Operations	Debt Service	Capital Projects
Assets					
Cash, cash equivalents and investments	$ 18,350,638	$ 3,143,285	$ 69,499	$ 54,015	$ 193
Receivables (net of allowances for uncollectibles):					
Property taxes	841,778	-	-	2,537	-
Accounts	208,935	-	4,743	-	-
Special assessments	-	-	-	-	-
Accrued interest	38,479	11,870	1,512	21	339
Due from:					
Other funds	5,916,254	704,750	83,916	-	-
Other governments	2,995,856	-	1,561,185	-	-
Inventory	-	-	-	-	-
Prepaid items	76,509	-	11	-	-
Investment held by trustee - restricted	-	-	-	6,061,434	-
Total Assets	**$ 28,428,449**	**$ 3,859,905**	**$ 1,720,866**	**$ 6,118,007**	**$ 532**
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 777,260	$ 39,533	$ 206,236	-	-
Accrued payroll and employee benefits	2,310,774	4,373	601,304	-	-
Due to:					
Other funds	6,211,196	209,432	123,047	-	-
Other governments	-	-	-	-	-
Deposit held for others	18,874	-	-	-	-
Retainage payable	-	129,475	-	-	-
Interest and fiscal charges payable	-	-	-	$ 322,669	-
Revenue bonds payable	-	-	-	5,650,000	-
Deferred revenue	873,676	-	-	1,876	-
Total Liabilities	**$ 10,191,780**	**$ 382,813**	**$ 930,587**	**$ 5,974,545**	**$ -**
Fund balances:					
Unreserved, reported in:					
General fund	$ 18,236,669	-	-	-	-
Debt service funds	-	-	-	$ 143,462	-
Capital project funds	-	$ 3,477,092	-	-	$ 532
Special revenue funds	-	-	$ 790,279	-	-
Total fund balances	18,236,669	3,477,092	790,279	143,462	532
Total liabilities and fund balances	**$ 28,428,449**	**$ 3,859,905**	**$ 1,720,866**	**$ 6,118,007**	**$ 532**

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

Library District			Other Primary Tax Authorities		Development	Other	Total
General Operations	Debt Service	Capital Projects	Flood Control District	Health Services District	Services HURF	Governmental Funds	Governmental Funds
$ 10,146,899	$ 948,632	$ 3,932,239	$ 14,787,037	$ 611,753	$ 15,439,096	$ 14,161,268	$ 81,644,554
440,312	-	-	173,825	-	-	33,965	1,492,417
357	-	-	-	107	-	1,095,039	1,309,181
-	-	-	-	-	-	263,886	263,886
23,435	4,764	11,457	33,764	1,490	35,446	34,701	197,278
5,555	-	-	-	1,892,384	209,137	5,414,348	14,226,344
-	-	-	-	862,526	624,685	2,822,245	8,866,497
-	-	-	-	-	-	10,126	10,126
9,488	-	-	197	3,378	5,521	11,010	106,114
-	-	-	-	-	-	-	6,061,434
$ 10,626,046	**$ 953,396**	**$ 3,943,696**	**$ 14,994,823**	**$ 3,371,638**	**$ 16,313,885**	**$ 23,846,588**	**$ 114,177,831**
$ 373,848	-	$ 20,954	$ 30,187	$ 106,050	$ 55,029	$ 1,024,242	$ 2,633,339
218,108	-	-	15,880	287,843	76,112	825,302	4,339,696
8,821	-	2,813	127,199	1,374,450	641,782	6,375,164	15,073,904
-	-	-	-	-	-	179,360	179,360
-	-	-	-	-	4,880	227,548	251,302
-	-	15,973	17,312	-	13,619	10,012	186,391
-	-	-	-	-	-	-	322,669
-	-	-	-	-	-	-	5,650,000
292,438	-	-	116,390	-	-	284,922	1,569,302
$ 893,215	**$ -**	**$ 39,740**	**$ 306,968**	**$ 1,768,343**	**$ 791,422**	**$ 8,926,550**	**$ 30,205,963**
-	-	-	-	-	-	-	$ 18,236,669
-	$ 953,396	-	-	-	-	$ 401,279	1,498,137
-	-	$ 3,903,956	-	-	-	182,199	7,563,779
$ 9,732,831	-		$ 14,687,855	$ 1,603,295	$ 15,522,463	14,336,560	56,673,283
9,732,831	953,396	3,903,956	14,687,855	1,603,295	15,522,463	14,920,038	83,971,868
$ 10,626,046	**$ 953,396**	**$ 3,943,696**	**$ 14,994,823**	**$ 3,371,638**	**$ 16,313,885**	**$ 23,846,588**	**$ 114,177,831**

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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, 2010

Fund balance - total governmental funds		$ 83,971,868
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.		318,054,479
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,250,371
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	$ 235,190	
Revolving Fund	71,705	
Workers Compensation	714,362	
Health Self-Insurance	8,332,408	
Liability Self-Insurance	805,118	
Total		10,158,783
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:		
Revenue bonds payable	$ (8,525,000)	
General obligation bonds payable	(48,940,000)	
Special assessment bonds payable	(82,080)	
Rural development loans payable	(518,996)	
Obligations under capital leases payable	(128,233)	
Compensated absences payable	(5,481,931)	
Claims and judgments payable	(1,550,437)	
Total		(65,226,677)
Net assets of governmental activities		$ 348,208,824

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, 2010

			Jail District		
	General	Capital Improvements	General Operations	Debt Service	Capital Projects
Revenues:					
Taxes	$ 37,214,540	-	$ 10,344,969	-	-
Special assessments	-	-	-	-	-
Licenses and permits	602,111	-	-	-	-
Intergovernmental	22,715,585	-	205,740	-	-
Charges for services	3,922,164	-	143,877	-	-
Fines and forfeits	1,826,306	-	-	-	-
Investment income	245,304	$ 95,968	17,607	$ 125,847	$ 15,992
Rents	17,675	-	-	-	-
Miscellaneous	392,264	-	9,851	-	-
Total Revenues	**66,935,949**	**95,968**	**10,722,044**	**125,847**	**15,992**
Expenditures:					
Current:					
General government	37,207,269	512,496	-	-	-
Public safety	11,067,022	-	17,015,437	8,721	371
Highway and streets	-	-	-	-	-
Sanitation	563,372	-	-	-	-
Health	232,225	-	-	-	-
Welfare	8,522,366	-	-	-	-
Culture and recreation	4,697	-	-	-	-
Education	337,688	-	-	-	-
Capital outlay	558,179	4,185,403	78,785	-	37,013
Debt service:					
Principal retirement	291,765	-	-	5,650,000	-
Interest and fiscal charges	7,687	-	-	645,338	-
Total Expenditures	**58,792,270**	**4,697,899**	**17,094,222**	**6,304,059**	**37,384**
Excess (deficiency) of revenues over expenditures	**8,143,679**	**(4,601,931)**	**(6,372,178)**	**(6,178,212)**	**(21,392)**
Other financing sources (uses):					
Loan proceeds	251,648	-	-	-	-
Transfers in	491,625	1,531,112	9,038,474	4,216,991	-
Transfers out	(8,649,653)	(913,386)	(2,865,617)	-	(3,977,047)
Total other financing sources (uses)	**(7,906,380)**	**617,726**	**6,172,857**	**4,216,991**	**(3,977,047)**
Net change in fund balance	237,299	(3,984,205)	(199,321)	(1,961,221)	(3,998,439)
Fund balances - beginning (July 1, 2009)	17,999,370	7,461,297	989,600	2,104,683	3,998,971
Fund balances - ending (June 30, 2010)	**$ 18,236,669**	**$ 3,477,092**	**$ 790,279**	**$ 143,462**	**$ 532**

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

Library District			Other Primary Tax Authorities		Development	Other	Total
General Operations	Debt Service	Capital Projects	Flood Control District	Health Services District	Services HURF	Governmental Funds	Governmental Funds
$ 10,750,925	-	-	$ 3,717,939	$ 2,059,420	$ 1,138,623	$ 2,077,508	$ 67,303,924
-	-	-	-	-	-	403,653	403,653
-	-	-	2,215	359,809	68,336	81,305	1,113,776
15,716	-	$ 16,736	-	4,016,879	3,693,276	32,916,141	63,580,073
21,634	-	-	6,250	325,500	396	1,354,280	5,774,101
73,019	-	-	-	-	-	1,359,909	3,259,234
148,561	$ 28,102	123,611	220,950	16,321	241,351	267,859	1,547,473
405	-	-	-	-	-	312,341	330,421
129,378	-	-	4,230	46,394	6,228	638,173	1,226,518
11,139,638	**28,102**	**140,347**	**3,951,584**	**6,824,323**	**5,148,210**	**39,411,169**	**144,539,173**
-	-	-	-	-	-	4,399,799	42,119,564
-	-	-	-	-	-	10,110,556	38,202,107
-	-	-	1,385,734	-	2,685,161	8,470,239	12,541,134
-	-	-	-	-	-	230,843	794,215
-	-	-	-	7,567,508	-	488,393	8,288,126
-	-	-	-	-	-	3,955,223	12,477,589
6,761,872	800	948,759	-	-	-	78,010	7,794,138
-	-	-	-	-	-	9,922,434	10,260,122
26,160	-	1,921,000	336,589	-	1,050,654	3,103,994	11,297,777
-	1,020,000	-	-	-	-	353,083	7,314,848
-	2,290,226	-	-	-	-	39,849	2,983,100
6,788,032	**3,311,026**	**2,869,759**	**1,722,323**	**7,567,508**	**3,735,815**	**41,152,423**	**154,072,720**
4,351,606	**(3,282,924)**	**(2,729,412)**	**2,229,261**	**(743,185)**	**1,412,395**	**(1,741,254)**	**(9,533,547)**
-	-	-	-	-	-	-	251,648
455,000	3,310,225	-	4,503	786,898	-	1,431,612	21,266,440
(3,538,201)	-	(455,000)	(240,244)	(424,200)	-	(794,068)	(21,857,416)
(3,083,201)	**3,310,225**	**(455,000)**	**(235,741)**	**362,698**	**-**	**637,544**	**(339,328)**
1,268,405	27,301	(3,184,412)	1,993,520	(380,487)	1,412,395	(1,103,710)	(9,872,875)
8,464,426	926,095	7,088,368	12,694,335	1,983,782	14,110,068	16,023,748	93,844,743
$ 9,732,831	**$ 953,396**	**$ 3,903,956**	**$ 14,687,855**	**$ 1,603,295**	**$ 15,522,463**	**$ 14,920,038**	**$ 83,971,868**

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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, 2010

Net change in fund balances - total governmental funds	$	(9,872,875)
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		11,297,777
Depreciation expense		(7,199,192)
Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.		3,475,156
In the Statement of Activities, only the gain / loss on the sale of capital assets is reported whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differ from the change in fund balance by the book value of the capital assets sold.		(4,805,699)
Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the governmental funds.		(311,188)
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		7,314,848
Loan proceeds		(251,648)
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		(268,086)
Decrease in claims and judgments payable		66,228
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		(62,063)
Revolving Fund		5,519
Workers Compensation		199,508
Health Self-Insurance		(343,435)
Liability Self-Insurance		805,118
Change in net assets of governmental activities	$	49,968

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, 2010

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	10,591,875
Receivables (net of allowances for uncollectibles):		
Accounts		1,002
Accrued interest		24,513
Due from:		
Due from other funds		1,027,635
Prepaid items		160
Total Assets	**$**	**11,645,185**
Liabilities		
Current Liabilities:		
Accounts payable	$	165,489
Accrued payroll and employee benefits		24,838
Insurance claims payable		1,116,000
Due to:		
Due to other funds		180,075
Total Liabilities	**$**	**1,486,402**
Net Assets		
Unrestricted	$	10,158,783
Total Net Assets	**$**	**10,158,783**

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, 2010

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 12,241,771
Intergovernmental	54,577
Miscellaneous	173,398
Total operating revenues	**12,469,746**
Operating expenses	
Personal services	386,831
Supplies	135,508
Tools and minor equipment	5,658
Professional services	88,254
Health services claims	9,344,580
Health services other	1,330,156
Insurance	1,256,319
Other	75,194
Total operating expenses	**12,622,500**
Operating loss	**(152,754)**
Nonoperating revenues	
Investment income	166,425
Total nonoperating revenues	**166,425**
Income before transfers	**13,671**
Transfers In	826,413
Transfers out	(235,437)
Total operating transfers	**590,976**
Increase in net assets	604,647
Total net assets, July 1, 2009	9,554,136
Total net assets, June 30, 2010	**$ 10,158,783**

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

YUMA COUNTY
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2010

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 12,956,566
Receipts from other funds for goods and services provided	626,545
Other receipts	162,785
Payments for supplies and to providers of goods and services	(12,986,620)
Payments to employees	(415,459)
Other payments	(10,771)
Net cash provided by operating activities	**333,046**
Cash flows from noncapital financing activities:	
Cash transfers out to other funds	(235,437)
Cash transfers in from other funds	826,413
Net cash provided by noncapital financing activities	**590,976**
Cash flows from investing activities:	
Interest received on investments	167,495
Net cash provided by investing activities	**167,495**
Net increase in cash and cash equivalents	1,091,517
Cash and cash equivalents, July 1, 2009	9,500,358
Cash and cash equivalents, June 30, 2010	**$ 10,591,875**
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	**$ (152,754)**
Adjustments to reconcile operating loss to net cash provided by operating activites:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	376,357
Prepaid items	(15)
Due from other funds	(38,326)
Increase / (decrease) in liabilities:	
Accounts payable	(131,453)
Accrued payroll and employee benefits	12,941
Insurance claims payable	93,000
Due to other funds	173,296
Net cash provided by operating activites	**$ 333,046**

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, 2010

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 32,123,565	$ 2,386,985
Receivables (net of allowances for uncollectibles):		
Accrued interest	318,038	-
Total Assets	$ 32,441,603	$ 2,386,985
Liabilities		
Deposits held for others	-	$ 2,386,985
Total Liabilities	-	$ 2,386,985
Net Assets		
Held in trust for investment trust participants	$ 32,441,603	
Total Net Assets	$ 32,441,603	

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, 2010

	Investment Trust Funds
Additions:	
Contributions from participants	$ 390,111,496
Investment income	2,187,990
Total additions	392,299,486
Deductions:	
Distributions to participants	391,607,614
Total deductions	391,607,614
Change in net assets	691,872
Net assets held in trust, July 1, 2009 as restated	31,749,731
Net assets held in trust, June 30, 2010	**$ 32,441,603**

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

Notes to
Financial Statements

Note 1 - Summary of Significant Accounting Policies

The accounting policies of Yuma County conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). For the year ended June 30, 2010, the County implemented the provisions of GASB Statements Nos. 51, *Accounting and Financial Reporting for Intangible Assets;* and 53, *Accounting and Financial Reporting for Derivatives Instruments.* These statements did not materially affect the June 30, 2010 financial statements as presented.

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 separate 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, 2010 is $6,412,800. Yuma County is also required to maintain support of the Health Services District. The amount of this support for the year ended June 30, 2010 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 *Capital Improvements Fund* accounts for the majority of the County's Capital Projects. These projects are on their majority general fund funded.

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.

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 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. The agency funds are custodial in nature and do not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are 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, 2010, 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:			
Bureau of Justice Assistance	County Attorney's	2338	$ 668
Grants- Other	Emergency Management	2334	9,843
Juvenile Safe Schools	Juvenile Court	2244	26
Improving AM Schools	Juvenile Court	2257	2,803
Drug Court Education	Juvenile Court	2262	90
Juvenile Justice Department	Juvenile Court	2340	43
ARRA Grants	Multiple	2342	57,543
Del Sur Estates	Improvement Districts	3544	245
El Prado Estates	Improvement Districts	4717	9,775
B & C Colonial ARRA	Improvement Districts	4722	10,010

For the fiscal year ended June 30, 2010, expenditures exceeded final budget amounts at the department level within each fund (the legal level of budgetary control) are as follows:

Fund	Agency	Number	Excess
Governmental Funds:			
Drug Grant	Adult Probation	2228	$ 5
Property Information	County Assessor	2202	4,188
Crime Victim Compensation	County Attorney	2209	2,431
Federal Victim Compensation Grant	County Attorney	2223	1,619
HIDTA	County Attorney	2227	954
Anti- Racketeering	County Attorney	2235	18,197
Victim Services Restitution	County Attorney	2331	2,942
Public Housing	Housing Services	2271	19
Conventional 13-6 PHA	Housing Services	2273	362,302
Water Company 13-6	Housing Services	2275	25,362
Juvenile Safe Schools	Juvenile Court	2244	1,033
Juvenile Court Improvements	Juvenile Court	2249	1
Drug Court Education	Juvenile Court	2262	734
Justice Court Enhancement	Justice of the Peace	2317	23,598
Defender Training	Legal & Public Defenders	2326	527
Narcotics Enforcement	Sheriff- Administration	2299	11,329
Facility Commission	Sheriff-Jail District	2286	110,169
Domestic Relations	Superior Court	2217	2,992
Local Court Assistance	Superior Court	2221	1,676
Law Library	Superior Court	2224	2,614
Certificates of Participation	Debt Service	3503	1,230
Debt Service Fund	Jail District	3500	552,255
Debt Service Fund	Library District	3547	1
Special Revenue Other Nonmajor Funds	Other Misc.	Misc	6,445

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant are: Jail District's Facility Commission and Debt service funds, Housing's Section 13-6 program, and Justice of the Peace enhancement fund. During fiscal year 2010 the Housing over spent their allocated budget due to a late Recovery Funds Award received. These recovery funds helped the department with some needed capital improvements. The Jail Facility commissary fund acquired new equipment needed for the operations and continues to adjust budget projection on their newly consolidated inmates' vending activities.

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

Jail District Debt service fund exceed budgeted expenditures due to early retirement of the outstanding debt. Justice of the Peace enhancement fund; experienced an increase in work load due to border patrol check point within their jurisdiction, additional expenditures were needed to accommodate for new cases. 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, 2010, the carrying amount of the County's deposits was $3,053,945 and the bank balance was $5,313,015. At June 30, 2010, $133,144 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, 2010, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 45,482,095
State Treasurer's investment pool 5	71,386
U.S. agency securities	77,764,803
U.S. Treasury securities	4,161,519
Repurchase agreements	1,899,916
Total	$ 129,379,719

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, 2010, 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	$ 45,482,095
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	71,386
U.S. agency securities	AAA	Moody's	77,764,803
Repurchase agreements	Aa2	Moody's	1,899,916
			$ 125,218,200

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 Fund has $6,061,434 in investments held by trustee. These 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. All Jail District Capital Projects Funds held by trustee have been transferred to the debt service fund to liquidate 1996 bond issue early.

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, 2010, 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 15.87 percent, 14.28 percent, and 23.95 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, 2010, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 45,482,095	.08
State Treasurer's investment pool 5	71,386	.06
U.S. agency securities	77,764,803	1.12
U.S. Treasury securities	4,161,519	.12
Repurchase agreements	1,899,916	.04
Total	$ 129,379,719	

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

Cash on hand	$ 374,749
Amount of deposits	3,053,945
Amount of investments	129,379,719
Total	$ 132,808,413

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 92,236,429	$32,123,565	$ 2,386,985	$ 126,746,979
Investments held by trustee-restricted	6,061,434			6,061,434
Total	$ 98,297,863	$ 32,123,565	$ 2,386,985	$ 132,808,413

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, 2010 the bank balance of the County Treasurer's investment pool deposits was $967,153. 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	$78,621,160	0.28-4.75%	10/10-03/15	$78,621,160
State Treasurer's investment pool	30,700,055	Not stated	N/A	30,700,055

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

Statement of Net Assets	
Assets	$ 109,321,215
Liabilities	-
Net assets	$ 109,321,215
Net assets held in trust for:	
Internal participants	$ 88,440,673
External participants	20,880,542
Total net assets held in trust	$ 109,321,215
Statement of Changes in Net Assets	
Total additions	$ 650,262,161
Total deductions	650,599,140
Net decrease	(336,979)
Net assets held in trust:	
July 1, 2009	109,658,194
June 30, 2010	$ 109,321,215

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, 2010, 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**
Current 2009-10	$ 951,643	-	$ 495,202	$204,655	$ 36,936
Prior Years	285,533	$ 2,537	91,808	12,131	625
Total Receivable	1,237,176	2,537	587,010	216,786	37,561
Less allowances for uncollectibles	395,398	-	146,698	42,961	3,596
Property Taxes Receivable (Net of Uncollectibles)	**$ 841,778**	**$ 2,537**	**$ 440,312**	**$ 173,825**	**$ 33,965**

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2010, was as follows:

Governmental activities:	Beginning Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
Capital assets, not being depreciated:				
Land	$ 41,958,631	$ 1,824,851	$ (2,630,338)	$ 41,153,144
Infrastructure:				
Paved roads	63,571,246	2,799,816	(1,960,501)	64,410,561
Construction in progress	55,048,703	7,635,458	(20,598,876)	42,085,285
Total capital assets not being depreciated	160,578,580	12,260,125	(25,189,715)	147,648,990
Capital assets, being depreciated:				
Buildings	132,404,991	19,778,047	(230,600)	151,952,438
Improvements other than buildings	11,581,497	922,408	-	12,503,905
Machinery and equipment	31,344,749	2,074,941	(547,866)	32,871,824
Infrastructure (except paved roads)	57,429,962	336,289	(30,775)	57,735,476
Total capital assets being depreciated	232,761,199	23,111,685	(809,241)	255,063,643
Less: accumulated depreciation for:				
Buildings	(26,781,982)	(2,869,806)	27,697	(29,624,091)
Improvements other than buildings	(1,832,620)	(453,664)	-	(2,286,284)
Machinery and equipment	(19,195,399)	(2,624,738)	511,089	(21,309,048)
Infrastructure (except paved roads)	(30,218,340)	(1,250,984)	30,593	(31,438,731)
Total accumulated depreciation	(78,028,341)	(7,199,192)	569,379	(84,658,154)
Total capital assets, being depreciated, net	154,732,858	15,912,493	(239,862)	170,405,489
Governmental activities capital assets, net	**$ 315,311,438**	**$ 28,172,618**	**$ (25,429,577)**	**$ 318,054,479**

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,305,217
Public safety	1,994,666
Highway and streets	1,763,160
Sanitation	46,378
Health	332,658
Welfare	404,009
Culture and recreation	348,176
Education	4,928
Total depreciation expense- governmental activities	$ 7,199,192

Note 6 - Capital Assets (Concluded)

Yuma County is engaged in various construction projects as of June 30, 2010. 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	Project Class	Expenditures to date	Total Projected Cost	Remaining Commitments
South Satellite Co. Offices	Buildings	$ 3,638,032	$ 4,025,910	$ 387,878
Dateland Branch Library @ 1300 S. Avenue 67E	Buildings	12,163	32,025	19,862
Roll Branch Library @ 5151 S. Avenue 39E	Buildings	17,977	25,776	7,799
Main Library @2951 S. 21st Drive	Buildings	21,195,922	21,852,063	656,141
Eagle Software Conversion	Equipment	292,027	541,471	249,444
Syncsort Storage Backup System	Equipment	182,956	188,146	5,190
Mirco Film & Micro Fische Digitization System	Equipment	74,700	128,539	53,839
Oracle R12	Equipment	56,633	256,633	200,000
Nortel VOIP Telephone Upgrade	Equipment	30,407	92,407	62,000
Ave B & C Colonia ID- Sewer	Infrastructure	945,691	19,343,706	18,398,015
Rd- @ Co 14th & Somerton Ave to Ave G	Infrastructure	38,346	600,000	561,654
Rd- @ City 8th St & Ave C thru D	Infrastructure	3,000	3,688,562	3,685,562
Rd- @ Frontage Road Widening	Infrastructure	161,214	5,148,709	4,987,495
Rd- @ Ave C, 8th St to 1st St 1.9912	Infrastructure	601,297	4,659,472	4,058,175
Rd- @ Co 8th St, Ave 36E to Ave 37E	Infrastructure	52,289	518,026	465,737
Rd- @ Ave B: Co 15th to Co 18th	Infrastructure	295,009	5,950,000	5,654,991
Rd- @ Co 12th St, Ave 11E to 12E 1.0202	Infrastructure	31,827	3,516,195	3,484,368
Rd- @ Co. 14th St & Intersection Impr. Ave 4E, 5E, Ave C & Somerton Avenue 1.0204	Infrastructure	504,090	904,734	400,644
Paved Rd- 4-Lane, I8 Co 23St and Ave E ½ E. (23.5 Miles)	Infrastructure	13,150,000	13,150,000	-
Bridge Replacement: Old Hwy 80 @ Red Top Wash 1.9904	Infrastructure	165,186	2,310,000	2,144,814
Fortuna WashBank Stabilization I8 to 40th Street Project # 11-21 3.9809	Infrastructure	415	1,530,545	1,530,130
Housing Project 8450 W HWY 95	Infrastructure	636,104	864,815	228,711
TOTALS		**$ 42,085,285**	**$ 89,327,734**	**$ 47,242,449**

Constructions projects are funded from various sources. All Buildings with the exception of the South Satellite Co., which is funded with General Fund transfers, are funded by the Library District. All projects classified as Equipment are also funded with transfers from the General Fund. Projects classified as Infrastructure are funded from the State's shared Highway User Revenue Fund with the exceptions of: a) Ave B & C Colonial project which is funded with funds from the American Recovery and Reinvestment Act, federal loans, and special assessments; and b) Housing Project 8450 which is funded with federal grants.

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $8,866,497 at June 30, 2010 includes County sales taxes revenues of $3,431,287 (Allocated $1,557,967 to General Fund, $1,557,969 to Jail District, $310,370 to Health District, and $4,981 to capital projects); State shared sales taxes revenues of $1,211,233 and Payment in Lieu of Tax of $292,794 ($196,158 for the General Fund and $96,636 for HURF). The remaining $3,931,183 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, 2010.

	Balance July 1, 2009	Additions	Reductions	Balance June 30, 2010	Due within 1 year
Bonds payable:					
Revenue bonds	$ 16,210,000	-	$2,035,000	$ 14,175,000	$5,650,000
General obligation bonds	49,960,000	-	1,020,000	48,940,000	1,065,000
Special assessment bonds with governmental commitment	385,420	-	303,340	82,080	6,840
Total bonds payable	66,555,420	-	3,358,340	63,197,080	6,721,840
Rural development loans	550,564	-	31,568	518,996	32,024
Capital leases payable	211,526	-	83,293	128,233	86,958
Compensated absences payable	5,213,845	$ 2,920,160	2,652,074	5,481,931	2,788,631
Claims and judgments payable	1,616,665	168,027	234,255	1,550,437	1,550,437
Governmental activities long-term liabilities	$ 74,148,020	$ 3,088,187	$ 6,359,530	$ 70,876,677	$11,179,890

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 County opted to early retire total outstanding 1996 issue during the current fiscal year. Board members exercised their right to call all outstanding bonds (Series 1996) using funds from the required reserve fund, Capital projects fund and a transfer from the jail general operations fund. Final payment was submitted to trustee in current fiscal year for outstanding bonds to be liquidated on July 1, 2010.

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, 2010 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2009	Issues / (Retirements)	Outstanding Principal June 30, 2010
Pledged revenue obligations series 1996	$19,400,000	4.1-6.0%	7/98-7/12	$ 6,680,000	$ (1,545,000)	$ 5,135,000
Pledged revenue obligations series 2007	$10,000,000	3.75 - 4.75%	7/08-7/15	9,530,000	(490,000)	9,040,000
			Total	$ 16,210,000	$ (2,035,000)	$ 14,175,000

Principal and interest requirements at June 30, 2010, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds - Series 1996
June 30, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
2011	$5,135,000	$134,794	$5,269,794

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Revenue Bonds - Series 2007
June 30, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
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	2,010,000	139,950	2,149,950
2016	2,100,000	49,875	2,149,875
Total	$9,040,000	$1,411,225	$10,451,225

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, 2009	Issues / (Retirements)	Outstanding Principal June 30,2010
Library General Obligation Bonds, 2006	$10,050,000	4.37-4.5%	7/07-7/35	$ 8,150,000	$ (100,000)	$ 8,050,000
Library General Obligation Bonds, 2007	$43,715,000	4.0-5.0%	7/08-6/35	41,810,000	(920,000)	40,890,000
			Total	$49,960,000	$ (1,020,000)	$ 48,940,000

General Obligation bonds outstanding at June 30, 2010 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2006
June 30, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
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	200,000	322,250	522,250
2016-20	1,500,000	1,440,500	2,940,500
2021-25	1,750,000	1,095,688	2,845,688
2026-30	1,750,000	724,250	2,474,250
2031-35	2,200,000	337,500	2,537,500
Total	$8,050,000	$5,302,938	$13,352,938

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligation Bonds, 2007
June 30, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
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	1,085,000	1,736,275	2,821,275
2016-20	5,915,000	7,968,575	13,883,575
2021-25	7,540,000	6,416,000	13,956,000
2026-30	9,925,000	4,392,125	14,317,125
2031-35	12,490,000	1,718,025	14,208,025
Total	$40,890,000	$29,570,500	$70,460,500

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.

On May of the current fiscal year, Yuma County Board of Directors opted to liquidate Donovan Estates ID bond issuance. Reserves in both debt service fund and the maintenance fund for the improvement district made the early call of all outstanding bonds possible.

The following special assessment districts had bonds outstanding at June 30, 2010:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2009	Issues / (Retirements)	Outstanding Principal June 30, 2010
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	$ 667,000	4.375%	1/02-1/20	$ 296,500	$ (296,500)	-
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	88,920	(6,840)	$ 82,080
			Total	$ 385,420	$ (303,340)	$ 82,080

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, 2010:

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
June 30, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
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	6,840	2,244	9,084
2016-20	34,200	6,733	40,933
2021-22	13,680	599	14,279
Total	$ 82,080	$ 21,546	$ 103,626

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, 2010:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2009	Issues / (Retirements)	Outstanding Principal June 30, 2010
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.900%	1/03-1/20	$ 150,891	$ (11,584)	$ 139,307
Gadsden Estates Improvement District USDA Loan	$ 479,610	4.500%	1/06-1/29	399,673	(19,984)	379,689
			Total	$ 550,564	$ (31,568)	$ 518,996

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, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
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	14,053	3,200	17,253
2016-20	74,172	7,164	81,336
Total	$139,307	$28,390	$ 167,697

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sanitary Sewer Connection Project No. 96-07
June 30, 2010

Fiscal Year	Principal	Interest	Annual Debt Service
2011	$ 19,984	$ 16,636	$ 36,620
2012	19,984	15,737	35,721
2013	19,984	14,838	34,822
2014	19,984	13,939	33,923
2015	19,984	13,039	33,023
2016-20	99,920	51,707	151,627
2021-25	99,918	29,225	129,143
2026-29	79,931	7,194	87,125
Total	$379,689	$ 162,316	$ 542,005

Note 11 - 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	$15,721,019	7-15
General Obligation bonds	Property tax	Construction	83,813,438	7-35
Special Assessment bonds	Property owner assessments	Construction	103,626	1-22
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Water system improvements	167,697	1-20
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	542,004	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 2010:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue
Jail district sales tax	$ 6,447,521	$ 6,229,157	96.61%
Library district property tax	4,264,422	3,310,226	77.62%
Special tax assessments	771,028	373,127	48.40%

Net available revenues are funds transferred from operation funds to meet yearly obligations; included are investment income earned in the debt service fund; and reserves held at the trustee for the purpose of satisfying the yearly debt requirements.

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 revenue bonds series 1996 was made in fiscal year 2011. Additional revenues were provided from reserves held with the trustee for both debt payment and construction projects and a $133,125 contribution from Jail Operations fund. 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 12 - Obligations Under Leases

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

	Governmental Activities
Machinery and equipment	$ 417,228
Less: accumulated depreciation	64,479
Carrying value	$ 352,749

Note 12 - Obligations Under Leases (Concluded)

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2010.

Year Ending June 30	Governmental Activities
2011	$ 92,609
2012	43,099
Total minimum lease payments	135,708
Less amount representing interest	7,475
Present value of net minimum lease payments	$ 128,233

Note 13 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2010 is $5,481,931, of which 48% is assignable to the General Fund, 39% to other major funds, and 13% 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 $1,550,437 at June 30, 2010. This total amount is probable to be incurred within one year. The General Fund would be allocated 27% of probable losses and other major funds would be allocated 73%.

Note 14 - Risk Management

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

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

Excess Workers' Compensation – 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 $600,000 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 $500,000 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.

Note 14 - Risk Management (Concluded)

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 $2,000,000 per individual. The uninsured risk of loss per individual is $125,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of 120% of projected claims paid per plan year countywide.

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

The insurance claims payable liability of the Trust totaling $1,116,000 at June 30, 2010, 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, 2009 and 2010 were as follows:

	2009	2010
Claims payable, beginning of year	$ 1,025,000	$ 1,023,000
Current-year claims and changes in estimates	7,757,285	9,356,603
Claim payments	(7,759,285)	(9,263,603)
Claims payable, end of year	$ 1,023,000	$ 1,116,000

Note 15 - 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.

Note 15 - Pensions and other Postemployment Benefits (Continued)

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 and 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 state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

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

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

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

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, 2010, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.40 percent (9.00 percent retirement and 0.40 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 9.40 percent (8.34 percent for retirement, 0.66 percent for health insurance premium and 0.40 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
2010	$ 3,230,983	$ 255,696	$ 154,970
2009	3,100,923	372,576	194,053
2008	3,046,724	396,770	189,201

Agent plans—For the year ended June 30, 2010, 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 20.08 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.12% of covered payroll.

Active CORP members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 5.91 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 0.62% of covered payroll.

Note 15 - Pensions and other Postemployment Benefits (Continued)

Active Administrative Office of the Courts (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 6.0 percent. The health insurance premium portion of the contribution rate was actuarially set at 0.24% of covered payroll.

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 14.25 percent of the members' annual covered. The health insurance premium portion of the contribution rate for normal costs was actuarially set at 1.89% of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2010, were established by the June 30, 2008, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

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

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

The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2010 contribution requirements, 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 CORP and PSPRS; 5.00% for EORP
Inflation rate	5.50% for PSPRS and CORP; 5.00% for EORP

Annual Pension/OPEB Cost— The Yuma County pension/OPEB cost for the agent plans for the year ended June 30, 2010, and related information follows:

	PSPRS	CORP	CORP-AOC	EORP
Contribution rates:				
County	20.08%	5.91%	6.00%	14.25%
Plan members	7.65%	8.41%	8.41%	7.00%
Required contributions:				
Annual pension/OPEB cost	$ 948,056	$ 300,060	$ 353,702	$ 225,642
Health insurance premium	56,003	35,168	14,738	34,503
Contributions made:				
Pension	$ 987,449	$ 334,661	$ 368,202	$ 247,502
Health insurance premium	16,610	567	238	12,643

Note 15 - 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.

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2010	$ 948,056	104%	$ 39,393
Health insurance	2010	56,003	30%	(39,393)
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)
CORP				
Pension	2010	$ 300,060	112%	$ 34,601
Health insurance	2010	35,168	2%	(34,601)
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)
CORP-AOC				
Pension	2010	$ 353,702	104%	$14,500
Health insurance	2010	14,738	2%	(14,500)
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
EORP				
Pension	2010	$ 225,642	110%	$ 21,860
Health insurance	2010	34,503	37%	(21,860)
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)

Note15 - Pensions and other Postemployment Benefits (Concluded)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2010, 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. The funded status information for CORP-AOC is only reported for the plan as a whole and, therefore, actuarial information for the County, as a participating government, is not available and not presented.

	PSPRS		CORP	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$ 21,560,771	$ 485,986	$ 10,663,857	$ 220,916
Actuarial value of assets (b)	13,867,657	-	11,068,507	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	7,693,114	485,986	(404,650)	220,916
Funded ratio (b)/(a)	64.32%	0.00%	103.79%	0.00%
Covered payroll (c)	$ 5,302,661	$ 5,302,661	$ 5,702,635	$ 5,702,635
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll ([(a) - (b)] / (c))	145.08%	9.16%	0.00%	3.87%

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, 2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	26 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year 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 and CORP; 5.00% for EORP

Note 16 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2010, were as follows:

YUMA COUNTY
Interfund Transfers
June 30, 2010

	Transfers From:										
		Capital	Jail District		Library Distirct		Flood	Health	Internal	Nonmajor	
Transfer To:	General Fund	Improvements Fund	General Operations	Capital Projects	General Operations	Capital Projects	Control Distirct	Services District	Service Funds	Governmental Funds	Totals
General Fund	-	$ 23,352	-	-	$ 227,976	-	$240,244	-	-	$ 53	$ 491,625
Capital Improvements Fund	$ 483,866	890,034	-	-	-	-	-	-	$ 85,000	72,212	1,531,112
Jail District:											
General Operations	6,412,801	-	-	$2,625,674	-	-	-	-	-	-	9,038,475
Debt Service	-	-	$2,865,617	1,351,373	-	-	-	-	-	-	4,216,990
Library District:											
General Operations	-	-	-	-	-	$455,000	-	-	-	-	455,000
Debt Service	-	-	-	-	3,310,225	-	-	-	-	-	3,310,225
								-	-	-	
Flood Control District	-	-	-	-	-	-	-	-	-	4,503	4,503
Health Services District	786,898	-	-	-	-	-	-	-	-	-	786,898
Internal Service Funds	676,413	-	-	-	-	-	-	-	150,000	-	826,413
Nonmajor Governmental Funds	289,675	-	-	-	-	-	-	$424,200	437	717,300	1,431,612
Totals	$8,649,653	$ 913,386	$2,865,617	$3,977,047	$3,538,201	$455,000	$240,244	$424,200	$235,437	$ 794,068	$22,092,853

The majority of the transfers listed above results from the funding of capital projects and debt service payments, including early debt retirements, 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, 2010, were as follows:

	Payables From:										
		Capital	Jail District	Library Distirct		Flood	Health	Development	Internal	Nonmajor	
Payables To:	General Fund	Improvements Fund	General Operations	General Operations	Capital Projects	Control Distirct	Services District	Services HURF	Service Funds	Governmental Funds	Totals
General Fund	-	$ 4,164	-	$ 8,037	-	$127,131	$ 134	$ 641,696	$ 13,429	$ 5,121,663	$ 5,916,254
Capital Improvements	$ 693,500	-	-	-	-	-	-	-	-	11,250	704,750
Jail District:											
General Operations	37,615	-	-	-	-	-	-	-	-	46,301	83,916
Library District:											
General Operations	5,555	-	-	-	-	-	-	-	-	-	5,555
Health Services District	907,938	-	-	-	-	-	-	-	4,375	980,071	1,892,384
Development Services HURF	42,596	-	-	-	-	-	-	-	-	166,541	209,137
Internal Service Funds	816,280	-	$ 21	626	-	-	-	-	161,370	49,338	1,027,635
Nonmajor Governmental Funds	3,707,712	205,268	123,026	158	$2,813	68	1,374,316	86	901	-	5,414,348
Totals	$6,211,196	$ 209,432	$ 123,047	$ 8,821	$2,813	$127,199	$1,374,450	$ 641,782	$180,075	$ 6,375,164	$15,253,979

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

Note 17 – Reporting Changes

The July 1, 2009, fund balance of the Fiduciary Funds do not agree to the prior year financial statements due to incorrect deducting outstanding warrants and treasurer's reduction of agency funds included in County's investment pool.

Fiduciary Funds	Investment Trust Fund
Treasurer's Pool:	
Fund balance, June 30, 2009 as previously reported	$ 30,469,871
Correction outstanding warrants	999,161
Agency funds removed from investment pool	280,699
Fund balance, July 1, 2009, as restated	$ 31,749,731

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, 2010

	General Fund			0100
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 38,739,841	$ 38,739,841	$ 37,214,540	$ (1,525,301)
Licenses and permits	913,102	913,102	602,111	(310,991)
Intergovernmental	21,002,399	21,018,681	22,715,585	1,696,904
Charges for services	4,142,400	4,142,400	3,922,164	(220,236)
Fines and forfeits	1,997,000	1,997,000	1,826,306	(170,694)
Investment income	300,000	300,000	245,304	(54,696)
Rents	16,122	16,122	17,675	1,553
Miscellaneous	326,575	401,906	392,264	(9,642)
Total Revenue	67,437,439	67,529,052	66,935,949	(593,103)
Expenditures:				
General government:				
County Administrator	1,237,680	1,222,180	1,030,128	192,052
Board of Supervisors	462,207	452,207	431,640	20,567
Treasurer	726,062	726,062	660,660	65,402
Assessor	1,830,180	1,830,180	1,610,475	219,705
Recorder	611,230	646,561	585,047	61,514
Election Services	351,436	401,436	294,428	107,008
Attorney - Civil Division	772,707	761,879	751,446	10,433
Attorney - Criminal Division	2,741,084	2,780,607	2,745,779	34,828
Attorney - Administration Division	569,116	564,116	519,394	44,722
Clerk of Superior Court	2,006,340	2,006,340	1,942,470	63,870
Superior Court	2,761,405	2,761,405	2,695,205	66,200
Superior Court - Security	521,067	521,067	497,108	23,959
Superior Court - Collections	316,206	316,206	307,364	8,842
Court Trial Services	771,827	940,827	852,563	88,264
Superior Court - Conflict Administrator	1,333,936	1,164,936	1,091,303	73,633
Justice Court #1	1,119,639	1,114,400	1,049,633	64,767
Justice Court #2	284,167	289,406	285,207	4,199
Justice Court #3	315,999	315,999	303,352	12,647
Constable Precinct #1	244,850	244,850	229,185	15,665
Constable Precinct #2	45,292	45,292	43,180	2,112
Constable Precinct #3	751	1,951	1,588	363
Attorney - Victim Services	243,500	243,500	241,417	2,083
Public Defender	2,017,896	2,059,996	2,032,634	27,362
General Government	3,984,403	4,374,709	1,785,640	2,589,069
County Administrator - Channel 77	191,400	191,400	163,795	27,605
Juvenile Justice Center - Administration	1,704,936	1,704,936	1,646,570	58,366
Juvenile Justice Center - Detention	3,104,094	3,104,094	2,981,185	122,909
Financial Services	1,374,024	1,374,024	1,302,279	71,745
Legal Defender	1,162,768	1,223,968	1,200,625	23,343
Human Resources	895,951	895,951	713,368	182,583

* 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	2,056,488	2,056,488	1,849,025	207,463
Information Technology Services	2,997,012	2,997,012	2,366,025	630,987
Development Services	752,451	752,451	625,731	126,720
Geographical Information Systems	458,157	458,157	377,817	80,340
Planning and Zoning	1,130,492	1,130,492	1,096,290	34,202
DDS- Customer Service	656,341	656,341	588,114	68,227
Superior Court - Adult Probation - Pretr	341,743	341,743	309,599	32,144
Self- Insurances	781,202	781,202	-	781,202
Public safety				
Building Safety	737,393	737,393	586,996	150,397
Superior Court - Adult Probation	1,857,162	1,857,162	1,819,924	37,238
Adult Prob-Graffiti Abate	64,004	64,004	63,535	469
Sheriff - Administration	8,317,191	8,317,191	7,921,214	395,977
Sheriff - Boat Patrol	246,273	262,555	249,751	12,804
Sheriff - Medical Examiner	407,024	407,024	369,442	37,582
Emergency Services	150,369	150,369	56,160	94,209
Sanitation				
Public Works - Solid Waste Operations	658,427	658,427	563,372	95,055
Health				
Environmental Programs	273,819	273,819	232,225	41,594
Welfare				
Medical Eligibility Prog	9,398,549	9,332,549	8,021,949	1,310,600
Public Fiduciary	616,814	616,814	500,417	116,397
Culture and recreation				
Public Works - Parks	29,493	29,493	4,697	24,796
Education				
School Superintendent	365,151	365,151	337,688	27,463
Capital outlay	422,161	467,853	558,179	(90,326)
Debt service:				
Principal retirement	62,370	62,370	291,765	(229,395)
Interest and fiscal charges	10,435	10,435	7,687	2,748
Total Expenditures	66,492,674	67,066,980	58,792,270	8,274,710
Excess (deficiency) of revenues over expenditures	944,765	462,072	8,143,679	7,681,607
Other financing sources (uses):				
Loan proceeds	-	-	251,648	251,648
Transfers in	-	491,572	491,625	53
Transfers out	(7,968,549)	(7,979,377)	(8,649,653)	(670,276)
Total other financing sources (uses)	(7,968,549)	(7,487,805)	(7,906,380)	(418,575)
Net change in fund balance	(7,023,784)	(7,025,733)	237,299	7,263,032
Fund balances - beginning (July 1, 2009)	7,023,784	7,025,733	17,999,370	10,973,637
Fund balances - ending (June 30, 2010)	**$ -**	**$ -**	**$ 18,236,669**	**$ 18,236,669**

* 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, 2010

	Jail District - General Operations Fund			2300
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 12,318,097	$ 12,318,097	$ 10,344,969	$ (1,973,128)
Intergovernmental	237,660	237,660	205,740	(31,920)
Charges for services	631,000	631,000	143,877	(487,123)
Investment income	42,500	42,500	17,607	(24,893)
Miscellaneous	57,500	57,500	9,851	(47,649)
Total Revenue	13,286,757	13,286,757	10,722,044	(2,564,713)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	19,677,537	19,677,537	17,015,437	2,662,100
Capital outlay	-	-	78,785	(78,785)
Total Expenditures	19,677,537	19,677,537	17,094,222	2,583,315
Excess (deficiency) of revenues over expenditures	(6,390,780)	(6,390,780)	(6,372,178)	18,602
Other financing sources (uses):				
Transfers in	8,994,307	10,378,262	9,038,474	(1,339,788)
Transfers out	(2,732,381)	(4,116,336)	(2,865,617)	1,250,719
Total other financing sources (uses)	6,261,926	6,261,926	6,172,857	(89,069)
Net change in fund balance	(128,854)	(128,854)	(199,321)	(70,467)
Fund balances - beginning (July 1, 2009)	128,854	128,854	989,600	860,746
Fund balances - ending (June 30, 2010)	**$ -**	**$ -**	**$ 790,279**	**$ 790,279**

* 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, 2010

	Library District - General Operations Fund			2276
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 10,523,968	$ 10,523,968	$ 10,750,925	$ 226,957
Intergovernmental	12,122	12,122	15,716	3,594
Charges for services	8,135	8,135	21,634	13,499
Fines and forfeits	28,593	28,593	73,019	44,426
Investment income	122,427	122,427	148,561	26,134
Rents	-	-	405	405
Miscellaneous	41,239	41,239	129,378	88,139
Total Revenue	10,736,484	10,736,484	11,139,638	403,154
Expenditures:				
Current:				
Culture and recreation:				
Library	7,927,804	7,699,828	6,761,872	937,956
Capital outlay	30,000	30,000	26,160	3,840
Total Expenditures	7,957,804	7,729,828	6,788,032	941,796
Excess (deficiency) of revenues over expenditures	2,778,680	3,006,656	4,351,606	1,344,950
Other financing sources (uses):				
Transfers in	-	455,000	455,000	-
Transfers out	(3,310,225)	(3,538,201)	(3,538,201)	-
Total other financing sources (uses)	(3,310,225)	(3,083,201)	(3,083,201)	-
Net change in fund balance	(531,545)	(76,545)	1,268,405	1,344,950
Fund balances - beginning (July 1, 2009)	531,545	76,545	8,464,426	8,387,881
Fund balances - ending (June 30, 2010)	**$ -**	**$ -**	**$ 9,732,831**	**$ 9,732,831**

* 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, 2010

	Flood Control District Fund			2295
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 3,609,441	$ 3,609,441	$ 3,717,939	$ 108,498
Licenses and permits	-	-	2,215	2,215
Intergovernmental	1,914,500	1,914,500	-	(1,914,500)
Charges for services	15,000	15,000	6,250	(8,750)
Investment income	54,367	54,367	220,950	166,583
Miscellaneous	-	-	4,230	4,230
Total Revenue	5,593,308	5,593,308	3,951,584	(1,641,724)
Expenditures:				
Current:				
Highway and streets:				
Flood Control	3,830,839	3,830,839	1,385,734	2,445,105
Capital outlay	11,000,000	11,004,342	336,589	10,667,753
Total Expenditures	14,830,839	14,835,181	1,722,323	13,112,858
Excess (deficiency) of revenues over expenditures	(9,237,531)	(9,241,873)	2,229,261	11,471,134
Other financing sources (uses):				
Transfers in	-	4,342	4,503	161
Transfers out	-	(240,244)	(240,244)	-
Total other financing sources (uses)	-	(235,902)	(235,741)	161
Net change in fund balance	(9,237,531)	(9,477,775)	1,993,520	11,471,295
Fund balances - beginning (July 1, 2009)	9,237,531	9,477,775	12,694,335	3,216,560
Fund balances - ending (June 30, 2010)	**$ -**	**$ -**	**$ 14,687,855**	**$ 14,687,855**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E - 5

Budgetary Comparison Schedule - Health Services District Fund

Year Ended June 30, 2010

	Health Services District Fund			2260
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,519,088	$ 2,519,088	$ 2,059,420	$ (459,668)
Licenses and permits	406,248	406,248	359,809	(46,439)
Intergovernmental	3,497,731	5,196,370	4,016,879	(1,179,491)
Charges for services	330,800	330,800	325,500	(5,300)
Investment income	40,280	40,280	16,321	(23,959)
Miscellaneous	17,252	17,252	46,394	29,142
Total Revenue	6,811,399	8,510,038	6,824,323	(1,685,715)
Expenditures:				
Current:				
Health:				
Health - Grants	4,154,317	5,827,156	4,091,715	1,735,441
Health	1,417,089	1,417,089	1,218,421	198,668
Child Health	384,244	384,244	275,807	108,437
Communicable Disease	428,946	428,946	368,530	60,416
Environmental Health	480,969	480,969	454,957	26,012
Vector Control	137,402	137,402	121,625	15,777
Vital Records	176,123	176,123	165,242	10,881
Nursing	1,017,176	1,017,176	825,636	191,540
Injury Prevention	90,004	90,004	45,575	44,429
Capital outlay	-	25,800	-	25,800
Total Expenditures	8,286,270	9,984,909	7,567,508	2,417,401
Excess (deficiency) of revenues over expenditures	(1,474,871)	(1,474,871)	(743,185)	731,686
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(424,200)	(424,200)	(424,200)	-
Total other financing sources (uses)	362,698	362,698	362,698	-
Net change in fund balance	(1,112,173)	(1,112,173)	(380,487)	731,686
Fund balance - beginning (July 1, 2009)	1,112,173	1,112,173	1,983,782	871,609
Fund balance - ending (June 30, 2010)	**$ -**	**$ -**	**$ 1,603,295**	**$ 1,603,295**

* 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, 2010

	Development Services HURF Fund			2252
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 1,250,000	$ 1,250,000	$ 1,138,623	$ (111,377)
Licenses and permits	70,000	70,000	68,336	(1,664)
Intergovernmental	4,943,807	4,943,807	3,693,276	(1,250,531)
Charges for services	12,000	12,000	396	(11,604)
Investment income	325,000	325,000	241,351	(83,649)
Miscellaneous	-	-	6,228	6,228
Total Revenue	6,600,807	6,600,807	5,148,210	(1,452,597)
Expenditures:				
Current:				
Highway and Streets:				
Development Services	2,898,154	2,898,154	2,685,161	212,993
Capital outlay	15,359,143	15,359,143	1,050,654	14,308,489
Total Expenditures	18,257,297	18,257,297	3,735,815	14,521,482
Excess (deficiency) of revenues over expenditures	(11,656,490)	(11,656,490)	1,412,395	13,068,885
Net change in fund balance	(11,656,490)	(11,656,490)	1,412,395	13,068,885
Fund balances - beginning (July 1, 2009)	11,656,490	11,656,490	14,110,068	2,453,578
Fund balances - ending (June 30, 2010)	**$ -**	**$ -**	**$ 15,522,463**	**$ 15,522,463**

* 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.

Schedule Of
Agent Retirement Plans'
Funding Progress

YUMA COUNTY

Exhibit F- 1

Required Supplemantary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2010

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)
6/30/2010						
Pension	$ 13,867,657	$ 21,560,771	$ (7,693,114)	64.32%	$ 5,302,661	145.08%
Health Insurance	-	485,986	(485,986)	0.00%	5,302,661	9.16%
6/30/2009						
Pension	12,863,210	19,729,227	(6,866,017)	65.20%	4,531,312	151.53%
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%

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)
6/30/2010						
Pension	$ 11,068,507	$ 10,663,857	$ 404,650	103.79%	$ 5,702,635	0.00%
Health Insurance	-	220,916	(220,916)	0.00%	5,702,635	3.87%
6/30/2009						
Pension	10,554,739	9,417,154	1,137,585	112.08%	5,627,614	0.00%
Health Insurance	-	240,990	(240,990)	0.00%	5,627,614	4.28%
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%

See accompanying notes to schedule of agent retirement plans funding progress

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.

The funding progress information for CORP-AOC is only reported for the plan as a whole 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 549.96 center lane miles (reduction of 2.93 miles 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 2010, the County's eligible roads were rated at an OCI of 74.99 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	22.31 %	100 – 80
Above average – Good	60.01 %	80 – 65
Average	17.53 %	65 – 40
Below average – Poor	0.10 %	40 – 20
Very poor – Needs immediate work	0.05 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $1,688,034 on maintenance for the fiscal year ended June 30, 2010. 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 $ 775,554 for the fiscal year ending June 30, 2011. The decrease of $360,475 in actual expenditures in fiscal year 2010 over fiscal year 2009 was due to the State of Arizona budget cuts. As less revenue was anticipated fewer repair contracts and cost were made. A decrease of $ 1,911,446 is estimated in fiscal year 2011 due to projected continuation of revenues shortfall from State's HURF allocation. The Department is contemplating to reduce repairs cost to a minimum and for emergencies, in order to save fund for future years needed road repairs. 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 10 (ten) years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
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	1,688,034	74.99
2010 – 2011	775,554	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

General Fund 94

Capital Improvements Fund 103

Jail District Debt Service Fund 104

Jail District Capital Projects Fund 105

Library District Debt Service Fund 106

Library District Capital Projects Fund 107

YUMA COUNTY

Exhibit G- 1

Balance Sheet
General Fund
June 30, 2010

	General 0100	Self-Insurance 2329	Total General Fund
Assets			
Cash and cash equivalents	$ 17,675,944	$ 674,694	$ 18,350,638
Receivables (net of allowances for uncollectibles):			
Property taxes	841,778	-	841,778
Accounts	208,935	-	208,935
Accrued interest	36,929	1,550	38,479
Due from:			
Other funds	5,916,254	-	5,916,254
Other governments	2,995,856	-	2,995,856
Prepaid items	76,509	-	76,509
Total Assets	**$ 27,752,205**	**$ 676,244**	**$ 28,428,449**
Liabilities and Fund Balances			
Liabilities:			
Accounts payable	$ 777,260	-	$ 777,260
Accrued payroll and employee benefits	2,310,774	-	2,310,774
Due to:			
Other funds	5,534,952	$ 676,244	6,211,196
Deposit held for others	18,874	-	18,874
Deferred revenue	873,676	-	873,676
Total Liabilities	**$ 9,515,536**	**$ 676,244**	**$ 10,191,780**
Fund balances:			
Unreserved, reported in:			
General fund	$ 18,236,669	-	$ 18,236,669
Total fund balances	**$ 18,236,669**	**$ -**	**$ 18,236,669**
Total liabilities and fund balances	**$ 27,752,205**	**$ 676,244**	**$ 28,428,449**

YUMA COUNTY

Exhibit G- 2

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

Year ended June 30, 2010

	General 0100	Self-Insurance 2329	Total General Fund
Revenues:			
Taxes	$ 37,214,540	-	$ 37,214,540
Licenses and permits	602,111	-	602,111
Intergovernmental	22,715,585	-	22,715,585
Charges for services	3,922,164	-	3,922,164
Fines and forfeits	1,826,306	-	1,826,306
Investment income	237,346	$ 7,958.00	245,304
Rents	17,675	-	17,675
Miscellaneous	392,264	-	392,264
Total Revenues	**66,927,991**	**7,958**	**66,935,949**
Expenditures			
Current:			
General government	37,207,269	-	37,207,269
Public safety	11,067,022	-	11,067,022
Sanitation	563,372	-	563,372
Health	232,225	-	232,225
Welfare	8,522,366	-	8,522,366
Culture and recreation	4,697	-	4,697
Education	337,688	-	337,688
Capital Outlay	558,179	-	558,179
Debt service:			
Principal retirement	291,765	-	291,765
Interest and fiscal charges	7,687	-	7,687
Total Expenditures	**58,792,270**	**-**	**58,792,270**
Excess (deficiency) of revenues over expenditures	**8,135,721**	**7,958**	**8,143,679**
Other financing sources (uses):			
Loan proceeds	251,648	-	251,648
Transfers in	491,625	-	491,625
Transfers out	(7,973,240)	(676,413)	(8,649,653)
Total Other financing sources (uses)	**(7,229,967)**	**(676,413)**	**(7,906,380)**
Net change in fund balance	905,754	(668,455)	237,299
Fund balances / (deficits), July 1, 2009	17,330,915	668,455	17,999,370
Fund balances / (deficits), June 30, 2010	**$ 18,236,669**	**$ -**	**$ 18,236,669**

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

Year ended June 30, 2010

	Total General Fund			
	General Fund			0100
	Budgeted Amounts		Actual	
	Original	Final	Amount	Variance *
Revenues:				
Taxes	$ 38,739,841	$ 38,739,841	$ 37,214,540	$ (1,525,301)
Licenses and permits	913,102	913,102	602,111	(310,991)
Intergovernmental	21,002,399	21,018,681	22,715,585	1,696,904
Charges for services	4,142,400	4,142,400	3,922,164	(220,236)
Fines and forfeits	1,997,000	1,997,000	1,826,306	(170,694)
Investment income	300,000	300,000	237,346	(62,654)
Rents	16,122	16,122	17,675	1,553
Miscellaneous	326,575	401,906	392,264	(9,642)
Total Revenues	**67,437,439**	**67,529,052**	**66,927,991**	**(601,061)**
Expenditures				
Current:				
General government	42,094,837	42,673,169	37,207,269	5,465,900
Public safety	11,779,416	11,795,698	11,067,022	728,676
Sanitation	658,427	658,427	563,372	95,055
Health	273,819	273,819	232,225	41,594
Welfare	10,015,363	9,949,363	8,522,366	1,426,997
Culture and recreation	29,493	29,493	4,697	24,796
Education	365,151	365,151	337,688	27,463
Capital Outlay	422,161	467,853	558,179	(90,326)
Debt service:				
Principal retirement	62,370	62,370	291,765	(229,395)
Interest and fiscal charges	10,435	10,435	7,687	2,748
Total Expenditures	**65,711,472**	**66,285,778**	**58,792,270**	**7,493,508**
Excess (deficiency) of revenues over (under) expenditures	**1,725,967**	**1,243,274**	**8,135,721**	**6,892,447**
Other financing sources (uses):				
Loan proceeds	-	-	251,648	251,648
Transfers in	-	491,572	491,625	53
Transfers out	(7,968,549)	(7,979,377)	(7,973,240)	6,137
Total Other financing sources (uses)	**(7,968,549)**	**(7,487,805)**	**(7,229,967)**	**257,838**
Net change in fund balance	(6,242,582)	(6,244,531)	905,754	7,150,285
Fund balances / (deficits), July 1, 2009	6,242,582	6,244,531	17,330,915	11,086,384
Fund balances / (deficits), June 30, 2010	**$ -**	**$ -**	**$ 18,236,669**	**$ 18,236,669**

* 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 *
-	-	-	-	$ 38,739,841	$ 38,739,841	$ 37,214,540	$ (1,525,301)
-	-	-	-	913,102	913,102	602,111	(310,991)
-	-	-	-	21,002,399	21,018,681	22,715,585	1,696,904
-	-	-	-	4,142,400	4,142,400	3,922,164	(220,236)
-	-	-	-	1,997,000	1,997,000	1,826,306	(170,694)
-	-	$ 7,958	$ 7,958	300,000	300,000	245,304	(54,696)
-	-	-	-	16,122	16,122	17,675	1,553
-	-	-	-	326,575	401,906	392,264	(9,642)
-	**-**	**7,958**	**7,958**	**67,437,439**	**67,529,052**	**66,935,949**	**(593,103)**
$ 781,202	$ 781,202	-	781,202	42,876,039	43,454,371	37,207,269	6,247,102
-	-	-	-	11,779,416	11,795,698	11,067,022	728,676
-	-	-	-	658,427	658,427	563,372	95,055
-	-	-	-	273,819	273,819	232,225	41,594
-	-	-	-	10,015,363	9,949,363	8,522,366	1,426,997
-	-	-	-	29,493	29,493	4,697	24,796
-	-	-	-	365,151	365,151	337,688	27,463
-	-	-	-	422,161	467,853	558,179	(90,326)
-	-	-	-	62,370	62,370	291,765	(229,395)
-	-	-	-	10,435	10,435	7,687	2,748
781,202	**781,202**	**-**	**781,202**	**66,492,674**	**67,066,980**	**58,792,270**	**8,274,710**
(781,202)	**(781,202)**	**7,958**	**789,160**	**944,765**	**462,072**	**8,143,679**	**7,681,607**
-	-	-	-	-	-	251,648	251,648
-	-	-	-	-	491,572	491,625	53
-	-	(676,413)	(676,413)	(7,968,549)	(7,979,377)	(8,649,653)	(670,276)
-	**-**	**(676,413)**	**(676,413)**	**(7,968,549)**	**(7,487,805)**	**(7,906,380)**	**(418,575)**
(781,202)	(781,202)	(668,455)	112,747	(7,023,784)	(7,025,733)	237,299	7,263,032
781,202	781,202	668,455	(112,747)	7,023,784	7,025,733	17,999,370	10,973,637
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 18,236,669**	**$ 18,236,669**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2010

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 20,820,522	$ 20,820,522	$ 21,118,123	$ 297,601
Interest On Delinquent Taxes	550,000	550,000	858,150	308,150
Penalties On Delinquent Taxes	-	-	128,412	128,412
Auto Lieu Tax	4,865,222	4,865,222	4,583,767	(281,455)
County Sales Tax	12,318,097	12,318,097	10,344,860	(1,973,237)
Franchise Tax	186,000	186,000	181,228	(4,772)
Total Taxes	**38,739,841**	**38,739,841**	**37,214,540**	**(1,525,301)**
Business Licenses	1,000	1,000	1,930	930
Building Permits	577,262	577,262	316,054	(261,208)
Plumbing Permits	30,500	30,500	36,053	5,553
Electrical Permits	71,200	71,200	76,454	5,254
Mechanical Permits	21,400	21,400	18,407	(2,993)
Sign Permits	3,000	3,000	4,641	1,641
Environmental Health Permits	135,000	135,000	112,338	(22,662)
Mobile Home Permits	46,740	46,740	24,683	(22,057)
Planning Variance Permits	15,000	15,000	5,792	(9,208)
Special Use Permits	12,000	12,000	5,759	(6,241)
Total Licenses and permits	**913,102**	**913,102**	**602,111**	**(310,991)**
Federal Grants	61,005	61,005	76,501	15,496
Federal Payments In Lieu Of Taxes	3,036,291	3,036,291	3,229,109	192,818
Southwest Border Grant Initiative	40,000	40,000	1,323,630	1,283,630
Agency Reimbursements	-	-	543,585	543,585
State Grants	360,303	376,585	320,770	(55,815)
State Reimbursement	-	-	9,412	9,412
State Shared Sales Tax	16,980,800	16,980,800	16,878,309	(102,491)
State Shared Liquor Licenses	29,000	29,000	29,888	888
State Lottery	495,000	495,000	304,381	(190,619)
Total Intergovernmental	**21,002,399**	**21,018,681**	**22,715,585**	**1,696,904**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2010

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Septic Reassignment Fee	10,000	10,000	9,065	(935)
Plan Check Fees	200,000	200,000	155,051	(44,949)
Legal Services/Attorney's Fees	400,000	400,000	405,558	5,558
Modifications (P&Z)	3,000	3,000	-	(3,000)
Zoning Application Fees	30,000	30,000	17,485	(12,515)
Subdivision Fees	35,000	35,000	13,660	(21,340)
Recording Fees	350,000	350,000	370,006	20,006
Reinspection Fees	12,000	12,000	6,309	(5,691)
Temporary Use Permit	6,000	6,000	5,175	(825)
Planning & Zoning Books & Maps	1,000	1,000	350	(650)
Treasurer's Office Fees	8,000	8,000	8,370	370
Public Fiduciary Fees & Charges	50,000	50,000	57,733	7,733
Assessor's Office Fees	4,000	4,000	2,196	(1,804)
Payroll Garnishment Fees	2,000	2,000	2,624	624
Special District Charges	342,461	342,461	386,979	44,518
Indirect Cost Revenue	2,439,939	2,439,939	2,281,782	(158,157)
Miscellaneous Fees For Services	-	-	1,523	1,523
Sheriff Fees	69,000	69,000	19,074	(49,926)
Sheriff Fingerprint/Copy Fees	7,000	7,000	51,300	44,300
Correctional Housing - Juvenile	153,000	153,000	102,349	(50,651)
Medical Services Fees	-	-	2,250	2,250
Medical Services Fees	20,000	20,000	23,325	3,325
Total Charges for services	**4,142,400**	**4,142,400**	**3,922,164**	**(220,236)**
Superior Court Fines	303,000	303,000	419,276	116,276
Constable Fines	41,000	41,000	24,934	(16,066)
Justice Court #1 Fines	1,100,000	1,100,000	849,565	(250,435)
Justice Court #2 Fines	128,000	128,000	141,649	13,649
Justice Court #3 Fines	277,000	277,000	251,873	(25,127)
House Arrest Fees	23,000	23,000	7,283	(15,717)
Juvenile Court Fines & Fees	85,000	85,000	59,997	(25,003)
Work Furlough Fees	25,000	25,000	53,251	28,251
Zoning Violation Fines	5,000	5,000	6,095	1,095
Other Fines	10,000	10,000	12,383	2,383
Total Fines and forfeits	**1,997,000**	**1,997,000**	**1,826,306**	**(170,694)**
Interest On Investments	300,000	300,000	237,346	(62,654)
Total Investment income	**300,000**	**300,000**	**237,346**	**(62,654)**
Rent General	6,001	6,001	6,001	-
Rent Housing Property	10,121	10,121	11,674	1,553
Total Rents	**16,122**	**16,122**	**17,675**	**1,553**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2010

Exhibit G- 4

(Continued)

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Vending Machine Proceeds	17,000	17,000	6,653	(10,347)
Telephone Revenue	-	-	655	655
Bad Check Fees	2,575	2,575	2,792	217
Elections Deposits	120,500	195,831	196,783	952
Void/Stale Dated Revenue	20,000	20,000	10,113	(9,887)
Restitution & Other Payments	5,000	5,000	8,191	3,191
Sale Of Auction Items	28,000	28,000	39,613	11,613
Cash Over/Short	-	-	(65)	(65)
Miscellaneous Revenues	133,500	133,500	127,529	(5,971)
Total Miscellaneous	**326,575**	**401,906**	**392,264**	**(9,642)**
Total General Fund Revenue	**$ 67,437,439**	**$ 67,529,052**	**$ 66,927,991**	**$ (601,061)**

YUMA COUNTY

Schedule of Revenues by Category

Budget and Actual- Self- Insurance

Year Ended June 30, 2010

Exhibit G- 4

(Concluded)

	Self-Insurance		2329	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Agency Reimbursements	-	-	-	-
Total Intergovernmental	**-**	**-**	**-**	**-**
Interest On Investments	-	-	$ 7,958	$ 7,958
Total Investment income	**-**	**-**	**7,958**	**7,958**
Miscellaneous Revenues	-	-	-	-
Total Miscellaneous	**-**	**-**	**-**	**-**
Total Self- Insurance Fund Revenue	**$ -**	**$ -**	**$ 7,958**	**$ 7,958**

* Variance = Positive / (Negative)

YUMA COUNTY

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2010

Exhibit G- 5

(Continued)

	General Fund			0100		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
County Administrator	$ 1,237,680	$ 1,242,571	$ 1,030,128	$ 20,390	$ 1,050,518	$ 192,053
Board of Supervisors	462,207	452,207	431,640	-	431,640	20,567
Treasurer	726,062	726,062	660,660	13,679	674,339	51,723
Assessor	1,875,180	1,875,180	1,610,475	41,825	1,652,300	222,880
Recorder	611,230	646,561	585,047	9,412	594,459	52,102
Election Services	351,436	401,436	294,428	-	294,428	107,008
Attorney - Civil Division	772,707	761,879	751,446	-	751,446	10,433
Attorney - Criminal Division	2,741,084	2,780,607	2,745,779	-	2,745,779	34,828
Attorney - Administration Division	576,968	571,968	519,394	7,332	526,726	45,242
Clerk of Superior Court	2,019,784	2,045,085	1,942,470	30,879	1,973,349	71,736
Superior Court	2,764,068	2,764,068	2,695,205	2,078	2,697,283	66,785
Superior Court - Security	521,067	521,067	497,108	-	497,108	23,959
Superior Court - Collections	316,206	316,206	307,364	-	307,364	8,842
Court Trial Services	771,827	940,827	852,563	-	852,563	88,264
Superior Court - Conflict Administrator	1,333,936	1,164,936	1,091,303	-	1,091,303	73,633
Justice Court #1	1,126,481	1,121,242	1,049,633	7,656	1,057,289	63,953
Justice Court #2	284,167	289,406	285,207	-	285,207	4,199
Justice Court #3	315,999	315,999	303,352	-	303,352	12,647
Constable Precinct #1	244,850	244,850	229,185	-	229,185	15,665
Constable Precinct #2	45,292	45,292	43,180	-	43,180	2,112
Constable Precinct #3	751	1,951	1,588	-	1,588	363
Attorney - Victim Services	243,500	243,500	241,417	-	241,417	2,083
Public Defender	2,017,896	2,059,996	2,032,634	-	2,032,634	27,362
General Government	3,984,403	4,374,709	1,785,640	-	1,785,640	2,589,069
County Administrator - Channel 77	236,400	236,400	163,795	7,220	171,015	65,385
Juvenile Justice Center - Administration	1,704,936	1,704,936	1,646,570	44,754	1,691,324	13,612
Juvenile Justice Center - Detention	3,112,072	3,112,072	2,981,185	26,968	3,008,153	103,919
Financial Services	1,374,024	1,374,024	1,302,279	-	1,302,279	71,745
Legal Defender	1,162,768	1,223,968	1,200,625	-	1,200,625	23,343
Human Resources	895,951	895,951	713,368	-	713,368	182,583
General Services	2,056,488	2,056,488	1,849,025	-	1,849,025	207,463
Information Technology Services	2,997,012	2,997,012	2,366,025	-	2,366,025	630,987
Development Services	752,451	752,451	625,731	3,574	629,305	123,146
Geographical Information Systems	458,157	458,157	377,817	-	377,817	80,340
Planning and Zoning	1,151,492	1,151,492	1,096,290	21,000	1,117,290	34,202
DDS- Customer Service	656,341	656,341	588,114	-	588,114	68,227
Superior Court - Adult Probation - Pretr	341,743	341,743	309,599	-	309,599	32,144
Total General government	**42,244,616**	**42,868,640**	**37,207,269**	**236,767**	**37,444,036**	**5,424,604**
Building Safety	737,393	737,393	586,996	-	586,996	150,397
Superior Court - Adult Probation	1,868,544	1,868,544	1,819,924	8,517	1,828,441	40,103
Adult Prob-Graffiti Abate	64,004	64,004	63,535	-	63,535	469
Sheriff - Administration	8,557,191	8,557,191	7,921,214	273,640	8,194,854	362,337
Sheriff - Boat Patrol	246,273	262,555	249,751	-	249,751	12,804
Sheriff - Medical Examiner	407,024	407,024	369,442	39,255	408,697	(1,673)
Emergency Services	150,369	150,369	56,160	-	56,160	94,209
Total Public safety	**12,030,798**	**12,047,080**	**11,067,022**	**321,412**	**11,388,434**	**658,646**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- General Fund
Year Ended June 30, 2010

Exhibit G- 5
(Continued)

	General Fund			0100		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
General Government	-	-	226,648	-	226,648	(226,648)
Public Works - Solid Waste Operations	752,232	752,232	636,176	-	636,176	116,056
Total Sanitation	**752,232**	**752,232**	**862,824**	**-**	**862,824**	**(110,592)**
Environmental Programs	273,819	273,819	232,225	-	232,225	41,594
Total Health	**273,819**	**273,819**	**232,225**	**-**	**232,225**	**41,594**
Medical Eligibility Prog	9,398,549	9,332,549	8,021,949	-	8,021,949	1,310,600
Public Fiduciary	616,814	616,814	500,417	-	500,417	116,397
Total Welfare	**10,015,363**	**9,949,363**	**8,522,366**	**-**	**8,522,366**	**1,426,997**
Public Works - Parks	29,493	29,493	4,697	-	4,697	24,796
Total Culture and recreation	**29,493**	**29,493**	**4,697**	**-**	**4,697**	**24,796**
School Superintendent	365,151	365,151	337,688	-	337,688	27,463
Total Education	**365,151**	**365,151**	**337,688**	**-**	**337,688**	**27,463**
Total General Fund	**$ 65,711,472**	**$ 66,285,778**	**$ 58,234,091**	**$ 558,179**	**$ 58,792,270**	**$ 7,493,508**

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- Self- Insurance
Year Ended June 30, 2010

Exhibit G- 5
(Concluded)

	Self- Insurance			2329		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
Self- Insurances	$ 781,202	$ 781,202	-	-	-	$ 781,202
General government	**781,202**	**781,202**	**-**	**-**	**-**	**781,202**
Total Self- Insurance Fund	**781,202**	**781,202**	**-**	**-**	**-**	**781,202**
Grand Total General Fund	**$ 66,492,674**	**$ 67,066,980**	**$ 58,234,091**	**$ 558,179**	**$ 58,792,270**	**$ 8,274,710**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 6

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2010

	Capital Improvements Fund			4407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 106,396	$ 106,396	$ 95,968	$ (10,428)
Total Revenue	106,396	106,396	95,968	(10,428)
Expenditures:				
Current:				
General	475,384	452,032	512,496	(60,464)
Capital outlay:				
General Services	300,000	300,000	421,392	(121,392)
Information Technology Services	651,304	723,516	720,152	3,364
Development Services	4,273,717	4,273,717	3,043,859	1,229,858
Total Expenditures	5,700,405	5,749,265	4,697,899	1,051,366
Excess (deficiency) of revenues over expenditures	(5,594,009)	(5,642,869)	(4,601,931)	1,040,938
Other financing sources (uses):				
Transfers in	1,458,900	1,531,112	1,531,112	-
Transfers out	(890,034)	(913,386)	(913,386)	-
Total other financing sources (uses)	568,866	617,726	617,726	-
Net change in fund balance	(5,025,143)	(5,025,143)	(3,984,205)	1,040,938
Fund balance - beginning (July 1, 2009)	5,025,143	5,025,143	7,461,297	2,436,154
Fund balance - ending (June 30, 2010)	**$ -**	**$ -**	**$ 3,477,092**	**$ 3,477,092**

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 7

Budgetary Comparison Schedule - Jail District - Debt Service Fund

Year Ended June 30, 2010

	Jail District - Debt Service Fund			3500
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 15,000	$ 15,000	$ 125,847	$ 110,847
Total Revenue	15,000	15,000	125,847	110,847
Expenditures:				
Current:				
Public safety:				
Sheriff - Detention	14,200	14,200	8,721	5,479
Debt service:				
Principal retirement	2,140,000	5,145,223	5,650,000	(504,777)
Interest and fiscal charges	592,381	592,381	645,338	(52,957)
Total Expenditures	2,746,581	5,751,804	6,304,059	(552,255)
Excess (deficiency) of revenues over expenditures	(2,731,581)	(5,736,804)	(6,178,212)	(441,408)
Other financing sources (uses):				
Transfers in	2,732,381	4,116,336	4,216,991	100,655
Total other financing sources (uses)	2,732,381	4,116,336	4,216,991	100,655
Net change in fund balance	800	(1,620,468)	(1,961,221)	(340,753)
Fund balance - beginning (July 1, 2009)	(800)	1,620,468	2,104,683	484,215
Fund balance - ending (June 30, 2010)	**$ -**	**$ -**	**$ 143,462**	**$ 143,462**

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 8

Budgetary Comparison Schedule - Jail District - Capital Projects Fund

Year Ended June 30, 2010

	Jail District - Capital Projects Fund			4403
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	-	-	$ 15,992	$ 15,992
Total Revenue	-	-	15,992	15,992
Expenditures:				
Current:				
Public Safety	-	-	371	(371)
Capital outlay	$ 300,000	$ 300,000	37,013	262,987
Total Expenditures	300,000	300,000	37,384	262,616
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	(21,392)	278,608
Other financing sources (uses):				
Transfers out	(2,581,506)	(3,965,461)	(3,977,047)	(11,586)
Total other financing sources (uses)	(2,581,506)	(3,965,461)	(3,977,047)	(11,586)
Net change in fund balance	(2,881,506)	(4,265,461)	(3,998,439)	267,022
Fund balance - beginning (July 1, 2009)	2,881,506	4,265,461	3,998,971	(266,490)
Fund balance - ending (June 30, 2010)	**$ -**	**$ -**	**$ 532**	**$ 532**

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 9

Budgetary Comparison Schedule - Library District - Debt Service Fund

Year Ended June 30, 2010

	Library District – Debt Service Fund			3547
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Investment income	$ 40,000	$ 40,000	$ 28,102	$ (11,898)
Total Revenue	40,000	40,000	28,102	(11,898)
Expenditures:				
Current:				
Culture and recreation:				
Library	800	800	800	-
Debt Service:				
Principal	1,020,000	1,020,000	1,020,000	-
Interest	2,290,225	2,290,225	2,290,226	(1)
Total Expenditures	3,311,025	3,311,025	3,311,026	(1)
Excess (deficiency) of revenues over expenditures	(3,271,025)	(3,271,025)	(3,282,924)	(11,899)
Other financing sources (uses):				
Transfers in	3,310,225	3,310,225	3,310,225	-
Total other financing sources (uses)	3,310,225	3,310,225	3,310,225	-
Net change in fund balance	39,200	39,200	27,301	(11,899)
Fund balance - beginning (July 1, 2009)	(39,200)	(39,200)	926,095	965,295
Fund balance - ending (June 30, 2010)	**$ -**	**$ -**	**$ 953,396**	**$ 953,396**

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit G - 10**

Budgetary Comparison Schedule - Library District - Capital Projects Fund

Year Ended June 30, 2010

	Library District – Capital Projects Fund			4720
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Intergovernmental:	-	$ 16,736	$ 16,736	-
Investment income	$ 150,000	150,000	123,611	$ (26,389)
Total Revenue	150,000	166,736	140,347	(26,389)
Expenditures:				
Current:				
Culture and recreation:				
Library	305,000	305,000	948,759	(643,759)
Capital outlay	4,192,841	3,754,577	1,921,000	1,833,577
Total Expenditures	4,497,841	4,059,577	2,869,759	1,189,818
Excess (deficiency) of revenues over expenditures	(4,347,841)	(3,892,841)	(2,729,412)	1,163,429
Other financing sources (uses):				
Transfers out	-	(455,000)	(455,000)	-
Total other financing sources (uses)	-	(455,000)	(455,000)	-
Net change in fund balance	(4,347,841)	(4,347,841)	(3,184,412)	1,163,429
Fund balance - beginning (July 1, 2009)	4,347,841	4,347,841	7,088,368	2,740,527
Fund balance - ending (June 30, 2010)	**$ -**	**$ -**	**$ 3,903,956**	**$ 3,903,956**

* 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, 2010

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Assets						
Cash and cash equivalents	$ 8,000	$ 133,672	$ 10,897	$ 481,527	$ 102,838	$ 24,962
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	352	-	43,438	-	-
Accrued interest	12	323	47.00	976	131	47
Due from:						
Other funds	268,784	39,339	104,623	117,769	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 276,796**	**$ 173,686**	**$ 115,567**	**$ 643,710**	**$ 102,969**	**$ 25,009**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 3,650	$ 17,387	-	$ 1,218	-	-
Accrued payroll and employee benefits	1,645	484	$ 80,765	15,759	$ 69,121	$ 6,942
Due to:						
Other funds	268,783	39,935	-	117,899	-	1
Other governments	971	17,633	-	-	18,396	2,989
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 275,049**	**$ 75,439**	**$ 80,765**	**$ 134,876**	**$ 87,517**	**$ 9,932**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 1,747	$ 98,247	$ 34,802	$ 508,834	$ 15,452	$ 15,077
Total fund balances	**$ 1,747**	**$ 98,247**	**$ 34,802**	**$ 508,834**	**$ 15,452**	**$ 15,077**
Total liabilities and fund balances	**$ 276,796**	**$ 173,686**	**$ 115,567**	**$ 643,710**	**$ 102,969**	**$ 25,009**

Exhibit H-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
$ 50,409	$ 164,820	$ 105,834	$ 29,346	$ -	$ 37,374	$ 1	$ 11,871
-	-	-	-	-	-	-	-
1,741	-	909	620	-	-	-	-
96	611	277	65	-	66	-	-
8,165	-	6,845	5,779	105	411	75,079	3,113
-	111,364	-	-	779	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 60,411	**$ 276,795**	**$ 113,865**	**$ 35,810**	**$ 884**	**$ 37,851**	**$ 75,080**	**$ 14,984**
$ 1,233	-	$ 5,676	-	-	-	-	-
7,321	-	-	-	-	-	-	-
7,284	$ 215,946	7,121	$ 5,779	$ 884	$ 404	$ 75,079	$ 14,980
2,187	42,474	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 18,025	**$ 258,420**	**$ 12,797**	**$ 5,779**	**$ 884**	**$ 404**	**$ 75,079**	**$ 14,980**
$ 42,386	$ 18,375	$ 101,068	$ 30,031	-	$ 37,447	$ 1	$ 4
$ 42,386	**$ 18,375**	**$ 101,068**	**$ 30,031**	**$ -**	**$ 37,447**	**$ 1**	**$ 4**
$ 60,411	**$ 276,795**	**$ 113,865**	**$ 35,810**	**$ 884**	**$ 37,851**	**$ 75,080**	**$ 14,984**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2010

	Attorney					
	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277
Assets						
Cash and cash equivalents	-	$ 10,668	$ 16,514	-	$ 301,496	$ 11,396
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	-	71	-	834	27
Due from:						
Other funds	$ 145,670	22	100	$ 107,352	7,764	-
Other governments	13,392	-	-	111,492	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 159,062**	**$ 10,690**	**$ 16,685**	**$ 218,844**	**$ 310,094**	**$ 11,423**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	-	$ 5,348	-	$ 20	-
Accrued payroll and employee benefits	$ 19,362	-	2,915	$ 9,731	19,101	-
Due to:						
Other funds	139,700	$ 9,781	1,479	198,658	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 159,062**	**$ 9,781**	**$ 9,742**	**$ 208,389**	**$ 19,121**	**$ -**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	-	$ 909	$ 6,943	$ 10,455	$ 290,973	$ 11,423
Total fund balances	**$ -**	**$ 909**	**$ 6,943**	**$ 10,455**	**$ 290,973**	**$ 11,423**
Total liabilities and fund balances	**$ 159,062**	**$ 10,690**	**$ 16,685**	**$ 218,844**	**$ 310,094**	**$ 11,423**

Exhibit H-1

(Continued)

Attorney							
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
$ 11,128	$ 1,902	$ 160,085	$ 185,347	$ 17,733	$ 7,904	$ 9	$ 10,806
-	-	-	-	-	-	-	-
-	-	-	-	-	844	-	-
26	5	206	-	1,981	19	-	26
-	-	8	5,302	9,911	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 11,154	**$ 1,907**	**$ 160,299**	**$ 190,649**	**$ 29,625**	**$ 8,767**	**$ 9**	**$ 10,832**
-	-	-	-	-	-	-	-
-	-	$ 6,202	-	-	-	-	-
-	-	-	$ 6,405	$ 9,812	$ 130	-	$ 11,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	**$ -**	**$ 6,202**	**$ 6,405**	**$ 9,812**	**$ 130**	**$ -**	**$ 11,500**
$ 11,154	$ 1,907	$ 154,097	$ 184,244	$ 19,813	$ 8,637	$ 9	$ (668)
$ 11,154	**$ 1,907**	**$ 154,097**	**$ 184,244**	**$ 19,813**	**$ 8,637**	**$ 9**	**$ (668)**
$ 11,154	**$ 1,907**	**$ 160,299**	**$ 190,649**	**$ 29,625**	**$ 8,767**	**$ 9**	**$ 10,832**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2010

	Attorney		Clerk of Superior Court			
	Victim Assist Program 2343	Victim Assist Subrogation 2344	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218
Assets						
Cash and cash equivalents	$ 2,254	$ -	$ 29,423	$ 1,603	$ 54,020	$ 45,778
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	2,304	-	4,101	485
Accrued interest	8	-	69	4	125	104
Due from:						
Other funds	2,008	6,405	2,887	-	16,781	1,226
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 4,270**	**$ 6,405**	**$ 34,683**	**$ 1,607**	**$ 75,027**	**$ 47,593**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	-	-	-	-	-
Accrued payroll and employee benefits	$ 4,078	-	$ 1,130	-	$ 2,426	-
Due to:						
Other funds	-	-	2,887	-	-	$ 1,226
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 4,078**	**$ -**	**$ 4,017**	**$ -**	**$ 2,426**	**$ 1,226**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 192	$ 6,405	$ 30,666	$ 1,607	$ 72,601	$ 46,367
Total fund balances	**$ 192**	**$ 6,405**	**$ 30,666**	**$ 1,607**	**$ 72,601**	**$ 46,367**
Total liabilities and fund balances	**$ 4,270**	**$ 6,405**	**$ 34,683**	**$ 1,607**	**$ 75,027**	**$ 47,593**

Exhibit H-1

(Continued)

Clerk of Superior Court		Development Services		Election Servs	Emergency Mgnt	Housing	
IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271
$ 8,964	$ 2,635	$ 720,477	18,739	$ 119,070	$ 38,963	$ 1,744	$ 60,355
-	-	-	-	-	-	-	-
-	281	-	-	-	-	-	25,010
39	6	1,936	$ 22	299	58	5.00	114
-	-	110,219	88,314	-	17,584	5,074	43,859
-	-	-	12,045	-	23,309	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 9,003	**$ 2,922**	**$ 832,632**	**$ 119,120**	**$ 119,369**	**$ 79,914**	**$ 6,823**	**$ 129,338**
-	-	-	$ 16,526	-	$ 32,140	-	$ 2,649
$ 1,159	-	-	-	-	3,057	-	54,548
-	-	-	82,155	-	54,560	-	42,802
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 1,159	**$ -**	**$ -**	**$ 98,681**	**$ -**	**$ 89,757**	**$ -**	**$ 99,999**
$ 7,844	$ 2,922	$ 832,632	$ 20,439	$ 119,369	$ (9,843)	$ 6,823	$ 29,339
$ 7,844	**$ 2,922**	**$ 832,632**	**$ 20,439**	**$ 119,369**	**$ (9,843)**	**$ 6,823**	**$ 29,339**
$ 9,003	**$ 2,922**	**$ 832,632**	**$ 119,120**	**$ 119,369**	**$ 79,914**	**$ 6,823**	**$ 129,338**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2010

	Housing			Juvenile Court		
	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233
Assets						
Cash and cash equivalents	$ 456,729	$ 1,038,089	$ 454,697	$ 6,640	$ 93,632	$ 139
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	15,362	-	3,750	-	22,874	-
Accrued interest	-	-	-	19	183	19
Due from:						
Other funds	23,557	-	-	-	19,459	9,000
Other governments	-	-	-	-	-	-
Inventory	10,126	-	-	-	-	-
Prepaid items	664	913	-	-	-	-
Total Assets	**$ 506,438**	**$ 1,039,002**	**$ 458,447**	**$ 6,659**	**$ 136,148**	**$ 9,158**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 21,467	$ 29,241	$ 193	-	-	-
Accrued payroll and employee benefits	-	-	-	-	$ 12,407	-
Due to:						
Other funds	-	14,445	6,185	-	17,617	$ 8,999
Other governments	-	-	-	$ 74	-	159
Deposits held for others	129,065	96,208	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 150,532**	**$ 139,894**	**$ 6,378**	**$ 74**	**$ 30,024**	**$ 9,158**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 355,906	$ 899,108	$ 452,069	$ 6,585	$ 106,124	-
Total fund balances	**$ 355,906**	**$ 899,108**	**$ 452,069**	**$ 6,585**	**$ 106,124**	**$ -**
Total liabilities and fund balances	**$ 506,438**	**$ 1,039,002**	**$ 458,447**	**$ 6,659**	**$ 136,148**	**$ 9,158**

Exhibit H-1

(Continued)

Juvenile Court								
Juvenile Restitution 2240	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
$ 22,209	$ 278,563	$ 979	$ 272,098	$ 538	$ 64,075	$ 5,396	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,891	-	-	-	-	-
54	547	1	879	9	174	23	-	-
1,493	5,615	-	78,249	975	1,406	140	$ 7,124	$ 9,933
-	375	-	13,345	-	-	-	-	2,116
-	-	-	-	-	-	-	-	-
-	5,646	-	3,787	-	-	-	-	-
$ 23,756	**$ 290,746**	**$ 980**	**$ 374,249**	**$ 1,522**	**$ 65,655**	**$ 5,559**	**$ 7,124**	**$ 12,049**
-	$ 560	-	$ 634	-	$ 4,739.00	$ 377	-	-
-	13,610	-	23,132	$ 974	34,091	5,182	$ 1,495	$ 507
$ 12,644	22,263	$ 1,006	29,190	548	-	-	5,629	14,345
-	-	-	-	-	64	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 12,644	**$ 36,433**	**$ 1,006**	**$ 52,956**	**$ 1,522**	**$ 38,894**	**$ 5,559**	**$ 7,124**	**$ 14,852**
$ 11,112	$ 254,313	$ (26)	$ 321,293	-	$ 26,761	-	-	$ (2,803)
$ 11,112	**$ 254,313**	**$ (26)**	**$ 321,293**	**$ -**	**$ 26,761**	**$ -**	**$ -**	**$ (2,803)**
$ 23,756	**$ 290,746**	**$ 980**	**$ 374,249**	**$ 1,522**	**$ 65,655**	**$ 5,559**	**$ 7,124**	**$ 12,049**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2010

	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	$ 31,884	$ 1,912	$ 2,804	$ 91,778	$ 118,400	$ 14,937
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	1,438	-	-	-	-	-
Accrued interest	85	5	22	241	273	32
Due from:						
Other funds	-	-	-	-	-	-
Other governments	9,400	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 42,807**	**$ 1,917**	**$ 2,826**	**$ 92,019**	**$ 118,673**	**$ 14,969**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	$ 68	-	$ 1,157	$ 6,018	$ 590	-
Accrued payroll and employee benefits	6,223	-	1,594	52,891	28,893	$ 5,033
Due to:						
Other funds	16,668	-	-	2,884	796	-
Other governments	-	-	165	2,704	39,062	1,417
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 22,959**	**$ -**	**$ 2,916**	**$ 64,497**	**$ 69,341**	**$ 6,450**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 19,848	$ 1,917	$ (90)	$ 27,522	$ 49,332	$ 8,519
Total fund balances	**$ 19,848**	**$ 1,917**	**$ (90)**	**$ 27,522**	**$ 49,332**	**$ 8,519**
Total liabilities and fund balances	**$ 42,807**	**$ 1,917**	**$ 2,826**	**$ 92,019**	**$ 118,673**	**$ 14,969**

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
$ 110,292	-	$ 1,097	$ 733,474	$ 1,854	$ 5,284	$ 19,573	$ 62,789
-	-	-	-	-	-	-	-
-	-	-	10,069	-	150	-	3,000
214	-	3	1,691	4	19	46	184
87	$ 19,275	-	-	-	540	-	13,184
-	13,602	-	-	-	1,123	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 110,593	**$ 32,877**	**$ 1,100**	**$ 745,234**	**$ 1,858**	**$ 7,116**	**$ 19,619**	**$ 79,157**
$ 3,232	$ 186	-	$ 3,415	-	$ 50	$ 3,391	$ 6,724
12,563	1,290	-	16,458	-	-	-	-
24,773	28,597	$ 1,143	11,732	-	1,684	11,507	-
51,065	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 91,633	**$ 30,073**	**$ 1,143**	**$ 31,605**	**$ -**	**$ 1,734**	**$ 14,898**	**$ 6,724**
$ 18,960	$ 2,804	$ (43)	$ 713,629	$ 1,858	$ 5,382	$ 4,721	$ 72,433
$ 18,960	**$ 2,804**	**$ (43)**	**$ 713,629**	**$ 1,858**	**$ 5,382**	**$ 4,721**	**$ 72,433**
$ 110,593	**$ 32,877**	**$ 1,100**	**$ 745,234**	**$ 1,858**	**$ 7,116**	**$ 19,619**	**$ 79,157**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2010

	Public Health	Public Works		Recorder	Superintendent	Sheriff- Admin
	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Anti-Racketeering 2278
Assets						
Cash and cash equivalents	$ 70,935	$ 342,097	$ 2,907,082	$ 815,738	-	$ 24,168
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	45	57,683	-	$ 680,809	-
Accrued interest	86	891	8,924	2,094	-	58
Due from:						
Other funds	1,170	-	457,962	197,808	-	-
Other governments	-	58,686	1,118,714	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 72,191**	**$ 401,719**	**$ 4,550,365**	**$ 1,015,640**	**$ 680,809**	**$ 24,226**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 12,933	$ 222,744	$ 51,051	-	-
Accrued payroll and employee benefits	-	3,910	207,082	3,079	-	-
Due to:						
Other funds	$ 18,431	5,771	737,855	-	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 18,431**	**$ 22,614**	**$ 1,167,681**	**$ 54,130**	**$ -**	**$ -**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 53,760	$ 379,105	$ 3,382,684	$ 961,510	$ 680,809	$ 24,226
Total fund balances	**$ 53,760**	**$ 379,105**	**$ 3,382,684**	**$ 961,510**	**$ 680,809**	**$ 24,226**
Total liabilities and fund balances	**$ 72,191**	**$ 401,719**	**$ 4,550,365**	**$ 1,015,640**	**$ 680,809**	**$ 24,226**

Exhibit H-1

(Continued)

Sheriff- Administration				Sheriff- Jail District			
Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308
$ 29,170	-	$ 16,128	$ 45,479	$ 79,634	$ 6,756	$ 432,558	$ 122,704
-	-	-	-	-	-	-	-
-	-	-	-	-	840	49,811	-
172	$ 24	38	6	157	16	1,135	334
-	351,279	-	580,368	49,503	105	448	33,898
-	33,869	-	836,215	23,118	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 29,342	**$ 385,172**	**$ 16,166**	**$ 1,462,068**	**$ 152,412**	**$ 7,717**	**$ 483,952**	**$ 156,936**
-	$ 3,478	-	$ 132,402	$ 140	-	$ 19,798	$ 1,386
-	5,767	-	-	15,079	-	12,537	3,702
$ 26,301	324,743	$ 12,262	1,073,829	-	$ 105	49,921	64,232
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 26,301	**$ 333,988**	**$ 12,262**	**$ 1,206,231**	**$ 15,219**	**$ 105**	**$ 82,256**	**$ 69,320**
$ 3,041	$ 51,184	$ 3,904	$ 255,837	$ 137,193	$ 7,612	$ 401,696	$ 87,616
$ 3,041	**$ 51,184**	**$ 3,904**	**$ 255,837**	**$ 137,193**	**$ 7,612**	**$ 401,696**	**$ 87,616**
$ 29,342	**$ 385,172**	**$ 16,166**	**$ 1,462,068**	**$ 152,412**	**$ 7,717**	**$ 483,952**	**$ 156,936**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2010

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Assets						
Cash and cash equivalents	$ 20,760	$ 49,487	$ 156,770	$ 46,944	$ 132,097	$ 4,817
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	7,007	698	-	5,835	8,769	-
Accrued interest	44	154	354	80	324	10
Due from:						
Other funds	11,104	1,255	1,297	12,517	5,897	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 38,915**	**$ 51,594**	**$ 158,421**	**$ 65,376**	**$ 147,087**	**$ 4,827**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 3,400	-	-	$ 4,025	-
Accrued payroll and employee benefits	$ 2,649	-	$ 2,762	-	-	$ 1,252
Due to:						
Other funds	11,211	1,255	128,968	$ 10,536	5,552	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	**$ 13,860**	**$ 4,655**	**$ 131,730**	**$ 10,536**	**$ 9,577**	**$ 1,252**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 25,055	$ 46,939	$ 26,691	$ 54,840	$ 137,510	$ 3,575
Total fund balances	**$ 25,055**	**$ 46,939**	**$ 26,691**	**$ 54,840**	**$ 137,510**	**$ 3,575**
Total liabilities and fund balances	**$ 38,915**	**$ 51,594**	**$ 158,421**	**$ 65,376**	**$ 147,087**	**$ 4,827**

Exhibit H-1

(Continued)

Superior Court				Superior Court- Other			Treasurer
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	Treasurer's Information 2201
$ 48,551	$ 99,674	$ 36,099	$ 25	-	$ 39,874	$ 77,741	$ 130,195
-	-	-	-	-	-	-	-
6,087	10,259	3,097	-	-	-	-	-
127	203	69	6	-	82	579	320
19,140	3,711	-	-	-	202,302	149,430	-
-	-	-	-	-	10,329	346	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 73,905	**$ 113,847**	**$ 39,265**	**$ 31**	**$ -**	**$ 252,587**	**$ 228,096**	**$ 130,515**
-	-	$ 1,300	-	-	$ 396	$ 92	-
-	$ 4,393	-	-	-	5,473	29,410	-
19,140	3,702	-	-	-	137,681	22,990	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 19,140	**$ 8,095**	**$ 1,300**	**$ -**	**$ -**	**$ 143,550**	**$ 52,492**	**$ -**
$ 54,765	$ 105,752	$ 37,965	$ 31	-	$ 109,037	$ 175,604	$ 130,515
$ 54,765	**$ 105,752**	**$ 37,965**	**$ 31**	**$ -**	**$ 109,037**	**$ 175,604**	**$ 130,515**
$ 73,905	**$ 113,847**	**$ 39,265**	**$ 31**	**$ -**	**$ 252,587**	**$ 228,096**	**$ 130,515**

YUMA COUNTY

Exhibit H-1

Combining Balance Sheet

Nonmajor Governmental Funds- All Special Revenue Funds

(Concluded)

June 30, 2010

	Other- Multiple Departments		Other - Miscellaneous			Total
	Southwest Border 2320	ARRA Grants 2342	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Assets						
Cash and cash equivalents	$ 31,373	-	-	$ 978,857	-	$ 13,636,139
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	33,965	-	33,965
Accounts	-	$ 1,408	$ 63	-	-	975,030
Accrued interest	75	57	43	2,218	$ 81	32,123
Due from:					-	
Other funds	-	62,585	1,831,918	1,066	5,274	5,370,572
Other governments	-	91,724	241,815	-	-	2,727,158
Inventory	-	-	-	-	-	10,126
Prepaid items	-	-	-	-	-	11,010
Total Assets	**$ 31,448**	**$ 155,774**	**$ 2,073,839**	**$ 1,016,106**	**$ 5,355**	**$ 22,796,123**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	$ 58,598	$ 241,815	$ 9,792	$ 2,141	$ 933,380
Accrued payroll and employee benefits	-	6,118.00	-	-	-	825,302
Due to:						
Other funds	$ 25,933	148,601	1,797,781	98,292	-	6,272,937
Other governments	-	-	-	-	-	179,360
Deposits held for others	-	-	-	2,275	-	227,548
Deferred revenue	-	-	-	21,036	-	21,036
Total Liabilities	**$ 25,933**	**$ 213,317**	**$ 2,039,596**	**$ 131,395**	**$ 2,141**	**$ 8,459,563**
Fund balances:						
Unreserved, reported in:						
Special revenue funds	$ 5,515	$ (57,543)	$ 34,243	$ 884,711	$ 3,214	$ 14,336,560
Total fund balances	**$ 5,515**	**$ (57,543)**	**$ 34,243**	**$ 884,711**	**$ 3,214**	**$ 14,336,560**
Total liabilities and fund balances	**$ 31,448**	**$ 155,774**	**$ 2,073,839**	**$ 1,016,106**	**$ 5,355**	**$ 22,796,123**

YUMA COUNTY

Exhibit H- 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2010

	Certificates of Participation 3503	Improvement Districts: Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	B & C Colonial 3548	Total Debt Service Funds
Assets							
Cash and cash equivalents	$ 3,553	$ 28,504	$ 314	$ 165,854	$ 168,991	-	$ 367,216
Receivables (net of allowances for uncollectibles):							
Accounts	-	-	-	94	92	$ 31,267	31,453
Special assessments	-	60,345	197	68,663	134,681	-	263,886
Accrued interest	70	360	1	408	417	-	1,256
Due from:							
Other funds	-	-	-	996	2,897	-	3,893
Total Assets	**$ 3,623**	**$ 89,209**	**$ 512**	**$ 236,015**	**$ 307,078**	**$ 31,267**	**$ 667,704**
Liabilities and Fund Balances							
Liabilities							
Due to:							
Other funds	-	-	$ 560	$ 1,238	$ 741	-	$ 2,539
Deferred revenue	-	$ 60,345	197	68,663	134,681	-	263,886
Total Liabilities	**$ -**	**$ 60,345**	**$ 757**	**$ 69,901**	**$ 135,422**	**$ -**	**$ 266,425**
Fund balances:							
Unreserved, reported in:							
Debt service	$ 3,623	$ 28,864	$ (245)	$ 166,114	$ 171,656	$ 31,267	$ 401,279
Total fund balances	**$ 3,623**	**$ 28,864**	**$ (245)**	**$ 166,114**	**$ 171,656**	**$ 31,267**	**$ 401,279**
Total liabilities and fund balances	**$ 3,623**	**$ 89,209**	**$ 512**	**$ 236,015**	**$ 307,078**	**$ 31,267**	**$ 667,704**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Capital Projects Funds
June 30, 2010

	Improvement Districts					
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719	B & C Colonial 4721	B & C ARRA 4722
Assets						
Cash and cash equivalents	$ 6,877	$ 198	-	$ 15,840	$ 61,690	-
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	-	-	-	$ 88,556
Accrued interest	16	245	$ 33	38	421	-
Due from:						
Other funds	-	-	-	-	39,883	-
Other governments	-	-	-	-	-	90,106
Total Assets	**$ 6,893**	**$ 443**	**$ 33**	**$ 15,878**	**$ 101,994**	**$ 178,662**
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	-	-	-	63	90,106
Due to:						
Other funds	-	-	$ 9,808	$ 1,075	$ 251	$ 88,554
Retainage payable	-	-	-	-	-	10,012
Total Liabilities	**$ -**	**$ -**	**$ 9,808**	**$ 1,075**	**$ 314**	**$ 188,672**
Fund balances:						
Unreserved, reported in:						
Capital projects funds	$ 6,893	$ 443	$ (9,775)	$ 14,803	$ 101,680	$ (10,010)
Total fund balances	**$ 6,893**	**$ 443**	**$ (9,775)**	**$ 14,803**	**$ 101,680**	**$ (10,010)**
Total liabilities and fund balances	**$ 6,893**	**$ 443**	**$ 33**	**$ 15,878**	**$ 101,994**	**$ 178,662**

Other Capital Projects		Health District	Total
SLIF Projects 4401	Sales Tax 4402	Capital Projects 4410	Capital Projects Funds
$ 750	$ 72,558	-	$ 157,913
-	-	-	88,556
56	513	-	1,322
-	-	-	39,883
-	4,981	-	95,087
$ 806	**$ 78,052**	**$ -**	**$ 382,761**
693	-	-	$ 90,862
-	-	-	99,688
-	-	-	10,012
$ 693	**$ -**	**$ -**	**$ 200,562**
$ 113	$ 78,052	-	$ 182,199
$ 113	**$ 78,052**	**$ -**	**$ 182,199**
$ 806	**$ 78,052**	**$ -**	**$ 382,761**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2010

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 13,636,139	$ 367,216	$ 157,913	$ 14,161,268
Receivables (net of allowances for uncollectibles):				
Property taxes	33,965	-	-	33,965
Accounts	975,030	31,453	88,556	1,095,039
Special assessments	-	263,886	-	263,886
Accrued interest	32,123	1,256	1,322	34,701
Due from:				
Other funds	5,370,572	3,893	39,883	5,414,348
Other governments	2,727,158	-	95,087	2,822,245
Inventory	10,126	-	-	10,126
Prepaid items	11,010	-	-	11,010
Total Assets	**$ 22,796,123**	**$ 667,704**	**$ 382,761**	**$ 23,846,588**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 933,380	-	$ 90,862	$ 1,024,242
Accrued payroll and employee benefits	825,302	-	-	825,302
Due to:				
Other funds	6,272,937	$ 2,539	99,688	6,375,164
Other governments	179,360	-	-	179,360
Deposits held for others	227,548	-	-	227,548
Retainage payable	-	-	10,012	10,012
Deferred revenue	21,036	263,886	-	284,922
Total Liabilities	**$ 8,459,563**	**$ 266,425**	**$ 200,562**	**$ 8,926,550**
Fund balances:				
Unreserved, reported in:				
Debt service funds	-	$ 401,279	-	$ 401,279
Capital projects funds	-	-	$ 182,199	182,199
Special revenue funds	$ 14,336,560	-	-	14,336,560
Total fund balances	**$ 14,336,560**	**$ 401,279**	**$ 182,199**	**$ 14,920,038**
Total liabilities and fund balances	**$ 22,796,123**	**$ 667,704**	**$ 382,761**	**$ 23,846,588**

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, 2010

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 65,826	$ 79,454	$ 1,384,121	-	$ 1,227,388	$ 127,120
Charges for services	-	-	-	$ 502,585	-	-
Fines and forfeits	-	-	-	15,048	-	-
Investment income	-	2,241	574	5,722	1,139	388
Rents	-	-	-	-	-	-
Miscellaneous	-	13,809	-	-	-	915
Total Revenues	**65,826**	**95,504**	**1,384,695**	**523,355**	**1,228,527**	**128,423**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	66,690	99,666	1,488,703	433,974	1,227,388	127,120
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**66,690**	**99,666**	**1,488,703**	**433,974**	**1,227,388**	**127,120**
Excess (deficiency) of revenues over expenditures	**(864)**	**(4,162)**	**(104,008)**	**89,381**	**1,139**	**1,303**
Other financing sources (uses):						
Transfers in	-	-	220,147	92,400	52,730	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**220,147**	**92,400**	**52,730**	**-**
Net change in fund balance	(864)	(4,162)	116,139	181,781	53,869	1,303
Fund balances / (deficits), July 1, 2009	2,611	102,409	(81,337)	327,053	(38,417)	13,774
Fund balances / (deficits), June 30, 2010	**$ 1,747**	**$ 98,247**	**$ 34,802**	**$ 508,834**	**$ 15,452**	**$ 15,077**

Exhibit I-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 157,673	$ 104,582	-	-	$ 4,134	-	-	$ 91,171
-	-	$ 7,482	$ 6,004	-	$ 127,742	-	-
16,727	-	-	-	-	-	-	-
723	4,891	1,980	415	-	483	-	-
-	-	-	-	-	-	-	-
-	-	122	-	-	40	-	4
175,123	**109,473**	**9,584**	**6,419**	**4,134**	**128,265**	**-**	**91,175**
-	-	-	-	-	31,159	-	93,603
164,702	-	46,795	623	4,134	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
164,702	**-**	**46,795**	**623**	**4,134**	**31,159**	**-**	**93,603**
10,421	**109,473**	**(37,211)**	**5,796**	**-**	**97,106**	**-**	**(2,428)**
-	-	-	-	-	-	-	-
-	(272,877)	-	-	-	(52,428)	-	(64,126)
-	**(272,877)**	**-**	**-**	**-**	**(52,428)**	**-**	**(64,126)**
10,421	(163,404)	(37,211)	5,796	-	44,678	-	(66,554)
31,965	181,779	138,279	24,235	-	(7,231)	1	66,558
$ 42,386	**$ 18,375**	**$ 101,068**	**$ 30,031**	**$ -**	**$ 37,447**	**$ 1**	**$ 4**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2010

	Attorney					
	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Fed Revenue Asset Sharing 2277
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 210,365	$ 41,901	-	$ 228,812	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	$ 97,874	-
Investment income	-	-	$ 451	-	5,024	$ 188
Rents	-	-	-	-	-	-
Miscellaneous	-	12	30,588	-	10,353	-
Total Revenues	**210,365**	**41,913**	**31,039**	**228,812**	**113,251**	**188**
Expenditures						
Current:						
General government	348,009	43,520	54,148	-	-	-
Public safety	-	-	-	228,812	138,076	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	15,000	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**348,009**	**43,520**	**54,148**	**228,812**	**153,076**	**-**
Excess (deficiency) of revenues over expenditures	**(137,644)**	**(1,607)**	**(23,109)**	**-**	**(39,825)**	**188**
Other financing sources (uses):						
Transfers in	164,891	-	27,952	-	-	-
Transfers out	(39,631)	(9,781)	-	-	-	-
Total Other financing sources (uses)	**125,260**	**(9,781)**	**27,952**	**-**	**-**	**-**
Net change in fund balance	(12,384)	(11,388)	4,843	-	(39,825)	188
Fund balances / (deficits), July 1, 2009	12,384	12,297	2,100	10,455	330,798	11,235
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 909**	**$ 6,943**	**$ 10,455**	**$ 290,973**	**$ 11,423**

Exhibit I-1

(Continued)

Attorney							
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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	$ 173,912	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 186	$ 30	1,613	-	$ 10,912	$ 843	$ 28	$ 194
-	-	-	-	-	-	-	-
-	-	-	$ 40,969	-	-	-	-
186	**30**	**175,525**	**40,969**	**10,912**	**843**	**28**	**194**
-	-	120,338	15,001	5,642	-	-	-
1	-	-	-	-	-	3,191	25,166
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1	**-**	**120,338**	**15,001**	**5,642**	**-**	**3,191**	**25,166**
185	**30**	**55,187**	**25,968**	**5,270**	**843**	**(3,163)**	**(24,972)**
-	-	-	64,612	9,295	-	-	-
-	-	(27,952)	(6,405)	-	-	-	-
-	**-**	**(27,952)**	**58,207**	**9,295**	**-**	**-**	**-**
185	30	27,235	84,175	14,565	843	(3,163)	(24,972)
10,969	1,877	126,862	100,069	5,248	7,794	3,172	24,304
$ 11,154	**$ 1,907**	**$ 154,097**	**$ 184,244**	**$ 19,813**	**$ 8,637**	**$ 9**	**$ (668)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2010

	Attorney		Clerk of Superior Court			
	Victim Assist Program 2343	Victim Assist Subrogation 2344	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 32,000	-	-	-	-	-
Charges for services	-	-	-	-	$ 48,024	-
Fines and forfeits	-	-	$ 25,461	-	-	$ 6,081
Investment income	11	-	459	$ 28	860	678
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**32,011**	**-**	**25,920**	**28**	**48,884**	**6,759**
Expenditures						
Current:						
General government	73,277	-	22,244	-	47,031	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**73,277**	**-**	**22,244**	**-**	**47,031**	**-**
Excess (deficiency) of revenues over expenditures	**(41,266)**	**-**	**3,676**	**28**	**1,853**	**6,759**
Other financing sources (uses):						
Transfers in	41,458	6,405	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**41,458**	**6,405**	**-**	**-**	**-**	**-**
Net change in fund balance	192	6,405	3,676	28	1,853	6,759
Fund balances / (deficits), July 1, 2009	-	-	26,990	1,579	70,748	39,608
Fund balances / (deficits), June 30, 2010	**$ 192**	**$ 6,405**	**$ 30,666**	**$ 1,607**	**$ 72,601**	**$ 46,367**

Exhibit I-1

(Continued)

Clerk of Superior Court		Development Services		Election Servs	Emergency Mgnt	Housing	
IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	$ 337,152	$ 134,911	$ 132,147	$ 309,016	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 272	$ 324	$ 14,856	131	1,753	757	59	$ 800
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
272	**324**	**14,856**	**337,283**	**136,664**	**132,904**	**309,075**	**800**
21,751	-	-	302,464	12,060	-	-	-
-	-	-	-	-	184,390	-	-
-	-	259,138	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	308,443	19
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	32,661	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21,751	**-**	**259,138**	**335,125**	**12,060**	**184,390**	**308,443**	**19**
(21,479)	**324**	**(244,282)**	**2,158**	**124,604**	**(51,486)**	**632**	**781**
25,541	-	-	-	-	-	-	-
-	-	(11,921)	-	-	-	-	-
25,541	**-**	**(11,921)**	**-**	**-**	**-**	**-**	**-**
4,062	324	(256,203)	2,158	124,604	(51,486)	632	781
3,782	2,598	1,088,835	18,281	(5,235)	41,643	6,191	28,558
$ 7,844	**$ 2,922**	**$ 832,632**	**$ 20,439**	**$ 119,369**	**$ (9,843)**	**$ 6,823**	**$ 29,339**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2010

	Housing			Juvenile Court		
	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,288,238	$ 2,518,425	-	$ 23,923	-	$ 13,821
Charges for services	-	-	-	-	$ 239,416	-
Fines and forfeits	-	-	-	-	-	-
Investment income	59	1,626	$ 1,253	153	1,283	-
Rents	312,341	-	-	-	-	-
Miscellaneous	60,481	33,887	130,388	-	-	225
Total Revenues	**1,661,119**	**2,553,938**	**131,641**	**24,076**	**240,699**	**14,046**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	23,923	207,454	14,047
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,028,847	2,457,218	160,696	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	636,104	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,664,951**	**2,457,218**	**160,696**	**23,923**	**207,454**	**14,047**
Excess (deficiency) of revenues over expenditures	**(3,832)**	**96,720**	**(29,055)**	**153**	**33,245**	**(1)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(7,963)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(7,963)**	**-**
Net change in fund balance	(3,832)	96,720	(29,055)	153	25,282	(1)
Fund balances / (deficits), July 1, 2009	359,738	802,388	481,124	6,432	80,842	1
Fund balances / (deficits), June 30, 2010	**$ 355,906**	**$ 899,108**	**$ 452,069**	**$ 6,585**	**$ 106,124**	**$ -**

Exhibit I-1

(Continued)

Juvenile Court								
Juvenile Restitution 2240	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
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 394,693	-	$ 485,812	$ 16,500	$ 645,332	$ 98,942	$ 24,101	$ 14,491
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 375	2,810	$ 1	6,520	42	1,524	175	2	-
-	-	-	-	-	-	-	-	-
2,220	11,220	-	364	-	-	-	-	115
2,595	**408,723**	**1**	**492,696**	**16,542**	**646,856**	**99,117**	**24,103**	**14,606**
-	-	-	-	-	-	-	24,103	-
3,871	321,169	1,033	-	16,541	645,332	99,117	-	18,682
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	547,877	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,871	**321,169**	**1,033**	**547,877**	**16,541**	**645,332**	**99,117**	**24,103**	**18,682**
(1,276)	**87,554**	**(1,032)**	**(55,181)**	**1**	**1,524**	**-**	**-**	**(4,076)**
-	-	7,963	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**7,963**	**-**	**-**	**-**	**-**	**-**	**-**
(1,276)	87,554	6,931	(55,181)	1	1,524	-	-	(4,076)
12,388	166,759	(6,957)	376,474	(1)	25,237	-	-	1,273
$ 11,112	**$ 254,313**	**$ (26)**	**$ 321,293**	**$ -**	**$ 26,761**	**$ -**	**$ -**	**$ (2,803)**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2010

	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	$ 112,795	-	$ 41,278	$ 1,021,555	$ 558,587	$ 90,686
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	580	$ 31	128	2,189	1,961	299
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**113,375**	**31**	**41,406**	**1,023,744**	**560,548**	**90,985**
Expenditures						
Current:						
General government	42	30,319	42,177	-	-	-
Public safety	116,784	-	-	1,021,555	558,587	90,686
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**116,826**	**30,319**	**42,177**	**1,021,555**	**558,587**	**90,686**
Excess (deficiency) of revenues over expenditures	**(3,451)**	**(30,288)**	**(771)**	**2,189**	**1,961**	**299**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(3,451)	(30,288)	(771)	2,189	1,961	299
Fund balances / (deficits), July 1, 2009	23,299	32,205	681	25,333	47,371	8,220
Fund balances / (deficits), June 30, 2010	**$ 19,848**	**$ 1,917**	**$ (90)**	**$ 27,522**	**$ 49,332**	**$ 8,519**

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	Other Grants 2313
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 284,533	$ 22,995	-	$ 9,778	-	$ 12,292	$ 23,000	-
-	-	-	-	-	-	-	-
-	-	-	337,162	-	-	-	-
1,218	1	$ 18	11,639	$ 29	130	280	$ 1,544
-	-	-	-	-	-	-	-
-	-	-	13,193	-	14	-	60,162
285,751	**22,996**	**18**	**371,772**	**29**	**12,436**	**23,280**	**61,706**
-	34,059	-	328,805	-	12,396	-	-
284,533	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	26,176	51,834
-	-	-	-	-	-	-	-
-	-	-	4,464	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
284,533	**34,059**	**-**	**333,269**	**-**	**12,396**	**26,176**	**51,834**
1,218	**(11,063)**	**18**	**38,503**	**29**	**40**	**(2,896)**	**9,872**
-	2,960	-	2,056	-	-	-	-
-	-	-	(12,113)	-	-	-	-
-	**2,960**	**-**	**(10,057)**	**-**	**-**	**-**	**-**
1,218	(8,103)	18	28,446	29	40	(2,896)	9,872
17,742	10,907	(61)	685,183	1,829	5,342	7,617	62,561
$ 18,960	**$ 2,804**	**$ (43)**	**$ 713,629**	**$ 1,858**	**$ 5,382**	**$ 4,721**	**$ 72,433**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2010

	Public Health	Public Works		Recorder	Superintendent	Sheriff- Admin
	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Federal Justice 2278
Revenues:						
Taxes	-	-	$ 1,138,623	-	-	-
Licenses and permits	$ 81,305	-	-	-	-	-
Intergovernmental	-	$ 235,628	6,153,600	$ 56,922	$ 790,076	-
Charges for services	-	21,468	-	121,866	-	-
Fines and forfeits	6,209	-	-	-	-	-
Investment income	336	6,008	70,055	15,763	-	$ 429
Rents	-	-	-	-	-	-
Miscellaneous	-	-	88,441	-	-	-
Total Revenues	**87,850**	**263,104**	**7,450,719**	**194,551**	**790,076**	**429**
Expenditures						
Current:						
General government	-	-	-	189,296	-	-
Public safety	-	-	-	-	-	3,314
Highway and streets	-	-	8,211,090	-	-	-
Sanitation	-	230,843	-	-	-	-
Health	480,666	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	713,896	-
Capital Outlay	-	-	547,373	-	-	-
Debt service:						
Principal retirement	-	18,176	-	-	-	-
Interest and fiscal charges	-	1,629	-	-	-	-
Total Expenditures	**480,666**	**250,648**	**8,758,463**	**189,296**	**713,896**	**3,314**
Excess (deficiency) of revenues over expenditures	**(392,816)**	**12,456**	**(1,307,744)**	**5,255**	**76,180**	**(2,885)**
Other financing sources (uses):						
Transfers in	424,200	-	11,921	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**424,200**	**-**	**11,921**	**-**	**-**	**-**
Net change in fund balance	31,384	12,456	(1,295,823)	5,255	76,180	(2,885)
Fund balances / (deficits), July 1, 2009	22,376	366,649	4,678,507	956,255	604,629	27,111
Fund balances / (deficits), June 30, 2010	**$ 53,760**	**$ 379,105**	**$ 3,382,684**	**$ 961,510**	**$ 680,809**	**$ 24,226**

Exhibit I-1

(Continued)

Sheriff- Administration				Sheriff- Jail District			
Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commission 2286	Other Jail Grants 2308
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 10,612	$ 121,718	-	$ 2,120,862	$ 286,732	-	-	$ 51,009
-	-	-	-	-	$ 8,697	$ 250,806	-
-	-	-	-	-	-	-	-
1,045	92	$ 265	107	667	104	8,237	2,362
-	-	-	-	-	-	-	-
-	-	-	-	-	-	126,308	-
11,657	**121,810**	**265**	**2,120,969**	**287,399**	**8,801**	**385,351**	**53,371**
-	-	-	-	-	-	-	-
11,329	194,822	-	1,244,062	170,655	7,152	441,460	67,838
-	-	-	-	-	-	11	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	714,574	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,329	**194,822**	**-**	**1,958,636**	**170,655**	**7,152**	**441,471**	**67,838**
328	**(73,012)**	**265**	**162,333**	**116,744**	**1,649**	**(56,120)**	**(14,467)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
328	(73,012)	265	162,333	116,744	1,649	(56,120)	(14,467)
2,713	124,196	3,639	93,504	20,449	5,963	457,816	102,083
$ 3,041	**$ 51,184**	**$ 3,904**	**$ 255,837**	**$ 137,193**	**$ 7,612**	**$ 401,696**	**$ 87,616**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2010

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	$ 27,200
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 81,874	$ 7,722	$ 187,925	$ 109,826	$ 104,580	-
Investment income	167	1,265	1,389	728	2,146	54
Rents	-	-	-	-	-	-
Miscellaneous	4,466	-	-	-	2,118	-
Total Revenues	**86,507**	**8,987**	**189,314**	**110,554**	**108,844**	**27,254**
Expenditures						
Current:						
General government	64,750	49,988	46,491	106,443	92,814	-
Public safety	-	-	-	-	-	25,092
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**64,750**	**49,988**	**46,491**	**106,443**	**92,814**	**25,092**
Excess (deficiency) of revenues over expenditures	**21,757**	**(41,001)**	**142,823**	**4,111**	**16,030**	**2,162**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(128,967)	-	-	-
Total Other financing sources (uses)	**-**	**-**	**(128,967)**	**-**	**-**	**-**
Net change in fund balance	21,757	(41,001)	13,856	4,111	16,030	2,162
Fund balances / (deficits), July 1, 2009	3,298	87,940	12,835	50,729	121,480	1,413
Fund balances / (deficits), June 30, 2010	**$ 25,055**	**$ 46,939**	**$ 26,691**	**$ 54,840**	**$ 137,510**	**$ 3,575**

Exhibit I- 1

(Continued)

Superior Court				Superior Court- Other			Treasurer
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	Treasurer's Information 2201
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	$ 2,000	-	$ 19,000	-	$ 134,363	$ 122,417	-
-	-	-	-	-	-	-	$ 20,190
$ 72,221	118,703	$ 34,460	-	-	-	138,036	-
1,020	1,132	350	31	-	547	5,014	2,178
-	-	-	-	-	-	-	-
-	3,113	-	-	-	2,391	14	-
73,241	**124,948**	**34,810**	**19,031**	**-**	**137,301**	**265,481**	**22,368**
78,807	88,656	14,460	19,000	-	134,897	553,750	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
78,807	**88,656**	**14,460**	**19,000**	**-**	**134,897**	**553,750**	**-**
(5,566)	**36,292**	**20,350**	**31**	**-**	**2,404**	**(288,269)**	**22,368**
-	12,113	-	-	-	-	128,967	-
-	-	-	-	-	-	-	(19,784)
-	**12,113**	**-**	**-**	**-**	**-**	**128,967**	**(19,784)**
(5,566)	48,405	20,350	31	-	2,404	(159,302)	2,584
60,331	57,347	17,615	-	-	106,633	334,906	127,931
$ 54,765	**$ 105,752**	**$ 37,965**	**$ 31**	**$ -**	**$ 109,037**	**$ 175,604**	**$ 130,515**

YUMA COUNTY

Exhibit I- 1

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

Nonmajor Governmental Funds- All Special Revenue Funds

(Concluded)

Year Ended June 30, 2010

	Other- Multiple Departments		Other - Miscellaneous			Total
	Southwest Border 2320	ARRA Grants 2342	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:						
Taxes	-	-	-	$ 919,546	-	$ 2,058,169
Licenses and permits	-	-	-	-	-	81,305
Intergovernmental	-	$ 4,584,399	$ 4,674,389	-	$ 2,840	31,937,229
Charges for services	-	-	-	-	-	1,354,280
Fines and forfeits	-	-	-	-	-	1,359,909
Investment income	$ 515	101	139	13,929	572	231,630
Rents	-	-	-	-	-	312,341
Miscellaneous	-	-	-	2,209	-	638,141
Total Revenues	**515**	**4,584,500**	**4,674,528**	**935,684**	**3,412**	**37,973,004**
Expenditures						
Current:						
General government	-	360,824	-	785,989	-	4,248,313
Public safety	-	272,707	-	-	9,380	10,110,556
Highway and streets	-	-	-	-	-	8,470,239
Sanitation	-	-	-	-	-	230,843
Health	-	-	-	-	-	480,666
Welfare	-	-	-	-	-	3,955,223
Culture and recreation	-	-	-	-	-	78,010
Education	-	3,986,335	4,674,326	-	-	9,922,434
Capital Outlay	-	20,298	-	-	-	1,970,474
Debt service:						
Principal retirement	-	-	-	-	-	18,176
Interest and fiscal charges	-	-	-	-	-	1,629
Total Expenditures	**-**	**4,640,164**	**4,674,326**	**785,989**	**9,380**	**39,486,563**
Excess (deficiency) of revenues over expenditures	**515**	**(55,664)**	**202**	**149,695**	**(5,968)**	**(1,513,559)**
Other financing sources (uses):						
Transfers in	-	-	-	437	-	1,296,048
Transfers out	-	-	-	-	(4,556)	(658,504)
Total Other financing sources (uses)	**-**	**-**	**-**	**437**	**(4,556)**	**637,544**
Net change in fund balance	515	(55,664)	202	150,132	(10,524)	(876,015)
Fund balances / (deficits), July 1, 2009	5,000	(1,879)	34,041	734,579	13,738	15,212,575
Fund balances / (deficits), June 30, 2010	**$ 5,515**	**$ (57,543)**	**$ 34,243**	**$ 884,711**	**$ 3,214**	**$ 14,336,560**

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, 2010

	Certificates of Participation 3503	Improvement Districts: Donovan Estates 3543	Del Sur Estates 3544	El Prado Estates 3545	Gadsden 3546	B & C Colonial 3548	Total Debt Service Funds
Revenues:							
Special assessments	-	$ 20,030	$ 197	$ 16,600	$ 23,474	$ 31,267	$ 91,568
Investment income	$ 4,077	2,922	4	2,870	2,978	-	12,851
Total Revenues	**4,077**	**22,952**	**201**	**19,470**	**26,452**	**31,267**	**104,419**
Expenditures							
Current:							
General government	1,230	-	197	-	-	-	1,427
Principal retirement	-	296,500	-	18,423	19,984	-	334,907
Interest and fiscal charges	-	11,226	-	9,458	17,536	-	38,220
Total Expenditures	**1,230**	**307,726**	**197**	**27,881**	**37,520**	**-**	**374,554**
Excess (deficiency) of revenues over expenditures	**2,847**	**(284,774)**	**4**	**(8,411)**	**(11,068)**	**31,267**	**(270,135)**
Other financing sources (uses):							
Transfers in	-	135,564	-	-	-	-	135,564
Total Other financing sources (uses)	**-**	**135,564**	**-**	**-**	**-**	**-**	**135,564**
Net change in fund balance	2,847	(149,210)	4	(8,411)	(11,068)	31,267	(134,571)
Fund balances / (deficits), July 1, 2009	776	178,074	(249)	174,525	182,724	-	535,850
Fund balances / (deficits), June 30, 2010	**$ 3,623**	**$ 28,864**	**$ (245)**	**$ 166,114**	**$ 171,656**	**$ 31,267**	**$ 401,279**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2010

	Improvement Districts					
	Del Sur Estates 4715	Donovan Estates 4716	El Prado Estates 4717	Gadsden 4719	B & C Colonial 4721	B & C ARRA 4722
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	$ 312,085	-
Intergovernmental	-	-	$ 21,312	-	778,938	$ 178,662
Investment income	$ 113	$ 2,140	234	$ 261	1,534	-
Miscellaneous	-	-	-	-	32	-
Total Revenues	**113**	**2,140**	**21,546**	**261**	**1,092,589**	**178,662**
Expenditures						
Current:						
General government	-	-	2,695	-	16,194	62,551
Health	-	-	-	-	-	-
Capital Outlay	-	-	17,025	-	974,916	126,121
Total Expenditures	**-**	**-**	**19,720**	**-**	**991,110**	**188,672**
Excess (deficiency) of revenues over expenditures	**113**	**2,140**	**1,826**	**261**	**101,479**	**(10,010)**
Other financing sources (uses):						
Transfers out	-	(135,564)	-	-	-	-
Total Other financing sources (uses)	**-**	**(135,564)**	**-**	**-**	**-**	**-**
Net change in fund balance	113	(133,424)	1,826	261	101,479	(10,010)
Fund balances / (deficits), July 1, 2009	6,780	133,867	(11,601)	14,542	201	-
Fund balances / (deficits), June 30, 2010	**$ 6,893**	**$ 443**	**$ (9,775)**	**$ 14,803**	**$ 101,680**	**$ (10,010)**

Other Capital Projects		Health District	Total
SLIF Projects 4401	Sales Tax 4402	Capital Projects 4410	Capital Projects Funds
-	$ 19,339	-	$ 19,339
-	-	-	312,085
-	-	-	978,912
$ 412	18,642	$ 42	23,378
-	-	-	32
412	**37,981**	**42**	**1,333,746**
25,437	43,182	-	150,059
-	-	7,727	7,727
-	15,458	-	1,133,520
25,437	**58,640**	**7,727**	**1,291,306**
(25,025)	**(20,659)**	**(7,685)**	**42,440**
-	-	-	(135,564)
-	**-**	**-**	**(135,564)**
(25,025)	(20,659)	(7,685)	(93,124)
25,138	98,711	7,685	275,323
$ 113	**$ 78,052**	**$ -**	**$ 182,199**

YUMA COUNTY

Exhibit I- 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2010

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 2,058,169	-	$ 19,339	$ 2,077,508
Special assessments	-	$ 91,568	312,085	403,653
Licenses and permits	81,305	-	-	81,305
Intergovernmental	31,937,229	-	978,912	32,916,141
Charges forservices	1,354,280	-	-	1,354,280
Fines and forfeits	1,359,909	-	-	1,359,909
Investment income	231,630	12,851	23,378	267,859
Rents	312,341	-	-	312,341
Miscellaneous	638,141	-	32	638,173
Total Revenues	**37,973,004**	**104,419**	**1,333,746**	**39,411,169**
Expenditures				
Current:				
General government	4,248,313	1,427	150,059	4,399,799
Public safety	10,110,556	-	-	10,110,556
Highway and streets	8,470,239	-	-	8,470,239
Sanitation	230,843	-	-	230,843
Health	480,666	-	7,727	488,393
Welfare	3,955,223	-	-	3,955,223
Culture and recreation	78,010	-	-	78,010
Education	9,922,434	-	-	9,922,434
Capital outlay	1,970,474	-	1,133,520	3,103,994
Debt service:				
Principal retirement	18,176	334,907	-	353,083
Interest and fiscal charges	1,629	38,220	-	39,849
Total Expenditures	**39,486,563**	**374,554**	**1,291,306**	**41,152,423**
Excess (deficiency) of revenues over expenditures	**(1,513,559)**	**(270,135)**	**42,440**	**(1,741,254)**
Other financing sources (uses):				
Transfers in	1,296,048	135,564	-	1,431,612
Transfers out	(658,504)	-	(135,564)	(794,068)
Total other financing sources (uses)	**637,544**	**135,564**	**(135,564)**	**637,544**
Net change in fund balance	(876,015)	(134,571)	(93,124)	(1,103,710)
Fund balances / (deficits), July 1, 2009	15,212,575	535,850	275,323	16,023,748
Fund balances / (deficits), June 30, 2010	**$ 14,336,560**	**$ 401,279**	**$ 182,199**	**$ 14,920,038**

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, 2010

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 66,683	$ 65,826	$ (857)	$ 97,087	$ 79,454	$ (17,633)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	282	-	(282)	3,305	2,241	(1,064)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	17,625	13,809	(3,816)
Total Revenues	**66,965**	**65,826**	**(1,139)**	**118,017**	**95,504**	**(22,513)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	66,685	66,690	(5)	117,087	99,666	17,421
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**66,685**	**66,690**	**(5)**	**117,087**	**99,666**	**17,421**
Excess (deficiency) of revenues over expenditures	**280**	**(864)**	**(1,144)**	**930**	**(4,162)**	**(5,092)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	280	(864)	(1,144)	930	(4,162)	(5,092)
Fund balances / (deficits), July 1, 2009	(280)	2,611	2,891	(930)	102,409	103,339
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 1,747**	**$ 1,747**	**$ -**	**$ 98,247**	**$ 98,247**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,384,121	$ 1,384,121	-	-	-	-	$ 1,245,784	$ 1,227,388	$ (18,396)
-	-	-	$ 390,000	$ 502,585	$ 112,585	-	-	-
-	-	-	15,314	15,048	(266)	-	-	-
3,994	574	$ (3,420)	7,545	5,722	(1,823)	2,988	1,139	(1,849)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,388,115	**1,384,695**	**(3,420)**	**412,859**	**523,355**	**110,496**	**1,248,772**	**1,228,527**	**(20,245)**
-	-	-	-	-	-	-	-	-
1,497,175	1,488,703	8,472	471,916	433,974	37,942	1,279,784	1,227,388	52,396
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,497,175	**1,488,703**	**8,472**	**471,916**	**433,974**	**37,942**	**1,279,784**	**1,227,388**	**52,396**
(109,060)	**(104,008)**	**5,052**	**(59,057)**	**89,381**	**148,438**	**(31,012)**	**1,139**	**32,151**
113,055	220,147	107,092	92,400	92,400	-	34,001	52,730	18,729
-	-	-	-	-	-	-	-	-
113,055	**220,147**	**107,092**	**92,400**	**92,400**	**-**	**34,001**	**52,730**	**18,729**
3,995	116,139	112,144	33,343	181,781	148,438	2,989	53,869	50,880
(3,995)	(81,337)	(77,342)	(33,343)	327,053	360,396	(2,989)	(38,417)	(35,428)
$ -	**$ 34,802**	**$ 34,802**	**$ -**	**$ 508,834**	**$ 508,834**	**$ -**	**$ 15,452**	**$ 15,452**

YUMA COUNTY

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

Year Ended June 30, 2010

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 130,109	$ 127,120	$ (2,989)	$ 159,860	$ 157,673	$ (2,187)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	10,420	16,727	6,307
Investment income	608	388	(220)	1,114	723	(391)
Rents	-	-	-	-	-	-
Miscellaneous	-	915	915	-	-	-
Total Revenues	**130,717**	**128,423**	**(2,294)**	**171,394**	**175,123**	**3,729**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	130,109	127,120	2,989	167,565	164,702	2,863
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**130,109**	**127,120**	**2,989**	**167,565**	**164,702**	**2,863**
Excess (deficiency) of revenues over expenditures	**608**	**1,303**	**695**	**3,829**	**10,421**	**6,592**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	608	1,303	695	3,829	10,421	6,592
Fund balances / (deficits), July 1, 2009	(608)	13,774	14,382	(3,829)	31,965	35,794
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 15,077**	**$ 15,077**	**$ -**	**$ 42,386**	**$ 42,386**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 296,382	$ 104,582	$ (191,800)	-	-	-	-	-	-
-	-	-	$ 76,364	$ 7,482	$ (68,882)	$ 2,936	$ 6,004	$ 3,068
-	-	-	-	-	-	-	-	-
2,470	4,891	2,421	1,743	1,980	237	484	415	(69)
-	-	-	-	-	-	-	-	-
-	-	-	-	122	122	-	-	-
298,852	**109,473**	**(189,379)**	**78,107**	**9,584**	**(68,523)**	**3,420**	**6,419**	**2,999**
		-						
-	-	-	-	-	-	-	-	-
-	-	-	77,701	46,795	30,906	700	623	77
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**77,701**	**46,795**	**30,906**	**700**	**623**	**77**
298,852	**109,473**	**(189,379)**	**406**	**(37,211)**	**(37,617)**	**2,720**	**5,796**	**3,076**
-	-	-	-	-	-	-	-	-
(296,382)	(272,877)	23,505	-	-	-	-	-	-
(296,382)	**(272,877)**	**23,505**	**-**	**-**	**-**	**-**	**-**	**-**
2,470	(163,404)	(165,874)	406	(37,211)	(37,617)	2,720	5,796	3,076
(2,470)	181,779	184,249	(406)	138,279	138,685	(2,720)	24,235	26,955
$ -	**$ 18,375**	**$ 18,375**	**$ -**	**$ 101,068**	**$ 101,068**	**$ -**	**$ 30,031**	**$ 30,031**

YUMA COUNTY

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

Year Ended June 30, 2010

	Adult Probation			Assessor		
	AZ Wanted Task Force		2345	Property Information		2202
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 10,500	$ 4,134	$ (6,366)	-	-	-
Charges for services	-	-	-	$ 100,000	$ 127,742	$ 27,742
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	483	483
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	40	40
Total Revenues	**10,500**	**4,134**	**(6,366)**	**100,000**	**128,265**	**28,265**
Expenditures						
Current:						-
General government	-	-	-	26,971	31,159	(4,188)
Public safety	10,500	4,134	6,366	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**10,500**	**4,134**	**6,366**	**26,971**	**31,159**	**(4,188)**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**73,029**	**97,106**	**24,077**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(52,428)	(52,428)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(52,428)**	**(52,428)**	**-**
Net change in fund balance	-	-	-	20,601	44,678	24,077
Fund balances / (deficits), July 1, 2009	-	-	-	(20,601)	(7,231)	13,370
Fund balances / (deficits), June 30, 2010	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,447**	**$ 37,447**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209	Witness Program		2210
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 91,172	$ 91,171	$ (1)	$ 204,581	$ 210,365	$ 5,784
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	4	4	-	-	-
-	**-**	**-**	**91,172**	**91,175**	**3**	**204,581**	**210,365**	**5,784**
		-						
-	-	-	91,172	93,603	(2,431)	348,181	348,009	172
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**91,172**	**93,603**	**(2,431)**	**348,181**	**348,009**	**172**
-	**-**	**-**	**-**	**(2,428)**	**(2,428)**	**(143,600)**	**(137,644)**	**5,956**
-	-	-	-	-	-	170,847	164,891	(5,956)
-	-	-	(64,126)	(64,126)	-	(39,631)	(39,631)	-
-	**-**	**-**	**(64,126)**	**(64,126)**	**-**	**131,216**	**125,260**	**(5,956)**
-	-	-	(64,126)	(66,554)	(2,428)	(12,384)	(12,384)	-
-	$ 1	$ 1	64,126	66,558	2,432	12,384	12,384	-
$ -	**$ 1**	**$ 1**	**$ -**	**$ 4**	**$ 4**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

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

Year Ended June 30, 2010

	Attorney					
	Federal Victim Comp Grant		2223	Bad Check Fund		2225
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 41,901	$ 41,901	$ -	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	$ 1,500	$ 451	$ (1,049)
Rents	-	-	-	-	-	-
Miscellaneous	-	12	12	27,447	30,588	3,141
Total Revenues	**41,901**	**41,913**	**12**	**28,947**	**31,039**	**2,092**
Expenditures						
Current:						
General government	41,901	43,520	(1,619)	56,899	54,148	2,751
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**41,901**	**43,520**	**(1,619)**	**56,899**	**54,148**	**2,751**
Excess (deficiency) of revenues over expenditures	**-**	**(1,607)**	**(1,607)**	**(27,952)**	**(23,109)**	**4,843**
Other financing sources (uses):						
Transfers in	-	-	-	27,952	27,952	-
Transfers out	(9,781)	(9,781)	-	-	-	-
Total Other financing sources (uses)	**(9,781)**	**(9,781)**	**-**	**27,952**	**27,952**	**-**
Net change in fund balance	(9,781)	(11,388)	(1,607)	-	4,843	4,843
Fund balances / (deficits), July 1, 2009	9,781	12,297	2,516	-	2,100	2,100
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 909**	**$ 909**	**$ -**	**$ 6,943**	**$ 6,943**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
HIDTA Grant (SBA)		2227	Anti- Racketeering		2235	Fed Revenue Asset Sharing		2277
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 227,216	$ 228,812	$ 1,596	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 100,000	$ 97,874	$ (2,126)	-	-	-
-	-	-	6,000	5,024	(976)	$ 300	$ 188	$ (112)
-	-	-	-	-	-	-	-	-
-	-	-	41,000	10,353	(30,647)	-	-	-
227,216	**228,812**	**1,596**	**147,000**	**113,251**	**(33,749)**	**300**	**188**	**(112)**
-	-	-	-	-	-	-	-	-
227,858	228,812	(954)	134,879	138,076	(3,197)	11,544	-	11,544
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	15,000	(15,000)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
227,858	**228,812**	**(954)**	**134,879**	**153,076**	**(18,197)**	**11,544**	**-**	**11,544**
(642)	**-**	**642**	**12,121**	**(39,825)**	**(51,946)**	**(11,244)**	**188**	**11,432**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(642)	-	642	12,121	(39,825)	(51,946)	(11,244)	188	11,432
642	10,455	9,813	(12,121)	330,798	342,919	11,244	11,235	(9)
$ -	**$ 10,455**	**$ 10,455**	**$ -**	**$ 290,973**	**$ 290,973**	**$ -**	**$ 11,423**	**$ 11,423**

YUMA COUNTY

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

Year Ended June 30, 2010

	Attorney					
	Federal Justice Asset Sharing		2280	ACJC Domestic Violence		2284
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 200	$ 186	$ (14)	-	$ 30	$ 30
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**200**	**186**	**(14)**	**-**	**30**	**30**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	11,881	1	11,880	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**11,881**	**1**	**11,880**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(11,681)**	**185**	**11,866**	**-**	**30**	**30**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(11,681)	185	11,866	-	30	30
Fund balances / (deficits), July 1, 2009	11,681	10,969	(712)	-	1,877	1,877
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 11,154**	**$ 11,154**	**$ -**	**$ 1,907**	**$ 1,907**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Crime Prosecution Enhancement		2290	Victim Serv Restitution ST		2330	Victim Serv Restitution FED		2331
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 161,275	$ 173,912	$ 12,637	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,571	1,613	(958)	$ 1,500	-	$ (1,500)	-	$ 10,912	$ 10,912
-	-	-	-	-	-	-	-	-
-	-	-	15,000	$ 40,969	25,969	$ 2,700	-	(2,700)
163,846	**175,525**	**11,679**	**16,500**	**40,969**	**24,469**	**2,700**	**10,912**	**8,212**
168,138	120,338	47,800	50,000	15,001	34,999	2,700	5,642	(2,942)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
168,138	**120,338**	**47,800**	**50,000**	**15,001**	**34,999**	**2,700**	**5,642**	**(2,942)**
(4,292)	**55,187**	**59,479**	**(33,500)**	**25,968**	**59,468**	**-**	**5,270**	**5,270**
-	-	-	64,612	64,612	-	9,295	9,295	-
(151,198)	(27,952)	123,246	(6,405)	(6,405)	-	-	-	-
(151,198)	**(27,952)**	**123,246**	**58,207**	**58,207**	**-**	**9,295**	**9,295**	**-**
(155,490)	27,235	182,725	24,707	84,175	59,468	9,295	14,565	5,270
155,490	126,862	(28,628)	(24,707)	100,069	124,776	(9,295)	5,248	14,543
$ -	**$ 154,097**	**$ 154,097**	**$ -**	**$ 184,244**	**$ 184,244**	**$ -**	**$ 19,813**	**$ 19,813**

YUMA COUNTY

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

Year Ended June 30, 2010

	Attorney					
	Victims Compensation		2335	Wellton Fed Asset Sharing		2337
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 3,807	$ 843	$ (2,964)	$ 100	$ 28	$ (72)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**3,807**	**843**	**(2,964)**	**100**	**28**	**(72)**
Expenditures						
Current:						
General government	6,000	-	6,000	-	-	-
Public safety	-	-	-	8,149	3,191	4,958
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**6,000**	**-**	**6,000**	**8,149**	**3,191**	**4,958**
Excess (deficiency) of revenues over expenditures	**(2,193)**	**843**	**3,036**	**(8,049)**	**(3,163)**	**4,886**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(2,193)	843	3,036	(8,049)	(3,163)	4,886
Fund balances / (deficits), July 1, 2009	2,193	7,794	5,601	8,049	3,172	(4,877)
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 8,637**	**$ 8,637**	**$ -**	**$ 9**	**$ 9**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Bureau of Justice Assist		2338	Victim Assist Program		2343	Victim Assist Subrogation		2344
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 451,999	-	$ (451,999)	$ 32,000	$ 32,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 194	194	-	11	$ 11	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
451,999	**194**	**(451,805)**	**32,000**	**32,011**	**11**	**-**	**-**	**-**
-	-	-	73,639	73,277	362	-	-	-
451,999	25,166	426,833	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
451,999	**25,166**	**426,833**	**73,639**	**73,277**	**362**	**-**	**-**	**-**
-	**(24,972)**	**(24,972)**	**(41,639)**	**(41,266)**	**373**	**-**	**-**	**-**
-	-	-	41,639	41,458	(181)	6,405	6,405	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**41,639**	**41,458**	**(181)**	**6,405**	**6,405**	**-**
-	(24,972)	(24,972)	-	192	192	6,405	6,405	-
-	24,304	24,304	-	-	-	(6,405)	-	6,405
$ -	**$ (668)**	**$ (668)**	**$ -**	**$ 192**	**$ 192**	**$ -**	**$ 6,405**	**$ 6,405**

YUMA COUNTY

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

Year Ended June 30, 2010

	Clerk of Superior Court					
	Expedited Child Support		2213	Child Support Automation		2214
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 20,225	$ 25,461	$ 5,236	-	-	-
Investment income	1,011	459	(552)	-	$ 28	$ 28
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**21,236**	**25,920**	**4,684**	**-**	**28**	**28**
Expenditures						
Current:						
General government	25,025	22,244	2,781	$ 164	-	164
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**25,025**	**22,244**	**2,781**	**164**	**-**	**164**
Excess (deficiency) of revenues over expenditures	**(3,789)**	**3,676**	**7,465**	**(164)**	**28**	**192**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(3,789)	3,676	7,465	(164)	28	192
Fund balances / (deficits), July 1, 2009	3,789	26,990	23,201	164	1,579	1,415
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 30,666**	**$ 30,666**	**$ -**	**$ 1,607**	**$ 1,607**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court								
Clerk's Fund		2216	Spousal Maint Enforcement		2218	IV-D Case Processing		2318
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 37,323	$ 48,024	$ 10,701	-	-	-	-	-	-
-	-	-	$ 5,017	$ 6,081	$ 1,064	-	-	-
1,687	860	(827)	1,200	678	(522)	$ 200	$ 272	$ 72
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
39,010	**48,884**	**9,874**	**6,217**	**6,759**	**542**	**200**	**272**	**72**
61,889	47,031	14,858	-	-	-	25,597	21,751	3,846
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
61,889	**47,031**	**14,858**	**-**	**-**	**-**	**25,597**	**21,751**	**3,846**
(22,879)	**1,853**	**24,732**	**6,217**	**6,759**	**542**	**(25,397)**	**(21,479)**	**3,918**
-	-	-	-	-	-	25,541	25,541	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**25,541**	**25,541**	**-**
(22,879)	1,853	24,732	6,217	6,759	542	144	4,062	3,918
22,879	70,748	47,869	(6,217)	39,608	45,825	(144)	3,782	3,926
$ -	**$ 72,601**	**$ 72,601**	**$ -**	**$ 46,367**	**$ 46,367**	**$ -**	**$ 7,844**	**$ 7,844**

YUMA COUNTY

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

Year Ended June 30, 2010

	Clerk of Superior Court			Treasurer		
	Victims Location		2336	Treasurer's Information		2201
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	$ 10,000	$ 20,190	$ 10,190
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 324	$ 324	2,500	2,178	(322)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**324**	**324**	**12,500**	**22,368**	**9,868**
Expenditures						
Current:						
General government	-	-	-	35,216	-	35,216
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**35,216**	**-**	**35,216**
Excess (deficiency) of revenues over expenditures	**-**	**324**	**324**	**(22,716)**	**22,368**	**45,084**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(19,784)	(19,784)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(19,784)**	**(19,784)**	**-**
Net change in fund balance	-	324	324	(42,500)	2,584	45,084
Fund balances / (deficits), July 1, 2009	-	2,598	2,598	42,500	127,931	85,431
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 2,922**	**$ 2,922**	**$ -**	**$ 130,515**	**$ 130,515**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Development Services						Electioin Services		
Road Fund		2251	Community Dev Block Grant		2296	Help America Vote		2203
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 512,570	$ 337,152	$ (175,418)	$ 139,911	$ 134,911	$ (5,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 14,856	$ 14,856	-	131	131	-	1,753	1,753
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**14,856**	**14,856**	**512,570**	**337,283**	**(175,287)**	**139,911**	**136,664**	**(3,247)**
-	-	-	512,570	302,464	210,106	39,911	12,060	27,851
-	-	-	-	-	-	-	-	-
-	259,138	(259,138)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 382,481	-	382,481	-	32,661	(32,661)	100,000	-	100,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
382,481	**259,138**	**123,343**	**512,570**	**335,125**	**177,445**	**139,911**	**12,060**	**127,851**
(382,481)	**(244,282)**	**138,199**	**-**	**2,158**	**2,158**	**-**	**124,604**	**124,604**
-	-	-	-	-	-	-	-	-
-	(11,921)	(11,921)	-	-	-	-	-	-
-	**(11,921)**	**(11,921)**	**-**	**-**	**-**	**-**	**-**	**-**
(382,481)	(256,203)	126,278	-	2,158	2,158	-	124,604	124,604
382,481	1,088,835	706,354	-	18,281	18,281	-	(5,235)	(5,235)
$ -	**$ 832,632**	**$ 832,632**	**$ -**	**$ 20,439**	**$ 20,439**	**$ -**	**$ 119,369**	**$ 119,369**

YUMA COUNTY

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

Year Ended June 30, 2010

	Emergency Management			Housing Services		
	Other Grants		2334	HOME Grant		2269
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 321,616	$ 132,147	$ (189,469)	$ 371,559	$ 309,016	$ (62,543)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	757	(243)	21	59	38
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**322,616**	**132,904**	**(189,712)**	**371,580**	**309,075**	**(62,505)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	320,617	184,390	136,227	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	371,580	308,443	63,137
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**320,617**	**184,390**	**136,227**	**371,580**	**308,443**	**63,137**
Excess (deficiency) of revenues over expenditures	**1,999**	**(51,486)**	**(53,485)**	**-**	**632**	**632**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	1,999	(51,486)	(53,485)	-	632	632
Fund balances / (deficits), July 1, 2009	(1,999)	41,643	43,642	-	6,191	6,191
Fund balances / (deficits), June 30, 2010	**$ -**	**$ (9,843)**	**$ (9,843)**	**$ -**	**$ 6,823**	**$ 6,823**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Housing 2271			Housing Services: Conventional 13-6-PHA 2273			Housing Services: Section 8 Voucher Program 2274			Housing Services: Water Company 13-6 2275		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	$ 869,632	$ 1,288,238	$ 418,606	$ 2,231,704	$ 2,518,425	$ 286,721	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	$ 800	$ 800	4,100	59	(4,041)	3,466	1,626	(1,840)	$ 3,266	$ 1,253	$ (2,013)
-	-	-	328,508	312,341	(16,167)	-	-	-	-	-	-
-	-	-	41,334	60,481	19,147	34,227	33,887	(340)	126,656	130,388	3,732
-	**800**	**800**	**1,243,574**	**1,661,119**	**417,545**	**2,269,397**	**2,553,938**	**284,541**	**129,922**	**131,641**	**1,719**
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	19	(19)	1,055,720	1,028,847	26,873	2,552,196	2,457,218	94,978	135,334	160,696	(25,362)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	246,929	636,104	(389,175)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	**19**	**(19)**	**1,302,649**	**1,664,951**	**(362,302)**	**2,552,196**	**2,457,218**	**94,978**	**135,334**	**160,696**	**(25,362)**
-	**781**	**781**	**(59,075)**	**(3,832)**	**55,243**	**(282,799)**	**96,720**	**379,519**	**(5,412)**	**(29,055)**	**(23,643)**
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	781	781	(59,075)	(3,832)	55,243	(282,799)	96,720	379,519	(5,412)	(29,055)	(23,643)
-	28,558	28,558	59,075	359,738	300,663	282,799	802,388	519,589	5,412	481,124	475,712
$ -	**$ 29,339**	**$ 29,339**	**$ -**	**$ 355,906**	**$ 355,906**	**$ -**	**$ 899,108**	**$ 899,108**	**$ -**	**$ 452,069**	**$ 452,069**

YUMA COUNTY

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

Year Ended June 30, 2010

	Juvenile Court					
	Family Counseling		2212	Juvenile Probation Fees		2232
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 23,997	$ 23,923	$ (74)	-	-	-
Charges for services	-	-	-	$ 206,000	$ 239,416	$ 33,416
Fines and forfeits	-	-	-	-	-	-
Investment income	325	153	(172)	4,000	1,283	(2,717)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	1,200	-	(1,200)
Total Revenues	**24,322**	**24,076**	**(246)**	**211,200**	**240,699**	**29,499**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	23,997	23,923	74	228,602	207,454	21,148
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**23,997**	**23,923**	**74**	**228,602**	**207,454**	**21,148**
Excess (deficiency) of revenues over expenditures	**325**	**153**	**(172)**	**(17,402)**	**33,245**	**50,647**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(6,957)	(7,963)	(1,006)
Total Other financing sources (uses)	**-**	**-**	**-**	**(6,957)**	**(7,963)**	**(1,006)**
Net change in fund balance	325	153	(172)	(24,359)	25,282	49,641
Fund balances / (deficits), July 1, 2009	(325)	6,432	6,757	24,359	80,842	56,483
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 6,585**	**$ 6,585**	**$ -**	**$ 106,124**	**$ 106,124**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Crime Reduction		2233	Juvenile Restitution		2240	Detention Education		2242
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 14,050	$ 13,821	$ (229)	-	-	-	$ 395,942	394,693	$ (1,249)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
150	-	(150)	$ 400	$ 375	$ (25)	1,122	2,810	1,688
-	-	-	-	-	-	-	-	-
-	225	225	3,500	2,220	(1,280)	15,000	11,220	(3,780)
14,200	**14,046**	**(154)**	**3,900**	**2,595**	**(1,305)**	**412,064**	**408,723**	**(3,341)**
-	-	-	-	-	-	-	-	-
14,050	14,047	3	6,000	3,871	2,129	344,569	321,169	23,400
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,000	-	5,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,050	**14,047**	**3**	**6,000**	**3,871**	**2,129**	**349,569**	**321,169**	**28,400**
150	**(1)**	**(151)**	**(2,100)**	**(1,276)**	**824**	**62,495**	**87,554**	**25,059**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
150	(1)	(151)	(2,100)	(1,276)	824	62,495	87,554	25,059
(150)	1	151	2,100	12,388	10,288	(62,495)	166,759	229,254
$ -	**$ -**	**$ -**	**$ -**	**$ 11,112**	**$ 11,112**	**$ -**	**$ 254,313**	**$ 254,313**

YUMA COUNTY

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

Year Ended June 30, 2010

	Juvenile Court					
	Juvenile Safe Schools		2244	Charter School		2245
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 462,488	$ 485,812	$ 23,324
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 1	$ 1	9,705	6,520	(3,185)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	364	364
Total Revenues	**-**	**1**	**1**	**472,193**	**492,696**	**20,503**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	1,033	(1,033)	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	548,763	547,877	886
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**1,033**	**(1,033)**	**548,763**	**547,877**	**886**
Excess (deficiency) of revenues over expenditures	**-**	**(1,032)**	**(1,032)**	**(76,570)**	**(55,181)**	**21,389**
Other financing sources (uses):						
Transfers in	$ 6,957	7,963	1,006	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**6,957**	**7,963**	**1,006**	**-**	**-**	**-**
Net change in fund balance	6,957	6,931	(26)	(76,570)	(55,181)	21,389
Fund balances / (deficits), July 1, 2009	(6,957)	(6,957)	-	76,570	376,474	299,904
Fund balances / (deficits), June 30, 2010	**$ -**	**$ (26)**	**$ (26)**	**$ -**	**$ 321,293**	**$ 321,293**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Victim Rights		2246	State Aid Supreme Court		2247	Court Appointed Specialist		2248
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 16,500	$ 16,500	-	$ 645,396	$ 645,332	$ (64)	$ 98,942	$ 98,942	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
265	42	$ (223)	2,500	1,524	(976)	400	175	$ (225)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,765	**16,542**	**(223)**	**647,896**	**646,856**	**(1,040)**	**99,342**	**99,117**	**(225)**
-	-	-	-	-	-	-	-	-
16,765	16,541	224	645,396	645,332	64	99,342	99,117	225
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,765	**16,541**	**224**	**645,396**	**645,332**	**64**	**99,342**	**99,117**	**225**
-	**1**	**1**	**2,500**	**1,524**	**(976)**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1	1	2,500	1,524	(976)	-	-	-
-	(1)	(1)	(2,500)	25,237	27,737	-	-	-
$ -	**$ -**	**$ -**	**$ -**	**$ 26,761**	**$ 26,761**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

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

Year Ended June 30, 2010

	Juvenile Court					
	Court Improvement		2249	Improving AM Schools		2257
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 24,102	$ 24,101	$ (1)	$ 53,379	$ 14,491	$ (38,888)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	80	2	(78)	8	-	(8)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	115	115
Total Revenues	**24,182**	**24,103**	**(79)**	**53,387**	**14,606**	**(38,781)**
Expenditures						
Current:						
General government	24,102	24,103	(1)	-	-	-
Public safety	-	-	-	52,825	18,682	34,143
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**24,102**	**24,103**	**(1)**	**52,825**	**18,682**	**34,143**
Excess (deficiency) of revenues over expenditures	**80**	**-**	**(80)**	**562**	**(4,076)**	**(4,638)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	80	-	(80)	562	(4,076)	(4,638)
Fund balances / (deficits), July 1, 2009	(80)	-	80	(562)	1,273	1,835
Fund balances / (deficits), June 30, 2010	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,803)**	**$ (2,803)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Probation		2259	Drug Court Planning		2261	Drug Court Education		2262
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 112,795	$ 112,795	-	-	-	-	$ 41,443	$ 41,278	$ (165)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	580	$ (1,420)	-	$ 31	$ 31	200	128	(72)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
114,795	**113,375**	**(1,420)**	**-**	**31**	**31**	**41,643**	**41,406**	**(237)**
-	42	(42)	$ 32,178	30,319	1,859	41,443	42,177	(734)
118,554	116,784	1,770	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
118,554	**116,826**	**1,728**	**32,178**	**30,319**	**1,859**	**41,443**	**42,177**	**(734)**
(3,759)	**(3,451)**	**308**	**(32,178)**	**(30,288)**	**1,890**	**200**	**(771)**	**(971)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(3,759)	(3,451)	308	(32,178)	(30,288)	1,890	200	(771)	(971)
3,759	23,299	19,540	32,178	32,205	27	(200)	681	881
$ -	**$ 19,848**	**$ 19,848**	**$ -**	**$ 1,917**	**$ 1,917**	**$ -**	**$ (90)**	**$ (90)**

YUMA COUNTY

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

Year Ended June 30, 2010

	Juvenile Court					
	Intensive Probation		2265	Juvenile Diversion Intake		2266
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,024,259	$ 1,021,555	$ (2,704)	$ 597,649	$ 558,587	$ (39,062)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	4,200	2,189	(2,011)	2,000	1,961	(39)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**1,028,459**	**1,023,744**	**(4,715)**	**599,649**	**560,548**	**(39,101)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	1,024,259	1,021,555	2,704	597,649	558,587	39,062
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,024,259**	**1,021,555**	**2,704**	**597,649**	**558,587**	**39,062**
Excess (deficiency) of revenues over expenditures	**4,200**	**2,189**	**(2,011)**	**2,000**	**1,961**	**(39)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	4,200	2,189	(2,011)	2,000	1,961	(39)
Fund balances / (deficits), July 1, 2009	(4,200)	25,333	29,533	(2,000)	47,371	49,371
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 27,522**	**$ 27,522**	**$ -**	**$ 49,332**	**$ 49,332**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Diversion Program		2267	Juvenile Treatment		2268	Account Incentive		2327
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 92,103	$ 90,686	$ (1,417)	$ 335,598	$ 284,533	$ (51,065)	$ 26,822	$ 22,995	$ (3,827)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200	299	99	1,700	1,218	(482)	40	1	(39)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
92,303	**90,985**	**(1,318)**	**337,298**	**285,751**	**(51,547)**	**26,862**	**22,996**	**(3,866)**
-	-	-	-	-	-	36,339	34,059	2,280
92,103	90,686	1,417	354,834	284,533	70,301	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
92,103	**90,686**	**1,417**	**354,834**	**284,533**	**70,301**	**36,339**	**34,059**	**2,280**
200	**299**	**99**	**(17,536)**	**1,218**	**18,754**	**(9,477)**	**(11,063)**	**(1,586)**
-	-	-	-	-	-	2,960	2,960	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**2,960**	**2,960**	**-**
200	299	99	(17,536)	1,218	18,754	(6,517)	(8,103)	(1,586)
(200)	8,220	8,420	17,536	17,742	206	6,517	10,907	4,390
$ -	**$ 8,519**	**$ 8,519**	**$ -**	**$ 18,960**	**$ 18,960**	**$ -**	**$ 2,804**	**$ 2,804**

YUMA COUNTY

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

Year Ended June 30, 2010

	Juvenile Court			Justice Court		
	Juvenile Justice Dept		2340	Justice Court Enhancement		2317
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 9,154	$ 9,778.00	$ 624
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	321,294	337,162	15,868
Investment income	-	$ 18	$ 18	14,861	11,639	(3,222)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	11,000	13,193	2,193
Total Revenues	**-**	**18**	**18**	**356,309**	**371,772**	**15,463**
Expenditures						
Current:						
General government	-	-	-	303,945	328,805	(24,860)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	5,726	4,464	1,262
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**309,671**	**333,269**	**(23,598)**
Excess (deficiency) of revenues over expenditures	**-**	**18**	**18**	**46,638**	**38,503**	**(8,135)**
Other financing sources (uses):						
Transfers in	-	-	-	2,056	2,056	-
Transfers out	-	-	-	(12,113)	(12,113)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(10,057)**	**(10,057)**	**-**
Net change in fund balance	-	18	18	36,581	28,446	(8,135)
Fund balances / (deficits), July 1, 2009	-	(61)	(61)	(36,581)	685,183	721,764
Fund balances / (deficits), June 30, 2010	**$ -**	**$ (43)**	**$ (43)**	**$ -**	**$ 713,629**	**$ 713,629**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Legal & Public Defenders					
Indigent Dependency		2241	Defender Training		2326
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	$ 8,123	$ 12,292.00	$ 4,169
-	-	-	-	-	-
-	-	-	-	-	-
$ 11	$ 29.00	$ 18	-	130	130
-	-	-	-	-	-
-	-	-	-	14	14
11	**29**	**18**	**8,123**	**12,436**	**4,313**
-	-	-	11,869	12,396	(527)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**-**	**11,869**	**12,396**	**(527)**
11	**29**	**18**	**(3,746)**	**40**	**3,786**
-	-	-	-	-	-
-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**
11	29	18	(3,746)	40	3,786
(11)	1,829	1,840	3,746	5,342	1,596
$ -	**$ 1,858**	**$ 1,858**	**$ -**	**$ 5,382**	**$ 5,382**

YUMA COUNTY

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

Year Ended June 30, 2010

	Library District					
	LSTA Grants		2312	Other Grants		2313
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 82,812	$ 23,000	$ (59,812)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	280	280	-	$ 1,544	$ 1,544
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 93,481	60,162	(33,319)
Total Revenues	**82,812**	**23,280**	**(59,532)**	**93,481**	**61,706**	**(31,775)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	94,797	26,176	68,621	93,481	51,834	41,647
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**94,797**	**26,176**	**68,621**	**93,481**	**51,834**	**41,647**
Excess (deficiency) of revenues over expenditures	**(11,985)**	**(2,896)**	**9,089**	**-**	**9,872**	**9,872**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(11,985)	(2,896)	9,089	-	9,872	9,872
Fund balances / (deficits), July 1, 2009	11,985	7,617	(4,368)	-	62,561	62,561
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 4,721**	**$ 4,721**	**$ -**	**$ 72,433**	**$ 72,433**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Health			Public Works					
Rabies Control		2264	Waste Tire		2204	Public Works HURF		2253
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,250,000	$ 1,138,623	$ (111,377)
$ 50,000	$ 81,305	$ 31,305	-	-	-	-	-	-
-	-	-	$ 205,930	$ 235,628	$ 29,698	6,658,193	6,153,600	(504,593)
-	-	-	62,000	21,468	(40,532)	-	-	-
6,000	6,209	209	-	-	-	-	-	-
500	336	(164)	8,000	6,008	(1,992)	130,000	70,055	(59,945)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	88,441	73,441
56,500	**87,850**	**31,350**	**275,930**	**263,104**	**(12,826)**	**8,053,193**	**7,450,719**	**(602,474)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,328,287	8,211,090	2,117,197
-	-	-	291,699	230,843	60,856	-	-	-
480,700	480,666	34	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	551,000	547,373	3,627
-	-	-	18,176	18,176	-	-	-	-
-	-	-	1,629	1,629	-	-	-	-
480,700	**480,666**	**34**	**311,504**	**250,648**	**60,856**	**10,879,287**	**8,758,463**	**2,120,824**
(424,200)	**(392,816)**	**31,384**	**(35,574)**	**12,456**	**48,030**	**(2,826,094)**	**(1,307,744)**	**1,518,350**
424,200	424,200	-	-	-	-	-	11,921	11,921
-	-	-	-	-	-	-	-	-
424,200	**424,200**	**-**	**-**	**-**	**-**	**-**	**11,921**	**11,921**
-	31,384	31,384	(35,574)	12,456	48,030	(2,826,094)	(1,295,823)	1,530,271
-	22,376	22,376	35,574	366,649	331,075	2,826,094	4,678,507	1,852,413
$ -	**$ 53,760**	**$ 53,760**	**$ -**	**$ 379,105**	**$ 379,105**	**$ -**	**$ 3,382,684**	**$ 3,382,684**

YUMA COUNTY

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

Year Ended June 30, 2010

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 56,922	$ 56,922	$ 772,450	$ 790,076	$ 17,626
Charges for services	$ 137,746	121,866	(15,880)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	18,204	15,763	(2,441)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**155,950**	**194,551**	**38,601**	**772,450**	**790,076**	**17,626**
Expenditures						
Current:						
General government	372,916	189,296	183,620	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	772,450	713,896	58,554
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**372,916**	**189,296**	**183,620**	**772,450**	**713,896**	**58,554**
Excess (deficiency) of revenues over expenditure	**(216,966)**	**5,255**	**222,221**	**-**	**76,180**	**76,180**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(216,966)	5,255	222,221	-	76,180	76,180
Fund balances / (deficits), July 1, 2009	216,966	956,255	739,289	-	604,629	604,629
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 961,510**	**$ 961,510**	**$ -**	**$ 680,809**	**$ 680,809**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Administration								
Anti- Racketeering		2278	Narcotic Enforcement		2299	Drug Task Force		2302
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	$ 10,612	$ 10,612	$ 283,206	$ 121,718	$ (161,488)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,000	$ 429	$ (571)	-	1,045	1,045	-	92	92
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	**429**	**(571)**	**-**	**11,657**	**11,657**	**283,206**	**121,810**	**(161,396)**
-	-	-	-	-	-	-	-	-
26,423	3,314	23,109	-	11,329	(11,329)	283,206	194,822	88,384
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
26,423	**3,314**	**23,109**	**-**	**11,329**	**(11,329)**	**283,206**	**194,822**	**88,384**
(25,423)	**(2,885)**	**22,538**	**-**	**328**	**328**	**-**	**(73,012)**	**(73,012)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(25,423)	(2,885)	22,538	-	328	328	-	(73,012)	(73,012)
25,423	27,111	1,688	-	2,713	2,713	-	124,196	124,196
$ -	**$ 24,226**	**$ 24,226**	**$ -**	**$ 3,041**	**$ 3,041**	**$ -**	**$ 51,184**	**$ 51,184**

YUMA COUNTY

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

Year Ended June 30, 2010

	Sheriff - Administration					
	Local Law Enforcement		2303	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 3,354,961	$ 2,120,862	$ (1,234,099)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 265	$ 265	-	107	107
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**265**	**265**	**3,354,961**	**2,120,969**	**(1,233,992)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	2,297,275	1,244,062	1,053,213
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	1,057,686	714,574	343,112
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**3,354,961**	**1,958,636**	**1,396,325**
Excess (deficiency) of revenues over expenditure	**-**	**265**	**265**	**-**	**162,333**	**162,333**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	265	265	-	162,333	162,333
Fund balances / (deficits), July 1, 2009	-	3,639	3,639	-	93,504	93,504
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 3,904**	**$ 3,904**	**$ -**	**$ 255,837**	**$ 255,837**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Jail District								
Jail Enhancement		2237	Inmate Health		2238	Facility Commission		2286
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 297,440	$ 286,732	$ (10,708)	-	-	-	-	-	-
-	-	-	$ 7,649	$ 8,697	$ 1,048	$ 223,726	$ 250,806	$ 27,080
-	-	-	-	-	-	-	-	-
10,067	667	(9,400)	90	104	14	13,120	8,237	(4,883)
-	-	-	-	-	-	-	-	-
6,746	-	(6,746)	-	-	-	169,957	126,308	(43,649)
314,253	**287,399**	**(26,854)**	**7,739**	**8,801**	**1,062**	**406,803**	**385,351**	**(21,452)**
-	-	-	-	-	-	-	-	-
256,009	170,655	85,354	12,133	7,152	4,981	331,302	441,460	(110,158)
-	-	-	-	-	-	-	11	(11)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
256,009	**170,655**	**85,354**	**12,133**	**7,152**	**4,981**	**331,302**	**441,471**	**(110,169)**
58,244	**116,744**	**58,500**	**(4,394)**	**1,649**	**6,043**	**75,501**	**(56,120)**	**(131,621)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
58,244	116,744	58,500	(4,394)	1,649	6,043	75,501	(56,120)	(131,621)
(58,244)	20,449	78,693	4,394	5,963	1,569	(75,501)	457,816	533,317
$ -	**$ 137,193**	**$ 137,193**	**$ -**	**$ 7,612**	**$ 7,612**	**$ -**	**$ 401,696**	**$ 401,696**

YUMA COUNTY

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

Year Ended June 30, 2010

	Sheriff- Jail District			Superior Court		
	Other Jail Grants		2308	Conciliation Court		2211
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 78,075	$ 51,009	$ (27,066)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 60,332	$ 81,874	$ 21,542
Investment income	225	2,362	2,137	598	167	(431)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	6,195	4,466	(1,729)
Total Revenues	**78,300**	**53,371**	**(24,929)**	**67,125**	**86,507**	**19,382**
Expenditures						
Current:						
General government	-	-	-	67,125	64,750	2,375
Public safety	84,611	67,838	16,773	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**84,611**	**67,838**	**16,773**	**67,125**	**64,750**	**2,375**
Excess (deficiency) of revenues over expenditure	**(6,311)**	**(14,467)**	**(8,156)**	**-**	**21,757**	**21,757**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(6,311)	(14,467)	(8,156)	-	21,757	21,757
Fund balances / (deficits), July 1, 2009	6,311	102,083	95,772	-	3,298	3,298
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 87,616**	**$ 87,616**	**$ -**	**$ 25,055**	**$ 25,055**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Domestic Relations		2217	Local Court Assistance		2221	JCEF Time Payment		2222
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 7,095	$ 7,722	$ 627	$ 187,925	$ 187,925	-	$ 112,582	$ 109,826	$ (2,756)
2,592	1,265	(1,327)	1,540	1,389	$ (151)	904	728	(176)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,687	**8,987**	**(700)**	**189,465**	**189,314**	**(151)**	**113,486**	**110,554**	**(2,932)**
46,996	49,988	(2,992)	44,815	46,491	(1,676)	108,193	106,443	1,750
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
46,996	**49,988**	**(2,992)**	**44,815**	**46,491**	**(1,676)**	**108,193**	**106,443**	**1,750**
(37,309)	**(41,001)**	**(3,692)**	**144,650**	**142,823**	**(1,827)**	**5,293**	**4,111**	**(1,182)**
-	-	-	-	-	-	-	-	-
-	-	-	(160,272)	(128,967)	31,305	-	-	-
-	**-**	**-**	**(160,272)**	**(128,967)**	**31,305**	**-**	**-**	**-**
(37,309)	(41,001)	(3,692)	(15,622)	13,856	29,478	5,293	4,111	(1,182)
37,309	87,940	50,631	15,622	12,835	(2,787)	(5,293)	50,729	56,022
$ -	**$ 46,939**	**$ 46,939**	**$ -**	**$ 26,691**	**$ 26,691**	**$ -**	**$ 54,840**	**$ 54,840**

YUMA COUNTY

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

Year Ended June 30, 2010

	Superior Court					
	Law Library		2224	Aztec Field Training		2234
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 25,000	$ 27,200	$ 2,200
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 79,044	$ 104,580	$ 25,536	-	-	-
Investment income	3,000	2,146	(854)	118	54	(64)
Rents	-	-	-	-	-	-
Miscellaneous	3,000	2,118	(882)	-	-	-
Total Revenues	**85,044**	**108,844**	**23,800**	**25,118**	**27,254**	**2,136**
Expenditures						
Current:						
General government	90,200	92,814	(2,614)	-	-	-
Public safety	-	-	-	25,134	25,092	42
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**90,200**	**92,814**	**(2,614)**	**25,134**	**25,092**	**42**
Excess (deficiency) of revenues over expenditure	**(5,156)**	**16,030**	**21,186**	**(16)**	**2,162**	**2,178**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(5,156)	16,030	21,186	(16)	2,162	2,178
Fund balances / (deficits), July 1, 2009	5,156	121,480	116,324	16	1,413	1,397
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 137,510**	**$ 137,510**	**$ -**	**$ 3,575**	**$ 3,575**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
Supreme Court Enhancement		2324	Fee- Case Management		2325	Children's Issues and Educate		2339
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 9,850	$ 2,000	$ (7,850)	-	-	-
-	-	-	-	-	-	-	-	-
$ 37,144	$ 72,221	$ 35,077	111,896	118,703	6,807	$ 23,378	$ 34,460	$ 11,082
1,000	1,020	20	4,400	1,132	(3,268)	189	350	161
-	-	-	-	-	-	-	-	-
-	-	-	-	3,113	3,113	-	-	-
38,144	**73,241**	**35,097**	**126,146**	**124,948**	**(1,198)**	**23,567**	**34,810**	**11,243**
94,667	78,807	15,860	101,457	88,656	12,801	15,000	14,460	540
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
94,667	**78,807**	**15,860**	**101,457**	**88,656**	**12,801**	**15,000**	**14,460**	**540**
(56,523)	**(5,566)**	**50,957**	**24,689**	**36,292**	**11,603**	**8,567**	**20,350**	**11,783**
-	-	-	12,113	12,113	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**12,113**	**12,113**	**-**	**-**	**-**	**-**
(56,523)	(5,566)	50,957	36,802	48,405	11,603	8,567	20,350	11,783
56,523	60,331	3,808	(36,802)	57,347	94,149	(8,567)	17,615	26,182
$ -	**$ 54,765**	**$ 54,765**	**$ -**	**$ 105,752**	**$ 105,752**	**$ -**	**$ 37,965**	**$ 37,965**

YUMA COUNTY

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

Year Ended June 30, 2010

	Superior Court			Superior Court - Other		
	Judicial Workload		2341	Case Process Assistance		2206
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 19,000	$ 19,000	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	31	$ 31	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**19,000**	**19,031**	**31**	**-**	**-**	**-**
Expenditures						
Current:						
General government	19,000	19,000	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**19,000**	**19,000**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditure	**-**	**31**	**31**	**-**	**-**	**-**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	31	31	-	-	-
Fund balances / (deficits), July 1, 2009	-	-	-	-	-	-
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 31**	**$ 31**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court - Other						Other - Miscellaneous		
Child Support Enforcement		2215	Fill the Gap		2319	Workforce Investment Act		2291
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 156,326	$ 134,363	$ (21,963)	$ 112,069	$ 122,417	$ 10,348	$ 5,953,313	$ 4,674,389	$ (1,278,924)
-	-	-	-	-	-	-	-	-
-	-	-	-	138,036	138,036	-	-	-
766	547	(219.00)	85,158	5,014	(80,144)	-	139	139
-	-	-	-	-	-	-	-	-
2,616	2,391	(225)	-	14	14	-	-	-
159,708	**137,301**	**(22,407)**	**197,227**	**265,481**	**68,254**	**5,953,313**	**4,674,528**	**(1,278,785)**
156,323	134,897	21,426	612,673	553,750	58,923	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,340,024	4,674,326	665,698
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
156,323	**134,897**	**21,426**	**612,673**	**553,750**	**58,923**	**5,340,024**	**4,674,326**	**665,698**
3,385	**2,404**	**(981)**	**(415,446)**	**(288,269)**	**127,177**	**613,289**	**202**	**(613,087)**
-	-	-	283,518	128,967	(154,551)	-	-	-
-	-	-	-	-	-	(613,289)	-	613,289
-	**-**	**-**	**283,518**	**128,967**	**(154,551)**	**(613,289)**	**-**	**613,289**
3,385	2,404	(981)	(131,928)	(159,302)	(27,374)	-	202	202
(3,385)	106,633	110,018	131,928	334,906	202,978	-	34,041	34,041
$ -	**$ 109,037**	**$ 109,037**	**$ -**	**$ 175,604**	**$ 175,604**	**$ -**	**$ 34,243**	**$ 34,243**

YUMA COUNTY

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

Year Ended June 30, 2010

	Other - Miscellaneous					
	SW Border Prosecution		2320	ARRA Grants		2342
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 5,516,244	$ 4,584,399	$ (931,845)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 515	$ 515	-	101	101
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**515**	**515**	**5,516,244**	**4,584,500**	**(931,744)**
Expenditures						
Current:						
General government	-	-	-	914,554	360,824	553,730
Public safety	-	-	-	264,086	272,707	(8,621)
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	4,661,918	3,986,335	675,583
Capital Outlay	-	-	-	288,975	20,298	268,677
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**6,129,533**	**4,640,164**	**1,489,369**
Excess (deficiency) of revenues over expenditures	**-**	**515**	**515**	**(613,289)**	**(55,664)**	**557,625**
Other financing sources (uses):						
Transfers in	-	-	-	613,289	-	(613,289)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**613,289**	**-**	**(613,289)**
Net change in fund balance	-	515	515	-	(55,664)	(55,664)
Fund balances / (deficits), July 1, 2009	-	5,000	5,000	-	(1,879)	(1,879)
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 5,515**	**$ 5,515**	**$ -**	**$ (57,543)**	**$ (57,543)**

* Variance = Positive / (Negative)

Other - Miscellaneous								
Improvement Districts		ALL	Other Nonmajor Funds		Misc	Total Special Revenue Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 915,725.00	$ 919,546.00	$ 3,821.00	-	-	-	$ 2,165,725	$ 2,058,169	$ (107,556)
-	-	-	-	-	-	50,000	81,305	31,305
-	-	-	$ 2,840	$ 2,840	-	36,558,113	31,937,229	(4,620,884)
-	-	-	-	-	-	1,253,744	1,354,280	100,536
-	-	-	-	-	-	1,097,666	1,359,909	262,243
-	13,929	13,929	409	572	$ 163	385,009	231,630	(153,379)
-	-	-	-	-	-	328,508	312,341	(16,167)
-	2,209	2,209	-	-	-	633,684	638,141	4,457
915,725	**935,684**	**19,959**	**3,249**	**3,412**	**163**	**42,472,449**	**37,973,004**	**(4,499,445)**
915,936	785,989	129,947	-	-	-	5,575,704	4,248,313	1,327,391
-	-	-	2,935	9,380	(6,445)	12,188,208	10,110,556	2,077,652
-	-	-	-	-	-	10,328,287	8,470,239	1,858,048
-	-	-	-	-	-	291,699	230,843	60,856
-	-	-	-	-	-	480,700	480,666	34
-	-	-	-	-	-	4,114,830	3,955,223	159,607
-	-	-	-	-	-	188,278	78,010	110,268
-	-	-	-	-	-	11,323,155	9,922,434	1,400,721
-	-	-	-	-	-	2,637,797	1,970,474	667,323
-	-	-	-	-	-	18,176	18,176	-
-	-	-	-	-	-	1,629	1,629	-
915,936	**785,989**	**129,947**	**2,935**	**9,380**	**(6,445)**	**47,148,463**	**39,486,563**	**7,661,900**
(211)	**149,695**	**149,906**	**314**	**(5,968)**	**(6,282)**	**(4,676,014)**	**(1,513,559)**	**3,162,455**
-	437	437	-	-	-	1,930,840	1,296,048	(634,792)
-	-	-	(4,342)	(4,556)	(214)	(1,436,708)	(658,504)	778,204
-	**437**	**437**	**(4,342)**	**(4,556)**	**(214)**	**494,132**	**637,544**	**143,412**
(211)	150,132	150,343	(4,028)	(10,524)	(6,496)	(4,181,882)	(876,015)	3,305,867
211	734,579	734,368	4,028	13,738	9,710	4,181,882	15,212,575	11,030,693
$ -	**$ 884,711**	**$ 884,711**	**$ -**	**$ 3,214**	**$ 3,214**	**$ -**	**$ 14,336,560**	**$ 14,336,560**

YUMA COUNTY

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

Year Ended June 30, 2010

	Certificates of Participation 3503			Improvement Districts: Donovan Estates 3543			Improvement Districts: Del Sur Estates 3544		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:									
Special assessments	-	-	-	$ 36,566	$ 20,030	$ (16,536)	$ 197	$ 197	-
Investment income	-	$ 4,077	$ 4,077	-	2,922	2,922	4	4	-
Total Revenues	**-**	**4,077**	**4,077**	**36,566**	**22,952**	**(13,614)**	**201**	**201**	**-**
Expenditures									
Current:									
General government	-	1,230	(1,230)	-	-	-	197	197	-
Debt service:									
Principal retirement	-	-	-	339,992	296,500	43,492	-	-	-
Interest and fiscal charges	-	-	-	12,445	11,226	1,219	-	-	-
Total Expenditures	**-**	**1,230**	**(1,230)**	**352,437**	**307,726**	**44,711**	**197**	**197**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**2,847**	**2,847**	**(315,871)**	**(284,774)**	**31,097**	**4**	**4**	**-**
Other financing sources (uses):									
Transfers in	-	-	-	135,285	135,564	279	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**135,285**	**135,564**	**279**	**-**	**-**	**-**
Net change in fund balance	-	2,847	2,847	(180,586)	(149,210)	31,376	4	4	-
Fund balances / (deficits), July 1, 2009	-	776	776	180,586	178,074	(2,512)	(4)	(249)	$ (245)
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 3,623**	**$ 3,623**	**$ -**	**$ 28,864**	**$ 28,864**	**$ -**	**$ (245)**	**$ (245)**

* Variance = Positive / (Negative)

Improvement Districts											
El Prado Estates		3545	Gadsden		3546	B & C Colonial		3548	Total Debt Service Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 28,180	$ 16,600	$ (11,580)	$ 38,869	$ 23,474	$ (15,395)	-	$ 31,267	$ 31,267	$ 103,812	$ 91,568	$ (12,244)
-	2,870	2,870	-	2,978	2,978	-	-	-	4	12,851	12,847
28,180	**19,470**	**(8,710)**	**38,869**	**26,452**	**(12,417)**	**-**	**31,267**	**31,267**	**103,816**	**104,419**	**603**
-	-	-	-	-	-	-	-	-	197	1,427	(1,230)
18,424	18,423	1	19,984	19,984	-	-	-	-	378,400	334,907	43,493
9,458	9,458	-	17,985	17,536	449	-	-	-	39,888	38,220	1,668
27,882	**27,881**	**1**	**37,969**	**37,520**	**449**	**-**	**-**	**-**	**418,485**	**374,554**	**43,931**
298	**(8,411)**	**(8,709)**	**900**	**(11,068)**	**(11,968)**	**-**	**31,267**	**31,267**	**(314,669)**	**(270,135)**	**44,534**
-	-	-	-	-	-	-	-	-	135,285	135,564	279
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**135,285**	**135,564**	**279**
298	(8,411)	(8,709)	900	(11,068)	(11,968)	-	31,267	31,267	(179,384)	(134,571)	44,813
(298)	174,525	174,823	(900)	182,724	183,624	-	-	-	179,384	535,850	356,466
$ -	**$ 166,114**	**$ 166,114**	**$ -**	**$ 171,656**	**$ 171,656**	**$ -**	**$ 31,267**	**$ 31,267**	**$ -**	**$ 401,279**	**$ 401,279**

YUMA COUNTY

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

Year Ended June 30, 2010

	Improvement Districts					
	Del Sur Estates		4715	Donovan Estates		4716
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	$ 113	$ 113	-	$ 2,140	$ 2,140
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**113**	**113**	**-**	**2,140**	**2,140**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Health	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**113**	**113**	**-**	**2,140**	**2,140**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	$ (135,285)	(135,564)	(279)
Total Other financing sources (uses)	**-**	**-**	**-**	**(135,285)**	**(135,564)**	**(279)**
Net change in fund balance	-	113	113	(135,285)	(133,424)	1,861
Fund balances / (deficits), July 1, 2009	-	6,780	6,780	135,285	133,867	(1,418)
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 6,893**	**$ 6,893**	**$ -**	**$ 443**	**$ 443**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	$ 312,085	$ 312,085
$ 21,312	$ 21,312	-	-	-	-	$ 14,962,349	778,938	$ (14,183,411)
-	234	$ 234	-	$ 261	$ 261	-	1,534	1,534
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	32	32
21,312	**21,546**	**234**	**-**	**261**	**261**	**14,962,349**	**1,092,589**	**(13,869,760)**
-	2,695	(2,695)	-	-	-	-	16,194	(16,194)
-	-	-	-	-	-	-	-	-
21,312	17,025	4,287	-	-	-	8,460,053	974,916	7,485,137
21,312	**19,720**	**1,592**	**-**	**-**	**-**	**8,460,053**	**991,110**	**7,468,943**
-	**1,826**	**1,826**	**-**	**261**	**261**	**6,502,296**	**101,479**	**(6,400,817)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1,826	1,826	-	261	261	6,502,296	101,479	(6,400,817)
-	(11,601)	(11,601)	-	14,542	14,542	(6,502,296)	201	6,502,497
$ -	**$ (9,775)**	**$ (9,775)**	**$ -**	**$ 14,803**	**$ 14,803**	**$ -**	**$ 101,680**	**$ 101,680**

YUMA COUNTY

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

Year Ended June 30, 2010

	Improvement Districts			Other Capital Projects		
	B & C ARRA		4722	SLIF Projects		4401
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	$ 178,662	$ 178,662	-	-	-	-
Investment income	-	-	-	$ 1,000	$ 412	$ (588)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**178,662**	**178,662**	**-**	**1,000**	**412**	**(588)**
Expenditures						
Current:						
General government	62,551	62,551	-	25,437	25,437	-
Health	-	-	-	-	-	-
Capital Outlay	126,121	126,121	-	22,428	-	22,428
Total Expenditures	**188,672**	**188,672**	**-**	**47,865**	**25,437**	**22,428**
Excess (deficiency) of revenues over expenditures	**(10,010)**	**(10,010)**	**-**	**(46,865)**	**(25,025)**	**21,840**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(10,010)	(10,010)	-	(46,865)	(25,025)	21,840
Fund balances / (deficits), July 1, 2009	10,010	-	$ (10,010)	46,865	25,138	(21,727)
Fund balances / (deficits), June 30, 2010	**$ -**	**$ (10,010)**	**$ (10,010)**	**$ -**	**$ 113**	**$ 113**

* Variance = Positive / (Negative)

Exhibit J- 3
(Concluded)

Other Capital Projects			Health District					
Sales Tax		4402	Capital Projects		4410	Total Capital Projects Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 19,339	19,339.00	-	-	-	-	$ 19,339	$ 19,339	-
-	-	-	-	-	-	-	312,085	$ 312,085
-	-	-	-	-	-	15,162,323	978,912	(14,183,411)
18,642	18,642	-	$ 42	$ 42	-	19,684	23,378	3,694
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	32	32
37,981	**37,981**	**-**	**42**	**42**	**-**	**15,201,346**	**1,333,746**	**(13,867,600)**
43,182	43,182	-	-	-	-	131,170	150,059	(18,889)
-	-	-	7,727	7,727	-	7,727	7,727	-
15,458	15,458	-	-	-	-	8,645,372	1,133,520	7,511,852
58,640	**58,640**	**-**	**7,727**	**7,727**	**-**	**8,784,269**	**1,291,306**	**7,492,963**
(20,659)	**(20,659)**	**-**	**(7,685)**	**(7,685)**	**-**	**6,417,077**	**42,440**	**(6,374,637)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(135,285)	(135,564)	(279)
-	**-**	**-**	**-**	**-**	**-**	**(135,285)**	**(135,564)**	**(279)**
(20,659)	(20,659)	-	(7,685)	(7,685)	-	6,281,792	(93,124)	(6,374,916)
20,659	98,711	78,052	7,685	7,685	$ -	(6,281,792)	275,323	6,557,115
$ -	**$ 78,052**	**$ 78,052**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 182,199**	**$ 182,199**

YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2010

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 2,185,064	$ 2,077,508	$ (107,556)
Special assessments	103,812	403,653	299,841
Licenses and permits	50,000	81,305	31,305
Intergovernmental	51,720,436	32,916,141	(18,804,295)
Charges for services	1,253,744	1,354,280	100,536
Fines and forfeits	1,097,666	1,359,909	262,243
Investment income	404,697	267,859	(136,838)
Rents	328,508	312,341	(16,167)
Miscellaneous	633,684	638,173	4,489
Total Revenues	**57,777,611**	**39,411,169**	**(18,366,442)**
Expenditures			
Current:			
General government	5,707,071	4,399,799	1,307,272
Public safety	12,188,208	10,110,556	2,077,652
Highway and streets	10,328,287	8,470,239	1,858,048
Sanitation	291,699	230,843	60,856
Health	488,427	488,393	34
Welfare	4,114,830	3,955,223	159,607
Culture and recreation	188,278	78,010	110,268
Education	11,323,155	9,922,434	1,400,721
Capital Outlay	11,283,169	3,103,994	8,179,175
Debt service:			
Principal retirement	396,576	353,083	43,493
Interest and fiscal charges	41,517	39,849	1,668
Total Expenditures	**56,351,217**	**41,152,423**	**15,198,794**
Excess (deficiency) of revenues over expenditures	**1,426,394**	**(1,741,254)**	**(3,167,648)**
Other financing sources (uses):			
Transfers in	2,066,125	1,431,612	(634,513)
Transfers out	(1,571,993)	(794,068)	777,925
Total Other financing sources (uses)	**494,132**	**637,544**	**143,412**
Net change in fund balance	1,920,526	(1,103,710)	(3,024,236)
Fund balances / (deficits), July 1, 2009	(1,920,526)	16,023,748	17,944,274
Fund balances / (deficits), June 30, 2010	**$ -**	**$ 14,920,038**	**$ 14,920,038**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Assets

All Internal Service Funds

June 30, 2010

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Assets						
Cash and cash equivalents	$ 234,639	$ 31,943	$ 749,251	$ 9,556,624	$ 19,418	$ 10,591,875
Receivables (net of allowances for uncollectibles):						
Accounts	-	1,002	-	-	-	1,002
Accrued interest	551	39	956	22,505	462	24,513
Due from:						
Due from other funds	-	50,025	136,373	14,993	826,244	1,027,635
Prepaid items	-	-	-	160	-	160
Total Assets	**$ 235,190**	**$ 83,009**	**$ 886,580**	**$ 9,594,282**	**$ 846,124**	**$ 11,645,185**
Liabilities						
Liabilities						
Accounts payable	-	$ 2,390	$ 22,218	$ 119,723	$ 21,158	$ 165,489
Accrued payroll and employee benefits	-	6,167	-	10,193	8,478	24,838
Claims payable	-	-	-	1,116,000	-	1,116,000
Due to:						
Due to other funds	-	2,747	150,000	15,958	11,370	180,075
Total Liabilities	**$ -**	**$ 11,304**	**$ 172,218**	**$ 1,261,874**	**$ 41,006**	**$ 1,486,402**
Net Assets						
Unrestricted	$ 235,190	$ 71,705	$ 714,362	$ 8,332,408	$ 805,118	$ 10,158,783
Total net assets	**$ 235,190**	**$ 71,705**	**$ 714,362**	**$ 8,332,408**	**$ 805,118**	**$ 10,158,783**

YUMA COUNTY

Exhibit K- 2

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

All Internal Service Funds

Year Ended June 30, 2010

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Operating revenues						
Charges for services - insurance premiums	-	-	$ 525,380	$ 10,565,001	$ 1,151,390	$ 12,241,771
Charges for services	-	$ 54,577	-	-	-	54,577
Miscellaneous	$ 22,593	4,824	144,591	-	1,390	173,398
Total operating revenues	**22,593**	**59,401**	**669,971**	**10,565,001**	**1,152,780**	**12,469,746**
Operating expenses						
Personal services	-	46,620	-	179,600	160,611	386,831
Supplies	-	-	98	132,007	3,403	135,508
Tools and minor equipment	3,745	-	-	1,913	-	5,658
Professional services	-	6,869	19,690	54,870	6,825	88,254
Health services claims	-	-	-	9,344,580	-	9,344,580
Health services other	-	-	-	1,330,156	-	1,330,156
Insurance	-	239	250,903	7,466	997,711	1,256,319
Other	-	138	55,453	10,857	8,746	75,194
Total operating expenses	**3,745**	**53,866**	**326,144**	**11,061,449**	**1,177,296**	**12,622,500**
Operating income / (loss)	**18,848**	**5,535**	**343,827**	**(496,448)**	**(24,516)**	**(152,754)**
Nonoperating revenues						
Investment income	4,089	421	5,681	153,013	3,221	166,425
Total nonoperating revenues	**4,089**	**421**	**5,681**	**153,013**	**3,221**	**166,425**
Income / (loss) before transfers	**22,937**	**5,956**	**349,508**	**(343,435)**	**(21,295)**	**13,671**
Transfers						
Transfers in	-	-	-	-	826,413	826,413
Transfers out	(85,000)	(437)	(150,000)	-	-	(235,437)
Total operating transfers	**(85,000)**	**(437)**	**(150,000)**	**-**	**826,413**	**590,976**
Change in net assets	(62,063)	5,519	199,508	(343,435)	805,118	604,647
Total net assets / (deficit), July 1, 2009	297,253	66,186	514,854	8,675,843	-	9,554,136
Total net assets / (deficit), June 30, 2010	**$ 235,190**	**$ 71,705**	**$ 714,362**	**$ 8,332,408**	**$ 805,118**	**$ 10,158,783**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2010

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Cash flows from operating activities:						
Receipts from customers	-	$ 45,602	-	$ 11,757,759	$ 1,153,205	$ 12,956,566
Receipts from other funds for goods and services provided	-	76,263	$ 548,573	-	1,709	626,545
Other receipts	$ 22,594	-	140,034	-	157	162,785
Payments for supplies and to providers of goods and services	-	(51,633)	(184,927)	(10,939,097)	(1,810,963)	(12,986,620)
Payments to employees	-	(87,648)	(637)	(174,038)	(153,136)	(415,459)
Other payments	(3,746)	(2,884)	(557)	(2,858)	(726)	(10,771)
Net cash provided (used) by operating activities	**18,848**	**(20,300)**	**502,486**	**641,766**	**(809,754)**	**333,046**
Cash flows to noncapital financial activities:						
Transfers in	-	-	-	-	826,413	826,413
Transfers out	(85,000)	(437)	(150,000)	-	-	(235,437)
Net cash provided (used) by noncapital financial activities	**(85,000)**	**(437)**	**(150,000)**	**-**	**826,413**	**590,976**
Cash flows from investing activities:						
Interest received on investments	4,319	450	5,911	154,056	2,759	167,495
Net cash provided by investing activities	**4,319**	**450**	**5,911**	**154,056**	**2,759**	**167,495**
Net increase / (decrease) in cash and cash equivalents	(61,833)	(20,287)	358,397	795,822	19,418	1,091,517
Cash and cash equivalents, July 1, 2009	296,472	52,230	390,854	8,760,802	-	9,500,358
Cash and cash equivalents, June 30, 2010	**$ 234,639**	**$ 31,943**	**$ 749,251**	**$ 9,556,624**	**$ 19,418**	**$ 10,591,875**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ 18,848**	**$ 5,535**	**$ 343,827**	**$ (496,448)**	**$ (24,516)**	**$ (152,754)**
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	-	890	-	375,467	-	376,357
Prepaid expenditures	-	-	-	(15)	-	(15)
Due from other funds	-	(28,942)	7,266	809,594	(826,244)	(38,326)
Increase / (decrease) in liabilities:						
Accounts payable	-	(815)	1,393	(153,189)	21,158	(131,453)
Accrued payroll and employee benefits	-	3,232	-	1,231	8,478	12,941
Insurance claims payable	-	-	-	93,000	-	93,000
Due to other funds	-	(200)	150,000	12,126	11,370	173,296
Total Adjustments	**-**	**(25,835)**	**158,659**	**1,138,214**	**(785,238)**	**485,800**
Net cash provided (used) by operating activites	**$ 18,848**	**$ (20,300)**	**$ 502,486**	**$ 641,766**	**$ (809,754)**	**$ 333,046**

Trust and Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2010

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Assets					
Cash and cash equivalents	$ 20,562,504	$ 11,561,061	$ 32,123,565	$ 2,386,985	$ 34,510,550
Receivables (net of allowances for uncollectibles):					
Accrued interest	318,038		318,038	-	318,038
Total Assets	$ 20,880,542	$ 11,561,061	$ 32,441,603	$ 2,386,985	$ 34,828,588
Liabilities					
Deposits held for others	-	-	-	$ 2,386,985	$ 2,386,985
Total Liabilities	$ -	$ -	$ -	$ 2,386,985	$ 2,386,985
Net Assets					
Held in trust for investment trust participants	$ 20,880,542	$ 11,561,061	$ 32,441,603		$ 32,441,603

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Assets
All Trust and Agency Funds
Year Ended June 30, 2010

	Investment Trust Funds		Total		
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds	Total
Additions:					
Contributions from participants	$ 390,080,306	$ 31,190	$ 390,111,496	$ 29,552,214	$ 419,663,710
Investment income	2,187,990	-	2,187,990	-	2,187,990
Total additions	392,268,296	31,190	392,299,486	29,552,214	421,851,700
Deductions:					
Distributions to participants	385,655,614	5,952,000	391,607,614	29,552,214	421,159,828
Total deductions	385,655,614	5,952,000	391,607,614	$ 29,552,214	421,159,828
Change in net assets	6,612,682	(5,920,810)	691,872		691,872
Net assets held in trust, July 1, 2009 as restated	14,267,860	17,481,871	31,749,731		31,749,731
Net assets held in trust, June 30, 2010	$ 20,880,542	$ 11,561,061	$ 32,441,603		$ 32,441,603

YUMA COUNTY

Exhibit L- 3

Statement of Changes in Assets and Liabilities
Agency Fund
June 30, 2010

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
Assets				
Cash and cash equivalents	$ 3,100,831	-	$ 713,846	$ 2,386,985
Total Assets	$ 3,100,831	$ -	$ 713,846	$ 2,386,985
Liabilities				
Deposits held for others	$ 3,100,831	-	$ 713,846	$ 2,386,985
Total Liabilities	$ 3,100,831	$ -	$ 713,846	$ 2,386,985

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 30,2009 and June 30,2010

	2009	2010
Governmental Funds capital assets:		
Land	$ 41,958,631	$ 41,153,144
Buildings	132,404,991	151,952,438
Improvements other than buildings	11,581,497	12,503,905
Machinery and equipment	31,344,749	32,871,824
Infrastructure	121,001,208	122,146,037
Construction in progress	55,048,703	42,085,285
Total governmental funds capital assets	$ 393,339,779	$ 402,712,633
Investments in governmental funds capital assets by source:		
General fund	$ 18,267,956	$ 19,535,083
Special revenue funds	164,881,134	180,701,943
Capital projects funds	156,134,589	148,419,507
Donations	54,056,100	54,056,100
Total governmental funds capital assets	$ 393,339,779	$ 402,712,633

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

Yuma County, Arizona

Capital Assets Used in the Operations of Governmental Funds

Schedule by Function and Activity*

Year Ended June 30, 2010

Exhibit M-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 19,927,576	$ 663,275	$ 1,959,040	$ 5,052,063	$ 7,107,452	-	$ 5,145,746
Adult Probation	3,862,866	-	3,765,009	-	97,857	-	-
Attorneys	203,824	-	39,271	-	164,553	-	-
Courts	31,371,729	649,451	27,189,874	2,506,043	951,661	-	74,700
Development Services	7,954,794	2,027,088	4,567,800	6,910	1,352,996	-	-
Juvenile Court	12,983,707	-	12,427,076	15,840	540,791	-	-
Public Defender	516,974	39,200	435,447	-	42,327	-	-
Total General Government	76,821,470	3,379,014	50,383,517	7,580,856	10,257,637	-	5,220,446
Public Safety:							
Adult probation	329,098	-	72,186	-	256,912	-	-
Juvenile Court - Grants	301,908	-	84,705	27,767	189,436	-	-
Sheriff - Administration	62,203,882	1,773,939	50,648,750	1,378,053	8,403,140	-	-
Sheriff - Boat Patrol	896,887	112,750	618,776	-	165,361	-	-
Total Public Safety	63,731,775	1,886,689	51,424,417	1,405,820	9,014,849	-	-
Highways and Streets:							
Flood Control	23,923,688	2,961,984		26,653	88,620	$ 20,846,431	-
Roads	159,738,223	29,303,652	5,010,882	33,486	9,087,926	101,299,606	15,002,671
Total Highways and Streets	183,661,911	32,265,636	5,010,882	60,139	9,176,546	122,146,037	15,002,671
Sanitation:							
Solid Waste	1,057,756	1,773	-	188,214	867,769	-	-
Total Sanitation	1,057,756	1,773	-	188,214	867,769	-	-
Health :							
Health	9,979,083	-	8,360,112	820,349	798,622	-	-
Total Health	9,979,083	-	8,360,112	820,349	798,622	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	14,823,521	202,766	12,024,594	1,670,840	289,217	-	636,104
Total Welfare	14,848,809	228,054	12,024,594	1,670,840	289,217	-	636,104
Culture and Recreation:							
Library	51,484,971	3,071,467	24,545,525	231,527	2,410,388	-	21,226,064
Parks	863,067	303,011	-	546,160	13,896	-	-
Total Culture and Recreation	52,348,038	3,374,478	24,545,525	777,687	2,424,284	-	21,226,064
Education:							
Juvenile Court	224,819	-	191,394	-	33,425	-	-
School Superintendent	38,972	17,500	11,997	-	9,475	-	-
Total Education	263,791	17,500	203,391	-	42,900	-	-
Total governmental funds capital assets	$ 402,712,633	$ 41,153,144	$ 151,952,438	$12,503,905	$ 32,871,824	$ 122,146,037	$ 42,085,285

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit M-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2010

Function and Activity:	Governmental Capital Assets July 1, 2009	Additions	Deletions	Governmental Capital Assets June 30, 2010
General Government:				
Administration	$ 15,186,106	$ 4,767,179	$ 25,709	$ 19,927,576
Adult Probation	3,863,505	8,036	8,675	3,862,866
Attorneys	204,983	7,332	8,491	203,824
Courts	31,240,333	151,586	20,190	31,371,729
Development Services	7,954,747	24,574	24,527	7,954,794
Juvenile Court	12,921,518	71,722	9,533	12,983,707
Public Defender	516,974	-	-	516,974
Total General Government	71,888,166	5,030,429	97,125	76,821,470
Public Safety:				
Adult Probation	329,098	-	-	329,098
Juvenile Court - Grants	313,975	-	12,067	301,908
Sheriff - Administration	61,237,247	1,399,801	433,166	62,203,882
Sheriff - Boat Patrol	896,887	-	-	896,887
Total Public Safety	62,777,207	1,399,801	445,233	63,731,775
Highways and Streets:				
Flood Control	23,589,099	336,589	2,000	23,923,688
Roads	159,154,403	5,797,528	5,213,708	159,738,223
Total Highways and Streets	182,743,502	6,134,117	5,215,708	183,661,911
Sanitation:				
Solid Waste	1,057,756	-	-	1,057,756
Total Sanitation	1,057,756	-	-	1,057,756
Health :				
Health	9,846,063	523,393	390,373	9,979,083
Total Health	9,846,063	523,393	390,373	9,979,083
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	14,192,623	636,104	5,206	14,823,521
Total Welfare	14,217,911	636,104	5,206	14,848,809
Culture and Recreation:				
Library	49,768,410	21,447,891	19,731,330	51,484,971
Parks	768,373	200,075	105,381	863,067
Total Culture and Recreation	50,536,783	21,647,966	19,836,711	52,348,038
Education:				
Juvenile Court	233,419	-	8,600	224,819
School Superintendent	38,972	-	-	38,972
Total Education	272,391	-	8,600	263,791
Total governmental funds capital assets	$ 393,339,779	$ 35,371,810	$ 25,998,956	$ 402,712,633

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 Ten 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) No information available prior to FY 00-01

(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**		**2009-10**	
Amount	% Chg	**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%	$ 6,924,335	(1.5%)
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%)	2,093,447	(8.7%)
108,477	2.4%	87,631	(19.2%)	125,189	42.9%	93,919	(25.0%)	109,838	16.9%	77,197	(29.7%)
66,087	30.7%	69,131	4.6%	64,823	(6.2%)	75,462	16.4%	52,503	(30.4%)	21,468	(59.1%)
689,350	7.1%	657,953	(4.6%)	701,720	6.7%	1,176,177	67.6%	999,275	(15.0%)	893,349	(10.6%)
336,485	13.7%	338,791	0.7%	360,780	6.5%	367,184	1.8%	411,912	12.2%	370,074	(10.2%)
59,642	(0.5%)	62,542	4.9%	64,742	3.5%	22,536	(65.2%)	67,293	198.6%	95,059	41.3%
-	0.0%	-	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%)	40,790,384	10.9%
10,399,038	183.2%	5,306,408	(49.0%)	50,253	(99.1%)	115,686	130.2%	104,924	(9.3%)	4,470,804	4161.0%
$ 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%)	**$ 55,736,117**	16.5%
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%	37,493,095	5.0%
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%)	22,768,588	(12.6%)
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%)	6,861,013	(9.2%)
120,253	(11.0%)	185,592	54.3%	171,633	(7.5%)	181,123	5.5%	148,778	(17.9%)	181,228	21.8%
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%)	16,878,309	(1.6%)
$ 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%)	**$ 84,182,233**	(2.8%)
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%	4,552,739	(22.8%)
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%)	1,713,898	(51.5%)
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%)	2,345,158	27.6%
$ 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%)	**$ 92,794,028**	(5.2%)
$ 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%)	**$ 148,530,145**	1.9%

Yuma County, Arizona

Government-wide Expenses by Function

Last Seven 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**		**2009-10**		
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 40,039,629	4.9%	$ 42,799,239	6.9%	$ 45,304,045	5.9%	$ 50,150,134	10.7%
38,574,625	6.7%	40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%
15,451,075	34.8%	7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%
862,621	0.5%	877,712	1.7%	878,146	0.0%	841,767	(4.1%)
7,488,353	13.0%	8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%
13,146,757	3.6%	13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)
4,348,632	(4.6%)	4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)
6,176,103	(11.3%)	6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%
2,206,422	39.9%	3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)
$ 128,294,217	**7.8%**	**$ 128,438,904**	**0.1%**	**$ 134,445,936**	**4.7%**	**$ 148,480,177**	**10.4%**
$ 19,517,555	(32.3%)	$ 19,668,785	0.8%	$ 11,301,194	(42.5%)	$ 49,968	(99.6%)
297,671,322	10.7%	317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%
$ 317,188,877	**6.6%**	**$ 336,857,662**	**6.2%**	**$ 348,158,856**	**3.4%**	**$ 348,208,824**	**0.0%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year							
	2000-01		**2001-02**		**2002-03**		**2003-04**	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
General Government	$ 23,135,695	16.15%	$ 24,779,529	7.11%	$ 27,786,796	12.14%	$ 31,787,613	14.40%
Public Safety	21,251,248	4.94%	23,808,343	12.03%	26,440,571	11.06%	29,729,919	12.44%
Highway & Streets	5,811,202	(9.48%)	5,966,113	2.67%	8,151,162	36.62%	10,673,332	30.94%
Sanitation	720,636	40.38%	582,877	(19.12%)	751,527	28.93%	697,616	(7.17%)
Health	3,305,073	(14.56%)	4,236,089	28.17%	4,708,643	11.16%	5,406,788	14.83%
Welfare	10,403,795	0.44%	10,218,273	(1.78%)	10,602,430	3.76%	11,252,257	6.13%
Culture & Recreation	2,735,769	7.27%	2,975,344	8.76%	3,265,640	9.76%	3,380,410	3.51%
Education	3,254,066	62.28%	2,376,605	(26.97%)	10,214,274	329.78%	9,250,498	(9.44%)
Capital Outlay	11,591,877	0.12%	19,107,575	64.84%	15,813,693	(17.24%)	19,007,393	20.20%
Debt Service - Principal	2,252,879	10.65%	2,339,074	3.83%	2,030,720	(13.18%)	2,525,260	24.35%
Debt Service - Interest	1,332,791	2.71%	2,068,940	55.23%	1,976,815	(4.45%)	1,875,070	(5.15%)
Total	**$ 85,795,031**	**6.19%**	**$ 98,458,762**	**14.76%**	**$ 111,742,271**	**13.49%**	**$ 125,586,156**	**12.39%**
Change in Balance (2)	$ 31,208,474	224.60%	$ 6,659,910	(78.66%)	$ 1,821,721	(72.65%)	$ (600,402)	(132.96%)
Fund Balance -Beginning (1) (3)	$ 48,451,735	24.76%	$ 79,660,209	64.41%	86,320,119	8.36%	88,141,840	2.11%
Fund Balance -Ending (1)(3)	**$ 79,660,209**	**64.41%**	**$ 86,320,119**	**8.36%**	**$ 88,141,840**	**2.11%**	**$ 87,541,438**	**(0.68%)**

(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											
2004-05		**2005-06**		**2006-07**		**2007-08**		**2008-09**		**2009-10**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%	$ 42,119,564	(0.66%)
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%	38,202,107	(0.43%)
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%	12,541,134	12.18%
865,829	24.11%	830,489	(4.08%)	850,721	2.44%	819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)
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%	8,288,126	0.86%
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%	12,477,589	(8.81%)
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%	7,794,138	(2.68%)
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%	10,260,122	48.19%
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%)	11,297,777	(71.04%)
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%)	7,314,848	62.70%
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%)	2,983,100	(5.79%)
$ 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%)**	**$ 154,072,720**	**(12.60%)**
$ (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%)	$ (9,872,875)	(67.69%)
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%	93,844,743	(24.56%)
$ 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%)**	**$ 83,971,868**	**(10.52%)**

Yuma County, Arizona

Fund Balances of Governmental Funds
Last Ten Fiscal Years

	Fiscal Year			
	2000-01	**2001-02**	**2002-03**	**2003-04**
General fund				
Reserved	$ 134,983	$ 24,365	$ 26,923	$ 29,816
Unreserved	12,431,445	13,937,506	16,886,569	15,494,871
Total general fund	**$ 12,566,428**	**$ 13,961,871**	**$ 16,913,492**	**$ 15,524,687**
All other governmental funds				
Reserved	$ 30,158	$ 17,527	$ 349,332	$ 84,645
Unreserved, reported in:				
Debt service funds	2,199,870	4,977,706	5,054,358	5,284,990
Capital projects funds	31,251,455	20,776,909	31,599,030	32,044,405
Special revenue funds	33,612,298	46,586,106	34,225,628	34,602,711
Total all other governmental funds	**$ 67,093,781**	**$ 72,358,248**	**$ 71,228,348**	**$ 72,016,751**

Table A-4

Fiscal Year					
2004-05	**2005-06**	**2006-07**	**2007-08**	**2008-09**	**2009-10**
$ 130,101	$ 196,490	$ 68,868	-	-	-
17,903,235	16,902,397	14,717,551	$ 14,467,797	$ 17,999,370	$ 18,236,669
$ 18,033,336	**$ 17,098,887**	**$ 14,786,419**	**$ 14,467,797**	**$ 17,999,370**	**$ 18,236,669**
$ 44,703	$ 55,329	$ 931,027	-	-	-
5,461,660	5,974,171	6,441,128	$ 5,346,337	$ 3,566,628	$ 1,498,137
24,576,613	44,506,282	51,121,753	54,623,120	18,823,959	7,563,779
35,012,856	36,407,211	38,504,003	49,965,313	53,454,786	56,673,283
$ 65,095,832	**$ 86,942,993**	**$ 96,997,911**	**$ 109,934,770**	**$ 75,845,373**	**$ 65,735,199**

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**	
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%
09-10	132,476,995	2.22%	10,297,948	34.40%	7.77%

(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

Change in Balance (2)		Fund Balance Beginning (1) (3)		Fund Balance Ending(1)(3)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
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%)
(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)

Yuma County

General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2000-01		2001-02		2002-03		2003-04	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	$ 40,406,324	18.73%	$ 46,079,625	14.04%	$ 49,645,570	7.74%	$ 54,689,904	10.16%
Special Assessments	199,485	(70.41%)	147,601	(26.01%)	178,471	20.91%	167,573	(6.11%)
License & Permits	1,212,804	17.70%	1,528,945	26.07%	2,008,019	31.33%	2,534,078	26.20%
Intergovernmental	45,448,504	13.72%	46,715,279	2.79%	54,086,358	15.78%	56,795,219	5.01%
Charges for Services	4,439,316	(3.13%)	5,086,466	14.58%	5,260,293	3.42%	5,604,958	6.55%
Fines & Forfeits	1,848,099	(5.36%)	1,837,947	(0.55%)	2,075,221	12.91%	2,270,569	9.41%
Investment Income	4,126,689	98.54%	2,290,392	(44.50%)	(162,326)	(107.09%)	1,466,106	(1003.19%)
Rents	242,443	0.27%	303,683	25.26%	334,306	10.08%	282,112	(15.61%)
Miscellaneous	1,048,944	(10.71%)	845,393	(19.41%)	1,020,656	20.73%	1,450,235	42.09%
Total Revenues	**$ 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		2009-10	
Amount	% Chg	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%	$ 67,303,924	(3.11%)
231,955	38.42%	301,455	29.96%	182,960	(39.31%)	100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%
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%)	1,113,776	(11.19%)
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%)	63,580,073	4.98%
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%	5,774,101	0.64%
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%	3,259,234	(7.37%)
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%)	1,547,473	(52.60%)
281,994	(0.04%)	294,900	4.58%	319,659	8.40%	332,282	3.95%	360,728	8.56%	330,421	(8.40%)
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%)	1,226,518	(2.73%)
$ 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%)**	**$ 144,539,173**	**(0.68%)**

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)		Flood District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	22,104,685	6.46%	10,750,925	4.69%	3,717,939	(1.06%)	919,546	1.56%

Fiscal Year	Auto-in-Lieu				Franchise Tax		Other Taxes	
	General Fund		HURF Funds		General Fund		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	4,583,767	(8.06%)	2,277,246	(11.45%)	181,228	21.81%	-	0.00%

(1) Includes all property tax revenues

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

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

Table A-7

Fiscal Year	Local Sales							
	General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
09-10	10,344,860	(12.52%)	10,344,969	(12.53%)	19,339	(68.14%)	2,059,420	(12.41%)

Fiscal Year	Total All Taxes	
	Amount	% Chg
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	(88.81%)
09-10	67,303,924	(3.11%)

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
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%)
09-10	316,054	(7.07%)	36,053	22.35%	94,861	6.22%	24,683	(39.10%)

Fiscal Year	ALL OTHER FUNDS					
	Flood District Permits		Health District Permits		All Other Funds	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	2,215	38.87%	441,114	(11.38%)	68,336	(29.18%)

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
11,551	(57.87%)	112,338	(10.49%)	6,571	9.88%

Fiscal Year	Total All Licenses & Permtis	
	Amount	**% Chg**
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%)
09-10	1,113,776	(11.19%)

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
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%)
09-10	16,878,309	(1.63%)	3,229,109	(25.06%)	304,381	(41.75%)	543,585	(22.06%)

Fiscal Year	All Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	3,150,298	0.10%	778,161	(31.67%)	3,693,276	(13.58%)	4,115,679	15.15%

Fiscal Year	All Other Funds					
	School		Workforce Investment Act		Other Special Revenue Funds	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%	2,917,324	2.61%
09-10	790,076	(34.43%)	4,674,389	(6.08%)	9,396,680	230.51%

General Fund					
State Shared Liquor Licenses		Intergovernmental Revenues		Other Grants	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)	24,792,299	10.91%	2,075,843	18.64%
29,888	0.05%	22,715,585	(8.38%)	1,730,313	(16.65%)

All Other Funds					
Health District		Juvenile Court		Public Works	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
4,016,879	20.37%	3,859,822	(14.37%)	6,389,228	(4.58%)

Fiscal Year	Total Intergovernmental	
	Amount	**% Chg**
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%)
09-10	63,580,073	4.98%

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
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%
09-10	17,485	(45.03%)	155,051	(16.32%)	370,006	8.70%	405,558	(1.10%)

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%	629,852	(22.18%)	488,622	(8.00%)	-	0.00%
09-10	132,580	(16.45%)	403,380	(35.96%)	516,071	5.62%	127,742	0.00%

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%
386,979	13.44%	70,374	124.14%	102,349	14.38%	2,281,782	5.78%

OTHER FUNDS						Total All Funds	
Public Health		Recorder		Other Funds			
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%
325,500	(11.87%)	121,866	(13.66%)	690,384	54.71%	5,774,101	0.64%

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
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%)
09-10	419,276	(17.61%)	24,934	(21.60%)	1,243,087	(16.73%)	7,283	(30.62%)

Fiscal Year	OTHER FUNDS							
	Justice Court Fines and Fees		Superior Court Fines and Fees		Other Funds Fines and Fees		Library District Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	337,162	(10.88%)	855,347	13.43%	37,984	18.37%	73,019	44.79%

Table A-11

GENERAL FUND						OTHER FUNDS			
Juvenile Court Fines and Fees		Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%
59,997	(3.26%)	6,095	(33.46%)	65,634	46.41%	97,874	(15.36%)	31,542	12.56%

Fiscal Year	Total All Fines and Fees	
	Amount	**% Chg**
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%
09-10	3,259,234	(7.37%)

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		Capital Improvement		Library District	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	392,264	(12.57%)	136,159	(18.12%)	-	(100.00%)	189,540	9.19%

Fiscal Year	OTHER FUNDS					
	Public Works		Adult Probation		Other Funds	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
09-10	88,441	635.17%	14,846	(26.15%)	45,964	(30.12%)

OTHER FUNDS							
Health District		Housing		Development Services		Attorney	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
46,394	58.44%	224,756	(12.69%)	6,228	(40.33%)	81,926	6.03%

Fiscal Year	Total All Funds	
	Amount	**% Chg**
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%)
09-10	1,226,518	(2.73%)

Yuma County, Arizona

Other Financing Sources (Uses)

Last Ten Fiscal Years

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

	Fiscal Year							
	2000-01		2001-02		2002-03		2003-04	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Capital lease agreements	-	-	$ 312,842	-	-	-	$ 398,662	-
Transfers In	$ 13,319,968	11.20%	16,342,905	22.69%	$ 27,991,937	71.28%	17,924,686	(35.96%)
Transfers Out	(13,417,437)	12.01%	(16,386,718)	22.13%	(28,539,536)	74.16%	(18,199,686)	(36.23%)
Other (Bond Premium)	-	-	-	-	-	-	-	-
Loan proceeds	280,638	(57.93%)	76,662	(72.68%)	-	-	-	-
Certificate of Participation	19,060,000	332.69%	-	-	-	-	-	-
Sale of Bonds	-	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 19,243,169**	**279.40%**	**$ 345,691**	**(98.20%)**	**$ (547,599)**	**(258.41%)**	**$ 123,662**	**(122.58%)**

Table A-13

Fiscal Year											
2004-05		2005-06		2006-07		2007-08		2008-09		2009-10	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 423,621	6.26%	-	-	$ 227,613	-	$ 189,625	(16.69%)	-	-	-	-
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%	$ 21,266,440	(42.23%)
(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%	(21,857,416)	(40.30%)
-	-	-	-	261,138	-	-	-	-	-	-	-
479,610	-	-	-	-	-	-	-	-	-	251,648	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	10,050,000	-	10,000,000	(0.50%)	43,715,000	337.15%	-	-	-	-
-	-	4,430	-	-	-	-	-	-	-	-	-
$ 579,231	**368.40%**	**$ 9,543,977**	**1547.70%**	**$ 9,975,751**	**4.52%**	**$ 43,589,016**	**336.95%**	**$ 200,007**	**(99.54%)**	**$ (339,328)**	**(269.66%)**

Yuma County, Arizona

Net Assets by Category (1)

Last Eight 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 eight fiscal years due to the implementation of GASB34

Table A-14

Fiscal Year									
2005-06		2006-07		2007-08		2008-09		2009-10	
Amount	**% Chg**	**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%	$ 254,210,170	2.46%
2,661,676	(38.62%)	2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)	790,279	-20.14%
17,919,093	2.19%	8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%	14,687,855	15.70%
2,816,346	0.00%	3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)	1,603,295	-19.18%
2,724,956	9.83%	3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%	9,732,831	14.99%
8,129,538	35.58%	6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%
31,521,351	45.15%	41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)	1,498,137	-91.99%
-	0.00%	-	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%	58,122,478	8.35%
$ 297,671,322	**10.72%**	**$ 317,188,877**	**6.56%**	**$ 336,857,662**	**6.20%**	**$ 348,158,856**	**3.35%**	**$ 348,208,824**	**0.01%**

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	
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
2009-10	66,935,949	743,273	67,679,222	58,792,270	8,649,653	67,441,923	237,299

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
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%
2009-10	-	-	-	17,999,370	237,299	18,236,669	1.32%

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
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%
2009	Primary	1,397,513,008	11.97%	10,778,538,187	13.87%	12.97%	174,307,866	3.54%	1,223,205,142	13.28%	1.7548	11.35%
(2009)	Secondary	1,740,337,046	7.10%	13,435,858,375	6.68%	12.95%	262,445,742	2.58%	1,477,891,304	7.94%	2.7747	11.00%

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
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%
2009-10	21,509,071	21,118,123	98.18%	986,563	22,104,686	102.77%

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
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%
2009-10	21,509,071	20,551,870	95.55%	566,253	21,118,123	98.18%	390,948	1.82%

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

YUMA COUNTY, ARIZONA

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

	2006		2007		2008		2009	
Arizona Public Service	$40,652,029	5.57%	$42,436,961	4.63%	$46,558,875	4.21%	$49,630,652	3.62%
Qwest Corporation	12,568,464	1.72%	13,387,935	1.46%	11,176,735	1.01%	10,867,481	0.79%
Yuma Palms 1030 Delaware LLC	6,657,190	0.91%	8,765,555	0.96%	8,203,383	0.74%	8,315,745	0.61%
Southwest Gas Corporation	6,615,249	0.91%	7,095,923	0.77%	7,387,243	0.67%	7,723,824	0.56%
Kinder Morgan Energy Partners	7,690,513	1.05%	6,546,605	0.71%	6,537,031	0.59%	4,439,088	0.32%
Level 3 Communications, LLC.	5,820,950	0.80%	5,327,874	0.58%	4,949,489	0.45%	4,198,370	0.31%
Union Pacific Railroad	7,882,433	1.08%	5,088,456	0.55%	5,044,953	0.46%	5,271,135	0.38%
Yuma Cogeneration Associates	4,168,430	0.57%	4,704,960	0.51%	4,204,860	0.38%	4,044,920	0.30%
Dole Fresh Vegetable Inc.	4,540,936	0.62%	4,351,941	0.47%	4,758,679	0.43%	4,734,042	0.35%
Walmart Stores Inc DE Corp.	2,984,157	0.41%	4,337,349	0.47%	7,487,693	0.68%	9,842,191	0.72%
Imperial Irrigation District	3,592,135	0.49%	3,499,644	0.38%	3,416,044	0.31%	3,186,506	0.23%
Far West Water Co.	-	-	2,971,503	0.32%	3,333,161	0.30%	3,430,461	0.25%
Underhill Transfer Company	2,632,657	0.36%	2,743,006	0.30%	2,997,134	0.27%	3,036,404	0.22%
Associated Materials Inc.	-	-	2,655,506	0.29%	2,219,923	0.20%	-	0.00%
Schechert Henry & Dorothy Trust	3,545,605	0.49%	2,570,511	0.28%	3,297,762	0.30%	-	0.00%
Totals	$109,350,748	14.99%	$116,483,729	12.68%	$121,572,965	10.99%	$118,720,819	8.67%

Table B-4

Fiscal Year		
	2010	
Taxpayer	Actual Assessed Valuation	Percent of County's Net Assessed Valuation
Arizona Public Service	$59,410,706	4.02%
Walmart Stores Inc DE Corp.	9,756,210	0.66%
Southwest Gas Corporation	8,213,268	0.56%
Yuma Palms 1030 Delaware LLC	8,126,035	0.55%
Qwest Corporation	8,007,705	0.54%
Union Pacific Railroad	6,067,138	0.41%
Dole Fresh Vegetable Inc.	4,545,438	0.31%
Level 3 Communications, LLC.	3,890,245	0.26%
Kinder Morgan Energy Partners	3,750,015	0.25%
Yuma Cogeneration Associates	3,704,190	0.25%
Far West Water Co.	3,573,079	0.24%
Ingold Family Investment, LLC.	3,179,025	0.22%
Gold Dredge CA, LLC.	3,083,503	0.21%
Underhill Transfer Company	2,936,287	0.20%
Imperial Irrigation District	2,889,448	0.20%
Totals	$131,132,292	8.87%

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

County General Sales Tax by Category (1) (2) (3)
June 30, 2010
Current year and four years ago

Category	2004-05	2009-10	% Change
Utilities	$ 917,371	$ 1,241,324	35.31%
Communications	406,960	445,655	9.51%
Publishing	16,049	10,924	(31.93%)
Restaurants & Bars	800,445	1,014,762	26.77%
Amusements	49,130	74,779	52.21%
Rental of Real Prop	-	-	0.00%
Rental of Personal Prop	308,258	334,824	8.62%
Contracting	2,043,827	1,213,914	(40.61%)
Retail	5,910,968	5,681,134	(3.89%)
Hotel/Motel	210,876	259,160	22.90%
All Other	93,637	68,389	(26.96%)
TOTAL	$10,757,521	$ 10,344,865	(3.84%)

(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)

		County (2)				**Cities (6)**			
Fiscal Year	**State**	General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Welton	Yuma
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
2009-10	6.60	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 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	-	-	-	-	-
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	-	-	-	-	-	-		-	-	-
2009	Primary	-	1.7548	0.3306	1.4706	1.1795	319.8128	296.9723	4.7747	574.0274	229.0701
2009-2010	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
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
2009	Primary	1.5759	3.9003	1.8459	2.7394	2.3724	1.9897	1.7464	1.6723	1.8218	1.5142
2009-10	Secondary	0.3237	0.6218	0.7011	1.6384	1.2565	0.6229	0.1538	0.4364	0.3322	0.3163

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
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
2009	Primary	-	-	-	-	-	-	-		
2009-10	Secondary	-	0.6274	0.7341	0.2858	70.0000	40.0000	38.0000	1.0000	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES									
Tax Year (Fiscal Year)	**Type**	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Del Sur Estates Units 1 & 2
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
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	-
2009	Primary	-	-	-	-	-	-	-	-
2009-10	Secondary	185.0000	8.6800	1.0000	1.0000	18.8097	8.0000	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
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
2009-10	14,175,000	48,940,000	-	-	82,080	139,307	379,689

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
$ 4,290,000	$ 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
-	-	-	-	128,233	**63,844,309**	1.44%	310.01

Yuma County, Arizona

Table C-4

Legal Debt Margin

(Constitutional General Obligation Bond Capacity)

June 30, 2010

Assessed Valuation (Secondary)			$ 1,477,891,304
Gross Indebtedness		$ 14,776,076	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 14,175,000		
Special Assessment Bond - Donovan Estates	-		
Special Assessment Notes - El Prado Estates	82,080		
Rural Development Loan - WIFA	139,307		
Rural Development Loan - Gadsden Sewer Project	379,689		
Total Exempt Debt		(14,776,076)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			88,673,478
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 88,673,478**
Yuma County Library District (Voter Approved)	$ 48,940,000		
Total Voter Approved Debt		$ 48,940,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 221,683,696
Total Non-exempt Bonds Outstanding			(48,940,000)
Debt Margin within 15% Debt Limitation			**$ 172,743,696**

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
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
2009-10	205,940	1,477,891,304	63,716,076	4.31%	309.39

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)	
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%
2009-10	63,716,076	36,631,709	10,297,948	154,072,720	6.68%

(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, 2010

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College (1)	$ 1,477,891,304	$ 71,005,000	100%	$ 71,005,000
City of Yuma (2)	758,289,828	4,040,000	100%	4,040,000
Yuma Elementary School District No. 1	978,165,271	11,160,000	100%	11,160,000
Somerton Elementary School District No. 11	76,844,494	2,640,000	100%	2,640,000
Crane Elementary School District No. 13	272,880,862	15,050,000	100%	15,050,000
Hyder Elementary School District No.16	9,310,148	-	100%	-
Mohawk Valley Elementary School District No.17	21,414,136	885,000	100%	885,000
Wellton Elementary School District No.24	35,567,719	265,000	100%	265,000
Gadsden Elementary School District No. 32	83,708,674	655,000	100%	655,000
Antelope Union High School District No. 50	66,292,003	2,065,000	100%	2,065,000
Yuma County: Library District	1,477,891,304	48,940,000	100%	48,940,000
Yuma Union High School District No. 70	1,411,599,301	46,075,000	100%	46,075,000
Total Direct and Overlapping General Obligation Bonded Debt				$202,780,000

*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 Source: lynette.minear@azwestern.edu (Az. Westesrn College)

(2) Source: City of Yuma website "CAFR" notes long-term liabilities GO Bonds

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal year				
	2000-01	2001-02	2002-03	2003-04	2004-05
Pledged Revenues					
Jail District Sales Tax (1)	$ 7,397,292	$ 7,709,721	$ 8,158,678	$ 9,258,301	$ 10,756,744
Capital Projects Sales Tax (2)	-	1,632,045	6,386,386	2,202,293	4,152,264
Library District Property Tax (3)	-	-	-	-	-
Special Assessment Districts (4)					
Donovan Estates	108,241	101,558	80,182	66,082	56,061
Del Sur Estates	44,072	25,707	25,959	33,014	13,850
El Prado Estates	-	20,336	72,330	68,477	41,634
Gadsden	-	-	-	-	-
Total Projected Revenues	$ 7,549,605	$ 9,489,367	$ 14,723,535	$ 11,628,167	$ 15,020,553
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,030,000	$ 1,075,000	$ 1,125,000	$ 1,195,000	$ 1,265,000
Interest	871,581	822,702	781,822	708,582	637,122
Total Jail District Requirements	1,901,581	1,897,702	1,906,822	1,903,582	1,902,122
Capital Sales Tax - Certificates of Payment					
Principal	-	1,166,100	690,000	1,100,000	3,100,000
Interest	-	865,146	1,133,402	1,108,448	1,050,288
Total Jail District Requirements	-	2,031,246	1,823,402	2,208,448	4,150,288
Library District - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Library District Requirements	-	-	-	-	-
Assessment Districts					
Donovan Estates - Bonds					
Principal	150,700	77,100	17,900	18,600	19,500
Interest	28,947	22,323	18,891	18,025	17,192
Total Donovan Estates	179,647	99,423	36,791	36,625	36,692
Del Sur Estates - Bonds					
Principal	59,000	14,000	14,000	14,000	14,000
Interest	7,814	5,164	4,465	3,800	3,135
Total Del Sur Estates	66,814	19,164	18,465	17,800	17,135
El Prado Estates - WIFA Loan					
Principal	-	-	15,668	16,017	16,378
Interest	-	14,957	14,349	13,695	13,027
Total El Prado Estates	-	14,957	30,017	29,712	29,405
Gadsden - RDA Loan					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Gadsden Estates	-	-	-	-	-
Total Assessment Districts Requirements	246,461	133,544	85,273	84,137	83,232
Total Annual Requirements	$ 2,148,042	$ 4,062,492	$ 3,815,497	$ 4,196,167	$ 6,135,642
Estimated Coverage	3.51	2.34	3.86	2.77	2.45

(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				
	2005-06	2006-07	2007-08	2008-09	2009-2010
Pledged Revenues					
Jail District Sales Tax (1)	$ 11,883,461	$ 12,427,423	$ 12,372,890	$ 11,826,297	$ 6,447,521
Capital Projects Sales Tax (2)	1,626,229	9,223,702	9,922,548	1,742,172	19,339
Library District Property Tax (3)	-	3,040,298	3,574,367	3,305,456	4,264,422
Special Assessment Districts (4)					
Donovan Estates	53,133	60,388	29,577	29,154	336,590
Del Sur Estates	14,145	7,337	-	-	
El Prado Estates	72,101	44,592	29,889	16,143	193,995
Gadsden	162,076	70,643	40,620	47,935	209,176
Ave B&C Colonial					31,267
Total Projected Revenues	$ 13,811,145	$ 24,874,383	$ 25,969,891	$ 16,967,157	$ 11,502,310
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,330,000	$ 1,395,000	$ 1,940,000	$ 2,035,000	$ 5,650,000
Interest	566,256	590,638	842,063	746,823	579,157
Total Jail District Requirements	1,896,256	1,985,638	2,782,063	2,781,823	6,229,157
Capital Sales Tax - Certificates of Payment					
Principal	700,000	8,330,000	10,540,000	1,345,000	-
Interest	919,918	887,502	536,332	35,563	-
Total Jail District Requirements	1,619,918	9,217,502	11,076,332	1,380,563	-
Library District - Bonds					
Principal	-	1,900,000	930,000	975,000	1,020,000
Interest	-	657,688	2,366,426	2,329,226	2,290,226
Total Library District Requirements	-	2,557,688	3,296,426	3,304,226	3,310,226
Assessment Districts					
Donovan Estates - Bonds					
Principal	20,300	21,200	22,100	23,100	296,500
Interest	16,231	15,413	14,466	13,477	11,226
Total Donovan Estates	36,531	36,613	36,566	36,577	307,726
Del Sur Estates - Bonds					
Principal	14,000	45,000	-	-	-
Interest	2,470	1,555	-	-	-
Total Del Sur Estates	16,470	46,555	-	-	-
El Prado Estates - WIFA Loan					
Principal	16,755	17,146	17,552	17,974	18,423
Interest	12,345	11,647	10,934	10,205	9,458
Total El Prado Estates	29,100	28,793	28,486	28,179	27,881
Gadsden - RDA Loan					
Principal	19,984	19,984	19,984	19,984	19,984
Interest	21,133	20,234	19,334	18,435	17,536
Total Gadsden Estates	41,117	40,218	39,318	38,419	37,520
Total Assessment Districts Requirements	123,218	152,179	104,370	103,175	373,127
Total Annual Requirements	$ 3,639,392	$ 13,913,007	$ 17,259,191	$ 7,569,787	$ 9,912,510
Estimated Coverage	3.79	1.79	1.50	2.24	1.16

(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 %	Service Producing Trnsp., Comm. Util Employed	Service Producing Trnsp., Comm. Util %	Service Producing Trade, Trnp., Comm. Employed	Service Producing Trade, Trnp., Comm. %	Service Producing Financial Actv. Employed	Service Producing Financial Actv. %	Service Producing Service Misc. Employed	Service Producing Service Misc. %
2000 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	203,779	82,525	69,300	16.0%	29,900	44.3%	-	N/A	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009 (1)	205,940	85,600	67,500	21.1%	27,700	41.0%	-	N/A	9,500	14.1%	1,600	2.2%	16,600	24.6%

Calendar Year	Total Population *	Farming / Agriculture Employed	Farming / Agriculture %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Goods Producing Construction Employed	Goods Producing Construction %	Goods Producing Manufacturing Employed	Goods Producing Manufacturing %	Government Grand Total Employed	Government Grand Total %	Government Federal Employed	Government Federal %	Government State and Local Employed	Government State and Local %
2000 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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 (1)	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%
2009 (1)	205,940	17,600	26.1%	5,300	7.9%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%

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,as of 2008 using "Arizona Department of Commerce".

(1) 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), as of 2008 using "YumaStats" (Assessor's subscribe)

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	65,700	16.5%	20,478	5,244	8.9%	15,322	5,182	35.3%
2001 (b)	2,579,520	4.7%	165,280	69,350	16.5%	21,297	5,290	8.9%	17,090	5,226	35.2%
2002 (b)	2,671,705	6.2%	169,760	72,800	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003 (b)	2,665,322	5.6%	175,045	71,650	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004 (b)	2,837,052	4.6%	181,470	72,800	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	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008(b)	3,136,231	7.4%	203,779	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009(b)	3,142,641	7.4%	205,940	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%

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)
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%
2009(b)	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%

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)

	2000-2001 Employees			2001-2002 Employees			2002-2003 Employees			2003-2004 Employees			2004-2005 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	28	28	28	27	28	29	28	28	28	28	28	28	29	29	29
Board of Supervisors / County Admin	17	17	17	17	17	17	17	17	17	17	17	17	17	17	17
Development Services	66	68	69	66	67	68	67	68	68	67	67	67	70	72	73
Election Services	2	3	4	2	2	2	2	2	2	2	3	3	2	2	2
Financial Services	16	16	16	15	15	15	16	16	16	16	16	16	17	17	17
General Services	21	22	23	24	26	27	29	30	30	29	30	31	34	34	34
Human Resources	9	9	9	9	9	9	9	9	9	8	8	8	8	8	8
Information Technology Services	14	14	14	17	18	18	20	20	20	20	20	20	20	22	23
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	6	9	3	6	9	2	6	10	2	6	10	2	6	10
Total General Government	195	203	209	199	208	214	209	216	220	208	215	220	218	227	233
Public Safety															
Adult Probation	83	83	83	87	87	87	79	79	79	79	80	80	82	82	82
Sheriff	278	279	279	287	287	287	299	300	301	293	294	294	303	304	305
Total Public Safety	361	362	362	374	374	374	378	379	380	372	374	374	385	386	387
Highway & Streets															
Public Works	93	93	93	91	92	92	90	90	90	89	89	89	92	92	92
Total Highway & Streets	93	93	93	91	92	92	90	90	90	89	89	89	92	92	92
Health															
Health	102	104	106	83	86	88	83	88	92	86	90	93	90	93	95
Total Health	102	104	106	83	86	88	83	88	92	86	90	93	90	93	95
Cultural & Recreation															
Library	54	57	59	54	58	61	51	57	62	50	56	61	51	57	62
Total Cultural & Recreation	54	57	59	54	58	61	51	57	62	50	56	61	51	57	62
Welfare															
Housing	17	17	17	18	28	37	19	23	26	20	22	24	18	20	21
Public Fiduciary	4	4	4	4	4	4	4	4	4	4	4	4	7	8	8
Total Welfare	21	21	21	22	32	41	23	27	30	24	26	28	25	28	29
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	30	30	29	29	29	31	32	32	31	31	31	36	36	36
Constable Precinct #1	3	3	3	2	3	3	2	3	3	3	4	4	3	4	4
Constable Precinct #2	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1
Constable Precinct #3	-	-	-	-	-	-	-	-	-	1	1	1	1	1	1
County Attorney	46	46	46	51	51	51	53	54	54	56	56	56	57	58	58
County Attorney: Victim Services	11	12	12	10	10	10	10	10	10	10	10	10	11	11	11
Justice Court #1	16	16	16	17	17	17	19	19	19	17	17	17	17	18	18
Justice Court #2	3	3	3	3	4	4	3	3	3	3	3	3	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Juvenile Court	112	115	117	116	116	116	129	131	132	141	142	142	142	143	144
Legal Defender	8	8	8	8	8	8	9	9	9	9	9	9	7	7	7
Public Defender	16	16	16	13	13	13	18	18	18	17	17	17	16	16	16
Superior Court	34	34	34	38	39	39	43	45	47	46	48	50	46	49	52
Total Legal Activities	283	287	289	291	294	294	321	328	331	339	343	345	344	351	355
Total Employee Count:	1,114	1,132	1,144	1,119	1,149	1,169	1,160	1,190	1,210	1,173	1,198	1,215	1,210	1,239	1,258

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

(2) Numbers from county payroll records

Table D-3

2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 Employees			2009-2010 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
28	28	28	29	30	30	29	29	29	30	30	30	31	31	31
21	21	21	22	22	22	25	25	25	23	23	23	25	25	25
76	77	78	77	77	77	81	81	81	62	62	62	73	73	73
2	3	3	2	3	3	2	2	2	2	2	2	2	2	3
19	20	20	20	21	21	20	20	20	20	20	20	20	20	20
40	40	40	39	39	39	38	38	38	40	40	40	40	40	40
8	8	8	9	10	10	11	11	11	12	12	12	11	11	11
22	23	24	24	24	24	25	25	25	20	20	20	23	23	23
8	8	8	10	10	10	9	9	9	11	11	11	10	10	10
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
4	6	8	4	3	10	3	4	5	1	3	3	5	5	5
238	244	248	246	249	256	253	254	255	231	233	233	250	250	251
85	85	85	86	88	88	87	89	91	83	84	86	82	84	86
311	313	314	302	303	304	317	318	318	320	321	321	329	331	331
396	398	399	388	391	392	404	407	409	403	405	407	411	415	417
91	91	91	90	90	90	77	77	77	73	73	73	75	75	75
91	91	91	90	90	90	77	77	77	73	73	73	75	75	75
88	91	94	87	94	98	91	98	102	89	95	98	97	102	105
88	91	94	87	94	98	91	98	102	89	95	98	97	102	105
51	57	62	54	58	61	53	57	61	63	68	73	78	86	95
51	57	62	54	58	61	53	57	61	63	68	73	78	86	95
17	18	18	16	16	16	16	16	16	16	16	16	16	16	16
6	6	6	8	8	8	7	7	7	8	8	8	7	7	7
23	24	24	24	24	24	23	23	23	24	24	24	23	23	23
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
38	38	38	37	38	38	40	41	41	40	41	41	39	39	39
3	4	4	4	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
59	60	60	61	61	61	65	65	65	65	65	65	65	65	65
10	10	10	11	11	11	11	11	11	11	11	11	11	11	11
18	19	19	20	20	20	22	22	23	21	21	22	20	20	21
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	4	4	4
143	144	145	152	154	155	144	144	144	136	136	136	132	132	132
9	10	11	10	10	10	9	9	9	11	11	11	8	8	8
14	14	14	15	16	16	22	22	22	23	23	23	22	22	22
51	54	56	57	59	61	55	56	57	52	58	62	55	56	57
354	362	366	376	382	385	381	383	385	371	378	383	366	367	369
1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340

Yuma County, Arizona

Table D-4

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

	FY2010 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.71%	1,176	6	1.56%
Yuma Regional Medical Center	2,037	2	2.38%	1,500	2	1.99%
Yuma County	1,400	3	1.64%	1,289	4	1.71%
U.S. Marine Corps Air Station	1,350	4	1.58%	6,043	1	8.01%
Bose Corp	1,300	5	1.52%	-		-
Yuma City Government	1,200	6	1.40%	864	10	1.14%
Yuma Union High School District	950	7	1.11%	690	9	0.91%
U.S. Border Patrol	920	8	1.07%	-		-
ACT Call Center	814	9	0.95%	-		-
Quechan Paradise Casino	800	10	0.93%	-		-
Grower's Company	-		-	1,500	3	1.99%
Yuma Elementary School D #1	-		-	1,200	5	1.59%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	8	1.33%
Total Top Employers	**13,090**		**15.29%**	**16,262**		**21.55%**
Total County Employment	**85,600**			**75,470**		

(1) Greater Yuma Economic Development Corporation
(2) Informatin prior to fiscal year 2005-06 unavailable
(3) Based on last available full calander year info as of 12/31/2009.
(4) Based on last available full calander year info as of 12/31/2005

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
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%	4,888,251	37,229	(1.73%)	7,898	3.92%
2009	205,940	25,496	6.29%	5,250,646	37,967	1.98%	8,655	9.58%

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
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%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)

* Source: "Arizona Statistical Abstracts", University of Arizona for prior years
and from compliation of data from local government agencies, as of 2008 using "YumaStats" (Assessor's subscribe)

** Source Federal Desosit Incurance Corp (www.2.fdic.gov)

*** Source: Arizona Department of Revenue, as of 2008 using "YumaStats" (Assessor's sbuscribe)

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)							
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Function/Program								
Policy & executive								
buildings	1	1	1	1	1	1	1	1
Law & justice								
Court Buildings	3	3	4	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	1
Public safety								
Administration buildings	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	2	2
Aircraft	3	2	1	-	-	-	-	-
Patrol units	60	70	75	80	85	96	138	134
Sheriff sub-stations	4	4	4	4	4	4	4	4
Boats	3	3	3	3	4	5	5	5
Criminal investigation building	2	2	2	3	3	3	3	3
Boat Storage Unit					1	1	1	1
Emergency Communications Site							1	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	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	6
Parks	5	5	5	5	5	5	5	5
Community resources & public facilities								
Road lane miles-asphalt	1,010	1,024	1,051	1,068	1,081	1,097	1,106	1,100
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	8
Roads-heavy equipment	88	88	88	88	96	100	100	105
Retention basins	32	32	32	32	32	32	32	33
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	10	8	8	8	8	8	8
Solid waste								
Solid waste transfer sites	4	4	4	4	4	4	4	4
Solid waste heavy equipment	2	3	5	5	5	8	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 Nine Years (1)

Function/Program	2001	% Chg	2002	% Chg	2003	% Chg	2004	% Chg
Community resources & public facilities								
Building inspections	14,629	N/A	19,540	33.57%	27,788	42.21%	25,653	(7.68%)
Enhanced lanes maintained (miles)	377	N/A	500	32.66%	505	0.94%	512	1.42%
General government & support services								
Clerk-Recorder-Assessor								
recorded documents	38,546	N/A	47,468	23.15%	48,352	1.86%	57,388	18.69%
Health & Public assistance								
* ADMHS clients served	31	N/A	30	(3.23%)	17	(43.33%)	5	(70.59%)
Processed child support payments	271,933	N/A	300,582	10.54%	289,403	(3.72%)	319,098	10.26%
* Patient treatments at clinics	22,611	N/A	31,339	38.60%	31,660	1.02%	32,720	3.35%
Housing								
New Applications-public housing	440	N/A	445	1.14%	452	1.57%	460	1.77%
New Applications-section 8	588	N/A	590	0.34%	594	0.68%	602	1.35%
Law & Justice								
Filed felonies-County Attorney	1,634	N/A	1,634	0.00%	1,866	14.20%	1,773	(4.98%)
Filed misdemeanors-County Attorney	1,186	N/A	1,186	0.00%	1,316	10.96%	1,474	12.01%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	636	N/A	1,072	68.55%	1,166	8.77%	1,114	(4.46%)
* New caseload-Public Defenders	636	N/A	839	31.92%	2,509	199.05%	2,473	(1.43%)
* New caseload-Legal Defenders	609	N/A	683	12.15%	768	12.45%	457	(40.49%)
Superior Court cases	4,504	N/A	4,529	0.56%	4,985	10.07%	4,876	(2.19%)
Minute entries generated	17,220	N/A	17,801	3.37%	22,035	23.79%	21,186	(3.85%)
Justice Court cases	22,535	N/A	22,635	0.44%	21,623	(4.47%)	22,876	5.79%
Public Safety								
Total miles patrolled - Sheriff	1,500,000	N/A	1,500,000	0.00%	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%)	9,456	7.93%
* Juvenile referrals -Probation	4,360	N/A	4,631	6.22%	4,983	7.60%	4,909	(1.49%)
* Cases supervised-Probation	650	N/A	596	(8.31%)	660	10.74%	557	(15.61%)
* Minor institutional care days-Probation	16,105	N/A	17,408	8.09%	17,327	(0.47%)	17,025	(1.74%)
Adult sentencing reports-Probation	1,150	N/A	1,056	(8.17%)	1,258	19.13%	1,331	5.80%
Solid Waste								
* Waste recycled	9	N/A	754	8277.78%	675	(10.48%)	1,238	83.41%
* Landfill waste disposal	7,816	N/A	6,624	(15.25%)	5,928	(10.51%)	6,021	1.57%

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

* These items are Fiscal Year all others are calendar year as of 6/30/10

Table E-2

2005	% Chg	2006	% Chg	2007	% Chg	2008	% Chg	2009	% Chg
19,047	(25.75%)	14,760	(22.51%)	13,043	(11.63%)	11,257	(13.69%)	9,434	(16.19%)
525	2.62%	534	1.63%	539	1.01%	548	1.68%	553	0.82%
51,685	(9.94%)	48,168	(6.80%)	43,253	(10.20%)	37,075	(14.28%)	35,090	(5.35%)
99	1880.00%	63	(36.36%)	95	50.79%	104	9.47%	116	11.54%
305,689	(4.20%)	-	N/A	-	N/A	-	N/A	-	N/A
35,008	6.99%	25,378	(27.51%)	21,555	(15.06%)	19,490	(9.58%)	13,160	(32.48%)
484	5.22%	445	(8.06%)	539	21.12%	592	9.83%	610	3.04%
613	1.83%	541	(11.75%)	575	6.28%	663	15.30%	680	2.56%
1,702	(4.00%)	1,827	7.34%	1,945	6.46%	1,714	(11.88%)	1,772	3.38%
1,501	1.83%	2,606	73.62%	2,563	(1.65%)	3,087	20.44%	3,164	2.49%
900	(19.21%)	1,249	38.78%	1,172	(6.16%)	1,082	(7.68%)	966	(10.72%)
2,213	(10.51%)	2,118	(4.29%)	1,746	(17.56%)	1,955	11.97%	2,593	32.63%
393	(14.00%)	470	19.59%	373	(20.64%)	-	N/A	523	N/A
4,953	1.58%	5,428	9.59%	5,449	0.39%	5,837	7.12%	5,858	0.36%
20,533	(3.08%)	20,699	0.81%	20,697	(0.01%)	22,465	8.54%	21,120	(5.99%)
23,418	2.37%	26,141	11.63%	16,271	(37.76%)	29,316	80.17%	29,359	0.15%
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%
9,332	(1.31%)	9,146	(1.99%)	10,823	18.34%	12,344	14.05%	14,319	16.00%
4,788	(2.46%)	4,657	(2.74%)	4,843	3.99%	4,306	(11.09%)	4,017	(6.71%)
586	5.21%	514	(12.29%)	516	0.39%	702	36.05%	1,251	78.21%
16,672	(2.07%)	17,002	1.98%	17,662	3.88%	19,870	12.50%	17,587	(11.49%)
1,228	(7.74%)	1,321	7.57%	1,198	(9.31%)	1,140	(4.84%)	1,264	10.88%
1,281	3.47%	1,128	(11.94%)	1,165	3.28%	2,477	112.62%	1,370	(44.70%)
5,588	(7.19%)	6,636	18.75%	8,361	25.99%	8,069	(3.49%)	5,901	(26.87%)

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

Schedule of Insurance in Force
June 30, 2010

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	$ 10,000,000 per occurrence $ 10,000,000 errors & omissions annual aggregate $ 500,000 deductible for employment practices $ 400,000 deductible for all others	Everest National Insurance Company	08/01/2010	$291,600
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	The Travelers Insurnace Companies	08/01/2010	$195,319
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	08/01/2010	$53,800
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	08/01/2010	$3,271
Underground Storage Tank	$ 1,000,000 limit each claim $ 1,000,000 aggregate $ 5,000 deductible each claim	Zurich American Insuance Co.	04/26/2011	$6,906
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	11/01/2010	$1,802
Reinsurance for Medical Self Insurance Plan	Individual claims exceeding $125,000 (Specific) $ 125,000 - deductible	HCC Life	07/12/2010	$857,891
Medical Self Insurance	$ 2,000,000 limit $ 4,500 maximum per person non-PPO $ 1,500 maximum per person PPO $ 13,500 maximum per family non-PPO $ 4,500 maximum per family PPO	Yuma County Employee Benefit Trust	Perpetual	$472,265
Fiduciary Liability Insurance for YCEBT & Trustees	$ 2,000,000 limit	Chubb	7/1/2010	$6,750
Worker's Compensation Self Insurance	$ 600,000 Self insured retention	Yuma County Workers' Comp Fund	Perpetual	$545,402
Excess Workers' Compensation Insurance	Statutory limit injury/disease $ 2,000,000 employers' liability	Midwest Employers Casualty Company	1/1/2011	$46,200