

# YUMA COUNTY



## Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2003



**Yuma County  
Administration Building  
141 S. 3rd Avenue  
Yuma, AZ 85364**

# YUMA COUNTY

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

## Comprehensive Annual Financial Report

For the Fiscal Year  
Ended June 30, 2003

### BOARD OF DIRECTORS

Lenore Loroña Stuart, Chair  
1<sup>st</sup> District

Lucy Shipp, Vice-Chair, 2<sup>nd</sup> District  
Casey Prochaska, 3<sup>rd</sup> District

Marco A. (Tony) Reyes, 4<sup>th</sup> District  
Robert J. McLendon, 5<sup>th</sup> District

### COUNTY ADMINISTRATOR

Harold Aldrich, Interim

### Prepared by Yuma County Department of Financial Services

Director  
Douglas W. Allen

Operations Manager  
Gilberto Villegas

#### Accountants

Glenda McGuire  
LeeAnne Rachels

Toni Lindsay  
Suzanne Peterson

Elizabeth Canela  
Mary Jo McIntyre

**YUMA COUNTY**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2003**

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## INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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# FINANCIAL SERVICES DEPARTMENT



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

Douglas Allen  
Director

December 4, 2003

The Honorable Board of Supervisors  
and Citizens of Yuma County

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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, 2003.

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## CAFR COMPOSITION

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

A CAFR consists of three main sections: the Introductory section, the Financial section, and the Statistical section.

The **Introductory Section** includes this transmittal letter and an organizational chart that lists the major divisions, components, and mechanisms of the County. This section is intended to familiarize the reader with Yuma County's organization structure, nature and scope of provided services, and specifics of its operating environment. The information in this section should provide adequate background and sufficient context to assist the reader with the Financial Section of this CAFR.

The **Financial Section** contains all financial statements and supplemental information required to be disclosed by United States Generally Accepted Accounting Principles (GAAP) and Arizona State Law, as well as information on all individual funds. 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. This section is parceled into six parts:

- (1) Independent Auditor's Report,
- (2) Management's Discussion and Analysis (MD&A),
- (3) The Basic Financial Statements (BFS),
- (4) Notes to the Basic Financial Statements,
- (5) Required Supplementary Information, and
- (6) Combining, Individual Fund Financial Statements and Schedules.

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

The **Statistical Section** is unaudited. It includes various tables and charts that reflect financial, economic, social, and demographic information about Yuma County that are *interesting* and *relevant* to assessing the Yuma County's financial condition. This section is intended to assist the reader in understanding the environment in which the County operates.

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## OTHER REPORTING REQUIREMENTS

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including a schedule of expenditures of federal awards, findings and questionable costs, and an independent auditor's report on compliance with applicable laws, regulations, contracts, and grants to each major program and on internal control over compliance are included under a separate cover. The State of Arizona also 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, 18 years after the conquest of Mexico by Cortez, and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the city of Yuma. He was the first European to set foot in the area and to recognize the best natural crossing of the Colorado River.

From the 1850s through the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, Norton’s Landing, Ehrenberg, Aubry, Ft. Mohave and Hardyville.

For many years, Yuma served as the gateway to the new western territory of California. In 1870, the Southern Pacific Railroad bridged the river, and Yuma became a hub for the railroad and was selected as the county seat.

Much of Yuma County is desert land accented by rugged mountains. The valley regions contain an abundance of arable land, which is irrigated by the Colorado River. Agriculture, tourism, military and government are the county’s principle industries. During the winter months, the population near doubles with part-time residents, known as “snow birds”.

**Organization:** A five-member Board of Supervisors carries out the governmental and administrative affairs of the County. Each member is elected from a designated district to serve a four-year concurrent term. The Board members collectively select the chair. The Board is responsible for establishing the policies of the County to provide guidance to the various County Departments, and appointing a County Administrator who is responsible for the general administrative and overall operations of the various departments of the County. The Board also 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 to the principle 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 that a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is that a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and that individual funds are closed when its intended purpose is no longer operating. A description of the fund categories used by the County follows.

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

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

**Special Revenue Funds:** Special Revenue Funds account for unique revenue sources that are 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 that are accumulated for the payment of interest, principal, and related costs on general 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 Project 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 similar imposed restrictions to that of the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

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

**Internal Service Funds:** Yuma County uses Internal Service Funds to account for: Health Self – Insurance Fund established to account for the financing of a self funded benefit plan, and a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts.

**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 that 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 that all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

## **BUDGETARY CONTROLS**

Yuma County complies with Arizona State Statute by operating under a balanced budget and appropriating all available resources. The County also 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. Expenditure accruals are set up to 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 that all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

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## **RISK MANAGEMENT**

Yuma 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 programs.

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties with workers' compensation coverage, as required by law, and risk management services. Yuma County is responsible for paying a premium, based on an experience rating formula that allocates pool expenditures and liabilities among the members.

The Arizona Counties Workers' Compensation Pool receives an independent audit annually and an audit by the Arizona Department of Insurance triennially. Both pools accrue liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation.

Yuma County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$250,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$5,000,000 for each occurrence and \$5,000,000 in aggregate for each year. Yuma County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

Effective January 1, 2000, the Employee Benefit Fund (an Internal Service Fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the Fund provides coverage up to a lifetime maximum of \$1,000,000 per individual. The uninsured risk of loss per individual is \$100,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of \$2,939,860 (based on assumed enrollment during this plan year; aggregate claims liability limit only, does not include fixed expenses associated with the YCEBT). The Fund purchases commercial insurance (reinsurance) for claims in excess of this coverage.

---

## **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 that office. Cash that is temporarily idle during the year is invested on a short-term basis.

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## **INDEPENDENT AUDIT**

Pursuant to Arizona Statute, the Auditor General has contracted with the accounting firm Miller, Allen & Co., P.C. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2003. The results of this audit are outlined in the Independent Auditor's 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, 2002. This was the second 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 that 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, 2002. 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 also received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2003-2004. 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.

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## **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.

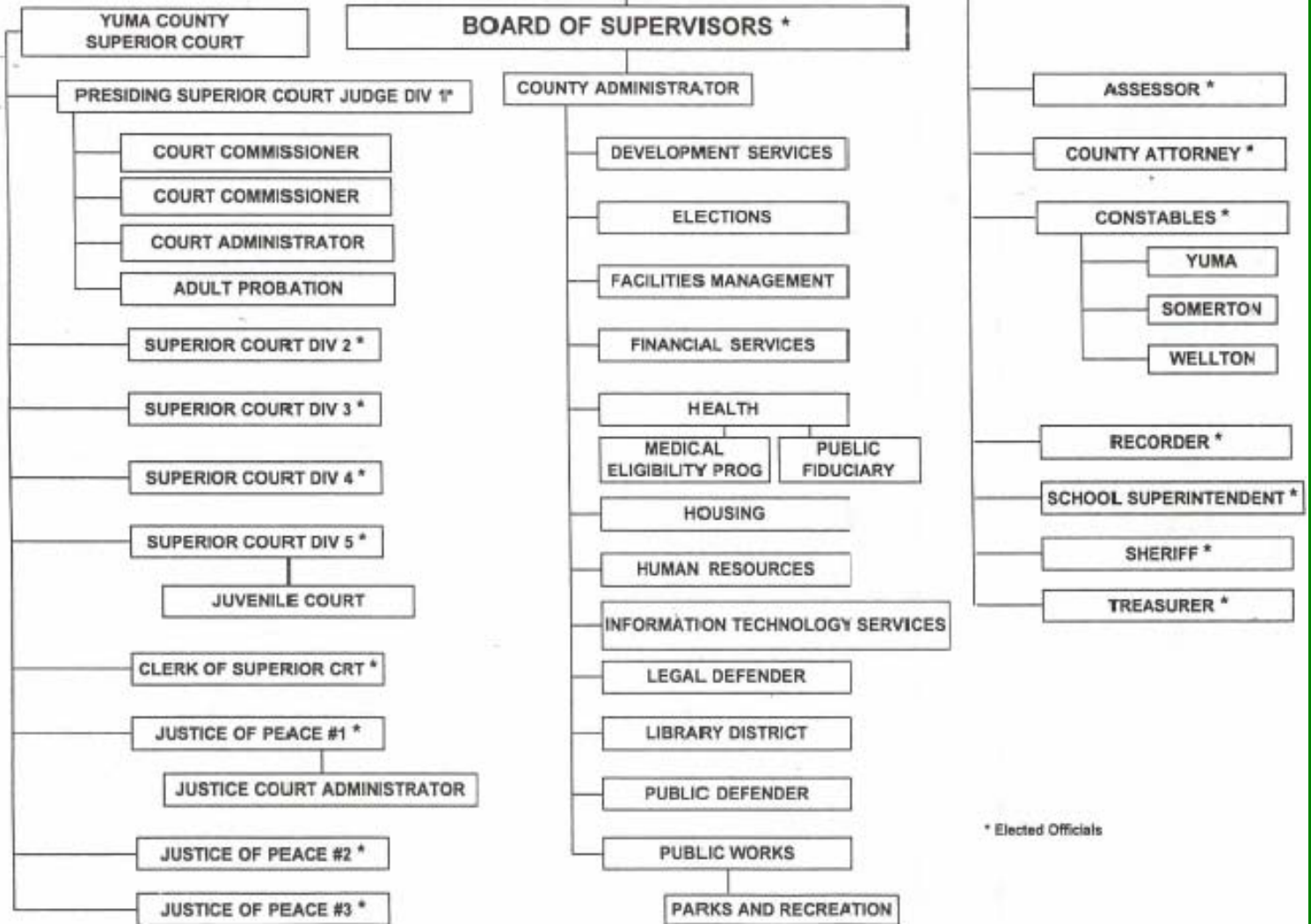
We would like to express our appreciation to all members of all other agencies that assisted and contributed to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Douglas W. Allen  
Director – Financial Services

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**YUMA COUNTY CITIZENS**



\* Elected Officials

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# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County,  
Arizona

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2002

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.



A handwritten signature in black ink, appearing to read "William Patrick Harte".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emmer".

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 AUDITOR'S  
REPORT**

**MILLER, ALLEN & CO., P.C.**

*Certified Public Accountants*

5333 NORTH 7TH STREET, SUITE 100  
PHOENIX, ARIZONA 85014  
TEL (602) 264-3888  
FAX (602) 230-0348

MARK L. LANDY, C.P.A.  
STEPHEN T. HARRIS, C.P.A.

ROBERT L. MILLER, C.P.A.  
(1931 - 1992)

**Independent Auditor's Report**

The Auditor General of the State of Arizona

Members of the Arizona State Legislature

The Board of Supervisors of  
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of and for the year ended June 30, 2003, as listed in the table of contents, which collectively comprise the County's basic financial statements. 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 U.S. generally accepted auditing standards 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 aggregate remaining fund information of Yuma County as of June 30, 2003, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Note 2, the County adopted the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for the year ended June 30, 2003, to implement a new financial reporting model.

The Management's Discussion and Analysis on pages 19 through 25, the Budgetary Comparison Schedules on pages 71 through 80, the Schedule of Agent Retirement Plans' Funding Progress on page 82, and the Infrastructure Assets information on pages 84 and 85 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted

principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules, and capital assets schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The information included in the introductory and statistical sections listed in the table of contents has not been subjected to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion on such information.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

A handwritten signature in cursive script that reads "Miller, Allen & Co. P.C.".

December 12, 2003

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## Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2003. We encourage readers to consider the information presented here in conjunction with additional information that 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 \$218,914,033 (*net assets*). Of this amount, \$28,295,874 (*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 \$16,339,181. Approximately 48% of this increase is attributed to the collection and retention of the half cent Capital Project Sales Tax that is restricted to fund certain capital projects.
- ❖ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of \$88,141,840, an increase of \$1,821,721 in comparison with the prior year. Approximately 66% of this total amount, \$57,922,852, is available for spending at the government's discretion (*unreserved fund balance*) within the boundaries set forth in the governmental fund's purpose.
- ❖ At the end of the fiscal year, unreserved fund balances for the general fund was \$16,886,569 or 36% of total general fund expenditures and transfers out.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

#### Government-wide financial statements:

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

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

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



## **Government-wide financial statements (concluded):**

Both of the government-wide financial statements distinguish functions of Yuma County that are principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Yuma County include general government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, education, and interest on debt.

The government-wide financial statements can be found on pages 30 to 31 of this report.

## **Fund financial statements**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been 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 that of 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 nineteen (119) 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, development services and public work's highway user revenue funds, jail district's general operations and debt service funds, the capital improvement program's capital projects sales tax, capital improvement and certificate of participation funds, the library district fund, and flood control, all of which are considered to be major funds. Data from the other one hundred ten (110) 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* on pages 103 to 198.

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

*Proprietary funds* are used to account for Yuma County's internal service funds, which is a device to accumulate and allocate costs internally among Yuma County's various functions. Yuma County uses internal service funds to account for its self-health insurance and revolving fund for improvement districts. Because both of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

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

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

*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 statement because the resources of those funds are *not* available to support Yuma County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

## Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 48 to 66 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 obligation to provide pension benefits to its employees, as well as, schedules illustrating the County's compliance with legally adopted budgets, and an explanation on the County's application of the modified approach to the reporting of infrastructure assets. Required supplementary information can be found on pages 67 to 86 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 103 to 202 of this report.

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## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Being this is the first year Yuma County has presented under the new GASB 34 reporting model, no prior year comparisons are available. Beginning next year, Yuma County will present comparative analysis between fiscal years.

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 \$218,914,033 at the close of this fiscal year.

By far the largest portion of Yuma County's net assets (67%) reflects its investment in capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress), less related debt used to acquire those assets that is still outstanding. 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 that 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 the Yuma County's net assets.

### YUMA COUNTY Net Assets

	Governmental Activities
Cash and cash equivalents	\$ 68,860,883
Cash and investments held by trustee – restricted	16,730,570
All other current and other assets	13,445,787
Capital assets	<u>174,606,913</u>
Total assets	<u>273,644,153</u>
Long-term liabilities outstanding	47,633,965
Other liabilities	<u>7,096,155</u>
Total liabilities	<u>54,730,120</u>
Investment in capital assets, net of related debt	146,129,440
Restricted	44,488,719
Unrestricted	<u>28,295,874</u>
Total net assets	<u><u>\$ 218,914,033</u></u>

An additional portion of the Yuma County's net assets (20%) represent resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$28,295,874) 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

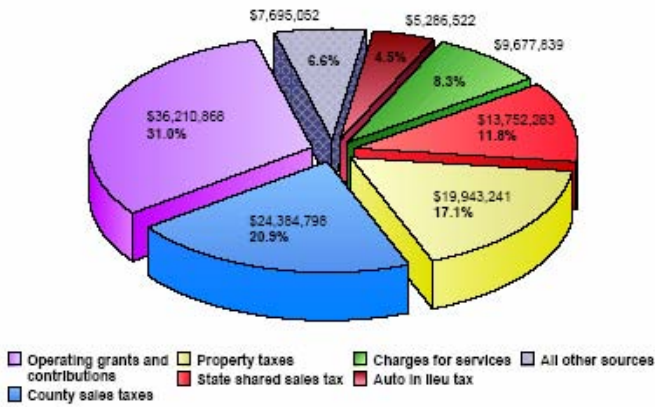
Governmental activities increased Yuma County's net assets by \$16,339,181. Below is a brief summary of the Yuma County's change in net assets.

Yuma County Changes in net assets		Governmental Activities
Revenues:		
Program revenues:		
Operating grants and contributions		\$ 36,210,868
Charges for services		9,677,839
Capital grants and contributions		3,304,062
General revenues:		
Property taxes levied for general purposes		19,943,241
Special County taxes:		
County sales tax (general, jail, and capital projects)		24,384,798
Auto in lieu tax		5,286,522
Franchise tax		123,972
State shared sales tax		13,752,283
Grants and contributions not restricted to specific programs		3,408,688
Investment loss		(162,326)
Miscellaneous		1,020,656
Total revenues		116,950,603
Expenses:		
General government		28,856,216
Public safety		29,473,491
Highways and streets		9,971,388
Sanitation		777,723
Health		12,270,414
Welfare		3,626,281
Culture and recreation		3,437,953
Education		10,221,141
Interest on long-term debt		1,976,815
Total Expenses		100,611,422
<b>Increase in net assets</b>		<b>16,339,181</b>
Net assets – July 1, 2002, as restated		202,574,852
Net assets - June 30, 2003		<u>\$ 218,914,033</u>

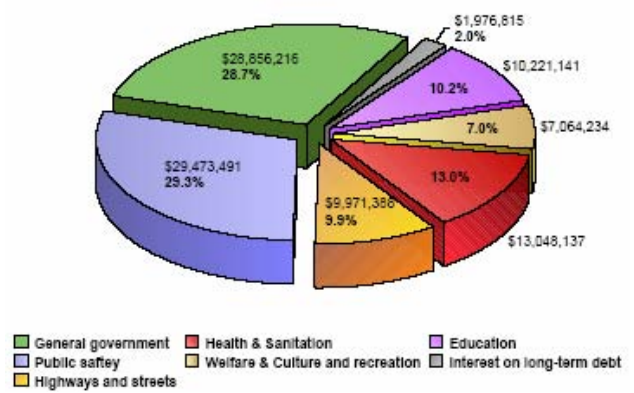
Key elements of this increase are as follows:

- The County sales taxes increased by \$1,311,897 (5.7%) during the year. This is a reflection of the stable economy in Yuma County.
- A one-time increase in the federal payment in lieu of tax of \$1,819,027.
- Property tax collections increased by \$1,613,761.

Government-Wide Revenue by Source



Government-Wide Expenses by Function



## 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 \$88,141,840, an increase of \$1,821,721 in comparison with the prior year. Approximately 66% of this total amount \$57,922,852 constitutes *unreserved fund balance*, which is available for spending at the County's discretion. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed:

- 1) Restricted to capital construction (\$24,788,375),
- 2) To pay debt service (\$5,054,358), and
- 3) To liquidated contracts and purchase orders of the prior period and other purposes (\$376,255).

Fund balances of the governmental funds increased by \$1,821,721 during the current fiscal year. Key factors in this increase are as follows:

- A one-time increase in the federal Payment in Lieu of Tax (PILT) of \$1,819,027. During the year, two PILT payments were received, whereas in the prior year, only one payment had been received.
- Increase in Property Tax collections in the General, Library, and Flood Control funds of \$1,613,761 due to an increase in net primary and secondary assessed valuation of 5.9% and 5.7% respectively.
- Increase in collections of the three (3) County-wide sales tax of \$1,311,897 due to an increase in retail sales and collection enforcement.
- Increase in collections of the State Shared sales tax of \$536,542 due to the formula used by the state.
- Increase in Highway User Revenues of \$428,334 due to an increase in State's motor fuel tax collections.
- Increase in collections of auto license in the General and Highway User Revenue funds of \$332,322 due to an increase in auto sales and licensing.
- Increase in Workforce Investment Act revenue (due to a reporting change) of \$8,791,632.
- In prior years this entity was reported as a discretely presented component unit, and funds which flowed through the County were not reported in the governmental funds. In the current year these revenues and expenditures are recorded and the entity is no longer a component unit.
- Increase in total expenditures of \$13,283,509; of which \$8,795,575 is attributed to the WIA as mentioned above.

The *general fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$16,886,569. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 36% of total fund expenditures and transfers out; total fund balance also represents the same percentage. The general fund balance increased by \$2,951,621 during the current fiscal year.

The *debt service funds* had a combined fund balance at the end of the current fiscal year in the amount of \$5,054,358. This amount is dedicated to pay for future debt obligation of the outstanding Revenue bonds, Certificate of Participation bonds, and various Special Assessment bonds.

## GENERAL FUND BUDGETARY HIGHLIGHTS

There was a \$1,203 decrease between the original adopted and the final budget for total expenditures and transfers out for the current fiscal year. This was due to a state grant that did not materialize to the extent of originally anticipated.

At the close of the current fiscal year, Yuma County had received a total of \$4,379,514 more revenues than budgeted. This was mainly due to an increase over budget in property tax collections \$1,024,205 attributed to a higher collection rate of current and prior years taxes than in prior years; local sales tax collections \$251,927 due to an increase in retail sales and collection enforcement; federal payment in lieu of tax \$1,811,151 that was a second payment received, whereas in all prior years only one payment had been received; vehicle licenses of \$483,951 attributed to an increase in auto sales and licenses; charges for services \$440,441 mainly due to an increase in building permits; and a decrease in investment earnings (\$451,532) attributed to the market value loss on certain State Treasurer pool investments.

Yuma County experienced \$9,869,135 less expenditures than budgeted for. This amount is mainly composed of the appropriated and unspent emergency reserve of \$5,800,120; \$804,675 in the self-liability insurance account held for emergencies; \$197,193 in the Public Defenders office due mostly to vacancies; \$137,301 and \$112,572 in the Administrative Services department for claims & judgments and the contingency accounts, respectively that were unspent; and general operational savings of \$119,817 in the Development Services department, \$213,257 in the Sheriff's Office, \$537,988 in the Medical Eligibility program, \$108,190 in the County Attorney's office, and \$85,945 in the Assessor's Office.

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## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2003 amounts to \$146,129,440 (net of accumulated depreciation and related debt). This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress. The total increase in Yuma County's investment in capital assets for this fiscal year was nine percent (9%). This is a mainly a product of the construction in progress on the new Justice Center (\$8.9M) and other improvements (\$2.3M). This increase was after restating amounts for July 1, 2002. Additional information on Yuma County's capital assets can be found in note 8 on pages 56 to 57 of this report.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 505 center lane miles of paved roads that 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. Pavement Management System is composed of various evaluating distress and quality factors that combined provide 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 indicated that an overall average rating of 77.97 was achieved for fiscal year 2003. There are no significant changes contemplated for neither adjusting the committed OCI level, nor the application of the Pavement Management System. Refer to pages 83 thru 85 for a complete disclosure of the Modified Approach.

### Long-term debt

At the end of this fiscal year, Yuma County had total bonded debt outstanding of \$15,038,200 of which \$13,873,770 is considered long term (\$1,164,430 payable within one year). This amount is comprised of \$14,460,000 revenue bonds backed by the Jail District, and \$578,200 special assessment for which the government is liable in the event of default by the property owners subject to the assessment. In addition, the County has \$25,805,000 of Certificates of participation of which \$22,780,000 is paid through the County's half-cent Capital Projects Sales Tax. Additional information on the County's long-term debt can be found in note 9 on page 58 of this report

	Governmental Activities	
	2003	2002
Revenue bonds	\$14,460,000	\$15,535,000
Special assessment bonds with governmental commitment	578,200	676,930
Rural development loan	211,732	220,570
Capital leases payable	110,055	278,207
Certificates of participation	25,805,000	26,725,000
Total	<u>\$41,164,987</u>	<u>\$43,435,707</u>

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

- ❖ Yuma County expects the collection of its major revenue sources (Property taxes, local sales tax, state sales tax, and auto in lieu of tax) to continue to grow at the historical average rate of increase of 4%, 8%, 6%, and 10% respectively. This increase is enough to continue the funding of the core operations of the County with very astute financial management as historically the growth and demand for Yuma County services have increased by 7% annually.
  - ❖ Yuma County plans on finishing the construction of the Justice Center and starting the Area Service Highway projects in fiscal year 2004. These projects are part of the Capital Projects Sales Tax approved by the voters of Yuma County on September 12, 2000.
  - ❖ The population of Yuma County continues to grow at 3.1%, while the unemployment rate holds at 23%.
  - ❖ Assessed valuations have continued to hold near their historical trend at an increase of 5.9% and 5.7% for net primary and net secondary assessed valuations, respectively.
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## **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 address to either:

Douglas Allen, Director-Financial Services, 198 Main Street, Yuma, AZ 85364 (928) 373-1125 or

Gilberto Villegas, Financial Services-Operations Manager, 198 Main Street, Yuma, AZ 85364 (928) 373-1012.

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## **BASIC FINANCIAL STATEMENTS**



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**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS**

YUMA COUNTY  
**Statement of Net Assets**  
June 30, 2003

**Exhibit A-1**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$68,860,883
Receivables (net of allowances for uncollectibles):	
Property taxes	1,037,348
Accounts	835,257
Special assessments	787,099
Accrued interest	74,347
Other	1,390
Due from other governments	10,530,162
Inventories	49,967
Prepaid items	130,217
Cash and investments held by trustees - restricted	16,730,570
Capital assets (net of accumulated depreciation):	
Land	17,884,798
Buildings	60,179,588
Improvements other than buildings	5,054,769
Machinery and equipment	8,232,593
Infrastructure	72,370,762
Construction in progress	10,884,403
<b>Total Assets</b>	<b>273,644,153</b>
<b>LIABILITIES</b>	
Accounts payable	4,049,782
Accrued payroll and employee benefits	1,704,853
Due to other governments	16,544
Deposits held for others	169,582
Interest and fiscal charges payable	951,570
Deferred revenue	203,824
Noncurrent liabilities:	
Due within one year	4,347,156
Due in more than one year	43,286,809
<b>Total Liabilities</b>	<b>54,730,120</b>
<b>NET ASSETS</b>	
Investment in capital assets, net of related debt	146,129,440
Restricted for:	
Public safety	7,412,064
Highways and streets	16,195,341
Culture and recreation	1,665,057
Debt service	3,038,858
Capital Projects	15,931,361
Other purposes	246,038
Unrestricted	28,295,874
<b>Total Net Assets</b>	<b>\$218,914,033</b>

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

YUMA COUNTY  
**Statement of Activities**  
Year Ended June 30, 2003

**Exhibit A-2**

Functions / Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$28,856,216	\$6,200,706	\$2,503,727	-	(\$20,151,783)
Public safety	29,473,491	2,277,867	6,592,753	\$390,000	(20,212,871)
Highways and streets	9,971,388	103,758	10,947,332	2,914,062	3,993,764
Sanitation	777,723	27,457	205,684	-	(544,582)
Health	12,270,414	727,192	2,800,224	-	(8,742,998)
Welfare	3,626,281	250,219	3,254,052	-	(122,010)
Culture and recreation	3,437,953	-	51,805	-	(3,386,148)
Education	10,221,141	90,640	9,855,291	-	(275,210)
Interest on long-term debt	1,976,815	-	-	-	(1,976,815)
<b>Total governmental activities</b>	<b>\$100,611,422</b>	<b>\$9,677,839</b>	<b>\$36,210,868</b>	<b>\$3,304,062</b>	<b>(51,418,653)</b>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					19,943,241
Special county taxes:					
County sales taxes (general, jail, and capital projects)					24,384,798
Auto in lieu tax					5,286,522
Franchise tax					123,972
Share of state sales tax					13,752,283
Grants and contributions not restricted to specific programs					3,408,688
Investment loss					(162,326)
Miscellaneous					1,020,656
<b>Total general revenues</b>					<b>67,757,834</b>
Change in net assets					16,339,181
Net assets, July 1, 2002, as restated					202,574,852
Net assets, June 30, 2003					<b>\$218,914,033</b>

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, 2003

	General Fund	Highway Users Revenue		Jail District	
		Development Services	Public Works	General Operations	Debt Service
<b>Assets</b>					
Cash and cash equivalents	\$13,957,074	\$9,405,130	\$4,069,179	\$6,808,456	\$6,834
Receivable (net of allowances for uncollectible):					
Property taxes	742,989	-	-	-	1,398
Accounts	50,150	-	709	584	-
Special assessments	-	-	-	-	-
Accrued interest	14,953	10,147	4,474	7,188	7
Other	1,390	-	-	-	-
Due from:					
Other funds	1,625,346	-	19,907	18,744	-
Other governments	2,684,331	1,048,662	1,017,025	1,610,253	-
Inventories	-	-	-	-	-
Prepaid items	26,923	-	-	804	-
Cash and investments held by trustees - restricted	-	-	-	-	3,418,173
<b>Total Assets</b>	<b>\$19,103,156</b>	<b>\$10,463,939</b>	<b>\$5,111,294</b>	<b>\$8,446,029</b>	<b>\$3,426,412</b>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts payable	\$608,871	\$204,390	\$808,435	\$319,921	-
Accrued payroll and employee benefits	776,969	32,940	118,004	276,380	-
Due to:					
Other funds	38,041	72,118	260,822	437,664	-
Other governments	-	-	-	-	-
Deposits held for others	38,538	-	-	-	-
Interest and fiscal charges payable	-	-	-	-	\$384,353
Revenue bonds payable	-	-	-	-	1,125,000
Certificates of participation payable	-	-	-	-	-
Deferred revenue	727,245	-	-	-	1,397
<b>Total Liabilities</b>	<b>2,189,664</b>	<b>309,448</b>	<b>1,187,261</b>	<b>1,033,965</b>	<b>1,510,750</b>
Fund balances:					
Reserved for:					
Debt service	-	-	-	-	1,915,662
Capital Projets	-	-	-	-	-
Prepaid items	26,923	-	-	804	-
Other purposes	-	-	-	-	-
Unreserved, reported in:					
General fund	16,886,569	-	-	-	-
Special revenue funds	-	10,154,491	3,924,033	7,411,260	-
Capital project funds	-	-	-	-	-
<b>Total fund balances</b>	<b>16,913,492</b>	<b>10,154,491</b>	<b>3,924,033</b>	<b>7,412,064</b>	<b>1,915,662</b>
<b>Total liabilities and fund balances</b>	<b>\$19,103,156</b>	<b>\$10,463,939</b>	<b>\$5,111,294</b>	<b>\$8,446,029</b>	<b>\$3,426,412</b>

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

Capital Improvement Program			Other Primary Tax Authorities		Other	Total
Capital Projects Sales Tax	Capital Improvements	Certificates of Participation	Library District	Flood Control District	Governmental Funds	Governmental Funds
\$14,615,526	\$4,866,613	-	\$1,886,285	\$2,160,117	\$10,605,939	\$68,381,153
-	-	-	168,751	82,197	42,013	1,037,348
-	45	-	1,790	-	780,719	833,997
-	-	-	-	-	787,099	787,099
15,310	5,363	\$667	2,070	2,442	10,839	73,460
-	-	-	-	-	-	1,390
-	395,086	182,484	431	-	221,082	2,463,080
1,305,611	-	-	-	-	2,864,280	10,530,162
-	-	-	-	-	49,967	49,967
-	160	-	2,441	-	99,889	130,217
-	3,670,937	4,209,345	-	-	5,432,115	16,730,570
<u>\$15,936,447</u>	<u>\$8,938,204</u>	<u>\$4,392,496</u>	<u>\$2,061,768</u>	<u>\$2,244,756</u>	<u>\$20,893,942</u>	<u>\$101,018,443</u>
-	\$73,586	-	\$90,966	\$68,852	\$1,864,236	\$4,039,257
-	-	-	72,904	7,256	416,908	1,701,361
\$5,086	62,570	\$146,430	115,052	12	1,335,375	2,473,170
-	-	-	-	-	16,544	16,544
-	6,300	-	-	2,500	122,244	169,582
-	-	563,046	-	-	4,171	951,570
-	-	-	-	-	-	1,125,000
-	-	690,000	-	-	-	690,000
-	-	-	117,789	49,319	814,369	1,710,119
<u>5,086</u>	<u>142,456</u>	<u>1,399,476</u>	<u>396,711</u>	<u>127,939</u>	<u>4,573,847</u>	<u>12,876,603</u>
-	-	2,993,020	-	-	145,676	5,054,358
15,931,361	3,670,937	-	-	-	5,186,077	24,788,375
-	160	-	2,441	-	99,889	130,217
-	-	-	-	-	246,038	246,038
-	-	-	-	-	-	16,886,569
-	-	-	1,662,616	2,116,817	8,956,411	34,225,628
-	5,124,651	-	-	-	1,686,004	6,810,655
<u>15,931,361</u>	<u>8,795,748</u>	<u>2,993,020</u>	<u>1,665,057</u>	<u>2,116,817</u>	<u>16,320,095</u>	<u>88,141,840</u>
<u>\$15,936,447</u>	<u>\$8,938,204</u>	<u>\$4,392,496</u>	<u>\$2,061,768</u>	<u>\$2,244,756</u>	<u>\$20,893,942</u>	<u>\$101,018,443</u>



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**Reconciliation of the Balance Sheet to the Statement of Net Assets**

Governmental Funds

June 30, 2003

Fund balances - total governmental funds		\$88,141,840
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.		174,606,913
Some receivables are not available to pay for current-period expenditures and therefore, are deferred in the funds.		1,506,295
Internal service funds are used by management to charge the costs of certain activities, such as insurance and maintenance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets		
Self Health Insurance	(195,149)	
Improvement District Revolving	6,397	
Total		(188,752)
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds.		
Revenue Bond Payable	(13,335,000)	
Special Assessment Bonds Payable	(578,200)	
Certificates of Participation Payable	(25,115,000)	
Rural Development Loan Payable	(211,732)	
Obligation under capital leases payable	(110,055)	
Compensated absences	(3,516,478)	
Claims and judgments	(2,285,798)	
Total		(45,152,263)
Net assets of governmental activities		<u>\$218,914,033</u>

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, 2003

	General Fund	Highway Users Revenue		Jail District	
		Development Services	Public Works	General Operations	Debt Service
<b>Revenues:</b>					
Taxes	\$26,008,599	\$983,754	\$983,754	\$8,158,647	\$31
Special assessments	-	-	-	-	-
Licenses and permits	1,549,251	88,636	-	-	-
Intergovernmental	17,785,389	4,338,594	6,608,648	-	-
Charges for services	2,380,509	7,655	-	1,362,991	-
Fines and forfeits	1,420,304	-	-	-	-
Investment income (loss)	(107,698)	(73,412)	(12,191)	(9,456)	18,888
Rents	14,999	-	-	-	-
Miscellaneous	311,560	4,944	23,448	2,941	-
<b>Total Revenues</b>	<b>49,362,913</b>	<b>5,350,171</b>	<b>7,603,659</b>	<b>9,515,123</b>	<b>18,919</b>
<b>Expenditures:</b>					
Current:					
General government	23,606,218	-	-	-	-
Public safety	6,131,103	-	-	12,956,153	-
Highways and streets	-	1,356,753	6,700,633	-	-
Sanitation	470,189	-	-	-	-
Health	7,355,045	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	16,311	-	-	-	-
Education	243,754	-	-	-	-
Capital outlay	569,120	2,774,910	3,687,500	59,334	-
Debt service:					
Principal retirement	-	-	168,152	-	1,125,000
Interest and fiscal charges	-	-	23,886	-	781,822
<b>Total Expenditures</b>	<b>38,391,740</b>	<b>4,131,663</b>	<b>10,580,171</b>	<b>13,015,487</b>	<b>1,906,822</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,971,173</b>	<b>1,218,508</b>	<b>(2,976,512)</b>	<b>(3,500,364)</b>	<b>(1,887,903)</b>
<b>Other financing sources (uses):</b>					
Transfers in	38,666	8,935,983	1,800	5,294,749	1,759,283
Transfers out	(8,058,218)	-	(8,935,983)	(1,759,283)	-
<b>Total other financing sources (uses)</b>	<b>(8,019,552)</b>	<b>8,935,983</b>	<b>(8,934,183)</b>	<b>3,535,466</b>	<b>1,759,283</b>
Net change in fund balances	2,951,621	10,154,491	(11,910,695)	35,102	(128,620)
Fund balances, July 1, 2002	13,961,871	-	15,834,728	7,376,962	2,044,282
<b>Fund balances, June 30, 2003</b>	<b>\$16,913,492</b>	<b>\$10,154,491</b>	<b>\$3,924,033</b>	<b>\$7,412,064</b>	<b>\$1,915,662</b>

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

Capital Improvement Program			Other Primary Tax Authorities		Other	Total
Capital Projects Sales Tax	Capital Improvements	Certificates of Participation	Library District	Flood Control District	Governmental Funds	Governmental Funds
\$8,085,935	-	-	\$3,090,138	\$1,680,811	\$653,901	\$49,645,570
-	-	-	-	-	178,471	178,471
-	-	-	-	934	369,198	2,008,019
-	\$142,468	-	5,130	90	25,206,039	54,086,358
-	-	-	10,865	14,188	1,484,085	5,260,293
-	-	-	44,850	-	610,067	2,075,221
(17,707)	59,698	\$16,890	(21,927)	(21,205)	5,794	(162,326)
-	-	-	-	100	319,207	334,306
-	1,129	-	89,794	890	585,950	1,020,656
8,068,228	203,295	16,890	3,218,850	1,675,808	29,412,712	114,446,568
-	405,298	-	-	-	3,775,280	27,786,796
-	-	-	-	-	7,353,315	26,440,571
-	-	-	-	428,753	-	8,486,139
-	-	-	-	-	281,338	751,527
-	6,582	-	-	-	4,702,061	12,063,688
-	-	-	-	-	3,247,385	3,247,385
-	-	-	3,149,966	-	99,363	3,265,640
-	-	-	-	-	9,970,520	10,214,274
-	6,955,156	-	-	876,217	891,456	15,813,693
-	-	690,000	-	-	47,568	2,030,720
-	-	1,133,402	-	-	37,705	1,976,815
-	7,367,036	1,823,402	3,149,966	1,304,970	30,405,991	112,077,248
8,068,228	(7,163,741)	(1,806,512)	68,884	370,838	(993,279)	2,369,320
-	3,847,010	6,386,386	-	-	1,728,060	27,991,937
(2,441,306)	(4,564,094)	(1,586,854)	-	-	(1,193,798)	(28,539,536)
(2,441,306)	(717,084)	4,799,532	-	-	534,262	(547,599)
5,626,922	(7,880,825)	2,993,020	68,884	370,838	(459,017)	1,821,721
10,304,439	16,676,573	-	1,596,173	1,745,979	16,779,112	86,320,119
\$15,931,361	\$8,795,748	\$2,993,020	\$1,665,057	\$2,116,817	\$16,320,095	\$88,141,840

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

Governmental Funds

Year Ended June 30, 2003

Net change in fund balances - total governmental funds	\$1,821,721
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>	
<p>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.</p>	
Capital Expenditures	15,813,693
Depreciation expense	(4,507,433)
<p>Certain donated capital assets 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.</p>	
	2,589,543
<p>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.</p>	
	(30,029)
<p>Deferred tax revenues are recognized in the governmental funds only when available, but are recognized in the Statement of Activities when earned.</p>	
	(85,508)
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increase long-term liabilities in the Statement of Net Assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.</p>	
Principal paid	2,030,720
<p>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 governmental funds.</p>	
Compensated absences	(302,657)
Claims and judgments	(1,501,910)
<p>Internal service funds are used by management to charge the costs of certain activities, such as insurance and maintenance, to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.</p>	
Self Health Insurance	497,368
Improvement District Revolving	13,673
Change in net assets of governmental activities	\$16,339,181

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

YUMA COUNTY  
**Statement of Net Assets**  
 Proprietary Funds  
 June 30, 2003

**Exhibit C-1**

	Governmental Activities - Internal Service Funds
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$479,730
Receivables (net of allowances for uncollectibles):	
Accounts	1,260
Accrued interest	887
Due from other funds	10,160
<b>Total Assets</b>	<u>492,037</u>
<b>Liabilities</b>	
Current Liabilities:	
Accounts payable	10,525
Accrued payroll and employee benefits	3,492
Due to other funds	70
Insurance claims payable	666,702
<b>Total Liabilities</b>	<u>680,789</u>
<b>Net Assets</b>	
Unrestricted (deficit)	<u>(188,752)</u>
<b>Total net assets</b>	<u><u>(\$188,752)</u></u>

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

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

Proprietary Funds

Year Ended June 30, 2003

	Governmental Activities - Internal Service Funds
<b>Operating revenues:</b>	
Special assessments	\$32,640
Contributions	5,154,312
Miscellaneous	37,659
Total operating revenues	<u>5,224,611</u>
<b>Operating expenses:</b>	
Personal services	88,768
Supplies	1,575
Tools and minor equipment	7,234
Professional services	70,607
Health services	5,050,801
Insurance	9,032
Legal notices	1,132
Other	23,636
Total operating expenses	<u>5,252,785</u>
Operating income (loss)	<u>(28,174)</u>
<b>Nonoperating revenues (expenses)</b>	
Investment loss	(8,384)
Total nonoperating revenue (expenses)	<u>(8,384)</u>
Income (loss) before transfers	(36,558)
<b>Transfers in</b>	<u>547,599</u>
Increase (Decrease) in net assets	511,041
Total net assets, July 1, 2002	(699,793)
Total net assets, June 30, 2003	<u><u>(\$188,752)</u></u>

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, 2003

**Exhibit C-3**

	Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>	
Receipts from customers	\$1,074,044
Receipts from other funds for goods and services provided	4,107,961
Other receipts	37,659
Payments to suppliers and providers of goods and services	(5,287,297)
Payments to employees	(87,202)
Other payments	(9,583)
Net cash provided by (used for) operating activities	<u>(164,418)</u>
<b>Cash flows from noncapital financing activities:</b>	
Cash transfers from other funds	547,599
Net cash provided by (used by) noncapital financing activities	<u>547,599</u>
<b>Cash flows from investing activities:</b>	
Loss on cash equivalent	(8,789)
Net cash provided by (used for) investing activities	<u>(8,789)</u>
Net increase (decrease) in cash and cash equivalents	374,392
Cash and cash equivalents, July 1, 2002	105,338
Cash and cash equivalents, June 30, 2003	<u><u>\$479,730</u></u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:</b>	
Operating income / (loss)	(\$28,174)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	5,213
Due from other funds	(10,160)
Increase / (decrease) in liabilities:	
Accounts payable	6,926
Accrued payroll and employee benefits	1,566
Insurance claims payable	153,102
Due to other funds	(292,891)
<b>Net cash provided by (used for) operating activities</b>	<u><u>(\$164,418)</u></u>

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

YUMA COUNTY  
**Statement of Fiduciary Net Assets**  
 Fiduciary Funds  
 June 30, 2003

**Exhibit D-1**

	Investment Trust Funds	Agency Funds
<b>Assets</b>		
Cash and cash equivalents	\$43,888,828	\$3,236,493
Due from other governments	985,709	
Accrued Interest	93,608	-
	<hr/>	<hr/>
Total assets	\$44,968,145	\$3,236,493
	<hr/> <hr/>	<hr/> <hr/>
<b>Liabilities</b>		
Deposits held for others	-	\$3,236,493
	<hr/>	<hr/>
Total liabilities	-	\$3,236,493
	<hr/> <hr/>	<hr/> <hr/>
<b>Net Assets</b>		
Held in trust for investment trust participants	\$44,968,145	
	<hr/> <hr/>	

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

YUMA COUNTY  
**Statement of Changes in Fiduciary Net Assets**  
Fiduciary Funds  
Year Ended June 30, 2003

**Exhibit D-2**

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	Investment Trust Funds
Additions:	
Contributions from participants	288,726,294
Investment income (loss)	(\$163,555)
Total additions	<u>288,562,739</u>
Deductions:	
Distributions to participants	289,555,126
Total deductions	<u>289,555,126</u>
Change in net assets	(992,387)
Net assets held in trust July 1, 2002	45,960,532
Net assets held in trust June 30, 2003	<u><u>\$44,968,145</u></u>

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

**NOTES TO THE  
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). During the year ended June 30, 2003, the County implemented GASB Statement No. 34, as amended by GASB Statement No. 37, which prescribes a new reporting model consisting of both government-wide and fund financial statements. The County also implemented GASB Statement No. 38, which prescribes new and revised note disclosures.

**A. Reporting Entity**

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

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

The following table describes the County's component units:

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

Yuma County 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 fiscal year June 30, 2003 is \$5,294,749.

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

Proprietary fund operating revenues, such as charges for services, result from transactions associated with the fund's principal activity in which each party receives and gives up essentially equal values. Nonoperating revenue, such as subsidies and investment earnings, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues.

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 *Highway Users Revenue Fund (HURF) – Development Services* accounts for administrative and operating costs, as well as construction of highways and streets. Revenue is provided primarily from the County's share of gasoline tax collected by the State Department of Revenue, vehicle licenses, and fees for driver's licenses.

The *Highway Users Revenue Fund (HURF) – Public Works* is used solely for highway and street purposes, including costs for right-of-way acquisitions and the construction, reconstruction, maintenance and repair of County highways. Revenues are generated through the tax on motor vehicle fuel and vehicle licenses, and fees for driver's licenses.

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

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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

The *Capital Projects Sales Tax Fund* accounts for the accumulation and collection of a one half of one percent (.50%) county-wide sales tax that was voter approved to finance various capital projects. These projects are a Juvenile Detention & Administration Facility, Justice Center (Courthouse), remodeling of the Old Courthouse, construction of the "Area Service Highway", and payment for the Certificates of Participation series 1999 for the construction of the Health Building. The tax collections are transferred to the appropriate fund as needed.

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

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

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

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

The County reports the following fund types:

The *Internal Service funds* account for insurance for county employees and administrative support to Improvement Districts provided to County departments or to other governments on a cost-reimbursement basis.

The *Investment Trust funds* account for pooled assets and individual accounts held and invested by the County Treasurer on behalf of County departments and other governmental entities.

The *Agency funds* account for assets held by the County as an agent for the State and various local governments, and for property taxes collected and distributed to the State, local school districts, community college districts, and special districts.

**C. Basis of Accounting**

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general 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 general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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

**Note 1 - Summary of Significant Accounting Policies (Continued)**

**D. Cash and Investments**

For purposes of its statement of cash flows, the County considers 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 state 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**

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.

**F. Property Tax Calendar**

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

During the year, the County also levies various personal property taxes that are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days later.

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

**G. Capital Assets**

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

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

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

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.



**Note 1 - Summary of Significant Accounting Policies (Concluded)**

Annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels are computed by the Public Works department.

**H. Investment Income**

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

**I. Sales Tax Revenue**

Sales tax revenues are collected by the State of Arizona and are generally remitted to the County treasurer on a monthly basis. Sales tax revenue is recognized as revenues for the month reported and collected by the State of Arizona.

**J. Intergovernmental Grants and Aid**

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred. Reimbursements not received within 60 days subsequent to fiscal year-end are reported as deferred revenues.

**K. Compensated Absences**

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered.

Employees may accumulate up to 240 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at year-end are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

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

**Note 2 - Beginning Balances Restated**

As a result of implementing GASB Statement No. 34, the County's governmental fund-type fund balances as of June 30, 2002, have been restated as net assets as of July 1, 2002, on the government-wide Statement of Activities and its Proprietary Funds retained earnings have been relabeled net assets as of July 1, 2002, on the Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets. The reconciliation below summarizes the differences between governmental fund-type fund balances as of June 30, 2002, as previously reported, to net assets as of July 1, 2002, reported on the government-wide Statement of Activities.

Aggregate fund balances of governmental fund types as of June 30, 2002	\$ 86,320,119
Capital assets, net of accumulated depreciation	160,741,139
Revenue earned but not yet available	1,591,803
Internal Service Funds net assets	(699,793)
Long-term liabilities	(45,378,416)
Net assets of governmental activities as of July 1, 2002	<u>\$ 202,574,852</u>

**Note 3 - Stewardship, Compliance, and Accountability**

Deficit fund balances or net assets – At June 30, 2003, the following funds reported deficits in fund balances or net assets. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in fiscal year 2003-04.

Fund	Agency	Number	Amount
Governmental Fund:			
Attorney Drug Enforcement	County Attorney	Y218	\$ 59
Governor's Action	County Attorney	Y281	37
Community Prosecution	County Attorney	Y282	5
CDBG	Development Services	Y310	703
Safe School	Juvenile Court	Y244	1,922
Juvenile Victim Rights	Juvenile Court	Y246	251
Court Appointed Specialist	Juvenile Court	Y248	566
Juvenile Crime Reduction	Juvenile Court	Y250	165
Improving AM Schools	Juvenile Court	Y257	1,184
Drug Court Education	Juvenile Court	Y262	1,396
Drug Task Force	Sheriff-Admin	Y302	23,697
Other Grants	Sheriff-Admin	Y306	27,774
Aztec Field Training	Superior Court	Y231	90
Workforce Investment Act	N/A	Y280	1,297
Flood Control Zone #1	Inactive Funds	Y232	5,272
Flood Control Zone #2	Inactive Funds	Y233	12,036
Flood Control Zone #4	Inactive Funds	Y235	2,952
Judicial Collection Enhancement	Inactive Funds	Y355	82
Juvenile Justice & Delinquency	Inactive Funds	Y236	306
Gang Resistant Education & Training	Inactive Funds	Y304	13,161
El Prado Estates	Improvement District	1717	1,162
Gadsden	Improvement District	1719	458
Proprietary fund:			
Self-Health Insurance	Self-Health Insurance	Y605	195,149

**Note 4 - Deposits and Investments**

Arizona Revised Statutes (A.R.S.) authorize the County to invest public monies in the State Treasurer's investment pool; U.S. Treasury obligations; specified state and local government bonds; and interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories. The statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

**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. Those monies are pooled with County monies for investment purposes.

*Deposits*—The investment pool's deposits at June 30, 2003, were entirely covered by federal depository insurance or by collateral held by the County's custodial bank in the County's name.

*Investments*—The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares.

The investment pool's investments at June 30, 2003, are categorized below to give an indication of the level of risk the County assumed at year-end.

- Category 1— insured or registered in the County's name, or securities held by the County or its agent in the County's name.
- Category 2— uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.
- Category 3— uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the County's name.

**Note 4 - Deposits and Investments (Concluded)**

	Category			Reported Amount	Fair Value
	1	2	3		
Repurchase agreements	\$ 837,214	-	-	\$ 837,214	\$ 837,214
U.S. government sponsored entity bonds	34,169,631	-	-	34,169,631	34,169,631
	<u>\$ 35,006,845</u>	<u>-</u>	<u>-</u>	<u>35,006,845</u>	<u>35,006,845</u>
Investments not subject to categorization:					
State Treasurer's investment pool				50,079,862	50,079,862
Money market mutual funds				25,000,000	25,000,000
Total				<u>\$ 110,086,707</u>	<u>\$ 110,086,707</u>

**Other Deposits**—At June 30, 2003, the carrying amount of the County's total nonpooled cash in bank was \$5,427,219, and the bank balance was \$5,551,593. Of the bank balance, \$3,463,512 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$1,963,722 was uninsured and uncollateralized.

**Other Investments**—The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. The County's nonpooled investments at June 30, 2003, are categorized below to give an indication of the level of risk assumed by the County at year-end.

	Category			Reported Amount	Fair Value
	1	2	3		
Investments held by trustees:					
Repurchase agreements	-	-	\$5,150,993	\$ 5,150,993	\$ 5,150,993
Money market mutual funds	-	-	9,515,855	9,515,855	9,515,855
	<u>-</u>	<u>-</u>	<u>\$14,666,848</u>	<u>14,666,848</u>	<u>14,666,848</u>

Investments not subject to categorization:					
State Treasurer's investment pool				5,155,769	5,155,769
Total				<u>\$ 19,822,617</u>	<u>\$ 19,822,617</u>

A reconciliation of cash and investments to amounts shown on the Statement of Net Assets follows.

**Cash and investments:**

	County Treasurer's Investment Pool	Other	Total
Cash on hand	\$ 6,332	\$ 339,992	\$ 346,324
Carrying amount of deposits	79,268	5,427,219	5,506,487
Reported amount of investments	110,086,707	19,822,617	129,909,324
Less outstanding warrants	(3,045,361)	-	(3,045,361)
Total	<u>\$ 107,126,946</u>	<u>\$25,589,828</u>	<u>\$ 132,716,774</u>

**Statement of Net Assets:**

	Total Primary Government	Total Fiduciary Funds	Total
Cash and cash equivalents	\$ 68,860,883	\$47,125,321	\$ 115,986,204
Cash and investments held by trustees	16,730,570	-	16,730,570
Total	<u>\$ 85,591,453</u>	<u>\$47,125,321</u>	<u>\$ 132,716,774</u>

**Note 5 - Condensed Financial Statements of County Treasurer's Investment Pool**

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

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

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value	Reported Amount
U.S. government sponsored entity bonds	\$33,857,582	1.77-3.85%	02/13/03-06/05/08	\$34,169,631	\$34,169,631
Repurchase agreements	837,214	.098%	07/15/03	837,214	837,214
Money market mutual funds	25,000,000	Not stated	N/A	25,000,000	25,000,000
State Treasurer's investment pool	50,079,862	Not stated	N/A	50,079,862	50,079,862

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

**Statement of Net Assets**

Assets	\$108,203,174
Liabilities	-
Net assets	<u>\$ 108,203,174</u>
Net assets held in trust for:	
Internal participants	\$ 67,176,470
External participants	<u>41,026,704</u>
Total net assets held in trust	<u>\$108,203,174</u>

**Statement of Changes in Net Assets**

Total additions	\$423,747,419
Total deductions	<u>420,524,154</u>
Net increase	3,223,265
Net assets held in trust:	
July 1, 2002	<u>104,979,909</u>
June 30, 2003	<u>\$108,203,174</u>

**Note 6 - 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, 2003, the uncollected property taxes and related allowances for uncollectibles were as follows:

Fiscal Year	Major Governmental Funds				Total All Nonmajor Governmental Funds
	General Fund	Jail District Debt Service	Library District	Flood Control District	
2002-2003	\$643,390	-	\$145,610	\$82,785	\$ 42,043
Prior Years	161,746	\$ 3,541	37,216	10,314	1,133
Total Receivable	805,136	3,541	182,826	93,099	43,176
Less allowances for uncollectibles	(62,147)	(2,143)	(14,075)	(10,902)	(1,163)
<b>Property Tax Receivable (Net Uncollectibles)</b>	<b>\$742,989</b>	<b>\$ 1,398</b>	<b>\$168,751</b>	<b>\$82,197</b>	<b>\$ 42,013</b>

**Note 7 - Due from Other Governments**

Amounts due from other governments reported in the Governmental Fund Types totaling \$10,530,162 at June 30, 2003 include \$1,311,417 in General Fund County sales taxes; \$1,310,631 in County Jail District sales taxes; \$1,327,154 in General Fund state-shared revenue from state sales taxes; \$1,564,653 in state-shared revenue from highway user taxes; \$1,305,611 in Capital Projects Sales Taxes; and \$1,079,546 in the Workforce Investment Act grant. The remaining \$2,631,150 of the total receivables consists of grants and reimbursements from local, state, and federal governments.

**Note 8 - Capital Assets**

Capital asset activity for the year ended June 30, 2003, was as follows:

	Balance July 1, 2002 as restated	Increases	Decreases	Balance June 30, 2003
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 17,160,671	\$ 724,127	-	\$ 17,884,798
Infrastructure:				
Paved roads	39,846,437	1,984,633	-	41,831,070
Construction in progress	13,666,278	8,875,221	\$11,657,096	10,884,403
Total capital assets not being depreciated	70,673,386	11,583,981	11,657,096	70,600,271
Capital assets, being depreciated				
Buildings	60,425,904	13,415,831	-	73,841,735
Improvements other than buildings	3,230,194	2,262,801	-	5,492,995
Machinery and equipment	17,640,361	1,973,824	452,616	19,161,569
Infrastructure (except paved roads)	52,304,499	823,895	-	53,128,394
Total capital assets being depreciated	133,600,958	18,476,351	452,616	151,624,693
Less: accumulated depreciation for:				
Buildings	(12,122,219)	(1,539,928)	-	(13,662,147)
Improvements other than buildings	(348,432)	(89,794)	-	(438,226)
Machinery and equipment	(9,851,885)	(1,499,678)	(422,587)	(10,928,976)
Infrastructure	(21,210,669)	(1,378,033)	-	(22,588,702)
Total	(43,533,205)	(4,507,433)	(422,587)	(47,618,051)
Total capital assets being depreciated, net	90,067,753	13,968,918	30,029	104,006,642
Governmental activities capital assets, net	<b>\$ 160,741,139</b>	<b>\$ 25,552,899</b>	<b>\$11,687,125</b>	<b>\$ 174,606,913</b>

**Note 8 -Capital Assets (Concluded)**

Depreciation expense was charged to functions as follows:

<b>Governmental activities :</b>	
General government	\$ 756,725
Public safety	1,256,779
Highways and streets	1,751,708
Sanitation	17,962
Health	191,511
Welfare	374,888
Culture and recreation	153,504
Education	4,356
Total depreciation expense- governmental activities	\$ 4,507,433

The Yuma County is engaged in various construction projects as of June 30, 2003. The projects include widening and construction existing streets and bridges, installation of storm sewers and pipe lines, three new buildings that will house the departments of public works, development services, and a remodeled justice court complex. Also, the additions to the sheriff detention facility consisting of two underground tunnels and an expansion to the facility are under construction. At year end the county's commitments with contractors are as follows:

<u>Project Description</u>	<u>Expenditures to date</u>	<u>Total Project cost</u>	<u>Remaining Commitments</u>
Building- Public works facility	\$ 4,332,551	\$ 4,526,516	\$ 193,965
Building- Justice court complex	3,495,593	23,709,009	20,213,416
Building- Development services facility	154,271	259,599	105,328
Sheriff detention addition	47,917	946,089	898,172
Sheriff underground tunnels	79,040	3,457,079	3,378,039
Flashing stop signal @ Ave 4E & CO 13 <sup>th</sup> St	2,100	52,100	50,000
Bridge @ Ave 21E & CO 7 3/4 <sup>th</sup> St	7,527	357,527	350,000
Paved Road- @ CO 14 <sup>th</sup> St & Ave 5E thru 13E	1,607	1,001,607	1,000,000
Paved Road- @ City 1 <sup>st</sup> St & Ave B thru C	31,804	3,031,804	3,000,000
Paved Road- @ City 8 <sup>th</sup> St & Ave B thru C	13,550	2,013,550	2,000,000
Paved Road- @ City 8 <sup>th</sup> St & Ave C thru D	3,000	3,003,000	3,000,000
Paved Road- @Fortuna Rd & Front Rd thru CO 12 <sup>th</sup>	282,506	3,782,506	3,500,000
Paved Road- @Fortuna Rd & Ave 9E thru CO 13 <sup>th</sup>	159,604	4,159,604	4,000,000
Paved Road- @ Ave C & City 8 <sup>th</sup> thru 12 <sup>th</sup> St	1,411,939	2,011,939	600,000
Paved Road- @ Ave C & City 1 <sup>st</sup> thru 8 <sup>th</sup> St	108,258	2,108,258	2,000,000
Paved Road- @CO 8 <sup>th</sup> St & Mohawk Rd thru Ave 37E	500	120,500	120,000
Storm sewer & pipe line @ La mesa manor	182,557	882,557	700,000
Storm sewer & pipe line @ Ave C and City 8 <sup>th</sup> St	570,079	2,570,079	2,000,000
Totals	\$ 10,884,403	\$ 57,993,323	\$ 47,108,920

**Note 9 - Long-Term Liabilities**

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2003.

	<u>Balance July 1, 2002</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2003</u>	<u>Due within 1 year</u>
Bonds payable:					
Revenue bonds	\$ 15,535,000	\$ -	\$ 1,075,000	\$ 14,460,000	\$ 1,125,000
Special assessment bonds with governmental commitment	676,930	-	98,730	578,200	39,430
<b>Total bonds payable</b>	<u>16,211,930</u>	<u>-</u>	<u>1,173,730</u>	<u>15,038,200</u>	<u>1,164,430</u>
Rural development loan	220,570	-	8,838	211,732	4,171
Certificates of participation payable	26,725,000	-	920,000	25,805,000	690,000
Capital leases payable	278,207	-	168,152	110,055	110,055
Compensated absences payable	3,213,821	302,657	-	3,516,478	-
Claims and judgments payable	783,888	1,785,798	283,888	2,285,798	1,711,798
Insurance claims payable	513,600	153,102	-	666,702	666,702
<b>Governmental activities long-term liabilities</b>	<u>\$ 47,947,016</u>	<u>\$ 2,241,557</u>	<u>\$ 2,554,608</u>	<u>\$ 47,633,965</u>	<u>\$ 4,347,156</u>

**Note 10 - Bonds Payable**

The County's bonded debt consists of one revenue bond issue and three special assessment bonds with governmental commitment.

**Revenue Bonds** — The Yuma County Jail District Revenue Bonds of 1996 were issued to finance the expansion of Yuma County's correction 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 transaction privilege (sales) tax approved by the County's voters on May 16, 1995. The bond resolution also requires the County to use a portion of the proceeds to establish and maintain a bond reserve fund, which the County has done by placing \$950,000 of the proceeds in an escrow account in the custody of a trustee. Revenue bonds outstanding at June 30, 2003 were as follows:

<u>Description</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Maturity Ranges</u>	<u>Outstanding Principal July 1, 2002</u>	<u>Issues / (Retirements)</u>	<u>Outstanding Principal June 30, 2003</u>
Pledged revenue obligations series 1996	\$19,400,000	4.1- 6.0%	07/98- 07/12	\$15,535,000	\$(1,075,000)	\$ 14,460,000
<b>Total</b>				<u>\$15,535,000</u>	<u>\$(1,075,000)</u>	<u>\$ 14,460,000</u>

Principal and interest requirements at June 30, 2003, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Yuma County Jail District Revenue Bonds - Series 1996			
June 30, 2003			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
2004	\$ 1,125,000	\$ 734,955	\$ 1,859,955
2005	1,195,000	655,355	1,850,355
2006	1,265,000	597,880	1,862,880
2007	1,330,000	533,005	1,863,005
2008	1,395,000	463,834	1,858,834
2009-13	8,150,000	1,067,014	9,217,014
<b>Total</b>	<u>\$ 14,460,000</u>	<u>\$ 4,052,043</u>	<u>\$ 18,512,043</u>

**Note 10 - Bonds Payable (Continued)**

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

The following special assessment districts had bonds outstanding at June 30, 2003.

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2002	Issues / (Retirements)	Outstanding Principal June 30, 2003
Del Sur Improvement District Pledged Special Assessment Obligations	\$191,182	4.750%	01/02-01/09	\$ 101,000	\$ (14,000)	\$ 87,000
Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations	667,000	4.375%	01/02-01/24	439,200	(77,900)	361,300
El Prado Estates Improvement District USDA Bond	136,730	4.375%	01/03-01/22	136,730	(6,830)	129,900
<b>Total</b>				<u>\$ 676,930</u>	<u>\$ (98,730)</u>	<u>\$ 578,200</u>

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2003:

DEBT SERVICE REQUIREMENTS TO MATURITY			
Del Sur Estates Improvement District No. 87.1			
June 30, 2003			
Fiscal Year	Principal	Interest	Annual Debt Service
2004	\$ 14,000	\$ 3,800	\$ 17,800
2005	14,000	3,135	17,135
2006	14,000	2,470	16,470
2007	15,000	1,781	16,781
2008	15,000	1,069	16,069
2009	15,000	356	15,356
<b>Total</b>	<u>\$ 87,000</u>	<u>\$ 12,611</u>	<u>\$ 99,611</u>

DEBT SERVICE REQUIREMENTS TO MATURITY			
Donovan Estates Improvement District No. 73.3			
June 30, 2003			
Fiscal Year	Principal	Interest	Annual Debt Service
2004	\$ 18,600	\$ 18,025	\$ 36,625
2005	19,500	17,191	36,691
2006	20,300	16,321	36,621
2007	21,200	15,413	36,613
2008	22,100	14,466	36,566
2009-13	126,100	59,351	185,451
2014-18	133,500	23,969	157,469
<b>Total</b>	<u>\$ 361,300</u>	<u>\$ 164,736</u>	<u>\$ 526,036</u>



**Note 10 - Bonds Payable (Concluded)**

DEBT SERVICE REQUIREMENTS TO MATURITY			
El Prado Estates Improvement District No. 97.10			
June 30, 2003			
Fiscal Year	Principal	Interest	Annual Debt Service
2004	\$ 6,830	\$ 5,533	\$ 12,363
2005	6,830	5,234	12,064
2006	6,830	4,935	11,765
2007	6,830	4,636	11,466
2008	6,830	4,337	11,167
2009-13	34,190	17,955	52,145
2014-18	34,200	10,474	44,674
2019-22	27,360	883	28,243
<b>Total</b>	<b>\$ 129,900</b>	<b>\$ 53,987</b>	<b>\$ 183,887</b>

**Note 11 – Rural Development Loan**

In fiscal 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 has a principal amount of \$261,555 and is drawn down as construction payments were made. At June 30, 2003, \$220,570 from the loan has been drawn down. The remaining \$40,985 is expected to be drawn down and used in fiscal year 2004. The amortization schedule has the final payment on January 1, 2022.

Rural Development Loan debt service requirements to maturity are as follows:

RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY			
Water Infrastructure Financing Authority District No. 97.10			
June 30, 2003			
Fiscal Year	Principal	Interest	Annual Debt Service
2004	\$ 9,187	\$ 8,161	\$ 17,348
2005	9,548	7,792	17,340
2006	9,925	7,409	17,334
2007	10,316	7,010	17,326
2008	10,722	6,595	17,317
2009-13	60,290	26,166	86,456
2014-18	73,141	13,062	86,203
2019-22	28,603	1,047	29,650
<b>Total</b>	<b>\$ 211,732</b>	<b>\$ 77,242</b>	<b>\$ 288,974</b>

**Note 12 - Certificates of Participation Payable (COP)**

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

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

**Note 12 - Certificates of Participation Payable (Continued)**

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

Certificates of participation outstanding at June 30, 2003, were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2002	Issues / (Retirements)	Outstanding Principal June 30, 2003
Certificates of Participation Series 1998	\$5,340,000	3.75-5.00%	07/01-07/12	\$3,940,000	\$ (350,000)	\$3,590,000
Certificates of Participation Series 1999	4,405,000	4.00-5.40%	07/01-07/12	3,725,000	(340,000)	3,385,000
Certificates of Participation Series 2001A	16,640,000	4.00-4.50%	07/02-07/08	16,640,000	(200,000)	16,440,000
Certificates of Participation Series 2001B	2,420,000	3.50-4.30%	07/01-07/08	2,420,000	(30,000)	2,390,000
<b>Total</b>				<b>\$26,725,000</b>	<b>\$ (920,000)</b>	<b>\$25,805,000</b>

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2003:

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Health Building - COP Series 1998 June 30, 2003				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Adult Probation - COP Series 1999 June 30, 2003			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2004	\$ 350,000	\$ 163,740	\$ 513,740	2004	\$ 340,000	\$ 168,942	\$ 508,942
2005	360,000	149,040	509,040	2005	340,000	153,642	493,642
2006	360,000	133,920	493,920	2006	340,000	137,918	477,918
2007	360,000	118,440	478,440	2007	340,000	121,768	461,768
2008	360,000	102,600	462,600	2008	340,000	105,192	445,192
2009-13	1,800,000	262,800	2,062,800	2009-13	1,685,000	267,422	1,952,422
<b>Total</b>	<b>\$ 3,590,000</b>	<b>\$ 930,540</b>	<b>\$ 4,520,540</b>	<b>Total</b>	<b>\$ 3,385,000</b>	<b>\$ 954,884</b>	<b>\$ 4,339,884</b>

**Note 12 - Certificates of Participation Payable (Concluded)**

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001A June 30, 2003				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001B June 30, 2003			
Fiscal	Annual			Fiscal	Annual		
Year	Principal	Interest	Debt Service	Year	Principal	Interest	Debt Service
2004	-	\$ 692,700	\$ 692,700	2004	-	\$ 100,710	\$ 100,710
2005	\$ 350,000	692,700	1,042,700	2005	\$ 50,000	100,710	150,710
2006	2,100,000	676,950	2,776,950	2006	300,000	98,760	398,760
2007	-	592,950	592,950	2007	-	86,760	86,760
2008	6,670,000	592,950	7,262,950	2008	960,000	86,760	1,046,760
2009	7,320,000	292,800	7,612,800	2009	1,080,000	46,440	1,126,440
Total	\$ 16,440,000	\$ 3,541,050	\$ 19,981,050	Total	\$ 2,390,000	\$ 520,140	\$ 2,910,140

**Note 13 - Obligations Under Leases**

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

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery & Equipment	\$ 491,870
Less: accumulated depreciation	45,829
Carrying value	<u>\$ 446,041</u>

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2003.

	Governmental Activities
Year Ending June 30	
2004	\$ 113,360
Total minimum lease payments	113,360
Less amount representing interest	3,305
Present value of net minimum lease payments	<u>110,055</u>

**Note 14 - Compensated absences and claims and judgments payable**

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences for the fiscal year end June 30, 2003 is \$302,657, of which 37% is assignable to the General fund, 26% to major funds, and 27% to other funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney and County management, probable losses not covered by insurance from these proceedings total \$2,285,798, from this total amount, \$1,711,798 are probable to be incurred within one year and the remaining \$574,000 within more than a year. Twenty-two percent (22%) of probable losses would be allocable to general fund and 78% to major funds.

**Note 15 - Risk Management**

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

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties with workers' compensation coverage, as required by law, and risk management services. The County is responsible for paying a premium, based on an experience rating formula that allocates pool expenditures and liabilities among the members.

The Arizona Counties Workers' Compensation Pool receives an independent audit annually and an audit by the Arizona Department of Insurance triennially. It accrues liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation.

The County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$250,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$5,000,000 for each occurrence and \$5,000,000 in aggregate for each year. The County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in the past three fiscal years.

Effective January 1, 2000, the Employee Benefit Fund (an Internal Service Fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the Trust provides coverage up to a lifetime maximum of \$1,000,000 per individual. The uninsured risk of loss per individual is \$100,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of \$2,939,860 (based on assumed enrollment during this plan year; aggregate claims liability limit only, does not include fixed expenses associated with the YCEBT). The Fund purchases commercial insurance (reinsurance) for claims in excess of this coverage. Claims have not exceeded insurance coverage for the past three fiscal years.

The insurance claims payable liability of the Trust totaling \$666,702 at June 30, 2003, 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, 2002 and 2003, were as follows:

	<u>2003</u>	<u>2002</u>
Claims payable, beginning of year	\$ 513,600	\$ 850,000
Current-year claims and changes in estimates	4,538,255	3,381,140
Claim payments	<u>(4,385,153)</u>	<u>(3,717,540)</u>
Claims payable, end of year	<u>\$ 666,702</u>	<u>\$ 513,600</u>

**Note 16 - Retirement Plans**

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

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

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

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

**Note16 - Retirement Plans (Continued)**

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

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

**ASRS**

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

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

**PSPRS, CORP, and EORP**

1020 E. Missouri Ave.  
Phoenix, AZ 85014

(602) 255-5575

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

*Cost-sharing plans*—For the year ended June 30, 2003, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 2.49 percent (2.00 percent retirement and 0.49 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2003, 2002, and 2001 were \$807,612, \$700,704, and \$687,150, respectively, which were equal to the required contributions for the year.

In addition, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees but was not required to contribute additional contributions of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2003, 2002, and 2001 were \$0, \$0, and \$72,177, respectively, which were equal to the required contributions for the year.

*Agent plans*—For the year ended June 30, 2003, 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 5.06 percent. Active CORP members were required by statute to contribute 8.5 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 2.00 percent.

**Annual Pension Cost**—The County's pension cost for the two agent plans for the year ended June 30, 2003, and related information follows.

	<b><u>PSPRS</u></b>	<b><u>CORP</u></b>
Contribution rates:		
County	5.06%	2.00%
Plan members	7.65%	8.50%
Annual pension cost	\$ 150,464	\$ 93,170
Contributions made	\$ 150,464	\$ 93,170

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2001, actuarial valuations using the individual entry-age actuarial cost method. The actuarial assumptions included: (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2001, was 20 years.

**Note 16 - Retirement Plans (Concluded)**

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

<u>Plan</u>	<u>Year Ended June 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PSPRS	2003	\$ 150,464	100.00 %	\$0
	2002	139,285	100.00	\$0
	2001	158,172	100.00	\$0
CORP	2003	93,170	100.00	\$0
	2002	89,290	100.00	\$0
	2001	50,764	100.00	\$0

**Note 17- Interfund Balances and Activity**

**Interfund receivables and payables** – Interfund balances at June 30, 2003, were as follows:

<u>Payable from:</u>	<u>Payable to:</u>								<u>Total</u>
	<u>General Fund</u>	<u>HURF Public Works</u>	<u>Jail District General Operations</u>	<u>Capital Improvement Program Capital Improvement</u>	<u>Certificates of Participation</u>	<u>Library District</u>	<u>Nonmajor Governmental Funds</u>	<u>Internal Service Funds</u>	
General Fund	-	\$ 2,251	\$ 7,849	-	-	-	\$ 27,941	-	\$ 38,041
HURF:									
Development Services	\$ 72,082	-	-	-	-	-	36	-	72,118
Public Works	260,821	-	-	-	-	-	1	-	260,822
Jail District:									
General Operations	435,354	-	-	-	-	-	2,310	-	437,664
Capital Improvement Program: Capital Project Sales Tax	-	-	-	\$ 5,086	-	-	-	-	5,086
Capital Improvement Certificates of Participation	5,086	-	-	-	\$ 57,484	-	-	-	62,570
Other Major Funds:									
Library District	115,052	-	-	-	-	-	-	-	115,052
Flood Control	-	-	-	-	-	-	12	-	12
Nonmajor Governmental Funds	590,451	17,656	10,895	390,000	125,000	431	190,782	\$10,160	1,335,375
Internal Service Funds	70	-	-	-	-	-	-	-	70
<b>Total</b>	<b>\$1,625,346</b>	<b>\$19,907</b>	<b>\$ 18,744</b>	<b>\$ 395,086</b>	<b>\$ 182,484</b>	<b>\$ 431</b>	<b>\$ 221,082</b>	<b>\$10,160</b>	<b>\$2,473,240</b>

The majority of the payables to general fund are due to indirect cost allocations to HURF (\$72,082 Development Services and \$152,850 to Public works), Jail District (\$435,354), and Library District (\$114,230). Amount payable to capital improvement fund has to do with state retention reimbursement for the Juvenile court project (\$390,000). Certificates of participation payables are for debt service requirements and the majority from the Adult probation department (\$125,000).

All of interfund balances listed above are expected to be repaid within 1 year.

**Note 17- Interfund Balances and Activity (Concluded)**

**Interfund transfers** – Interfund transfers for the year ended June 30, 2003, were as follows:

Transfer from:	Transfer to:									Total
	General Fund	HURF		Jail District		Capital Improvement Program		Nonmajor Governmental Funds	Internal Service Funds	
		Development Services	Public Works	General Operations	Debt Service	Capital Improvement	Certificates Participation			
General Fund	-	-	\$1,800	\$5,294,749	-	\$740,000	\$386,142	\$1,635,527	-	\$8,058,218
HURF:										
Public Works	-	\$8,935,983	-	-	-	-	-	-	-	8,935,983
Jail District:										
General Operations	-	-	-	-	\$1,759,283	-	-	-	-	1,759,283
Capital Improvement Program:										
Capital Project Sales Tax	-	-	-	-	-	1,130,156	1,311,150	-	-	2,441,306
Capital Improvement Certificates of Participation	-	-	-	-	-	-	4,564,094	-	-	4,564,094
Nonmajor Governmental Funds	\$38,666	-	-	-	-	390,000	125,000	92,533	\$547,599	1,193,798
<b>Total</b>	<b>\$38,666</b>	<b>\$8,935,983</b>	<b>\$1,800</b>	<b>\$5,294,749</b>	<b>\$1,759,283</b>	<b>\$3,847,010</b>	<b>\$6,386,386</b>	<b>\$1,728,060</b>	<b>\$547,599</b>	<b>\$28,539,536</b>

The majority of the transfers listed above are for capital projects expenditures or for debt service requirements and are recognizable by the fund to which the transfer is made. As for the remaining transfers, they include operating subsidies from the General Fund to HURF (\$1,800), Jail District Fund (\$5,294,749), Capital Improvements (\$740,000), Adult Probation Debt (\$386,142), and Miscellaneous Special Revenues Funds (\$1,635,527) from which the most significant transfer was to the Health Services Department in support to their operation totaling (\$1,358,304). Another significant transfer was the one time residual equity reclassification to operating transfers resulting from the HURF fund split in the current fiscal year (\$8,935,983).

**REQUIRED SUPPLEMENTARY  
INFORMATION**



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**BUDGETARY  
COMPARISON SCHEDULES**

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YUMA COUNTY  
**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**  
Year Ended June 30, 2003

**Exhibit E-1**

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$24,563,306	\$24,563,306	\$26,008,599	\$1,445,293
Licenses and permits	1,065,300	1,065,300	1,549,251	483,951
Intergovernmental	15,563,409	15,507,952	17,785,389	2,277,437
Charges for services	1,940,068	1,940,068	2,380,509	440,441
Fines and forfeits	1,300,817	1,300,817	1,420,304	119,487
Investment income (loss)	343,834	343,834	(107,698)	(451,532)
Rents	18,449	18,449	14,999	(3,450)
Miscellaneous	243,673	243,673	311,560	67,887
<b>Total Revenues</b>	<b>45,038,856</b>	<b>44,983,399</b>	<b>49,362,913</b>	<b>4,379,514</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	31,509,056	31,507,303	23,606,218	7,901,085
Public safety	6,441,527	6,339,865	6,131,103	208,762
Sanitation	537,823	537,823	470,189	67,634
Health	7,893,033	7,893,033	7,355,045	537,988
Culture and recreation	23,225	23,225	16,311	6,914
Education	244,383	244,383	243,754	629
Capital outlay	568,696	568,696	569,120	(424)
<b>Total Expenditures</b>	<b>47,217,743</b>	<b>47,114,328</b>	<b>38,391,740</b>	<b>8,722,588</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,178,887)</b>	<b>(2,130,929)</b>	<b>10,971,173</b>	<b>13,102,102</b>
<b>Other financing sources (uses):</b>				
Transfers in	21,572	21,572	38,666	17,094
Transfers out	(8,126,489)	(8,228,701)	(8,058,218)	170,483
<b>Total other financing sources (uses)</b>	<b>(8,104,917)</b>	<b>(8,207,129)</b>	<b>(8,019,552)</b>	<b>187,577</b>
Net change in fund balances	(10,283,804)	(10,338,058)	2,951,621	13,289,679
Fund balances, July 1, 2002	10,283,804	10,338,058	13,961,871	3,623,813
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$16,913,492</b>	<b>\$16,913,492</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Highway Users Revenue - Development Services

Year Ended June 30, 2003

	Highway Users Revenue - Development Services			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$611,000	\$611,000	\$983,754	\$372,754
Licenses and permits	50,000	50,000	88,636	38,636
Intergovernmental	3,956,807	3,956,807	4,338,594	381,787
Charges for services	-	-	7,655	7,655
Investment income (loss)	-	-	(73,412)	(73,412)
Miscellaneous	-	-	4,944	4,944
<b>Total Revenues</b>	<b>4,617,807</b>	<b>4,617,807</b>	<b>5,350,171</b>	<b>732,364</b>
Expenditures:				
Current:				
Highways and streets	5,453,255	5,453,255	1,356,753	4,096,502
Capital outlay	7,834,124	7,834,124	2,774,910	5,059,214
<b>Total Expenditures</b>	<b>13,287,379</b>	<b>13,287,379</b>	<b>4,131,663</b>	<b>9,155,716</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(8,669,572)</b>	<b>(8,669,572)</b>	<b>1,218,508</b>	<b>9,888,080</b>
Other financing sources (uses):				
Transfers in	8,935,983	8,935,983	8,935,983	-
<b>Total other financing sources (uses)</b>	<b>8,935,983</b>	<b>8,935,983</b>	<b>8,935,983</b>	<b>-</b>
Net change in fund balances	266,411	266,411	10,154,491	9,888,080
Fund balances, July 1, 2002	(266,411)	(266,411)	-	266,411
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$10,154,491</b>	<b>\$10,154,491</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Highway Users Revenue - Public Works

Year Ended June 30, 2003

	Highway Users Revenue - Public Works			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$870,000	\$870,000	\$983,754	\$113,754
Intergovernmental	6,183,193	6,183,193	6,608,648	425,455
Investment income (loss)	350,000	350,000	(12,191)	(362,191)
Miscellaneous	-	-	23,448	23,448
<b>Total Revenues</b>	<b>7,403,193</b>	<b>7,403,193</b>	<b>7,603,659</b>	<b>200,466</b>
Expenditures:				
Current:				
Highways and streets	10,921,054	10,921,054	6,700,633	4,220,421
Capital outlay	3,655,000	3,655,000	3,687,500	(32,500)
Debt service :				
Principal retirement	167,678	167,678	168,152	(474)
Interest and fiscal charges	23,028	23,028	23,886	(858)
<b>Total Expenditures</b>	<b>14,766,760</b>	<b>14,766,760</b>	<b>10,580,171</b>	<b>4,186,589</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,363,567)</b>	<b>(7,363,567)</b>	<b>(2,976,512)</b>	<b>4,387,055</b>
Other financing sources (uses):				
Transfers in	1,800	1,800	1,800	-
Transfers out	(8,935,983)	(8,935,983)	(8,935,983)	-
<b>Total other financing sources (uses)</b>	<b>(8,934,183)</b>	<b>(8,934,183)</b>	<b>(8,934,183)</b>	<b>-</b>
Net change in fund balances	(16,297,750)	(16,297,750)	(11,910,695)	4,387,055
Fund balances, July 1, 2002	16,297,750	16,297,750	15,834,728	(463,022)
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$3,924,033</b>	<b>\$3,924,033</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Jail District - General Operations

Year Ended June 30, 2003

	Jail District - General Operations			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$7,888,000	\$7,888,000	\$8,158,647	\$270,647
Intergovernmental	285,000	285,000	-	(285,000)
Charges for services	1,231,000	1,231,000	1,362,991	131,991
Investment income (loss)	132,000	132,000	(9,456)	(141,456)
Miscellaneous	4,600	4,600	2,941	(1,659)
<b>Total Revenues</b>	<b>9,540,600</b>	<b>9,540,600</b>	<b>9,515,123</b>	<b>(25,477)</b>
Expenditures:				
Current:				
Public safety	17,532,807	17,532,807	12,956,153	4,576,654
Capital outlay	290,000	290,000	59,334	230,666
<b>Total Expenditures</b>	<b>17,822,807</b>	<b>17,822,807</b>	<b>13,015,487</b>	<b>4,807,320</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(8,282,207)</b>	<b>(8,282,207)</b>	<b>(3,500,364)</b>	<b>4,781,843</b>
Other financing sources (uses):				
Transfers in	5,408,132	5,408,132	5,294,749	(113,383)
Transfers out	(1,893,705)	(1,893,705)	(1,759,283)	134,422
<b>Total other financing sources (uses)</b>	<b>3,514,427</b>	<b>3,514,427</b>	<b>3,535,466</b>	<b>21,039</b>
Net change in fund balances	(4,767,780)	(4,767,780)	35,102	4,802,882
Fund balances, July 1, 2002	4,767,780	4,767,780	7,376,962	2,609,182
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$7,412,064</b>	<b>\$7,412,064</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Capital Project Sales Tax

Year Ended June 30, 2003

	Capital Project Sales Tax			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$7,888,289	\$7,888,289	\$8,085,935	\$197,646
Investment income (loss)	150,000	150,000	(17,707)	(167,707)
<b>Total Revenues</b>	<b>8,038,289</b>	<b>8,038,289</b>	<b>8,068,228</b>	<b>29,939</b>
Expenditures:				
Current:				
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>8,038,289</b>	<b>8,038,289</b>	<b>8,068,228</b>	<b>29,939</b>
Other financing sources (uses):				
Transfers out	(15,985,738)	(15,985,738)	(2,441,306)	13,544,432
<b>Total other financing sources (uses)</b>	<b>(15,985,738)</b>	<b>(15,985,738)</b>	<b>(2,441,306)</b>	<b>13,544,432</b>
Net change in fund balances	(7,947,449)	(7,947,449)	5,626,922	13,574,371
Fund balances, July 1, 2002	7,947,449	7,947,449	10,304,439	2,356,990
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$15,931,361</b>	<b>\$15,931,361</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.



YUMA COUNTY  
**Required Supplementary Information**  
**Budgetary Comparison Schedule - Library District**  
Year Ended June 30, 2003

**Exhibit E-6**

	Library District			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$3,046,982	\$3,046,982	\$3,090,138	\$43,156
Intergovernmental	5,000	5,000	5,130	130
Charges for services	10,000	10,000	10,865	865
Fines and forfeits	36,000	36,000	44,850	8,850
Investment income (loss)	54,000	54,000	(21,927)	(75,927)
Miscellaneous	78,877	78,877	89,794	10,917
<b>Total Revenues</b>	<b>3,230,859</b>	<b>3,230,859</b>	<b>3,218,850</b>	<b>(12,009)</b>
Expenditures:				
Current:				
Culture and recreation	4,718,005	4,718,005	3,149,966	1,568,039
Capital outlay	48,750	48,750	-	48,750
<b>Total Expenditures</b>	<b>4,766,755</b>	<b>4,766,755</b>	<b>3,149,966</b>	<b>1,616,789</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,535,896)</b>	<b>(1,535,896)</b>	<b>68,884</b>	<b>1,604,780</b>
Other financing sources (uses):				
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(1,535,896)	(1,535,896)	68,884	1,604,780
Fund balances, July 1, 2002	1,535,896	1,535,896	1,596,173	60,277
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$1,665,057</b>	<b>\$1,665,057</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

## Required Supplementary Information

## Budgetary Comparison Schedule - Flood Control District

Year Ended June 30, 2003

	Flood Control District			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$1,646,529	\$1,646,529	\$1,680,811	\$34,282
Licenses and permits	-	-	934	934
Intergovernmental	2,160,000	2,160,000	90	(2,159,910)
Charges for services	13,200	13,200	14,188	988
Investment income (loss)	20,000	20,000	(21,205)	(41,205)
Rents	-	-	100	100
Miscellaneous	-	-	890	890
<b>Total Revenues</b>	<b>3,839,729</b>	<b>3,839,729</b>	<b>1,675,808</b>	<b>(2,163,921)</b>
Expenditures:				
Current:				
Highways and streets	1,185,373	1,185,373	428,753	756,620
Capital outlay	4,363,431	4,363,431	876,217	3,487,214
<b>Total Expenditures</b>	<b>5,548,804</b>	<b>5,548,804</b>	<b>1,304,970</b>	<b>4,243,834</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,709,075)</b>	<b>(1,709,075)</b>	<b>370,838</b>	<b>2,079,913</b>
Other financing sources (uses):				
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(1,709,075)	(1,709,075)	370,838	2,079,913
Fund balances, July 1, 2002	1,709,075	1,709,075	1,745,979	36,904
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$2,116,817</b>	<b>\$2,116,817</b>

\* Variance = Positive / (Negative)

See accompanying notes to budgetary comparison schedule.

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**NOTES TO BUDGETARY  
COMPARISON SCHEDULES**

**Note 1 - Budgeting and Budgetary Control**

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

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

Encumbrance accounting, under which purchase orders, contracts, and other commitments to expend monies are recorded to reserve that portion of the applicable fund balance, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end for goods or services that were not received before fiscal year-end are canceled. However, the County may draw warrants against encumbered amounts for goods or services received but unpaid at June 30 for 60 days immediately following the close of the fiscal year. After 60 days the remaining encumbered balances lapse.

**Note 2 - Budgetary Basis of Accounting**

The County budget is prepared on a basis consistent with generally accepted accounting principles, except for the following unbudgeted items:

- Present value of net minimum capital lease payments

**SCHEDULE OF  
AGENT RETIREMENT PLANS'  
FUNDING PROGRESS**

**Required Supplementary Information**

Schedule of Agent Retirement Plans' Funding Progress

Year Ended June 30, 2003

**Public Safety Personnel Retirement System (PSPRS)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll (b-a)/c
06/30/02	\$12,669,735	\$11,753,780	\$915,955	107.8%	\$2,762,953	0.0%
06/30/01	12,991,907	10,503,788	2,488,119	123.7%	2,477,485	0.0%
06/30/00	12,220,942	10,086,539	2,134,403	121.2%	2,257,733	0.0%

**Corrections Officer Retirement Plan (CORP)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll (b-a)/c
06/30/02	\$8,289,359	\$5,313,046	\$2,976,313	156.0%	\$4,309,127	0.0%
06/30/01	8,093,313	4,561,721	3,531,592	177.4%	4,353,619	0.0%
06/30/00	7,443,365	3,972,659	3,470,706	187.4%	4,338,070	0.0%

# **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 major infrastructure network systems include; 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 505 center lane miles 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 characteristics of (1) an up-to-date inventory; (2) perform condition assessment and summarize the results using a measurement scale; and (3) estimate annual amount to maintain and preserve at the established condition assessment level.
- The County must commit to a predetermined condition level, and the County’s board of supervisors must have made that commitment in an open forum and documented the decision
- The County documents that the eligible infrastructure capital assets are being preserved approximately or above the established and disclosed condition assessment level.

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

To manage and preserve eligible roads, Yuma County utilizes a Pavement Management System. County’s Paved Management System 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 paved 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. Where 0 is assigned to the least acceptable road condition and 100 is assigned the physical characteristics of a new road. The following conditions were defined:

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

**Modified Approach for County’s Paved Roads (Concluded)**

In May 2003, the County completed the latest assessment of eligible roads. Yuma County Department of Public Works, in preparation to compliance with GASB Statement No. 34, accomplished this task. The prior assessment study was completed on July 2000.

County’s adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2003, the County’s eligible roads were rated at an OCI of 77.97 on the average with the detail condition as follows:

<u>Condition</u>	<u>% of Street</u>	<u>OCI Range</u>
Excellent – Very good	42.18 %	100 – 80
Above average - Good	38.24 %	80 – 65
Average	19.12%	65 – 40
Below average – Poor	0.38%	40 – 20
Very poor – Needs immediate work	0.08%	20 – 0

The County is continuously taking actions to arrest the roads deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended \$779,238 on maintenance for the fiscal year ended June 30, 2003. These expenditures delayed deterioration and preserved condition to 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 maintaining paved roads at the average OCI of 65 is a minimum of \$980,182 for the fiscal year end 2004. A schedule of estimated annual amount calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last years is presented below:

<u>Fiscal Year</u>	<u>Maintenance Estimate</u>	<u>Actual Expenditures</u>	<u>OCI Rating</u>
2000 – 2001	\$1,000,000	\$544,118	N/A
2001 – 2002	606,000	600,171	N/A
2002 – 2003	990,499	779,238	77.97

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**OTHER SUPPLEMENTARY  
INFORMATION**

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**SUPPLEMENTARY SCHEDULES**

**GENERAL FUND**

YUMA COUNTY  
**Balance Sheet - General Fund**  
June 30, 2003

**Exhibit G-1**

Assets	General Y100	Self - Insurance Y606	Total General Fund
Cash and cash equivalents	\$13,526,893	\$430,181	\$13,957,074
Receivables (net of allowances for uncollectibles):			
Property taxes	742,989	-	742,989
Accounts	50,150	-	50,150
Accrued interest	14,484	469	14,953
Other	1,390	-	1,390
Due from:			
Other funds	1,283,474	341,872	1,625,346
Other governments	2,684,331	-	2,684,331
Prepaid items	26,923	-	26,923
<b>Total Assets</b>	<b>\$18,330,634</b>	<b>\$772,522</b>	<b>\$19,103,156</b>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$598,978	\$9,893	\$608,871
Accrued payroll and employee benefits	773,390	3,579	776,969
Due to:			
Other funds	38,041	-	38,041
Deposits held for others	38,538	-	38,538
Deferred revenues	727,245	-	727,245
<b>Total Liabilities</b>	<b>2,176,192</b>	<b>13,472</b>	<b>2,189,664</b>
Fund equity:			
Fund balances:			
Reserved for prepaid items	26,923	-	26,923
Unreserved	16,127,519	759,050	16,886,569
<b>Total fund equity</b>	<b>16,154,442</b>	<b>759,050</b>	<b>16,913,492</b>
<b>Total liabilities and fund equity</b>	<b>\$18,330,634</b>	<b>\$772,522</b>	<b>\$19,103,156</b>

YUMA COUNTY  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**General Fund**  
Year Ended June 30, 2003

**Exhibit G-2**

	General Y100	Self - Insurance Y606	Total General Fund
<b>Revenues:</b>			
Taxes	\$26,008,599	-	\$26,008,599
Licenses and permits	1,549,251	-	1,549,251
Intergovernmental	17,443,517	\$341,872	17,785,389
Charges for services	2,380,509	-	2,380,509
Fines and forfeits	1,420,304	-	1,420,304
Investment income	(102,108)	(5,590)	(107,698)
Rents	14,999	-	14,999
Miscellaneous	311,485	75	311,560
<b>Total Revenues</b>	<b>49,026,556</b>	<b>336,357</b>	<b>49,362,913</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	23,264,346	341,872	23,606,218
Public safety	6,131,103	-	6,131,103
Sanitation	470,189	-	470,189
Health	7,355,045	-	7,355,045
Culture and recreation	16,311	-	16,311
Education	243,754	-	243,754
Capital outlay	569,120	-	569,120
<b>Total Expenditures</b>	<b>38,049,868</b>	<b>341,872</b>	<b>38,391,740</b>
<b>Excess of revenues over expenditures</b>	<b>10,976,688</b>	<b>(5,515)</b>	<b>10,971,173</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	38,666	-	38,666
Operating transfers out	(8,058,218)	-	(8,058,218)
<b>Total other financing sources (uses)</b>	<b>(8,019,552)</b>	<b>-</b>	<b>(8,019,552)</b>
Excess of revenues and other sources over expenditures and other uses	2,957,136	(5,515)	2,951,621
Fund balances, July 1, 2002	13,197,306	764,565	13,961,871
<b>Fund balances, June 30, 2003</b>	<b>\$16,154,442</b>	<b>\$759,050</b>	<b>\$16,913,492</b>



YUMA COUNTY

**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

**Budget and Actual - General Fund**

June 30, 2003

	Total General Fund			
	General (Y100)			
	Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget *
Revenues:				
Taxes	\$24,563,306	\$24,563,306	\$26,008,599	\$1,445,293
Licenses and permits	1,065,300	1,065,300	1,549,251	483,951
Intergovernmental	15,563,409	15,507,952	17,443,517	1,935,565
Charges for services	1,940,068	1,940,068	2,380,509	440,441
Fines and forfeits	1,300,817	1,300,817	1,420,304	119,487
Investment income	343,834	343,834	(102,108)	(445,942)
Rents	18,449	18,449	14,999	(3,450)
Miscellaneous	243,673	243,673	311,485	67,812
<b>Total Revenues</b>	<b>45,038,856</b>	<b>44,983,399</b>	<b>49,026,556</b>	<b>4,043,157</b>
Expenditures:				
Current:				
General government	30,362,509	30,360,756	23,264,346	7,096,410
Public safety	6,441,527	6,339,865	6,131,103	208,762
Sanitation	537,823	537,823	470,189	67,634
Health	7,893,033	7,893,033	7,355,045	537,988
Culture and recreation	23,225	23,225	16,311	6,914
Education	244,383	244,383	243,754	629
Capital outlay	568,696	568,696	569,120	(424)
<b>Total Expenditures</b>	<b>46,071,196</b>	<b>45,967,781</b>	<b>38,049,868</b>	<b>7,917,913</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,032,340)</b>	<b>(984,382)</b>	<b>10,976,688</b>	<b>11,961,070</b>
Other financing sources (uses):				
Operating transfer in	21,572	21,572	38,666	17,094
Operating transfer out	(8,126,489)	(8,228,701)	(8,058,218)	170,483
<b>Total other financing sources (uses)</b>	<b>(8,104,917)</b>	<b>(8,207,129)</b>	<b>(8,019,552)</b>	<b>187,577</b>
Excess of revenue and other sources over (under) expenditures and other uses	(9,137,257)	(9,191,511)	2,957,136	12,148,647
Fund balances, July 1, 2002	9,137,257	9,191,511	13,197,306	4,005,795
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$16,154,442</b>	<b>\$16,154,442</b>

\* Variance = Positive / (Negative)

Total General Fund

Self-Insurance (Y606)				Total General Fund			
Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget *	Budgeted Amounts Original	Final	Actual Amounts	Variance with Final Budget *
-	-	-	-	\$24,563,306	\$24,563,306	\$26,008,599	\$1,445,293
-	-	-	-	1,065,300	1,065,300	1,549,251	483,951
\$386,241	\$386,241	\$341,872	(\$44,369)	15,949,650	15,894,193	17,785,389	1,891,196
-	-	-	-	1,940,068	1,940,068	2,380,509	440,441
-	-	-	-	1,300,817	1,300,817	1,420,304	119,487
-	-	(\$5,590)	(5,590)	343,834	343,834	(107,698)	(451,532)
-	-	-	-	18,449	18,449	14,999	(3,450)
-	-	\$75	75	243,673	243,673	311,560	67,887
<b>386,241</b>	<b>386,241</b>	<b>336,357</b>	<b>(49,884)</b>	<b>45,425,097</b>	<b>45,369,640</b>	<b>49,362,913</b>	<b>3,993,273</b>
1,146,547	1,146,547	341,872	804,675	31,509,056	31,507,303	23,606,218	7,901,085
-	-	-	-	6,441,527	6,339,865	6,131,103	208,762
-	-	-	-	537,823	537,823	470,189	67,634
-	-	-	-	7,893,033	7,893,033	7,355,045	537,988
-	-	-	-	23,225	23,225	16,311	6,914
-	-	-	-	244,383	244,383	243,754	629
-	-	-	-	568,696	568,696	569,120	(424)
<b>1,146,547</b>	<b>1,146,547</b>	<b>341,872</b>	<b>804,675</b>	<b>47,217,743</b>	<b>47,114,328</b>	<b>38,391,740</b>	<b>8,722,588</b>
<b>(760,306)</b>	<b>(760,306)</b>	<b>(5,515)</b>	<b>754,791</b>	<b>(1,792,646)</b>	<b>(1,744,688)</b>	<b>10,971,173</b>	<b>12,715,861</b>
-	-	-	-	21,572	21,572	38,666	17,094
-	-	-	-	(8,126,489)	(8,228,701)	(8,058,218)	170,483
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,104,917)</b>	<b>(8,207,129)</b>	<b>(8,019,552)</b>	<b>187,577</b>
(760,306)	(760,306)	(5,515)	754,791	(9,897,563)	(9,951,817)	2,951,621	12,903,438
760,306	760,306	764,565	4,259	9,897,563	9,951,817	13,961,871	4,010,054
<b>-</b>	<b>-</b>	<b>\$759,050</b>	<b>\$759,050</b>	<b>-</b>	<b>-</b>	<b>\$16,913,492</b>	<b>\$16,913,492</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2003

**Exhibit G-4**  
(Continued)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Property Taxes	\$12,709,879	\$12,709,879	\$13,734,084	\$1,024,205
Interest On Delinquent Taxes	589,466	589,466	591,824	2,358
Penalty On Delinquent Taxes	-	-	91,192	91,192
Proceeds from Tax Sales	-	-	8,297	8,297
Auto In Lieu Tax	3,293,172	3,293,172	3,319,014	25,842
County Sales Tax	7,888,289	7,888,289	8,140,216	251,927
Franchise Tax	82,500	82,500	123,972	41,472
<b>Total Taxes</b>	<b>24,563,306</b>	<b>24,563,306</b>	<b>26,008,599</b>	<b>1,445,293</b>
Business Licenses	-	-	680	680
Building Permits	596,980	596,980	966,245	369,265
Plumbing Permits	82,690	82,690	113,834	31,144
Electrical Permits	115,830	115,830	164,492	48,662
Mechanical Permits	38,690	38,690	61,515	22,825
Mobile Home Permits	64,000	64,000	50,208	(13,792)
Variance Permits	2,430	2,430	6,600	4,170
Special Use Permits	9,840	9,840	17,091	7,251
Sign Permits	1,890	1,890	3,369	1,479
Health Department Permits	-	-	4,710	4,710
Environmental Health Permits	152,950	152,950	160,507	7,557
<b>Total Licenses and permits</b>	<b>1,065,300</b>	<b>1,065,300</b>	<b>1,549,251</b>	<b>483,951</b>
Federal Grant Proceeds	89,947	102,143	75,375	(26,768)
Federal PILT	1,593,254	1,593,254	3,404,409	1,811,155
State BLESF Boat Patrol	151,113	83,460	54,247	(29,213)
State Jp Reimb Grant	85,288	85,288	85,125	(163)
State Sales Tax	13,011,772	13,011,772	13,186,424	174,652
State Liquor License	25,000	25,000	15,233	(9,767)
State Lottery Revenue	550,035	550,035	550,035	-
State Payments In Lieu of Tax	-	-	591	591
Payments from Local Unts In Lieu of Tax	5,000	5,000	4,279	(721)
Agency Reimbursements	52,000	52,000	67,799	15,799
<b>Total Intergovernmental</b>	<b>15,563,409</b>	<b>15,507,952</b>	<b>17,443,517</b>	<b>1,935,565</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2003

**Exhibit G-4**  
(Continued)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Rezoning Application Fee	32,500	32,500	36,231	3,731
Plan Check Fees	297,300	297,300	380,254	82,954
Rv & Mobile Home Pk Fees	1,440	1,440	-	(1,440)
Subdivision Fees	25,200	25,200	68,710	43,510
Modifications (P&Z)	2,000	2,000	1,860	(140)
Reinspection Fee	16,330	16,330	13,017	(3,313)
Temporary Use Permit	840	840	2,280	1,440
Planning & Zoning Books	1,500	1,500	713	(787)
Recorder Fees	330,000	330,000	427,581	97,581
Payroll Garnishment Fees	3,000	3,000	3,882	882
General Fund Attorney Fee	204,549	204,549	251,948	47,399
Special District Charges	172,793	172,793	167,716	(5,077)
Indirect Cost Revenue	753,320	753,320	878,746	125,426
Treasurer's Office Fees	7,000	7,000	11,400	4,400
Sheriff Fees	21,000	21,000	46,462	25,462
Sheriff Fingerprint/Copy	4,500	4,500	7,003	2,503
Boarding Juvenile Prisoner	41,796	41,796	47,958	6,162
Public Fiduciary Fee	20,000	20,000	29,195	9,195
Assessor's Office Fees	5,000	5,000	5,553	553
<b>Total Charges for services</b>	<b>1,940,068</b>	<b>1,940,068</b>	<b>2,380,509</b>	<b>440,441</b>
Superior Court Fees	226,683	226,683	223,753	(2,930)
Constable District #1 Fees	28,000	28,000	24,693	(3,307)
Constable District #3 Fees	-	-	88	88
Justice of the Peace District #1 Fines and Fees	607,878	607,878	666,328	58,450
Justice of the Peace District #2 Fines and Fees	138,743	138,743	123,642	(15,101)
Justice of the Peace District #3 Fines and Fees	178,500	178,500	234,200	55,700
House Arrest Fees	57,021	57,021	68,762	11,741
Juvenile Court Fines & Fees	50,392	50,392	64,054	13,662
Zoning Violation Fines	5,000	5,000	1,166	(3,834)
Fines & Forfeits	8,600	8,600	13,618	5,018
<b>Total Fines and fees</b>	<b>1,300,817</b>	<b>1,300,817</b>	<b>1,420,304</b>	<b>119,487</b>
Interest Earned	343,834	343,834	(102,108)	(445,942)
<b>Total Investment income</b>	<b>343,834</b>	<b>343,834</b>	<b>(102,108)</b>	<b>(445,942)</b>
Rent General	7,380	7,380	6,001	(1,379)
Rents, Housing Property	11,069	11,069	8,998	(2,071)
<b>Total Rents</b>	<b>18,449</b>	<b>18,449</b>	<b>14,999</b>	<b>(3,450)</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2003

**Exhibit G-4**  
(Continued)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Bad Check Fees	2,543	2,543	3,755	1,212
Maps & Books	380	380	782	402
Miscellaneous Revenues	72,350	72,350	89,506	17,156
Vending Machine Proceeds	2,900	2,900	14,779	11,879
Void/Staledated Revenue	3,000	3,000	888	(2,112)
Restitution & Other Payment	5,000	5,000	5,465	465
Sale of County Property	45,500	45,500	27,635	(17,865)
Telephone Revenue	-	-	3,194	3,194
Elections Deposits	112,000	112,000	165,481	53,481
<b>Total Miscellaneous</b>	<b>243,673</b>	<b>243,673</b>	<b>311,485</b>	<b>67,812</b>
<b>Total General Revenues (Y100)</b>	<b>\$45,038,856</b>	<b>\$44,983,399</b>	<b>\$49,026,556</b>	<b>\$4,043,157</b>

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Schedule of Revenues by Category**  
**Self-Insurance (Y606) - Budget and Actual**  
June 30, 2003

**Exhibit G-4**  
(Concluded)

Description by Category	Budgeted Amounts		Actual Amount	Variance *
	Original	Final		
Agency Reimbursement	386,241	386,241	341,872	(44,369)
<b>Total Intergovernmental</b>	<b>386,241</b>	<b>386,241</b>	<b>341,872</b>	<b>(44,369)</b>
Interest Earned	-	-	(5,590)	(5,590)
<b>Total Investment Income</b>	<b>-</b>	<b>-</b>	<b>(5,590)</b>	<b>(5,590)</b>
Miscellaneous Revenue	-	-	75	75
<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>75</b>
<b>Total Self-Insurance Revenues (Y606)</b>	<b>\$386,241</b>	<b>\$386,241</b>	<b>\$336,357</b>	<b>(\$49,884)</b>

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Schedule of Expenditures by Function**  
**General Fund - Budget and Actual**  
June 30, 2003

Exhibit G-5

Department / Agency	Department / Agency Actual by Expenditure Function							Department / Agency Total			Variance	
	General	Public			Culture and		Capital	Actual	Agency Budget		Favorable	
	Government	Safety	Sanitation	Health	Recreation	Education	Outlay	Expenditures	Original	Final	(Unfavorable)	
Adult Probation:												
Administration	-	\$1,067,707	-	-	-	-	\$29,556	\$1,097,263	\$1,097,878	\$1,097,878		\$615
Pre Trial Services	\$276,303	-	-	-	-	-	-	276,303	276,803	276,803		500
Graffiti Abatement	-	4,494	-	-	-	-	-	4,494	4,500	4,500		6
Assessor	1,174,284	-	-	-	-	-	44,449	1,218,733	1,304,678	1,304,678		85,945
Attorney:												
Civil	667,647	-	-	-	-	-	7,747	675,394	686,356	687,162		11,768
Criminal	1,489,173	-	-	-	-	-	-	1,489,173	1,538,798	1,529,160		39,987
Victim Services	257,872	-	-	-	-	-	8,491	266,363	272,798	272,798		6,435
Lawsuits & Judgements	-	-	-	-	-	-	-	0	50,000	50,000		50,000
Board of Supervisors	929,982	-	-	-	-	-	-	929,982	964,138	964,138		34,156
Clerk of Superior Court	1,161,141	-	-	-	-	-	17,218	1,178,359	1,178,860	1,178,860		501
Constables:												
Constable #1	119,139	-	-	-	-	-	-	119,139	121,298	121,298		2,159
Constable #2	785	-	-	-	-	-	-	785	714	714		(71)
Constable #3	1,095	-	-	-	-	-	-	1,095	714	1,163		68
Development Services	2,367,526	-	-	-	-	-	9,815	2,377,341	2,497,158	2,497,158		119,817
Elections	384,154	-	-	-	-	-	-	384,154	428,467	431,467		47,313
Emergency Services	20,292	-	-	-	-	-	-	20,292	20,292	20,292		0
Facilities Management	1,040,150	-	-	-	-	-	27,886	1,068,036	1,131,044	1,131,044		63,008
Financial Services	794,821	-	-	-	-	-	8,332	803,153	836,016	836,016		32,863
Administrative & Channel 77	1,020,137	-	-	-	-	-	-	1,020,137	7,288,117	7,146,596		6,126,459
Human Resources	471,529	-	-	-	-	-	-	471,529	498,698	498,698		27,169
Information Technology	1,534,298	-	-	-	-	-	43,622	1,577,920	1,647,881	1,647,881		69,961
Justice Courts:												
Justice Court #1	649,289	-	-	-	-	-	-	649,289	649,975	649,975		686
Justice Court #2	171,902	-	-	-	-	-	6,600	178,502	180,920	180,920		2,418
Justice Court #3	216,693	-	-	-	-	-	-	216,693	217,182	217,182		489
Juvenile Court:												
Administration	854,688	-	-	-	-	-	-	854,688	853,739	865,935		11,247
Detention	1,782,419	-	-	-	-	-	58,897	1,841,316	1,852,000	1,852,000		10,684
Legal Defender	498,380	-	-	-	-	-	6,112	504,492	580,118	567,990		63,498
Medical Eligibility Programs	-	-	-	\$7,355,045	-	-	-	7,355,045	7,893,033	7,893,033		537,988
Parks	-	-	-	-	\$16,311	-	-	16,311	23,225	23,225		6,914
Public Defender	942,993	-	-	-	-	-	-	942,993	1,144,615	1,140,186		197,193
Public Fiduciary	181,756	-	-	-	-	-	-	181,756	205,464	205,464		23,708
Recorder	405,504	-	-	-	-	-	-	405,504	420,523	420,523		15,019
School Superintendent	-	-	-	-	-	\$243,754	-	243,754	247,883	247,883		4,129
Sheriff's Office:												
Administration	-	4,972,266	-	-	-	-	267,028	5,239,294	5,489,736	5,455,727		216,433
Boat Patrol	-	86,636	-	-	-	-	-	86,636	151,113	83,460		(3,176)
Solid Waste	-	-	\$470,189	-	-	-	-	470,189	537,823	537,823		67,634
Superior Court:												
Administration	1,786,040	-	-	-	-	-	24,867	1,810,907	1,784,468	1,813,958		3,051
Judicial Assistance	154,442	-	-	-	-	-	8,500	162,942	163,435	163,435		493
Trial Services	1,411,546	-	-	-	-	-	-	1,411,546	1,316,554	1,436,576		25,030
Treasurer	498,366	-	-	-	-	-	-	498,366	514,182	514,182		15,816
<b>Total General (Y100)</b>	<b>23,264,346</b>	<b>6,131,103</b>	<b>470,189</b>	<b>7,355,045</b>	<b>16,311</b>	<b>243,754</b>	<b>569,120</b>	<b>38,049,868</b>	<b>46,071,196</b>	<b>45,967,781</b>		<b>7,917,913</b>
Self Insurances	341,872	-	-	-	-	-	-	341,872	1,146,547	1,146,547		804,675
<b>Total Self-Insurance(Y606)</b>	<b>341,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,872</b>	<b>1,146,547</b>	<b>1,146,547</b>		<b>804,675</b>
<b>Total General Fund</b>	<b>\$23,606,218</b>	<b>\$6,131,103</b>	<b>\$470,189</b>	<b>\$7,355,045</b>	<b>\$16,311</b>	<b>\$243,754</b>	<b>\$569,120</b>	<b>\$38,391,740</b>	<b>\$47,217,743</b>	<b>\$47,114,328</b>		<b>\$8,722,588</b>

Schedule of Expenditures by Category

(Continued)

General (Y100) - Budget and Actual

June 30, 2003

Department / Agency	Agency Budget		Department / Agency Actual by Category				Total Agency Expenditures	Variance *
	Original	Final	Personnel Services	Operating Expenses	Total Current	Capital Outlay		
General government								
Adult Probation - Pre Trial Services	\$276,803	\$276,803	\$263,685	\$12,618	\$276,303	-	\$276,303	\$500
Assessor	1,304,678	1,304,678	1,038,749	135,535	1,174,284	\$44,449	1,218,733	85,945
Attorney								
Attorney - Civil	686,356	687,162	611,235	56,412	667,647	7,747	675,394	11,768
Attorney - Criminal	1,538,798	1,529,160	1,264,021	225,152	1,489,173	-	1,489,173	39,987
Attorney - Victim Services	272,798	272,798	173,651	84,221	257,872	8,491	266,363	6,435
Attorney - Lawsuits & Judgements	50,000	50,000	-	-	-	-	-	50,000
Board of Supervisors	964,138	964,138	822,336	107,646	929,982	-	929,982	34,156
Clerk of Superior Court	1,178,860	1,178,860	1,035,171	125,970	1,161,141	17,218	1,178,359	501
Constables								
Constable #1	121,298	121,298	101,259	17,880	119,139	-	119,139	2,159
Constable #2	714	714	26	759	785	-	785	(71)
Constable #3	714	1,163	26	1,069	1,095	-	1,095	68
Development Services	2,497,158	2,497,158	2,094,655	272,871	2,367,526	9,815	2,377,341	119,817
Elections	428,467	431,467	143,206	240,948	384,154	-	384,154	47,313
Emergency Services	20,292	20,292	-	20,292	20,292	-	20,292	-
Facilities Management	1,131,044	1,131,044	842,379	197,771	1,040,150	27,886	1,068,036	63,008
Financial Services	836,016	836,016	691,817	103,004	794,821	8,332	803,153	32,863
Administrative & Channel 77	7,288,117	7,146,596	390,268	629,869	1,020,137	-	1,020,137	6,126,459
Human Resources	498,698	498,698	358,804	112,725	471,529	-	471,529	27,169
Information Technology Services	1,647,881	1,647,881	1,092,810	441,488	1,534,298	43,622	1,577,920	69,961
Justice Courts								
Justice Court #1	649,975	649,975	594,389	54,900	649,289	-	649,289	686
Justice Court #2	180,920	180,920	159,393	12,509	171,902	6,600	178,502	2,418
Justice Court #3	217,182	217,182	201,156	15,537	216,693	-	216,693	489
Juvenile Court								
Juvenile Court Administration	853,739	865,935	686,306	168,382	854,688	-	854,688	11,247
Juvenile Court Detention	1,852,000	1,852,000	1,308,721	473,698	1,782,419	58,897	1,841,316	10,684
Legal Defender	580,118	567,990	460,219	38,161	498,380	6,112	504,492	63,498
Public Defender	1,144,615	1,140,186	811,406	131,587	942,993	-	942,993	197,193
Public Fiduciary	205,464	205,464	140,819	40,937	181,756	-	181,756	23,708
Recorder	420,523	420,523	300,851	104,653	405,504	-	405,504	15,019
Superior Court								
Superior Court - Administration	1,784,468	1,813,958	1,610,493	175,547	1,786,040	24,867	1,810,907	3,051
Superior Court - Judicial Assistance	163,435	163,435	126,047	28,395	154,442	8,500	162,942	493
Superior Court - Trial Services	1,316,554	1,436,576	89,262	1,322,284	1,411,546	-	1,411,546	25,030
Treasurer	514,182	514,182	413,559	84,807	498,366	-	498,366	15,816
<b>Total General government</b>	<b>30,626,005</b>	<b>30,624,252</b>	<b>17,826,719</b>	<b>5,437,627</b>	<b>23,264,346</b>	<b>272,536</b>	<b>23,536,882</b>	<b>7,087,370</b>
Public safety								
Adult Probation								
Adult Probation - Administration	1,097,878	1,097,878	896,203	171,504	1,067,707	29,556	1,097,263	615
Adult Probation - Graffiti Abatement	4,500	4,500	-	4,494	4,494	-	4,494	6
Sheriff's Office								
Sheriff's - Administration	5,489,736	5,455,727	4,230,004	742,262	4,972,266	267,028	5,239,294	216,433
Sheriff's - Boat Patrol	151,113	83,460	86,636	-	86,636	-	86,636	(3,176)
<b>Total Public safety</b>	<b>6,743,227</b>	<b>6,641,565</b>	<b>5,212,843</b>	<b>918,260</b>	<b>6,131,103</b>	<b>296,584</b>	<b>6,427,687</b>	<b>213,878</b>

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**General (Y100) - Budget and Actual**  
 June 30, 2003

**Exhibit G-6**  
 (Continued)

Department / Agency	Agency Budget		Department / Agency Actual by Category				Total Agency Expenditures	Variance *
	Original	Final	Personnel Services	Operating Expenses	Total Current	Capital Outlay		
Sanitation								
Solid Waste	537,823	537,823	205,255	264,934	470,189	-	470,189	67,634
<b>Total Sanitation</b>	<b>537,823</b>	<b>537,823</b>	<b>205,255</b>	<b>264,934</b>	<b>470,189</b>	<b>-</b>	<b>470,189</b>	<b>67,634</b>
Health								
Medical Eligibility Programs	7,893,033	7,893,033	66,361	7,288,684	7,355,045	-	7,355,045	537,988
<b>Total Health</b>	<b>7,893,033</b>	<b>7,893,033</b>	<b>66,361</b>	<b>7,288,684</b>	<b>7,355,045</b>	<b>-</b>	<b>7,355,045</b>	<b>537,988</b>
Cultural and recreation								
Parks	23,225	23,225	14,806	1,505	16,311	-	16,311	6,914
<b>Total Cultural and recreation</b>	<b>23,225</b>	<b>23,225</b>	<b>14,806</b>	<b>1,505</b>	<b>16,311</b>	<b>-</b>	<b>16,311</b>	<b>6,914</b>
Education								
School Superintendent	247,883	247,883	215,273	28,481	243,754	-	243,754	4,129
<b>Total Education</b>	<b>247,883</b>	<b>247,883</b>	<b>215,273</b>	<b>28,481</b>	<b>243,754</b>	<b>-</b>	<b>243,754</b>	<b>4,129</b>
<b>Total General (Y100)</b>	<b>\$46,071,196</b>	<b>\$45,967,781</b>	<b>\$23,541,257</b>	<b>\$13,939,491</b>	<b>\$37,480,748</b>	<b>\$569,120</b>	<b>\$38,049,868</b>	<b>\$7,917,913</b>

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**Self-Insurance (Y606) - Budget and Actual**  
 June 30, 2003

**Exhibit G-6**  
 (Concluded)

Department / Agency	Agency Budget		Department / Agency Actual by Category				Total Agency Expenditures	Variance *
	Original	Final	Personnel Services	Operating Expenses	Total Current	Capital Outlay		
General government								
Self Insurances	\$1,146,547	\$1,146,547	\$102,907	\$238,965	\$341,872	-	\$341,872	\$804,675
<b>Total General Government</b>	<b>1,146,547</b>	<b>1,146,547</b>	<b>102,907</b>	<b>238,965</b>	<b>341,872</b>	<b>-</b>	<b>341,872</b>	<b>804,675</b>
<b>Total Self-Insurance (Y606)</b>	<b>\$1,146,547</b>	<b>\$1,146,547</b>	<b>\$102,907</b>	<b>\$238,965</b>	<b>\$341,872</b>	<b>-</b>	<b>\$341,872</b>	<b>\$804,675</b>
<b>Grand Total General Fund</b>	<b>\$47,217,743</b>	<b>\$47,114,328</b>	<b>\$23,644,164</b>	<b>\$14,178,456</b>	<b>\$37,822,620</b>	<b>\$569,120</b>	<b>\$38,391,740</b>	<b>\$8,722,588</b>

\* Variance = Positive / (Negative)



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## **NONMAJOR GOVERNMENTAL FUNDS**

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**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds .....	104
Debt Service Funds .....	121
Capital Project Funds .....	122

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2003

	Adult Probation				
	Probation Subsidy	State Aid Enhancement	Adult Probation Drug Grant	Community Punishment	Intensive Probation
	Y210	Y220	Y228	Y229	Y230
Assets					
Cash and cash equivalents	\$220,854	\$116,042	-	\$4,875	\$128,350
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	361	-	-	-	-
Accrued interest	235	183	-	4	198
Due from:					
Other funds	28,470	4	-	2,841	940
Other governments	-	-	\$27,062	-	3,946
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$249,920</b>	<b>\$116,229</b>	<b>\$27,062</b>	<b>\$7,720</b>	<b>\$133,434</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$8,098	\$3,803	\$2,577	\$4,812	\$5,192
Accrued payroll and employee benefits	6,909	30,999	2,882	339	31,043
Due to:					
Other funds	39,743	61,035	19,111	-	39,427
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>54,750</b>	<b>95,837</b>	<b>24,570</b>	<b>5,151</b>	<b>75,662</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	195,170	20,392	2,492	2,569	57,772
<b>Total fund equity</b>	<b>195,170</b>	<b>20,392</b>	<b>2,492</b>	<b>2,569</b>	<b>57,772</b>
<b>Total liabilities and fund equity</b>	<b>\$249,920</b>	<b>\$116,229</b>	<b>\$27,062</b>	<b>\$7,720</b>	<b>\$133,434</b>

**Exhibit H-1**  
(Continued)

Adult Probation				Assessor	Attorney		
Drug Treatment & Education Y238	Drug Court Planning Y239	Extra Probation Y372	Interstate Comp Y373	Property Information Y151	Witness Program Y211	Attorney Drug Enforcement Y218	Bad Check Fund Y219
\$35,276	\$991	\$10,703	\$2,895	\$207,315	\$23,010	-	\$25,457
-	-	-	-	-	-	-	-
-	-	275	-	-	-	-	-
44	1	10	3	226	26	\$1	27
-	-	-	-	-	590	215	-
-	-	-	-	-	23,718	83,773	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$35,320</b>	<b>\$992</b>	<b>\$10,988</b>	<b>\$2,898</b>	<b>\$207,541</b>	<b>\$47,344</b>	<b>\$83,989</b>	<b>\$25,484</b>
\$168	-	-	-	13,419	\$1,255	\$8,099	\$8
953	-	-	-	-	9,189	9,513	855
23,407	-	-	-	-	17,187	66,436	-
1,869	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>26,397</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,419</b>	<b>27,631</b>	<b>84,048</b>	<b>863</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,923	992	10,988	2,898	194,122	19,713	(59)	24,621
<b>8,923</b>	<b>992</b>	<b>10,988</b>	<b>2,898</b>	<b>194,122</b>	<b>19,713</b>	<b>(59)</b>	<b>24,621</b>
<b>\$35,320</b>	<b>\$992</b>	<b>\$10,988</b>	<b>\$2,898</b>	<b>\$207,541</b>	<b>\$47,344</b>	<b>\$83,989</b>	<b>\$25,484</b>

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2003

	Attorney				
	Crime Victim Comp Grant Y221	Federal Victim Comp Grant Y224	Crime Prosecution Enhancement Y225	HIDTA Grant (SBA) Y227	Anti-Gang Enforcement Y273
Assets					
Cash and cash equivalents	\$58,136	\$15,984	\$16,407	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	73	17	23	-	-
Due from:					
Other funds	-	-	-	\$164	\$1
Other governments	-	-	24,195	69,715	770
Inventories	-	-	-	-	-
Prepaid Items	400	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$58,609</b>	<b>\$16,001</b>	<b>\$40,625</b>	<b>\$69,879</b>	<b>\$771</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$27	-	\$58	\$278	\$1
Accrued payroll and employee benefits	-	-	4,012	10,806	-
Due to:					
Other funds	17	-	-	47,183	570
Other governments	610	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>654</b>	<b>-</b>	<b>4,070</b>	<b>58,267</b>	<b>571</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	400	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	57,555	16,001	36,555	11,612	200
<b>Total fund equity</b>	<b>57,955</b>	<b>16,001</b>	<b>36,555</b>	<b>11,612</b>	<b>200</b>
<b>Total liabilities and fund equity</b>	<b>\$58,609</b>	<b>\$16,001</b>	<b>\$40,625</b>	<b>\$69,879</b>	<b>\$771</b>

Attorney						
Federal Justice Asset Sharing Y274	Anti- Racketeering Y275	Federal Revenue Asset Sharing Y276	Federal Justice Rico Operation Y279	Governor's Action Y281	Community Prosecution Y282	ACJC Domestic Violence Y284
\$24	\$93,110	\$31,797	\$3,638	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	113	36	3	-	-	-
-	-	-	1	-	\$45	\$2
10,506	28,478	46,148	-	\$629	20,147	4,999
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$10,530</b>	<b>\$121,701</b>	<b>\$77,981</b>	<b>\$3,642</b>	<b>\$629</b>	<b>\$20,192</b>	<b>\$5,001</b>
-	\$237	\$3,646	-	\$1	\$29	\$8
-	-	-	-	-	1,634	556
195	-	-	-	665	18,534	4,248
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>195</b>	<b>237</b>	<b>3,646</b>	<b>-</b>	<b>666</b>	<b>20,197</b>	<b>4,812</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,335	121,464	74,335	3,642	(37)	(5)	189
<b>10,335</b>	<b>121,464</b>	<b>74,335</b>	<b>3,642</b>	<b>(37)</b>	<b>(5)</b>	<b>189</b>
<b>\$10,530</b>	<b>\$121,701</b>	<b>\$77,981</b>	<b>\$3,642</b>	<b>\$629</b>	<b>\$20,192</b>	<b>\$5,001</b>



YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2003

	Clerk of Superior Court				
	Clerk's Fund Y209	Child Support Automation Y350	IV-D Case Processing Y353	Spousal Maint Enforcement Y374	Expedited Child Support Y376
Assets					
Cash and cash equivalents	\$70,006	\$3,420	\$1,914	\$4,550	\$17,780
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	75	4	2	\$5	19
Due from:					
Other funds	-	-	9	-	-
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	2,966	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$73,047</b>	<b>\$3,424</b>	<b>\$1,925</b>	<b>\$4,555</b>	<b>\$17,799</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$340	\$545	\$1	-	\$1
Accrued payroll and employee benefits	1,284	-	657	-	573
Due to:					
Other funds	-	-	2	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,624</b>	<b>545</b>	<b>660</b>	<b>-</b>	<b>574</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	2,966	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	68,457	2,879	1,265	4,555	17,225
<b>Total fund equity</b>	<b>71,423</b>	<b>2,879</b>	<b>1,265</b>	<b>4,555</b>	<b>17,225</b>
<b>Total liabilities and fund equity</b>	<b>\$73,047</b>	<b>\$3,424</b>	<b>\$1,925</b>	<b>\$4,555</b>	<b>\$17,799</b>

Co. Treasurer	Development Services		Human Resources	Housing		
	Road Fund	CDBG	Health Ins Stabilization	HOME Grant	Public Housing	Conventional 13-6-PHA
	Y205	Y310	Y604	Y272	Y620	Y632
Treasurer's Information Y150						
\$74,051	\$493,854	\$91	-	-	\$7,434	\$423,177
-	-	-	-	-	-	-
-	-	-	-	-	48,959	12,726
80	534	1	-	-	39	-
-	-	-	-	-	10,214	-
-	-	749	-	\$10,695	-	21,987
-	-	-	-	-	-	49,967
-	-	-	-	-	-	5,612
-	-	-	-	-	-	61,011
<b>\$74,131</b>	<b>\$494,388</b>	<b>\$841</b>	<b>-</b>	<b>\$10,695</b>	<b>\$66,646</b>	<b>\$574,480</b>
-	-	\$1,043	-	-	\$10,123	\$53,256
-	-	-	-	-	26,313	-
-	-	501	-	\$10,694	17,507	5,993
-	-	-	-	-	-	-
-	-	-	-	-	-	87,461
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>1,544</b>	<b>-</b>	<b>10,694</b>	<b>53,943</b>	<b>146,710</b>
-	-	-	-	-	-	5,612
-	-	-	-	-	-	61,011
74,131	494,388	(703)	-	1	12,703	361,147
<b>74,131</b>	<b>494,388</b>	<b>(703)</b>	<b>-</b>	<b>1</b>	<b>12,703</b>	<b>427,770</b>
<b>\$74,131</b>	<b>\$494,388</b>	<b>\$841</b>	<b>-</b>	<b>\$10,695</b>	<b>\$66,646</b>	<b>\$574,480</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2003

	Housing		Juvenile Court	
	Section 8	Water Co.	State Aid	Charter
	Voucher Prog Y635	13-6 Y640	Supreme Court Y215	School Y241
Assets				
Cash and cash equivalents	\$126,273	\$411,962	\$30,922	\$268,213
Receivables (net of allowances for uncollectibles):				
Property taxes	-	-	-	-
Accounts	788	-	-	107
Accrued interest	-	-	61	255
Due from:				
Other funds	38	5,956	-	-
Other governments	107,332	-	-	-
Inventories	-	-	-	-
Prepaid Items	4,078	439	-	4,275
Cash and investments held by trustees-restricted	185,027	-	-	-
<b>Total Assets</b>	<b>\$423,536</b>	<b>\$418,357</b>	<b>\$30,983</b>	<b>\$272,850</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$21,508	\$1,515	\$3,960	\$5,767
Accrued payroll and employee benefits	-	-	14,754	17,136
Due to:				
Other funds	-	-	138	15,880
Other governments	-	-	-	-
Deposits held for others	34,783	-	-	-
Deferred revenues	-	-	-	-
<b>Total Liabilities</b>	<b>56,291</b>	<b>1,515</b>	<b>18,852</b>	<b>38,783</b>
Fund balances:				
Fund balances:				
Reserved for prepaid items	4,078	439	-	4,275
Reserved for other purposes	185,027	-	-	-
Unreserved / (Deficit)	178,140	416,403	12,131	229,792
<b>Total fund equity</b>	<b>367,245</b>	<b>416,842</b>	<b>12,131</b>	<b>234,067</b>
<b>Total liabilities and fund equity</b>	<b>\$423,536</b>	<b>\$418,357</b>	<b>\$30,983</b>	<b>\$272,850</b>

Juvenile Court						
Detention Education Y242	Juvenile Safe Schools Y244	Juvenile Probation Fees Y245	Juvenile Victim Rights Y246	Juvenile Restitution Y247	Court Appointed Specialist Y248	Court Improvement Y249
\$128,457	-	\$239,639	\$835	\$1,481	\$7,120	\$667
-	-	-	-	-	-	-
-	-	-	-	100	-	-
142	\$2	249	1	2	14	1
-	-	26,317	-	384	402	-
36,681	23,087	-	-	-	-	-
-	-	-	-	-	-	-
7,866	-	2,590	-	-	-	-
-	-	-	-	-	-	-
<b>\$173,146</b>	<b>\$23,089</b>	<b>\$268,795</b>	<b>\$836</b>	<b>\$1,967</b>	<b>\$7,536</b>	<b>\$668</b>
\$26,634	\$538	\$13	\$1	\$1,203	\$3,554	\$1
7,614	10,563	3,608	249	-	2,534	600
18	13,134	-	-	-	-	-
-	776	-	837	-	2,014	67
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>34,266</b>	<b>25,011</b>	<b>3,621</b>	<b>1,087</b>	<b>1,203</b>	<b>8,102</b>	<b>668</b>
7,866	-	2,590	-	-	-	-
-	-	-	-	-	-	-
131,014	(1,922)	262,584	(251)	764	(566)	-
<b>138,880</b>	<b>(1,922)</b>	<b>265,174</b>	<b>(251)</b>	<b>764</b>	<b>(566)</b>	<b>-</b>
<b>\$173,146</b>	<b>\$23,089</b>	<b>\$268,795</b>	<b>\$836</b>	<b>\$1,967</b>	<b>\$7,536</b>	<b>\$668</b>

YUMA COUNTY

Combining Balance Sheet - Nonmajor Governmental Funds

All Special Revenue Funds

June 30, 2003

	Juvenile Court				
	Juvenile Crime Reduction	Juvenile Diversion Intake	Juvenile Diversion Prog	Juvenile Treatment	Improving Am Schools
	Y250	Y251	Y252	Y253	Y257
Assets					
Cash and cash equivalents	\$430	\$75,553	\$27,995	\$48,418	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	2	112	35	67	\$58
Due from:					
Other funds	-	-	-	4,583	7,565
Other governments	-	-	-	-	10,531
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-	-
<b>Total Assets</b>	<b>\$432</b>	<b>\$75,665</b>	<b>\$28,030</b>	<b>\$53,068</b>	<b>\$18,154</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$543	\$22,240	\$40	\$27,084	\$12,809
Accrued payroll and employee benefits	-	15,979	2,882	8,794	1,336
Due to:					
Other funds	-	481	21,054	5,916	5,193
Other governments	54	1,346	-	1,510	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>597</b>	<b>40,046</b>	<b>23,976</b>	<b>43,304</b>	<b>19,338</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	(165)	35,619	4,054	9,764	(1,184)
<b>Total fund equity</b>	<b>(165)</b>	<b>35,619</b>	<b>4,054</b>	<b>9,764</b>	<b>(1,184)</b>
<b>Total liabilities and fund equity</b>	<b>\$432</b>	<b>\$75,665</b>	<b>\$28,030</b>	<b>\$53,068</b>	<b>\$18,154</b>

Juvenile Court						
Troops for Teachers Y258	State Aid to Detention Y259	Family Counseling Y260	Drug Court Planning Y261	Drug Court Education Y262	Juvenile Probation Y264	Intensive Probation Y265
\$11,797	\$399,808	\$13,867	-	-	\$27,437	\$65,063
-	-	-	-	-	-	-
-	-	-	-	-	-	46
13	430	17	-	-	32	107
-	-	-	-	35	-	653
-	-	-	\$80,539	\$5,126	16,668	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$11,810</b>	<b>\$400,238</b>	<b>\$13,884</b>	<b>\$80,539</b>	<b>\$5,161</b>	<b>\$44,137</b>	<b>\$65,869</b>
-	-	\$3,145	\$263	\$182	\$517	\$29,129
-	-	-	4,150	1,436	2,382	19,843
-	390,000	-	75,999	4,939	-	2,292
-	-	5,653	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>390,000</b>	<b>8,798</b>	<b>80,412</b>	<b>6,557</b>	<b>2,899</b>	<b>51,264</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
11,810	10,238	5,086	127	(1,396)	41,238	14,605
<b>11,810</b>	<b>10,238</b>	<b>5,086</b>	<b>127</b>	<b>(1,396)</b>	<b>41,238</b>	<b>14,605</b>
<b>\$11,810</b>	<b>\$400,238</b>	<b>\$13,884</b>	<b>\$80,539</b>	<b>\$5,161</b>	<b>\$44,137</b>	<b>\$65,869</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2003

	Juvenile Court	Justice Court	Legal & Public Defenders	
	Account Incentive Y392	Justice Court Enhancement Y352	Defender Training Y390	Indigent Dependency Y391
Assets				
Cash and cash equivalents	-	\$66,306	\$19,940	\$1,494
Receivables (net of allowances for uncollectibles):				
Property taxes	-	-	-	-
Accounts	-	-	-	-
Accrued interest	\$3	76	23	2
Due from:				
Other funds	-	-	-	-
Other governments	28,872	-	3,145	-
Inventories	-	-	-	-
Prepaid Items	199	-	-	-
Cash and investments held by trustees-restricted	-	-	-	-
<b>Total Assets</b>	<b>\$29,074</b>	<b>\$66,382</b>	<b>\$23,108</b>	<b>\$1,496</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	\$9,692	\$1,016	\$335	-
Accrued payroll and employee benefits	-	5,089	-	-
Due to:				
Other funds	9,185	13,880	-	-
Other governments	-	-	-	-
Deposits held for others	-	-	-	-
Deferred revenues	-	-	-	-
<b>Total Liabilities</b>	<b>18,877</b>	<b>19,985</b>	<b>335</b>	<b>-</b>
Fund balances:				
Fund balances:				
Reserved for prepaid items	199	-	-	-
Reserved for other purposes	-	-	-	-
Unreserved / (Deficit)	9,998	46,397	22,773	1,496
<b>Total fund equity</b>	<b>10,197</b>	<b>46,397</b>	<b>22,773</b>	<b>1,496</b>
<b>Total liabilities and fund equity</b>	<b>\$29,074</b>	<b>\$66,382</b>	<b>\$23,108</b>	<b>\$1,496</b>

**Exhibit H-1**  
(Continued)

Library District		Public Health		Public Works	Recorder
Library District LSCA Grants Y315	Library District Other Grants Y317	Rabies Control Y207	Health Services Y212	Waste Tire Y271	Recorder's Fund Y202
\$11,213	\$5,952	\$14,957	\$2,357,084	\$51,036	\$485,048
-	-	-	-	-	-
-	-	-	74,834	-	-
-	-	5	2,411	56	521
-	-	-	2,942	-	-
-	-	-	717,564	48,287	-
-	-	-	-	-	-
-	-	-	71,464	-	-
-	-	-	-	-	-
<b>\$11,213</b>	<b>\$5,952</b>	<b>\$14,962</b>	<b>\$3,226,299</b>	<b>\$99,379</b>	<b>\$485,569</b>
\$11,212	\$5,486	-	\$50,077	\$1,302	\$2,392
-	-	-	120,880	1,941	2,391
-	-	-	1,266	14,107	-
-	-	-	1,808	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>11,212</b>	<b>5,486</b>	<b>-</b>	<b>174,031</b>	<b>17,350</b>	<b>4,783</b>
-	-	-	71,464	-	-
-	-	-	-	-	-
1	466	14,962	2,980,804	82,029	480,786
<b>1</b>	<b>466</b>	<b>14,962</b>	<b>3,052,268</b>	<b>82,029</b>	<b>480,786</b>
<b>\$11,213</b>	<b>\$5,952</b>	<b>\$14,962</b>	<b>\$3,226,299</b>	<b>\$99,379</b>	<b>\$485,569</b>



YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2003

	School Superintendent		Sheriff - Administration		
	School Grants	Accommodation School District	Narcotic Enforcement	Anti-Racket Sheriff's	Arizona Law Enforcement
	Y288	Y293	Y214	Y278	Y287
Assets					
Cash and cash equivalents	-	-	-	\$719	\$7,655
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	\$147,042	\$475,320	-	-	-
Accrued interest	-	-	-	1	8
Due from:					
Other funds	-	-	\$667	-	-
Other governments	27,965	-	9,882	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Cash and investments held by trustees-restric	-	-	-	-	-
<b>Total Assets</b>	<b>\$175,007</b>	<b>\$475,320</b>	<b>\$10,549</b>	<b>\$720</b>	<b>\$7,663</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	-	-	\$185	-	-
Accrued payroll and employee benefits	-	-	1,837	-	-
Due to:					
Other funds	-	-	7,609	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>9,631</b>	<b>-</b>	<b>-</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	175,007	475,320	918	720	7,663
<b>Total fund equity</b>	<b>175,007</b>	<b>475,320</b>	<b>918</b>	<b>720</b>	<b>7,663</b>
<b>Total liabilities and fund equity</b>	<b>\$175,007</b>	<b>\$475,320</b>	<b>\$10,549</b>	<b>\$720</b>	<b>\$7,663</b>

Sheriff - Administration			Sheriff - Jail District			
Drug Task Force Y302	Local Law Enforcement Y303	Sheriff's Other Grants Y306	Facility Commission Y286	Jail Enhancement Y290	Inmate Health Y301	Other Jail Grants Y308
-	\$12,645	\$22,009	\$175,700	\$531,813	\$2,716	\$20,668
-	-	-	-	-	-	-
-	-	502	11,750	-	-	-
-	15	14	187	572	2	22
\$9,002	4,181	87	-	-	-	-
5,388	-	78,772	-	21,339	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$14,390</b>	<b>\$16,841</b>	<b>\$101,384</b>	<b>\$187,637</b>	<b>\$553,724</b>	<b>\$2,718</b>	<b>\$20,690</b>
\$227	\$4,307	\$97,538	\$4,646	\$2,636	\$340	-
1,051	-	1,607	3,378	2,897	-	-
36,809	631	30,013	70	15,646	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>38,087</b>	<b>4,938</b>	<b>129,158</b>	<b>8,094</b>	<b>21,179</b>	<b>340</b>	<b>0</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(23,697)	11,903	(27,774)	179,543	532,545	2,378	20,690
<b>(23,697)</b>	<b>11,903</b>	<b>(27,774)</b>	<b>179,543</b>	<b>532,545</b>	<b>2,378</b>	<b>20,690</b>
<b>\$14,390</b>	<b>\$16,841</b>	<b>\$101,384</b>	<b>\$187,637</b>	<b>\$553,724</b>	<b>\$2,718</b>	<b>\$20,690</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2003

	Superior Court				
	Law Library Y203	JCEF Time Payment Y223	Aztec Field Training Y231	Local Court Assistance Y356	Domestic Relations Y375
	Assets				
Cash and cash equivalents	\$9,866	\$9,195	\$501	\$180,055	\$60,139
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	643	-	-	-	-
Accrued interest	7	-	1	197	64
Due from:					
Other funds	-	368	-	-	-
Other governments	-	-	-	9,226	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Cash and investments held by trustees-restric	-	-	-	-	-
<b>Total Assets</b>	<b>\$10,516</b>	<b>\$9,563</b>	<b>\$502</b>	<b>\$189,478</b>	<b>\$60,203</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$4,260	-	\$2	\$15	-
Accrued payroll and employee benefits	-	-	590	1,649	-
Due to:					
Other funds	7	\$73	-	80,228	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>4,267</b>	<b>73</b>	<b>592</b>	<b>81,892</b>	<b>-</b>
Fund balances:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Reserved for other purposes	-	-	-	-	-
Unreserved / (Deficit)	6,249	9,490	(90)	107,586	60,203
<b>Total fund equity</b>	<b>6,249</b>	<b>9,490</b>	<b>(90)</b>	<b>107,586</b>	<b>60,203</b>
<b>Total liabilities and fund equity</b>	<b>\$10,516</b>	<b>\$9,563</b>	<b>\$502</b>	<b>\$189,478</b>	<b>\$60,203</b>

**Exhibit H-1**  
(Continued)

Superior Court			Other Court & Court Related Grants		
Conciliation Court Y377	Supreme Court Enhancement Y379	Fee - Case Management Y380	Child Support Enforcement Y351	Fill the Gap Y354	Case Process Assistance Y378
\$212,061	\$9,639	\$58,323	-	\$55,961	\$3,044
-	-	-	-	-	-
-	-	-	-	1,750	-
228	9	54	\$1	78	9
-	-	-	39	79,673	23,407
-	-	-	19,807	38,016	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$212,289</b>	<b>\$9,648</b>	<b>\$58,377</b>	<b>\$19,847</b>	<b>\$175,478</b>	<b>\$26,460</b>
\$14,772	\$4,130	-	\$955	\$186	\$169
624	-	-	2,802	13,109	4,521
1,438	2,782	-	10,253	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>16,834</b>	<b>6,912</b>	<b>0</b>	<b>14,010</b>	<b>13,295</b>	<b>4,690</b>
-	-	-	-	-	-
-	-	-	-	-	-
195,455	2,736	58,377	5,837	162,183	21,770
<b>195,455</b>	<b>2,736</b>	<b>58,377</b>	<b>5,837</b>	<b>162,183</b>	<b>21,770</b>
<b>\$212,289</b>	<b>\$9,648</b>	<b>\$58,377</b>	<b>\$19,847</b>	<b>\$175,478</b>	<b>\$26,460</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**All Special Revenue Funds**  
June 30, 2003

**Exhibit H-1**  
(Concluded)

	Workforce Investment Act Y280	Improvement Districts N/A	Inactive Funds N/A	Total Special Revenue Funds
Assets				
Cash and cash equivalents	(\$4,186)	\$365,092	\$30,851	\$8,754,574
Receivables (net of allowances for uncollectibles):				
Property taxes	-	42,043	(30)	42,013
Accounts	5,516	-	-	780,719
Accrued interest	213	437	34	8,832
Due from:				
Other funds	-	110	-	209,905
Other governments	1,079,546	-	-	2,745,290
Inventories	-	-	-	49,967
Prepaid Items	-	-	-	99,889
Cash and investments held by trustees-restricted	-	-	-	246,038
<b>Total Assets</b>	<b>\$1,081,089</b>	<b>\$407,682</b>	<b>\$30,855</b>	<b>\$12,937,227</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	1,079,555	\$164,218	-	\$1,737,324
Accrued payroll and employee benefits	165	-	-	416,908
Due to:				
Other funds	\$2,666	146,625	33,812	1,314,599
Other governments	-	-	-	16,544
Deposits held for others	-	-	-	122,244
Deferred revenues	-	27,300	(30)	27,270
<b>Total Liabilities</b>	<b>1,082,386</b>	<b>338,143</b>	<b>33,782</b>	<b>3,634,889</b>
Fund balances:				
Fund balances:				
Reserved for prepaid items	-	-	-	99,889
Reserved for other purposes	-	-	-	246,038
Unreserved / (Deficit)	(1,297)	69,539	(2,927)	8,956,411
<b>Total fund equity</b>	<b>(1,297)</b>	<b>69,539</b>	<b>(2,927)</b>	<b>9,302,338</b>
<b>Total liabilities and fund equity</b>	<b>\$1,081,089</b>	<b>\$407,682</b>	<b>\$30,855</b>	<b>\$12,937,227</b>

YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Funds**  
**All Debt Service Funds**  
June 30, 2003

Exhibit H-2

	Donovon Estates 1543	Del Sur 1544	El Pado Estates 1545	Other Funds 1536,1537,1541	Total Debt Service Funds
Assets					
Cash and cash equivalents	\$84,281	\$13,225	\$51,720	\$5,166	\$154,392
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Special assessments	274,088	39,897	468,555	4,559	787,099
Accrued interest	101	16	59	-	176
Due from:					
Other funds	-	11,177	-	-	11,177
<b>Total Assets</b>	<b>\$358,470</b>	<b>\$64,315</b>	<b>\$520,334</b>	<b>\$9,725</b>	<b>\$952,844</b>
Liabilities and Fund Equity					
Liabilities:					
Due to:					
Other funds	11,177	-	-	4,721	15,898
Interest and fiscal charges payable	-	-	-	-	-
Special assessment bonds with governmental commitment payable	-	-	4,171	-	4,171
Deferred revenues	274,088	39,897	468,555	4,559	787,099
<b>Total Liabilities</b>	<b>285,265</b>	<b>39,897</b>	<b>472,726</b>	<b>9,280</b>	<b>807,168</b>
Fund equity:					
Fund balances:					
Reserved for debt service	73,205	24,418	47,608	445	145,676
<b>Total fund equity / (deficit)</b>	<b>73,205</b>	<b>24,418</b>	<b>47,608</b>	<b>445</b>	<b>145,676</b>
<b>Total liabilities and fund equity</b>	<b>\$358,470</b>	<b>\$64,315</b>	<b>\$520,334</b>	<b>\$9,725</b>	<b>\$952,844</b>

YUMA COUNTY

**Combining Balance Sheet - Nonmajor Governmental Funds - All Capital Projects Funds**

June 30, 2003

	Del Sur 1715	Donovon Estates 1716	El Prado Estates 1717	Padre Ranch 1718
Assets				
Cash and cash equivalents	\$5,540	\$111,110	\$2,352	-
Receivables (net of allowances for uncollectibles):				
Accrued interest	6	121	3	-
Due from:				
Other governments	-	-	118,990	-
Cash and investments held by trustees-restricted	-	-	-	-
<b>Total Assets</b>	<b>\$5,546</b>	<b>\$111,231</b>	<b>\$121,345</b>	<b>-</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	-	-	\$122,507	-
Due to:				
Other funds	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>122,507</b>	<b>-</b>
Fund balances:				
Reserved for capital projects	-	-	-	-
Unreserved / (deficit)	5,546	111,231	(1,162)	-
<b>Total fund equity / (deficit)</b>	<b>5,546</b>	<b>111,231</b>	<b>(1,162)</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>\$5,546</b>	<b>\$111,231</b>	<b>\$121,345</b>	<b>-</b>

**Exhibit H-3**

(Continued)

Gadsden 1719	SLIF Project Y285	Jail District Y401	Admin Building Y440	Development Services Y451	Total Capital Projects Funds
-	\$63,136	\$1,400,027	\$107,747	\$7,061	\$1,696,973
	68	1,509	116	8	1,831
-	-	-	-	-	118,990
-	-	5,186,077	-	-	5,186,077
<b>-</b>	<b>\$63,204</b>	<b>\$6,587,613</b>	<b>\$107,863</b>	<b>\$7,069</b>	<b>\$7,003,871</b>
-	-	\$4,405	-	-	\$126,912
\$458	-	4,420	-	-	4,878
<b>458</b>	<b>-</b>	<b>8,825</b>	<b>-</b>	<b>-</b>	<b>131,790</b>
-	-	5,186,077	-	-	5,186,077
(458)	63,204	1,392,711	107,863	7,069	1,686,004
<b>(458)</b>	<b>63,204</b>	<b>6,578,788</b>	<b>107,863</b>	<b>7,069</b>	<b>6,872,081</b>
<b>-</b>	<b>\$63,204</b>	<b>\$6,587,613</b>	<b>\$107,863</b>	<b>\$7,069</b>	<b>\$7,003,871</b>



YUMA COUNTY  
**Combining Balance Sheet - Nonmajor Governmental Funds**  
**Total All Special Revenue, Debt Service, and Capital Project Funds**  
June 30, 2003

**Exhibit H-3**  
(Concluded)

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	
Assets				
Cash and cash equivalents	\$8,754,574	\$154,392	\$1,696,973	\$10,605,939
Receivables (net of allowances for uncollectibles):				
Property taxes	42,013	-	-	42,013
Accounts	780,719	-	-	780,719
Special assessments	-	787,099	-	787,099
Accrued interest	8,832	176	1,831	10,839
Due from:				
Other funds	209,905	11,177	-	221,082
Other governments	2,745,290	-	118,990	2,864,280
Inventories	49,967	-	-	49,967
Prepaid Items	99,889	-	-	99,889
Cash and investments held by trustees-restricted	246,038	-	5,186,077	5,432,115
<b>Total Assets</b>	<b>\$12,937,227</b>	<b>\$952,844</b>	<b>\$7,003,871</b>	<b>\$20,893,942</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	1,737,324	-	126,912	1,864,236
Accrued payroll and employee benefits	416,908	-	-	416,908
Due to:				
Other funds	1,314,599	15,898	4,878	1,335,375
Other governments	16,544	-	-	16,544
Deposits held for others	122,244	-	-	122,244
Special assessment bonds with governmental commitment payable	-	4,171	-	4,171
Deferred revenues	27,270	787,099	-	814,369
<b>Total Liabilities</b>	<b>3,634,889</b>	<b>807,168</b>	<b>131,790</b>	<b>4,573,847</b>
Fund balances:				
Reserved for prepaid items	99,889	-	-	99,889
Reserved for other purposes	246,038	-	-	246,038
Reserved for debt service	-	145,676	-	145,676
Reserved for capital projects	-	-	5,186,077	5,186,077
Unreserved / (Deficit)	8,956,411	-	1,686,004	10,642,415
<b>Total fund equity</b>	<b>9,302,338</b>	<b>145,676</b>	<b>6,872,081</b>	<b>16,320,095</b>
<b>Total liabilities and fund equity</b>	<b>\$12,937,227</b>	<b>\$952,844</b>	<b>\$7,003,871</b>	<b>\$20,893,942</b>

**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE**

**NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds .....	126
Debt Service Funds .....	143
Capital Project Funds .....	144

YUMA COUNTY

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

Year Ended June 30, 2003

	Adult Probation				
	Probation Subsidy	State Aid Enhancement	Adult Probation Drug Grant	Community Punishment	Intensive Probation
	Y210	Y220	Y228	Y229	Y230
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	\$1,013,540	\$90,153	\$46,447	\$1,125,080
Charges for services	\$396,842	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income (loss)	1,707	(4,003)	(\$98)	(582)	(5,040)
Rents	-	-	-	-	-
Miscellaneous	354	-	-	35,581	15
<b>Total Revenues</b>	<b>398,903</b>	<b>1,009,537</b>	<b>90,055</b>	<b>81,446</b>	<b>1,120,055</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	357,781	962,151	90,153	82,053	1,094,080
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>357,781</b>	<b>962,151</b>	<b>90,153</b>	<b>82,053</b>	<b>1,094,080</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>41,122</b>	<b>47,386</b>	<b>(98)</b>	<b>(607)</b>	<b>25,975</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	(36,900)	(57,100)	-	-	(31,000)
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(36,900)</b>	<b>(57,100)</b>	<b>-</b>	<b>-</b>	<b>(31,000)</b>
Net change in fund balances	4,222	(9,714)	(98)	(607)	(5,025)
Fund balances / (Deficit), July 1, 2002	190,948	30,106	2,590	3,176	62,797
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$195,170</b>	<b>\$20,392</b>	<b>\$2,492</b>	<b>\$2,569</b>	<b>\$57,772</b>

Adult Probation				Assessor	Attorney		
Drug Treatment & Education Y238	Drug Court Planning Y239	Extra Probation Y372	Interstate Comp Y373	Property Information Y151	Witness Program Y211	Attorney Drug Enforcement Y218	Bad Check Fund Y219
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$131,394	-	-	-	-	\$188,645	\$334,975	-
-	-	\$10,956	\$2,893	\$166,826	-	-	-
-	\$4,194	-	-	-	-	-	-
(39)	(60)	32	5	(499)	(130)	(\$59)	(\$119)
-	-	-	-	-	-	-	-
519	-	-	-	-	-	-	20,581
<b>131,874</b>	<b>4,134</b>	<b>10,988</b>	<b>2,898</b>	<b>166,327</b>	<b>188,515</b>	<b>334,916</b>	<b>20,462</b>
-	-	-	-	\$38,668	243,968	334,974	21,728
132,184	6,681	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>132,184</b>	<b>6,681</b>	<b>-</b>	<b>-</b>	<b>38,668</b>	<b>243,968</b>	<b>334,974</b>	<b>21,728</b>
<b>(310)</b>	<b>(2,547)</b>	<b>10,988</b>	<b>2,898</b>	<b>127,659</b>	<b>(55,453)</b>	<b>(58)</b>	<b>(1,266)</b>
-	-	-	-	-	71,297	-	-
-	-	-	-	-	(17,094)	(21,572)	-
-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,203</b>	<b>(21,572)</b>	<b>-</b>
(310)	(2,547)	10,988	2,898	127,659	(1,250)	(21,630)	(1,266)
9,233	3,539	-	-	66,463	20,963	21,571	25,887
<b>\$8,923</b>	<b>\$992</b>	<b>\$10,988</b>	<b>\$2,898</b>	<b>\$194,122</b>	<b>\$19,713</b>	<b>(\$59)</b>	<b>\$24,621</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2003

	Attorney				
	Crime Victim Comp Grant Y221	Federal Victim Comp Grant Y224	Crime Prosecution Enhancement Y225	HIDTA Grant (SBA) Y227	Anti-Gang Enforcement Y273
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$72,382	\$17,333	\$129,210	\$293,100	\$4,957
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income (loss)	(331)	(431)	(426)	-	(\$2)
Rents	-	-	-	-	-
Miscellaneous	16,109	2,772	-	-	-
<b>Total Revenues</b>	<b>88,160</b>	<b>19,674</b>	<b>128,784</b>	<b>293,100</b>	<b>4,955</b>
Expenditures:					
Current:					
General government	97,637	23,429	134,036	-	-
Public safety	-	-	-	293,100	4,957
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>97,637</b>	<b>23,429</b>	<b>134,036</b>	<b>293,100</b>	<b>4,957</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(9,477)</b>	<b>(3,755)</b>	<b>(5,252)</b>	<b>0</b>	<b>(2)</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(9,477)	(3,755)	(5,252)	-	(2)
Fund balances / (Deficit), July 1, 2002	67,432	19,756	41,807	11,612	202
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$57,955</b>	<b>\$16,001</b>	<b>\$36,555</b>	<b>\$11,612</b>	<b>\$200</b>

Attorney						
Federal Justice Asset Sharing Y274	Anti- Racketeering Y275	Federal Revenue Asset Sharing Y276	Federal Justice Rico Operation Y279	Governor's Action Y281	Community Prosecution Y282	ACJC Domestic Violence Y284
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$17,759	\$39,954	\$137,991	\$3,639	\$3,064	\$68,951	\$17,878
-	-	-	-	-	-	-
-	21,509	-	-	-	-	-
(105)	(700)	163	3	1	(\$5)	-
-	-	-	-	-	-	-
-	33,285	-	-	-	-	-
<b>17,654</b>	<b>94,048</b>	<b>138,154</b>	<b>3,642</b>	<b>3,065</b>	<b>68,946</b>	<b>17,878</b>
-	-	-	-	3,102	68,951	17,879
12,928	169,195	63,899	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>12,928</b>	<b>169,195</b>	<b>63,899</b>	<b>-</b>	<b>3,102</b>	<b>68,951</b>	<b>17,879</b>
<b>4,726</b>	<b>(75,147)</b>	<b>74,255</b>	<b>3,642</b>	<b>(37)</b>	<b>(5)</b>	<b>(1)</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
4,726	(75,147)	74,255	3,642	(37)	(5)	(1)
5,609	196,611	80	-	-	-	190
<b>\$10,335</b>	<b>\$121,464</b>	<b>\$74,335</b>	<b>\$3,642</b>	<b>(\$37)</b>	<b>(\$5)</b>	<b>\$189</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2003

	Clerk of Superior Court				
	Clerk's Fund Y209	Child Support Automation Y350	IV-D Case Processing Y353	Spousal Maint Enforcement Y374	Expedited Child Support Y376
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	\$16,221	-	-
Charges for services	\$39,192	-	-	-	-
Fines and forfeits	-	-	-	\$4,551	\$17,514
Investment income (loss)	(411)	(\$20)	-	4	(122)
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>38,781</b>	<b>(20)</b>	<b>16,221</b>	<b>4,555</b>	<b>17,392</b>
Expenditures:					
Current:					
General government	41,718	791	14,956	-	15,987
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>41,718</b>	<b>791</b>	<b>14,956</b>	<b>-</b>	<b>15,987</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(2,937)</b>	<b>(811)</b>	<b>1,265</b>	<b>4,555</b>	<b>1,405</b>
Other financing sources (uses):					
Transfers in	-	-	5,313	-	-
Transfers out	-	-	-	-	(5,313)
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>5,313</b>	<b>-</b>	<b>(5,313)</b>
Net change in fund balances	(2,937)	(811)	6,578	4,555	(3,908)
Fund balances / (Deficit), July 1, 2002	74,360	3,690	(5,313)	-	21,133
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$71,423</b>	<b>\$2,879</b>	<b>\$1,265</b>	<b>\$4,555</b>	<b>\$17,225</b>

Co. Treasurer	Development Services		Human Resources	Housing		
	Treasurer's Information Y150	Road Fund Y205	CDBG Y310	Health Ins Stabilization Y604	HOME Grant Y272	Public Housing Y620
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	\$362,314	-	\$10,695	-	\$1,043,393
\$7,767	-	-	-	-	-	-
-	-	-	-	-	-	-
(316)	(\$2,638)	(\$23)	\$7,304	-	\$724	3,254
-	-	-	-	-	-	250,219
-	20,014	-	-	-	-	10,165
<b>7,451</b>	<b>17,376</b>	<b>362,291</b>	<b>7,304</b>	<b>10,695</b>	<b>724</b>	<b>1,307,031</b>
-	-	360,782	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	10,694	700	956,130
-	-	-	-	-	-	-
-	-	-	-	-	-	336,039
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>360,782</b>	<b>-</b>	<b>10,694</b>	<b>700</b>	<b>1,292,169</b>
<b>7,451</b>	<b>17,376</b>	<b>1,509</b>	<b>7,304</b>	<b>1</b>	<b>24</b>	<b>14,862</b>
-	-	-	-	-	-	-
-	-	-	(547,599)	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(547,599)</b>	<b>-</b>	<b>-</b>	<b>-</b>
7,451	17,376	1,509	(540,295)	1	24	14,862
66,680	477,012	(2,212)	540,295	-	12,679	412,908
<b>\$74,131</b>	<b>\$494,388</b>	<b>(\$703)</b>	<b>\$0</b>	<b>\$1</b>	<b>\$12,703</b>	<b>\$427,770</b>



YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2003

	Housing		Juvenile Court	
	Section 8 Voucher Prog Y635	Water Co. 13-6 Y640	State Aid Supreme Court Y215	Charter School Y241
<b>Revenues:</b>				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	\$2,199,964	-	\$469,812	\$562,960
Charges for services	-	-	-	34,925
Fines and forfeits	-	-	-	-
Investment income (loss)	2,680	\$5,671	-	(2,654)
Rents	-	-	-	-
Miscellaneous	5,612	150,127	-	3,475
<b>Total Revenues</b>	<b>2,208,256</b>	<b>155,798</b>	<b>469,812</b>	<b>598,706</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	-	-	-	-
Public safety	-	-	470,370	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	2,151,354	128,507	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	559,007
Capital Outlay	-	-	-	-
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>2,151,354</b>	<b>128,507</b>	<b>470,370</b>	<b>559,007</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>56,902</b>	<b>27,291</b>	<b>(558)</b>	<b>39,699</b>
<b>Other financing sources (uses):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	(7,547)
Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,547)</b>
Net change in fund balances	56,902	27,291	(558)	32,152
Fund balances / (Deficit), July 1, 2002	310,343	389,551	12,689	201,915
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$367,245</b>	<b>\$416,842</b>	<b>\$12,131</b>	<b>\$234,067</b>

Juvenile Court						
Detention Education Y242	Juvenile Safe Schools Y244	Juvenile Probation Fees Y245	Juvenile Victim Rights Y246	Juvenile Restitution Y247	Court Appointed Specialist Y248	Court Improvement Y249
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$296,298	\$352,397	-	\$14,863	\$18,234	\$73,451	\$17,475
-	-	\$171,705	-	-	-	-
-	-	-	-	-	-	-
891	14	(1,031)	(187)	46	(313)	24
-	-	-	-	-	-	-
-	-	-	-	8,332	44	-
<b>297,189</b>	<b>352,411</b>	<b>170,674</b>	<b>14,676</b>	<b>26,612</b>	<b>73,182</b>	<b>17,499</b>
-	-	-	-	-	-	17,499
304,599	352,806	122,605	14,927	27,990	73,748	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>304,599</b>	<b>352,806</b>	<b>122,605</b>	<b>14,927</b>	<b>27,990</b>	<b>73,748</b>	<b>17,499</b>
<b>(7,410)</b>	<b>(395)</b>	<b>48,069</b>	<b>(251)</b>	<b>(1,378)</b>	<b>(566)</b>	<b>-</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(7,410)	(395)	48,069	(251)	(1,378)	(566)	-
146,290	(1,527)	217,105	-	2,142	-	-
<b>\$138,880</b>	<b>(\$1,922)</b>	<b>\$265,174</b>	<b>(\$251)</b>	<b>\$764</b>	<b>(\$566)</b>	<b>-</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds All Special Revenue Funds**

Year Ended June 30, 2003

	Juvenile Court				
	Juvenile Crime Reduction Y250	Juvenile Diversion Intake Y251	Juvenile Diversion Prog Y252	Juvenile Treatment Y253	Improving Am Schools Y257
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$5,945	\$508,236	\$110,082	\$257,268	\$137,218
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income (loss)	(53)	93	222	165	(\$1,832)
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>5,892</b>	<b>508,329</b>	<b>110,304</b>	<b>257,433</b>	<b>135,386</b>
Expenditures:					
Current:					
General government	-	-	-	-	-
Public safety	6,057	508,236	111,210	257,268	52,310
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	\$84,705
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,057</b>	<b>508,236</b>	<b>111,210</b>	<b>257,268</b>	<b>137,015</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(165)</b>	<b>93</b>	<b>(906)</b>	<b>165</b>	<b>(1,629)</b>
Other financing sources (uses):					
Transfers in	-	-	-	-	7,547
Transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,547</b>
Net change in fund balances	(165)	93	(906)	165	5,918
Fund balances / (Deficit), July 1, 2002	-	35,526	4,960	9,599	(7,102)
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>(\$165)</b>	<b>\$35,619</b>	<b>\$4,054</b>	<b>\$9,764</b>	<b>(\$1,184)</b>

Juvenile Court						
Troops for Teachers Y258	State Aid to Detention Y259	Family Counseling Y260	Drug Court Planning Y261	Drug Court Education Y262	Juvenile Probation Y264	Intensive Probation Y265
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	\$390,000	\$18,300	\$155,889	\$46,028	\$100,008	\$690,210
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(\$62)	1,386	202	-	-	(191)	578
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>(62)</b>	<b>391,386</b>	<b>18,502</b>	<b>155,889</b>	<b>46,028</b>	<b>99,817</b>	<b>690,788</b>
\$9	-	-	155,762	46,029	-	-
-	-	18,300	-	-	82,297	691,191
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>9</b>	<b>-</b>	<b>18,300</b>	<b>155,762</b>	<b>46,029</b>	<b>82,297</b>	<b>691,191</b>
<b>(71)</b>	<b>391,386</b>	<b>202</b>	<b>127</b>	<b>(1)</b>	<b>17,520</b>	<b>(403)</b>
-	-	-	-	-	-	-
-	(390,000)	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>(390,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(71)	1,386	202	127	(1)	17,520	(403)
11,881	8,852	4,884	-	(1,395)	23,718	15,008
<b>\$11,810</b>	<b>\$10,238</b>	<b>\$5,086</b>	<b>\$127</b>	<b>(\$1,396)</b>	<b>\$41,238</b>	<b>\$14,605</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Juvenile Court <u>Account Incentive Y392</u>	Justice Court <u>Justice Court Enhancement Y352</u>	Legal & Public Defenders	
			<u>Defender Training Y390</u>	<u>Indigent Dependency Y391</u>
Revenues:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	\$117,058	-	\$10,588	-
Charges for services	-	-	-	-
Fines and forfeits	-	\$82,839	-	-
Investment income (loss)	42	(1,263)	(124)	(\$7)
Rents	-	-	-	-
Miscellaneous	5,817	-	-	-
<b>Total Revenues</b>	<b>122,917</b>	<b>81,576</b>	<b>10,464</b>	<b>(7)</b>
Expenditures:				
Current:				
General government	124,806	\$193,223	11,346	-
Public safety	-	-	-	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture and recreation	-	-	-	-
Education	-	-	-	-
Capital Outlay	5,801	47,198	-	-
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>130,607</b>	<b>240,421</b>	<b>11,346</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(7,690)</b>	<b>(158,845)</b>	<b>(882)</b>	<b>(7)</b>
Other financing sources (uses):				
Transfers in	4,429	-	-	-
Transfers out	-	-	-	-
Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>4,429</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(3,261)	(158,845)	(882)	(7)
Fund balances / (Deficit), July 1, 2002	13,458	205,242	23,655	1,503
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$10,197</b>	<b>\$46,397</b>	<b>\$22,773</b>	<b>\$1,496</b>

Library District		Public Health		Public Works	Recorder
Library District LSCA Grants Y315	Library District Other Grants Y317	Rabies Control Y207	Health Services Y212	Waste Tire Y271	Recorder's Fund Y202
-	-	-	-	-	-
-	-	\$68,528	\$300,670	-	-
\$51,805	-	-	2,800,224	\$205,684	-
-	-	-	286,818	27,457	\$167,772
-	-	2,188	-	-	-
-	(\$501)	215	(10,226)	(802)	(2,126)
-	-	-	68,988	-	-
-	\$42,166	-	84,028	-	-
<b>51,805</b>	<b>41,665</b>	<b>70,931</b>	<b>3,530,502</b>	<b>232,339</b>	<b>165,646</b>
-	-	-	-	-	154,712
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	281,338	-
-	-	273,640	4,428,421	-	-
-	-	-	-	-	-
54,000	45,363	-	-	-	-
-	-	-	-	-	-
12,804	-	-	19,130	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>66,804</b>	<b>45,363</b>	<b>273,640</b>	<b>4,447,551</b>	<b>281,338</b>	<b>154,712</b>
<b>(14,999)</b>	<b>(3,698)</b>	<b>(202,709)</b>	<b>(917,049)</b>	<b>(48,999)</b>	<b>10,934</b>
-	-	156,008	1,358,304	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>156,008</b>	<b>1,358,304</b>	<b>-</b>	<b>-</b>
(14,999)	(3,698)	(46,701)	441,255	(48,999)	10,934
15,000	4,164	61,663	2,611,013	131,028	469,852
<b>\$1</b>	<b>\$466</b>	<b>\$14,962</b>	<b>\$3,052,268</b>	<b>\$82,029</b>	<b>\$480,786</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	School Superintendent		Sheriff - Administration		
	School Grants	Accommodation School District	Narcotic Enforcement	Anti-Racket Sheriff's	Arizona Law Enforcement
	Y288	Y293	Y214	Y278	Y287
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$476,196	\$12,784	\$46,618	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income (loss)	-	-	(\$5)	(\$4)	(\$39)
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>476,196</b>	<b>12,784</b>	<b>46,613</b>	<b>(4)</b>	<b>(39)</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	-	47,047	1,400	216
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	600,206	15,732	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>600,206</b>	<b>15,732</b>	<b>47,047</b>	<b>1,400</b>	<b>216</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(124,010)</b>	<b>(2,948)</b>	<b>(434)</b>	<b>(1,404)</b>	<b>(255)</b>
<b>Other financing sources (uses):</b>					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(124,010)	(2,948)	(434)	(1,404)	(255)
Fund balances / (Deficit), July 1, 2002	299,017	478,268	1,352	2,124	7,918
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$175,007</b>	<b>\$475,320</b>	<b>\$918</b>	<b>\$720</b>	<b>\$7,663</b>

Sheriff - Administration			Sheriff - Jail District			
Drug Task Force Y302	Local Law Enforcement Y303	Sheriff's Other Grants Y306	Facility Commission Y286	Jail Enhancement Y290	Inmate Health Y301	Other Jail Grants Y308
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$79,584	\$21,568	\$161,046	-	\$234,413	-	\$20,491
-	-	-	\$165,683	-	\$5,249	-
-	-	-	-	-	-	-
(\$77)	(379)	(\$251)	(867)	(2,808)	(9)	199
-	-	-	-	-	-	-
-	2,396	-	107,673	-	-	-
<b>79,507</b>	<b>23,585</b>	<b>160,795</b>	<b>272,489</b>	<b>231,605</b>	<b>5,240</b>	<b>20,690</b>
-	-	-	-	-	-	-
103,674	21,363	250,176	284,002	258,629	5,249	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	7,337	-	19,840	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>103,674</b>	<b>21,363</b>	<b>257,513</b>	<b>284,002</b>	<b>278,469</b>	<b>5,249</b>	<b>-</b>
<b>(24,167)</b>	<b>2,222</b>	<b>(96,718)</b>	<b>(11,513)</b>	<b>(46,864)</b>	<b>(9)</b>	<b>20,690</b>
-	-	34,009	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>34,009</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(24,167)	2,222	(62,709)	(11,513)	(46,864)	(9)	20,690
470	9,681	34,935	191,056	579,409	2,387	-
<b>(\$23,697)</b>	<b>\$11,903</b>	<b>(\$27,774)</b>	<b>\$179,543</b>	<b>\$532,545</b>	<b>\$2,378</b>	<b>\$20,690</b>



YUMA COUNTY

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

Year Ended June 30, 2003

	Superior Court				
	Law Library Y203	JCEF Time Payment Y223	Aztec Field Training Y231	Local Court Assistance Y356	Domestic Relations Y375
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	\$18,450	\$9,226	-
Charges for services	-	-	-	-	-
Fines and forfeits	\$61,069	\$62,570	-	\$105,704	\$7,643
Investment income (loss)	(111)	(786)	(57)	(2,367)	(285)
Rents	-	-	-	-	-
Miscellaneous	15,752	-	-	-	-
<b>Total Revenues</b>	<b>76,710</b>	<b>61,784</b>	<b>18,393</b>	<b>112,563</b>	<b>7,358</b>
Expenditures:					
Current:					
General government	88,422	61,533	-	79,134	-
Public safety	-	-	18,483	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>88,422</b>	<b>61,533</b>	<b>18,483</b>	<b>79,134</b>	<b>-</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(11,712)</b>	<b>251</b>	<b>(90)</b>	<b>33,429</b>	<b>7,358</b>
Other financing sources (uses):					
Transfers in	11,480	-	-	-	-
Transfers out	-	-	-	(79,673)	-
<b>Total other financing sources (uses)</b>	<b>11,480</b>	<b>-</b>	<b>-</b>	<b>(79,673)</b>	<b>-</b>
Net change in fund balances	(232)	251	(90)	(46,244)	7,358
Fund balances / (Deficit), July 1, 2002	6,481	9,239	-	153,830	52,845
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$6,249</b>	<b>\$9,490</b>	<b>(\$90)</b>	<b>\$107,586</b>	<b>\$60,203</b>

Superior Court			Other Court Grants		
Conciliation Court Y377	Supreme Court Enhancement Y379	Fee - Case Management Y380	Child Support Enforcement Y351	Fill the Gap Y354	Case Process Assistance Y378
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	\$103,327	\$201,131	\$61,861
-	-	-	-	-	-
\$70,340	\$34,170	\$58,133	-	77,643	-
(1,091)	(414)	244	-	(2,033)	(652)
-	-	-	-	-	-
3,767	-	-	\$2,303	-	-
<b>73,016</b>	<b>33,756</b>	<b>58,377</b>	<b>105,630</b>	<b>276,741</b>	<b>61,209</b>
87,174	18,974	-	99,856	383,444	112,302
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	29,453	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>87,174</b>	<b>48,427</b>	<b>-</b>	<b>99,856</b>	<b>383,444</b>	<b>112,302</b>
<b>(14,158)</b>	<b>(14,671)</b>	<b>58,377</b>	<b>5,774</b>	<b>(106,703)</b>	<b>(51,093)</b>
-	-	-	-	79,673	-
-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,673</b>	<b>-</b>
(14,158)	(14,671)	58,377	5,774	(27,030)	(51,093)
209,613	17,407	-	63	189,213	72,863
<b>\$195,455</b>	<b>\$2,736</b>	<b>\$58,377</b>	<b>\$5,837</b>	<b>\$162,183</b>	<b>\$21,770</b>

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

Year Ended June 30, 2003

(Concluded)

	Workforce Investment Act Y280	Improvement Districts N/A	Inactive Funds N/A	Total Special Revenue Funds
Revenues:				
Taxes	-	\$653,901	-	\$653,901
Licenses and permits	-	-	-	369,198
Intergovernmental	\$8,798,221	-	-	25,023,988
Charges for services	-	-	-	1,484,085
Fines and forfeits	-	-	-	610,067
Investment income (loss)	(3,943)	(4,186)	(\$77)	(32,103)
Rents	-	-	-	319,207
Miscellaneous	-	15,063	-	585,950
<b>Total Revenues</b>	<b>8,794,278</b>	<b>664,778</b>	<b>(77)</b>	<b>29,014,293</b>
Expenditures:				
Current:				
General government	-	722,449	-	3,775,280
Public safety	-	-	-	7,353,315
Highways and streets	-	-	-	-
Sanitation	-	-	-	281,338
Health	-	-	-	4,702,061
Welfare	-	-	-	3,247,385
Culture and recreation	-	-	-	99,363
Education	8,795,575	-	-	9,970,520
Capital Outlay	-	-	-	562,307
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>8,795,575</b>	<b>722,449</b>	<b>-</b>	<b>29,991,569</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,297)</b>	<b>(57,671)</b>	<b>(77)</b>	<b>(977,276)</b>
Other financing sources (uses):				
Transfers in	-	-	-	1,728,060
Transfers out	-	-	-	(1,193,798)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>534,262</b>
Net change in fund balances	(1,297)	(57,671)	(77)	(443,014)
Fund balances / (Deficit), July 1, 2002	-	127,210	(2,850)	9,745,352
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>(\$1,297)</b>	<b>\$69,539</b>	<b>(\$2,927)</b>	<b>\$9,302,338</b>

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

## Nonmajor Funds - All Debt Service Funds

Year Ended June 30, 2003

	Donovon Estates 1543	Del Sur 1544	El Pado Estates 1545	Other Funds 1536,1537,1541	Total Debt Service Funds
Revenues:					
Taxes	-	-	-	-	-
Special assessments	\$80,182	\$25,959	\$72,330	-	178,471
Investment income (loss)	17	(314)	(148)	-	(445)
<b>Total Revenues</b>	<b>80,199</b>	<b>25,645</b>	<b>72,182</b>	<b>-</b>	<b>178,026</b>
Expenditures:					
Debt Service					
Principal retirement	17,900	14,000	15,668	-	47,568
Interest and fiscal charges	18,891	4,465	14,349	-	37,705
<b>Total Expenditures</b>	<b>36,791</b>	<b>18,465</b>	<b>30,017</b>	<b>-</b>	<b>85,273</b>
<b>Excess of revenues over (under) expenditures</b>	<b>43,408</b>	<b>7,180</b>	<b>42,165</b>	<b>-</b>	<b>92,753</b>
Other financing sources (uses):					
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	43,408	7,180	42,165	-	92,753
Fund balances / (deficit) , July 1, 2002	29,797	17,238	5,443	445	52,923
<b>Fund balances / (deficit), June 30, 2003</b>	<b>\$73,205</b>	<b>\$24,418</b>	<b>\$47,608</b>	<b>\$445</b>	<b>\$145,676</b>

YUMA COUNTY

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

**Nonmajor Governmental Funds - All Capital Project Funds**

Year Ended June 30, 2003

	Del Sur 1715	Donovon Estates 1716	El Prado Estates 1717	Padre Ranch 1718
Revenues:				
Intergovernmental	-	-	\$182,051	-
Investment income (loss)	(\$29)	(\$677)	(1,048)	-
<b>Total Revenues</b>	<b>(29)</b>	<b>(677)</b>	<b>181,003</b>	<b>-</b>
Expenditures:				
Capital Outlay	-	11,112	162,558	-
<b>Total Expenditures</b>	<b>-</b>	<b>11,112</b>	<b>162,558</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(29)</b>	<b>(11,789)</b>	<b>18,445</b>	<b>-</b>
Net change in fund balances	(29)	(11,789)	18,445	-
Fund balances / (deficit), July 1, 2002	5,575	123,020	(19,607)	-
<b>Fund balances / (deficit), June 30, 2003</b>	<b>\$5,546</b>	<b>\$111,231</b>	<b>(\$1,162)</b>	<b>-</b>

**Exhibit I-3**  
(Continued)

Gadsden 1719	SLIF Project Y285	Jail District Y401	Admin Building Y440	Development Services Y451	Total Capital Projects Funds
-	-	-	-	-	\$182,051
-	(\$330)	\$41,026	(\$564)	(\$36)	38,342
<b>-</b>	<b>(330)</b>	<b>41,026</b>	<b>(564)</b>	<b>(36)</b>	<b>220,393</b>
250	-	155,229	-	-	329,149
<b>250</b>	<b>-</b>	<b>155,229</b>	<b>-</b>	<b>-</b>	<b>329,149</b>
<b>(250)</b>	<b>(330)</b>	<b>(114,203)</b>	<b>(564)</b>	<b>(36)</b>	<b>(108,756)</b>
(250)	(330)	(114,203)	(564)	(36)	(108,756)
(208)	63,534	6,692,991	108,427	7,105	6,980,837
<b>(\$458)</b>	<b>\$63,204</b>	<b>\$6,578,788</b>	<b>\$107,863</b>	<b>\$7,069</b>	<b>\$6,872,081</b>

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

Year Ended June 30, 2003

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Project Funds	
Revenues:				
Taxes	\$653,901	-	-	\$653,901
Special assessments	-	178,471	-	178,471
Licenses and permits	369,198	-	-	369,198
Intergovernmental	25,023,988	-	\$182,051	25,206,039
Charges for services	1,484,085	-	-	1,484,085
Fines and forfeits	610,067	-	-	610,067
Investment income	(32,103)	(445)	38,342	5,794
Rents	319,207	-	-	319,207
Miscellaneous	585,950	-	-	585,950
<b>Total Revenues</b>	<b>29,014,293</b>	<b>178,026</b>	<b>220,393</b>	<b>29,412,712</b>
Expenditures:				
Current:				
General government	3,775,280	-	-	3,775,280
Public safety	7,353,315	-	-	7,353,315
Highways and streets	-	-	-	-
Sanitation	281,338	-	-	281,338
Health	4,702,061	-	-	4,702,061
Welfare	3,247,385	-	-	3,247,385
Culture and recreation	99,363	-	-	99,363
Education	9,970,520	-	-	9,970,520
Capital Outlay	562,307	-	329,149	891,456
Debt Service				
Principal retirement	-	47,568	-	47,568
Interest and fiscal charges	-	37,705	-	37,705
<b>Total Expenditures</b>	<b>29,991,569</b>	<b>85,273</b>	<b>329,149</b>	<b>30,405,991</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(977,276)</b>	<b>92,753</b>	<b>(108,756)</b>	<b>(993,279)</b>
Other financing sources (uses):				
Transfers in	1,728,060	-	-	1,728,060
Transfers out	(1,193,798)	-	-	(1,193,798)
<b>Total other financing sources (uses)</b>	<b>534,262</b>	<b>0</b>	<b>0</b>	<b>534,262</b>
Net change in fund balances	(443,014)	92,753	(108,756)	(459,017)
Fund balances / (Deficit), July 1, 2002	9,745,352	52,923	6,980,837	16,779,112
Residual equity transfer in (out)				
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>\$9,302,338</b>	<b>\$145,676</b>	<b>\$6,872,081</b>	<b>\$16,320,095</b>

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**

**MAJOR DEBT SERVICE AND CAPITAL PROJCT  
GOVERNMENTAL FUNDS**

Jail District Debt Service Fund .....	148
Certificates of Participation Fund .....	149
Capital Improvement Fund .....	150



**Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - Jail District Debt Service Fund**

Year Ended June 30, 2003

	Jail District Debt Service Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	-	-	\$31	\$31
Investment income (loss)	\$150,000	\$150,000	18,888	(131,112)
<b>Total Revenues</b>	<b>150,000</b>	<b>150,000</b>	<b>18,919</b>	<b>(131,081)</b>
Expenditures:				
Current:				
Public safety	2,455,283	2,455,283	-	2,455,283
Debt service				
Principal retirement	1,125,000	1,125,000	1,125,000	-
Interest and fiscal charges	768,705	768,705	781,822	(13,117)
<b>Total Expenditures</b>	<b>4,348,988</b>	<b>4,348,988</b>	<b>1,906,822</b>	<b>2,442,166</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>(4,198,988)</b>	<b>(4,198,988)</b>	<b>(1,887,903)</b>	<b>2,311,085</b>
Other financing sources (uses):				
Transfers in	1,893,705	1,893,705	1,759,283	(134,422)
<b>Total other financing sources (uses)</b>	<b>1,893,705</b>	<b>1,893,705</b>	<b>1,759,283</b>	<b>(134,422)</b>
Net change in fund balances	(2,305,283)	(2,305,283)	(128,620)	2,176,663
Fund balances, July 1, 2002	2,305,283	2,305,283	2,044,282	(261,001)
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$1,915,662</b>	<b>\$1,915,662</b>

\* Variance = Positive / (Negative)

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - Certificates of Participation Fund**

Year Ended June 30, 2003

	Certificates of Participation Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income (loss)	-	-	\$16,890	16,890
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>16,890</b>	<b>16,890</b>
Expenditures:				
Current:				
Debt service				
Principal retirement	\$747,100	\$747,100	690,000	57,100
Interest and fiscal charges	1,132,292	1,132,292	1,133,402	(1,110)
<b>Total Expenditures</b>	<b>1,879,392</b>	<b>1,879,392</b>	<b>1,823,402</b>	<b>55,990</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>(1,879,392)</b>	<b>(1,879,392)</b>	<b>(1,806,512)</b>	<b>72,880</b>
Other financing sources (uses):				
Transfers in	4,964,961	4,964,961	6,386,386	1,421,425
Transfers out	(108,247)	(108,247)	(1,586,854)	(1,478,607)
<b>Total other financing sources (uses)</b>	<b>4,856,714</b>	<b>4,856,714</b>	<b>4,799,532</b>	<b>(57,182)</b>
Net change in fund balances	2,977,322	2,977,322	2,993,020	15,698
Fund balances, July 1, 2002	-	-	-	-
<b>Fund balances, June 30, 2003</b>	<b>\$2,977,322</b>	<b>\$2,977,322</b>	<b>\$2,993,020</b>	<b>\$15,698</b>

\* Variance = Positive / (Negative)

**Schedule of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual - Capital Improvement Fund**

Year Ended June 30, 2003

	Capital Improvement Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Intergovernmental	-	-	\$142,468	142,468
Investment income (loss)	-	-	59,698	59,698
Miscellaneous	-	-	1,129	1,129
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>203,295</b>	<b>203,295</b>
Expenditures:				
Current:				
General government	-	-	405,298	(405,298)
Health	-	-	6,582	(6,582)
Capital outlay	\$28,995,942	\$28,995,942	6,955,156	22,040,786
<b>Total Expenditures</b>	<b>28,995,942</b>	<b>28,995,942</b>	<b>7,367,036</b>	<b>21,628,906</b>
<b>Excess(deficiency) of revenues over(under) expenditures</b>	<b>(28,995,942)</b>	<b>(28,995,942)</b>	<b>(7,163,741)</b>	<b>21,832,201</b>
Other financing sources (uses):				
Transfers in	15,912,835	15,912,835	3,847,010	(12,065,825)
Transfers out	(3,085,569)	(3,085,569)	(4,564,094)	(1,478,525)
<b>Total other financing sources (uses)</b>	<b>12,827,266</b>	<b>12,827,266</b>	<b>(717,084)</b>	<b>(13,544,350)</b>
Net change in fund balances	(16,168,676)	(16,168,676)	(7,880,825)	8,287,851
Fund balances, July 1, 2002	16,168,676	16,168,676	16,676,573	507,897
<b>Fund balances, June 30, 2003</b>	<b>-</b>	<b>-</b>	<b>\$8,795,748</b>	<b>\$8,795,748</b>

\* Variance = Positive / (Negative)

**SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL**

**NONMAJOR GOVERNMENTAL FUNDS**

Special Revenue Funds .....	152
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Capital Project Funds .....	194

YUMA COUNTY

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

Year Ended June 30, 2003

	Adult Probation					
	Probation Subsidy (Y210)			State Aid Enhancement (Y220)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	\$1,013,540	\$1,013,540	-
Charges for services	\$395,412	\$396,842	\$1,430	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	8,148	1,707	(6,441)	2,357	(4,003)	(\$6,360)
Rents	-	-	-	-	-	-
Miscellaneous	-	354	354	-	-	-
<b>Total Revenue</b>	<b>403,560</b>	<b>398,903</b>	<b>(4,657)</b>	<b>1,015,897</b>	<b>1,009,537</b>	<b>(6,360)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	560,014	357,781	(202,233)	988,914	962,151	(26,763)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>560,014</b>	<b>357,781</b>	<b>(202,233)</b>	<b>988,914</b>	<b>962,151</b>	<b>(26,763)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(156,454)</b>	<b>41,122</b>	<b>197,576</b>	<b>26,983</b>	<b>47,386</b>	<b>20,403</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(36,900)	(36,900)	-	(57,100)	(57,100)	-
<b>Total other financing sources (uses)</b>	<b>(36,900)</b>	<b>(36,900)</b>	<b>-</b>	<b>(57,100)</b>	<b>(57,100)</b>	<b>-</b>
Net change in fund balances	(193,354)	4,222	197,576	(30,117)	(9,714)	20,403
Fund balances/(Deficit), July 1, 2002	193,354	190,948	(2,406)	30,117	30,106	(11)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$195,170</b>	<b>\$195,170</b>	<b>-</b>	<b>\$20,392</b>	<b>\$20,392</b>

\* Variance = Positive / (Negative)

Adult Probation								
Adult Probation Drug Grant (Y228)			Community Punishment (Y229)			Intensive Probation (Y230)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$90,153	\$90,153	-	\$46,447	\$46,447	-	\$1,121,134	\$1,125,080	\$3,946
-	-	-	-	-	-	-	-	-
-	(98)	(98)	485	(582)	(\$1,067)	2,161	(5,040)	(7,201)
-	-	-	-	-	-	-	-	-
-	-	-	45,420	35,581	(9,839)	-	15	15
<b>90,153</b>	<b>90,055</b>	<b>(98)</b>	<b>92,352</b>	<b>81,446</b>	<b>(10,906)</b>	<b>1,123,295</b>	<b>1,120,055</b>	<b>(3,240)</b>
-	-	-	-	-	-	-	-	-
92,854	90,153	(2,701)	95,528	82,053	(13,475)	1,155,276	1,094,080	(61,196)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>92,854</b>	<b>90,153</b>	<b>(2,701)</b>	<b>95,528</b>	<b>82,053</b>	<b>(13,475)</b>	<b>1,155,276</b>	<b>1,094,080</b>	<b>(61,196)</b>
<b>(2,701)</b>	<b>(98)</b>	<b>2,603</b>	<b>(3,176)</b>	<b>(607)</b>	<b>2,569</b>	<b>(31,981)</b>	<b>25,975</b>	<b>57,956</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(31,000)	(31,000)	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(31,000)</b>	<b>(31,000)</b>	<b>-</b>
(2,701)	(98)	2,603	(3,176)	(607)	2,569	(62,981)	(5,025)	57,956
2,701	2,590	(111)	3,176	3,176	-	62,981	62,797	(184)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$2,492</b>	<b>\$2,492</b>	<b>-</b>	<b>\$2,569</b>	<b>\$2,569</b>	<b>-</b>	<b>\$57,772</b>	<b>\$57,772</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Adult Probation					
	Drug Treatment & Education (Y238)			Drug Court Planning (Y239)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$133,263	\$131,394	(\$1,869)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$3,268	\$4,194	\$926
Investment income (loss)	1,816	(39)	(\$1,855)	348	(60)	(408)
Rents	-	-	-	-	-	-
Miscellaneous	1,015	519	(496)	-	-	-
<b>Total Revenue</b>	<b>136,094</b>	<b>131,874</b>	<b>(4,220)</b>	<b>3,616</b>	<b>4,134</b>	<b>518</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	144,071	132,184	(11,887)	7,155	6,681	(474)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>144,071</b>	<b>132,184</b>	<b>(11,887)</b>	<b>7,155</b>	<b>6,681</b>	<b>(474)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,977)</b>	<b>(310)</b>	<b>7,667</b>	<b>(3,539)</b>	<b>(2,547)</b>	<b>992</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(7,977)	(310)	7,667	(3,539)	(2,547)	992
Fund balances/(Deficit), July 1, 2002	7,977	9,233	1,256	3,539	3,539	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$8,923</b>	<b>\$8,923</b>	<b>-</b>	<b>\$992</b>	<b>\$992</b>

\* Variance = Positive / (Negative)

Adult Probation						Assessor		
Extra Probation (Y372)			Interstate Comp (Y373)			Property Information (Y151)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	\$10,956	\$10,956	-	\$2,893	2,893	\$120,000	\$166,826	\$46,826
-	-	-	-	-	-	-	-	-
-	32	32	-	\$5	5	-	(499)	(499)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>10,988</b>	<b>10,988</b>	<b>-</b>	<b>2,898</b>	<b>2,898</b>	<b>120,000</b>	<b>166,327</b>	<b>46,327</b>
-	-	-	-	-	-	156,500	38,668	(117,832)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	23,500	-	(23,500)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>180,000</b>	<b>38,668</b>	<b>(141,332)</b>
<b>-</b>	<b>10,988</b>	<b>10,988</b>	<b>-</b>	<b>2,898</b>	<b>2,898</b>	<b>(60,000)</b>	<b>127,659</b>	<b>187,659</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	10,988	10,988	-	2,898	2,898	(60,000)	127,659	187,659
-	-	-	-	-	-	60,000	66,463	6,463
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$10,988</b>	<b>\$10,988</b>	<b>-</b>	<b>\$2,898</b>	<b>\$2,898</b>	<b>-</b>	<b>\$194,122</b>	<b>\$194,122</b>



YUMA COUNTY

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

Year Ended June 30, 2003

	Attorney					
	Witness Program (Y211)			Attorney Drug Enforcement (Y218)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$188,405	\$188,645	\$240	\$337,494	\$334,975	(\$2,519)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	(130)	(130)	-	(59)	(59)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>188,405</b>	<b>188,515</b>	<b>110</b>	<b>337,494</b>	<b>334,916</b>	<b>(2,578)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	267,766	243,968	(23,798)	337,494	334,974	(2,520)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>267,766</b>	<b>243,968</b>	<b>(23,798)</b>	<b>337,494</b>	<b>334,974</b>	<b>(2,520)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(79,361)</b>	<b>(55,453)</b>	<b>23,908</b>	<b>-</b>	<b>(58)</b>	<b>(58)</b>
<b>Other financing sources (uses):</b>						
Transfers in	71,297	71,297	-	-	-	-
Transfers out	-	(17,094)	(17,094)	(21,572)	(21,572)	-
<b>Total other financing sources (uses)</b>	<b>71,297</b>	<b>54,203</b>	<b>(17,094)</b>	<b>(21,572)</b>	<b>(21,572)</b>	<b>-</b>
Net change in fund balances	(8,064)	(1,250)	6,814	(21,572)	(21,630)	(58)
Fund balances/(Deficit), July 1, 2002	8,064	20,963	12,899	21,572	21,571	(1)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$19,713</b>	<b>\$19,713</b>	<b>-</b>	<b>(\$59)</b>	<b>(\$59)</b>

\* Variance = Positive / (Negative)

Attorney								
Bad Check Fund (Y219)			Crime Victim Comp Grant (Y221)			Federal Victim Comp Grant (Y224)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	\$75,004	\$72,382	(\$2,622)	\$25,000	\$17,333	(\$7,667)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$1,000	(\$119)	(\$1,119)	1,676	(331)	(2,007)	-	(431)	(431)
-	-	-	-	-	-	-	-	-
\$23,000	20,581	(2,419)	21,424	16,109	(5,315)	-	2,772	2,772
<b>24,000</b>	<b>20,462</b>	<b>(3,538)</b>	<b>98,104</b>	<b>88,160</b>	<b>(9,944)</b>	<b>25,000</b>	<b>19,674</b>	<b>(5,326)</b>
50,317	21,728	(28,589)	98,104	97,637	(467)	25,000	23,429	(1,571)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>50,317</b>	<b>21,728</b>	<b>(28,589)</b>	<b>98,104</b>	<b>97,637</b>	<b>(467)</b>	<b>25,000</b>	<b>23,429</b>	<b>(1,571)</b>
<b>(26,317)</b>	<b>(1,266)</b>	<b>25,051</b>	<b>-</b>	<b>(9,477)</b>	<b>(9,477)</b>	<b>-</b>	<b>(3,755)</b>	<b>(3,755)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(26,317)	(1,266)	25,051	-	(9,477)	(9,477)	-	(3,755)	(3,755)
26,317	25,887	(430)	-	67,432	67,432	-	19,756	19,756
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$24,621</b>	<b>\$24,621</b>	<b>-</b>	<b>\$57,955</b>	<b>\$57,955</b>	<b>-</b>	<b>\$16,001</b>	<b>\$16,001</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Attorney					
	Crime Prosecution Enhancement (Y225)			HIDTA Grant (SBA) (Y227)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$130,000	\$129,210	(\$790)	\$362,748	\$293,100	(\$69,648)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	1,000	(426)	(1,426)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>131,000</b>	<b>128,784</b>	<b>(2,216)</b>	<b>362,748</b>	<b>293,100</b>	<b>(69,648)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	180,098	134,036	(46,062)	-	-	-
Public safety	-	-	-	362,748	293,100	(69,648)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>180,098</b>	<b>134,036</b>	<b>(46,062)</b>	<b>362,748</b>	<b>293,100</b>	<b>(69,648)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(49,098)</b>	<b>(5,252)</b>	<b>43,846</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(49,098)	(5,252)	43,846	-	-	-
Fund balances/(Deficit), July 1, 2002	49,098	41,807	(7,291)	-	11,612	11,612
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$36,555</b>	<b>\$36,555</b>	<b>-</b>	<b>\$11,612</b>	<b>\$11,612</b>

\* Variance = Positive / (Negative)

Attorney								
Anti-Gang Enforcement (Y273)			Federal Justice Asset Sharing (Y274)			Anti - Racketerring (Y275)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$5,000	\$4,957	(\$43)	\$60,781	\$17,759	(\$43,022)	\$18,718	\$39,954	\$21,236
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	50,000	21,509	(28,491)
-	(2)	(2)	300	(105)	(405)	4,000	(700)	(4,700)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	33,285	18,285
<b>5,000</b>	<b>4,955</b>	<b>(45)</b>	<b>61,081</b>	<b>17,654</b>	<b>(43,427)</b>	<b>87,718</b>	<b>94,048</b>	<b>6,330</b>
-	-	-	-	-	-	-	-	-
5,000	4,957	(43)	61,081	12,928	(48,153)	227,099	169,195	(57,904)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>5,000</b>	<b>4,957</b>	<b>(43)</b>	<b>61,081</b>	<b>12,928</b>	<b>(48,153)</b>	<b>227,099</b>	<b>169,195</b>	<b>(57,904)</b>
<b>-</b>	<b>(2)</b>	<b>(2)</b>	<b>-</b>	<b>4,726</b>	<b>4,726</b>	<b>(139,381)</b>	<b>(75,147)</b>	<b>64,234</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(2)	(2)	-	4,726	4,726	(139,381)	(75,147)	64,234
-	202	202	-	5,609	5,609	139,381	196,611	57,230
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$200</b>	<b>\$200</b>	<b>-</b>	<b>\$10,335</b>	<b>\$10,335</b>	<b>-</b>	<b>\$121,464</b>	<b>\$121,464</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Attorney					
	Federal Revenue Asset Sharing (Y276)			Federal Justice Rico Operation (Y279)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	\$92,271	\$137,991	\$45,720	-	\$3,639	\$3,639
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	100	163	63	-	3	3
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>92,371</b>	<b>138,154</b>	<b>45,783</b>	<b>-</b>	<b>3,642</b>	<b>3,642</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	95,306	63,899	(31,407)	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>95,306</b>	<b>63,899</b>	<b>(31,407)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,935)</b>	<b>74,255</b>	<b>77,190</b>	<b>-</b>	<b>3,642</b>	<b>3,642</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(2,935)	74,255	77,190	-	3,642	3,642
Fund balances/(Deficit), July 1, 2002	2,935	80	(2,855)	-	-	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$74,335</b>	<b>\$74,335</b>	<b>-</b>	<b>\$3,642</b>	<b>\$3,642</b>

\* Variance = Positive / (Negative)

Attorney								
Governor's Action (Y281)			Community Prosecution (Y282)			ACJC Domestic Violence (Y284)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$14,373	\$3,064	(\$11,309)	\$108,080	\$68,951	(\$39,129)	\$18,063	\$17,878	(\$185)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1	1	-	(5)	(5)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>14,373</b>	<b>3,065</b>	<b>(11,308)</b>	<b>108,080</b>	<b>68,946</b>	<b>(39,134)</b>	<b>18,063</b>	<b>17,878</b>	<b>(185)</b>
14,373	3,102	(11,271)	108,080	68,951	(39,129)	18,063	17,879	(184)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>14,373</b>	<b>3,102</b>	<b>(11,271)</b>	<b>108,080</b>	<b>68,951</b>	<b>(39,129)</b>	<b>18,063</b>	<b>17,879</b>	<b>(184)</b>
-	(37)	(37)	-	(5)	(5)	-	(1)	(1)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(37)	(37)	-	(5)	(5)	-	(1)	(1)
-	-	-	-	-	-	-	190	190
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>(\$37)</b>	<b>(\$37)</b>	<b>-</b>	<b>(\$5)</b>	<b>(\$5)</b>	<b>-</b>	<b>\$189</b>	<b>\$189</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Clerk of Superior Court					
	Clerk's Fund (Y209)			Child Support Automation (Y350)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	\$37,587	\$39,192	\$1,605	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	2,500	(411)	(2,911)	\$104	(\$20)	(\$124)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>40,087</b>	<b>38,781</b>	<b>(1,306)</b>	<b>104</b>	<b>(20)</b>	<b>(124)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	111,281	41,718	(69,563)	1,465	791	(674)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>111,281</b>	<b>41,718</b>	<b>(69,563)</b>	<b>1,465</b>	<b>791</b>	<b>(674)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(71,194)</b>	<b>(2,937)</b>	<b>68,257</b>	<b>(1,361)</b>	<b>(811)</b>	<b>550</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(71,194)	(2,937)	68,257	(1,361)	(811)	550
Fund balances/(Deficit), July 1, 2002	71,194	74,360	3,166	1,361	3,690	2,329
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$71,423</b>	<b>\$71,423</b>	<b>-</b>	<b>\$2,879</b>	<b>\$2,879</b>

\* Variance = Positive / (Negative)

Clerk of Superior Court								
IV-D Case Processing (Y353)			Spousal Maintenance Enforcement (Y374)			Expedited Child Support (Y376)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$36,133	\$16,221	(\$19,912)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$4,551	4,551	\$18,772	\$17,514	(\$1,258)
-	-	-	-	4	\$4	892	(122)	(1,014)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>36,133</b>	<b>16,221</b>	<b>(19,912)</b>	<b>-</b>	<b>4,555</b>	<b>4,555</b>	<b>19,664</b>	<b>17,392</b>	<b>(2,272)</b>
36,864	14,956	(21,908)	-	-	-	39,709	15,987	(23,722)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>36,864</b>	<b>14,956</b>	<b>(21,908)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,709</b>	<b>15,987</b>	<b>(23,722)</b>
<b>(731)</b>	<b>1,265</b>	<b>1,996</b>	<b>-</b>	<b>4,555</b>	<b>4,555</b>	<b>(20,045)</b>	<b>1,405</b>	<b>21,450</b>
-	5,313	5,313	-	-	-	-	-	-
-	-	-	-	-	-	-	(5,313)	(5,313)
<b>-</b>	<b>5,313</b>	<b>5,313</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,313)</b>	<b>(5,313)</b>
(731)	6,578	7,309	-	4,555	4,555	(20,045)	(3,908)	16,137
731	(5,313)	(6,044)	-	-	-	20,045	21,133	1,088
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$1,265</b>	<b>\$1,265</b>	<b>-</b>	<b>\$4,555</b>	<b>\$4,555</b>	<b>-</b>	<b>\$17,225</b>	<b>\$17,225</b>



YUMA COUNTY

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

Year Ended June 30, 2003

	Development Services					
	Road Fund (Y205)			Community Development Block Grant(Y310)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	-	-	-	\$792,868	\$362,314	(\$430,554)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	\$20,000	(\$2,638)	(\$22,638)	-	(23)	(23)
Rents	-	-	-	-	-	-
Miscellaneous	-	20,014	20,014	-	-	-
<b>Total Revenue</b>	<b>20,000</b>	<b>17,376</b>	<b>(2,624)</b>	<b>792,868</b>	<b>362,291</b>	<b>(430,577)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	456,151	-	(456,151)	792,868	360,782	(432,086)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>456,151</b>	<b>-</b>	<b>(456,151)</b>	<b>792,868</b>	<b>360,782</b>	<b>(432,086)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(436,151)</b>	<b>17,376</b>	<b>453,527</b>	<b>-</b>	<b>1,509</b>	<b>1,509</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(436,151)	17,376	453,527	-	1,509	1,509
Fund balances/(Deficit), July 1, 2002	436,151	477,012	40,861	-	(2,212)	(2,212)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$494,388</b>	<b>\$494,388</b>	<b>-</b>	<b>(\$703)</b>	<b>(\$703)</b>

\* Variance = Positive / (Negative)

County Treasurer			Human Resources			Justice Courts		
Treasurer's Information (Y150)			Health Insurance Stabilization (Y604)			Justice Court Enhancement Fees (Y352)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$4,000	\$7,767	\$3,767	-	-	-	-	-	-
-	-	-	-	-	-	\$91,048	\$82,839	(\$8,209)
1,800	(316)	(2,116)	-	\$7,304	\$7,304	7,403	(1,263)	(8,666)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>5,800</b>	<b>7,451</b>	<b>1,651</b>	<b>-</b>	<b>7,304</b>	<b>7,304</b>	<b>98,451</b>	<b>81,576</b>	<b>(16,875)</b>
25,000	-	(25,000)	-	-	-	316,761	193,223	(123,538)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
41,652	-	(41,652)	-	-	-	-	47,198	47,198
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>66,652</b>	<b>-</b>	<b>(66,652)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>316,761</b>	<b>240,421</b>	<b>(76,340)</b>
<b>(60,852)</b>	<b>7,451</b>	<b>68,303</b>	<b>-</b>	<b>7,304</b>	<b>7,304</b>	<b>(218,310)</b>	<b>(158,845)</b>	<b>59,465</b>
-	-	-	-	-	-	-	-	-
-	-	-	(547,599)	(547,599)	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(547,599)</b>	<b>(547,599)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(60,852)	7,451	68,303	(547,599)	(540,295)	7,304	(218,310)	(158,845)	59,465
60,852	66,680	5,828	547,599	540,295	(7,304)	218,310	205,242	(13,068)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$74,131</b>	<b>\$74,131</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$46,397</b>	<b>\$46,397</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Housing					
	HOME Grant (Y272)			Public Housing (Y620)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Intergovernmental	330,000	\$10,695	(\$319,305)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	-	-	-	\$724	\$724
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>330,000</b>	<b>10,695</b>	<b>(319,305)</b>	<b>-</b>	<b>724</b>	<b>724</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	330,000	10,694	(319,306)	-	700	700
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>330,000</b>	<b>10,694</b>	<b>(319,306)</b>	<b>-</b>	<b>700</b>	<b>700</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>24</b>	<b>24</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	-	1	1	-	24	24
Fund balances/(Deficit), July 1, 2002	-	-	-	-	12,679	12,679
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$1</b>	<b>\$1</b>	<b>-</b>	<b>\$12,703</b>	<b>\$12,703</b>

\* Variance = Positive / (Negative)

Housing								
Conventional 13-6-PHA (Y632)			Section 8 Voucher Program (Y635)			Water Co. 13-6 (Y640)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$1,056,010	\$1,043,393	(\$12,617)	\$1,997,816	\$2,199,964	\$202,148	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	3,254	254	-	2,680	2,680	-	5,671	5,671
248,935	250,219	1,284	-	-	-	-	-	-
49,075	10,165	(38,910)	-	5,612	5,612	123,049	150,127	27,078
<b>1,357,020</b>	<b>1,307,031</b>	<b>(49,989)</b>	<b>1,997,816</b>	<b>2,208,256</b>	<b>210,440</b>	<b>123,049</b>	<b>155,798</b>	<b>32,749</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,356,295	956,130	(400,165)	2,298,099	2,151,354	(146,745)	446,264	128,507	(317,757)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
418,832	336,039	(82,793)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>1,775,127</b>	<b>1,292,169</b>	<b>(482,958)</b>	<b>2,298,099</b>	<b>2,151,354</b>	<b>(146,745)</b>	<b>446,264</b>	<b>128,507</b>	<b>(317,757)</b>
<b>(418,107)</b>	<b>14,862</b>	<b>432,969</b>	<b>(300,283)</b>	<b>56,902</b>	<b>357,185</b>	<b>(323,215)</b>	<b>27,291</b>	<b>350,506</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(418,107)	14,862	432,969	(300,283)	56,902	357,185	(323,215)	27,291	350,506
418,107	412,908	(5,199)	300,283	310,343	10,060	323,215	389,551	66,336
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$427,770</b>	<b>\$427,770</b>	<b>-</b>	<b>\$367,245</b>	<b>\$367,245</b>	<b>-</b>	<b>\$416,842</b>	<b>\$416,842</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Juvenile Courts					
	State Aid Supreme Court (215)			Juvenile Charter School (Y241)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$469,812	\$469,812	-	\$494,676	\$562,960	\$68,284
Charges for services	-	-	-	43,606	34,925	(8,681)
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	-	-	6,200	(2,654)	(8,854)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,475	3,475
<b>Total Revenue</b>	<b>469,812</b>	<b>469,812</b>	<b>0</b>	<b>544,482</b>	<b>598,706</b>	<b>54,224</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	482,501	470,370	(12,131)	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	699,563	559,007	(140,556)
Capital outlay	-	-	-	34,000	-	(34,000)
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>482,501</b>	<b>470,370</b>	<b>(12,131)</b>	<b>733,563</b>	<b>559,007</b>	<b>(174,556)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(12,689)</b>	<b>(558)</b>	<b>12,131</b>	<b>(189,081)</b>	<b>39,699</b>	<b>228,780</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(7,547)	(7,547)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,547)</b>	<b>(7,547)</b>	<b>-</b>
Net changes in fund balances	(12,689)	(558)	12,131	(196,628)	32,152	228,780
Fund balances/(Deficit), July 1, 2002	12,689	12,689	-	196,628	201,915	5,287
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$12,131</b>	<b>\$12,131</b>	<b>-</b>	<b>\$234,067</b>	<b>\$234,067</b>

\* Variance = Positive / (Negative)

Juvenile Courts								
Juvenile Detention Education (Y242)			Juvenile Safe Schools (Y244)			Juvenile Probation Fees (Y245)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$297,836	\$296,298	(\$1,538)	\$355,481	\$352,397	(\$3,084)	-	-	-
-	-	-	-	-	-	\$153,329	\$171,705	\$18,376
-	-	-	-	-	-	-	-	-
2,794	891	(1,903)	198	14	(184)	5,792	(1,031)	(6,823)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>300,630</b>	<b>297,189</b>	<b>(3,441)</b>	<b>355,679</b>	<b>352,411</b>	<b>(3,268)</b>	<b>159,121</b>	<b>170,674</b>	<b>11,553</b>
-	-	-	-	-	-	-	-	-
440,201	304,599	(135,602)	356,188	352,806	(3,382)	373,337	122,605	(250,732)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,000	-	(6,000)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>446,201</b>	<b>304,599</b>	<b>(141,602)</b>	<b>356,188</b>	<b>352,806</b>	<b>(3,382)</b>	<b>373,337</b>	<b>122,605</b>	<b>(250,732)</b>
<b>(145,571)</b>	<b>(7,410)</b>	<b>138,161</b>	<b>(509)</b>	<b>(395)</b>	<b>114</b>	<b>(214,216)</b>	<b>48,069</b>	<b>262,285</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(145,571)	(7,410)	138,161	(509)	(395)	114	(214,216)	48,069	262,285
145,571	146,290	719	509	(1,527)	(2,036)	214,216	217,105	2,889
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$138,880</b>	<b>\$138,880</b>	<b>-</b>	<b>(\$1,922)</b>	<b>(\$1,922)</b>	<b>-</b>	<b>\$265,174</b>	<b>\$265,174</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Juvenile Courts					
	Juvenile Victim Rights (Y246)			Juvenile Restitution (Y247)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$15,700	\$14,863	(\$837)	\$18,297	\$18,234	(\$63)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	5	(187)	(192)	100	46	(54)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	9,025	8,332	(693)
<b>Total Revenue</b>	<b>15,705</b>	<b>14,676</b>	<b>(1,029)</b>	<b>27,422</b>	<b>26,612</b>	<b>(810)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	15,705	14,927	(778)	29,564	27,990	(1,574)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,705</b>	<b>14,927</b>	<b>(778)</b>	<b>29,564</b>	<b>27,990</b>	<b>(1,574)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(251)</b>	<b>(251)</b>	<b>(2,142)</b>	<b>(1,378)</b>	<b>764</b>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	-	(251)	(251)	(2,142)	(1,378)	764
Fund balances/(Deficit), July 1, 2002	-	-	-	2,142	2,142	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>(\$251)</b>	<b>(\$251)</b>	<b>-</b>	<b>\$764</b>	<b>\$764</b>

\* Variance = Positive / (Negative)

Juvenile Courts								
Court Appointed Specialist (CASA) (Y248)			Court Improvement (Y249)			Juvenile Crime Reduction (Y250)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$75,465	\$73,451	(2,014)	\$17,541	\$17,475	(\$66)	\$6,000	\$5,945	(55)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
226	(313)	(\$539)	4	24	20	78	(53)	(\$131)
-	-	-	-	-	-	-	-	-
-	44	44	-	-	-	-	-	-
<b>75,691</b>	<b>73,182</b>	<b>(2,509)</b>	<b>17,545</b>	<b>17,499</b>	<b>(46)</b>	<b>6,078</b>	<b>5,892</b>	<b>(186)</b>
-	-	-	17,545	17,499	(46)	-	-	-
75,691	73,748	(1,943)	-	-	-	6,078	6,057	(21)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>75,691</b>	<b>73,748</b>	<b>(1,943)</b>	<b>17,545</b>	<b>17,499</b>	<b>(46)</b>	<b>6,078</b>	<b>6,057</b>	<b>(21)</b>
-	(566)	(566)	-	-	-	-	(165)	(165)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(566)	(566)	-	-	-	-	(165)	(165)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(566)	(566)	-	-	-	-	(165)	(165)



YUMA COUNTY

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

Year Ended June 30, 2003

	Juvenile Courts					
	Juvenile Diversion Intake (Y251)			Juvenile Diversion Program (Y252)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$509,582	\$508,236	(1,346)	\$110,082	\$110,082	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	330	93	(\$237)	160	222	\$62
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>509,912</b>	<b>508,329</b>	<b>(1,583)</b>	<b>110,242</b>	<b>110,304</b>	<b>62</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	545,438	508,236	(37,202)	115,202	111,210	(3,992)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>545,438</b>	<b>508,236</b>	<b>(37,202)</b>	<b>115,202</b>	<b>111,210</b>	<b>(3,992)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(35,526)</b>	<b>93</b>	<b>35,619</b>	<b>(4,960)</b>	<b>(906)</b>	<b>4,054</b>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(35,526)	93	35,619	(4,960)	(906)	4,054
Fund balances/(Deficit), July 1, 2002	35,526	35,526	-	4,960	4,960	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$35,619</b>	<b>\$35,619</b>	<b>-</b>	<b>\$4,054</b>	<b>\$4,054</b>

\* Variance = Positive / (Negative)

Juvenile Courts								
Juvenile Treatment (Y253)			Improving Am Schools (Y257)			Troops for Teachers (Y258)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$258,779	\$257,268	(\$1,511)	\$145,120	\$137,218	(\$7,902)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
150	165	15	-	(1,832)	(1,832)	\$394	(\$62)	(\$456)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>258,929</b>	<b>257,433</b>	<b>(1,496)</b>	<b>145,120</b>	<b>135,386</b>	<b>(9,734)</b>	<b>394</b>	<b>(62)</b>	<b>(456)</b>
-	-	-	-	-	-	6,814	9	(6,805)
268,527	257,268	(11,259)	60,120	52,310	(7,810)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	85,000	84,705	(295)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>268,527</b>	<b>257,268</b>	<b>(11,259)</b>	<b>145,120</b>	<b>137,015</b>	<b>(8,105)</b>	<b>6,814</b>	<b>9</b>	<b>(6,805)</b>
<b>(9,598)</b>	<b>165</b>	<b>9,763</b>	<b>-</b>	<b>(1,629)</b>	<b>(1,629)</b>	<b>(6,420)</b>	<b>(71)</b>	<b>6,349</b>
-	-	-	7,547	7,547	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>7,547</b>	<b>7,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(9,598)	165	9,763	7,547	5,918	(1,629)	(6,420)	(71)	6,349
9,598	9,599	1	(7,547)	(7,102)	445	6,420	11,881	5,461
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$9,764</b>	<b>\$9,764</b>	<b>-</b>	<b>(\$1,184)</b>	<b>(\$1,184)</b>	<b>-</b>	<b>\$11,810</b>	<b>\$11,810</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Juvenile Courts					
	State Aid to Detention (Y259)			Family Counseling (Y260)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$390,000	\$390,000	-	\$23,953	\$18,300	(\$5,653)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	1,386	1,386	290	202	(88)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>390,000</b>	<b>391,386</b>	<b>1,386</b>	<b>24,243</b>	<b>18,502</b>	<b>(5,741)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	29,057	18,300	(10,757)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,057</b>	<b>18,300</b>	<b>(10,757)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>390,000</b>	<b>391,386</b>	<b>1,386</b>	<b>(4,814)</b>	<b>202</b>	<b>5,016</b>
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(390,000)	(390,000)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(390,000)</b>	<b>(390,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	-	1,386	1,386	(4,814)	202	5,016
Fund balances/(Deficit), July 1, 2002	-	8,852	8,852	4,814	4,884	70
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$10,238</b>	<b>\$10,238</b>	<b>-</b>	<b>\$5,086</b>	<b>\$5,086</b>

\* Variance = Positive / (Negative)

Juvenile Courts								
Drug Court Planning (Y261)			Drug Court Education (Y262)			Juvenile Probation (Y264)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$184,557	\$155,889	(\$28,668)	\$54,524	\$46,028	(\$8,496)	\$101,331	\$100,008	(\$1,323)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	24	(191)	(215)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>184,557</b>	<b>155,889</b>	<b>(28,668)</b>	<b>54,524</b>	<b>46,028</b>	<b>(8,496)</b>	<b>101,355</b>	<b>99,817</b>	<b>(1,538)</b>
184,557	155,762	(28,795)	54,524	46,029	(8,495)	-	-	-
-	-	-	-	-	-	104,965	82,297	(22,668)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>184,557</b>	<b>155,762</b>	<b>(28,795)</b>	<b>54,524</b>	<b>46,029</b>	<b>(8,495)</b>	<b>104,965</b>	<b>82,297</b>	<b>(22,668)</b>
-	127	127	-	(1)	(1)	(3,610)	17,520	21,130
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	127	127	-	(1)	(1)	(3,610)	17,520	21,130
-	-	-	-	(1,395)	(1,395)	3,610	23,718	20,108
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$127</b>	<b>\$127</b>	<b>-</b>	<b>(\$1,396)</b>	<b>(\$1,396)</b>	<b>-</b>	<b>\$41,238</b>	<b>\$41,238</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Juvenile Courts					
	Intensive Probation - JIPS (Y265)			Account Incentive (Y392)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$690,210	\$690,210	-	\$177,434	\$117,058	(\$60,376)
Charges for services	-	-	-	-	-	-
Fines and forfeits	101	-	(\$101)	-	-	-
Investment income (loss)	340	578	238	-	42	42
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	5,817	5,817	-
<b>Total Revenue</b>	<b>690,651</b>	<b>690,788</b>	<b>137</b>	<b>183,251</b>	<b>122,917</b>	<b>(60,334)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	199,881	124,806	(75,075)
Public safety	705,659	691,191	(14,468)	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	5,801	5,801
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>705,659</b>	<b>691,191</b>	<b>(14,468)</b>	<b>199,881</b>	<b>130,607</b>	<b>(69,274)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(15,008)</b>	<b>(403)</b>	<b>14,605</b>	<b>(16,630)</b>	<b>(7,690)</b>	<b>8,940</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	4,429	4,429	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,429</b>	<b>4,429</b>	<b>-</b>
Net changes in fund balances	(15,008)	(403)	14,605	(12,201)	(3,261)	8,940
Fund balances/(Deficit), July 1, 2002	15,008	15,008	-	12,201	13,458	1,257
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$14,605</b>	<b>\$14,605</b>	<b>-</b>	<b>\$10,197</b>	<b>\$10,197</b>

\* Variance = Positive / (Negative)

Legal & Public Defenders			Library District					
Defender Training (Y390)			Library District LSCA Grants (Y315)			Library District Other Grants (Y317)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$15,000	\$10,588	(\$4,412)	\$51,805	\$51,805	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(124)	(124)	-	-	-	-	(501)	(501)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$36,665	\$42,166	\$5,501
<b>15,000</b>	<b>10,464</b>	<b>(4,536)</b>	<b>51,805</b>	<b>51,805</b>	<b>0</b>	<b>36,665</b>	<b>41,665</b>	<b>5,000</b>
24,849	11,346	(13,503)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	43,805	54,000	10,195	61,931	45,363	(16,568)
-	-	-	-	-	-	-	-	-
-	-	-	23,000	12,804	(10,196)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>24,849</b>	<b>11,346</b>	<b>(13,503)</b>	<b>66,805</b>	<b>66,804</b>	<b>(1)</b>	<b>61,931</b>	<b>45,363</b>	<b>(16,568)</b>
<b>(9,849)</b>	<b>(882)</b>	<b>8,967</b>	<b>(15,000)</b>	<b>(14,999)</b>	<b>1</b>	<b>(25,266)</b>	<b>(3,698)</b>	<b>21,568</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(9,849)	(882)	8,967	(15,000)	(14,999)	1	(25,266)	(3,698)	21,568
9,849	23,655	13,806	15,000	15,000	-	25,266	4,164	(21,102)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$22,773</b>	<b>\$22,773</b>	<b>-</b>	<b>\$1</b>	<b>\$1</b>	<b>-</b>	<b>\$466</b>	<b>\$466</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Public Health					
	Rabies Control (Y207)			Health Services (Y212)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	\$91,550	\$68,528	(\$23,022)	\$280,000	\$300,670	\$20,670
Intergovernmental	-	-	-	3,229,407	2,800,224	(429,183)
Charges for services	-	-	-	196,350	286,818	90,468
Fines and forfeits	4,500	2,188	(2,312)	-	-	-
Investment income (loss)	480	215	(265)	40,000	(10,226)	(50,226)
Rents	-	-	-	70,896	68,988	(1,908)
Miscellaneous	-	-	-	55,071	84,028	28,957
<b>Total Revenue</b>	<b>96,530</b>	<b>70,931</b>	<b>(25,599)</b>	<b>3,871,724</b>	<b>3,530,502</b>	<b>(341,222)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	342,619	273,640	(68,979)	7,062,913	4,428,421	(2,634,492)
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	252,547	19,130	(233,417)
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>342,619</b>	<b>273,640</b>	<b>(68,979)</b>	<b>7,315,460</b>	<b>4,447,551</b>	<b>(2,867,909)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(246,089)</b>	<b>(202,709)</b>	<b>43,380</b>	<b>(3,443,736)</b>	<b>(917,049)</b>	<b>2,526,687</b>
<b>Other financing sources (uses):</b>						
Transfers in	156,008	156,008	-	1,358,304	1,358,304	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>156,008</b>	<b>156,008</b>	<b>-</b>	<b>1,358,304</b>	<b>1,358,304</b>	<b>-</b>
Net changes in fund balances	(90,081)	(46,701)	43,380	(2,085,432)	441,255	2,526,687
Fund balances/(Deficit), July 1, 2002	90,081	61,663	(28,418)	2,085,432	2,611,013	525,581
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$14,962</b>	<b>\$14,962</b>	<b>-</b>	<b>\$3,052,268</b>	<b>\$3,052,268</b>

\* Variance = Positive / (Negative)

Public Works			School Superintendent					
Waste Tire (Y271)			Superintendent Coop (Y288)			Accomodation School District (Y293)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$185,000	\$205,684	\$20,684	\$7,494,746	476,196	(\$7,018,550)	-	12,784	12,784
26,000	27,457	1,457	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,500	(802)	(3,302)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>213,500</b>	<b>232,339</b>	<b>18,839</b>	<b>7,494,746</b>	<b>476,196</b>	<b>(7,018,550)</b>	<b>-</b>	<b>12,784</b>	<b>12,784</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
378,805	281,338	(97,467)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	7,494,746	600,206	(6,894,540)	-	15,732	15,732
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>378,805</b>	<b>281,338</b>	<b>(97,467)</b>	<b>7,494,746</b>	<b>600,206</b>	<b>(6,894,540)</b>	<b>-</b>	<b>15,732</b>	<b>15,732</b>
<b>(165,305)</b>	<b>(48,999)</b>	<b>116,306</b>	<b>-</b>	<b>(124,010)</b>	<b>(124,010)</b>	<b>-</b>	<b>(2,948)</b>	<b>(2,948)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(165,305)	(48,999)	116,306	-	(124,010)	(124,010)	-	(2,948)	(2,948)
165,305	131,028	(34,277)	-	299,017	299,017	-	478,268	478,268
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$82,029</b>	<b>\$82,029</b>	<b>-</b>	<b>\$175,007</b>	<b>\$175,007</b>	<b>-</b>	<b>\$475,320</b>	<b>\$475,320</b>



YUMA COUNTY

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

Year Ended June 30, 2003

	Recorder			Sheriff - Administration		
	Recorder's Fund (Y202)			Narcotic Enforcement (Y214)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$48,005	\$46,618	(\$1,387)
Charges for services	\$132,000	\$167,772	\$35,772	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	14,240	(2,126)	(16,366)	-	(5)	(5)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>146,240</b>	<b>165,646</b>	<b>19,406</b>	<b>48,005</b>	<b>46,613</b>	<b>(1,392)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	533,833	154,712	(379,121)	-	-	-
Public safety	-	-	-	49,357	47,047	(2,310)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	30,000	-	(30,000)	-	-	-
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>563,833</b>	<b>154,712</b>	<b>(409,121)</b>	<b>49,357</b>	<b>47,047</b>	<b>(2,310)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(417,593)</b>	<b>10,934</b>	<b>428,527</b>	<b>(1,352)</b>	<b>(434)</b>	<b>918</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net changes in fund balances	(417,593)	10,934	428,527	(1,352)	(434)	918
Fund balances/(Deficit), July 1, 2002	417,593	469,852	52,259	1,352	1,352	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$480,786</b>	<b>\$480,786</b>	<b>-</b>	<b>\$918</b>	<b>\$918</b>

\* Variance = Positive / (Negative)

Sheriff - Administration								
Anit-Racketeering (Y278)			Arizona Law Enforcement (Y287)			Drug Task Force (Y302)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$221,389	\$79,584	(\$141,805)
-	-	-	-	-	-	-	-	-
\$2,200	-	(\$2,200)	-	-	-	-	-	-
-	(\$4)	(4)	-	(\$39)	(\$39)	-	(77)	(77)
-	-	-	-	-	-	-	-	-
-	-	-	\$2,500	-	(2,500)	-	-	-
<b>2,200</b>	<b>(4)</b>	<b>(2,204)</b>	<b>2,500</b>	<b>(39)</b>	<b>(2,539)</b>	<b>221,389</b>	<b>79,507</b>	<b>(141,882)</b>
-	-	-	-	-	-	-	-	-
2,200	1,400	(800)	10,397	216	(10,181)	221,389	103,674	(117,715)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>2,200</b>	<b>1,400</b>	<b>(800)</b>	<b>10,397</b>	<b>216</b>	<b>(10,181)</b>	<b>221,389</b>	<b>103,674</b>	<b>(117,715)</b>
<b>-</b>	<b>(1,404)</b>	<b>(1,404)</b>	<b>(7,897)</b>	<b>(255)</b>	<b>7,642</b>	<b>-</b>	<b>(24,167)</b>	<b>(24,167)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(1,404)	(1,404)	(7,897)	(255)	7,642	-	(24,167)	(24,167)
-	2,124	2,124	7,897	7,918	21	-	470	470
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$720</b>	<b>\$720</b>	<b>-</b>	<b>\$7,663</b>	<b>\$7,663</b>	<b>-</b>	<b>(\$23,697)</b>	<b>(\$23,697)</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Sheriff - Administration					
	Local Law Enforcement (Y303)			Sheriff's Other Grants (Y306)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$21,568	\$21,568	-	\$422,826	\$161,046	(\$261,780)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income (loss)	-	(379)	(379)	-	(251)	(251)
Rents	-	-	-	-	-	-
Miscellaneous	2,396	2,396	-	-	-	-
<b>Total Revenue</b>	<b>23,964</b>	<b>23,585</b>	<b>(379)</b>	<b>422,826</b>	<b>160,795</b>	<b>(262,031)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	46,202	21,363	(24,839)	320,798	250,176	(70,622)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	136,037	7,337	(128,700)
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,202</b>	<b>21,363</b>	<b>(24,839)</b>	<b>456,835</b>	<b>257,513</b>	<b>(199,322)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(22,238)</b>	<b>2,222</b>	<b>24,460</b>	<b>(34,009)</b>	<b>(96,718)</b>	<b>(62,709)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	34,009	34,009	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,009</b>	<b>34,009</b>	<b>-</b>
Net changes in fund balances	(22,238)	2,222	24,460	-	(62,709)	(62,709)
Fund balances/(Deficit), July 1, 2002	22,238	9,681	(12,557)	-	34,935	34,935
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$11,903</b>	<b>\$11,903</b>	<b>-</b>	<b>(\$27,774)</b>	<b>(\$27,774)</b>

\* Variance = Positive / (Negative)

Sheriff - Jail District								
Facility Commission (Y286)			Jail Enhancement (Y290)			Inmate Health (Y301)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$232,500	\$234,413	\$1,913	-	-	-
\$148,241	\$165,683	\$17,442	-	-	-	\$3,545	\$5,249	\$1,704
-	-	-	-	-	-	-	-	-
6,200	(867)	(7,067)	19,200	(2,808)	(22,008)	-	(9)	(9)
-	-	-	-	-	-	-	-	-
92,500	107,673	15,173	-	-	-	-	-	-
<b>246,941</b>	<b>272,489</b>	<b>25,548</b>	<b>251,700</b>	<b>231,605</b>	<b>(20,095)</b>	<b>3,545</b>	<b>5,240</b>	<b>1,695</b>
-	-	-	-	-	-	-	-	-
399,072	284,002	(115,070)	606,910	258,629	(348,281)	5,500	5,249	(251)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	-	(30,000)	260,000	19,840	(240,160)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>429,072</b>	<b>284,002</b>	<b>(145,070)</b>	<b>866,910</b>	<b>278,469</b>	<b>(588,441)</b>	<b>5,500</b>	<b>5,249</b>	<b>(251)</b>
<b>(182,131)</b>	<b>(11,513)</b>	<b>170,618</b>	<b>(615,210)</b>	<b>(46,864)</b>	<b>568,346</b>	<b>(1,955)</b>	<b>(9)</b>	<b>1,946</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(182,131)	(11,513)	170,618	(615,210)	(46,864)	568,346	(1,955)	(9)	1,946
182,131	191,056	8,925	615,210	579,409	(35,801)	1,955	2,387	432
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$179,543</b>	<b>\$179,543</b>	<b>-</b>	<b>\$532,545</b>	<b>\$532,545</b>	<b>-</b>	<b>\$2,378</b>	<b>\$2,378</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Sheriff - Jail District			Superior Court		
	Other Jail Grants (Y308)			Law Library (Y203)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$20,491	\$20,491	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$63,470	\$61,069	(\$2,401)
Investment income (loss)	-	199	\$199	14	(111)	(125)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	14,133	15,752	1,619
<b>Total Revenue</b>	<b>20,491</b>	<b>20,690</b>	<b>199</b>	<b>77,617</b>	<b>76,710</b>	<b>(907)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	89,097	88,422	(675)
Public safety	20,491	-	(20,491)	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>20,491</b>	<b>-</b>	<b>(20,491)</b>	<b>89,097</b>	<b>88,422</b>	<b>(675)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>20,690</b>	<b>20,690</b>	<b>(11,480)</b>	<b>(11,712)</b>	<b>(232)</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	11,480	11,480	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,480</b>	<b>11,480</b>	<b>-</b>
Net changes in fund balances	-	20,690	20,690	-	(232)	(232)
Fund balances/(Deficit), July 1, 2002	-	-	-	-	6,481	6,481
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$20,690</b>	<b>\$20,690</b>	<b>-</b>	<b>\$6,249</b>	<b>\$6,249</b>

\* Variance = Positive / (Negative)

Superior Court								
JCEF Time Payment (Y223)			Aztec Field Training (Y231)			Local Court Assistance (Y356)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$18,451	\$18,450	(\$1)	\$9,225	\$9,226	\$1
-	-	-	-	-	-	-	-	-
\$61,533	\$62,570	\$1,037	-	-	-	105,704	105,704	-
-	(786)	(786)	-	(57)	(57)	3,982	(2,367)	(6,349)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>61,533</b>	<b>61,784</b>	<b>251</b>	<b>18,451</b>	<b>18,393</b>	<b>(58)</b>	<b>118,911</b>	<b>112,563</b>	<b>(6,348)</b>
61,533	61,533	-	-	-	-	180,672	79,134	(101,538)
-	-	-	18,451	18,483	32	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>61,533</b>	<b>61,533</b>	<b>-</b>	<b>18,451</b>	<b>18,483</b>	<b>32</b>	<b>180,672</b>	<b>79,134</b>	<b>(101,538)</b>
-	251	251	-	(90)	(90)	(61,761)	33,429	95,190
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(92,069)	(79,673)	12,396
-	-	-	-	-	-	<b>(92,069)</b>	<b>(79,673)</b>	<b>12,396</b>
-	251	251	-	(90)	(90)	(153,830)	(46,244)	107,586
-	9,239	9,239	-	-	-	153,830	153,830	-
-	-	-	-	-	-	-	-	-
-	<b>\$9,490</b>	<b>\$9,490</b>	-	<b>(\$90)</b>	<b>(\$90)</b>	-	<b>\$107,586</b>	<b>\$107,586</b>

YUMA COUNTY

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

Year Ended June 30, 2003

	Superior Court					
	Domestic Relations (Y375)			Conciliation Court (Y377)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$8,213	\$7,643	(\$570)	\$58,791	\$70,340	\$11,549
Investment income (loss)	1,730	(285)	(2,015)	7,278	(1,091)	(8,369)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2,822	3,767	945
<b>Total Revenue</b>	<b>9,943</b>	<b>7,358</b>	<b>(2,585)</b>	<b>68,891</b>	<b>73,016</b>	<b>4,125</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	62,455	-	(62,455)	273,285	87,174	(186,111)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>62,455</b>	<b>-</b>	<b>(62,455)</b>	<b>273,285</b>	<b>87,174</b>	<b>(186,111)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(52,512)</b>	<b>7,358</b>	<b>59,870</b>	<b>(204,394)</b>	<b>(14,158)</b>	<b>190,236</b>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(52,512)	7,358	59,870	(204,394)	(14,158)	190,236
Fund balances/(Deficit), July 1, 2002	52,512	52,845	333	204,394	209,613	5,219
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$60,203</b>	<b>\$60,203</b>	<b>-</b>	<b>\$195,455</b>	<b>\$195,455</b>

\* Variance = Positive / (Negative)

Superior Court						Other Court Grants		
Supreme Court Enhancement (Y379)			Fee - Case Management (Y380)			Child Support Enforcement (Y351)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$113,636	\$103,327	(\$10,309)
-	-	-	-	-	-	-	-	-
\$32,418	\$34,170	\$1,752	-	\$58,133	\$58,133	-	-	-
1,026	(414)	(1,440)	-	244	244	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,303	2,303
<b>33,444</b>	<b>33,756</b>	<b>312</b>	<b>-</b>	<b>58,377</b>	<b>58,377</b>	<b>113,636</b>	<b>105,630</b>	<b>(8,006)</b>
55,689	18,974	(36,715)	-	-	-	113,636	99,856	(13,780)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	29,453	29,453	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>55,689</b>	<b>48,427</b>	<b>(7,262)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113,636</b>	<b>99,856</b>	<b>(13,780)</b>
<b>(22,245)</b>	<b>(14,671)</b>	<b>7,574</b>	<b>-</b>	<b>58,377</b>	<b>58,377</b>	<b>-</b>	<b>5,774</b>	<b>5,774</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(22,245)	(14,671)	7,574	-	58,377	58,377	-	5,774	5,774
22,245	17,407	(4,838)	-	-	-	-	63	63
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$2,736</b>	<b>\$2,736</b>	<b>-</b>	<b>\$58,377</b>	<b>\$58,377</b>	<b>-</b>	<b>\$5,837</b>	<b>\$5,837</b>



YUMA COUNTY

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

Year Ended June 30, 2003

	Other Court Grants					
	Fill the Gap (Y354)			Case Processing Assistance (Y378)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$161,090	\$201,131	\$40,041	\$61,861	\$61,861	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	81,934	77,643	(4,291)	-	-	-
Investment income (loss)	-	(2,033)	(2,033)	-	(652)	(652)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>243,024</b>	<b>276,741</b>	<b>33,717</b>	<b>61,861</b>	<b>61,209</b>	<b>(652)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	497,027	383,444	(113,583)	134,725	112,302	(22,423)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>497,027</b>	<b>383,444</b>	<b>(113,583)</b>	<b>134,725</b>	<b>112,302</b>	<b>(22,423)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(254,003)</b>	<b>(106,703)</b>	<b>147,300</b>	<b>(72,864)</b>	<b>(51,093)</b>	<b>21,771</b>
<b>Other financing sources (uses):</b>						
Transfers in	92,069	79,673	(12,396)	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>92,069</b>	<b>79,673</b>	<b>(12,396)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	(161,934)	(27,030)	134,904	(72,864)	(51,093)	21,771
Fund balances/(Deficit), July 1, 2002	161,934	189,213	27,279	72,864	72,863	(1)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$162,183</b>	<b>\$162,183</b>	<b>-</b>	<b>\$21,770</b>	<b>\$21,770</b>

\* Variance = Positive / (Negative)

Other Agencies

Workforce Investment Act (Y280)			Improvement Districts			All Other Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$706,357	\$653,901	(\$52,456)	-	-	-
-	-	-	-	-	-	-	-	-
\$8,501,650	\$8,798,221	\$296,571	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(\$3,943)	(3,943)	10,324	(4,186)	(14,510)	-	(77)	(77)
-	-	-	-	-	-	-	-	-
-	-	-	-	15,063	15,063	-	-	-
<b>8,501,650</b>	<b>8,794,278</b>	<b>292,628</b>	<b>716,681</b>	<b>664,778</b>	<b>(51,903)</b>	<b>-</b>	<b>(77)</b>	<b>(77)</b>
-	-	-	1,032,786	722,449	(310,337)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,501,650	8,795,575	293,925	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>8,501,650</b>	<b>8,795,575</b>	<b>293,925</b>	<b>1,032,786</b>	<b>722,449</b>	<b>(310,337)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>(1,297)</b>	<b>(1,297)</b>	<b>(316,105)</b>	<b>(57,671)</b>	<b>258,434</b>	<b>-</b>	<b>(77)</b>	<b>(77)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(1,297)	(1,297)	(316,105)	(57,671)	258,434	-	(77)	(77)
-	-	-	316,105	127,210	(188,895)	-	(2,850)	(2,850)
-	-	-	-	-	-	-	0	-
<b>-</b>	<b>(\$1,297)</b>	<b>(\$1,297)</b>	<b>-</b>	<b>\$69,539</b>	<b>\$69,539</b>	<b>-</b>	<b>(\$2,927)</b>	<b>(\$2,927)</b>

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

Year Ended June 30, 2003

(Concluded)

	Other Legal Defender			Total		
	Indigent Dependency			Special Revenue Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	\$706,357	\$653,901	(\$52,456)
Licenses and permits	-	-	-	371,550	369,198	(2,352)
Intergovernmental	-	-	-	33,258,331	25,023,988	(8,234,343)
Charges for services	-	-	-	1,260,070	1,484,085	224,015
Fines and forfeits	-	-	-	581,952	610,067	28,115
Investment income (loss)	-	(7)	(7)	183,149	(32,103)	(215,252)
Rents	-	-	-	319,831	319,207	(624)
Miscellaneous	-	-	-	498,912	585,950	87,038
<b>Total Revenue</b>	<b>-</b>	<b>(7)</b>	<b>(7)</b>	<b>37,180,152</b>	<b>29,014,293</b>	<b>(8,165,859)</b>
Expenditures:						
Current:						
General government	-	-	-	6,558,802	3,775,280	(2,783,522)
Public safety	-	-	-	9,104,046	7,353,315	(1,750,731)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	378,805	281,338	(97,467)
Health	-	-	-	7,405,532	4,702,061	(2,703,471)
Welfare	-	-	-	4,430,658	3,247,385	(1,183,273)
Culture and recreation	-	-	-	105,736	99,363	(6,373)
Education	-	-	-	16,695,959	9,970,520	(6,725,439)
Capital outlay	-	-	-	1,340,568	562,307	(778,261)
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,020,106</b>	<b>29,991,569</b>	<b>(16,028,537)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(7)</b>	<b>(7)</b>	<b>(8,839,954)</b>	<b>(977,276)</b>	<b>7,862,678</b>
Other financing sources (uses):						
Transfers in	-	-	-	1,735,143	1,728,060	(7,083)
Transfers out	-	-	-	(1,183,787)	(1,193,798)	(10,011)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>551,356</b>	<b>534,262</b>	<b>(17,094)</b>
Net change in fund balances	-	(7)	(7)	(8,288,598)	(443,014)	7,845,584
Fund balances/(Deficit), July 1, 2002	-	1,503	1,503	8,288,598	9,745,352	1,456,754
Residual equity transfer in (out)				-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$1,496</b>	<b>\$1,496</b>	<b>-</b>	<b>\$9,302,338</b>	<b>\$9,302,338</b>

\* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2003

	Donovon Estates (1543)			Del Sur (1544)		
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	\$45,865	\$80,182	\$34,317	\$29,642	\$25,959	(\$3,683)
Investment income (loss)	-	17	17	-	(314)	(314)
<b>Total Revenue</b>	<b>45,865</b>	<b>80,199</b>	<b>34,334</b>	<b>29,642</b>	<b>25,645</b>	<b>(3,997)</b>
Expenditures:						
Debt service						
Principal retirement	17,900	17,900	-	19,000	14,000	(5,000)
Interest and fiscal charges	27,965	18,891	(9,074)	10,642	4,465	(6,177)
<b>Total Expenditures</b>	<b>45,865</b>	<b>36,791</b>	<b>(9,074)</b>	<b>29,642</b>	<b>18,465</b>	<b>(11,177)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>43,408</b>	<b>43,408</b>	<b>-</b>	<b>7,180</b>	<b>7,180</b>
Net change in fund balances	-	43,408	43,408	-	7,180	7,180
Fund balances/(Deficit), July 1, 2002	-	29,797	29,797	-	17,238	17,238
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$73,205</b>	<b>\$73,205</b>	<b>-</b>	<b>\$24,418</b>	<b>\$24,418</b>

\* Variance = Positive / (Negative)

El Prado Estates (1545)			Other Funds (1536, 1537, 1541)			Total Debt Service Funds		
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
\$34,189	\$72,330	\$38,141	-	-	-	\$109,696	\$178,471	\$68,775
-	(148)	(148)	-	-	-	-	(445)	(445)
<b>34,189</b>	<b>72,182</b>	<b>37,993</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,696</b>	<b>178,026</b>	<b>68,330</b>
15,668	15,668	-	-	-	-	52,568	47,568	(5,000)
18,521	14,349	(4,172)	-	-	-	57,128	37,705	(19,423)
<b>34,189</b>	<b>30,017</b>	<b>(4,172)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>109,696</b>	<b>85,273</b>	<b>(24,423)</b>
-	<b>42,165</b>	<b>42,165</b>	-	-	-	-	<b>92,753</b>	<b>92,753</b>
-	42,165	42,165	-	-	-	-	92,753	92,753
-	5,443	5,443	-	445	445	-	52,923	52,923
<b>-</b>	<b>\$47,608</b>	<b>\$47,608</b>	<b>-</b>	<b>\$445</b>	<b>\$445</b>	<b>-</b>	<b>\$145,676</b>	<b>\$145,676</b>

YUMA COUNTY

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

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

Year Ended June 30, 2003

	Del Sur (1715)			Donovon Estates (1716)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	\$296,186	-	(\$296,186)
Investment income (loss)	-	(\$29)	(\$29)	-	(677)	(677)
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>(29)</b>	<b>(29)</b>	<b>296,186</b>	<b>(677)</b>	<b>(296,863)</b>
Expenditures:						
Capital outlay	-	-	-	296,186	11,112	(285,074)
Debt service						
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,186</b>	<b>11,112</b>	<b>(285,074)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(29)</b>	<b>(29)</b>	<b>-</b>	<b>(11,789)</b>	<b>(11,789)</b>
Net changes in fund balances	-	(29)	(29)	-	(11,789)	(11,789)
Fund balances/(Deficit), July 1, 2002	-	5,575	5,575	-	123,020	123,020
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$5,546</b>	<b>\$5,546</b>	<b>-</b>	<b>\$111,231</b>	<b>\$111,231</b>

\* Variance = Positive / (Negative)

**Exhibit K-3**  
(Continued)

El Prado Estates (1717)			Padre Ranch (1718)			Gadsden (1719)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$223,054	\$182,051	(\$41,003)	\$1,020,415	-	(\$1,020,415)	\$3,848,668	-	(\$3,848,668)
-	(1,048)	(1,048)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>223,054</b>	<b>181,003</b>	<b>(42,051)</b>	<b>1,020,415</b>	<b>-</b>	<b>(1,020,415)</b>	<b>3,848,668</b>	<b>-</b>	<b>(3,848,668)</b>
223,054	162,558	(60,496)	1,020,415	-	(1,020,415)	3,848,668	250	(3,848,418)
<b>223,054</b>	<b>162,558</b>	<b>(60,496)</b>	<b>1,020,415</b>	<b>-</b>	<b>(1,020,415)</b>	<b>3,848,668</b>	<b>250</b>	<b>(3,848,418)</b>
-	<b>18,445</b>	<b>18,445</b>	-	-	-	-	<b>(250)</b>	<b>(250)</b>
-	18,445	18,445	-	-	-	-	(250)	(250)
-	(19,607)	(19,607)	-	-	-	-	(208)	(208)
-	<b>(\$1,162)</b>	<b>(\$1,162)</b>	-	-	-	-	<b>(\$458)</b>	<b>(\$458)</b>



YUMA COUNTY

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

Year Ended June 30, 2003

	SLIF Project (Y285)			Jail District (Y401)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	-	-	-
Investment income (loss)	-	(\$330)	(\$330)	\$150,000	\$41,026	(\$108,974)
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>(330)</b>	<b>(330)</b>	<b>150,000</b>	<b>41,026</b>	<b>(108,974)</b>
Expenditures:						
Capital outlay	-	-	-	9,171,716	155,229	(9,016,487)
Debt service						
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,171,716</b>	<b>155,229</b>	<b>(9,016,487)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(330)</b>	<b>(330)</b>	<b>(9,021,716)</b>	<b>(114,203)</b>	<b>8,907,513</b>
Net changes in fund balances	-	(330)	(330)	(9,021,716)	(114,203)	8,907,513
Fund balances/(Deficit), July 1, 2002	-	63,534	63,534	9,021,716	6,692,991	(2,328,725)
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$63,204</b>	<b>\$63,204</b>	<b>-</b>	<b>\$6,578,788</b>	<b>\$6,578,788</b>

\* Variance = Positive / (Negative)

**Exhibit K-3**  
(Continued)

Administrative Building (Y440)			Development Services (Y451)			Total Capital Project Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	\$5,388,323	\$182,051	(\$5,206,272)
-	(\$564)	(\$564)	-	(\$36)	(\$36)	150,000	38,342	(111,658)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>(564)</b>	<b>(564)</b>	<b>-</b>	<b>(36)</b>	<b>(36)</b>	<b>5,538,323</b>	<b>220,393</b>	<b>(5,317,930)</b>
-	-	-	-	-	-	14,560,039	329,149	(14,230,890)
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,560,039</b>	<b>329,149</b>	<b>(14,230,890)</b>
<b>-</b>	<b>(564)</b>	<b>(564)</b>	<b>-</b>	<b>(36)</b>	<b>(36)</b>	<b>(9,021,716)</b>	<b>(108,756)</b>	<b>8,912,960</b>
-	(564)	(564)	-	(36)	(36)	(9,021,716)	(108,756)	8,912,960
-	108,427	108,427	-	7,105	7,105	9,021,716	6,980,837	(2,040,879)
<b>-</b>	<b>\$107,863</b>	<b>\$107,863</b>	<b>-</b>	<b>\$7,069</b>	<b>\$7,069</b>	<b>-</b>	<b>\$6,872,081</b>	<b>\$6,872,081</b>

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - All Nonmajor Governmental Funds** (Concluded)

Year Ended June 30, 2003

	Total		
	All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	\$706,357	\$653,901	(\$52,456)
Special assessments	109,696	178,471	68,775
Licenses and permits	371,550	369,198	(2,352)
Intergovernmental	38,646,654	25,206,039	(13,440,615)
Charges for services	1,260,070	1,484,085	224,015
Fines and forfeits	581,952	610,067	28,115
Investment income (loss)	333,149	5,794	(327,355)
Rents	319,831	319,207	(624)
Miscellaneous	498,912	585,950	87,038
<b>Total Revenue</b>	<b>42,828,171</b>	<b>29,412,712</b>	<b>(13,415,459)</b>
Expenditures:			
Current:			
General government	6,558,802	3,775,280	(2,783,522)
Public safety	9,104,046	7,353,315	(1,750,731)
Highways and streets	-	-	-
Sanitation	378,805	281,338	(97,467)
Health	7,405,532	4,702,061	(2,703,471)
Welfare	4,430,658	3,247,385	(1,183,273)
Culture and recreation	105,736	99,363	(6,373)
Education	16,695,959	9,970,520	(6,725,439)
Capital outlay	15,900,607	891,456	(15,009,151)
Debt service			
Principal retirement	52,568	47,568	(5,000)
Interest and fiscal charges	57,128	37,705	(19,423)
<b>Total Expenditures</b>	<b>60,689,841</b>	<b>30,405,991</b>	<b>(30,283,850)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(17,861,670)</b>	<b>(993,279)</b>	<b>16,868,391</b>
Other financing sources (uses):			
Transfers in	1,735,143	1,728,060	(7,083)
Transfers out	(1,183,787)	(1,193,798)	(10,011)
<b>Total other financing sources (uses)</b>	<b>551,356</b>	<b>534,262</b>	<b>(17,094)</b>
Net change in fund balances	(17,310,314)	(459,017)	16,851,297
Fund balances/(Deficit), July 1, 2002	17,310,314	16,779,112	(531,202)
Residual equity transfer in (out)	-	-	-
<b>Fund balances / (Deficit), June 30, 2003</b>	<b>-</b>	<b>\$16,320,095</b>	<b>\$16,320,095</b>

\* Variance = Positive / (Negative)

## **INTERNAL SERVICE FUNDS**

## Combining Balance Sheet - All Internal Service Funds

June 30, 2002

	Health Self- Insurance Y605	Revolving Fund Y700	Total Internal Service Funds
Assets			
Cash and cash equivalents	\$476,198	\$3,532	\$479,730
Receivables (net of allowances for uncollectibles):			
Accounts	1,260	-	1,260
Accrued interest	879	8	887
Due from:			
Other funds	-	10,160	10,160
<b>Total Assets</b>	<b>\$478,337</b>	<b>\$13,700</b>	<b>\$492,037</b>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$5,035	\$5,490	\$10,525
Accrued payroll and employee benefits	1,679	1,813	3,492
Due to:			
Other funds	70	-	70
Claims and judgements payable	666,702	-	666,702
<b>Total Liabilities</b>	<b>673,486</b>	<b>7,303</b>	<b>680,789</b>
Fund equity:			
Retained Earnings / (deficit)	(195,149)	6,397	(188,752)
<b>Total fund equity / (deficit)</b>	<b>(195,149)</b>	<b>6,397</b>	<b>(188,752)</b>
<b>Total liabilities and retained earnings</b>	<b>\$478,337</b>	<b>\$13,700</b>	<b>\$492,037</b>

## Combining Statement of Revenues, Expenses, and Changes in Retained Earnings

## All Internal Service Funds

Year Ended June 30, 2002

	Health Self- Insurance Y605	Revolving Fund Y700	Total Internal Service Funds
Operating revenues:			
Special assessments	-	\$32,640	\$32,640
Contributions	\$5,154,312	-	5,154,312
Miscellaneous	-	37,659	37,659
<b>Total operating revenues</b>	<b>5,154,312</b>	<b>70,299</b>	<b>5,224,611</b>
Operating expenses:			
Personal services	55,116	33,652	88,768
Supplies	555	1,020	1,575
Tools and minor equipment	7,234	-	7,234
Professional services	55,051	15,556	70,607
Health services	5,050,801		5,050,801
Insurance	8,689	343	9,032
Legal notices		1,132	1,132
Other	19,223	4,413	23,636
<b>Total operating expenses</b>	<b>5,196,669</b>	<b>56,116</b>	<b>5,252,785</b>
<b>Operating income / (loss)</b>	<b>(42,357)</b>	<b>14,183</b>	<b>(28,174)</b>
Nonoperating revenues			
Investment income	(7,874)	(510)	(8,384)
<b>Total Nonoperating revenues</b>	<b>(7,874)</b>	<b>(510)</b>	<b>(8,384)</b>
Net income / (loss) before operating transfers	(50,231)	13,673	(36,558)
Operating transfers in	547,599	-	547,599
Net income / (loss)	497,368	13,673	511,041
Retained earnings / (deficit), July 1, 2002	(692,517)	(7,276)	(699,793)
<b>Retained earnings / (deficit), June 30, 2003</b>	<b>(\$195,149)</b>	<b>\$6,397</b>	<b>(\$188,752)</b>

YUMA COUNTY  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
Year Ended June 30, 2002

**Exhibit L-3**

	Health Self- Insurance Y605	Revolving Fund Y700	Total Internal Service Funds
Cash flows from operating activities:			
Operating income / (loss)	(\$42,357)	\$14,183	(\$28,174)
Adjustments to reconcile operating income / (loss) to net cash provided / (used) by operating activities:			
Changes in assets and liabilities:			
(Increase) / decrease in assets:			
Accounts receivable	5,213	-	5,213
Due from other funds	-	(10,160)	(10,160)
Increase / (decrease) in liabilities:			
Accounts payable	4,889	2,037	6,926
Accrued payroll and employee benefits	501	1,065	1,566
Claims payable	153,102	-	153,102
Due to other funds	(184,246)	(108,645)	(292,891)
<b>Net cash provided by / (used) for operating activities</b>	<b>(62,898)</b>	<b>(101,520)</b>	<b>(164,418)</b>
Cash flows from non-capital financing activities:			
Transfer from general fund	547,599	-	547,599
<b>Net cash provided by non-capital financing activities</b>	<b>547,599</b>	<b>-</b>	<b>547,599</b>
Cash flows from investing activities:			
Investment income	(7,874)	(510)	(8,384)
(Increase) / decrease in accrued interest receivable	(629)	224	(405)
<b>Net cash provided by investing activities</b>	<b>(8,503)</b>	<b>(286)</b>	<b>(8,789)</b>
Net increase / (decrease) in cash and cash equivalents	476,198	(101,806)	374,392
Cash and cash equivalents, July 1, 2002	-	105,338	105,338
<b>Cash and cash equivalents, June 30, 2003</b>	<b>\$476,198</b>	<b>\$3,532</b>	<b>\$479,730</b>

## **TRUST AND AGENCY FUNDS**



**Combining Statement of Net Assets**

All Trust and Agency Funds

June 30, 2003

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
<b>Assets</b>					
Cash and cash equivalents	\$39,950,476	\$3,938,352	\$43,888,828	\$3,236,493	\$47,125,321
Due from other governments	985,709	-	985,709	-	985,709
Accrued Interest	90,519	3,089	93,608	-	93,608
<b>Total assets</b>	<b>\$41,026,704</b>	<b>\$3,941,441</b>	<b>\$44,968,145</b>	<b>\$3,236,493</b>	<b>\$48,204,638</b>
<b>Liabilities</b>					
Deposits held for others	-	-	-	\$3,236,493	\$3,236,493
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$3,236,493</b>	<b>\$3,236,493</b>
<b>Net Assets</b>					
Held in trust for investment trust participants	\$41,026,704	\$3,941,441	\$44,968,145	-	44,968,145

**Combining Statement of Changes in Net Assets**

All Trust and Agency Funds

Year Ended June 30, 2003

	Investment Trust Funds		Total Investment Trust Funds
	Treasurer's Pool	Individual Accounts	
Additions:			
Contributions from participants	\$286,749,962	\$1,976,332	\$288,726,294
Investment income (loss)	(194,097)	30,542	(163,555)
Total additions	286,555,865	2,006,874	288,562,739
Deductions:			
Distributions to participants	289,056,514	498,612	289,555,126
Total deductions	289,056,514	498,612	289,555,126
Change in net assets	(2,500,649)	1,508,262	(992,387)
Net assets held in trust July 1, 2002	43,527,353	2,433,179	45,960,532
Net assets held in trust June 30, 2003	\$41,026,704	\$3,941,441	\$44,968,145

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**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**

Yuma County, Arizona  
 Capital Assets Used in the Operations of Governmental Funds  
 Comparative schedules by source \*  
 June 30, 2003

Exhibit N-1

	<u>2003</u>
Governmental Funds capital assets:	
Land	\$ 17,884,798
Buildings	73,841,735
Improvements other than buildings	5,492,995
Machinery and equipment	19,161,569
Infrastructure	94,959,464
Construction in progress	10,884,403
Total governmental funds capital assets	<u>\$ 222,224,964</u>
Investments in governmental funds capital assets by source:	
General fund	\$ 16,874,347
Special revenue funds	126,778,998
Capital projects funds	36,223,330
Donations	42,348,289
Total governmental funds capital assets	<u>\$ 222,224,964</u>

Yuma County, Arizona  
 Capital Assets Used in the Operations of Governmental Funds  
 Schedule by Function and Activity\*  
 June 30, 2003

Exhibit N-2

<b>Function and Activity:</b>	<u>Total</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Machinery and Equipment</u>	<u>Infrastructure</u>	<u>Construction in Progress</u>
<b>General Government:</b>							
Administration	\$ 7,743,667	\$ 541,395	\$ 2,340,864	\$ 913,402	\$ 3,793,735	\$ -	\$ 154,271
Adult probation	3,762,324	-	3,711,881	-	50,443	-	-
Attorneys	144,834	-	39,271	-	105,563	-	-
Courts	7,601,017	647,592	637,554	2,262,801	557,477	-	3,495,592
Juvenile Courts	12,677,463	-	12,395,363	-	282,100	-	-
Public Defender	493,387	39,200	425,179	-	29,007	-	-
Total General Government	<u>32,422,692</u>	<u>1,228,187</u>	<u>19,550,112</u>	<u>3,176,203</u>	<u>4,818,326</u>	<u>-</u>	<u>3,649,863</u>
<b>Public Safety:</b>							
Adult probation	291,659	-	72,186	-	219,473	-	-
Juvenile Court - Grants	397,119	-	84,705	-	312,414	-	-
Sheriff - Administration	37,366,804	279,105	32,443,892	84,020	4,432,831	-	126,957
Sheriff - Boat Patrol	695,670	112,750	561,125	-	21,795	-	-
Total Public Safety	<u>38,751,252</u>	<u>391,855</u>	<u>33,161,907</u>	<u>84,020</u>	<u>4,986,513</u>	<u>-</u>	<u>126,957</u>
<b>Highways and Streets:</b>							
Flood Control	22,717,353	2,723,868	-	26,651	108,586	19,105,031	753,217
Roads	102,863,199	12,920,419	301,954	18,563	7,413,464	75,854,433	6,354,366
Total Highways and Streets	<u>125,580,552</u>	<u>15,644,287</u>	<u>301,954</u>	<u>45,214</u>	<u>7,522,050</u>	<u>94,959,464</u>	<u>7,107,583</u>
<b>Sanitation:</b>							
Solid Waste	557,872	1,773	-	188,214	367,885	-	-
Total Sanitation	<u>557,872</u>	<u>1,773</u>	<u>-</u>	<u>188,214</u>	<u>367,885</u>	<u>-</u>	<u>-</u>
<b>Health :</b>							
Health	7,952,337	-	7,591,469	-	360,868	-	-
Total Health	<u>7,952,337</u>	<u>-</u>	<u>7,591,469</u>	<u>-</u>	<u>360,868</u>	<u>-</u>	<u>-</u>
<b>Welfare:</b>							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	13,318,289	202,766	11,268,142	1,558,539	288,842	-	-
Total Welfare	<u>13,343,577</u>	<u>228,054</u>	<u>11,268,142</u>	<u>1,558,539</u>	<u>288,842</u>	<u>-</u>	<u>-</u>
<b>Culture and Recreation:</b>							
Library	2,584,322	70,105	1,794,222	-	719,995	-	-
Parks	743,842	303,036	-	440,806	-	-	-
Total Culture and Recreation	<u>3,328,164</u>	<u>373,141</u>	<u>1,794,222</u>	<u>440,806</u>	<u>719,995</u>	<u>-</u>	<u>-</u>
<b>Education:</b>							
Juvenile Court	235,380	-	161,931	-	73,449	-	-
School Superintendent	53,139	17,500	11,997	-	23,642	-	-
Total Education	<u>288,519</u>	<u>17,500</u>	<u>173,928</u>	<u>-</u>	<u>97,091</u>	<u>-</u>	<u>-</u>
<b>Total governmental funds capital assets</b>	<u><u>\$ 222,224,964</u></u>	<u><u>\$ 17,884,797</u></u>	<u><u>\$ 73,841,735</u></u>	<u><u>\$ 5,492,995</u></u>	<u><u>\$ 19,161,569</u></u>	<u><u>\$ 94,959,464</u></u>	<u><u>\$ 10,884,403</u></u>

Yuma County, Arizona  
 Capital Assets Used in the Operations of Governmental Funds  
 Schedule of Changes by Function and Activity\*  
 June 30, 2003

Exhibit N-3

<b>Function and Activity:</b>	Governmental Capital Assets July 1, 2002	Additions	Deductions	Governmental Capital Assets June 30, 2003
<b>General Government:</b>				
Administration	\$ 6,529,575	\$ 1,236,783	\$ 22,691.00	\$ 7,743,667
Adult probation	3,762,324	-	-	3,762,324
Attorneys	154,872	16,238	26,276	144,834
Courts	2,775,617	4,825,399	-	7,601,017
Juvenile Courts	11,544,195	12,453,358	11,320,090	12,677,463
Public Defender	493,387	-	-	493,387
Total General Government	<u>25,259,970</u>	<u>18,531,779</u>	<u>11,369,057</u>	<u>32,422,692</u>
<b>Public Safety:</b>				
Adult probation	262,104	29,555	-	291,659
Juvenile Court - Grants	283,516	113,602	-	397,119
Sheriff - Administration	37,229,630	480,496	343,322	37,366,804
Sheriff - Boat Patrol	695,670	-	-	695,670
Total Public Safety	<u>38,470,920</u>	<u>623,654</u>	<u>343,322</u>	<u>38,751,252</u>
<b>Highways and Streets:</b>				
Flood Control	21,841,717	875,636	-	22,717,353
Roads	93,795,355	9,168,244	100,401	102,863,199
Total Highways and Streets	<u>115,637,072</u>	<u>10,043,880</u>	<u>100,401</u>	<u>125,580,552</u>
<b>Sanitation:</b>				
Solid Waste	557,872	-	-	557,872
Total Sanitation	<u>557,872</u>	<u>-</u>	<u>-</u>	<u>557,872</u>
<b>Health :</b>				
Health	7,812,941	139,396	-	7,952,337
Total Health	<u>7,812,941</u>	<u>139,396</u>	<u>-</u>	<u>7,952,337</u>
<b>Welfare:</b>				
Cemetery	25,288	-	-	25,288
Housing	13,002,002	316,288	-	13,318,289
Total Welfare	<u>13,027,290</u>	<u>316,288</u>	<u>-</u>	<u>13,343,577</u>
<b>Culture and Recreation:</b>				
Library	2,475,918	243,404	135,000	2,584,322
Parks	743,842	-	-	743,842
Total Culture and Recreation	<u>3,219,760</u>	<u>243,404</u>	<u>135,000</u>	<u>3,328,164</u>
<b>Education:</b>				
Juvenile Court	235,380	161,931	161,931	235,380
School Superintendent	53,139	-	-	53,139
Total Education	<u>288,519</u>	<u>161,931</u>	<u>161,931</u>	<u>288,519</u>
<b>Total governmental funds capital assets</b>	<u><u>\$ 204,274,343</u></u>	<u><u>\$ 30,060,332</u></u>	<u><u>\$ 12,109,711</u></u>	<u><u>\$ 222,224,964</u></u>



## STATISTICAL SECTION

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

Government-Wide General History .....	213-216
General History .....	217-224
Taxes and Assessments .....	225-230
Long-Term Debt .....	231-236
Miscellaneous .....	237-244



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**GOVERNMENT-WIDE  
GENERAL HISTORY**

Yuma County, Arizona  
 Government-wide Expenses by Function  
 Last One Fiscal Year

**Table A-1**

<b>Fiscal Year</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Highways and Streets</b>	<b>Sanitation</b>	<b>Health</b>	<b>Welfare</b>	<b>Culture and Recreation</b>	<b>Education</b>	<b>Interest on Long-term Debt</b>	<b>Totals</b>
2002-03	\$28,856,216	\$29,138,514	\$10,306,365	\$777,723	\$12,270,414	\$3,626,281	\$3,437,953	\$10,221,141	\$1,976,815	\$100,611,422

PROGRAM REVENUES			
Fiscal Year	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
2002-03	\$9,677,839	\$36,210,868	\$3,304,062

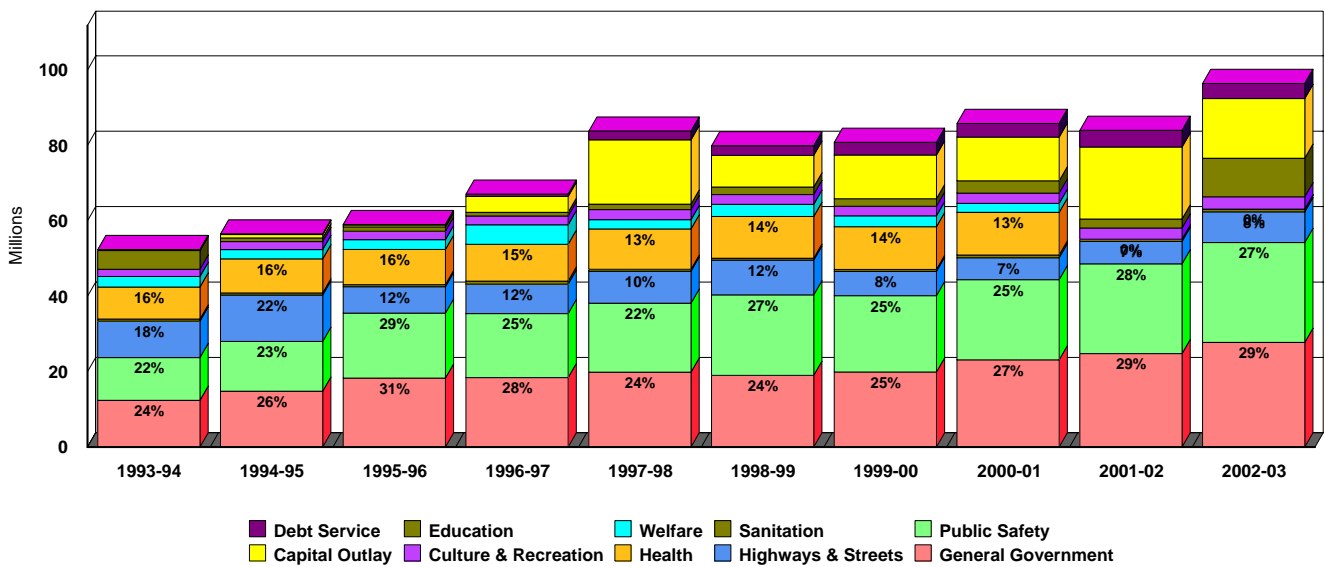
GENERAL REVENUES									
Fiscal Year	Property Levied for General Purposes	Taxes			Shared State Sales Tax	Grants and Contributions Not Restricted to Programs	Investment (Loss)	Miscellaneous	PROGRAM & GENERAL REVENUES TOTAL
		Special		Franchise Tax					
		County Sales Taxes	Auto in Lieu of tax						
2002-03	\$19,943,241	\$24,384,798	\$5,286,522	\$123,972	\$13,752,283	\$3,408,688	(\$162,326)	\$1,020,656	\$116,950,603

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**GOVERNMENTAL FUNDS  
GENERAL HISTORY**

Fiscal Year	General Government	Public Safety	Highways & Streets	Sanitation	Health & Welfare	Culture & Recreation	Education	Capital Outlay	Debt Service	Total
1993-94	\$12,417,528	\$11,309,090	\$9,689,710	\$540,219	\$11,282,477	\$1,914,915	\$4,951,472	\$158,145	\$130,137	\$52,393,693
1994-95	14,812,686	13,225,710	12,310,409	544,078	11,498,423	2,096,905	976,806	905,821	136,465	56,507,303
1995-96	18,309,570	17,224,678	6,994,013	571,149	11,907,728	2,241,281	1,171,354	479,501	117,850	59,017,124
1996-97	18,452,202	16,959,861	7,810,405	818,352	14,894,933	2,338,057	1,003,378	4,183,503	604,190	67,064,881
1997-98	19,893,499	18,261,455	8,490,282	531,043	13,124,651	2,669,613	1,439,523	17,080,267	2,284,274	83,774,607
1998-99	19,032,504	21,328,975	9,226,121	519,860	14,280,489	2,604,682	1,954,688	8,440,819	2,468,950	79,857,088
1999-00	19,918,737	20,250,747	6,419,958	513,350	14,226,217	2,550,355	2,005,275	11,577,718 (2)	3,333,699	80,796,056
2000-01	23,135,695	21,251,248	5,811,202	720,636	13,708,868	2,735,769	3,254,066	11,591,877	3,585,670	85,795,031
2001-02	24,779,529	23,808,343	5,966,113	582,877	14,454,362	2,975,344	2,376,605	19,107,575 (3)	4,408,014	98,458,762
2002-03	27,786,796	26,440,571	8,151,162	751,527	15,311,073	3,265,640	10,214,274	15,813,693	4,007,535	111,742,271

General Government Expenditures by Function  
 by Function - Last Ten Year



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

(2) Prior to 2000 - 2001, Equipment & Machinery was classified as a departmental expenditure for the General and Special Revenue Funds.

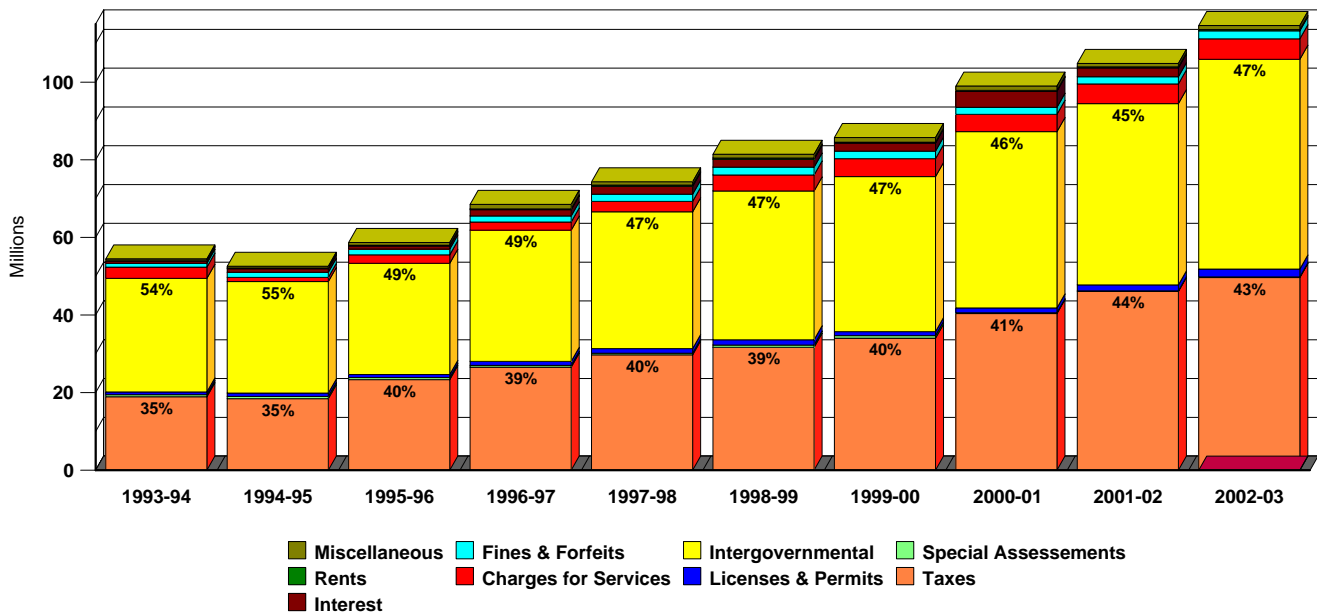
(3) Capital Asset threshold set at \$5,000 for Equipment & Machinery / \$10,000 for Land & Buildings.

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

Table B-2

Fiscal Year	Taxes	Special Assessments	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest	Rents	Miscellaneous	Totals
1993-94	\$18,956,424	\$541,486	\$671,297	\$29,292,093	\$2,893,048	\$991,945	\$562,481	\$208,798	\$322,159	\$54,439,731
1994-95	18,460,520	550,373	898,087	28,739,634	1,068,495	1,308,847	911,458	204,216	397,275	52,538,905
1995-96	23,342,934	572,298	775,678	28,626,937	2,204,915	1,466,708	803,238	182,748	706,013	58,681,469
1996-97	26,570,292	467,401	1,023,845	33,792,143	2,108,200	1,576,933	1,605,522	194,516	1,171,129	68,509,981
1997-98	29,732,404	418,417	1,187,493	35,284,028	2,669,780	1,838,372	2,036,194	333,115	832,354	74,332,157
1998-99	31,670,450	578,535	1,381,686	38,355,919	4,119,774	2,006,816	2,038,882	298,944	979,202	81,430,208
1999-00	34,032,578	674,066	1,030,432	39,966,131	4,582,638	1,952,761	2,078,531	241,800	1,174,737	85,733,674
2000-01	40,406,324	199,485	1,212,804	45,448,504	4,439,316	1,848,099	4,126,689	242,443	1,048,944	98,972,608
2001-02	46,079,625	147,601	1,528,945	46,715,279	5,086,466	1,837,947	2,290,392	303,683	845,393	104,835,331
2002-03	49,645,570	178,471	2,008,019	54,086,358	5,260,293	2,075,221	(162,326)	334,306	1,020,656	114,446,568

General Revenues  
 by Source - Last Ten Year



(1) Includes General, Special Revenue, Debt Service, and Capital Project Funds



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

**Table B-3**

Fiscal Year	Real Property	Personal Property	Local Sales Tax	Auto in Lieu	Franchise	Interest, Penalty, and Late	Other Taxes	Total All Taxes
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,589,466
1994-95	\$6,918,988	\$627,034	\$5,262,814	\$1,511,481	\$51,043	\$702,410	\$0	15,073,770
1995-96	7,611,013	849,413	5,555,514	1,815,529	51,066	967,814	0	16,850,349
1996-97	7,793,476	583,203	5,707,547	2,064,507	48,704	854,618	53,786	17,105,841
1997-98	9,892,457	861,349	6,309,075	1,991,508	48,006	768,954	0	19,871,349
1998-99	10,112,114	747,735	6,683,443	2,533,431	47,813	503,329	0	20,627,865
1999-00	10,549,025	668,999	7,013,645	2,589,630	73,872	786,207	17,254	21,698,632
2000-01	11,329,979	847,521	7,402,138	2,815,117	108,611	682,464	978	23,186,808
2001-02	11,860,070	671,012	7,712,672	3,084,160	112,158	631,218	0	24,071,290
2002-03	12,866,227	867,857	8,140,216	3,319,014	123,972	683,016	8,297	26,008,599

Yuma County, Arizona  
Licenses and Permits by Source (1)  
General Fund  
Last Ten Fiscal Years

**Table B-4**

Fiscal Year	Building Permits	Plumbing	Mechanical and Electrical	Mobile Homes	Variance & Special Use	Environmental Health Permits	Other	Total All Licenses & Permits
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	442,183
1994-95	\$296,893	\$23,893	\$48,436	\$39,882	\$13,900	\$51,697	\$12,728	487,429
1995-96	325,208	27,188	56,517	44,248	12,875	41,575	15,395	523,006
1996-97	385,782	72,767	94,124	48,361	26,120	82,450	14,702	724,306
1997-98	422,966	95,448	109,749	48,285	28,118	77,990	8,811	791,367
1998-99	515,174	119,952	135,846	46,780	18,023	86,595	4,058	926,428
1999-00	320,232	86,929	100,545	41,328	12,838	59,474	1,712	623,058
2000-01	401,273	77,833	125,741	56,681	20,870	82,155	4,927	769,480
2001-02	595,952	82,259	157,099	59,193	12,930	161,198	5,631	1,074,262
2002-03	966,245	113,834	226,007	50,208	23,691	160,507	8,759	1,549,251

(1) Includes General Fund revenues only  
N/A Not available at time of printing

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

**Table B-5**

Fiscal Year	SOBRA	BLESF Boat Grant	JP Grant Reimbursement	Federal & State Grant Proceeds	State Shared Sales Tax	Federal PILT	Lottery Taxes	Agency Reimbursement	Other Inter-governmental	Total All Intergovernmental Revenues
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10,389,661
1994-95	\$50,991	\$90,000	\$63,433	\$0	\$8,377,588	\$999,914	\$550,035	\$35,864	\$263,602	10,431,427
1995-96	124,021	111,390	71,991	53,488	9,058,073	957,488	550,035	52,264	297,826	11,276,576
1996-97	92,634	116,114	71,188	4,227	9,240,778	1,053,308	550,035	75,169	1,128,349	12,331,802
1997-98	93,915	151,284	84,981	109,223	9,887,231	973,278	550,035	92,471	312,969	12,255,387
1998-99	127,171	112,674	89,474	223,555	10,559,764	969,484	550,035	105,867	174,380	12,912,404
1999-00	80,877	108,432	93,153	291,919	11,417,965	997,394	550,035	121,606	219,511	13,880,892
2000-01	132,725	128,067	81,509	48,865	11,812,111	1,055,013	550,035	288,929	27,260	14,124,514
2001-02	52,676	108,447	88,326	62,670	12,649,882	1,510,193	550,035	83,437	47,309	15,152,975
2002-03	-	54,247	85,125	75,375	13,186,424	3,404,409	550,035	409,671	20,103	17,785,389

Yuma County, Arizona  
Charges for Services by Source (1)  
General Fund  
Last Ten Fiscal Years

**Table B-6**

Fiscal Year	Rezoning Applications	Plan Check Fees	Recorder Fees	GF Attorney Fees	Special District Fee	Sheriff Fees and fingerprint	Boarding Prisoner	Indirect Costs	Other Charges	Totals
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,739,638
1994-95	\$31,594	\$84,824	\$206,528	\$1,148	\$260,114	\$33,246	\$833,970	\$0	\$76,575	1,527,999
1995-96	48,237	99,965	251,212	22,730	252,277	33,388	616,379	0	87,680	1,411,868
1996-97	43,280	104,318	239,648	98,476	257,332	25,468	96,422	0	110,176	975,120
1997-98	55,105	94,826	256,118	114,975	225,105	26,685	121,309	15,600	108,843	1,018,566
1998-99	67,166	187,316	276,943	181,298	154,344	31,414	164,451	440,328	115,691	1,618,951
1999-00	74,808	172,876	316,269	224,993	160,030	29,876	87,964	361,357	75,140	1,503,313
2000-01	80,786	228,465	344,287	239,695	162,874	33,297	45,007	345,015	117,370	1,596,796
2001-02	35,542	303,650	334,668	232,267	161,592	34,709	44,662	833,520	102,755	2,083,365
2002-03	36,231	380,254	427,581	251,948	167,716	53,465	47,958	878,746	136,610	2,380,509

(1) Includes General Fund revenues only  
N/A Not available at time of printing

Yuma County, Arizona  
 Fines and Forfeits by Source (1)  
 General Fund  
 Last Ten Fiscal Years

**Table B-7**

Fiscal Year	Superior Court Fines	Constable Fees	JP Fines and Fees	House Arrest Fees	Juvenile Court Fines and Fees	Zoning Violation Fines	Other Fines and Fees	Total all Fines and Forfeitures
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	753,757
1994-95	\$153,976	\$15,005	\$798,164	\$21,342	\$28,526	\$3,005	\$0	1,020,018
1995-96	277,065	14,817	845,572	30,190	31,017	6,464	0	1,205,125
1996-97	236,872	14,011	930,858	56,532	32,659	9,688	0	1,280,620
1997-98	218,845	15,803	1,118,325	93,508	56,607	15,725	0	1,518,813
1998-99	230,239	13,981	1,145,923	112,812	73,284	2,755	1,435	1,580,429
1999-00	248,339	15,712	1,041,902	96,239	65,166	26	10,148	1,477,532
2000-01	214,383	13,533	972,708	78,838	59,928	63	10,064	1,349,517
2001-02	205,248	24,411	897,687	55,600	51,783	350	9,543	1,244,622
2002-03	223,753	24,781	1,024,170	68,762	64,054	1,166	13,618	1,420,304

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

**Table B-8**

Fiscal Year	Bad Checks	Misc	Vending Machines	Restitution	Sale of County Property	Elections Deposits	Other Misc.	Totals
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	158,228
1994-95	\$1,245	\$51,906	\$4,000	\$20,091	\$10,993	\$154,321	\$23,205	265,761
1995-96	1,136	189,096	6,574	47,447	0	149,983	9,959	404,195
1996-97	2,850	78,891	4,388	28,142	0	97,499	6,314	218,084
1997-98	3,479	88,569	4,006	4,369	26,163	85,436	(1,158)	210,864
1998-99	2,986	80,415	4,274	7,604	270,000	70,460	4,324	440,063
1999-00	3,983	16,761	4,077	4,291	17,855	107,417	20,656	175,040
2000-01	3,378	58,014	3,138	4,427	32,583	165,353	6,216	273,109
2001-02	3,572	52,510	2,015	8,467	6,784	119,945	25,890	219,183
2002-03	3,755	89,506	14,779	5,465	27,635	165,481	4,864	311,485

(1) Includes General Fund revenues only  
 N/A Not available at time of printing

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

Table B-9

Fiscal Year	Operating Sources			Operating Uses			Operating Net Income
	Revenues	Transfers In	Total	Expenditures	Transfers Out	Total	
1993-94	\$29,294,584	-	\$29,294,584	\$27,338,912	\$954,007	\$28,292,919	\$1,001,665
1994-95	29,163,560	\$10,035	29,173,595	29,640,088	1,165,954	30,806,042	(1,632,447)
1995-96	31,969,281	-	31,969,281	29,698,324	4,344,500	34,042,824	(2,073,543)
1996-97	32,784,970	77,702	32,862,672	27,114,715	7,749,483	34,864,198	(2,001,526)
1997-98	35,884,591	-	35,884,591	26,809,387	6,423,688	33,233,075	2,651,516
1998-99	38,500,486	-	38,500,486	28,475,015	6,661,072	35,136,087	3,364,399
1999-00	39,842,065	25,000	39,867,065	30,752,569	6,854,106	37,606,675	2,260,390
2000-01	42,028,592	154,579	42,183,171	33,153,514	9,054,621	42,208,135	(24,964)
2001-02	44,569,167	225,838	44,795,005	33,858,846	9,416,777	43,275,623	1,519,382
2002-03	49,362,913	38,666	49,401,579	38,391,740	8,058,218	46,449,958	2,951,621

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
1993-94	(\$179,631)	\$851,167	-	\$6,942,001	\$1,673,201	\$8,615,202	24.1%
1994-95	870,435	-	\$55,010	8,615,202	(707,002)	7,908,200	-8.21%
1995-96	11	(23,912)	27,140	7,908,200	(2,070,304)	5,837,896	-26.2%
1996-97	-	-	-	5,837,896	(2,001,526)	3,836,370	-34.3%
1997-98	-	-	-	3,836,370	2,651,516	6,487,886	69.1%
1998-99	191,053	-	294,272	6,487,886	3,849,724	10,337,610	59.3%
1999-00	(6,605)	-	-	10,337,610	2,253,785	12,591,395	21.8%
2000-01	-	-	-	12,591,395	(24,964)	12,566,431	-0.2%
2001-02	-	(123,939)	-	12,566,431	1,395,443	13,961,874	11.1%
2002-03	-	-	-	13,961,871	2,951,621	16,913,495	21.1%

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## **TAXES AND ASSESSMENTS**

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

**Table C-1**

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
1993-94	N/A	N/A	N/A	N/A	N/A	N/A
1994-95	\$7,823,982	\$7,997,580	102.22%	\$702,410	\$8,699,990	111.20%
1995-96	8,116,301	8,460,285	104.24%	967,814	9,428,099	116.16%
1996-97	8,386,116	8,376,411	99.88%	854,618	9,231,029	110.08%
1997-98	10,638,276	10,753,776	101.09%	768,954	11,522,730	108.31%
1998-99	11,033,320	10,859,823	98.43%	503,329	11,363,152	102.99%
1999-00	11,474,506	11,217,960	97.76%	786,207	12,004,167	104.62%
2000-01	12,439,581	12,177,500	97.89%	682,463	12,859,963	103.38%
2001-02	13,826,873	12,531,081	90.63%	631,218	13,162,299	95.19%
2002-03	14,648,440	13,734,084	93.76%	683,016	14,417,100	98.42%

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

**Table C-2**

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
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1994-95	\$7,823,982	\$7,276,858	93.01%	\$368,726	\$7,645,584	97.72%	\$178,398	2.28%
1995-96	8,116,301	7,603,629	93.68%	328,639	7,932,268	97.73%	184,033	2.27%
1996-97	8,386,116	7,630,515	90.99%	284,500	7,915,015	94.38%	471,101	5.62%
1997-98	10,638,276	9,818,600	92.30%	239,885	10,058,485	94.55%	579,791	5.45%
1998-99	11,033,320	10,230,377	92.72%	245,419	10,475,796	94.95%	557,524	5.05%
1999-00	11,474,506	10,712,424	93.36%	275,465	10,987,889	95.76%	486,617	4.24%
2000-01	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2001-02	13,826,873	12,196,378	88.21%	324,441	12,520,819	90.55%	1,306,054	9.45%
2002-03	14,648,440	13,409,643	91.54%	-	13,409,643	91.54%	1,238,797	8.46%

(1) Included in year collected / received.

(2) Included in year levied / billed.

N/A Not available at time of printing.

Data is per County's General Ledger System



Yuma County, Arizona

Table C-3

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

(Per \$100 of Assessed Value)

Last Ten Years

GENERAL TAXING AUTHORITIES		State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton- Amistade Estates Unit #3	Somerton- Amistade Estates Unit #4	Downtown Mall Maintence District	San Luis- Ranchos Los Oros	San Luis- Los Portales
Tax Year (Fiscal Year)	Type										
Primary Tax Authority Number		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
1993	Primary	0.4700	1.9342	0.5300	1.9399	-	-	-	14.3383	-	-
(1993-1994)	Secondary	-	-	-	-	0.2513	-	-	-	-	-
1994	Primary	0.4700	1.9342	0.5300	1.9628	-	-	-	15.1952	-	-
(1994-1995)	Secondary	-	-	-	-	-	-	-	-	-	-
1995	Primary	0.4700	1.9200	0.5300	1.9771	-	-	-	14.3383	-	-
(1995-1996)	Secondary	-	-	-	-	-	-	-	-	-	-
1996	Primary	-	1.9200	0.5300	1.9771	-	-	-	9.6067	-	-
(1996-1997)	Secondary	-	-	-	-	-	-	-	-	-	-
1997	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
(1997-1998)	Secondary	-	-	-	-	-	-	-	-	-	-
1998	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
(1998-1999)	Secondary	-	-	-	-	-	-	-	-	-	-
1999	Primary	-	2.3180	0.5217	1.9902	-	688.5879	-	4.7747	-	-
(1999-2000)	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
(2000-2001)	Secondary	-	-	-	-	-	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
(2001-2002)	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	287.5561	4.7747	492.2007	196.4004
(2002-2003)	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES		Yuma School District No. 01	Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma School District No. 70	Arizona Western Community College District
Tax Year (Fiscal Year)	Type										
Primary Tax Authority Number		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
1993	Primary	2.4097	2.4932	2.3084	2.3794	1.9455	1.7495	-	2.3044	2.5603	1.8595
(1993-1994)	Secondary	1.1627	1.6503	1.5468	1.8133	-	-	1.8386	0.2094	0.6848	0.3483
1994	Primary	2.3268	2.3494	2.2909	2.3076	2.4441	1.7089	-	2.3110	2.4774	1.8722
(1994-1995)	Secondary	1.2895	1.7486	1.6007	2.0202	-	1.2439	1.5624	0.2224	1.1110	0.3517
1995	Primary	2.2859	2.5639	2.3071	2.4135	2.4160	1.7929	1.8241	2.5246	2.5670	1.8356
(1995-1996)	Secondary	1.2157	2.5220	1.4129	2.2101	-	1.1886	3.0371	0.7818	1.1040	0.3301
1996	Primary	2.1009	2.9841	2.1925	2.5636	2.4232	1.8657	2.2821	2.1196	2.2593	1.8329
(1996-1997)	Secondary	1.3851	2.3097	1.4367	2.2567	1.7437	1.2332	2.8274	0.4928	1.1058	0.3454
1997	Primary	2.1470	3.4801	2.6131	2.4151	2.4891	2.9633	2.6246	1.6377	2.3611	1.8218
(1997-1998)	Secondary	1.4867	1.8924	1.1248	2.0999	1.1141	1.0263	2.8007	0.9637	0.9954	0.3305
1998	Primary	2.5027	2.3175	2.6191	2.1940	2.3175	3.1215	2.4139	2.1910	2.3759	1.8072
(1998-1999)	Secondary	1.3002	2.0274	1.3949	2.6026	1.3916	1.1025	2.9363	0.8292	0.9307	0.3138
1999	Primary	2.5612	2.2772	2.1935	1.9211	2.2850	2.8843	2.2616	2.1561	2.2269	1.8216
(1999-2000)	Secondary	1.5050	2.0365	1.2755	2.6258	1.7151	1.1705	2.4499	0.8260	0.9121	0.3013
2000	Primary	2.4934	2.2649	2.0975	2.2283	2.3175	2.9713	2.2793	2.1439	2.2387	1.8281
(2000-2001)	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
(2001-2002)	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
(2002-2003)	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550

Yuma County, Arizona  
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)  
(Per \$100 of Assessed Value)  
Last Ten Years  
(Continued)

Table C-4

<b>SPECIAL DISTRICT TAXING AUTHORITIES</b>		Yuma Hospital District	Maricop Electrical District #8	Library District	Flood Control District	Yuma - Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton - Mohawk Irrigation District	Hillander C Irrigation District
Tax Year (Fiscal Year)	Type									
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
1993	Primary	-	-	-	-	-	-	-	-	-
(1993-1994)	Secondary	-	-	0.4352	0.5000	50.0000	25.0000	21.0000	1.0000	3.5499
1994	Primary	-	-	-	-	-	-	-	-	-
(1994-1995)	Secondary	-	-	0.4730	0.5000	52.5000	25.0000	21.0000	1.0000	5.3248
1995	Primary	-	-	-	-	-	-	-	-	-
(1995-1996)	Secondary	-	-	0.4831	0.5000	55.0000	25.0000	21.0000	1.0017	5.3258
1996	Primary	-	-	-	-	-	-	-	-	-
(1996-1997)	Secondary	-	-	0.4831	0.5000	55.0000	25.0000	21.0000	1.0000	6.8051
1997	Primary	-	-	-	-	-	-	-	-	-
(1997-1998)	Secondary	-	-	0.5040	0.2490	55.0000	25.0000	26.0000	0.8099	4.4381
1998	Primary	-	-	-	-	-	-	-	-	-
(1998-1999)	Secondary	0.0045	-	0.5040	0.3500	52.5000	25.0000	26.0000	1.0000	4.4381
1999	Primary	-	-	-	-	-	-	-	-	-
(1999-2000)	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	4.4381
2000	Primary	-	-	-	-	-	-	-	-	-
(2000-2001)	Secondary	-	5.5788	0.5040	0.3500	50.0000	30.0000	26.0000	1.0000	-
2001	Primary	-	-	-	-	-	-	-	-	-
(2001-2002)	Secondary	-	-	0.5040	0.3500	50.0000	30.0000	26.0000	0.5542	-
2002	Primary	-	-	-	-	-	-	-	-	-
(2002-2003)	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	0.5499	-

<b>SPECIAL DISTRICT TAXING AUTHORITIES</b>		Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Del Sur Estates Units 1 & 2
Tax Year (Fiscal Year)	Type								
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28876
1993	Primary	-	-	-	-	-	-	-	-
(1993-1994)	Secondary	-	-	-	-	39.9925	5.0000	0.5000	-
1994	Primary	-	-	-	-	-	-	-	-
(1994-1995)	Secondary	-	-	-	-	31.6167	10.0000	0.5000	-
1995	Primary	-	-	-	-	-	-	-	-
(1995-1996)	Secondary	-	-	-	-	22.6771	10.0000	0.5000	-
1996	Primary	-	-	-	-	-	-	-	-
(1996-1997)	Secondary	-	-	-	-	24.6930	9.0000	0.4750	-
1997	Primary	-	-	-	-	-	-	-	-
(1997-1998)	Secondary	-	-	-	-	-	7.5000	0.4500	-
1998	Primary	-	-	-	-	-	-	-	-
(1998-1999)	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.4250	-
1999	Primary	-	-	-	-	-	-	-	-
(1999-2000)	Secondary	105.0000	8.6800	1.0000	1.0000	20.7300	6.5000	0.3800	1.0000
2000	Primary	-	-	-	-	-	-	-	-
(2000-2001)	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-
(2001-2002)	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
(2002-2003)	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-

Yuma County, Arizona  
 Assessed and Estimated Actual Value of Taxable Property  
 Last Ten Fiscal Years

Table C-5

Tax (fiscal Year	Type	Secured Personal Property and Real Property				Ratio of <b>Assessed</b> Value to Total	Secured Personal Property and Real Property				Ratio of <b>Net Assessed</b> Value to Total
		Assessed Value		Estimated Actual Value			Estimated Value	Exempt Assessed Value		Net Assessed Value	
		Amount	% change	Amount	% change	Amount		% change	Amount	% change	Estimated Value
1993 (1994)	Primary Secondary	\$481,959,087	1.13%	\$3,105,000,150	2.33%	15.52%	\$89,028,103	-0.62%	\$392,930,984	1.53%	12.65%
		489,246,079	0.57%	3,154,749,387	1.92%	15.51%	89,811,024	-0.67%	399,435,055	0.85%	12.66%
1994 (1995)	Primary Secondary	492,772,019	2.24%	3,223,009,531	3.80%	15.29%	88,264,142	-0.86%	404,507,877	2.95%	12.55%
		503,612,023	2.94%	3,303,492,819	4.71%	15.24%	89,277,244	-0.59%	414,334,779	3.73%	12.54%
1995 (1996)	Primary Secondary	511,445,058	3.79%	3,410,256,104	5.81%	15.00%	88,721,055	0.52%	422,724,003	4.50%	12.40%
		522,946,428	3.84%	3,493,061,715	5.74%	14.97%	89,787,989	0.57%	433,158,439	4.54%	12.40%
1996 (1997)	Primary Secondary	525,851,099	2.82%	3,545,150,312	3.96%	14.83%	89,074,445	0.40%	436,776,654	3.32%	12.32%
		533,011,421	1.92%	3,595,365,074	2.93%	14.82%	90,054,094	0.30%	442,957,327	2.26%	12.32%
1997 (1998)	Primary Secondary	548,861,661	4.38%	3,740,286,519	5.50%	14.67%	89,919,792	0.95%	458,941,869	5.07%	12.27%
		556,324,752	4.37%	3,773,216,763	4.95%	14.74%	92,539,564	2.76%	463,785,188	4.70%	12.29%
1998 (1999)	Primary Secondary	567,344,229	3.37%	3,888,894,763	3.97%	14.59%	91,359,778	1.60%	475,984,451	3.71%	12.24%
		582,796,793	4.76%	3,984,557,784	5.60%	14.63%	92,831,660	0.32%	489,965,133	5.64%	12.30%
1999 (2000)	Primary Secondary	591,278,819	4.22%	4,093,500,261	5.26%	14.44%	96,261,323	5.37%	495,017,496	4.00%	12.09%
		612,075,635	5.02%	4,226,225,993	6.07%	14.48%	98,637,667	6.25%	513,437,968	4.79%	12.15%
2000 (2001)	Primary Secondary	629,200,408	6.41%	4,350,253,856	6.27%	14.46%	92,548,945	-3.86%	536,651,463	8.41%	12.34%
		652,259,213	6.57%	4,471,843,447	5.81%	14.59%	99,389,668	0.76%	552,869,545	7.68%	12.36%
2001 (2002)	Primary Secondary	650,512,570	3.39%	4,475,957,325	2.89%	14.53%	101,242,437	9.39%	549,270,133	2.35%	12.27%
		667,517,264	2.34%	4,637,294,033	3.70%	14.39%	98,861,560	-0.53%	568,655,704	2.86%	12.26%
2002 (2003)	Primary Secondary	694,983,151	6.84%	4,862,083,195	8.63%	14.29%	98,483,034	-2.73%	596,500,117	8.60%	12.27%
		716,632,240	7.36%	5,017,610,685	8.20%	14.28%	100,712,011	1.87%	615,920,229	8.31%	12.28%

## **LONG-TERM DEBT**

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Yuma County, Arizona  
 Legal Debt Margin  
 (Constitutional General Obligation Bond Capacity)  
 June 30, 2003

**Table D-1**

Assessed Valuation (Secondary)		\$615,920,229
Gross Indebtedness	40,843,200	
Less Exempt Debt:		
Revenue Bond - Jail District	14,460,000	
Special Assessment Bond - Del Sur	87,000	
Special Assessment Bond - Donovan Estates	361,300	
Special Assessment Notes - El Prado Estates	129,900	
Certificate of Participation 1998 - Health Building	3,590,000	
Certificate of Participation 1999 - Adult Probation	3,385,000	
Certificate of Participation 2001A - Juvenile & Justice Centers	16,440,000	
Certificate of Participation 2001B - Juvenile & Justice Centers	2,390,000	
Total Exempt Debt	40,843,200	
Total Non-exempt Debt	0	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		36,955,214
Total Limited - Non-exempt Bonds Outstanding		0
<b>Debt Margin within 6% Unvoted Debt Limitation</b>		<b>36,955,214</b>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$92,388,034
Total Non-exempt Bonds Outstanding		0
<b>Debt Margin within 15% Debt Limitation</b>		<b>\$92,388,034</b>

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

(Arizona Constitution, Article 9, Section 8)

Yuma County, Arizona  
 Ratio of Net General Bonded Debt  
 to Assessed Value and Net Bonded Debt Per Capita  
 Last Ten Years

**Table D-2**

Fiscal Year	Population	Assessed Net Value (Secondary)	Gross Bonded Debt	Debt Service Available Principal	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1993-94	ERR	\$399,435,055	\$5,000	\$5,000	-	0.00%	\$0.00
1994-95	121,097	414,334,779	-	-	-	0.00%	0.00
1995-96	128,210	433,158,439	-	-	-	0.00%	0.00
1996-97	128,171	442,957,327	-	-	-	0.00%	0.00
1997-98	131,437	463,785,188	-	-	-	0.00%	0.00
1998-99	139,650	489,965,133	-	-	-	0.00%	0.00
1999-00	160,026	513,437,968	-	-	-	0.00%	0.00
2000-01	165,275	552,869,545	-	-	-	0.00%	0.00
2001-02	170,696	568,655,704	-	-	-	0.00%	0.00
2002-03	175,045	615,920,229	-	-	-	0.00%	0.00

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

**Table D-3**

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
1993-94	\$5,000	\$13,140	\$18,140	\$52,393,693	0.0%
1994-95	-	-	-	56,507,303	0.0%
1995-96	-	-	-	59,017,124	0.0%
1996-97	-	-	-	67,064,881	0.0%
1997-98	-	-	-	83,774,607	0.0%
1998-99	-	-	-	79,857,088	0.0%
1999-00	-	-	-	80,796,056	0.0%
2000-01	-	-	-	85,795,031	0.0%
2001-02	-	-	-	98,458,762	0.0%
2002-03	-	-	-	111,742,271	0.0%

(1) Includes Agent and Other Fees

(2) Includes only Debt Service expenditures related to General Bonded Debt

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

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



Yuma County, Arizona  
 Computation of Direct and Overlapping Debt\*  
 June 30, 2003

Table D-4

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	\$596,500,117	\$11,155,000	100%	\$11,155,000
City of Yuma	299,108,816	11,385,000	100%	11,385,000
Yuma Elementary School District No. 1	387,698,816	27,635,000	100%	27,635,000
Somerton Elementary School District No. 11	23,288,486	1,670,000	100%	1,670,000
Crane Elementary School District No. 13	113,050,563	11,460,000	100%	11,460,000
Hyder Elementary School District No.16	10,588,642	330,000	100%	330,000
Mohawk Valley Elementary School District No.17	18,357,686	1,670,000	100%	1,670,000
Wellton Elementary School District No.24	14,025,202	940,000	100%	940,000
Gadsden Elementary School District No. 32	29,490,722	1,055,000	100%	1,055,000
Antelope Union High School District No. 50	42,971,530	1,015,000	100%	1,015,000
Yuma Union High School District No. 70	553,528,587	4,995,000	100%	4,995,000
Total Direct and Overlapping General Obligation Bonded Debt				\$73,310,000

\*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.  
 Data is a representation of fiscal year 2001-2002. This is the most recent year with data that is consistent with all above jurisdictions.

## MISCELLANEOUS

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YUMA COUNTY, ARIZONA  
 Principal Taxpayers \*  
 June 30, 2003

Table E-1

Taxpayer	Actual Assessed Valuation	As Percent of County's Net Assessed Valuation
Arizona Public Service	\$35,156,866	5.41%
Qwest Corporation	15,020,317	2.31
Santa Fe Pacific Pipeline L.P.	10,167,086	1.56
Union Pacific Railroad	7,429,049	1.14
Level 3 Communications, LLC.	6,287,615	0.97
Southwest Gas Corporation	5,677,262	0.87
Yuma Cogeneration Associates	4,694,500	0.72
Dole Fresh Vegetable Inc.	3,921,777	0.60
Imperial Irrigation District	3,593,808	0.55
Quest Communication Corp.	3,328,635	0.51
	\$95,276,915	14.64%

\* Yuma County Assessor's Office Tax Year 2003

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Ut		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1994 (2)	N/A	64,650	43,875	32.1%	21,400	48.8%	1,500	3.4%	11,200	25.5%	1,200	2.7%	7,500	17.1%
1995 (2)	121,097	68,650	49,000	28.6%	22,625	46.2%	1,800	3.7%	11,475	23.4%	1,275	2.6%	8,075	16.5%
1996 (2)	128,210	67,975	47,025	30.8%	22,900	48.7%	1,750	3.7%	11,525	24.5%	1,225	2.6%	8,400	17.9%
1997 (2)	128,171	63,850	46,125	27.8%	22,700	49.2%	1,600	3.5%	11,450	24.8%	1,275	2.8%	8,375	18.2%
1998 (2)	131,437	63,875	45,850	28.2%	22,525	49.1%	1,700	3.7%	11,325	24.7%	1,175	2.6%	8,325	18.2%
1999 (2)	139,650	66,700	46,800	29.8%	22,600	48.3%	1,525	3.3%	11,000	23.5%	1,175	2.5%	8,900	19.0%
2000 (3)	160,026	65,700	47,600	27.5%	23,750	49.9%	1,550	3.3%	11,250	23.6%	1,325	2.8%	9,625	20.2%
2001 (4)	165,280	69,350	52,525	24.3%	24,800	47.2%	N/A	N/A	10,075	19.2%	1,275	2.4%	13,450	25.6%
2002 (4)	169,760	72,800	55,450	23.8%	25,075	34.4%	N/A	N/A	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003 (4)	175,045	71,650	54,275	24.2%	25,025	34.9%	N/A	N/A	9,450	17.4%	1,400	2.6%	14,175	26.1%

Calendar Year	Total Population *	Farming / Agriculture		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1994 (2)	N/A	10,475	23.9%	3,400	7.7%	1,700	3.9%	1,700	3.9%	8,400	19.1%	N/A	N/A	N/A	N/A
1995 (2)	121,097	13,675	27.9%	3,400	6.9%	1,775	3.6%	1,625	3.3%	9,300	19.0%	N/A	N/A	N/A	N/A
1996 (2)	128,210	10,950	23.3%	3,625	7.7%	1,950	4.1%	1,675	3.6%	9,550	20.3%	N/A	N/A	N/A	N/A
1997 (2)	128,171	8,775	19.0%	4,100	8.9%	2,300	5.0%	1,800	3.9%	10,550	22.9%	N/A	N/A	N/A	N/A
1998 (2)	131,437	7,925	17.3%	4,525	9.9%	2,500	5.5%	2,025	4.4%	10,875	23.7%	2,425	5.3%	8,450	18.4%
1999 (2)	139,650	8,525	18.2%	4,950	10.6%	2,775	5.9%	2,175	4.6%	10,725	22.9%	2,400	5.1%	8,325	17.8%
2000 (3)	160,026	7,475	15.7%	4,950	10.4%	2,750	5.8%	2,200	4.6%	11,425	24.0%	2,075	4.4%	9,350	19.6%
2001 (4)	165,280	10,475	19.9%	5,250	10.0%	3,075	5.9%	2,175	4.1%	12,000	22.8%	2,600	5.0%	9,400	17.9%
2002 (4)	169,760	12,200	22.0%	5,425	9.8%	3,425	6.2%	2,000	3.6%	12,750	23.0%	2,725	4.9%	10,025	18.1%
2003 (4)	175,045	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%

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

- (1) Source: Yuma County 1992 Statistical Review - Norton Consulting
  - (2) Source: Yuma County Statistical Review - Norton Consulting (Estimated Population)
  - (3) Source: (Preliminary)
  - (4) Source: Prepared in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics, by State of Arizona, Department of Economic Security.
- All figures are based on the Average per Year spread over a Calander Year (Jan-Dec) State of Arizona DES Work force division ([www.workforce.az.gov](http://www.workforce.az.gov))

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

**Table E-3**

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)
1994	2,013,045	6.4%	N/A	64,650	32.1%	11,897	3,661	31.3%	8,015	4,400	74.4%
1995 (a)	2,190,700	5.1%	121,097	68,650	28.6%	11,855	3,893	27.9%	8,026	4,354	71.1%
1996	2,209,458	5.5%	128,210	67,975	30.8%	12,782	3,852	30.0%	9,344	4,508	73.2%
1997	2,182,073	4.6%	128,171	63,850	27.8%	13,561	3,622	27.0%	9,618	3,978	70.2%
1998	2,254,983	4.1%	131,437	63,875	28.2%	13,907	3,622	27.5%	9,863	4,017	70.6%
1999	2,359,071	4.4%	139,650	66,700	29.8%	15,288	3,781	29.1%	15,015	4,336	72.3%
2000 (b)	2,346,997	3.9%	160,026	65,700	27.5%	20,478	3,727	26.8%	15,322	4,073	69.9%
2001 (c)	2,579,520	4.7%	165,280	69,347	24.3%	21,297	3,939	23.6%	17,090	4,001	66.3%
2002 (c)	2,671,705	6.2%	169,760	72,786	23.8%	22,149	4,135	23.2%	18,345	4,156	65.7%
2003 (c)	2,665,322	5.6%	175,045	71,657	24.3%	23,035	4,070	23.6%	19,745	4,132	66.2%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
1994	5,795	3,162	53.9%	1,126	584	31.4%	60,335	33,275	23.1%
1995 (a)	5,795	3,240	49.8%	1,126	621	27.9%	61,446	35,847	20.3%
1996	6,405	3,280	52.4%	1,142	615	30.1%	62,487	35,175	22.0%
1997	6,675	2,986	48.7%	1,183	578	27.0%	64,250	33,459	19.6%
1998	6,898	3,062	49.3%	1,213	578	27.5%	65,887	33,403	20.0%
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (b)	7,266	3,065	48.5%	1,829	595	26.9%	77,515	34,459	19.4%
2001 (c)	7,520	3,125	44.2%	1,860	628	23.6%	79,530	36,852	16.9%
2002 (c)	7,895	3,264	43.6%	1,870	660	23.2%	81,380	38,748	16.6%

(1) AZ Department of Revenue

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

(a) Special Census for Yuma County

(b) Per U.S. Census

(c) Source: Arizona State Department of Economic Security. Local Area Unemployment Statistics ( www.work force .az.gov)

YUMA COUNTY, ARIZONA  
 County - Wide Other Demographic Statistics  
 Last Ten Years

Table E-4

Calendar Year	Per Capita Income *	Average Daily School Membership (through Grade 12)	College and University Enrollment *
1991	\$14,203	21,881	5,050
1992	14,338	23,134	5,316
1993	14,912	24,147	5,366
1994	14,566	25,619	5,649
1995	16,634	26,238	5,756
1996	15,091	26,594	6,010
1997	15,403	28,520	6,198
1998	16,404	28,315	5,889
1999	16,004	29,913	6,321
2000	15,819	30,771	5,833
2001	16,839	**	6,025

\* Source: Arizona Department of Economic Security

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

\*\*\* Information is not available at time of printing.

YUMA COUNTY, ARIZONA

Table E-5

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

Calendar Year	Value of Building Permits Issued	New Housing Units Authorized *	Bank Deposits *	Retail Sales **
1991	\$52,888,000	776	\$654,549,000	\$489,188,673
1992	83,974,000	776	636,281,000	521,932,759
1993	95,338,000	1,017	599,336,000	535,681,402
1994	136,241,000	749	625,241,000	590,452,004
1995	151,387,000	816	651,312,000	626,043,128
1996	132,928,000	1,376	587,168,000	650,113,599
1997	126,820,000	1,029	578,793,000	688,778,023
1998	155,725,000	2,824	782,120,000	739,769,407
1999	133,174,000	2,940	666,631,000	782,030,227
2000	160,310,000	1,288	711,099,000	843,250,996
2001	***	1,310	792,215,000	866,261,447

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

\*\* Source: Arizona Department of Revenue

\*\*\* Information is not available at time of printing.



Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$5,000,000 per Occurrence \$5,000,000 Errors & Omissions Annual Aggregate \$ 350,000 Self-Insured Retention \$ 875,000 Aggregate SIR, subject to \$5,000 Maint	Royal Indemnity Company	08/01/2003	\$232,652
Property	\$100,827,255 limit \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 50,000 deductible - Earth Movement \$ 100,000 deductible - Flood or 5.00 %	The American InsuranceCo.	08/01/2003	\$106,274
Excess Liability	\$5,000,000 per Occurrence \$5,000,000 Aggregate	Clarendon National Insurance Co.	08/01/2003	\$115,000
Commercial Crime	\$500,000 Form O - Employee Dishonesty Including Faithful Performance of Duty \$5000 Deductible	Lumbermen's Mutual Casualty Co.	08/01/2003	\$3,368
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 for all claims \$5,000 deductible each claim	Zurich American Insuance Co.	04/26/2003	\$2,339 *Net of Commission
Aircraft Hull & Liability	\$30,000,000 limit \$20,000,000 Each Occurrence/ Aggregate Personal Inj. \$21,000 Each Occurrence MEDical Insurance \$3,000 Each Person Medical Insurance	Westchester Fire Insurance Co.	09/01/2003	\$20,013
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$100,000 (Specific) \$100,000 - deductible	J. Allen Hall & Associates	07/01/2003	\$123,636
Medical Self Insurance	\$1,000,000 limit \$4,500 deductible maximum per person non-PPO \$1,500 deductible maximum per person PPO \$13,500 deductible maximum per family non-PPO \$4,500 deductible maximum per family PPO \$1,500 deductible maximum per person Out of Area \$4,500 deductible maximum per family Out of Area	Yuma County Employee Benefit Trust	07/01/2003	\$490,035 ( Fixed Premium)