

YUMA COUNTY



Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2012

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

In 1905, John Gandolfo built the Gandolfo Annex at 46 W. 2nd St. He originally used it as an office and hotel annex.



Prior to the Ocean to Ocean bridge, the ferry was means to cross the Colorado River from Yuma, Arizona to California



In 1883, John Gandolfo built the Gandolfo Building, which housed the Gandolfo Hotel and Gandolfo Café, on Main Street. With more than 50 hotel rooms, it was the largest and 'most elegant' building in Yuma.



With its distinct arches the County Administration building was a favorable shopping stop in 1937, on the corner of 2nd & Main Street.



Yuma County Courthouse Built in 1928 the structure was designed by the team of Ralph Swearingen and G. A. Hanssen with Frank M. Connor and C. J. Brown as contractors.



John Gandolfo built the Gandolfo Theatre at 202 S. 1st Ave. in 1917 with a seating capacity of 635. During World War II, the theater served as a USO canteen.



Yuma Territorial opened for business in 1876. In its heyday, the prison was often called "Devil's Island" or "Hell Hole" giving one the impression of its menacing notoriety



Southern Pacific handcar on the Colorado River Bridge in Yuma, Arizona. SP built these handcars in their shops and they can be identified by their unique spoked wheels. Spokes gave way to pressed steel wheels for durability. This image from 1880 is about the time the pump car design became the standard.



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, 2012

BOARD OF SUPERVISORS

Gregory S. Ferguson, Chair
5th District

Lenore Loroña Stuart, 1st District
Russell McCloud, 2nd District

Casey Prochaska, 3rd District
Marco A. (Tony) Reyes, 4th District

COUNTY ADMINISTRATOR

Robert Pickels

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

Accountants

Toni Lindsay
Debra Beyer
Denise Perez
Maritza Retiz

LeeAnne Rachels
Tammy Vasquez
Elizabeth Canela

Engracia Lopez
Mary Jo McIntyre
Elsa Garcia
Denise Butler

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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**FINANCIAL
SERVICES
DEPARTMENT**

**Scott G. Holt
Director**



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**Gil Villegas Jr.
Deputy Director**

November 9, 2012

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2012.

CAFR COMPOSITION

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

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

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 auditors' report on compliance with applicable laws, regulations, contracts, and grants to each major program and on internal control over compliance are under a separate cover. The State of Arizona requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

THE REPORTING ENTITY

County Profile: Yuma County, bordered by California to the West and Mexico to the South, was founded in 1864 as one of the four original counties established by the first Territorial Legislature. It maintained its designated boundaries until 1983 when voters resolved to split Yuma County into LaPaz County in the north and a "new" Yuma County in the south encompassing 5,522 square miles.

In 1540, just 48 years after Columbus stumbled upon the New World and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the city of Yuma. He was the first European to set foot in the area and to recognize the best natural crossing of the Colorado River.

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

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

THE REPORTING ENTITY (Concluded)

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.

Local Economy: Agriculture, tourism, military and government are the county's principal industries. During the winter months, the population nearly doubles with part-time residents, commonly known as "snow birds". Although, the State of Arizona is now starting to recover from recession, the recovery effects are not expected to be seeing in Yuma County for a couple more years. It is expected that revenue will remain at the same level for the next couple of years, as the economy continues to correct itself. The County is also monitoring expenditures and working with all levels of staff to continue to provide the services desired or mandated with the available resources.

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

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

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

Mandated: Superior and Justice Courts, Adult and Juvenile Probation / Detention, Law Enforcement, Public and Legal Defenders, Recording of Deeds, Indigent health and mental health care, Immunization and disease control, Sanitation inspections, Rabies and vector control, Treasure 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: Yuma County maintains accounts in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed and adhered to. Fund accounting classifies resources into funds with respect to the intended activities or objectives specified by those resources for accounting controls and financial reporting purposes. Each fund is an independent fiscal and accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses.

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

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

FINANCIAL INFORMATION (Concluded)

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

Special Revenue Funds: Special Revenue Funds account for unique revenue sources legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities.

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

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

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

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

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

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

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

Implemented internal control mechanisms should recognize the cost of maintaining control procedures and should not exceed the benefit derived as a result of 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 Revised Statutes (A.R.S.) by operating under a balanced budget and appropriating all available resources. The County stays within State regulated levy and expenditure limitations. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

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

BUDGETARY CONTROLS (Concluded)

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

MAJOR INITIATIVES

The management of Yuma County is committed to continuing to find ways to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing this within the constraints placed upon the County through statutory limitations and declining revenues from outside sources. The management staff within Yuma County has exhibited an unprecedented spirit of cooperation over the past years in devising ways to limit their own departmental spending. This commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County to serve its constituents in a manner which is economically responsible in the current economic situation. Management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the County and its constituents. Another major goal is to maintain a structural balance between recurring revenues and expenditures. It is the County's desire to use one-time revenues to provide for special projects. Finally, on March 2012 the Board of Supervisors approved construction of a new building to be located in the east side of the County and will serve as satellite office to provide services to east county constituents. Funding for the new building was secured by issuing revenue bonds.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (26.0% of total General Fund revenues) currently exceeds the policy guidelines of 15 percent of total General Fund revenues set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of fund balance has to do with a conservative expending philosophy implemented by management for the last three fiscal years, to continue maintaining healthy reserves. Yuma County attempts to use existing resources and available funds to reduce its outstanding liabilities, proof of that are additional principal payments to improvement districts loans (\$25,000 to El Prado; \$50,000 to El Prado WIFA; and \$100,000 to Gadsden USDA loans). The County continues to reduce debt and plans to continue being conservative in its spending for the next few years, until the economic conditions improve. County's management has also reduced the number of capital projects in an effort to redirect funds to cover more pressing and mandated services. The few existing projects are expected to be completed with funds other than local sources while any new projects will be critically reviewed prior to any decisions being made.

RELEVANT FINANCIAL POLICIES

Yuma County has the policy of keeping recurring expenditures at or below recurring revenues and using one-time revenues for one-time projects. Additionally the County tries to maintain reserves at a minimum of 15 percent of General Fund revenues. This allows the County to fund one time projects on a cash basis and keep debt to a minimum. The County has traditionally had a conservative viewpoint toward taxation of its constituents and has strived to reduce tax levies even during periods of reduced assessed values. It has maintained a level of taxation below the maximum level allowed when all other counties within the State were taxing to the maximum level. With the imposition of the 2% increase limit in the taxes levied on existing property plus new construction approved by voters on November 7, 2006 in a statewide referendum, this has required the County to levy taxes on property at its maximum level. The County has asked for and received total cooperation from all of its departments concerning a voluntary restriction on expenditures and replacement of employees, except where absolutely necessary. This resulted in a 26.14% reversion on all governmental funds including a 6.46% reversion in the General Fund from actual to budgeted expenditures. While many other agencies throughout the State have had layoffs and mandatory cuts in expenditures, Yuma County has been able to work with all levels in the County to achieve its cuts by voluntary actions.

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Auditor General has contracted with the accounting firm of Fester & Chapman P.C. to perform an audit of Yuma County's financial statements for fiscal year ended June 30, 2012. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2011. This was the eleventh consecutive year that Yuma County has received this prestigious award. In order to be awarded a Certificate of Achievement, Yuma County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for fiscal year ended June 30, 2011. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2011-2012. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

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

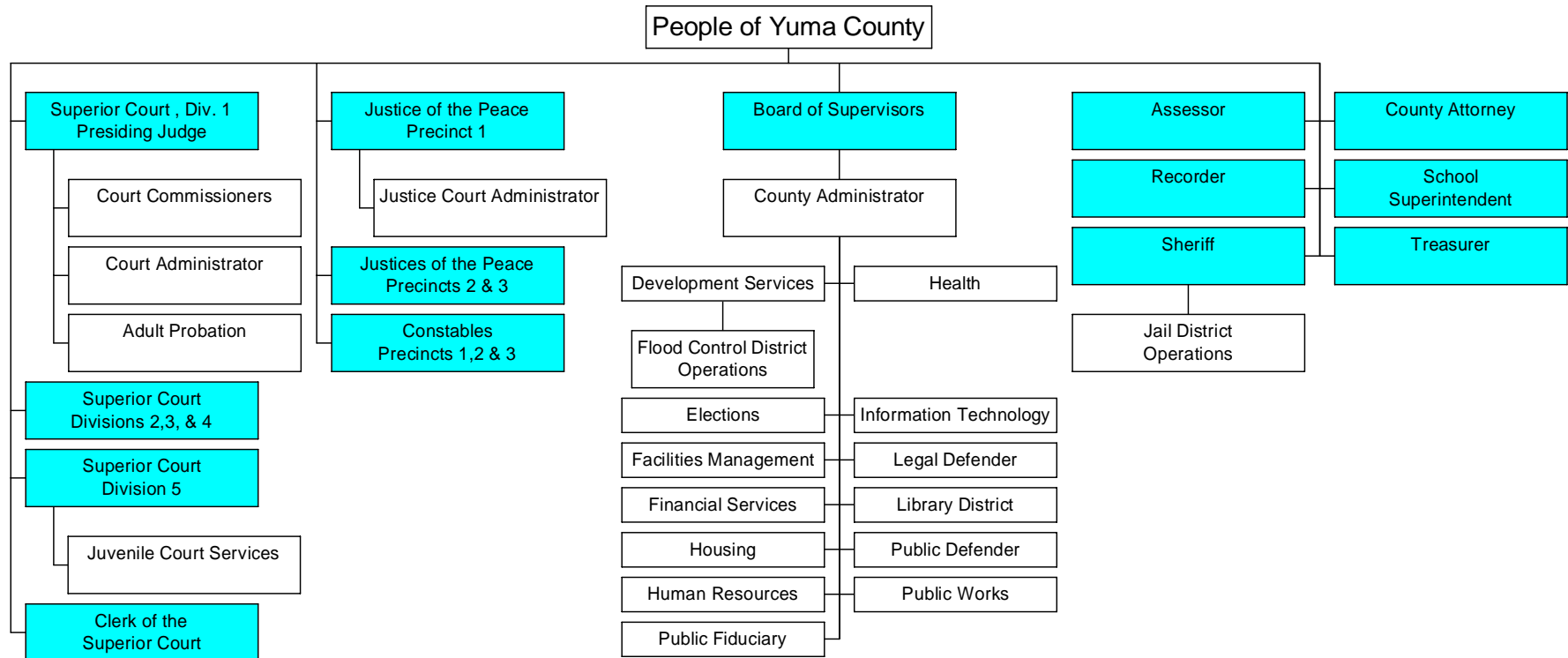
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Scott G. Holt
Director – Financial Services.

Gilberto Villegas Jr.
Deputy Director- Financial Services

Yuma County Government



LEGEND

= Elected officials

Note A: The Superior Court Presiding Judge also exercises administrative supervision over all Superior Court personnel.

Note B: The Board of Supervisors has budget authority over all organizational units, including those of elected officials.

Note C: The Board of Supervisors is also the governing board of the Library District, Flood Control District, Health Services District & the Jail District.

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County
Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2011

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.



Linda C. Dandson

President

Jeffrey R. Emer

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report



Certified
Public
Accountants

4001 North 3rd Street
Suite 275
Phoenix, AZ 85012-2060

Tel: (602) 264-3077
Fax: (602) 265-6241

Independent Auditors' Report

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with 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, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 17 through 25, the Budgetary Comparison Schedules on pages 76 through 84, the Schedule of Agent Retirement Plans' Funding Progress on pages 86 through 88, and the Infrastructure Assets information on pages 90 and 91 be presented to supplement the basic

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the introductory and statistical sections listed in the table of contents are presented for purpose of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of the County's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 19, Article 2, and any other dedicated state transportation revenues received by the County solely for the authorized transportation purpose. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

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

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, and others within the County and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Foster & Chapman P.C.

January 4, 2013

**FINANCIAL
SERVICES
DEPARTMENT**

Scott G. Holt
Director



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Gil Villegas Jr.
Deputy Director

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2012. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- ❖ The total assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by \$379,217,671 (*net assets*). Of this amount, \$28,128,486 (*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 \$12,791,492. The increase was primarily due to an increase in assets held by trustee upon the deposit of funds from a bond issuance to finance the construction of an East County facility (\$2.4 million); an increase in net capital assets (\$8.4 millions); and a \$1.2 million reduction in operating expenses.
- ❖ Within the revenues category; The County's Sales Taxes are divided among three restricted categories: general, jail, and health services; 0.5 percent on each dollar for each category except for the health services which receives 0.1 of a cent on each dollar. The total of these categories increased from the prior year by \$1,228,874 or 5.2%, a reflection of a possible recovery of the local economy after years of decreases. The State Shared Sales tax had also a modest increase of \$670,563 (4.0%) from the prior year. Also, an unusual reduction in claims and judgments increased miscellaneous revenues by \$820,195.
- ❖ The County property taxes levied for all purposes (General Fund, Library and Flood districts) increased only \$864,330 or 2.3%, as a result of current economic conditions and assessed values paired with the rest of the State. Again property tax for the General Fund experienced the most significant increase of \$1,088,364 or 4.7% from the prior year.
- ❖ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of \$87,599,221, an increase of 3.3% or \$2,834,513 in comparison with the prior year. Fiscal year end 2012 fund balances are categorized as follows: 0.3% or \$296,905 is Nonspendable; 74.4% or \$65,147,313 is Restricted; 11.6% or \$10,189,457 is Committed; 1.3% or \$1,149,959 is Assigned; and 12.4% or \$10,815,587 is Unassigned, which means funds are available for spending at the government's discretion within the boundaries set forth in the governmental fund's purposes.
- ❖ Of the Major funds reported; The Health Services District Fund experienced the largest decrease in fund balance (\$305,933). The main reason that drove the decrease was because the minimal increase in revenues of 5.28% was not sufficient to cover the expenditures increase for the required services. During the current fiscal year, it was decided to separate operations from grant activities within the district. On the other hand; the Flood control district fund experienced the largest increase in fund balance of \$2,173,492 or 14.1%. The increase resulted from savings related to construction projects placed on hold due to stagnant and uncertain economic activity. The Capital Projects funds also experienced a significant increase in fund balance this fiscal year \$2,105,979 or 85.6% as compared with last year. The main reason for the increase in capital projects was due to the proceeds received for the construction of a facility in East County.
- ❖ At the end of the fiscal year, total fund balance for the General Fund was \$17,928,734 (2.5% decrease) or 25.7% of total General Fund expenditures and transfers out. The decrease of \$467,710 was mainly due to the yearly minimal revenues increase of \$536,135 or 0.78%; combined with the increase in operational expenditures of \$2,016,910 or 3.4%. Increase in expenditures was driven by Medical Eligibility (Welfare) services' increase of \$2,146,332 or 24.5%.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-wide financial statements

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

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

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

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

Fund financial statements

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

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

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

Yuma County maintains one hundred twenty one (121) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund; capital improvements fund; jail district's general operations fund; the library district's general operations fund; flood control district general operations fund; the health services district general operations fund; the development services highway users revenue fund (HURF), and the improvement district B & C Colonia debt service fund, all of which are considered to be major funds. These financial statements can be found on pages 33 to 41 of this report. Data from the other one hundred and thirteen (113) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 105 to 200.

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

Fund financial statements (Concluded)

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

Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

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

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 72 of this report.

Other information

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

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 95 to 208 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets exceeded liabilities by \$379,217,671 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets, \$286,593,510 (75.6%), is invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), net of the related debt used to acquire those assets that is still outstanding, and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's net assets increased \$12,791,492 during the current fiscal year. Total assets increased \$8,728,383 or 2.0% from last fiscal year. The assets increase is largely due to the increase of \$8,402,924 in capital assets, mostly from donated roads to the County. Investment held by trustee increased \$3,081,610 due to proceeds of bonds issued for a capital project and to defease the 2007 Jail district revenue bonds issue.

An additional portion of Yuma County's net assets, restricted net assets of \$64,495,675 or 17.0%, represents resources subject to external restrictions on how they may be used. The *unrestricted net assets* balance (\$28,128,486) 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.

Government-wide financial analysis (Concluded):

Below is a brief summary of County's statement of net assets:

YUMA COUNTY
Condensed Statements of Net Assets
As of June 30, 2012 and 2011

	Governmental Activities	
	2012	2011
Cash, cash equivalents and investments	\$ 88,272,595	\$ 93,361,521
Investments held by trustee – restricted	3,899,185	817,575
All other current and other assets	15,773,449	13,440,444
Capital assets	346,201,764	337,799,070
Total assets	<u>\$ 454,146,993</u>	<u>\$ 445,418,610</u>
Long-term liabilities outstanding	\$ 68,172,610	\$ 67,440,739
Other liabilities	6,756,712	11,551,692
Total liabilities	<u>\$ 74,929,322</u>	<u>\$ 78,992,431</u>
Invested in capital assets, net of related debt	\$ 286,593,510	\$ 277,357,668
Restricted	64,495,675	51,932,168
Unrestricted	28,128,486	37,136,343
Total net assets	<u>\$ 379,217,671</u>	<u>\$ 366,426,179</u>

Below is a brief summary of Yuma County's change in net assets:

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2012 and 2011

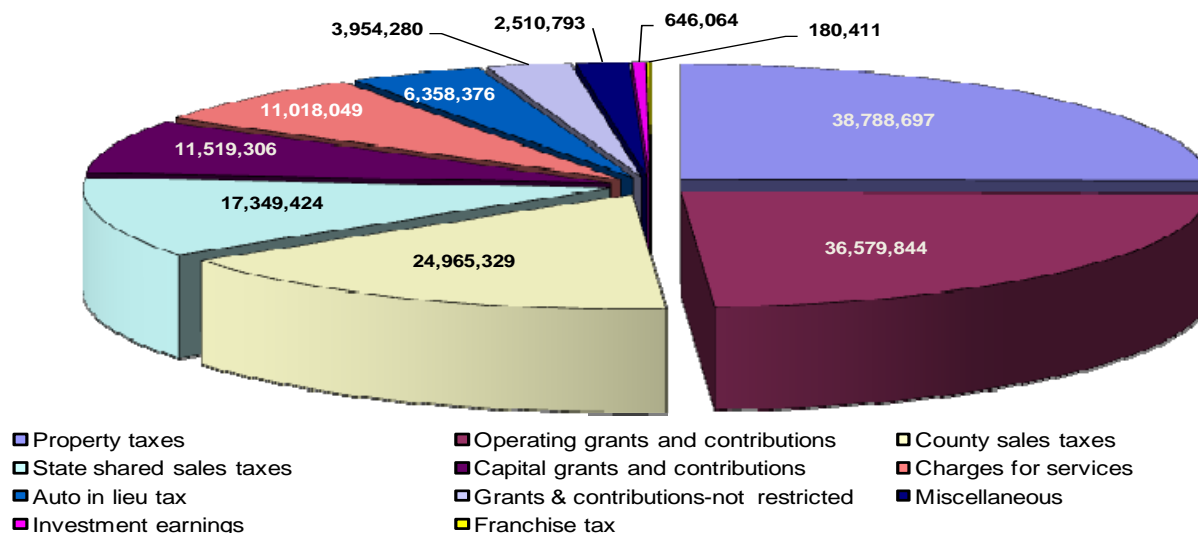
	Governmental Activities	
	2012	2011
Revenues:		
Program revenues:		
Charges for services	\$ 11,018,049	\$ 11,626,293
Operating grants and contributions	36,579,844	38,885,744
Capital grants and contributions	11,519,306	17,969,458
General revenues:		
Property taxes	38,788,697	37,924,367
Other county taxes:		
County sales tax	24,965,329	23,736,455
Franchise tax	180,411	186,550
Auto in lieu tax	6,358,376	6,727,463
State shared sales taxes	17,349,424	16,678,861
Grants and contributions not restricted to	3,954,280	3,932,483
Investment earnings	646,064	1,103,459
Miscellaneous	2,510,793	1,690,598
Total revenues	<u>153,870,573</u>	<u>160,461,731</u>
Expenses:		
General government	44,961,830	45,977,581
Public safety	40,778,911	41,268,389
Highway and streets	11,148,656	11,610,502
Sanitation	892,460	911,775
Health	9,121,693	9,043,830
Welfare	15,570,314	13,728,818
Culture and recreation	8,995,200	8,453,590
Education	6,983,411	8,641,568
Interest on long-term debt	2,626,606	2,608,233
Total expenses	<u>141,079,081</u>	<u>142,244,286</u>
Increase in net assets	<u>12,791,492</u>	<u>18,217,355</u>
Net assets - beginning July 1	366,426,179	348,208,824
Net assets - ending June 30	<u>\$ 379,217,671</u>	<u>\$ 366,426,179</u>

Governmental activities (concluded)

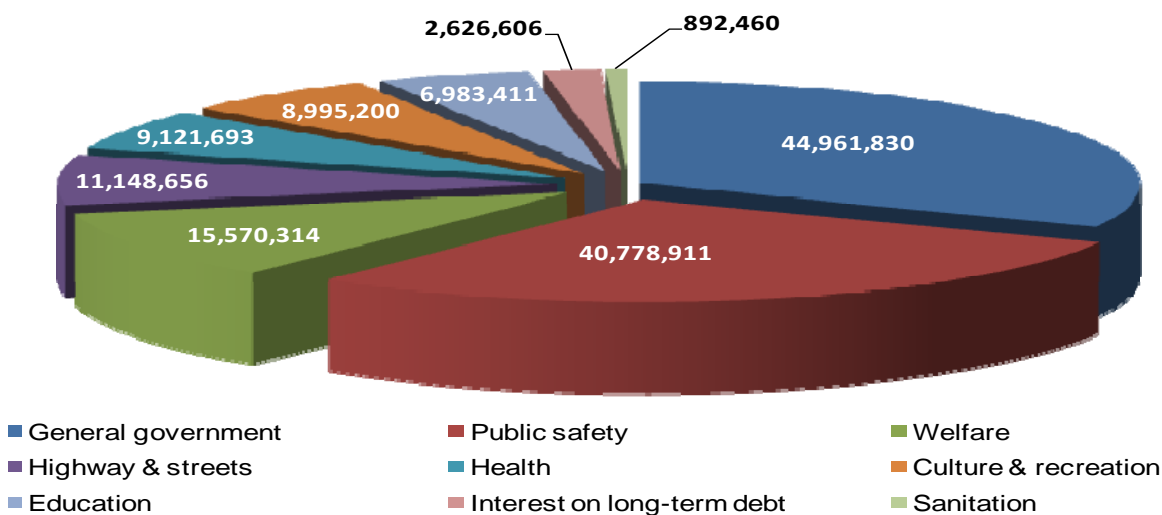
Key elements contributing to the \$12,791,492 increase in change in net assets are as follows:

- Overall, the continued effective and timely implementation of measures to reduce the operational expenses, contributed to the increase in net assets for fiscal year ended June 30, 2012. Total expenses decreased (\$1,165,205) or (0.8%), primarily due to management's continuing conservative spending recommendations. However, those reductions were offset by the mandated increases in Health, Welfare, and Cultural functions.
- The Education function and the General government function reduced their expenditures by (\$1,658,157) or (19.2%) and (\$1,015,751) or (2.2%) respectively. Their reduction is attributable to management's commitment to reduce expenditures for a better financial position beginning in fiscal year 2013.
- Although total revenues decreased by (4.1%) or (\$6,591,158), there were enough collections in the current fiscal year to record the increase in net assets. The revenue categories with the most significant decreases were in the Capital Grants and Contributions (\$6,450,152) or (35.9%) and Operations Grants and Contributions (\$2,305,900) or (5.9%). This is consistent with prior years' reductions of available grants and funds as every year due to current economic conditions there are less grants available for Capital projects.
- Despite of reduction in grants contributions; there was a \$2,773,138 increase in the General Revenues. This increase was mainly driven by the increases in taxes collected and miscellaneous revenues. The County's sales taxes increased \$1,228,874 or 5.2%; property taxes increased \$864,330 or 2.3% (the growth was primarily from the increase in the primary tax rate to offset the decreasing assessed value and new construction); and State's shared sales taxes increased \$670,563 or 4.0% (after four consecutive years or decreases). This may be an indication that both the local and State's economy are starting to improve.

Government-Wide Revenues by Source



Government-Wide Expenses by Category



FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

Yuma County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (see Note 1, summary of significant Accounting Policies). Since this is the second year of implementation, the comparative analysis and discussion of the fund balance classifications between the years might not be meaningful.

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, *fund balance* may serve as a useful measure of a government's net resources restricted, committed, assigned, and available for spending at the end of the fiscal year.

All governmental funds: At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$87,599,221, an increase of \$2,834,513 (3.3%) in comparison with the prior year. Fiscal year end 2012 fund balances are categorized as follows: 0.3% or \$296,905 Nonspendable; 74.6% or \$65,347,046 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 11.6% or \$10,189,457 are Committed to self-imposed constraints by the Board of Supervisors; 1.3% or \$1,149,959 Assigned or "ear marked" by management for specific purposes and 12.1% or \$10,615,854 Unassigned, which means funds are available for spending at the government's discretion.

Below is a year-to-year comparison of Yuma County's governmental funds revenues from all sources

Yuma County Governmental Funds Revenues by Source Years Ended June 30, 2012 and 2011

	2012		2011		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	\$ 70,292,813	47.0%	\$ 68,574,835	45.3%	\$ 1,717,978	2.5%
Special assessments	572,462	0.4%	112,319	0.1%	460,143	409.7%
Licenses and permits	970,355	0.6%	1,057,715	0.7%	(87,360)	-8.3%
Intergovernmental	65,712,740	44.0%	68,532,952	45.3%	(2,820,212)	-4.1%
Charges for services	6,743,112	4.5%	7,086,558	4.7%	(343,446)	-4.8%
Fines and forfeits	3,003,379	2.0%	3,151,654	2.1%	(148,275)	-4.7%
Investment income	581,131	0.4%	984,739	0.7%	(403,608)	-41.0%
Rents	301,201	0.2%	330,365	0.2%	(29,164)	-8.8%
Miscellaneous	1,310,408	0.9%	1,345,393	0.9%	(34,985)	-2.6%
Total Revenues	\$ 149,487,601	100.0%	\$ 151,176,530	100.0%	\$ (1,688,929)	-1.1%

Following are explanations of the key elements that contributed to the revenues decrease of (1.1%) or (\$1,688,929) compared to the prior year:

- Intergovernmental revenues decreased (4.1%) from the prior the year. This is due to fewer grants received through the federal recovery program for the completion of the B & C Colonial sewer project. As the project draws near completion, fewer funds are drawn or needed from grantors.
- Investment income again decreased (41.0%) due to the reduction of invested funds. As revenues fail to be generated, departments need the cash flow to support operational activities. Also, the continuing very poor returns on investments contributed to the decrease.
- Taxes, primarily local taxes, increased 2.5% from prior year. Property and local sales taxes experienced a combined increase of \$1,717,978, an indication the local economy continues to reflect the upward movement in the economy. The State's shared sales tax also increased, reflecting a possible overall economic movement.
- The increase in special assessments is mainly due to the completion of the sewer lines project for B&C Colonia improvement district. As the project was completed, special assessments are now needed to begin paying for the portion of borrowed funds.

Governmental funds (Concluded)

Below is a year by year comparison of Yuma County's governmental funds expenditures by function:

Yuma County Governmental Funds Expenditures by Function Years Ended June 30, 2012 and 2011

	2012		2011		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	\$ 42,582,154	28.5%	\$ 42,399,498	27.6%	\$ 182,656	0.4%
Public safety	38,624,854	25.8%	38,814,882	25.2%	(190,028)	-0.5%
Highway and streets	9,466,126	6.3%	9,855,973	6.4%	(389,847)	-4.0%
Sanitation	842,870	0.6%	854,966	0.6%	(12,096)	-1.4%
Health	8,781,513	5.9%	8,628,172	5.6%	153,341	1.8%
Welfare	15,184,030	10.1%	13,308,587	8.6%	1,875,443	14.1%
Culture and recreation	7,514,881	5.0%	7,404,440	4.8%	110,441	1.5%
Education	6,975,040	4.7%	8,627,030	5.6%	(1,651,990)	-19.1%
Capital outlay	14,713,004	9.8%	19,588,306	12.7%	(4,875,302)	-24.9%
Debt service:						
Principal retirement	2,296,887	1.5%	1,830,822	1.2%	466,065	25.5%
Interest and fiscal charges	2,626,606	1.8%	2,608,233	1.7%	18,373	0.7%
Total Expenditures	\$ 149,607,965	100.0%	\$ 153,920,909	100.0%	\$ (4,312,944)	-2.8%

Below are explanations of the expenditures that changed significantly compared to prior year:

- Overall expenditures decreased, (\$4,312,944) or (2.8%), as compared to prior year. The decrease in expenditures was mainly due to management's efforts to implement a conservative spending strategy primarily among the general fund funded departments. It is management's intention to continue with this strategy until the economy fully recovers.
- Welfare expenses increased 14.1% due state mandated costs for medical eligibility services.
- Education expenses decreased, (\$1,651,990) or (19.1%), as a result of reductions in funding from the Recovery Act education (97%) and Workforce Investment Act (11.8% Reduction).
- The Capital outlay decrease, (24.9%) or (\$4,875,302), was mainly due to fewer payments on the B & C Colonial sewer project as previously discussed.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was \$17,928,734. The net change in fund balance was a decrease of (\$467,710) during the current fiscal year. Revenues increased \$1,536,135 or 2.28% which was primarily from the increase in property taxes, of \$1,049,742, resulting from the higher property taxes rate adopted. Expenditures increased \$2,016,910 or 3.4% primarily due to a 23.4% or \$2,173,710 increase in welfare, as result of Title 36 payments (Mental Health Services). This increase in expenditures was offset by decreases in other categories to achieve the net reduction stated above.

All *debt service funds* had a combined fund balance at the end of the current fiscal year in the amount of \$4,740,574. This amount is dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, the Jail District Revenue bonds, and various Special Assessment bonds. The County refunded the 2007 Jail District Bonds by issuing new bonds extending the term of maturity and reducing the annual payments required. The 2007 Bonds were set to mature in 2015 and the new bonds were issued for 10 years. Only \$167,298 is restricted as they represent the creditors required reserve for future payments in all Improvement districts and the Jail district. The remainder funds are either committed for future debt service payments or unassigned.

The *capital projects funds* have a combined fund balance of \$5,223,620. The (25.4%) or (\$941,559) decrease in fund balance is primarily due to the transfer of funds (\$2,879,570) to the Library Debt Service Fund from the Library Capital Fund to fund future debt service payments as a result of earnings from interest on the bond proceeds obtained for the construction of the new library facilities

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year, 2012 there were no significant variances between the adopted and final budget amounts. General government reduced its budget authority by \$239,141 to transfer authority to welfare (\$167,103) in order to account for increments on AHCCCS' costs; the remainder \$72,038 and additional budget authority from public safety in an amount of \$62,516, were transferred to other financial uses- transfer out for additional funds needed for capital improvements projects.

At the close of the current fiscal year, Yuma County General Fund received a total of \$1,980,268 more revenues than budgeted. This was due to an unexpected increase in tax revenues (\$891,242 property taxes and \$499,017 Sales Taxes). Also, State shared revenues had a positive increase of \$642,638. This may be an indication that the economy is starting to turn around.

Yuma County General Fund had \$4,292,279 less expenditures than budgeted. For the second year, the General Government function had the most significant positive variance between budgeted and actual, it amounting to \$3,683,646. This is a reflection of management's strategies to limit expenditures in all General Fund departments including a mandatory 2% expenditure reduction.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2012 amounts to \$346,201,764 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

The total increase in Yuma County's net capital assets for this fiscal year was 2.5% or \$8,402,694. This is mainly for the donations of roads and rights-of-way from local developments (as developed sub-divisions are turned over to County for maintenance), and additional funding received from pledged revenues bond issuance for the construction of a new facility to be located East of Yuma County. Additional information on Yuma County's capital assets can be found in note 7 on pages 58-59 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 581.69 center lane miles of paved roads the County is responsible for maintaining. The County manages its roads using the Pavement Management System, which measures the condition of the pavement and its ability to serve the traveling public. The Pavement Management System is composed of various factors evaluating distress and quality, which when combined provides a unit of measurement called "Overall Condition Index" (OCI). OCI uses a one hundred-point scale (100 Excellent, 0 Needs immediate work) to characterize the condition of the paved roadway. Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates that an overall average rating of 74.71 was achieved for fiscal year 2012. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 90 through 91 for a complete disclosure of the Modified Approach.

Long-term debt

At the end of current fiscal year, Yuma County had total bonded debt outstanding of \$58,078,967, of which \$56,107,127 is considered long-term and \$1,971,840 payable within one year. This amount is comprised of \$10,435,000 of revenue bonds; \$46,755,000 of general obligation bonds backed by property tax collections of the Yuma County Library District; \$43,400 in special assessment bonds for which the government is liable in the event of default by the property owners subject to the assessment; and \$845,567 unamortized premiums resulting from the defeasement of the 2007 Jail district revenue bond. The County also has \$3,616,115 in Rural Development loans, of which \$3,455,657 are considered long-term. Additional information on the County's long-term debt can be found in notes 9-14 on pages 60-65 of this report.

Long-term debt	Governmental Activities	
	2012	2011
Revenue bonds	\$ 10,435,000	\$ 8,525,000
General obligation bonds	46,755,000	47,875,000
Special assessment bonds		
with governmental commitment	43,400	75,240
Rural development loan	3,616,115	3,924,887
Capital leases payable	-	41,275
Premiums	845,567	-
Total	<u>\$61,695,082</u>	<u>\$60,441,402</u>

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state shared sales tax, and auto in lieu tax) to continue in a normal very moderate growth mode based on observed economic activity in the national, local and state economies. After several years of retrenching in revenue sources at both the local and state levels, the County continues to experience a moderate but important increase in tax revenues which constitute 58.6% of the counties total revenues. Property tax levy amounts are capped by statute at a maximum 2% increase annually from the prior year's levy amount plus the additional value contributed by new construction as a result of a statewide voter action in November, 2006. These increases should be sufficient to continue funding of the core operations of the County with astute financial management, if the Board of Supervisors elects to take advantage of this available revenue source. Given the current observed economic trends management anticipates this moderate growth rate to continue unless outside sources and factors intercede.

- ❖ The most recent estimates reflect the population of Yuma County continuing to grow; 2.4% for fiscal year 2012, while the unemployment rate is reported to be 25.4% for the calendar year 2011. Traditionally Yuma County has a very high rate of unemployment, typically in the range of 14% to 16%, due to seasonal field workers. However, due to the national recession, over the last three years the County continues in averaging a 24.4% unemployment rate. We do not anticipate seeing a significant drop in this rate in the foreseeable future. Our observations indicate a very moderate but sustained growth in the economic factors for the local Yuma County economy barring any unforeseen actions by outside forces.
- ❖ The County continues its efforts to position itself in a minimum long term debt status. Administration believes the continued reduction of long term debt not only saves the County on interest payments, but also improves the County's credit ratings and borrowing capacity for emergencies by keeping a low ratio of debt to expenditures and revenues. In line with this policy the Jail District board of directors approved during the fiscal year the refunding of the 2007 Series Bonds by refinancing the outstanding debt at a lower rate and extending the maturity date to 2021 to facilitate a more manageable lower level of expenditures for debt service payments by the jail district given the current economic conditions and its level of revenues.
- ❖ The County has for the last four years and continuing into fiscal year 2013 working with management at all levels to responsibly minimize the operating costs within all levels of government given the continuing trends of very moderate growth patterns within the economy nationally, statewide and locally. This year the County saw a reversion of 26.96% of actual expenditures as compared to budget from all its operational governmental units. The Yuma County Administration is continuing its efforts to control the level of expenditures in an effort to maintain its position within the revenues being received without significant impact to the service demands. The County saw a reduction of expenditures from Fiscal Year 2011 by 2.8% compared to a reduction in revenues of 1.2%.
- ❖ The nation, State and County appear to be in a recovery mode as a result of the recent recession. Yuma County continues to take a very conservative but active attitude towards its activities as it responds to the existing economic conditions along with the requirements and policies established by its governing body. We are expecting this moderate growth trend to continue throughout the current fiscal year into the following year.

REQUESTS FOR INFORMATION

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

Scott G. Holt, Director, or Gilberto Villegas, Jr., Deputy Director-Financial Services, 198 South Main Street, Yuma, AZ. 85364 (928) 373-1012.

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Basic Financial Statements

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Government-Wide Financial Statements

YUMA COUNTY
Statement of Net Assets
June 30, 2012

Exhibit A- 1

	Governmental Activities
ASSETS	
Cash, cash equivalents and investments	\$ 88,272,595
Receivables (net of allowances for uncollectibles):	
Property taxes	1,896,317
Accounts	1,157,728
Special assessments	2,613,274
Accrued interest	90,203
Due from other governments	9,719,022
Inventory	10,028
Prepaid items	286,877
Investment held by trustee - restricted	3,899,185
Capital assets (net of accumulated depreciation):	
Land	48,520,591
Buildings	139,900,951
Improvements other than buildings	9,601,037
Machinery and equipment	11,539,166
Infrastructure	110,024,091
Construction in progress	26,615,928
Total Assets	\$ 454,146,993
LIABILITIES	
Accounts payable	\$ 3,387,387
Accrued payroll and employee benefits	1,379,319
Insurance claims payable	968,000
Due to other governments	90
Deposits held for others	409,604
Retainage payable	130,110
Unearned revenue	293,655
Interest and fiscal charges payable	188,547
Long-term liabilities:	
Due within one year	5,964,009
Due in more than one year	62,208,601
Total Liabilities	\$ 74,929,322
NET ASSETS	
Invested in capital assets, net of related debt	\$ 286,593,510
Restricted for:	
Public safety	5,344,418
Highways and streets	38,279,501
Sanitation	423,787
Health	855,403
Culture and recreation	9,628,372
Capital projects	5,223,620
Debt service	4,740,574
Unrestricted	28,128,486
Total Net Assets	\$ 379,217,671

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

Functions / Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 44,961,830	\$ 7,161,588	\$ 2,156,453	-	\$ (35,643,789)
Public safety	40,778,911	2,462,699	9,166,014	-	(29,150,198)
Highway and streets	11,148,656	44,381	10,133,167	\$ 3,733,839	2,762,731
Sanitation	892,460	35,809	276,990	7,785,467	7,205,806
Health	9,121,693	865,286	4,210,745	-	(4,045,662)
Welfare	15,570,314	351,361	3,282,915	-	(11,936,038)
Culture and recreation	8,995,200	96,925	126,674	-	(8,771,601)
Education	6,983,411	-	7,226,886	-	243,475
Interest on long-term debt	2,626,606	-	-	-	(2,626,606)
Total governmental activities	\$ 141,079,081	\$ 11,018,049	\$ 36,579,844	\$ 11,519,306	(81,961,882)
General revenues:					
Taxes:					
Property taxes, levied for general purposes					25,146,806
Property taxes, levied for the Library District					10,439,203
Property taxes, levied for the Flood Control District					3,202,688
Other County taxes:					
County sales taxes for General Purposes					11,344,479
County sales taxes for Jail District					11,344,489
County sales taxes for Health Services District					2,258,309
County sales taxes for Capital Projects					18,052
Franchise tax					180,411
Unrestricted State Shared taxes :					
Auto in lieu of tax					6,358,376
Sales taxes					17,349,424
Grants and contributions not restricted to specific programs					3,954,280
Investment earnings					646,064
Miscellaneous					2,510,793
Total general revenues					94,753,374
Change in net assets					12,791,492
Net assets, July 1, 2011					366,426,179
Net Assets, June 30, 2012					\$ 379,217,671

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, 2012

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	\$ 13,922,666	\$ 1,592,881	\$ 657,876	\$ 9,758,471
Receivables (net of allowances for uncollectibles):				
Property taxes	1,077,077	-	-	541,336
Accounts	117,627	-	52,969	875
Special assessments	-	-	-	-
Accrued interest	16,972	1,722	1,483	9,952
Due from:				
Other funds	2,026,537	711,002	-	-
Other governments	3,433,499	1,281	1,737,619	-
Inventory	-	-	-	-
Prepaid items	266,480	-	-	4,511
Investment held by trustee - restricted	-	2,402,702	-	83,935
Total Assets	\$ 20,860,858	\$ 4,709,588	\$ 2,449,947	\$ 10,399,080
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 792,677	\$ 117,878	\$ 208,911	\$ 273,398
Accrued payroll and employee benefits	693,994	-	212,931	71,327
Due to:				
Other funds	129,540	-	220,164	68,003
Other governments	-	-	-	-
Deposits held for others	143,175	-	-	100
Retainage payable	-	25,366	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Deferred revenue	1,172,738	-	-	452,849
Total Liabilities	\$ 2,932,124	\$ 143,244	\$ 642,006	\$ 865,677
Fund balances:				
Nonspendable	\$ 266,480	-	-	\$ 4,511
Restricted	7,201,997	-	\$ 1,807,941	9,528,892
Committed	-	\$ 4,566,344	-	-
Assigned	-	-	-	-
Unassigned	10,460,257	-	-	-
Total fund balances	17,928,734	4,566,344	1,807,941	9,533,403
Total liabilities and fund balances	\$ 20,860,858	\$ 4,709,588	\$ 2,449,947	\$ 10,399,080

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

Exhibit B- 1

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
\$ 17,920,660	-	\$ 16,349,253	\$ 402,954	\$ 18,332,292	\$ 78,937,053
231,532	-	-	-	46,372	1,896,317
-	-	-	30,748	943,261	1,145,480
-	-	-	2,496,198	117,076	2,613,274
17,249	-	16,068	405	17,711	81,562
-	\$ 784,951	-	-	411,773	3,934,263
-	346,203	556,526	-	3,643,894	9,719,022
-	-	-	-	10,028	10,028
2,526	-	12,601	-	759	286,877
-	-	-	-	1,412,548	3,899,185
\$ 18,171,967	\$ 1,131,154	\$ 16,934,448	\$ 2,930,305	\$ 24,935,714	\$ 102,523,061
\$ 98,696	\$ 25,221	\$ 507,794	-	\$ 1,288,951	\$ 3,313,526
6,318	41,671	24,091	-	320,544	1,370,876
254,631	585,244	419,587	\$ 38,755	2,417,196	4,133,120
-	-	-	-	90	90
-	-	6,995	-	259,334	409,604
10,450	-	94,294	-	-	130,110
-	-	-	-	188,547	188,547
-	-	-	-	795,000	795,000
201,368	-	-	2,496,198	259,814	4,582,967
\$ 571,463	\$ 652,136	\$ 1,052,761	\$ 2,534,953	\$ 5,529,476	\$ 14,923,840
\$ 2,526	-	\$ 12,601	-	\$ 10,787	\$ 296,905
17,597,978	\$ 479,018	15,869,086	\$ 127,466	12,734,668	65,347,046
-	-	-	267,886	5,355,227	10,189,457
-	-	-	-	1,149,959	1,149,959
-	-	-	-	155,597	10,615,854
17,600,504	479,018	15,881,687	395,352	19,406,238	87,599,221
\$ 18,171,967	\$ 1,131,154	\$ 16,934,448	\$ 2,930,305	\$ 24,935,714	\$ 102,523,061

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

June 30, 2012

Fund balance - total governmental funds	\$ 87,599,221
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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.	346,201,764
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Some receivables are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	4,289,312
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Internal service funds are used by management to charge the costs of certain activities such as insurance and maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:

IT Life Cycle Management	\$ 52,778	
Revolving Fund	110,246	
Workers Compensation	654,562	
Health Self-Insurance	7,512,654	
Liability Self-Insurance	<u>174,744</u>	
Total		8,504,984

Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds:

Revenue bonds payable	\$ (9,640,000)	
Unamortized premiums	(845,567)	
General obligation bonds payable	(46,755,000)	
Special assessment bonds payable	(43,400)	
Rural development loans payable	(3,616,115)	
Compensated absences payable	(5,654,936)	
Claims and judgments payable	<u>(822,592)</u>	
Total		<u>(67,377,610)</u>

Net assets of governmental activities	<u><u>\$ 379,217,671</u></u>
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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, 2012

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	\$ 40,246,924	\$ 18,052	\$ 11,344,489	\$ 10,439,203
Special assessments	-	-	-	-
Licenses and permits	543,592	-	-	-
Intergovernmental	21,495,464	-	135,030	70,348
Charges for services	4,473,558	-	463,708	21,359
Fines and forfeits	1,658,743	-	-	74,005
Investment income	105,192	19,545	3,802	70,495
Rents	17,675	-	-	1,561
Miscellaneous	374,865	12,166	11,644	145,749
Total Revenues	68,916,013	49,763	11,958,673	10,822,720
Expenditures:				
Current:				
General government	37,632,254	223,552	-	-
Public safety	11,275,279	-	16,536,724	-
Highways and streets	-	-	-	-
Sanitation	560,891	-	-	-
Health	278,420	-	-	-
Welfare	11,468,976	-	-	-
Culture and recreation	5,855	-	-	7,390,235
Education	362,028	-	-	-
Capital outlay	533,039	914,232	117,802	47,814
Debt service:				
Principal retirement	41,275	-	-	-
Interest and fiscal charges	1,824	-	-	-
Total Expenditures	62,159,841	1,137,784	16,654,526	7,438,049
Excess (deficiency) of revenues over expenditures	6,756,172	(1,088,021)	(4,695,853)	3,384,671
Other financing sources (uses):				
Bonds proceeds	-	2,435,000	-	-
Payment to bond refunding escrow agent	-	-	-	-
Premiums	-	-	-	-
Transfers in	413,870	1,588,000	6,215,366	-
Transfers out	(7,637,752)	(829,000)	(1,407,925)	(3,324,825)
Total other financing sources (uses)	(7,223,882)	3,194,000	4,807,441	(3,324,825)
Net change in fund balance	(467,710)	2,105,979	111,588	59,846
Fund balances - beginning (July 1, 2011)	18,396,444	2,460,365	1,696,353	9,473,557
Fund balances - ending (June 30, 2012)	\$ 17,928,734	\$ 4,566,344	\$ 1,807,941	\$ 9,533,403

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

Exhibit B- 3

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
\$ 3,202,688	\$ 2,258,309	\$ 912,500	-	\$ 1,870,648	\$ 70,292,813
-	-	-	\$ 532,495	39,967	572,462
2,610	355,830	34,192	-	34,131	970,355
-	-	4,400,660	-	39,611,238	65,712,740
7,579	378,074	-	-	1,398,834	6,743,112
-	30	-	-	1,270,601	3,003,379
121,556	1,734	119,142	2,011	137,654	581,131
-	-	-	-	281,965	301,201
334	70,704	1,633	-	693,313	1,310,408
3,334,767	3,064,681	5,468,127	534,506	45,338,351	149,487,601
-	-	-	-	4,726,348	42,582,154
-	-	-	-	10,812,851	38,624,854
937,204	-	1,888,145	-	6,640,777	9,466,126
-	-	-	-	281,979	842,870
-	3,836,372	-	-	4,666,721	8,781,513
-	-	-	-	3,715,054	15,184,030
-	-	-	-	118,791	7,514,881
-	-	-	-	6,613,012	6,975,040
224,071	-	3,689,254	-	9,186,792	14,713,004
-	-	-	126,274	2,129,338	2,296,887
-	-	-	110,921	2,513,861	2,626,606
1,161,275	3,836,372	5,577,399	237,195	51,405,524	149,607,965
2,173,492	(771,691)	(109,272)	297,311	(6,067,173)	(120,364)
-	-	-	-	8,000,000	10,435,000
-	-	-	-	(8,692,607)	(8,692,607)
-	-	-	-	845,567	845,567
-	786,898	-	-	9,977,066	18,981,200
-	(321,140)	-	-	(5,093,641)	(18,614,283)
-	465,758	-	-	5,036,385	2,954,877
2,173,492	(305,933)	(109,272)	297,311	(1,030,788)	2,834,513
15,427,012	784,951	15,990,959	98,041	20,437,026	84,764,708
\$ 17,600,504	\$ 479,018	\$ 15,881,687	\$ 395,352	\$ 19,406,238	\$ 87,599,221

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**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities**
Year Ended June 30, 2012

Net change in fund balances - total governmental funds	\$ 2,834,513
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital expenditures	14,713,003
Depreciation expense	(8,079,094)

Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.

3,733,839

Revenues in the Statement of Net Assets that do not provide current financial resources are not reported as revenue in the governmental funds.

20,274

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

Principal paid	10,989,494
Bonds proceeds	(10,435,000)
Premiums	(845,567)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.

Increase in compensated absences payable	(42,117)
Decrease in claims and judgments payable	563,926

Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Net Assets.

IT Life Cycle Management	1,534
Revolving Fund	35,146
Workers Compensation	(278,562)
Health Self-Insurance	(387,043)
Liability Self-Insurance	(32,854)

Change in net assets of governmental activities	<u>\$ 12,791,492</u>
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The notes to the financial statements are an integral part of this statement.

YUMA COUNTY
Statement of Net Assets
Proprietary Funds
June 30, 2012

Exhibit C- 1

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 9,335,542
Receivables (net of allowances for uncollectibles):	
Accounts	12,248
Accrued interest	8,641
Due from:	
Other funds	205,456
Total Assets	\$ 9,561,887
Liabilities	
Current Liabilities:	
Accounts payable	\$ 73,861
Accrued payroll and employee benefits	8,443
Insurance claims payable	968,000
Due to:	
Other funds	6,599
Total Liabilities	\$ 1,056,903
Net Assets	
Unrestricted	\$ 8,504,984
Total Net Assets	\$ 8,504,984

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, 2012

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	\$ 12,812,587
Miscellaneous	98,450
Total operating revenues	12,911,037
Operating expenses	
Personal services	416,754
Supplies and services	424,293
Tools and minor equipment	124,428
Professional services	175,160
Health services claims	8,943,002
Health services other	2,003,107
Insurance	1,094,653
Other	89,435
Total operating expenses	13,270,832
Operating loss	(359,795)
Nonoperating revenues	
Investment income	64,933
Total nonoperating revenues	64,933
Loss before transfers	(294,862)
Transfers In	8,911
Transfers out	(375,828)
Total transfers	(366,917)
Decrease in net assets	(661,779)
Total net assets, July 1, 2011	9,166,763
Total net assets, June 30, 2012	\$ 8,504,984

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, 2012

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	\$ 12,692,628
Receipts from other funds for goods and services provided	797,472
Other receipts	12,717
Payments for supplies and to providers of goods and services	(13,428,955)
Payments for employee wages and benefits	(367,665)
Other payments	(2,524)
Net cash used for operating activities	(296,327)
Cash flows from noncapital financing activities:	
Cash transfers out to other funds	(375,828)
Cash transfers in from other funds	8,911
Net cash used for noncapital financing activities	(366,917)
Cash flows from investing activities:	
Interest received on investments	73,331
Net cash provided by investing activities	73,331
Net decrease in cash and cash equivalents	(589,913)
Cash and cash equivalents, July 1, 2011	9,925,455
Cash and cash equivalents, June 30, 2012	\$ 9,335,542
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	\$ (359,795)
Adjustments to reconcile operating loss to net cash used for operating activities:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	370,677
Due from other funds	55,512
Increase / (decrease) in liabilities:	
Accounts payable	(68,662)
Accrued payroll and employee benefits	(20,075)
Insurance claims payable	(237,000)
Due to other funds	(36,984)
Net cash used for operating activities	\$ (296,327)

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

YUMA COUNTY
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

Exhibit D- 1

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	\$ 21,628,425	\$ 4,143,800
Receivables (net of allowances for uncollectibles):		
Accrued interest	141,250	-
Total Assets	<u>\$ 21,769,675</u>	<u>\$ 4,143,800</u>
Liabilities		
Deposits held for others	-	\$ 4,143,800
Total Liabilities	<u>-</u>	<u>\$ 4,143,800</u>
Net Assets		
Reserved for:		
Held in trust for investment trust participants	\$ 21,769,675	
Total Net Assets	<u>\$ 21,769,675</u>	

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, 2012

Exhibit D- 2

	Investment Trust Funds
Additions:	
Contributions from participants	\$ 374,872,591
Investment income	1,248,640
Total additions	<u>376,121,231</u>
Deductions:	
Distributions to participants	372,864,234
Total deductions	<u>372,864,234</u>
Change in net assets	<u>3,256,997</u>
Net assets held in trust, July 1, 2011	<u>18,512,678</u>
Net assets held in trust, June 30, 2012	<u>\$ 21,769,675</u>

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

Notes to Financial Statements

Note 1 -Summary of Significant Accounting Policies

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

A. Reporting Entity

The County is a general-purpose local government that is governed by a separately elected board of five county supervisors (The Board). The accompanying financial statements present the activities of the County (the primary government) and its legally separate component units, entities for which the County is considered to be financially accountable.

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

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; County's 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's 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; the County's board of supervisors serves as board of directors	Blended	Yuma County Financial Services 198 South Main Street Yuma, AZ 85364
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability; the County's board of supervisors serves as board of directors	Blended	Not Available

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2012 is \$6,215,366. Yuma County is also required to maintain support of the Health Services District. The amount for health services support for the year ended June 30, 2012 is \$786,898. The health services district also includes the Rabies Control Fund.

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

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

1. Government-wide statements – provide information about the primary government (the County) and its component units. The statements include a *statement of net assets* and a *statement of activities*. These statements report the overall government's financial activities, 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 levied or imposed by the County, are reported as general revenues.

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

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

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

The County reports the following *major governmental* funds:

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

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

The *Jail District General Operations Fund* is the primary operating fund of the Jail District. It accounts for all financial resources of the Jail District, except those required to be accounted for in another fund. The Jail District constructs, operates, maintains, and finances the County jails and jail systems. The primary sources of income comes from a voter approved .05 cent transaction privilege (sales) tax and the maintenance of effort, which is formula driven, from the general fund as determined by State statute.

Note 1 -Summary of Significant Accounting Policies (Continued)

The *Library District General Operations Fund* is the primary operating fund of the Library District. It accounts for all financial resources of the Library District, except those required to be accounted for in another fund. The Library District provides and maintains library services for the County's residents. The library district's primary support is the levy of property taxes; the District has the authority to levy its own property taxes based on assessed values.

The *Flood Control District General Operations Fund* is the primary operating fund of the Flood Control District. It accounts for all financial resources of the Flood Control District, except those required to be accounted for in another fund. The Flood Control District constructs and maintains flood control systems throughout the County. The district is primarily supported from the levy of property taxes as approved by the board of supervisors.

The *Health Services District General Operations Fund* is the primary operating fund of the Health Services District. It accounts for all financial resources of the Health Services District, except those required to be accounted for in another fund. The Health Services District provides health programs and services for the County's residents. The Health Services District as a whole is supported by a predetermined required contribution from the general fund, a .01 cent transaction privilege (sales) tax, and a number of federal and state grants aimed to aid in the implementation of the required health programs and services.

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

The *Improvement District B & C Colonia, Debt Service Fund* accounts for the resources that are accumulated for the payment of interest, principal, and related costs on the Improvement District's sewer project long-term debt. The Improvement District installed a sewer system funded from federal grants and borrowed funds.

Additionally, the County reports the following fund types:

The *Internal Service Funds* account for health insurance for county employees; property and personal liability insurance; and the maintenance and purchase of technology equipment and software provided to County departments or to other governments on a cost-reimbursement basis.

The *Investment Trust Funds* account for pooled assets and individual investment accounts the County Treasurer holds and invests on behalf of other governmental entities.

The *Agency Funds* account for assets the County holds as an agent for the State, school districts, individuals, and various local governments, mainly for property taxes collected and distributed to the State, local school districts, community college districts, and special districts. One agency fund is reported to account for all custodial activities.

C. Basis of Accounting

The government-wide, proprietary fund and fiduciary fund financial statements are presented using the economic resources measurement focus, with the exception of the agency funds, and the accrual basis of accounting. The agency funds are custodial in nature and do not have a measurement focus. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

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)

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

D. Cash and Investments

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

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

E. Inventories and Prepaid Items

Inventories, of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. These inventories are stated at cost using the first-in, first-out method. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendors are made, and the expenditures are recorded in the appropriate accounting period.

In the governmental funds, inventories and prepaid items are classified as nonspendable in the fund balance section as they do not constitute spendable resources.

F. Property Tax Calendar

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

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

G. Capital Assets

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

The County uses the modified approach for reporting its paved roads subsystem and, therefore, no depreciation is recorded for these assets. Under the modified approach, the County has determined that the condition level for eligible infrastructure assets to be maintained is an average Overall Condition Index (OIC) of 65. The Yuma County Public Works Department is responsible for determining the appropriate condition level of the eligible infrastructure. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their efficiency and/or capacity. The Public Works Department maintains an inventory of these eligible infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained.

Complete condition assessments are determined in a consistent manner on a triennial basis. Annual estimates of the amounts that must be expended to preserve and maintain these infrastructure assets at the predetermined condition levels are computed by the Public Works Department.

H. Fund Balance Classifications

Fund balances of the governmental fund are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted and unrestricted, which includes committed, assigned and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories and prepaid items, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the County's Board of Supervisors, which is the highest level of decision-making authority within the County. The committed fund balance constraints can only be removed or changed by Board action when adopting a resolution to establish, modify, or rescind the commitment. During the fiscal Year 2012 budget adoption process, the Board committed to funds to complete various capital projects including the completion of an East County facility.

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The Board has authorized the County Administrator, who in turn has authorized department heads to make assignments of resources for specific purposes for the fund assigned under their custody. Elected officials are also authorized to make assignments as seen fit.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it's the County's policy to use restricted fund balances first.

Note 1 - Summary of Significant Accounting Policies (Concluded)

The County has not formally adopted a policy specifying the hierarchy in use of unrestricted fund balances; however, the County considers that the committed amounts will be used first, followed by assigned amounts, and then unassigned amounts.

I. Investment Income

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

J. 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.

K. Intergovernmental Grants and Aid

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

L. Compensated Absences

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

Employees may accumulate up to 240 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at calendar year-end are forfeited, unless otherwise approved by the Board to temporarily carry excess vacation hours.

Upon terminating employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

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

M. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. Bond premiums are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognized bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

Yuma County
Notes to Financial Statements
June 30, 2012

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2012, were as follows:

Fund balance	General	Capital Improvements	Jail District General Operations	Library District General Operations	Flood Control District General Operations	Health Serv District General Operations	Development Services HURF	Imp District B & C Colonia Debt Serv	Other Governmental Funds	Total
Nonspendable:										
Inventory	-	-	-	-	-	-	-	-	\$ 10,028	\$ 10,028
Prepaid expenses items	\$ 266,480	-	-	\$ 4,511	\$ 2,526	-	\$ 12,601	-	759	286,877
Total nonspendable	266,480	-	-	4,511	2,526	-	12,601	-	10,787	296,905
Restricted for:										
Capital Projects										
Improvement districts	-	-	-	-	-	-	-	-	75,070	75,070
Bridges and drains	-	-	-	-	1,194,330	-	-	-	-	1,194,330
Roads	-	-	-	-	-	-	1,394,116	-	24,519	1,418,635
Operations and maintenance										
Library district	-	-	-	9,528,892	-	-	-	-	94,969	9,623,861
Health district	786,898	-	-	-	-	\$ 479,018	-	-	350,785	1,616,701
Flood control district	-	-	-	-	16,403,648	-	-	-	-	16,403,648
Highways and streets	-	-	-	-	-	-	14,474,970	-	4,797,310	19,272,280
Debt service reserve	-	-	-	-	-	-	-	\$ 127,466	39,832	167,298
Judicial activities	-	-	-	-	-	-	-	-	3,180,764	3,180,764
Housing activities	-	-	-	-	-	-	-	-	1,095,450	1,095,450
Law enforcement	6,415,099	-	\$ 1,807,941	-	-	-	-	-	746,343	8,969,383
Other	-	-	-	-	-	-	-	-	2,329,626	2,329,626
Total restricted	7,201,997	-	1,807,941	9,528,892	17,597,978	479,018	15,869,086	127,466	12,734,668	65,347,046
Committed to:										
Capital projects										
Library district	-	-	-	-	-	-	-	-	189,702	189,702
Jail district	-	-	-	-	-	-	-	-	807	807
Improvement districts	-	-	-	-	-	-	-	-	36,897	36,897
New buildings	-	\$ 1,704,817	-	-	-	-	-	-	-	1,704,817
Miscellaneous	-	2,861,527	-	-	-	-	-	-	-	2,861,527
Operations and maintenance										
Superior court	-	-	-	-	-	-	-	-	137,335	137,335
Local courts	-	-	-	-	-	-	-	-	408,752	408,752
Health- Rabies	-	-	-	-	-	-	-	-	25,600	25,600
Debt service payments	-	-	-	-	-	-	-	267,886	4,556,134	4,824,020
Total Committed	-	4,566,344	-	-	-	-	-	267,886	5,355,227	10,189,457
Assigned to:										
Attorney- Enhancements	-	-	-	-	-	-	-	-	180,570	180,570
Housing activities	-	-	-	-	-	-	-	-	466,587	466,587
Imp Dist maintenance	-	-	-	-	-	-	-	-	309,808	309,808
Juvenile judicial activities	-	-	-	-	-	-	-	-	150,575	150,575
Other	-	-	-	-	-	-	-	-	42,419	42,419
Total Assigned	-	-	-	-	-	-	-	-	1,149,959	1,149,959
Unassigned	10,460,257	-	-	-	-	-	-	-	155,597	10,615,854
Total fund balances	\$ 17,928,734	\$ 4,566,344	\$ 1,807,941	\$ 9,533,403	\$ 17,600,504	\$ 479,018	\$ 15,881,687	\$ 395,352	\$ 19,406,238	\$ 87,599,221

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2012, the following funds reported deficits in fund balances. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in the next fiscal year. The debt service fund deficit was the result of additional monies needed to defease debt.

Fund	Agency	Number	Amount
Governmental Funds:			
Crime Victim Compensation Grant	County Attorney	2209	\$ 1
Court Appointed Specialist	Juvenile Court	2248	4
Improving AM Schools	Juvenile Court	2257	12,361
Debt Service	Jail District	3500	250,744
El Prado Estates	Improvement Districts	4717	9,750
B & C Colonia ARRA	Improvement Districts	4722	28,132

Note 3 - Stewardship, Compliance, and Accountability (Concluded)

For the fiscal year ended June 30, 2012, expenditures exceeded final budget amounts at the department level within each fund are as follows:

<u>Fund</u>	<u>Agency</u>	<u>Number</u>	<u>Excess</u>
Governmental Funds:			
General Fund:			
Medical Examiner – Sheriff	General Fund	0100	\$ 7,570
School Superintendant	General Fund	8000	105
Juvenile Probation	Juvenile Court	2259	16
Local Assistance- Clerk of Superior Court	Superior Court	2221	14

The majority of these departments exceeded budgets because of unusual and unplanned events. The Sheriff's Medical Examiner department in the General fund exceeded its expenditures budget for fiscal year 2012 due to an increase in related cases.

The most common offense is the departments failing to request budget adjustments to match actual grant award amounts and offsetting expenditures. All of these funds had enough contingency reserves. The County is working on creating additional reporting mechanisms to enable a more frequent and more comprehensive analysis of budget to actual expenditures throughout the year.

Note 4 - Deposits and Investments

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

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

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Corporate bonds, debentures, and notes must be rated within the top three ratings by a nationally recognized rating agency.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

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

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

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

Foreign currency risk- Statutes do not allow foreign investments.

Deposits – At June 30, 2012, the carrying amount of the County's deposits was \$10,255,029 and the bank balance was \$14,924,282. The County does not have a policy related to custodial credit risk.

Note 4 -Deposits and Investments (Continued)

Investments – The County's investments at June 30, 2012, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	\$ 41,401,328
State Treasurer's investment pool 5	84,831
U.S. agency securities	64,456,685
Total	<u>\$ 105,942,844</u>

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

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2012, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	\$ 41,401,328
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	84,831
U.S. agency securities	Aaa	Moody's	64,456,685
			<u>\$ 105,942,844</u>

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

The following investments are held by a trustee. These funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with trustee are held by the counterparty and are not in the County's name.

FUND	Debt Service	Construction	Other	Total
Jail District	\$ 721,363	\$ 429,000	-	\$ 1,150,363
Library District	-	-	\$ 83,935	83,935
Yuma County	262,185	2,402,702	-	2,664,887
Totals	<u>\$ 983,548</u>	<u>\$2,831,702</u>	<u>\$ 83,935</u>	<u>\$ 3,899,185</u>

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2012, of 5 percent or more of the County's total investments in the Federal National Mortgage Association of 52.94%.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2012, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	\$ 41,401,328	.08
State Treasurer's investment pool 5	84,831	.07
U.S. agency securities	64,456,685	.52
Total	<u>\$ 105,942,844</u>	

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

Cash on hand	\$ 1,746,132
Amount of deposits	10,255,029
Amount of investments	105,942,844
Total	<u>\$ 117,944,005</u>

Note 4 - Deposits and Investments (Concluded)

Statement of Net Assets:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	\$ 88,272,595	\$21,628,425	\$4,143,800	\$114,044,820
Investments held by trustee-restricted	3,899,185	-	-	3,899,185
Total	<u>\$ 92,171,780</u>	<u>\$ 21,628,425</u>	<u>\$4,143,800</u>	<u>\$ 117,944,005</u>

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

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

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

At June 30, 2012 the bank balance of the County Treasurer's investment pool deposits was \$5,290,397. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks.

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

Statement of Net Assets

Assets	\$ 104,296,583
Liabilities	-
Net assets	<u>\$ 104,296,583</u>
Net assets held in trust for:	
Internal participants	\$ 86,757,783
External participants	17,538,800
Total net assets held in trust	<u>\$ 104,296,583</u>

Statement of Changes in Net Assets

Total additions	\$ 632,118,090
Total deductions	624,532,338
Net increase	<u>7,585,752</u>
Net assets held in trust:	
July 1, 2011	96,710,831
June 30, 2012	<u>\$ 104,296,583</u>

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value
U.S. agency securities	\$ 64,456,685	0.50-4.00%	06/12-02/17	\$64,456,685
State Treasurer's investment pool	34,688,407	Not stated	N/A	34,688,407

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, 2012, the uncollected property taxes and related allowances for uncollectibles were as follows:

Fiscal Year	Major Governmental Funds			Nonmajor Governmental Funds
	General Fund	Library District General Ops Fund	Flood Control General Ops District Fund	
Current 2011-12	\$ 1,177,935	\$ 534,699	\$ 165,272	\$ 40,844
Prior years	448,716	205,262	66,260	5,528
Total receivable	1,626,651	739,961	231,532	46,372
Less allowances for uncollectibles	(549,574)	(198,625)	-	-
Property Taxes Receivable (Net of Uncollectibles)	\$1,077,077	\$ 541,336	\$ 231,532	\$ 46,372

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2012, was as follows:

Governmental activities:	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
Capital assets, not being depreciated :				
Land	\$ 47,663,225	\$ 1,044,765	\$ (187,399)	\$ 48,520,591
Infrastructure:				
Paved roads	80,972,224	2,920,784	(124,082)	83,768,926
Construction in progress	17,398,942	12,165,128	(2,948,142)	26,615,928
Total capital assets not being depreciated	146,034,391	16,130,677	(3,259,623)	158,905,445
Capital assets, being depreciated :				
Buildings	176,964,093	514,501	(201,923)	177,276,671
Improvements other than buildings	12,589,150	387,946		12,977,096
Machinery and equipment	33,187,405	2,166,154	(743,017)	34,610,542
Infrastructure (except paved roads)	59,127,903	692,577		59,820,480
Total capital assets being depreciated	281,868,551	3,761,178	(944,940)	284,684,789
Less accumulated depreciation for:				
Buildings	(33,521,065)	(3,915,679)	61,024	(37,375,720)
Improvements other than buildings	(2,827,831)	(548,228)		(3,376,059)
Machinery and equipment	(21,328,509)	(2,476,339)	733,472	(23,071,376)
Infrastructure (except paved roads)	(32,426,467)	(1,138,848)		(33,565,315)
Total accumulated depreciation	(90,103,872)	(8,079,094)	794,496	(97,388,470)
Total capital assets, being depreciated, net	191,764,679	(4,317,916)	(150,444)	187,296,319
Governmental activities capital assets, net	\$ 337,799,070	\$ 11,812,761	\$ (3,410,067)	\$ 346,201,764

Note 7 -Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities:

General government	\$ 2,201,771
Public safety	2,022,787
Highway and streets	1,662,335
Sanitation	45,604
Health	310,419
Welfare	379,375
Culture and recreation	1,451,886
Education	4,917

Total depreciation expense- governmental activities	<u>\$ 8,079,094</u>
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Yuma County is engaged in various construction projects as of June 30, 2012. The projects include widening existing streets, constructing streets, installing sewer lines, new storm drainages systems, new basins, bridge rehabilitation, construction of new Justice Center East County, and remodeling existing buildings. At year end the County's commitments with projects are as follows:

Project Description	Project Class	Expenditures to date	Total Project Cost	Remaining Commitments
East County Satellite facility	Buildings	\$ 412,628	\$ 2,594,667	\$ 2,182,039
Housing @ 8450 West HWY 95 Somerton	Buildings	1,040,956	1,843,613	802,657
GIS Assessor Software Upgrade	Mach & Equip	28,787	653,000	624,213
Sewer- Ave B & C Colonia ID	Infrastructure	20,756,705	22,985,146	2,228,441
Rd- @ Co 14 & Somerton Ave to Ave G	Infrastructure	178,845	1,789,627	1,610,782
Rd- @ City 8 St & Ave C thru D	Infrastructure	186,971	3,465,943	3,278,972
Rd- @ Frontage Road from Ave 8E to Ave 13E	Infrastructure	288,593	4,375,070	4,086,477
Rd- @ Ave C, 8 St to 1 St	Infrastructure	2,547,315	4,181,482	1,634,167
Rd- @ Ave B: Co 15 to Co 18	Infrastructure	403,612	4,757,249	4,353,637
Rd- @ Co 12 St, Ave 11E to 12E	Infrastructure	157,895	3,400,177	3,242,282
Rd- @ Ave C and Co 15 St curve realignment	Infrastructure	47,215	1,100,000	1,052,785
Rd- @ Corridor- Ave E from I95 to Co 18 St	Infrastructure	28,500	530,000	501,500
Bridge- Replace #9271 (Ave F 1/2 & 19 St)	Infrastructure	92,187	973,832	881,645
Bridge- Hwy 80 & Union Pacific Rehab	Infrastructure	20,234	520,000	499,766
Bridge- Avenue 64E Rehab	Infrastructure	104,500	2,312,650	2,208,150
Foothills Master Drainage Plan	Infrastructure	146,769	1,212,109	1,065,340
West Yuma Mesa Storm Drainage System	Infrastructure	106,620	830,536	723,916
Engler and Pacific Basin Improvements	Infrastructure	2,806	504,391	501,585
Somerton Area Drain Improvements	Infrastructure	63,520	1,474,449	1,410,929
San Luis Drainage Improvements	Infrastructure	1,270	5,285,270	5,284,000
		<u>\$ 26,615,928</u>	<u>\$ 64,789,211</u>	<u>\$ 38,173,283</u>

Constructions projects are funded from various sources. The East County Satellite facility is being funded mainly from revenue bonds issued in March 2012 and transfers from the General Fund. The Housing building renovations are from HUD programs funds. Projects classified as Infrastructure are funded from the State's shared Highway Users Revenue Fund with the exceptions of: a) Ave B & C Colonia project which is funded with funds from the American Recovery and Reinvestment Act, federal loans, and special assessments; and b) Drainage Projects which are funded with flood control funds.

Note 8 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling \$9,719,022 at June 30, 2012 includes County sales taxes revenues of \$3,822,719 (Allocated \$1,737,617 to General Fund, \$1,737,619 to Jail District, \$346,203 to Health District, and \$1,280 to capital projects); State shared sales taxes revenues of \$1,494,033 and Payment in Lieu of Tax of \$230,295 (\$161,309 for the General Fund and \$68,986 for HURF). The remaining \$4,171,975 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Note 9 - Changes in Long-Term Liabilities

The following schedule details the County's long-term liability and obligation activity for year ended June 30, 2012.

Governmental activities:	Balance July 1, 2011	Additions	Reductions	Balance June 30, 2012	Due within 1 year
Bonds Payable:					
Revenue bonds	\$8,525,000	\$10,435,000	\$8,525,000	\$10,435,000	\$795,000
Premiums	-	845,567	-	845,567	-
General obligation bonds	47,875,000	-	1,120,000	46,755,000	1,170,000
Special assessments bonds with governmental commitment	75,240	-	31,840	43,400	6,840
Total bonds payable	56,475,240	11,280,567	9,676,840	58,078,967	1,971,840
Rural development loans	3,924,887	-	308,772	3,616,115	160,458
Capital leases payable	41,275	-	41,275	-	-
Compensated absences payable	5,612,819	3,028,825	2,986,708	5,654,936	3,009,119
Claims and judgements payable	1,386,518	472,592	1,036,518	822,592	822,592
Governmental activities long-term liabilities	\$67,440,739	\$14,781,984	\$14,050,113	\$68,172,610	\$5,964,009

Note 10 - Bonds Payable

The County's bonded debt consists of two revenue bond issues, two general obligation bond issues and a special assessment bond issue with governmental commitment. Bond proceeds primarily pay for acquiring or constructing capital facilities. Bonds have also been issued to advance-refund previously issued bonds.

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 2007 (\$10,000,000) were issued to finance the expansion of Yuma County's correctional facilities. The bonds are non-callable with interest payable semiannually and maturing July 2015. On September 2011, the District refunded the remaining outstanding principal.

New Debt Issue — The Yuma County Jail district board authorized the issuance of \$8,000,000 non-callable bank qualified pledged revenue bonds with an interest of 2.00 - 5.00 percent for an advance and current refunding of \$7,885,000 of outstanding 2007 Series bonds with an interest rate of 3.75 – 4.75 percent. The net proceeds of \$8,845,567 paid the closing costs and underwriters' fees of \$159,000 and the remaining of \$8,686,567 was deposited in an irrevocable trust with an escrow agent to provide for the principal and interest payments on the 2007 bond issuance. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

The District completed the advance refunding to restructure the required debt service payments due within the following 5 years and to provide for the appropriate cash flow desired to continue with the district's operations. The advance refunded resulted in an economic loss (difference between the present values of the old and new debt service payments) of \$591,321. Details of the refunding transactions are as follows:

Amount of refunding bonds issued	\$8,000,000
Amount of bonds refunded	\$7,885,000
Increase in debt service payments	\$1,384,501
Economic (loss)	\$ (591,321)

Yuma County
Notes to Financial Statements
June 30, 2012

Note 10 - Bonds Payable (Continued)

On March 01, 2012 the Yuma County Board of supervisors issued \$2,435,000 in Revenue Bonds with an interest rate of 1.22 – 3.86 percent to fund the construction of an East County facility. The Revenue Bonds are generally callable at any time before maturity, without any penalties. Interest for the pledged revenue bonds is payable semiannually on July 1 and January 1 commencing July 1, 2012; principal payments are due yearly on July 1, with first principal payment due July 1, 2012.

Revenue bonds outstanding at June 30, 2012 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2011	Issues / (Retirements)	Outstanding Principal June 30, 2012
Series- 2007 Defeased	\$10,000,000	3.75 - 4.75%	7/08- 7/15	\$8,525,000	\$(8,525,000)	-
Series- 2011 Refunding	8,000,000	2.00 – 5.00%	7/12- 7/21	-	8,000,000	\$ 8,000,000
Series- 2012	2,435,000	1.22 – 3.86%	7/12- 7/21	-	2,435,000	2,435,000
Total				\$ 8,525,000	\$ 1,910,000	\$ 10,435,000

Principal and interest requirements at June 30, 2012, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Jail District Refunding Revenue Bonds- Series 2011 June 30, 2012				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Revenue Bonds- Series 2012 June 30, 2012			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2013	\$ 550,000	\$ 337,225	\$ 887,225	2013	\$ 245,000	\$ 48,598	\$ 293,598
2014	705,000	321,150	1,026,150	2014	220,000	61,110	281,110
2015	725,000	296,075	1,021,075	2015	225,000	57,257	282,257
2016	755,000	266,475	1,021,475	2016	230,000	52,313	282,313
2017	780,000	235,775	1,015,775	2017	235,000	46,358	281,358
2018-22	4,485,000	580,088	5,065,088	2018-22	1,280,000	117,499	1,397,499
Totals	\$ 8,000,000	\$ 2,036,788	\$ 10,036,788	Totals	\$ 2,435,000	\$ 383,135	\$ 2,818,135

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

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2011	Issues / (Retirements)	Outstanding Principal June 30, 2012
Library General Obligation Bonds, 2006	\$10,050,000	4.37- 4.5%	7/07- 7/35	\$ 7,950,000	\$ (100,000)	\$ 7,850,000
Library General Obligation Bonds, 2007	\$43,715,000	4.0- 5.0%	7/08- 6/35	39,925,000	(1,020,000)	38,905,000
Total				\$47,875,000	\$ (1,120,000)	\$ 46,755,000

Yuma County
Notes to Financial Statements
June 30, 2012

Note 10 - Bonds Payable (Concluded)

Debt service requirements for the General Obligation bonds outstanding at June 30, 2012 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY				DEBT SERVICE REQUIREMENTS TO MATURITY			
Yuma County Free Library District				Yuma County Free Library District			
General Obligations Bonds- Series 2006				General Obligations Bonds- Series 2007			
June 30, 2012				June 30, 2012			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2013	\$ 225,000	\$ 344,750	\$ 569,750	2013	\$ 945,000	\$ 1,814,275	\$ 2,759,275
2014	225,000	333,500	558,500	2014	1,005,000	1,776,475	2,781,475
2015	200,000	322,250	522,250	2015	1,085,000	1,736,275	2,821,275
2016	225,000	312,250	537,250	2016	1,125,000	1,692,875	2,817,875
2017	225,000	301,000	526,000	2017	1,190,000	1,647,875	2,837,875
2018-22	1,750,000	1,308,750	3,058,750	2018-22	6,365,000	7,401,125	13,766,125
2023-27	1,750,000	949,563	2,699,563	2023-27	8,425,000	5,675,050	14,100,050
2028-32	1,750,000	571,126	2,321,126	2028-32	11,050,000	3,390,875	14,440,875
2033-36	1,500,000	155,250	1,655,250	2033-35	7,715,000	686,925	8,401,925
Totals	\$ 7,850,000	\$ 4,598,439	\$ 12,448,439	Totals	\$ 38,905,000	\$ 25,821,750	\$ 64,726,750

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 El Prado District's board opted to retire an additional \$25,000 in current fiscal year. Funds were from advance payments collected.

The following special assessment districts had bonds outstanding at June 30, 2012:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2011	Issues / (Retirements)	Outstanding Principal June 30, 2012
El Prado Estates Improvement District			1/03-			
USDA Bond	\$ 136,730	4.375%	1/19	\$ 75,240	\$ (31,840)	\$ 43,400
Total				\$ 75,240	\$ (31,840)	\$ 43,400

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2012:

DEBT SERVICE REQUIREMENTS TO MATURITY			
El Prado Estates Improvement District No. 97-10			
Special Assessments Bonds			
June 30, 2012			
Fiscal Year	Principal	Interest	Annual Debt Service
2013	\$ 6,840	\$ 1,899	\$ 8,739
2014	6,840	1,600	8,440
2015	6,840	1,300	8,140
2016	6,840	1,001	7,841
2017	6,840	702	7,542
2018-19	9,200	506	9,706
Totals	\$ 43,400	\$ 7,007	\$ 50,407

Note 11 - Rural Development Loans

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

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

On May 20, 2010 the Yuma County Board of Supervisor approved two loans to assist with the construction and completion of the B & C Colonial sewer project. The funds are borrowed as construction payments are made. The first loan was acquired from the Water Infrastructure Financing Authority (WIFA) in the amount of \$1,437,915. Interest payments for this WIFA loan are due semiannually on January 1 and July 1 commencing January 1, 2011; principal payments are due yearly on July 1, with the first principal payment due July 1, 2012.

The Second loan was with the United States Department of Agriculture (USDA) through its Rural Utility Services office. The USDA loan has a principal amount of \$ 2,000,000. Interest payments are also due semiannually on January 1 and July 1, commencing July 1, 2011 and the first principal payment is due January 1, 2012 and annually thereafter.

The following Rural Development Loans were outstanding at June 30, 2012:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2011	Issues / (Retirements)	Outstanding Principal June 30, 2012
El Prado Estates Improvement District WIFA Loan	\$ 261,555	3.900%	1/03-1/17	\$ 127,267	\$ (62,515)	\$ 64,752
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/24	359,705	(119,985)	239,720
B & C Colonia Improvement District WIFA Loan	1,437,915	2.775%	7/11-7/35	1,437,915	(42,972)	1,394,943
B & C Colonia Improvement District USDA-RD Loan	2,000,000	2.500%	7/11-1/35	2,000,000	(83,300)	1,916,700
Total				\$ 3,924,887	\$308,772	\$3,616,115

During the current fiscal year, additional principal payments were made to El Prado WIFA Loan and the Gadsden USDA loan. Additional funds were mainly from advance collections from new tenants. Additional payments in the amounts of \$50,000 and \$100,000 for the El Prado WIFA loan and the Gadsden USDA Loan were issued.

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

DEBT SERVICE REQUIREMENTS TO MATURITY El Prado, Sewer Improvement Project No. 97-10 (WIFA) June 30, 2012				DEBT SERVICE REQUIREMENTS TO MATURITY Gadsden Sewer Connection Project No 96-07 (USDA) June 30, 2012			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2013	\$ 13,008	\$ 2,525	\$ 15,533	2013	\$ 19,984	\$ 10,787	\$ 30,771
2014	13,520	2,018	15,538	2014	19,984	9,888	29,872
2015	14,053	1,491	15,544	2015	19,984	8,989	28,973
2016	14,606	943	15,549	2016	19,984	8,090	28,074
2017	9,566	373	9,939	2017	19,984	7,190	27,174
Totals	\$ 64,752	\$ 7,350	\$ 72,102	2018-22	99,920	22,463	122,383
				2023-24	39,880	2,690	42,570
				Totals	\$ 239,720	\$ 70,097	\$ 309,817

Note 11 - Rural Development Loans (Concluded)

DEBT SERVICE REQUIREMENTS TO MATURITY B & C Colonia Sewer Improvement Project No. 07-09 (WIFA) June 30, 2012				DEBT SERVICE REQUIREMENTS TO MATURITY B & C Colonia Sewer Improvement Project No. 07-09 (USDA-RD) June 30, 2012			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2013	\$ 44,166	\$ 38,667	\$ 82,833	2013	\$ 83,300	\$ 46,876	\$ 130,176
2014	45,390	37,443	82,833	2014	83,300	44,794	128,094
2015	46,648	36,185	82,833	2015	83,300	42,711	126,011
2016	47,941	34,892	82,833	2016	83,300	40,629	123,929
2017	49,270	33,563	82,833	2017	83,300	38,546	121,846
2018-22	267,611	146,554	414,165	2018-22	416,500	161,494	577,994
2023-27	306,815	107,351	414,166	2023-27	416,500	109,431	525,931
2028-32	351,764	62,402	414,166	2028-32	416,500	57,369	473,869
2033-36	235,338	13,171	248,509	2033-35	250,700	9,421	260,121
Totals	\$ 1,394,943	\$ 510,228	\$ 1,905,171	Totals	\$ 1,916,700	\$ 551,271	\$ 2,467,971

Note 12 - Pledged Revenues

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

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax and maintenance of effort	Construction	\$12,854,923	7-21
General Obligation bonds	Library district property tax	Construction	77,175,189	7-35
Special Assessment bonds	Property owner assessments	Construction	50,407	1-19
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,977,272	7-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	2,777,788	1-35

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2012:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue	Total Revenue Available	Percentage Pledged of Total
Jail district sales tax and maintenance of effort	\$ 1,122,747	\$ 822,276	73.24%	\$17,559,855	6.39%
Library district property tax	7,207,503	3,324,826	46.13%	10,439,257	69.04%
Property owner assessments	1,008,653	471,118	46.71%	1,008,653	100.00%
East County Facility	833,942	262,185	31.44%	23,161,816	3.60%

Note 12 - Pledged Revenues (Concluded)

Net available revenues are funds transferred from operation funds to meet yearly obligations; included are investment income earned in the debt service fund; and reserves held at the trustee for the purpose of satisfying the yearly debt requirements. Property owners have the option of repaying the assessment on their property in installments or they may pay in full. For those property owners who pay in full, that revenue is retained in the fund to satisfy the future debt payments. Therefore, the collection of assessment revenue in any given year may be less than the debt payment obligation for that year.

For further information on long-term debt, refer to Note 9. For additional information on pledged revenues refer to Table C-8 (pages 260-261).

Note 13 – Obligations Under Leases

Capital Leases—The County has acquired machinery and equipment under the provisions of various long-term lease agreements classified as capital leases for accounting purposes because they provide for a bargain purchase option or a transfer of ownership by the end of the lease term. The final payment to satisfy the capital lease was submitted on February 2012.

The assets acquired through capital leases are as follows:

	Governmental Activities
Machinery and equipment	\$ 417,228
Less: accumulated depreciation	111,691
Carrying value	<u>\$ 305,537</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 at June 30, 2012 is \$5,654,936, of which 48% is assignable to the General Fund, 27% to other major funds, and 25% to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney, Risk Director, and County management, reasonable possible and probable losses not covered by insurance from these proceedings total \$822,592 at June 30, 2012. This total amount is probable to be incurred within one year and is all assignable to the General Fund

Note 15 - Risk Management

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

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

Note 15 - Risk Management (concluded)

Excess Workers' Compensation – In order to limit the County's exposure to loss in its workers' compensation self-insurance program, the County purchases excess insurance coverage through a commercial insurer. The insurance currently in place limits the loss exposure of the County to \$600,000 per injury.

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

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

Employment Practices Liability – The County maintains an insured retention of \$500,000 for its employment practices liability exposures. Losses that exceed this amount are covered by a primary commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate. All losses that exceed this limit are covered by an excess commercial insurance policy to a limit of \$10,000,000 per occurrence/aggregate.

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

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

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

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

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

Effective January 1, 2000, the Employee Benefit Fund (an Internal Service Fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self-funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the Trust provides coverage up to a lifetime maximum of \$2,000,000 per individual. The uninsured risk of loss per individual is \$125,000 per plan year (January 1 through December 31) not to exceed an annual aggregate of 120% of projected claims paid per plan year countywide.

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

The insurance claims payable liability of the Trust totaling \$968,000 at June 30, 2012, 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, 2011 and 2012 were as follows:

	2011	2012
Claims payable, beginning of fiscal year	\$ 1,116,000	\$ 1,205,000
Current-fiscal year claims and changes in estimates	10,714,970	8,943,002
Claim payments	(10,625,970)	(9,180,002)
Claims payable, end of fiscal year	<u>\$ 1,205,000</u>	<u>\$ 968,000</u>

Note 16 - Pensions and other Postemployment Benefits

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

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

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

The *Corrections Officer Retirement Plan* (CORP) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by The Board of Trustees, of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

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

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

ASRS

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

PSPRS, CORP, and EORP

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

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

Cost-sharing plans—For the year ended June 30, 2012, active ASRS members were required by statute to contribute at the actuarially determined rate of 10.74 percent (10.5 percent retirement and 0.24 percent long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 10.74 percent (9.87 percent for retirement, 0.63 percent for health insurance premium and 0.24 percent for long-term disability) of the members' annual covered payroll.

Note 16 - Pensions and other Postemployment Benefits (Continued)

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

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund
2012	\$ 3,645,177	\$ 245,959	\$ 100,300
2011	3,505,148	233,677	97,365
2010	3,230,983	255,696	154,970

Agent plans—For the year ended June 30, 2012, active PSPRS members were required by statute to contribute 8.65 percent of the members' annual covered payroll, and the County was required to contribute 19.99 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.05 percent of covered payroll.

Active CORP members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 5.00 percent. The aggregate of members' and the County's contributions is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.66 percent of covered payroll.

Active Administrative Office of the Courts (AOC) CORP members (non-dispatcher members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 13.13 percent. The health insurance premium portion of the contribution rate was actuarially set at 1.43 percent of covered payroll.

Active EORP members were required by statute to contribute 10.00 percent of the members' annual covered payroll, and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 17.96 percent of the members' annual covered. The health insurance premium portion of the contribution rate for normal costs was actuarially set at 1.79 percent of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2012, were established by the June 30, 2010, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

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

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

Note 16 - Pensions and other Postemployment Benefits (Continued)

The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2012 contribution requirements, are as follows:

Actuarial valuation date :	June 30, 2010
Actuarial cost method:	Projected unit credit
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	26 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method:	7-year smoothed market value.
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50% - 8.50% for CORP and PSPRS; 5.00% for EORP
Includes inflation at	5.50% for PSPRS and CORP; 5.00% for EORP

Annual Pension/OPEB Cost— The Yuma County pension/OPEB cost for the agent plans for the year ended June 30, 2012, and related information follows:

	PSPRS	CORP	CORP-AOC	EORP
Contribution rates:				
County	19.99%	5.00%	13.13%	17.96%
Plan members	8.65%	8.41%	8.41%	10.00%
Required contributions:				
Annual pension	\$ 926,217	\$ 236,330	\$ 720,457	\$ 321,797
Health insurance premium	51,348	35,943	88,058	35,622
Contributions made:				
Pension	\$ 926,217	\$ 236,330	\$ 720,457	\$ 321,797
Health insurance premium	51,348	35,943	88,058	35,622

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

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2012	\$ 926,217	100%	-
Health insurance	2012	51,348	100%	-
Pension	2011	965,424	100%	\$ 23
Health insurance	2011	58,000	100%	(23)
Pension	2010	948,056	104%	39,393
Health insurance	2010	56,003	30%	(39,393)

Note 16 - Pensions and other Postemployment Benefits (Continued)

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
CORP				
Pension	2012	\$ 236,330	100%	-
Health insurance	2012	35,943	100%	-
Pension	2011	231,715	102%	\$ 5,278
Health insurance	2011	43,219	88%	(5,278)
Pension	2010	300,060	112%	34,601
Health insurance	2010	35,168	2%	(34,601)
CORP-AOC				
Pension	2012	\$ 720,457	100%	-
Health insurance	2012	88,058	110%	-
Pension	2011	628,711	102%	\$ 9,905
Health insurance	2011	81,104	88%	(9,905)
Pension	2010	353,702	104%	14,500
Health insurance	2010	14,738	2%	(14,500)
EORP				
Pension	2012	\$ 321,797	100%	-
Health insurance	2012	35,622	100%	-
Pension	2011	297,285	148 %	\$ 49,892
Health insurance	2011	33,623	83 %	(49,892)
Pension	2010	225,642	110%	21,860
Health insurance	2010	34,503	37%	(21,860)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2011, along with actuarial assumptions and methods used in those valuations follow. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Board of Trustees obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan, and therefore, actuarial information for the County, as a participating government, is not available.

Note 16- Pensions and other Postemployment Benefits (Concluded)

The funded status information for CORP-AOC is only reported for the plan as a whole and, therefore, actuarial information for the County, as a participating government, is not available and not presented.

	PSPRS		CORP	
	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	\$ 22,972,839	\$ 597,529	\$ 12,475,019	\$ 411,608
Actuarial value of assets (b)	14,927,778	-	11,465,215	-
Unfunded actuarial accrued liability (funding excess) (a) – (b)	8,045,061	597,529	1,009,804	411,608
Funded ratio (b)/(a)	65.00%	0.00%	91.90%	0.00%
Annual covered payroll (c)	\$ 4,999,438	\$ 4,999,438	\$ 5,450,325	\$ 5,450,325
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (a) - (b) / (c)	160.90%	11.95%	18.50%	7.55%

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

Actuarial valuation date	June 30, 2011
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	25 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value
Actuarial assumptions:	
Investment rate of return	8.25%
Projected salary increases	5.00% - 8.00% for PSPRS and CORP; 4.50% for EORP
Inflation rate	5.00% for PSPRS and CORP; 4.50% for EORP

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2012, were as follows:

Transfer To:	Transfers From:							Totals
	General Fund	Capital Improvements Fund	Jail District General Operations	Library District General Operations	Health Services District	Internal Service Funds	Nonmajor Governmental Funds	
General Fund	-	-	\$ 384,000	-	-	-	\$ 29,870	\$ 413,870
Capital Improvements Fund	\$ 268,000	-	-	-	-	\$ 368,000	952,000	1,588,000
Jail District, Operations	6,215,366	-	-	-	-	-	-	6,215,366
Health Services District	786,898	-	-	-	-	-	-	786,898
Internal Service Funds	1,865	-	-	-	-	7,017	29	8,911
Nonmajor Governmental Funds	365,623	\$ 829,000	1,023,925	\$ 3,324,825	\$ 321,140	811	4,111,742	9,977,066
Totals	\$ 7,637,752	\$ 829,000	\$ 1,407,925	\$ 3,324,825	\$ 321,140	\$ 375,828	\$ 5,093,641	\$ 18,990,111

Note 17 - Interfund Balances and Activity (Concluded)

The majority of the larger transfers listed above resulted from the funding of capital projects (\$1,588,000), required debt service payments and reserves (\$8,057,320), and from the statutory subsidies to the Jail and Health districts' operations from the General Fund (\$6,215,366 and \$786,898 respectively). Also, this year, County administration requested additional funds from the Workers Compensation Internal Service Fund to assist funding needed capital projects (\$368,000); this was a onetime transaction. Jail District transferred \$384,000 to the General Fund as part of a previously agreed transaction resulting from previous years' General Fund's support to the Jail District. All transfers are consistent with the funds' purposes, the County's policy, and as permitted by State law.

Interfund receivables and payables – Interfund balances at June 30, 2012, were as follows:

Payables To:	Payables From:									Totals
	General Fund	Jail District General Operations	Library District General Operations	Flood Control District	Health Services District	Development Services HURF	Imp District B & C Debt Service	Internal Service Funds	Nonmajor Governmental Funds	
General Fund	-	\$ 220,151	-	\$ 254,631	\$ 585,244	\$ 419,587	-	-	\$ 546,924	\$ 2,026,537
Capital Improvements	\$ 152	-	-	-	-	-	-	-	710,850	711,002
Health Services District	-	-	-	-	-	-	-	-	784,951	784,951
Internal Service Funds	19,668	13	\$ 995	-	-	-	-	\$ 1,930	182,850	205,456
Nonmajor Governmental Funds	109,720	-	67,008	-	-	-	\$ 38,755	4,669	191,621	411,773
Totals	\$ 129,540	\$ 220,164	\$ 68,003	\$ 254,631	\$ 585,244	\$ 419,587	\$ 38,755	\$ 6,599	\$ 2,417,196	\$ 4,139,719

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

Required Supplementary Information

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Budgetary Comparison Schedules

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2012

Exhibit E- 1

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 38,852,460	\$ 38,852,460	\$ 40,246,924	\$ 1,394,464
Licenses and permits	521,544	521,544	543,592	22,048
Intergovernmental	20,644,707	20,644,707	21,495,464	850,757
Charges for services	4,573,430	4,573,430	4,473,558	(99,872)
Fines and forfeits	1,818,000	1,818,000	1,658,743	(159,257)
Investment income	200,000	200,000	105,192	(94,808)
Rents	17,675	17,675	17,675	-
Miscellaneous	307,929	307,929	374,865	66,936
Total Revenue	66,935,745	66,935,745	68,916,013	1,980,268
Expenditures:				
Current:				
General government:				
County Administrator	2,495,795	2,559,289	2,377,547	181,742
Board of Supervisors	479,462	479,462	469,506	9,956
Treasurer	717,624	717,624	694,972	22,652
Assessor	1,827,377	1,827,377	1,807,488	19,889
Recorder	611,250	611,250	551,975	59,275
Election Services	422,180	422,180	351,456	70,724
Attorney - Civil Division	804,985	802,985	705,182	97,803
Attorney - Criminal Division	2,764,735	2,790,364	2,747,149	43,215
Attorney - Administration Division	597,051	597,051	559,089	37,962
Clerk of Superior Court	1,918,293	1,918,293	1,898,145	20,148
Superior Court	2,801,260	2,857,446	2,827,582	29,864
Superior Court - Security	518,034	518,034	490,761	27,273
Superior Court - Collections	323,521	323,521	305,124	18,397
Court Trial Services	754,732	791,238	593,836	197,402
Superior Court - Information And Tech	400,893	405,993	390,866	15,127
Justice Court #1	1,132,558	1,132,558	1,067,465	65,093
Justice Court #2	296,162	296,162	289,550	6,612
Justice Court #3	316,535	316,535	297,778	18,757
Constable Precinct #1	271,025	271,025	253,841	17,184
Constable Precinct #2	78,421	79,921	79,419	502
Constable Precinct #3	7,218	7,218	1,341	5,877
Attorney - Victim Services	245,506	245,506	239,046	6,460
Public Defender	2,015,171	2,130,171	2,093,711	36,460
General Government	2,912,564	2,280,778	1,106,249	1,174,529
County Administrator - Channel 77	201,072	201,072	107,293	93,779
Juvenile Justice Center - Administration	1,569,063	1,569,063	1,500,284	68,779
Juvenile Justice Center - Detention	3,237,081	3,237,081	3,076,200	160,881
Financial Services	1,402,950	1,402,950	1,299,484	103,466
Legal Defender	1,221,670	1,231,670	1,157,397	74,273
Human Resources	740,794	820,794	762,263	58,531
General Services	2,099,934	2,099,934	1,967,160	132,774
Information Technology Services	2,973,112	2,973,112	2,560,712	412,400
Development Services	790,018	790,018	705,987	84,031
Geographical Information Systems	460,972	460,972	398,305	62,667
Planning and Zoning	1,157,179	1,157,179	958,239	198,940
DDS- Customer Service	695,013	695,013	579,894	115,119
Superior Court - Adult Probation - Pretr	358,728	359,958	359,958	-

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2012

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Public safety:				
Building Safety	622,281	622,281	553,338	68,943
Superior Court - Adult Probation	1,975,912	1,913,347	1,861,543	51,804
Adult Prob-Graffiti Abate	64,612	64,661	64,455	206
Sheriff - Administration	8,329,442	8,329,442	8,270,173	59,269
Sheriff - Medical Examiner	432,272	432,272	439,842	(7,570)
Emergency Services	174,415	174,415	85,928	88,487
Sanitation:				
Public Works - Solid Waste Operations	666,863	666,863	560,891	105,972
Health:				
Environmental Programs	291,464	291,464	278,363	13,101
Medical Eligibility Prog	-	-	57	(57)
Welfare:				
Medical Eligibility Prog	10,939,121	11,106,224	10,922,887	183,337
Public Fiduciary	597,242	597,242	546,089	51,153
Culture and recreation:				
Public Works - Parks	6,627	6,627	5,855	772
Education:				
School Superintendent	361,923	361,923	362,028	(105)
Capital outlay	461,462	461,462	533,039	(71,577)
Debt service:				
Principal retirement	41,276	41,276	41,275	1
Interest and fiscal charges	1,824	1,824	1,824	-
Total Expenditures	66,586,674	66,452,120	62,159,841	4,292,279
Excess (deficiency) of revenues over expenditures	349,071	483,625	6,756,172	6,272,547
Other financing sources (uses):				
Transfers in	384,000	384,000	413,870	29,870
Transfers out	(7,975,018)	(8,159,572)	(7,637,752)	521,820
Total other financing sources (uses)	(7,591,018)	(7,775,572)	(7,223,882)	551,690
Net change in fund balance	(7,241,947)	(7,291,947)	(467,710)	6,824,237
Fund balances - beginning (July 1, 2011)	7,241,947	7,291,947	18,396,444	11,104,497
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 17,928,734	\$ 17,928,734

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2012

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 10,845,462	\$ 10,845,462	\$ 11,344,489	\$ 499,027
Intergovernmental	223,244	223,244	135,030	(88,214)
Charges for services	495,500	495,500	463,708	(31,792)
Investment income	21,865	21,865	3,802	(18,063)
Miscellaneous	25,532	25,532	11,644	(13,888)
Total Revenue	11,611,603	11,611,603	11,958,673	347,070
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	17,394,181	17,394,181	16,536,724	857,457
Capital outlay	64,000	64,000	117,802	(53,802)
Total Expenditures	17,458,181	17,458,181	16,654,526	803,655
Excess (deficiency) of revenues over expenditures	(5,846,578)	(5,846,578)	(4,695,853)	1,150,725
Other financing sources (uses):				
Transfers in	6,215,366	6,215,366	6,215,366	-
Transfers out	(1,881,925)	(1,881,925)	(1,407,925)	474,000
Total other financing sources (uses)	4,333,441	4,333,441	4,807,441	474,000
Net change in fund balance	(1,513,137)	(1,513,137)	111,588	1,624,725
Fund balances - beginning (July 1, 2011)	1,513,137	1,513,137	1,696,353	183,216
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 1,807,941	\$ 1,807,941

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Library District General Operations Fund

Year Ended June 30, 2012

	Library District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 10,225,013	\$ 10,225,013	\$ 10,439,203	\$ 214,190
Intergovernmental	16,276	16,276	70,348	54,072
Charges for services	16,016	16,016	21,359	5,343
Fines and forfeits	46,723	46,723	74,005	27,282
Investment income	155,070	155,070	70,495	(84,575)
Rents	4,880	4,880	1,561	(3,319)
Miscellaneous	62,615	62,615	145,749	83,134
Total Revenue	10,526,593	10,526,593	10,822,720	296,127
Expenditures:				
Current:				
Culture and recreation:				
Library	8,116,076	8,116,076	7,390,235	725,841
Capital outlay	30,000	30,000	47,814	(17,814)
Total Expenditures	8,146,076	8,146,076	7,438,049	708,027
Excess of revenues over expenditures				
Excess of revenues over expenditures	2,380,517	2,380,517	3,384,671	1,004,154
Other financing sources (uses):				
Transfers out	(3,324,825)	(3,324,825)	(3,324,825)	-
Total other financing sources (uses)	(3,324,825)	(3,324,825)	(3,324,825)	-
Net change in fund balance	(944,308)	(944,308)	59,846	1,004,154
Fund balances - beginning (July 1, 2011)	944,308	944,308	9,473,557	8,529,249
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 9,533,403	\$ 9,533,403

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District General Operations Fund

Year Ended June 30, 2012

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 3,118,174	\$ 3,118,174	\$ 3,202,688	\$ 84,514
Licenses and permits	-	-	2,610	2,610
Charges for services	6,000	6,000	7,579	1,579
Fines and forfeits	-	-	-	-
Investment income	46,863	46,863	121,556	74,693
Miscellaneous	-	-	334	334
Total Revenue	3,171,037	3,171,037	3,334,767	163,730
Expenditures:				
Current:				
Highway and streets:				
Flood Control	3,063,585	3,063,585	937,204	2,126,381
Capital outlay	14,420,000	14,420,000	224,071	14,195,929
Total Expenditures	17,483,585	17,483,585	1,161,275	16,322,310
Excess (deficiency) of revenues over expenditures	(14,312,548)	(14,312,548)	2,173,492	16,486,040
Net change in fund balance	(14,312,548)	(14,312,548)	2,173,492	16,486,040
Fund balances - beginning (July 1, 2011)	14,312,548	14,312,548	15,427,012	1,114,464
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 17,600,504	\$ 17,600,504

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Health Services District General Operations Fund

Year Ended June 30, 2012

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 2,169,093	\$ 2,169,093	\$ 2,258,309	\$ 89,216
Licenses and permits	398,000	398,000	355,830	(42,170)
Charges for services	576,961	630,961	378,074	(252,887)
Fines and forfeits	-	-	30	30
Investment income	6,500	6,500	1,734	(4,766)
Miscellaneous	18,200	18,200	70,704	52,504
Total Revenue	3,168,754	3,222,754	3,064,681	(158,073)
Expenditures:				
Current:				
Health:				
Health	1,690,470	1,690,470	1,616,112	74,358
Child Health	403,350	403,350	221,756	181,594
Communicable Disease	471,711	471,711	389,813	81,898
Environmental Health	476,831	476,831	471,804	5,027
Vector Control	140,665	140,665	142,179	(1,514)
Vital Records	185,595	239,595	194,447	45,148
Nursing	998,596	998,596	736,443	262,153
Injury Prevention	65,739	65,739	63,818	1,921
Total Expenditures	4,432,957	4,486,957	3,836,372	650,585
Excess (deficiency) of revenues over expenditures	(1,264,203)	(1,264,203)	(771,691)	492,512
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(321,140)	(321,140)	(321,140)	-
Total other financing sources (uses)	465,758	465,758	465,758	-
Net change in fund balance	(798,445)	(798,445)	(305,933)	492,512
Fund balances - beginning (July 1, 2011)	798,445	798,445	784,951	(13,494)
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 479,018	\$ 479,018

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Development Services HURF Fund

Year Ended June 30, 2012

	Development Services HURF Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 1,100,000	\$ 1,100,000	\$ 912,500	\$ (187,500)
Licenses and permits	25,000	25,000	34,192	9,192
Intergovernmental	4,630,006	4,630,006	4,400,660	(229,346)
Charges for services	12,000	12,000	-	(12,000)
Investment income	150,000	150,000	119,142	(30,858)
Miscellaneous	-	-	1,633	1,633
Total Revenue	5,917,006	5,917,006	5,468,127	(448,879)
Expenditures:				
Current:				
Highway and Streets:				
Development Services	2,978,262	2,978,262	1,888,145	1,090,117
Capital outlay	16,894,622	16,894,622	3,689,254	13,205,368
Total Expenditures	19,872,884	19,872,884	5,577,399	14,295,485
Excess (deficiency) of revenues over expenditures	(13,955,878)	(13,955,878)	(109,272)	13,846,606
Net change in fund balance	(13,955,878)	(13,955,878)	(109,272)	13,846,606
Fund balances - beginning (July 1, 2011)	13,955,878	13,955,878	15,990,959	2,035,081
Fund balances - ending (June 30, 2012)	\$ -	\$ -	\$ 15,881,687	\$ 15,881,687

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes to Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

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

**Schedule of
Agent Retirement Plans'
Funding Progress**

YUMA COUNTY
Required Supplementary Information
Schedule of Agent Retirement Plans' Funding Progress
June 30, 2012

Exhibit F- 1

Public Safety Personnel Retirement System (PSPRS)									
Actuarial Valuation Date	Actuarial Value of Plan Assets (a)		Actuarial Accrued Liability (b)		Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll ([a-b] / c)	
6/30/2011									
Pension	\$	14,927,778	\$	22,972,839	\$	(8,045,061)	65.00%	\$ 4,999,438	-160.94%
Health Insurance		-		597,529		(597,529)	0.00%	4,999,438	-11.95%
6/30/2010									
Pension		13,867,657		21,560,771		(7,693,114)	64.32%	5,302,661	145.08%
Health Insurance		-		485,986		(485,986)	0.00%	5,302,661	9.16%
6/30/2009									
Pension		12,863,210		19,729,227		(6,866,017)	65.20%	4,531,312	151.53%
Health Insurance		-		460,920		(460,920)	0.00%	4,531,312	10.17%
Corrections Officer Retirement Plan (CORP)									
Actuarial Valuation Date	Actuarial Value of Plan Assets (a)		Actuarial Accrued Liability (b)		Funding (Liability) Excess (a-b)	Funded Ratio (a/b)	Annual Covered Payroll (c)	Unfunded Liability as Percentage of Covered Payroll ([a-b] / c)	
6/30/2011									
Pension	\$	11,465,215	\$	12,475,019	\$	(1,009,804)	91.90%	\$ 5,450,325	-18.56%
Health Insurance		-		411,608		(411,608)	0.00%	5,450,325	-7.55%
6/30/2010									
Pension		11,068,507		10,663,857		404,650	103.79%	5,702,635	0.00%
Health Insurance		-		220,916		(220,916)	0.00%	5,702,635	3.87%
6/30/2009									
Pension		10,554,739		9,417,154		1,137,585	112.08%	5,627,614	0.00%
Health Insurance		-		240,990		(240,990)	0.00%	5,627,614	4.28%

See accompanying notes to schedule of agent retirement plans' funding progress

**Notes to Schedule of
Agent Retirement Plans'
Funding Progress**

Note 1 – Actuarial Information Available

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

The funding progress information for CORP-AOC is only reported for the plan as a whole and, therefore, actuarial information for the County, as a participating government, is not available.

As provided by the PSPRS and CORP plans, actuarial reports are provided individualized to Yuma County. The actuarial reports describe the methodology and assumptions made to satisfy the funding objectives.

Infrastructure Assets

Modified Approach for County's Paved Roads

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

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 581.69 center lane miles (addition of 1.71 miles from last fiscal year) of paved roads that the County is responsible to maintain and preserve.

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

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

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

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

<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)

The current assessment of eligible roads was completed in May 2012. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment studies were completed on July 2009, May 2006, May 2003, and July 2000.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2012, the County's eligible roads were rated at an OCI of 74.71 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>OCI Range</u>
Excellent – Very good	20.86 %	100 – 80
Above average – Good	63.16 %	80 – 65
Average	14.30 %	65 – 40
Below average – Poor	1.6383 %	40 – 20
Very poor – Needs immediate work	0.0447 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended \$1,318,980 on maintenance for the fiscal year ended June 30, 2012. These expenditures delayed deterioration and preserved the condition to an acceptable level, however the overall condition of the roads was not improved through these maintenance expenditures. The County has estimated that the amount of annual expenditures required to maintain paved roads at the average OCI of 65 is a minimum of \$ 856,254 for the fiscal year ending June 30, 2013. The decrease of \$765,678 in actual expenditures in fiscal year 2011 over fiscal year 2010 was due to the State of Arizona budget cuts for the second year in a row. As less revenue was anticipated fewer repair contracts were entered into, and therefore, less costs were incurred. The 2012 estimated budget has increased in the amount of \$897,137 due to a carryover in funds from 2011. The 2013 estimated budget has decreased \$816,437 due to continual State of Arizona budget cuts. A schedule of estimated annual amounts calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last 10 (ten) years is presented below:

<u>Fiscal Year</u>	<u>Maintenance Estimate</u>	<u>Actual Expenditures</u>	<u>OCI Rating</u>
2003 – 2004	980,182	1,161,080	78.04
2004 – 2005	1,161,000	1,798,833	79.30
2005 – 2006	988,412	808,199	79.29
2006 – 2007	1,971,293	1,858,342	76.31
2007 – 2008	2,563,000	1,633,484	76.40
2008 – 2009	2,035,000	2,048,509	77.35
2009 – 2010	2,687,000	1,688,034	74.99
2010 – 2011	775,554	922,356	74.67
2011 – 2012	1,672,691	1,318,980	74.71
2012 – 2013	856,254	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

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Debt Service Fund.....	101

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2012

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 22,270,574	\$ 22,270,574	\$ 23,161,816	\$ 891,242
Interest On Delinquent Taxes	956,562	956,562	1,026,842	70,280
Auto Lieu Tax	4,593,862	4,593,862	4,533,376	(60,486)
County Sales Tax	10,845,462	10,845,462	11,344,479	499,017
Franchise Tax	186,000	186,000	180,411	(5,589)
Total Taxes	38,852,460	38,852,460	40,246,924	1,394,464
Business Licenses	2,000	2,000	2,925	925
Building Permits	240,169	240,169	297,773	57,604
Plumbing Permits	32,500	32,500	27,545	(4,955)
Electrical Permits	71,200	71,200	63,696	(7,504)
Mechanical Permits	17,993	17,993	16,984	(1,009)
Sign Permits	3,000	3,000	7,247	4,247
Environmental Health Permits	120,000	120,000	77,695	(42,305)
Mobile Home Permits	22,705	22,705	17,220	(5,485)
Planning Variance Permits	3,000	3,000	7,358	4,358
Special Use Permits	8,977	8,977	25,149	16,172
Total Licenses and permits	521,544	521,544	543,592	22,048
Federal Grants	75,000	75,000	83,211	8,211
Federal Payments In Lieu Of Taxes	3,224,801	3,224,801	3,325,344	100,543
Southwest Border Grant Initiative	400,000	400,000	628,936	228,936
Agency Reimbursements	209,120	150,183	5,000	(145,183)
State Grants	-	58,937	59,826	889
State Shared Sales Tax	16,706,786	16,706,786	17,349,424	642,638
State Shared Liquor Licenses	29,000	29,000	24,216	(4,784)
State Shared Revenue	-	-	19,507	19,507
Total Intergovernmental	20,644,707	20,644,707	21,495,464	850,757
Septic Reassignment Fee	6,000	6,000	17,650	11,650
Plan Check Fees	145,000	145,000	159,948	14,948
Legal Services/Attorney's Fees	405,000	405,000	436,385	31,385
Modifications (P&Z)	-	-	1,140	1,140
Zoning Application Fees	17,500	17,500	16,125	(1,375)
Subdivision Fees	13,000	13,000	11,100	(1,900)
Recording Fees	375,000	375,000	305,647	(69,353)
Reinspection Fees	6,500	6,500	4,324	(2,176)
Temporary Use Permit	5,000	5,000	3,855	(1,145)
Planning & Zoning Books & Maps	50	50	92	42
Treasurer's Office Fees	8,500	8,500	140,943	132,443
Public Fiduciary Fees & Charges	67,000	67,000	67,455	455
Assessor's Office Fees	2,000	2,000	4,215	2,215
Payroll Garnishment Fees	2,000	2,000	2,881	881
Special District Charges	386,979	386,979	248,447	(138,532)
Indirect Cost Revenue	2,906,051	2,906,051	2,909,067	3,016
Sheriff Fees	26,000	26,000	18,936	(7,064)
Sheriff Fingerprint/Copy Fees	76,000	76,000	58,909	(17,091)
Correctional Housing - Juvenile	102,500	102,500	39,964	(62,536)
Medical Services Fees	23,350	23,350	26,475	3,125
Total Charges for services	4,573,430	4,573,430	4,473,558	(99,872)

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2012

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Superior Court Fines	385,000	385,000	291,433	(93,567)
Constable Fines	25,000	25,000	23,050	(1,950)
Justice Court #1 Fines	850,000	850,000	805,580	(44,420)
Justice Court #2 Fines	150,000	150,000	215,234	65,234
Justice Court #3 Fines	265,000	265,000	216,018	(48,982)
House Arrest Fees	10,000	10,000	11,841	1,841
Juvenile Court Fines & Fees	60,000	60,000	48,413	(11,587)
Work Furlough Fees	53,000	53,000	29,064	(23,936)
Zoning Violation Fines	7,500	7,500	1,415	(6,085)
Other Fines	12,500	12,500	16,695	4,195
Anti-Racketeering Forfeits	-	-	-	-
Fill The Gap Earned Revenue	-	-	-	-
Total Fines and forfeits	1,818,000	1,818,000	1,658,743	(159,257)
Interest On Investments	200,000	200,000	105,192	(94,808)
Total Investment income	200,000	200,000	105,192	(94,808)
Rent General	6,001	6,001	6,001	-
Rent Housing Property	11,674	11,674	11,674	-
Total Rents	17,675	17,675	17,675	-
Vending Machine Proceeds	6,650	6,650	686	(5,964)
Telephone Revenue	655	655	213	(442)
Bad Check Fees	2,792	2,792	2,250	(542)
Elections Deposits	141,332	141,332	174,266	32,934
Void/Stale Dated Revenue	10,000	10,000	20,487	10,487
Restitution & Other Payments	6,500	6,500	7,907	1,407
Sale Of Auction Items	40,000	40,000	37,268	(2,732)
Cash Over/Short	500	500	70	(430)
Miscellaneous Revenues	99,500	99,500	131,718	32,218
Total Miscellaneous	307,929	307,929	374,865	66,936
Total General Fund Revenue	\$ 66,935,745	\$ 66,935,745	\$ 68,916,013	\$ 1,980,268

* Variance = Positive / (Negative)

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2012

Department / Agency	General Fund		0100		Total	
	Budgeted Amounts		Actual Amounts		Agency Expenditure	Variance *
	Original	Final	Current	Capital Outlay		
County Administrator	\$ 2,495,795	\$ 2,559,289	\$ 2,377,547	-	\$ 2,377,547	\$ 181,742
Board of Supervisors	479,462	479,462	469,506	-	469,506	9,956
Treasurer	717,624	717,624	694,972	-	694,972	22,652
Assessor	1,827,377	1,827,377	1,807,488	-	1,807,488	19,889
Recorder	611,250	611,250	551,975	-	551,975	59,275
Election Services	422,180	422,180	351,456	-	351,456	70,724
Attorney - Civil Division	804,985	802,985	705,182	-	705,182	97,803
Attorney - Criminal Division	2,764,735	2,790,364	2,747,149	-	2,747,149	43,215
Attorney - Administration Division	597,051	597,051	559,089	-	559,089	37,962
Clerk of Superior Court	1,918,293	1,918,293	1,898,145	-	1,898,145	20,148
Superior Court	2,801,260	2,857,446	2,827,582	-	2,827,582	29,864
Superior Court - Security	518,034	518,034	490,761	-	490,761	27,273
Superior Court - Collections	323,521	323,521	305,124	-	305,124	18,397
Court Trial Services	754,732	791,238	593,836	-	593,836	197,402
Superior Court - Information And Tech	400,893	405,993	390,866	\$ 9,469	400,335	5,658
Justice Court #1	1,132,558	1,132,558	1,067,465	-	1,067,465	65,093
Justice Court #2	296,162	296,162	289,550	-	289,550	6,612
Justice Court #3	316,535	316,535	297,778	-	297,778	18,757
Constable Precinct #1	271,025	271,025	253,841	-	253,841	17,184
Constable Precinct #2	78,421	79,921	79,419	-	79,419	502
Constable Precinct #3	7,218	7,218	1,341	-	1,341	5,877
Attorney - Victim Services	245,506	245,506	239,046	-	239,046	6,460
Public Defender	2,020,171	2,135,171	2,093,711	-	2,093,711	41,460
General Government	2,912,564	2,280,778	1,106,249	-	1,106,249	1,174,529
County Administrator - Channel 77	227,571	227,571	107,293	-	107,293	120,278
Juvenile Justice Center - Administration	1,569,063	1,569,063	1,500,284	31,902	1,532,186	36,877
Juvenile Justice Center - Detention	3,237,081	3,237,081	3,076,200	26,840	3,103,040	134,041
Financial Services	1,402,950	1,402,950	1,299,484	-	1,299,484	103,466
Legal Defender	1,221,670	1,231,670	1,157,397	-	1,157,397	74,273
Human Resources	740,794	820,794	762,263	-	762,263	58,531
General Services	2,109,934	2,109,934	1,967,160	-	1,967,160	142,774
Information Technology Services	2,973,112	2,973,112	2,560,712	36,287	2,596,999	376,113
Development Services	790,018	790,018	705,987	1,898	707,885	82,133
Geographical Information Systems	460,972	460,972	398,305	-	398,305	62,667
Planning and Zoning	1,157,179	1,157,179	958,239	-	958,239	198,940
DDS- Customer Service	695,013	695,013	579,894	-	579,894	115,119
Superior Court - Adult Probation - Pretr	358,728	359,958	359,958	-	359,958	-
Total General government	41,661,437	41,422,296	37,632,254	106,396	37,738,650	3,683,646
Building Safety	622,281	622,281	553,338	-	553,338	68,943
Superior Court - Adult Probation	1,975,912	1,913,347	1,861,543	9,675	1,871,218	42,129
Adult Prob-Graffiti Abate	64,612	64,661	64,455	-	64,455	206
Sheriff - Administration	8,749,405	8,749,405	8,270,173	401,755	8,671,928	77,477
Sheriff - Medical Examiner	432,272	432,272	439,842	-	439,842	(7,570)
Emergency Services	174,415	174,415	85,928	12,713	98,641	75,774
Total Public safety	12,018,897	11,956,381	11,275,279	424,143	11,699,422	256,959
Public Works - Solid Waste Operations	709,963	709,963	603,990	-	603,990	105,973
Total Sanitation	709,963	709,963	603,990	-	603,990	105,973
Environmental Programs	291,464	291,464	278,363	2,500	280,863	10,601
Medical Eligibility Prog	-	-	57	-	57	(57)
Total Health	291,464	291,464	278,420	2,500	280,920	10,544

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2012

Department / Agency	General Fund		0100		Total	
	Budgeted Amounts		Actual Amounts		Agency Expenditure	Variance *
	Original	Final	Current	Capital Outlay		
Medical Eligibility Prog	10,939,121	11,106,224	10,922,887	-	10,922,887	183,337
Public Fiduciary	597,242	597,242	546,089	-	546,089	51,153
Total Welfare	11,536,363	11,703,466	11,468,976	-	11,468,976	234,490
Public Works - Parks	6,627	6,627	5,855	-	5,855	772
Total Culture and recreation	6,627	6,627	5,855	-	5,855	772
School Superintendent	361,923	361,923	362,028	-	362,028	(105)
Total Education	361,923	361,923	362,028	-	362,028	(105)
Total General Fund	\$ 66,586,674	\$ 66,452,120	\$ 61,626,802	\$ 533,039	\$ 62,159,841	\$ 4,292,279

* Variance = Positive / (Negative)

YUMA COUNTY
Budgetary Comparison Schedule - Capital Improvements Fund
Year Ended June 30, 2012

Exhibit G - 3

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	-	-	\$ 18,052	\$ 18,052
Investment income	\$ 32,000	\$ 32,000	19,545	(12,455)
Miscellaneous	-	-	12,166	12,166
Total Revenue	32,000	32,000	49,763	17,763
Expenditures:				
Current:				
General government:				
General Services	125,000	125,000	181,827	(56,827)
Information Technology Services	-	-	7,921	(7,921)
Development Services	1,243,500	1,243,500	32,981	1,210,519
Public Fiduciary	-	50,000	823	49,177
Capital outlay:				
Election Services	-	142,000	-	142,000
General Services	318,259	346,346	181,086	165,260
Information Technology Services	751,452	751,452	384,574	366,878
Development Services	19,006,952	19,006,952	348,572	18,658,380
Total Expenditures	21,445,163	21,665,250	1,137,784	20,527,466
Excess (deficiency) of revenues over expenditures	(21,413,163)	(21,633,250)	(1,088,021)	20,545,229
Other financing sources (uses):				
Bonds proceeds	-	-	2,435,000	2,435,000
Transfers in	1,496,000	1,588,000	1,588,000	-
Transfers out	(1,500,000)	(1,500,000)	(829,000)	671,000
Total other financing sources (uses)	(4,000)	88,000	3,194,000	3,106,000
Net change in fund balance	(21,417,163)	(21,545,250)	2,105,979	23,651,229
Fund balance - beginning (July 1, 2011)	21,417,163	21,545,250	2,460,365	(19,084,885)
Fund balance - ending (June 30, 2012)	\$ -	\$ -	\$ 4,566,344	\$ 4,566,344

* Variance = Positive or (Negative)

Budgetary Comparison Schedule - B and C Colonia - Debt Service Fund

Year Ended June 30, 2012

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Special assessments	\$ 214,497	\$ 214,497	\$ 532,495	\$ 317,998
Investment income	-	-	2,011	2,011
Total Revenue	214,497	214,497	534,506	320,009
Expenditures:				
Debt service:				
Principal retirement	126,275	126,275	126,274	1
Interest and fiscal charges	88,222	88,222	110,921	(22,699)
Total Expenditures	214,497	214,497	237,195	(22,698)
Excess (deficiency) of revenues over expenditures	-	-	297,311	297,311
Net change in fund balance	-	-	297,311	297,311
Fund balance - beginning (July 1, 2011)	-	-	98,041	98,041
Fund balance - ending (June 30, 2012)	\$ -	\$ -	\$ 395,352	\$ 395,352

* Variance = Positive or (Negative)

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Nonmajor Governmental Funds

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**Combining Balance Sheet
Nonmajor Governmental Funds**

Special Revenue Funds	106
Debt Service Funds	122
Capital Projects Funds	124

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2012

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Assets						
Cash and cash equivalents	\$ 23,158	\$ 53,192	-	\$ 683,339	\$ 45,491	\$ 40,294
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	52,408	-	25
Accrued interest	32	81	\$ 85	669	\$ 156	50
Due from:						
Other funds	-	-	65,934	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 23,190	\$ 53,273	\$ 66,019	\$ 736,416	\$ 45,647	\$ 40,369
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 19,662	\$ 52,507	-	\$ 845	\$ 10,843	\$ 21,674
Accrued payroll and employee benefits	492	168	\$ 27,336	9,711	17,710	1,841
Due to:						
Other funds	1,118	492	2,000	1,151	1	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 21,272	\$ 53,167	\$ 29,336	\$ 11,707	\$ 28,554	\$ 23,515
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	\$ 1,918	\$ 106	\$ 36,683	\$ 724,709	\$ 17,093	\$ 16,854
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	\$ 1,918	\$ 106	\$ 36,683	\$ 724,709	\$ 17,093	\$ 16,854
Total liabilities and fund balances	\$ 23,190	\$ 53,273	\$ 66,019	\$ 736,416	\$ 45,647	\$ 40,369

Exhibit H-1

(Continued)

Adult Probation						Assessor	Attorney
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Global Positioning System 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207
\$ 26,175	\$ 208,984	\$ 33,831	\$ 42,996	\$ 40	-	\$ 100,872	-
-	-	-	-	-	-	-	-
1,735	-	-	-	-	-	-	-
38	243	32	41	-	-	98	-
-	-	232	-	-	-	7	-
-	-	-	-	-	\$ 908	-	\$ 33,839
-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	-
\$ 28,268	\$ 209,227	\$ 34,095	\$ 43,037	\$ 40	\$ 908	\$ 100,977	\$ 33,839
\$ 559	\$ 33,355	\$ 125	-	-	\$ 58	\$ 156	-
1,624	6,602	-	-	-	-	-	\$ 3,668
-	147,135	-	-	-	844	-	30,171
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 2,183	\$ 187,092	\$ 125	\$ -	\$ -	\$ 902	\$ 156	\$ 33,839
\$ 320	-	-	-	-	-	-	-
25,765	\$ 22,135	\$ 33,970	\$ 43,037	\$ 40	\$ 6	\$ 100,821	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 26,085	\$ 22,135	\$ 33,970	\$ 43,037	\$ 40	\$ 6	\$ 100,821	\$ -
\$ 28,268	\$ 209,227	\$ 34,095	\$ 43,037	\$ 40	\$ 908	\$ 100,977	\$ 33,839

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2012

	Attorney					
	Crime Victim Comp Grant 2209	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti- Racketeering 2235
Assets						
Cash and cash equivalents	\$ 837	-	\$ 3	\$ 8,975	-	\$ 355,502
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	-	-	16	-	346
Due from:						
Other funds	-	-	-	-	\$ 10,365	6,637
Other governments	18,874	\$ 22,807	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 19,711	\$ 22,807	\$ 3	\$ 8,991	\$ 10,365	\$ 362,485
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 5,512	-	-	\$ 5,888	-	\$ 1,608
Accrued payroll and employee benefits	-	\$ 4,187	-	918	\$ 4,353	763
Due to:						
Other funds	14,200	18,620	\$ 3	1,380	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 19,712	\$ 22,807	\$ 3	\$ 8,186	\$ 4,353	\$ 2,371
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	\$ 805	\$ 6,012	\$ 360,114
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	\$ (1)	-	-	-	-	-
Total fund balances	\$ (1)	\$ -	\$ -	\$ 805	\$ 6,012	\$ 360,114
Total liabilities and fund balances	\$ 19,711	\$ 22,807	\$ 3	\$ 8,991	\$ 10,365	\$ 362,485

(Continued)

Attorney									
Fed Revenue Asset Sharing 2277	Federal Justice 2278	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335		
\$ 5,025	\$ 12,041	\$ 827	\$ 1,942	\$ 147,868	\$ 240,664	\$ 20,536	\$ 8,461		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
5	12	1	2	156	-	281	-		
-	-	-	-	-	-	8	-		
-	-	-	-	35,735	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 5,030	\$ 12,053	\$ 828	\$ 1,944	\$ 183,759	\$ 240,664	\$ 20,825	\$ 8,461		
\$ 126	-	-	-	-	-	-	-		
-	-	-	-	\$ 2,301	-	-	-		
-	-	-	-	888	\$ 4,479	\$ 15	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 126	\$ -	\$ -	\$ -	\$ 3,189	\$ 4,479	\$ 15	\$ -		
-	-	-	-	-	-	-	-		
\$ 4,904	\$ 12,053	\$ 828	\$ 1,944	-	\$ 236,185	\$ 20,810	\$ 8,461		
-	-	-	-	-	-	-	-		
-	-	-	-	\$ 180,570	-	-	-		
-	-	-	-	-	-	-	-		
\$ 4,904	\$ 12,053	\$ 828	\$ 1,944	\$ 180,570	\$ 236,185	\$ 20,810	\$ 8,461		
\$ 5,030	\$ 12,053	\$ 828	\$ 1,944	\$ 183,759	\$ 240,664	\$ 20,825	\$ 8,461		

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2012

	Attorney			Clerk of Superior Court		
	Victim Assist Program 2343	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216
Assets						
Cash and cash equivalents	\$ 912	\$ 12,235	\$ 5,732	\$ 47,083	\$ 1,636	\$ 77,589
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	-	-	45	2	75
Due from:						
Other funds	352	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 1,264	\$ 12,235	\$ 5,732	\$ 47,128	\$ 1,638	\$ 77,664
Liabilities and Fund Balances						
Liabilities						
Accounts payable	-	-	-	-	-	-
Accrued payroll and employee benefits	\$ 1,264	-	\$ 1,248	\$ 417	-	\$ 922
Due to:						
Other funds	-	-	4,484	-	-	139
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 1,264	\$ -	\$ 5,732	\$ 417	\$ -	\$ 1,061
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	\$ 12,235	-	\$ 46,711	\$ 1,638	\$ 76,603
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	\$ -	\$ 12,235	\$ -	\$ 46,711	\$ 1,638	\$ 76,603
Total liabilities and fund balances	\$ 1,264	\$ 12,235	\$ 5,732	\$ 47,128	\$ 1,638	\$ 77,664

Exhibit H-1

(Continued)

Clerk of Superior Court			Development Services		Election Services		Emergency Mgmt
Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Health and Human Services 2347	Other Grants 2334
\$ 58,829	\$ 7,867	\$ 2,976	\$ 826,161	-	\$ 11,903	\$ 30,000	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
56	-	3	797	\$ 41	4	11	-
-	-	-	-	17,920	-	-	-
-	-	-	-	78,293	-	-	\$ 25,650
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 58,885	\$ 7,867	\$ 2,979	\$ 826,958	\$ 96,254	\$ 11,907	\$ 30,011	\$ 25,650
-	-	-	-	\$ 71,735	-	-	\$ 3,113
-	-	-	-	-	-	-	1,675
-	\$ 7,867	-	\$ 24,250	-	-	-	1,902
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 7,867	\$ -	\$ 24,250	\$ 71,735	\$ -	\$ -	\$ 6,690
-	-	-	-	-	-	-	-
\$ 58,885	-	\$ 2,979	\$ 802,708	\$ 24,519	\$ 11,907	\$ 30,011	\$ 18,960
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 58,885	\$ -	\$ 2,979	\$ 802,708	\$ 24,519	\$ 11,907	\$ 30,011	\$ 18,960
\$ 58,885	\$ 7,867	\$ 2,979	\$ 826,958	\$ 96,254	\$ 11,907	\$ 30,011	\$ 25,650

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2012

	Housing					Juvenile Court
	HOME	Public	Conventional	Section 8	Water Co.	Family
	Grant	Housing	13-6-PHA	Voucher Prog	13-6	Counseling
	2269	2271	2273	2274	2275	2212
Assets						
Cash and cash equivalents	\$ 2,639	\$ 65,433	\$ 524,198	\$ 836,721	\$ 454,470	\$ 6,389
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	7,825	38,107	49	13,381	-
Accrued interest	2	1	-	-	-	12
Due from:						
Other funds	-	-	-	874	-	456
Other governments	3,300	-	-	-	-	-
Inventory	-	-	10,028	-	-	-
Prepaid items	-	-	256	183	-	-
Total Assets	\$ 5,941	\$ 73,259	\$ 572,589	\$ 837,827	\$ 467,851	\$ 6,857
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 250	\$ 1,678	\$ 27,661	\$ 46,557	\$ 1,264	\$ 28
Accrued payroll and employee benefits	-	14,750	-	-	-	-
Due to:						
Other funds	356	26,729	6,384	-	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	169,647	89,687	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 606	\$ 43,157	\$ 203,692	\$ 136,244	\$ 1,264	\$ 28
Fund balances:						
Nonspendable	-	-	\$ 10,284	\$ 183	-	-
Restricted	\$ 5,335	\$ 30,102	358,613	701,400	-	\$ 6,829
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	\$ 466,587	-
Unassigned	-	-	-	-	-	-
Total fund balances	\$ 5,335	\$ 30,102	\$ 368,897	\$ 701,583	\$ 466,587	\$ 6,829
Total liabilities and fund balances	\$ 5,941	\$ 73,259	\$ 572,589	\$ 837,827	\$ 467,851	\$ 6,857

Exhibit H-1

(Continued)

Juvenile Court									
Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248		
\$ 211,644	\$ 15,654	\$ 13,097	\$ 456,411	\$ 536,699	\$ 498	\$ 40,580	\$ 1,458		
-	-	-	-	-	-	-	-		
21,304	-	-	-	5,709	-	-	-		
176	19	-	464	536	2	123	12		
-	1	-	2	-	-	622	48		
-	-	-	-	64,929	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 233,124	\$ 15,674	\$ 13,097	\$ 456,877	\$ 607,873	\$ 500	\$ 41,325	\$ 1,518		
-	\$ 15,673	-	\$ 3,640	\$ 5,865	-	\$ 551	\$ 4		
\$ 2,542	-	-	3,522	7,902	\$ 249	12,838	1,465		
19,202	-	\$ 5,522	-	59,242	249	-	-		
-	-	-	-	-	-	-	53		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
\$ 21,744	\$ 15,673	\$ 5,522	\$ 7,162	\$ 73,009	\$ 498	\$ 13,389	\$ 1,522		
-	-	-	-	-	-	-	-		
\$ 211,380	\$ 1	-	\$ 449,715	\$ 391,864	\$ 2	\$ 27,936	-		
-	-	-	-	-	-	-	-		
-	-	\$ 7,575	-	143,000	-	-	-		
-	-	-	-	-	-	-	\$ (4)		
\$ 211,380	\$ 1	\$ 7,575	\$ 449,715	\$ 534,864	\$ 2	\$ 27,936	\$ (4)		
\$ 233,124	\$ 15,674	\$ 13,097	\$ 456,877	\$ 607,873	\$ 500	\$ 41,325	\$ 1,518		

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2012

	Juvenile Court					
	Court Improvement 2249	Improving AM Schools 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266
Assets						
Cash and cash equivalents	\$ 1,567	\$ 586	\$ 16,682	\$ 1,662	\$ 50,354	\$ 81,303
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	5	2	17	8	169	150
Due from:						
Other funds	-	-	-	86	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 1,572	\$ 588	\$ 16,699	\$ 1,756	\$ 50,523	\$ 81,453
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 1,216	\$ 1,757	-	\$ 310	\$ 5,151	\$ 20,036
Accrued payroll and employee benefits	355	163	-	511	15,666	9,854
Due to:						
Other funds	-	11,029	\$ 16,668	-	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 1,571	\$ 12,949	\$ 16,668	\$ 821	\$ 20,817	\$ 29,890
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	\$ 1	-	\$ 31	\$ 935	\$ 29,706	\$ 51,563
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	\$ (12,361)	-	-	-	-
Total fund balances	\$ 1	\$ (12,361)	\$ 31	\$ 935	\$ 29,706	\$ 51,563
Total liabilities and fund balances	\$ 1,572	\$ 588	\$ 16,699	\$ 1,756	\$ 50,523	\$ 81,453

(Continued)

Juvenile Court			Justice Courts	Legal & Public Defenders		Library District	
Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
\$ 10,666	\$ 32,606	\$ 4,283	\$ 418,715	\$ 1,893	\$ 9,110	\$ 9,798	\$ 95,354
-	-	-	-	-	-	-	-
-	-	-	1,191	-	29	-	-
20	80	6	402	2	15	11	106
-	137	552	-	-	-	-	4,518
-	-	4,645	-	-	3,485	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 10,686	\$ 32,823	\$ 9,486	\$ 420,308	\$ 1,895	\$ 12,639	\$ 9,809	\$ 99,978
\$ 438	\$ 6,198	\$ 195	\$ 615	-	\$ 952	\$ 171	\$ 14,647
1,507	6,283	399	4,173	-	-	-	-
-	-	-	6,768	-	1,660	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 1,945	\$ 12,481	\$ 594	\$ 11,556	\$ -	\$ 2,612	\$ 171	\$ 14,647
-	-	-	-	-	-	-	-
\$ 8,741	\$ 20,342	\$ 8,892	-	-	\$ 10,027	\$ 9,638	\$ 85,331
-	-	-	\$ 408,752	-	-	-	-
-	-	-	-	\$ 1,895	-	-	-
-	-	-	-	-	-	-	-
\$ 8,741	\$ 20,342	\$ 8,892	\$ 408,752	\$ 1,895	\$ 10,027	\$ 9,638	\$ 85,331
\$ 10,686	\$ 32,823	\$ 9,486	\$ 420,308	\$ 1,895	\$ 12,639	\$ 9,809	\$ 99,978

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2012

	Public Health		Public Works		Recorder	Superintendent
	Health	Rabies	Waste	Pub Wrk	Recorder's	School
	Grants	Control	Tire	HURF	Fund	Grants
	2260	2264	2204	2253	2205	2281
Assets						
Cash and cash equivalents	\$ 21,707	\$ 105,808	\$ 381,576	\$ 2,977,312	\$ 271,703	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	770	279	2,332	-	\$ 695,968
Accrued interest	344	6	387	3,040	273	-
Due from:						
Other funds	169,599	-	-	-	-	-
Other governments	1,079,810	-	68,301	1,003,984	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 1,271,460	\$ 106,584	\$ 450,543	\$ 3,986,668	\$ 271,976	\$ 695,968
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 76,186	\$ 75,503	\$ 18,814	\$ 148,021	\$ 1,301	-
Accrued payroll and employee benefits	59,538	2,610	1,127	58,128	1,115	-
Due to:						
Other funds	784,951	2,871	6,815	209,704	1,686	\$ 98
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 920,675	\$ 80,984	\$ 26,756	\$ 415,853	\$ 4,102	\$ 98
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	350,785	-	\$ 423,787	\$ 3,570,815	\$ 267,874	\$ 695,870
Committed	-	\$ 25,600	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	\$ 350,785	\$ 25,600	\$ 423,787	\$ 3,570,815	\$ 267,874	\$ 695,870
Total liabilities and fund balances	\$ 1,271,460	\$ 106,584	\$ 450,543	\$ 3,986,668	\$ 271,976	\$ 695,968

(Continued)

Sheriff- Admin				Sheriff- Jail District				
Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	LEBSF Boat Patrol 2301	Other Jail Grants 2308
-	-	\$ 30	-	\$ 279,022	\$ 11,020	\$ 197,326	\$ 13,026	\$ 32,698
-	-	-	-	-	-	-	-	-
\$ 61	-	-	-	-	600	38,301	-	-
2	-	-	\$ 42	278	10	216	36	41
-	-	-	-	-	-	-	-	-
113,166	\$ 70,628	-	285,266	24,695	-	-	-	6,634
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 113,229	\$ 70,628	\$ 30	\$ 285,308	\$ 303,995	\$ 11,630	\$ 235,843	\$ 13,062	\$ 39,373
\$ 32,200	\$ 6,173	-	-	-	-	\$ 28,268	-	\$ 3,345
1,611	3,616	-	-	\$ 2,402	-	3,052	\$ 4,337	1,056
76,662	5,996	-	\$ 59,614	3,057	-	52,623	4,337	26,776
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 110,473	\$ 15,785	\$ -	\$ 59,614	\$ 5,459	\$ -	\$ 83,943	\$ 8,674	\$ 31,177
-	-	-	-	-	-	-	-	-
\$ 2,756	\$ 54,843	\$ 30	\$ 225,694	\$ 298,536	-	\$ 151,900	\$ 4,388	\$ 8,196
-	-	-	-	-	-	-	-	-
-	-	-	-	-	\$ 11,630	-	-	-
-	-	-	-	-	-	-	-	-
\$ 2,756	\$ 54,843	\$ 30	\$ 225,694	\$ 298,536	\$ 11,630	\$ 151,900	\$ 4,388	\$ 8,196
\$ 113,229	\$ 70,628	\$ 30	\$ 285,308	\$ 303,995	\$ 11,630	\$ 235,843	\$ 13,062	\$ 39,373

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2012

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Assets						
Cash and cash equivalents	\$ 81,901	\$ 25,204	\$ 145,626	\$ 56,150	\$ 49,619	\$ 3,640
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	315	218	-
Accrued interest	68	25	144	44	56	6
Due from:						
Other funds	-	-	-	1,981	345	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 81,969	\$ 25,229	\$ 145,770	\$ 58,490	\$ 50,238	\$ 3,646
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ 22	\$ 2,200	-	\$ 13,375	\$ 8,583	-
Accrued payroll and employee benefits	664	-	698	-	208	487
Due to:						
Other funds	-	-	116,178	-	-	1
Other governments	-	-	-	-	-	37
Deposits held for others	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	\$ 686	\$ 2,200	\$ 116,876	\$ 13,375	\$ 8,791	\$ 525
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	\$ 81,283	\$ 23,029	-	\$ 45,115	\$ 41,447	\$ 3,121
Committed	-	-	-	-	-	-
Assigned	-	-	\$ 28,894	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	\$ 81,283	\$ 23,029	\$ 28,894	\$ 45,115	\$ 41,447	\$ 3,121
Total liabilities and fund balances	\$ 81,969	\$ 25,229	\$ 145,770	\$ 58,490	\$ 50,238	\$ 3,646

Exhibit H-1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments		
Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Child Support Enforcement 2215	Treasurer's Information 2201	Fill The Gap 2319	Southwest Border 2320	ARRA Grants 2342
\$ 39,009	\$ 151,158	\$ 77,676	\$ 29,244	\$ 150,433	-	-	\$ 3,434
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,632
29	142	72	39	145	-	-	8
-	7,877	-	54,815	-	\$ 15,684	-	-
-	1,000	-	32,574	-	-	-	439
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 39,038	\$ 160,177	\$ 77,748	\$ 116,672	\$ 150,578	\$ 15,684	\$ -	\$ 10,513
-	\$ 60,402	\$ 1,495	\$ 452	-	-	-	-
-	1,478	-	309	-	\$ 8,729	-	-
-	-	-	-	-	-	-	\$ 7,626
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ -	\$ 61,880	\$ 1,495	\$ 761	\$ -	\$ 8,729	\$ -	\$ 7,626
-	-	-	-	-	-	-	-
-	-	\$ 76,253	\$ 115,911	\$ 150,578	\$ 6,955	-	\$ 2,887
\$ 39,038	\$ 98,297	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 39,038	\$ 98,297	\$ 76,253	\$ 115,911	\$ 150,578	\$ 6,955	\$ -	\$ 2,887
\$ 39,038	\$ 160,177	\$ 77,748	\$ 116,672	\$ 150,578	\$ 15,684	\$ -	\$ 10,513

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2012

Exhibit H-1

(Concluded)

	Other - Miscellaneous			Total
	Workforce	Improvement	Other	Special
	Investment Act	Districts	Nonmajor Funds	Revenue
	2291	ALL	Misc	Funds
Assets				
Cash and cash equivalents	\$ 32,796	\$ 1,219,102	\$ 17	\$ 13,400,683
Receivables (net of allowances for uncollectibles):				
Property taxes	-	43,835	-	43,835
Accounts	55,833	-	-	943,072
Accrued interest	49	1,191	-	12,411
Due from:				
Other funds	-	-	11,240	370,292
Other governments	664,932	-	-	3,643,894
Inventory	-	-	-	10,028
Prepaid items	-	-	-	759
Total Assets	\$ 753,610	\$ 1,264,128	\$ 11,257	\$ 18,424,974
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 399,954	\$ 19,886	-	\$ 1,278,803
Accrued payroll and employee benefits	-	-	-	320,544
Due to:				
Other funds	264,978	85,865	\$ 17	2,124,803
Other governments	-	-	-	90
Deposits held for others	-	-	-	259,334
Deferred revenue	-	37,660	-	37,660
Total Liabilities	\$ 664,932	\$ 143,411	\$ 17	\$ 4,021,234
Fund balances:				
Nonspendable	-	-	-	\$ 10,787
Restricted	\$ 35,255	\$ 810,909	\$ 756	12,619,766
Committed	-	-	-	571,687
Assigned	-	309,808	-	1,149,959
Unassigned	53,423	-	10,484	51,541
Total fund balances	\$ 88,678	\$ 1,120,717	\$ 11,240	\$ 14,403,740
Total liabilities and fund balances	\$ 753,610	\$ 1,264,128	\$ 11,257	\$ 18,424,974

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YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2012

	East Co Facility 3503	Jail District Debt 3500	Improvement Districts	
			El Prado Estates 3545	Gadsden 3546
Assets				
Cash and cash equivalents	\$ 571,193	-	\$ 77,196	\$ 62,087
Receivables (net of allowances for uncollectibles):				
Property taxes	-	\$ 2,537	-	-
Accounts	-	-	122	67
Special assessments	-	-	29,970	87,106
Accrued interest	698	9	-	-
Due from:				
Other funds	-	-	570	2,156
Investment held by trustee - restricted	262,185	721,363	-	-
Total Assets	\$ 834,076	\$ 723,909	\$ 107,858	\$ 151,416
Liabilities and Fund Balances				
Liabilities				
Due to:				
Other funds	-	\$ 251,415	-	-
Interest and fiscal charges payable	\$ 17,185	171,362	-	-
Revenue bonds payable	245,000	550,000	-	-
Deferred revenue	-	1,876	\$ 29,970	\$ 87,106
Total Liabilities	\$ 262,185	\$ 974,653	\$ 29,970	\$ 87,106
Fund balances:				
Restricted	-	-	\$ 19,848	\$ 19,984
Committed	\$ 571,891	-	58,040	44,326
Unassigned	-	\$ (250,744)	-	-
Total fund balances	\$ 571,891	\$ (250,744)	\$ 77,888	\$ 64,310
Total liabilities and fund balances	\$ 834,076	\$ 723,909	\$ 107,858	\$ 151,416

Exhibit H- 2

Library District Debt 3547	Total Debt Service Funds
\$ 3,877,713	\$ 4,588,189
-	2,537
-	189
-	117,076
4,164	4,871
-	2,726
-	983,548
\$ 3,881,877	\$ 5,699,136
-	\$ 251,415
-	188,547
-	795,000
-	118,952
\$ -	\$ 1,353,914
-	\$ 39,832
\$ 3,881,877	4,556,134
-	(250,744)
\$ 3,881,877	\$ 4,345,222
\$ 3,881,877	\$ 5,699,136

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2012

	Jail District Capital 04403	Improvement Districts			
		El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Assets					
Cash and cash equivalents	\$ 806	\$ 7,272	\$ 1,075	\$ 52,636	\$ 92,357
Accrued interest	1	-	-	-	-
Due from:					
Other funds	-	-	-	38,755	-
Investment held by trustee - restricted	429,000	-	-	-	-
Total Assets	\$ 429,807	\$ 7,272	\$ 1,075	\$ 91,391	\$ 92,357
Liabilities and Fund Balances					
Liabilities					
Accounts payable	-	-	-	\$ 3,981	\$ 6,167
Due to:					
Other funds	-	\$ 17,025	\$ 1,075	11,758	11,120
Deferred revenue	-	-	-	-	103,202
Total Liabilities	\$ -	\$ 17,025	\$ 1,075	\$ 15,739	\$ 120,489
Fund balances:					
Restricted	-	-	-	-	\$ 75,070
Committed	\$ 807	-	-	\$ 36,897	-
Unassigned	429,000	\$ (9,753)	-	38,755	(103,202)
Total fund balances	\$ 429,807	\$ (9,753)	\$ -	\$ 75,652	\$ (28,132)
Total liabilities and fund balances	\$ 429,807	\$ 7,272	\$ 1,075	\$ 91,391	\$ 92,357

Exhibit H- 3

Library District Capital 04720	Total Capital Projects Funds
\$ 189,274	\$ 343,420
428	429
-	38,755
-	429,000
\$ 189,702	\$ 811,604
-	\$ 10,148
-	40,978
-	103,202
\$ -	\$ 154,328
-	\$ 75,070
\$ 189,702	227,406
-	354,800
\$ 189,702	\$ 657,276
\$ 189,702	\$ 811,604

YUMA COUNTY
Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2012

Exhibit H- 4

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 13,400,683	\$ 4,588,189	\$ 343,420	\$ 18,332,292
Receivables (net of allowances for uncollectibles):				
Property taxes	43,835	2,537	-	46,372
Accounts	943,072	189	-	943,261
Special assessments	-	117,076	-	117,076
Accrued interest	12,411	4,871	429	17,711
Due from:				
Other funds	370,292	2,726	38,755	411,773
Other governments	3,643,894	-	-	3,643,894
Inventory	10,028	-	-	10,028
Prepaid items	759	-	-	759
Investment held by trustee - restricted	-	983,548	429,000	1,412,548
Total Assets	\$ 18,424,974	\$ 5,699,136	\$ 811,604	\$ 24,935,714
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,278,803	-	\$ 10,148	\$ 1,288,951
Accrued payroll and employee benefits	320,544	-	-	320,544
Due to:				
Other funds	2,124,803	\$ 251,415	40,978	2,417,196
Other governments	90	-	-	90
Deposits held for others	259,334	-	-	259,334
Interest and fiscal charges payable	-	188,547	-	188,547
Revenue bonds payable	-	795,000	-	795,000
Deferred revenue	37,660	118,952	103,202	259,814
Total Liabilities	\$ 4,021,234	\$ 1,353,914	\$ 154,328	\$ 5,529,476
Fund balances:				
Nonspendable	\$ 10,787	-	-	\$ 10,787
Restricted	12,619,766	\$ 39,832	\$ 75,070	12,734,668
Committed	571,687	4,556,134	227,406	5,355,227
Assigned	1,149,959	-	-	1,149,959
Unassigned	51,541	(250,744)	354,800	155,597
Total fund balances	\$ 14,403,740	\$ 4,345,222	\$ 657,276	\$ 19,406,238
Total liabilities and fund balances	\$ 18,424,974	\$ 5,699,136	\$ 811,604	\$ 24,935,714

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

Special Revenue Funds	128
Debt Service Funds	144
Capital Projects Funds	146

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 50,915	\$ 71,977	\$ 1,421,462	-	\$ 1,019,736	\$ 109,022
Charges for services	-	-	-	\$ 609,353	-	-
Fines and forfeits	-	-	-	14,116	-	-
Investment income	94	617	566	4,658	537	234
Rents	-	-	-	-	-	-
Miscellaneous	-	390	15	15	12	665
Total Revenues	51,009	72,984	1,422,043	628,142	1,020,285	109,921
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	50,915	116,199	1,568,902	517,889	1,019,736	109,022
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	50,915	116,199	1,568,902	517,889	1,019,736	109,022
Excess (deficiency) of revenues over expenditures	94	(43,215)	(146,859)	110,253	549	899
Other financing sources (uses):						
Transfers in	-	-	147,440	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	147,440	-	-	-
Net change in fund balance	94	(43,215)	581	110,253	549	899
Fund balances / (deficits), July 1, 2011	1,824	43,321	36,102	614,456	16,544	15,955
Fund balances / (deficits), June 30, 2012	\$ 1,918	\$ 106	\$ 36,683	\$ 724,709	\$ 17,093	\$ 16,854

(Continued)

Adult Probation						Assessor	Attorney
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Global Positioning Systems 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 152,599	\$ 539,378	-	-	\$ 2,840	\$ 8,941	-	\$ 273,267
-	-	\$ 720	\$ 6,236	-	-	\$ 52,751	-
8,718	-	-	-	-	-	-	-
264	1,236	343	288	1	-	708	-
-	-	-	-	-	-	-	-
7	-	5,807	-	-	-	10	-
161,588	540,614	6,870	6,524	2,841	8,941	53,469	273,267
-	-	-	-	-	-	11,191	273,268
184,559	391,939	37,105	391	2,840	8,941	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
184,559	391,939	37,105	391	2,840	8,941	11,191	273,268
(22,971)	148,675	(30,235)	6,133	1	-	42,278	(1)
-	-	-	-	-	-	-	-
-	(147,440)	-	-	-	-	-	-
-	(147,440)	-	-	-	-	-	-
(22,971)	1,235	(30,235)	6,133	1	-	42,278	(1)
49,056	20,900	64,205	36,904	39	6	58,543	1
\$ 26,085	\$ 22,135	\$ 33,970	\$ 43,037	\$ 40	\$ 6	\$ 100,821	\$ -

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Attorney					
	Crime Victim Comp Grant 2209	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti- Racketeering 2235
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 139,859	\$ 171,183	\$ 1,195	-	\$ 251,677	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	\$ 75,442
Investment income	-	-	-	\$ 195	-	2,514
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	25,884	-	41,305
Total Revenues	139,859	171,183	1,195	26,079	251,677	119,261
Expenditures						
Current:						
General government	139,860	253,994	-	57,030	-	-
Public safety	-	-	-	-	251,775	86,679
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	139,860	253,994	-	57,030	251,775	86,679
Excess (deficiency) of revenues over expenditures	(1)	(82,811)	1,195	(30,951)	(98)	32,582
Other financing sources (uses):						
Transfers in	1,195	82,810	-	26,652	-	-
Transfers out	-	-	(1,195)	-	-	-
Total Other financing sources (uses)	1,195	82,810	(1,195)	26,652	-	-
Net change in fund balance	1,194	(1)	-	(4,299)	(98)	32,582
Fund balances / (deficits), July 1, 2011	(1,195)	1	-	5,104	6,110	327,532
Fund balances / (deficits), June 30, 2012	\$ (1)	\$ -	\$ -	\$ 805	\$ 6,012	\$ 360,114

(Continued)

Attorney							
Fed Revenue Asset Sharing 2277	Federal Justice 2278	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	\$ 167,096	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 67	\$ 118	\$ 27	\$ 14	1,082	-	\$ 2,195	-
-	-	-	-	-	-	-	-
1	-	-	-	3	\$ 21,235	48	-
68	118	27	14	168,181	21,235	2,243	-
-	-	-	-	126,697	-	1,159	-
6,723	5,045	10,494	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,863	-	-	-	-	-	-
6,723	10,908	10,494	-	126,697	-	1,159	-
(6,655)	(10,790)	(10,467)	14	41,484	21,235	1,084	-
-	-	8	-	-	-	355	-
-	-	-	-	(21,013)	-	-	-
-	-	8	-	(21,013)	-	355	-
(6,655)	(10,790)	(10,459)	14	20,471	21,235	1,439	-
11,559	22,843	11,287	1,930	160,099	214,950	19,371	8,461
\$ 4,904	\$ 12,053	\$ 828	\$ 1,944	\$ 180,570	\$ 236,185	\$ 20,810	\$ 8,461

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Attorney			Clerk of Superior Court		
	Victim Assist Program 2343	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 25,600	-	\$ 73,298	-	-	-
Charges for services	-	-	-	-	-	\$ 47,903
Fines and forfeits	-	-	-	\$ 31,259	-	-
Investment income	-	-	-	313	\$ 12	520
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2	-	6
Total Revenues	25,600	-	73,298	31,574	12	48,429
Expenditures						
Current:						
General government	75,549	-	86,255	24,385	-	54,881
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	75,549	-	86,255	24,385	-	54,881
Excess (deficiency) of revenues over expenditures	(49,949)	-	(12,957)	7,189	12	(6,452)
Other financing sources (uses):						
Transfers in	49,949	-	12,956	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	49,949	-	12,956	-	-	-
Net change in fund balance	-	-	(1)	7,189	12	(6,452)
Fund balances / (deficits), July 1, 2011	-	12,235	1	39,522	1,626	83,055
Fund balances / (deficits), June 30, 2012	\$ -	\$ 12,235	\$ -	\$ 46,711	\$ 1,638	\$ 76,603

(Continued)

Clerk of Superior Court			Development Services		Election Services		Emergency Mgmt
Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Health and Human Services 2347	Other Grants 2334
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	\$ 406,207	\$ 11,404	\$ 30,000	\$ 135,145
-	-	-	-	-	-	-	-
\$ 5,688	-	-	-	-	-	-	-
404	-	\$ 23	\$ 6,770	83	575	11	61
-	-	-	-	-	-	-	-
-	-	-	39	-	-	-	-
6,092	-	23	6,809	406,290	11,979	30,011	135,206
-	\$ 7,867	-	-	404,062	92,555	-	-
-	-	-	-	-	-	-	126,670
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	24,295	-	12,713
-	7,867	-	-	404,062	116,850	-	139,383
6,092	(7,867)	23	6,809	2,228	(104,871)	30,011	(4,177)
-	-	-	-	-	-	-	-
-	-	-	-	(152)	-	-	-
-	-	-	-	(152)	-	-	-
6,092	(7,867)	23	6,809	2,076	(104,871)	30,011	(4,177)
52,793	7,867	2,956	795,899	22,443	116,778	-	23,137
\$ 58,885	\$ -	\$ 2,979	\$ 802,708	\$ 24,519	\$ 11,907	\$ 30,011	\$ 18,960

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Housing					Juvenile Court
	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 144,532	-	\$ 1,122,431	\$ 2,160,484	-	\$ 24,350
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	17	\$ 114	13	1,619	\$ 720	101
Rents	-	-	281,965	-	-	-
Miscellaneous	-	-	8,956	35,798	141,577	-
Total Revenues	144,549	114	1,413,365	2,197,901	142,297	24,451
Expenditures						
Current:						
General government	146,059	-	-	-	-	-
Public safety	-	-	-	-	-	24,350
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	64	1,104,467	2,490,455	120,068	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	278,284	-	-	-
Total Expenditures	146,059	64	1,382,751	2,490,455	120,068	24,350
Excess (deficiency) of revenues over expenditures	(1,510)	50	30,614	(292,554)	22,229	101
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(1,510)	50	30,614	(292,554)	22,229	101
Fund balances / (deficits), July 1, 2011	6,845	30,052	338,283	994,137	444,358	6,728
Fund balances / (deficits), June 30, 2012	\$ 5,335	\$ 30,102	\$ 368,897	\$ 701,583	\$ 466,587	\$ 6,829

(Continued)

Juvenile Court							
Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
- \$	39,945	- \$	15,321 \$	823,889 \$	17,050 \$	739,476 \$	97,084
\$ 236,302	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,035	-	-	2,347	3,616	42	577	-
-	-	-	-	-	-	-	-
17	- \$	3,283	23,360	4,922	1	-	-
237,354	39,945	3,283	41,028	832,427	17,093	740,053	97,084
-	-	-	-	-	-	-	-
169,682	39,945	5,128	330,697	-	17,092	739,476	97,088
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	701,394	-	-	-
-	-	-	-	10,850	-	-	-
169,682	39,945	5,128	330,697	712,244	17,092	739,476	97,088
67,672	-	(1,845)	(289,669)	120,183	1	577	(4)
-	-	-	394,569	-	-	-	-
-	-	-	-	(2,803)	-	-	-
-	-	-	394,569	(2,803)	-	-	-
67,672	-	(1,845)	104,900	117,380	1	577	(4)
143,708	1	9,420	344,815	417,484	1	27,359	-
\$ 211,380	\$ 1	\$ 7,575	\$ 449,715	\$ 534,864	\$ 2	\$ 27,936	(4)

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Juvenile Court					
	Court Improvement 2249	Improving AM Schools 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 26,594	\$ 3,613	\$ 81,204	\$ 41,940	\$ 1,035,140	\$ 633,619
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	8	145	37	725	794
Rents	-	-	-	-	-	-
Miscellaneous	-	5	2	-	-	-
Total Revenues	26,594	3,626	81,351	41,977	1,035,865	634,413
Expenditures						
Current:						
General government	25,770	-	-	41,940	-	-
Public safety	823	15,994	92,709	-	1,035,140	618,524
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	15,094
Total Expenditures	26,593	15,994	92,709	41,940	1,035,140	633,618
Excess (deficiency) of revenues over expenditures	1	(12,368)	(11,358)	37	725	795
Other financing sources (uses):						
Transfers in	-	2,803	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	2,803	-	-	-	-
Net change in fund balance	1	(9,565)	(11,358)	37	725	795
Fund balances / (deficits), July 1, 2011	-	(2,796)	11,389	898	28,981	50,768
Fund balances / (deficits), June 30, 2012	\$ 1	\$ (12,361)	\$ 31	\$ 935	\$ 29,706	\$ 51,563

(Continued)

Juvenile Court			Justice Courts	Legal & Public Defenders		Library District	
Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 93,460	\$ 360,039	\$ 37,657	\$ 8,504	-	\$ 13,433	\$ 49,675	-
-	-	-	-	-	-	-	-
-	-	-	301,614	-	-	-	-
88	440	28	3,266	\$ 14	103	165	\$ 752
-	-	-	-	-	-	-	-
-	-	-	4,572	-	182	3	69,193
93,548	360,479	37,685	317,956	14	13,718	49,843	69,945
-	-	36,869	327,164	-	14,147	-	-
93,460	360,039	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	49,675	61,129
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
93,460	360,039	36,869	327,164	-	14,147	49,675	61,129
88	440	816	(9,208)	14	(429)	168	8,816
-	-	7,320	2,056	-	-	-	-
-	-	-	(312,113)	-	-	-	-
-	-	7,320	(310,057)	-	-	-	-
88	440	8,136	(319,265)	14	(429)	168	8,816
8,653	19,902	756	728,017	1,881	10,456	9,470	76,515
\$ 8,741	\$ 20,342	\$ 8,892	\$ 408,752	\$ 1,895	\$ 10,027	\$ 9,638	\$ 85,331

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Public Health District		Public Works		Recorder	Superintendent
	Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281
Revenues:						
Taxes	-	-	-	\$ 912,500	-	-
Licenses and permits	-	\$ 34,131	-	-	-	-
Intergovernmental	\$ 4,210,745	-	\$ 276,990	5,732,507	-	\$ 846,310
Charges for services	-	-	35,809	-	\$ 116,200	-
Fines and forfeits	-	1,877	-	-	-	-
Investment income	1,744	300	3,005	23,769	2,764	-
Rents	-	-	-	-	-	-
Miscellaneous	306	1	5	155,453	36	-
Total Revenues	4,212,795	36,309	315,809	6,824,229	119,000	846,310
Expenditures						
Current:						
General government	-	-	-	-	100,671	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	6,640,777	-	-
Sanitation	-	-	281,979	-	-	-
Health	4,206,482	439,735	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	408,354
Capital Outlay	-	102,596	15,477	441,449	-	-
Total Expenditures	4,206,482	542,331	297,456	7,082,226	100,671	408,354
Excess (deficiency) of revenues over expenditures	6,313	(506,022)	18,353	(257,997)	18,329	437,956
Other financing sources (uses):						
Transfers in	-	453,694	-	-	-	-
Transfers out	-	-	-	-	(492,000)	(431,313)
Total Other financing sources (uses)	-	453,694	-	-	(492,000)	(431,313)
Net change in fund balance	6,313	(52,328)	18,353	(257,997)	(473,671)	6,643
Fund balances / (deficits), July 1, 2011	344,472	77,928	405,434	3,828,812	741,545	689,227
Fund balances / (deficits), June 30, 2012	\$ 350,785	\$ 25,600	\$ 423,787	\$ 3,570,815	\$ 267,874	\$ 695,870

(Continued)

Sheriff- Administration				Sheriff- Jail District				
Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	LEBSF Boat Patrol 2301	Other Jail Grants 2308
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
246,947	\$ 228,427	-	\$ 790,438	\$ 274,847	-	-	\$ 176,045	-
-	-	-	-	-	\$ 9,719	\$ 273,910	-	-
5,355	-	-	-	-	-	-	-	-
5	-	\$ 28	524	1,686	77	1,787	423	\$ 472
-	-	-	-	-	-	-	-	-
-	-	2	1	44	-	123,971	-	-
252,307	228,427	30	790,963	276,577	9,796	399,668	176,468	472
-	-	-	-	-	-	-	-	-
249,552	224,267	-	718,884	174,728	8,829	521,879	172,080	78,044
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
249,552	224,267	-	718,884	174,728	8,829	521,879	172,080	78,044
2,755	4,160	30	72,079	101,849	967	(122,211)	4,388	(77,572)
-	-	-	4,707	-	-	-	-	36,744
\$ -	-	(4,097)	-	-	-	-	-	-
-	-	(4,097)	4,707	-	-	-	-	36,744
2,755	4,160	(4,067)	76,786	101,849	967	(122,211)	4,388	(40,828)
1	50,683	4,097	148,908	196,687	10,663	274,111	-	49,024
\$ 2,756	\$ 54,843	\$ 30	\$ 225,694	\$ 298,536	\$ 11,630	\$ 151,900	\$ 4,388	\$ 8,196

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	\$ 25,003
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 76,097	\$ 9,502	\$ 180,101	\$ 102,782	\$ 97,749	-
Investment income	420	180	876	266	524	-
Rents	-	-	-	-	-	-
Miscellaneous	4,589	4	18	2	5,777	-
Total Revenues	81,106	9,686	180,995	103,050	104,050	25,003
Expenditures						
Current:						
General government	44,247	15,520	36,228	116,401	115,869	-
Public safety	-	-	-	-	-	25,262
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	14,022	-
Total Expenditures	44,247	15,520	36,228	116,401	129,891	25,262
Excess (deficiency) of revenues over expenditures	36,859	(5,834)	144,767	(13,351)	(25,841)	(259)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(116,178)	-	(85,000)	-
Total Other financing sources (uses)	-	-	(116,178)	-	(85,000)	-
Net change in fund balance	36,859	(5,834)	28,589	(13,351)	(110,841)	(259)
Fund balances / (deficits), July 1, 2011	44,424	28,863	305	58,466	152,288	3,380
Fund balances / (deficits), June 30, 2012	\$ 81,283	\$ 23,029	\$ 28,894	\$ 45,115	\$ 41,447	\$ 3,121

Exhibit I- 1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments		
Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Child Support Enforcement 2215	Treasurer's Information 2201	Fill the Gap 2319	Southwest Border 2320	ARRA Grants 2342
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	\$ 3,200	-	\$ 162,881	-	\$ 110,053	-	\$ 730,982
-	-	-	-	\$ 9,931	-	-	-
\$ 71,048	112,435	\$ 34,045	-	-	132,289	-	-
327	1,028	491	250	1,020	272	\$ 107	25
-	-	-	-	-	-	-	-
2	-	-	2,113	10,065	15	478	-
71,377	116,663	34,536	165,244	21,016	242,629	585	731,007
87,118	160,533	18,314	160,705	-	504,661	-	149,737
-	-	-	-	-	-	-	228,170
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	20,504
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	7,187
-	-	-	-	-	-	-	29,001
-	6,144	-	-	-	-	-	188,782
87,118	166,677	18,314	160,705	-	504,661	-	623,381
(15,741)	(50,014)	16,222	4,539	21,016	(262,032)	585	107,626
-	12,113	-	-	-	136,303	686	168
-	(25,000)	-	-	-	-	(27,351)	(429)
-	(12,887)	-	-	-	136,303	(26,665)	(261)
(15,741)	(62,901)	16,222	4,539	21,016	(125,729)	(26,080)	107,365
54,779	161,198	60,031	111,372	129,562	132,684	26,080	(104,478)
\$ 39,038	\$ 98,297	\$ 76,253	\$ 115,911	\$ 150,578	\$ 6,955	\$ -	\$ 2,887

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

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

Year Ended June 30, 2012

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:				
Taxes	-	\$ 958,139	-	\$ 1,870,639
Licenses and permits	-	-	-	34,131
Intergovernmental	\$ 5,527,686	-	-	31,975,302
Charges for services	-	-	-	1,398,834
Fines and forfeits	-	-	\$ 10,484	1,270,601
Investment income	429	8,436	8	92,539
Rents	-	-	-	281,965
Miscellaneous	11	2,851	-	693,059
Total Revenues	5,528,126	969,426	10,492	37,617,070
Expenditures				
Current:				
General government	-	840,339	-	4,551,045
Public safety	-	-	-	10,537,666
Highway and streets	-	-	-	6,640,777
Sanitation	-	-	-	281,979
Health	-	-	-	4,666,721
Welfare	-	-	-	3,715,054
Culture and recreation	-	-	-	117,991
Education	5,474,263	-	-	6,613,012
Capital Outlay	-	-	-	1,115,569
Total Expenditures	5,474,263	840,339	-	38,239,814
Excess (deficiency) of revenues over expenditures	53,863	129,087	10,492	(622,744)
Other financing sources (uses):				
Transfers in	-	860	547	1,373,935
Transfers out	-	(889)	(2,098)	(1,669,071)
Total Other financing sources (uses)	-	(29)	(1,551)	(295,136)
Net change in fund balance	53,863	129,058	8,941	(917,880)
Fund balances / (deficits), July 1, 2011	34,815	991,659	2,299	15,321,620
Fund balances / (deficits), June 30, 2012	\$ 88,678	\$ 1,120,717	\$ 11,240	\$ 14,403,740

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YUMA COUNTY

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

Year Ended June 30, 2012

	East Co Facility 3503	Jail District Debt 3500	Improvement Districts	
			El Prado Estates 3545	Gadsden 3546
Revenues:				
Taxes	-	\$ 9	-	-
Special assessments	-	-	\$ 18,347	\$ 21,620
Investment income	\$ 1,290	6,104	-	-
Miscellaneous	134	1	4	-
Total Revenues	1,424	6,114	18,351	21,620
Expenditures				
Current:				
Public safety	-	159,185	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal retirement	245,000	550,000	94,354	119,984
Interest and fiscal charges	17,185	272,276	6,112	13,462
Total Expenditures	262,185	981,461	100,466	133,446
Excess (deficiency) of revenues over expenditures	(260,761)	(975,347)	(82,115)	(111,826)
Other financing sources (uses):				
Proceeds from sale of bonds	-	8,000,000	-	-
Payment to refunded debt	-	(8,692,607)	-	-
Premiums	-	845,567	-	-
Transfers in	829,000	1,023,925	811	-
Transfers out	-	(545,000)	-	-
Total Other financing sources (uses)	829,000	631,885	811	-
Net change in fund balance	568,239	(343,462)	(81,304)	(111,826)
Fund balances / (deficits), July 1, 2011	3,652	92,718	159,192	176,136
Fund balances / (deficits), June 30, 2012	\$ 571,891	\$ (250,744)	\$ 77,888	\$ 64,310

Exhibit I- 2

Library District Debt 3547	Total Debt Service Funds
-	\$ 9
-	39,967
\$ 24,214	31,608
-	139
24,214	71,723
-	159,185
800	800
1,120,000	2,129,338
2,204,826	2,513,861
3,325,626	4,803,184
(3,301,412)	(4,731,461)
-	8,000,000
-	(8,692,607)
-	845,567
6,204,395	8,058,131
-	(545,000)
6,204,395	7,666,091
2,902,983	2,934,630
978,894	1,410,592
\$ 3,881,877	\$ 4,345,222

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2012

	Jail District Capital 04403	Improvement Districts			
		El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Revenues:					
Intergovernmental	-	-	-	\$ 1,057,758	\$ 6,562,191
Investment income	\$ 15	-	-	-	-
Miscellaneous	112	\$ 3	-	-	-
Total Revenues	127	3	-	1,057,758	6,562,191
Expenditures					
Current:					
General government	-	-	-	7,487	82,060
Public safety	116,000	-	-	-	-
Capital Outlay	-	-	-	1,081,901	6,495,160
Total Expenditures	116,000	-	-	1,089,388	6,577,220
Excess (deficiency) of revenues over expenditures	(115,873)	3	-	(31,630)	(15,029)
Other financing sources (uses):					
Transfers in	545,000	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	545,000	-	-	-	-
Net change in fund balance	429,127	3	-	(31,630)	(15,029)
Fund balances / (deficits), July 1, 2011	680	(9,756)	-	107,282	(13,103)
Fund balances / (deficits), June 30, 2012	\$ 429,807	\$ (9,753)	\$ -	\$ 75,652	\$ (28,132)

Exhibit I- 3

Library District Capital 04720	Total Capital Projects Funds
\$ 15,987	\$ 7,635,936
13,492	13,507
-	115
29,479	7,649,558
85,756	175,303
-	116,000
494,162	8,071,223
579,918	8,362,526
(550,439)	(712,968)
-	545,000
(2,879,570)	(2,879,570)
(2,879,570)	(2,334,570)
(3,430,009)	(3,047,538)
3,619,711	3,704,814
\$ 189,702	\$ 657,276

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

All Nonmajor Governmental Funds

Year Ended June 30, 2012

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	\$ 1,870,639	\$ 9	-	\$ 1,870,648
Special assessments	-	39,967	-	39,967
Licenses and permits	34,131	-	-	34,131
Intergovernmental	31,975,302	-	\$ 7,635,936	39,611,238
Charges for services	1,398,834	-	-	1,398,834
Fines and forfeits	1,270,601	-	-	1,270,601
Investment income	92,539	31,608	13,507	137,654
Rents	281,965	-	-	281,965
Miscellaneous	693,059	139	115	693,313
Total Revenues	37,617,070	71,723	7,649,558	\$ 45,338,351
Expenditures				
Current:				
General government	4,551,045	-	175,303	4,726,348
Public safety	10,537,666	159,185	116,000	10,812,851
Highway and streets	6,640,777	-	-	6,640,777
Sanitation	281,979	-	-	281,979
Health	4,666,721	-	-	4,666,721
Welfare	3,715,054	-	-	3,715,054
Culture and recreation	117,991	800	-	118,791
Education	6,613,012	-	-	6,613,012
Capital outlay	1,115,569	-	8,071,223	9,186,792
Debt service:				
Principal retirement	-	2,129,338	-	2,129,338
Interest and fiscal charges	-	2,513,861	-	2,513,861
Total Expenditures	38,239,814	4,803,184	8,362,526	51,405,524
Excess (deficiency) of revenues over expenditures	(622,744)	(4,731,461)	(712,968)	(6,067,173)
Other financing sources (uses):				
Sale of bonds	-	8,000,000	-	8,000,000
Payment to refunded debt	-	(8,692,607)	-	(8,692,607)
Premiums	-	845,567	-	845,567
Transfers in	1,373,935	8,058,131	545,000	9,977,066
Transfers out	(1,669,071)	(545,000)	(2,879,570)	(5,093,641)
Total other financing sources (uses)	(295,136)	7,666,091	(2,334,570)	5,036,385
Net change in fund balance	(917,880)	2,934,630	(3,047,538)	(1,030,788)
Fund balances / (deficits), July 1, 2011	15,321,620	1,410,592	3,704,814	20,437,026
Fund balances / (deficits), June 30, 2012	\$ 14,403,740	\$ 4,345,222	\$ 657,276	\$ 19,406,238

**Budgetary Comparison Schedules
Nonmajor Governmental Funds**

Special Revenue Funds	150
Debt Service Funds	192
Capital Projects Funds	196

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Adult Probation					
	Adult Probation Drug Grant 2228			Community Punishment 2229		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 62,495	\$ 50,915	\$ (11,580)	\$ 120,555	\$ 71,977	\$ (48,578)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	124	94	(30)	3,305	617	(2,688)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	390	390
Total Revenues	62,619	51,009	(11,610)	123,860	72,984	(50,876)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	62,495	50,915	11,580	171,369	116,199	55,170
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	62,495	50,915	11,580	171,369	116,199	55,170
Excess (deficiency) of revenues over expenditures	124	94	(30)	(47,509)	(43,215)	4,294
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	124	94	(30)	(47,509)	(43,215)	4,294
Fund balances / (deficits), July 1, 2011	(124)	1,824	1,948	47,509	43,321	(4,188)
Fund balances / (deficits), June 30, 2012	\$ -	\$ 1,918	\$ 1,918	\$ -	\$ 106	\$ 106

* Variance = Positive / (Negative)

Intensive Probation			2230	Probation Subsidy			2231	State Aid Enhancement			2288
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
\$ 1,421,462	\$ 1,421,462	-		-	-	-		\$ 1,019,736	\$ 1,019,736	-	
-	-	-		\$ 566,786	\$ 609,353	\$ 42,567		-	-	-	
-	-	-		12,409	14,116	1,707		-	-	-	
1,048	566	\$ (482)		6,813	4,658	(2,155)		987	537	\$ (450)	
-	-	-		-	-	-		-	-	-	
-	15	15		-	15	15		-	12	12	
1,422,510	1,422,043	(467)		586,008	628,142	42,134		1,020,723	1,020,285	(438)	
-	-	-		-	-	-		-	-	-	
1,593,258	1,568,902	24,356		577,415	517,889	59,526		1,024,736	1,019,736	5,000	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
1,593,258	1,568,902	24,356		577,415	517,889	59,526		1,024,736	1,019,736	5,000	
(170,748)	(146,859)	23,889		8,593	110,253	101,660		(4,013)	549	4,562	
169,963	147,440	(22,523)		-	-	-		5,000	-	(5,000)	
-	-	-		-	-	-		-	-	-	
169,963	147,440	(22,523)		-	-	-		5,000	-	(5,000)	
(785)	581	1,366		8,593	110,253	101,660		987	549	(438)	
785	36,102	35,317		(8,593)	614,456	623,049		(987)	16,544	17,531	
\$ -	\$ 36,683	\$ 36,683		\$ -	\$ 724,709	\$ 724,709		\$ -	\$ 17,093	\$ 17,093	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Adult Probation					
	Drug Treatment & Education			Drug Court Planning		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 120,571	\$ 109,022	\$ (11,549)	\$ 152,608	\$ 152,599	\$ (9)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,164	8,718	(446)
Investment income	396	234	(162)	778	264	(514)
Rents	-	-	-	-	-	-
Miscellaneous	5,601	665	(4,936)	-	7	7
Total Revenues	126,568	109,921	(16,647)	162,550	161,588	(962)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	126,172	109,022	17,150	184,559	184,559	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	126,172	109,022	17,150	184,559	184,559	-
Excess (deficiency) of revenues over expenditures	396	899	503	(22,009)	(22,971)	(962)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	396	899	503	(22,009)	(22,971)	(962)
Fund balances / (deficits), July 1, 2011	(396)	15,955	16,351	22,009	49,056	27,047
Fund balances / (deficits), June 30, 2012	\$ -	\$ 16,854	\$ 16,854	\$ -	\$ 26,085	\$ 26,085

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation SupCrt / JCEF			Extra Probation			Interstate Comp			
2321			2322			2323			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 562,360	\$ 539,378	\$ (22,982)	-	-	-	-	-	-	-
-	-	-	\$ 3,245	\$ 720	\$ (2,525)	\$ 7,090	\$ 6,236	\$ (854)	
-	-	-	-	-	-	-	-	-	-
2,109	1,236	(873)	1,018	343	(675)	389	288	(101)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	5,807	5,807	-	-	-	-
564,469	540,614	(23,855)	4,263	6,870	2,607	7,479	6,524	(955)	
-	-	-	-	-	-	-	-	-	-
391,939	391,939	-	68,468	37,105	31,363	700	391	309	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
391,939	391,939	-	68,468	37,105	31,363	700	391	309	
172,530	148,675	(23,855)	(64,205)	(30,235)	33,970	6,779	6,133	(646)	
-	-	-	-	-	-	-	-	-	-
(174,963)	(147,440)	27,523	-	-	-	-	-	-	-
(174,963)	(147,440)	27,523	-	-	-	-	-	-	
(2,433)	1,235	3,668	(64,205)	(30,235)	33,970	6,779	6,133	(646)	
2,433	20,900	18,467	64,205	64,205	-	(6,779)	36,904	43,683	
\$ -	\$ 22,135	\$ 22,135	\$ -	\$ 33,970	\$ 33,970	\$ -	\$ 43,037	\$ 43,037	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Adult Probation			Adult Probation		
	Global Positioning Syst		2333	AZ Wanted Task Force		2345
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,840	\$ 2,840	-	\$ 14,000	\$ 8,941	\$ (5,059)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	5	1	\$ (4)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,845	2,841	(4)	14,000	8,941	(5,059)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	2,840	2,840	-	14,000	8,941	5,059
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,840	2,840	-	14,000	8,941	5,059
Excess (deficiency) of revenues over expenditures	5	1	(4)	-	-	-
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	5	1	(4)	-	-	-
Fund balances / (deficits), July 1, 2011	(5)	39	44	-	6	6
Fund balances / (deficits), June 30, 2012	\$ -	\$ 40	\$ 40	\$ -	\$ 6	\$ 6

* Variance = Positive / (Negative)

Assessor			Attorney					
Property Information			Atty Drug Enforcement			Crime Victim Comp Grant		
2202			2207			2209		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 288,167	\$ 273,267	\$ (14,900)	\$ 145,208	\$ 139,859	\$ (5,349)
\$ 50,000	\$ 52,751	\$ 2,751	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	708	708	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	10	10	-	-	-	-	-	-
50,000	53,469	3,469	288,167	273,267	(14,900)	145,208	139,859	(5,349)
16,888	11,191	5,697	288,167	273,268	14,899	145,208	139,860	5,348
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,888	11,191	5,697	288,167	273,268	14,899	145,208	139,860	5,348
33,112	42,278	9,166	-	(1)	(1)	-	(1)	(1)
-	-	-	-	-	-	-	1,195	1,195
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,195	1,195
33,112	42,278	9,166	-	(1)	(1)	-	1,194	1,194
(33,112)	58,543	91,655	-	1	1	-	(1,195)	(1,195)
\$ -	\$ 100,821	\$ 100,821	\$ -	\$ -	\$ -	\$ -	\$ (1)	\$ (1)

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Attorney					
	Witness Program			Federal Victim Comp Grant		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 171,183	\$ 171,183	-	\$ 37,155	\$ 1,195	\$ (35,960)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	171,183	171,183	-	37,155	1,195	(35,960)
Expenditures						
Current:						
General government	259,206	253,994	\$ 5,212	37,155	-	37,155
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	259,206	253,994	5,212	37,155	-	37,155
Excess (deficiency) of revenues over expenditures	(88,023)	(82,811)	5,212	-	1,195	1,195
Other financing sources (uses):						
Transfers in	88,023	82,810	(5,213)	-	-	-
Transfers out	-	-	-	-	(1,195)	(1,195)
Total Other financing sources (uses)	88,023	82,810	(5,213)	-	(1,195)	(1,195)
Net change in fund balance	-	(1)	(1)	-	-	-
Fund balances / (deficits), July 1, 2011	-	1	1	-	-	-
Fund balances / (deficits), June 30, 2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Variance = Positive / (Negative)

Attorney									
Bad Check Fund			HIDTA Grant (SBA)			Anti- Racketeering			
2225			2227			2235			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	\$ 243,051	\$ 251,677	\$ 8,626	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	\$ 100,000	\$ 75,442	\$ (24,558)	
\$ 300	\$ 195	\$ (105)	-	-	-	2,000	2,514	514	
-	-	-	-	-	-	-	-	-	
27,173	25,884	(1,289)	-	-	-	40,000	41,305	1,305	
27,473	26,079	(1,394)	243,051	251,677	8,626	142,000	119,261	(22,739)	
57,426	57,030	396	-	-	-	-	-	-	
-	-	-	251,775	251,775	-	354,980	86,679	268,301	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
57,426	57,030	396	251,775	251,775	-	354,980	86,679	268,301	
(29,953)	(30,951)	(998)	(8,724)	(98)	8,626	(212,980)	32,582	245,562	
26,652	26,652	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
26,652	26,652	-	-	-	-	-	-	-	
(3,301)	(4,299)	(998)	(8,724)	(98)	8,626	(212,980)	32,582	245,562	
3,301	5,104	1,803	8,724	6,110	(2,614)	212,980	327,532	114,552	
\$ -	\$ 805	\$ 805	\$ -	\$ 6,012	\$ 6,012	\$ -	\$ 360,114	\$ 360,114	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Attorney					
	Fed Revenue Asset Sharing 2277			Federal Justice 2278		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 150	\$ 67	\$ (83)	\$ 250	\$ 118	\$ (132)
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	-	-	-
Total Revenues	150	68	(82)	250	118	(132)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	11,673	6,723	4,950	22,726	5,045	17,681
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	5,863	(5,863)
Total Expenditures	11,673	6,723	4,950	22,726	10,908	11,818
Excess (deficiency) of revenues over expenditures	(11,523)	(6,655)	4,868	(22,476)	(10,790)	11,686
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(11,523)	(6,655)	4,868	(22,476)	(10,790)	11,686
Fund balances / (deficits), July 1, 2011	11,523	11,559	36	22,476	22,843	367
Fund balances / (deficits), June 30, 2012	\$ -	\$ 4,904	\$ 4,904	\$ -	\$ 12,053	\$ 12,053

* Variance = Positive / (Negative)

Attorney								
Federal Justice Asset Sharing			ACJC Domestic Violence			Crime Prosecution Enhancement		
2280			2284			2290		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 120,000	\$ 167,096	\$ 47,096
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 150	\$ 27	\$ (123)	-	\$ 14	\$ 14	1,500	1,082	(418)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3	3
150	27	(123)	-	14	14	121,500	168,181	46,681
-	-	-	-	-	-	126,697	126,697	-
11,404	10,494	910	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,404	10,494	910	-	-	-	126,697	126,697	-
(11,254)	(10,467)	787	-	14	14	(5,197)	41,484	46,681
-	8	8	-	-	-	-	-	-
-	-	-	-	-	-	(21,013)	(21,013)	-
-	8	8	-	-	-	(21,013)	(21,013)	-
(11,254)	(10,459)	795	-	14	14	(26,210)	20,471	46,681
11,254	11,287	33	-	1,930	1,930	26,210	160,099	133,889
\$ -	\$ 828	\$ 828	\$ -	\$ 1,944	\$ 1,944	\$ -	\$ 180,570	\$ 180,570

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Attorney					
	Victim Serv Restitution ST 2330			Victim Serv Restitution FED 2331		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	\$ 9,307	\$ 2,195	\$ (7,112)
Rents	-	-	-	-	-	-
Miscellaneous	\$ 25,000	\$ 21,235	\$ (3,765)	2,700	48	(2,652)
Total Revenues	25,000	21,235	(3,765)	12,007	2,243	(9,764)
Expenditures						
Current:						
General government	50,000	-	50,000	6,000	1,159	4,841
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	50,000	-	50,000	6,000	1,159	4,841
Excess (deficiency) of revenues over expenditures	(25,000)	21,235	46,235	6,007	1,084	(4,923)
Other financing sources (uses):						
Transfers in	-	-	-	-	355	355
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	355	355
Net change in fund balance	(25,000)	21,235	46,235	6,007	1,439	(4,568)
Fund balances / (deficits), July 1, 2011	25,000	214,950	189,950	(6,007)	19,371	25,378
Fund balances / (deficits), June 30, 2012	\$ -	\$ 236,185	\$ 236,185	\$ -	\$ 20,810	\$ 20,810

* Variance = Positive / (Negative)

Attorney								
Victims Compensation 2335			Victim Assist Program 2343			Victim Assist Subrogation 2344		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,600	\$ 25,600	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 6,500	-	\$ (6,500)
-	-	-	25,600	25,600	-	6,500	-	(6,500)
2,559	-	2,559	76,057	75,549	\$ 508	6,500	-	6,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,559	-	2,559	76,057	75,549	508	6,500	-	6,500
(2,559)	-	2,559	(50,457)	(49,949)	508	-	-	-
-	-	-	50,457	49,949	(508)	-	-	-
- \$	-	-	-	-	-	-	-	-
-	-	-	50,457	49,949	(508)	-	-	-
(2,559)	-	2,559	-	-	-	-	-	-
2,559 \$	8,461	5,902	-	-	-	- \$	12,235	12,235
\$ - \$ 8,461 \$ 8,461			\$ - \$ - \$ -			\$ - \$ 12,235 \$ 12,235		

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Attorney			Clerk of Superior Court		
	Victim Rights Program		2346	Expedited Child Support		2213
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 73,300	\$ 73,298	\$ (2)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$ 29,219	\$ 31,259	\$ 2,040
Investment income	-	-	-	461	313	(148)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	2	2
Total Revenues	73,300	73,298	(2)	29,680	31,574	1,894
Expenditures						
Current:						
General government	2,000	86,255	\$ (84,255)	24,385	24,385	-
Public safety	84,312	-	84,312	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	86,312	86,255	57	24,385	24,385	-
Excess (deficiency) of revenues over expenditures	(13,012)	(12,957)	55	5,295	7,189	1,894
Other financing sources (uses):						
Transfers in	13,012	12,956	(56)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	13,012	12,956	(56)	-	-	-
Net change in fund balance	-	(1)	(1)	5,295	7,189	1,894
Fund balances / (deficits), July 1, 2011	-	1	1	(5,295)	39,522	44,817
Fund balances / (deficits), June 30, 2012	\$ -	\$ -	\$ -	\$ -	\$ 46,711	\$ 46,711

* Variance = Positive / (Negative)

[illegible]

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

Clerk of Superior Court						
IV-D Case Processing			2318			
			Victims Location			
			2336			
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	\$ 253	\$ 23	\$ (230)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	-	-	253	23	(230)
Expenditures						
Current:						
General government	\$ 7,867	\$ 7,867	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	7,867	7,867	-	-	-	-
Excess (deficiency) of revenues over expenditures	(7,867)	(7,867)	-	253	23	(230)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(7,867)	(7,867)	-	253	23	(230)
Fund balances / (deficits), July 1, 2011	7,867	7,867	-	(253)	2,956	3,209
Fund balances / (deficits), June 30, 2012	\$ -	\$ -	\$ -	\$ -	\$ 2,979	\$ 2,979

* Variance = Positive / (Negative)

Development Services						Election Services		
Road Fund			Community Dev Block Grant			Help America Vote		
2251			2296			2203		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 549,376	\$ 406,207	\$ (143,169)	\$ 17,675	\$ 11,404	\$ (6,271)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	\$ 6,770	\$ 6,770	-	83	83	500	\$ 575	75
-	-	-	-	-	-	-	-	-
-	39	39	-	-	-	-	-	-
-	6,809	6,809	549,376	406,290	(143,086)	18,175	11,979	(6,196)
-	-	-	549,376	404,062	145,314	21,675	92,555	(70,880)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	113,288	24,295	88,993
-	-	-	549,376	404,062	145,314	134,963	116,850	18,113
-	6,809	6,809	-	2,228	2,228	(116,788)	(104,871)	11,917
-	-	-	-	-	-	-	-	-
-	-	-	-	(152)	(152)	-	-	-
-	-	-	-	(152)	(152)	-	-	-
-	6,809	6,809	-	2,076	2,076	(116,788)	(104,871)	11,917
-	795,899	795,899	-	22,443	22,443	116,788	116,778	(10)
\$ -	\$ 802,708	\$ 802,708	\$ -	\$ 24,519	\$ 24,519	\$ -	\$ 11,907	\$ 11,907

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Election Services			Emergency Management		
	Health and Human Services 2347			Other Grants 2334		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 30,000	\$ 30,000	-	\$ 204,181	\$ 135,145	\$ (69,036)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	11	\$ 11	45	61	16
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	30,000	30,011	11	204,226	135,206	(69,020)
Expenditures						
Current:						
General government	30,000	-	30,000	-	-	-
Public safety	-	-	-	202,258	126,670	75,588
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	12,713	(12,713)
Total Expenditures	30,000	-	30,000	202,258	139,383	62,875
Excess (deficiency) of revenues over expenditures	-	30,011	30,011	1,968	(4,177)	(6,145)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	30,011	30,011	1,968	(4,177)	(6,145)
Fund balances / (deficits), July 1, 2011	-	-	-	(1,968)	23,137	25,105
Fund balances / (deficits), June 30, 2012	\$ -	\$ 30,011	\$ 30,011	\$ -	\$ 18,960	\$ 18,960

* Variance = Positive / (Negative)

Housing Services								
HOME Grant			Public Housing			Conventional 13-6-PHA		
2269			2271			2273		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 330,000	\$ 144,532	\$ (185,468)	-	-	-	\$ 1,071,536	\$ 1,122,431	\$ 50,895
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	17	17	-	\$ 114	\$ 114	1,000	13	(987)
-	-	-	-	-	-	332,131	281,965	(50,166)
-	-	-	-	-	-	89,221	8,956	(80,265)
330,000	144,549	(185,451)	-	114	114	1,493,888	1,413,365	(80,523)
330,000	146,059	183,941	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	79,339	64	79,275	1,102,277	1,104,467	(2,190)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	343,348	278,284	65,064
330,000	146,059	183,941	79,339	64	79,275	1,445,625	1,382,751	62,874
-	(1,510)	(1,510)	(79,339)	50	79,389	48,263	30,614	(17,649)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(1,510)	(1,510)	(79,339)	50	79,389	48,263	30,614	(17,649)
-	6,845	6,845	79,339	30,052	(49,287)	(48,263)	338,283	386,546
\$ -	\$ 5,335	\$ 5,335	\$ -	\$ 30,102	\$ 30,102	\$ -	\$ 368,897	\$ 368,897

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Housing					
	Section 8 Voucher Program 2274			Water Company 13-6 2275		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,478,188	\$ 2,160,484	\$ (317,704)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	1,619	619	\$ 1,146	\$ 720	\$ (426)
Rents	-	-	-	-	-	-
Miscellaneous	31,985	35,798	3,813	126,656	141,577	14,921
Total Revenues	2,511,173	2,197,901	(313,272)	127,802	142,297	14,495
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,521,843	2,490,455	31,388	138,733	120,068	18,665
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	2,521,843	2,490,455	31,388	138,733	120,068	18,665
Excess (deficiency) of revenues over expenditures	(10,670)	(292,554)	(281,884)	(10,931)	22,229	33,160
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(10,670)	(292,554)	(281,884)	(10,931)	22,229	33,160
Fund balances / (deficits), July 1, 2011	10,670	994,137	983,467	10,931	444,358	433,427
Fund balances / (deficits), June 30, 2012	\$ -	\$ 701,583	\$ 701,583	\$ -	\$ 466,587	\$ 466,587

* Variance = Positive / (Negative)

Juvenile Court									
Family Counseling			Juvenile Probation Fees			Juvenile Crime Reduction			
2212			2232			2233			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 24,378	\$ 24,350	\$ (28)	-	-	-	\$ 51,245	\$ 39,945	\$ (11,300)	
-	-	-	\$ 240,000	\$ 236,302	\$ (3,698)	-	-	-	
-	-	-	-	-	-	-	-	-	
130	101	(29)	1,500	1,035	(465)	15	-	(15)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	17	17	-	-	-	
24,508	24,451	(57)	241,500	237,354	(4,146)	51,260	39,945	(11,315)	
-	-	-	-	-	-	-	-	-	
24,378	24,350	28	250,534	169,682	80,852	51,260	39,945	11,315	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
24,378	24,350	28	250,534	169,682	80,852	51,260	39,945	11,315	
130	101	(29)	(9,034)	67,672	76,706	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
130	101	(29)	(9,034)	67,672	76,706	-	-	-	
(130)	6,728	6,858	9,034	143,708	134,674	-	1	1	
\$ -	\$ 6,829	\$ 6,829	\$ -	\$ 211,380	\$ 211,380	\$ -	\$ 1	\$ 1	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Juvenile Court					
	Juvenile Restitution			Detention Education		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 394,570	\$ 15,321	\$ (379,249)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 40	-	\$ (40)	3,000	2,347	(653)
Rents	-	-	-	-	-	-
Miscellaneous	2,800	\$ 3,283	483	15,000	23,360	8,360
Total Revenues	2,840	3,283	443	412,570	41,028	(371,542)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	6,900	5,128	1,772	381,817	330,697	51,120
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	6,900	5,128	1,772	381,817	330,697	51,120
Excess (deficiency) of revenues over expenditures	(4,060)	(1,845)	2,215	30,753	(289,669)	(320,422)
Other financing sources (uses):						
Transfers in	-	-	-	-	394,569	394,569
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	394,569	394,569
Net change in fund balance	(4,060)	(1,845)	2,215	30,753	104,900	74,147
Fund balances / (deficits), July 1, 2011	4,060	9,420	5,360	(30,753)	344,815	375,568
Fund balances / (deficits), June 30, 2012	\$ -	\$ 7,575	\$ 7,575	\$ -	\$ 449,715	\$ 449,715

* Variance = Positive / (Negative)

Juvenile Court								
Charter School 2245			Juvenile Victim Rights 2246			State Aid Supreme Court 2247		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 827,024	\$ 823,889	\$ (3,135)	\$ 17,050	\$ 17,050	-	\$ 740,027	\$ 739,476	\$ (551)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,816	3,616	(200)	20	42	\$ 22	1,000	577	(423)
-	-	-	-	-	-	-	-	-
4,900	4,922	22	-	1	1	-	-	-
835,740	832,427	(3,313)	17,070	17,093	23	741,027	740,053	(974)
-	-	-	-	-	-	-	-	-
-	-	-	17,100	17,092	8	740,027	739,476	551
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
726,904	701,394	25,510	-	-	-	-	-	-
-	10,850	(10,850)	-	-	-	-	-	-
726,904	712,244	14,660	17,100	17,092	8	740,027	739,476	551
108,836	120,183	11,347	(30)	1	31	1,000	577	(423)
-	-	-	-	-	-	-	-	-
(2,803)	(2,803)	-	-	-	-	-	-	-
(2,803)	(2,803)	-	-	-	-	-	-	-
106,033	117,380	11,347	(30)	1	31	1,000	577	(423)
(106,033)	417,484	523,517	30	1	(29)	(1,000)	27,359	28,359
\$ -	\$ 534,864	\$ 534,864	\$ -	\$ 2	\$ 2	\$ -	\$ 27,936	\$ 27,936

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Juvenile Court					
	Court Appointed Specialist 2248			Court Improvement 2249		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 97,092	\$ 97,084	\$ (8)	\$ 26,733	\$ 26,594	\$ (139)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	32	-	(32)	7	-	(7)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	97,124	97,084	(40)	26,740	26,594	(146)
Expenditures						
Current:						
General government	-	-	-	26,740	25,770	970
Public safety	97,124	97,088	36	-	823	(823)
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	97,124	97,088	36	26,740	26,593	147
Excess (deficiency) of revenues over expenditures	-	(4)	(4)	-	1	1
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	(4)	(4)	-	1	1
Fund balances / (deficits), July 1, 2011	-	-	-	-	-	-
Fund balances / (deficits), June 30, 2012	\$ -	\$ (4)	\$ (4)	\$ -	\$ 1	\$ 1

* Variance = Positive / (Negative)

Juvenile Court								
Improving AM Schools 2257			Juvenile Probation 2259			Drug Court Education 2262		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 18,312	\$ 3,613	\$ (14,699)	\$ 81,203	\$ 81,204	\$ 1	\$ 42,164	\$ 41,940	\$ (224)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	8	8	100	145	45	100	37	(63)
-	-	-	-	-	-	-	-	-
-	5	5	-	2	2	-	-	-
18,312	3,626	(14,686)	81,303	81,351	48	42,264	41,977	(287)
-	-	-	-	-	-	42,164	41,940	224
18,312	15,994	2,318	92,693	92,709	(16)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,312	15,994	2,318	92,693	92,709	(16)	42,164	41,940	224
-	(12,368)	(12,368)	(11,390)	(11,358)	32	100	37	(63)
2,803	2,803	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,803	2,803	-	-	-	-	-	-	-
2,803	(9,565)	(12,368)	(11,390)	(11,358)	32	100	37	(63)
(2,803)	(2,796)	7	11,390	11,389	(1)	(100)	898	998
\$ -	\$ (12,361)	\$ (12,361)	\$ -	\$ 31	\$ 31	\$ -	\$ 935	\$ 935

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Juvenile Court					
	Intensive Probation 2265			Juvenile Diversion Intake 2266		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 1,039,905	\$ 1,035,140	\$ (4,765)	\$ 635,406	\$ 633,619	\$ (1,787)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,300	725	(575)	1,200	794	(406)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,041,205	1,035,865	(5,340)	636,606	634,413	(2,193)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	1,039,905	1,035,140	4,765	635,406	618,524	16,882
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	15,094	(15,094)
Total Expenditures	1,039,905	1,035,140	4,765	635,406	633,618	1,788
Excess (deficiency) of revenues over expenditures	1,300	725	(575)	1,200	795	(405)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	1,300	725	(575)	1,200	795	(405)
Fund balances / (deficits), July 1, 2011	(1,300)	28,981	30,281	(1,200)	50,768	51,968
Fund balances / (deficits), June 30, 2012	\$ -	\$ 29,706	\$ 29,706	\$ -	\$ 51,563	\$ 51,563

* Variance = Positive / (Negative)

Juvenile Court								
Juvenile Diversion Program 2267			Juvenile Treatment 2268			Account Incentive 2327		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 93,898	\$ 93,460	\$ (438)	\$ 360,551	\$ 360,039	\$ (512)	\$ 43,163	\$ 37,657	\$ (5,506)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	88	(12)	1,000	440	(560)	-	28	28
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
93,998	93,548	(450)	361,551	360,479	(1,072)	43,163	37,685	(5,478)
-	-	-	-	-	-	53,238	36,869	16,369
93,898	93,460	438	360,551	360,039	512	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
93,898	93,460	438	360,551	360,039	512	53,238	36,869	16,369
100	88	(12)	1,000	440	(560)	(10,075)	816	10,891
-	-	-	-	-	-	9,757	7,320	(2,437)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,757	7,320	(2,437)
100	88	(12)	1,000	440	(560)	(318)	8,136	8,454
(100)	8,653	8,753	(1,000)	19,902	20,902	318	756	438
\$ -	\$ 8,741	\$ 8,741	\$ -	\$ 20,342	\$ 20,342	\$ -	\$ 8,892	\$ 8,892

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Justice Court			Legal & Public Defenders		
	Justice Court Enhancement		2317	Indigent Dependency		2241
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 9,646	\$ 8,504	\$ (1,142)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	333,520	301,614	(31,906)	-	-	-
Investment income	11,640	3,266	(8,374)	\$ 11	\$ 14	\$ 3
Rents	-	-	-	-	-	-
Miscellaneous	15,135	4,572	(10,563)	-	-	-
Total Revenues	369,941	317,956	(51,985)	11	14	3
Expenditures						
Current:						
General government	397,110	327,164	69,946	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	397,110	327,164	69,946	-	-	-
Excess (deficiency) of revenues over expenditures	(27,169)	(9,208)	17,961	11	14	3
Other financing sources (uses):						
Transfers in	2,056	2,056	-	-	-	-
Transfers out	(312,113)	(312,113)	-	-	-	-
Total Other financing sources (uses)	(310,057)	(310,057)	-	-	-	-
Net change in fund balance	(337,226)	(319,265)	17,961	11	14	3
Fund balances / (deficits), July 1, 2011	337,226	728,017	390,791	(11)	1,881	1,892
Fund balances / (deficits), June 30, 2012	\$ -	\$ 408,752	\$ 408,752	\$ -	\$ 1,895	\$ 1,895

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Legal & Public Defenders			Library District					
Defender Training 2326			LSTA Grants 2312			Other Grants 2313		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 14,800	\$ 13,433	\$ (1,367)	\$ 73,000	\$ 49,675	\$ (23,325)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	103	103	-	165	165	-	\$ 752	\$ 752
-	-	-	-	-	-	-	-	-
-	182	182	-	3	3	\$ 60,856	69,193	8,337
14,800	13,718	(1,082)	73,000	49,843	(23,157)	60,856	69,945	9,089
14,421	14,147	274	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	73,000	49,675	23,325	111,536	61,129	50,407
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,421	14,147	274	73,000	49,675	23,325	111,536	61,129	50,407
379	(429)	(808)	-	168	168	(50,680)	8,816	59,496
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
379	(429)	(808)	-	168	168	(50,680)	8,816	59,496
(379)	10,456	10,835	-	9,470	9,470	50,680	76,515	25,835
\$ -	\$ 10,027	\$ 10,027	\$ -	\$ 9,638	\$ 9,638	\$ -	\$ 85,331	\$ 85,331

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Public Health District					
	Other Grants			Rabies Control		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	\$ 41,250	\$ 34,131	\$ (7,119)
Intergovernmental	\$ 4,951,307	\$ 4,210,745	\$ (740,562)	-	-	-
Charges for services	30,000	-	(30,000)	-	-	-
Fines and forfeits	-	-	-	6,000	1,877	(4,123)
Investment income	-	1,744	1,744	200	300	100
Rents	-	-	-	-	-	-
Miscellaneous	500	306	(194)	-	1	1
Total Revenues	4,981,807	4,212,795	(769,012)	47,450	36,309	(11,141)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	4,965,189	4,206,482	758,707	498,604	439,735	58,869
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	57,000	102,596	(45,596)
Total Expenditures	4,965,189	4,206,482	758,707	555,604	542,331	13,273
Excess (deficiency) of revenues over expenditures	16,618	6,313	(10,305)	(508,154)	(506,022)	2,132
Other financing sources (uses):						
Transfers in	-	-	-	453,694	453,694	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	453,694	453,694	-
Net change in fund balance	16,618	6,313	(10,305)	(54,460)	(52,328)	2,132
Fund balances / (deficits), July 1, 2010	(16,618)	344,472	361,090	54,460	77,928	23,468
Fund balances / (deficits), June 30, 2011	\$ -	\$ 350,785	\$ 350,785	\$ -	\$ 25,600	\$ 25,600

* Variance = Positive / (Negative)

Public Works						Recorder		
Waste Tire 2204			Public Works HURF 2253			Recorder's Fund 2205		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$ 1,100,000	\$ 912,500	\$ (187,500)	-	-	-
-	-	-	-	-	-	-	-	-
\$ 260,000	\$ 276,990	\$ 16,990	6,313,393	5,732,507	(580,886)	-	-	-
27,500	35,809	8,309	-	-	-	\$ 124,939	\$ 116,200	\$ (8,739)
-	-	-	-	-	-	-	-	-
4,000	3,005	(995)	50,000	23,769	(26,231)	8,130	2,764	(5,366)
-	-	-	-	-	-	-	-	-
-	5	5	10,000	155,453	145,453	-	36	36
291,500	315,809	24,309	7,473,393	6,824,229	(649,164)	133,069	119,000	(14,069)
-	-	-	-	-	-	133,274	100,671	32,603
-	-	-	-	-	-	-	-	-
-	-	-	8,671,181	6,640,777	2,030,404	-	-	-
393,751	281,979	111,772	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
35,000	15,477	19,523	600,000	441,449	158,551	-	-	-
428,751	297,456	131,295	9,271,181	7,082,226	2,188,955	133,274	100,671	32,603
(137,251)	18,353	155,604	(1,797,788)	(257,997)	1,539,791	(205)	18,329	18,534
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(492,000)	(492,000)	-
-	-	-	-	-	-	(492,000)	(492,000)	-
(137,251)	18,353	155,604	(1,797,788)	(257,997)	1,539,791	(492,205)	(473,671)	18,534
137,251	405,434	268,183	1,797,788	3,828,812	2,031,024	492,205	741,545	249,340
\$ -	\$ 423,787	\$ 423,787	\$ -	\$ 3,570,815	\$ 3,570,815	\$ -	\$ 267,874	\$ 267,874

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	School Superintendent			Sheriff- Administration		
	School Grants		2281	Narcotic Enforcement		2299
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 803,492	\$ 846,310	\$ 42,818	\$ 251,849	\$ 246,947	\$ (4,902)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	5,355	5,355
Investment income	-	-	-	-	5	5
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	803,492	846,310	42,818	251,849	252,307	458
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	251,849	249,552	2,297
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	803,492	408,354	395,138	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	803,492	408,354	395,138	251,849	249,552	2,297
Excess (deficiency) of revenues over expenditures	-	437,956	437,956	-	2,755	2,755
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(431,313)	(431,313)	-	-	-
Total Other financing sources (uses)	-	(431,313)	(431,313)	-	-	-
Net change in fund balance	-	6,643	6,643	-	2,755	2,755
Fund balances / (deficits), July 1, 2011	-	689,227	689,227	-	1	1
Fund balances / (deficits), June 30, 2012	\$ -	\$ 695,870	\$ 695,870	\$ -	\$ 2,756	\$ 2,756

* Variance = Positive / (Negative)

Sheriff- Administration								
Drug Task Force			Local Law Enforcement			Other Grants		
2302			2303			2306		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 272,276	\$ 228,427	\$ (43,849)	-	-	-	\$ 2,619,966	\$ 790,438	\$ (1,829,528)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$ 28	\$ 28	-	524	524
-	-	-	-	-	-	-	-	-
-	-	-	-	2	2	-	1	1
272,276	228,427	(43,849)	-	30	30	2,619,966	790,963	(1,829,003)
-	-	-	-	-	-	-	-	-
224,267	224,267	-	-	-	-	2,005,517	718,884	1,286,633
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	613,180	-	613,180
224,267	224,267	-	-	-	-	2,618,697	718,884	1,899,813
48,009	4,160	(43,849)	-	30	30	1,269	72,079	70,810
-	-	-	-	-	-	-	4,707	4,707
-	-	-	-	(4,097)	(4,097)	-	-	-
-	-	-	-	(4,097)	(4,097)	-	4,707	4,707
48,009	4,160	(43,849)	-	(4,067)	(4,067)	1,269	76,786	75,517
(48,009)	50,683	98,692	-	4,097	4,097	(1,269)	148,908	150,177
\$ -	\$ 54,843	\$ 54,843	\$ -	\$ 30	\$ 30	\$ -	\$ 225,694	\$ 225,694

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Sheriff- Jail District					
	Jail Enhancement			Inmate Health		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 280,000	\$ 274,847	\$ (5,153)	-	-	-
Charges for services	-	-	-	\$ 7,649	\$ 9,719	\$ 2,070
Fines and forfeits	-	-	-	-	-	-
Investment income	255	1,686	1,431	90	77	(13)
Rents	-	-	-	-	-	-
Miscellaneous	6,746	44	(6,702)	-	-	-
Total Revenues	287,001	276,577	(10,424)	7,739	9,796	2,057
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	263,980	174,728	89,252	8,829	8,829	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	263,980	174,728	89,252	8,829	8,829	-
Excess (deficiency) of revenues over expenditures	23,021	101,849	78,828	(1,090)	967	2,057
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	23,021	101,849	78,828	(1,090)	967	2,057
Fund balances / (deficits), July 1, 2011	(23,021)	196,687	219,708	1,090	10,663	9,573
Fund balances / (deficits), June 30, 2012	\$ -	\$ 298,536	\$ 298,536	\$ -	\$ 11,630	\$ 11,630

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Jail District									Superior Court		
Facility Commissary 2286			LEBSF Boat Patrol 2301			Other Jail Grants 2308			Conciliation Court 2211		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 238,874	\$ 176,045	\$ (62,829)	\$ 30,141	-	\$ (30,141)	-	-	-
\$ 232,670	\$ 273,910	\$ 41,240	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	\$ 69,388	\$ 76,097	\$ 6,709
7,000	1,787	(5,213)	-	423	423	950	\$ 472	(478)	102	420	318
-	-	-	-	-	-	-	-	-	-	-	-
156,310	123,971	(32,339)	-	-	-	-	-	-	3,061	4,589	1,528
395,980	399,668	3,688	238,874	176,468	(62,406)	31,091	472	(30,619)	72,551	81,106	8,555
-	-	-	-	-	-	-	-	-	72,964	44,247	28,717
602,159	521,879	80,280	233,177	172,080	61,097	87,478	78,044	9,434	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
602,159	521,879	80,280	233,177	172,080	61,097	87,478	78,044	9,434	72,964	44,247	28,717
(206,179)	(122,211)	83,968	5,697	4,388	(1,309)	(56,387)	(77,572)	(21,185)	(413)	36,859	37,272
-	-	-	-	-	-	-	36,744	36,744	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	36,744	36,744	-	-	-
(206,179)	(122,211)	83,968	5,697	4,388	(1,309)	(56,387)	(40,828)	15,559	(413)	36,859	37,272
206,179	274,111	67,932	(5,697)	-	5,697	56,387	49,024	(7,363)	413	44,424	44,011
\$ -	\$ 151,900	\$ 151,900	\$ -	\$ 4,388	\$ 4,388	\$ -	\$ 8,196	\$ 8,196	\$ -	\$ 81,283	\$ 81,283

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Superior Court					
	Domestic Relations			Local Court Assistance		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 7,054	\$ 9,502	\$ 2,448	\$ 180,101	\$ 180,101	-
Investment income	2,592	180	(2,412)	513	876	\$ 363
Rents	-	-	-	-	-	-
Miscellaneous	-	4	4	-	18	18
Total Revenues	9,646	9,686	40	180,614	180,995	381
Expenditures						
Current:						
General government	31,006	15,520	15,486	36,214	36,228	(14)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	31,006	15,520	15,486	36,214	36,228	(14)
Excess (deficiency) of revenues over expenditures	(21,360)	(5,834)	15,526	144,400	144,767	367
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(132,391)	(116,178)	16,213
Total Other financing sources (uses)	-	-	-	(132,391)	(116,178)	16,213
Net change in fund balance	(21,360)	(5,834)	15,526	12,009	28,589	16,580
Fund balances / (deficits), July 1, 2011	21,360	28,863	7,503	(12,009)	305	12,314
Fund balances / (deficits), June 30, 2012	\$ -	\$ 23,029	\$ 23,029	\$ -	\$ 28,894	\$ 28,894

* Variance = Positive / (Negative)

Superior Court								
JCEF Time Payment 2222			Law Library 2224			Aztec Field Training 2234		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 25,000	\$ 25,003	\$ 3
-	-	-	-	-	-	-	-	-
\$ 109,160	\$ 102,782	\$ (6,378)	\$ 104,580	\$ 97,749	\$ (6,831)	-	-	-
728	266	(462)	2,308	524	(1,784)	118	-	(118)
-	-	-	-	-	-	-	-	-
-	2	2	3,000	5,777	2,777	-	-	-
109,888	103,050	(6,838)	109,888	104,050	(5,838)	25,118	25,003	(115)
110,115	116,401	(6,286)	135,346	115,869	19,477	-	-	-
-	-	-	-	-	-	25,307	25,262	45
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,000	-	18,000	14,806	14,022	784	-	-	-
128,115	116,401	11,714	150,152	129,891	20,261	25,307	25,262	45
(18,227)	(13,351)	4,876	(40,264)	(25,841)	14,423	(189)	(259)	(70)
-	-	-	-	-	-	-	-	-
-	-	-	(85,000)	(85,000)	-	-	-	-
-	-	-	(85,000)	(85,000)	-	-	-	-
(18,227)	(13,351)	4,876	(125,264)	(110,841)	14,423	(189)	(259)	(70)
18,227	58,466	40,239	125,264	152,288	27,024	189	3,380	3,191
\$ -	\$ 45,115	\$ 45,115	\$ -	\$ 41,447	\$ 41,447	\$ -	\$ 3,121	\$ 3,121

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Superior Court					
	Supreme Court Enhancement			Fee- Case Management		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 8,200	\$ 3,200	\$ (5,000)
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 72,221	\$ 71,048	\$ (1,173)	128,587	112,435	(16,152)
Investment income	1,021	327	(694)	1,133	1,028	(105)
Rents	-	-	-	-	-	-
Miscellaneous	-	2	2	-	-	-
Total Revenues	73,242	71,377	(1,865)	137,920	116,663	(21,257)
Expenditures						
Current:						
General government	87,118	87,118	-	135,375	160,533	(25,158)
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	71,000	6,144	64,856
Total Expenditures	87,118	87,118	-	206,375	166,677	39,698
Excess (deficiency) of revenues over expenditures	(13,876)	(15,741)	(1,865)	(68,455)	(50,014)	18,441
Other financing sources (uses):						
Transfers in	-	-	-	12,113	12,113	-
Transfers out	-	-	-	(25,000)	(25,000)	-
Total Other financing sources (uses)	-	-	-	(12,887)	(12,887)	-
Net change in fund balance	(13,876)	(15,741)	(1,865)	(81,342)	(62,901)	18,441
Fund balances / (deficits), July 1, 2011	13,876	54,779	40,903	81,342	161,198	79,856
Fund balances / (deficits), June 30, 2012	\$ -	\$ 39,038	\$ 39,038	\$ -	\$ 98,297	\$ 98,297

* Variance = Positive / (Negative)

Superior Court						Treasurer		
Children's Issues and Educate			Child Support Enforcement			Treasurer's Information		
2339			2215			2201		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 175,917	\$ 162,881	\$ (13,036)	-	-	-
-	-	-	-	-	-	-	\$ 9,931	\$ 9,931
\$ 28,277	\$ 34,045	\$ 5,768	-	-	-	-	-	-
318	491	173	584	250	(334)	\$ 2,500	1,020	(1,480)
-	-	-	-	-	-	-	-	-
-	-	-	2,391	2,113	(278)	-	10,065	10,065
28,595	34,536	5,941	178,892	165,244	(13,648)	2,500	21,016	18,516
18,314	18,314	-	175,495	160,705	14,790	35,216	-	35,216
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,314	18,314	-	175,495	160,705	14,790	35,216	-	35,216
10,281	16,222	5,941	3,397	4,539	1,142	(32,716)	21,016	53,732
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,281	16,222	5,941	3,397	4,539	1,142	(32,716)	21,016	53,732
(10,281)	60,031	70,312	(3,397)	111,372	114,769	32,716	129,562	96,846
\$ -	\$ 76,253	\$ 76,253	\$ -	\$ 115,911	\$ 115,911	\$ -	\$ 150,578	\$ 150,578

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2012

	Other - Multiple Departments					
	Fill the Gap			Workforce Investment Act		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 80,967	\$ 110,053	\$ 29,086	\$ 6,972,435	\$ 5,527,686	\$ (1,444,749)
Charges for services	-	-	-	-	-	-
Fines and forfeits	122,248	132,289	10,041	-	-	-
Investment income	-	272	272	-	429	429
Rents	-	-	-	-	-	-
Miscellaneous	-	15	15	-	11	11
Total Revenues	203,215	242,629	39,414	6,972,435	5,528,126	(1,444,309)
Expenditures						
Current:						
General government	527,683	504,661	23,022	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	6,972,435	5,474,263	1,498,172
Capital Outlay	-	-	-	-	-	-
Total Expenditures	527,683	504,661	23,022	6,972,435	5,474,263	1,498,172
Excess (deficiency) of revenues over expenditures	(324,468)	(262,032)	62,436	-	53,863	53,863
Other financing sources (uses):						
Transfers in	204,880	136,303	(68,577)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	204,880	136,303	(68,577)	-	-	-
Net change in fund balance	(119,588)	(125,729)	(6,141)	-	53,863	53,863
Fund balances / (deficits), July 1, 2011	119,588	132,684	13,096	-	34,815	34,815
Fund balances / (deficits), June 30, 2012	\$ -	\$ 6,955	\$ 6,955	\$ -	\$ 88,678	\$ 88,678

* Variance = Positive / (Negative)

Other - Multiple Departments						Other - Miscellaneous		
SW Border Prosecution			ARRA Grants			Improvement Districts		ALL
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	\$ 1,171,138	\$ 958,139	\$ (212,999)
-	-	-	-	-	-	-	-	-
-	-	-	\$ 1,052,350	\$ 730,982	\$ (321,368)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	\$ 107	\$ 107	180	25	(155)	-	8,436	8,436
-	-	-	-	-	-	-	-	-
-	478	478	-	-	-	-	2,851	2,851
-	585	585	1,052,530	731,007	(321,523)	1,171,138	969,426	(201,712)
-	-	-	181,353	149,737	31,616	1,095,945	840,339	255,606
-	-	-	230,196	228,170	2,026	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	27,377	20,504	6,873	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	11,650	7,187	4,463	-	-	-
-	-	-	579,001	29,001	550,000	-	-	-
-	-	-	192,458	188,782	3,676	-	-	-
-	-	-	1,222,035	623,381	598,654	1,095,945	840,339	255,606
-	585	585	(169,505)	107,626	277,131	75,193	129,087	53,894
-	686	686	-	168	168	-	860	860
-	(27,351)	(27,351)	-	(429)	(429)	-	(889)	(889)
-	(26,665)	(26,665)	-	(261)	(261)	-	(29)	(29)
-	(26,080)	(26,080)	(169,505)	107,365	276,870	75,193	129,058	53,865
-	26,080	26,080	169,505	(104,478)	(273,983)	(75,193)	991,659	1,066,852
\$ -	\$ -	\$ -	\$ -	\$ 2,887	\$ 2,887	\$ -	\$ 1,120,717	\$ 1,120,717

	Other - Miscellaneous			Total Special Revenue Funds		
	Other Nonmajor Funds		Misc			
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	\$ 2,271,138	\$ 1,870,639	\$ (400,499)
Licenses and permits	-	-	-	41,250	34,131	(7,119)
Intergovernmental	-	-	-	38,187,581	31,975,302	(6,212,279)
Charges for services	-	-	-	1,340,141	1,398,834	58,693
Fines and forfeits	-	\$ 10,484	\$ 10,484	1,318,008	1,270,601	(47,407)
Investment income	-	8	8	144,334	92,539	(51,795)
Rents	-	-	-	332,131	281,965	(50,166)
Miscellaneous	-	-	-	635,535	693,059	57,524
Total Revenues	-	10,492	10,492	44,270,118	37,617,070	(6,653,048)
Expenditures						
Current:						
General government	-	-	-	5,409,848	4,551,045	858,803
Public safety	-	-	-	12,899,743	10,537,666	2,362,077
Highway and streets	-	-	-	8,671,181	6,640,777	2,030,404
Sanitation	-	-	-	393,751	281,979	111,772
Health	-	-	-	5,491,170	4,666,721	824,449
Welfare	-	-	-	3,842,192	3,715,054	127,138
Culture and recreation	-	-	-	196,186	117,991	78,195
Education	-	-	-	9,081,832	6,613,012	2,468,820
Capital Outlay	-	-	-	2,058,080	1,115,569	942,511
Total Expenditures	-	-	-	48,043,983	38,239,814	9,804,169
Excess (deficiency) of revenues over expenditures	-	10,492	10,492	(3,773,865)	(622,744)	3,151,121
Other financing sources (uses):						
Transfers in	-	547	547	1,038,410	1,373,935	335,525
Transfers out	-	(2,098)	(2,098)	(1,245,283)	(1,669,071)	(423,788)
Total Other financing sources (uses)	-	(1,551)	(1,551)	(206,873)	(295,136)	(88,263)
Net change in fund balance	-	8,941	8,941	(3,980,738)	(917,880)	3,062,858
Fund balances / (deficits), July 1, 2011	-	2,299	2,299	3,980,738	15,321,620	11,340,882
Fund balances / (deficits), June 30, 2012	\$ -	\$ 11,240	\$ 11,240	\$ -	\$ 14,403,740	\$ 14,403,740

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2012

	East County Facility 3503			Jail District Debt Service 3500		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	\$ 9	\$ 9
Special assessments	-	-	-	-	-	-
Intergovernmental	\$ 153,343	-	\$ (153,343)	-	-	-
Investment income	-	\$ 1,290	1,290	\$ 6,104	6,104	-
Miscellaneous	-	134	134	-	1	1
Total Revenues	153,343	1,424	(151,919)	6,104	6,114	10
Expenditures						
Current:						
Public safety	-	-	-	3,000	159,185	(156,185)
Culture and recreation	-	-	-	-	-	-
Principal retirement	3,993,712	245,000	3,748,712	1,078,656	550,000	528,656
Interest and fiscal charges	676,332	17,185	659,147	288,907	272,276	16,631
Total Expenditures	4,670,044	262,185	4,407,859	1,370,563	981,461	389,102
Excess (deficiency) of revenues over expenditures	(4,516,701)	(260,761)	4,255,940	(1,364,459)	(975,347)	389,112
Other financing sources (uses):						
Proceeds from sale of bonds	4,155,000	-	(4,155,000)	-	8,000,000	8,000,000
Loan proceeds	-	-	-	-	(8,692,607)	(8,692,607)
Transfers in	1,935,114	-	(1,935,114)	1,367,563	845,567	(521,996)
Transfers out	-	829,000	829,000	-	1,023,925	1,023,925
Total Other financing sources (uses)	6,090,114	829,000	(5,261,114)	1,367,563	631,885	(735,678)
Net change in fund balance	1,573,413	568,239	(1,005,174)	3,104	(343,462)	(346,566)
Fund balances / (deficits), July 1, 2011	(1,573,413)	568,239	2,141,652	(3,104)	(343,462)	(340,358)
Fund balances / (deficits), June 30, 2012	\$ -	\$ 1,136,478	\$ 1,136,478	\$ -	\$ (686,924)	\$ (686,924)

* Variance = Positive / (Negative)

Exhibit J- 2
(Continued)

Improvement Districts					
El Prado Estates 3545			Gadsden 3546		
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
\$ 27,264	\$ 18,347	\$ (8,917)	\$ 35,721	\$ 21,620	\$ (14,101)
-	-	-	-	-	-
-	-	-	-	-	-
-	4	4	-	-	-
27,264	18,351	(8,913)	35,721	21,620	(14,101)
-	-	-	-	-	-
-	-	-	-	-	-
130,139	94,354	35,785	129,984	119,984	10,000
7,910	6,112	1,798	15,737	13,462	2,275
138,049	100,466	37,583	145,721	133,446	12,275
(110,785)	(82,115)	28,670	(110,000)	(111,826)	(1,826)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	811	811	-	-	-
-	811	811	-	-	-
(110,785)	(81,304)	29,481	(110,000)	(111,826)	(1,826)
110,785	(81,304)	(192,089)	110,000	(111,826)	(221,826)
\$ -	\$ (162,608)	\$ (162,608)	\$ -	\$ (223,652)	\$ (223,652)

	Library District			Total Debt Service Funds		
	Debt Service		3547			
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	\$ 9	\$ 9
Special assessments	-	-	-	\$ 62,985	39,967	(23,018)
Intergovernmental	-	-	-	153,343	-	(153,343)
Investment income	\$ 15,000	\$ 24,214	\$ 9,214	21,104	31,608	10,504
Miscellaneous	-	-	-	-	139	139
Total Revenues	15,000	24,214	9,214	237,432	71,723	(165,709)
Expenditures						
Current:						
Public safety	-	-	-	3,000	159,185	(156,185)
Culture and recreation	5,800	800	5,000	5,800	800	5,000
Principal retirement	1,120,000	1,120,000	-	6,452,491	2,129,338	4,323,153
Interest and fiscal charges	2,204,825	2,204,826	(1)	3,193,711	2,513,861	679,850
Total Expenditures	3,330,625	3,325,626	4,999	9,655,002	4,803,184	4,851,818
Excess (deficiency) of revenues over expenditures	(3,315,625)	(3,301,412)	14,213	(9,417,570)	(4,731,461)	4,686,109
Other financing sources (uses):						
Proceeds from sale of bonds	-	-	-	4,155,000	8,000,000	3,845,000
Loan proceeds	-	-	-	-	(8,692,607)	(8,692,607)
Transfers in	6,204,395	-	(6,204,395)	9,507,072	845,567	(8,661,505)
Transfers out	-	6,204,395	6,204,395	-	8,058,131	8,058,131
Total Other financing sources (uses)	6,204,395	6,204,395	-	13,662,072	7,666,091	(5,995,981)
Net change in fund balance	2,888,770	2,902,983	14,213	4,244,502	2,934,630	(1,309,872)
Fund balances / (deficits), July 1, 2011	(2,888,770)	2,902,983	5,791,753	(4,244,502)	2,934,630	7,179,132
Fund balances / (deficits), June 30, 2012	\$ -	\$ 5,805,966	\$ 5,805,966	\$ -	\$ 5,869,260	\$ 5,869,260

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2012

	Jail District			Improvement Districts		
	Capital Projects 4403			El Prado 4717		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	\$ 100,000	-	\$ (100,000)
Investment income	-	\$ 15	\$ 15	-	-	-
Miscellaneous	-	112	112	-	\$ 3	3
Total Revenues	-	127	127	100,000	3	(99,997)
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	\$ 69,000	116,000	(47,000)	-	-	-
Capital Outlay	61,362	-	61,362	\$ 100,000	-	100,000
Total Expenditures	130,362	116,000	14,362	100,000	-	100,000
Excess (deficiency) of revenues over expenditures	(130,362)	(115,873)	14,489	-	3	3
Other financing sources (uses):						
Transfers in	130,362	545,000	414,638	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	130,362	545,000	414,638	-	-	-
Net change in fund balance	-	429,127	429,127	-	3	3
Fund balances / (deficits), July 1, 2011	-	680	680	-	(9,756)	(9,756)
Fund balances / (deficits), June 30, 2012	\$ -	\$ 429,807	\$ 429,807	\$ -	\$ (9,753)	\$ (9,753)

* Variance = Positive / (Negative)

Improvement Districts								
Gadsden 4719			B & C Colonial 4721			B & C Colonial ARRA 4722		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$ 1,360,053	\$ 1,057,758	\$ (302,295)	\$ 9,714,682	\$ 6,562,191	\$ (3,152,491)
-	-	-	250	-	(250)	100	-	(100)
-	-	-	-	-	-	-	-	-
-	-	-	1,360,303	1,057,758	(302,545)	9,714,782	6,562,191	(3,152,591)
-	-	-	-	7,487	(7,487)	-	82,060	(82,060)
-	-	-	-	-	-	-	-	-
-	-	-	1,423,193	1,081,901	341,292	9,714,782	6,495,160	3,219,622
-	-	-	1,423,193	1,089,388	333,805	9,714,782	6,577,220	3,137,562
-	-	-	(62,890)	(31,630)	31,260	-	(15,029)	(15,029)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(62,890)	(31,630)	31,260	-	(15,029)	(15,029)
-	-	-	62,890	107,282	44,392	-	(13,103)	(13,103)
\$ -	\$ -	\$ -	\$ -	\$ 75,652	\$ 75,652	\$ -	\$ (28,132)	\$ (28,132)

	Library District			Total Capital Projects Funds		
	Capital Projects		4720			
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	\$ 15,987	\$ 15,987	\$ 11,174,735	\$ 7,635,936	\$ (3,538,799)
Investment income	\$ 76,492	13,492	(63,000)	76,842	13,507	(63,335)
Miscellaneous	-	-	-	-	115	115
Total Revenues	76,492	29,479	(47,013)	11,251,577	7,649,558	(3,602,019)
Expenditures						
Current:						
General government	85,756	85,756	-	85,756	175,303	(89,547)
Public safety	-	-	-	69,000	116,000	(47,000)
Capital Outlay	494,162	494,162	-	11,793,499	8,071,223	3,722,276
Total Expenditures	579,918	579,918	-	11,948,255	8,362,526	3,585,729
Excess (deficiency) of revenues over expenditures	(503,426)	(550,439)	(47,013)	(696,678)	(712,968)	(16,290)
Other financing sources (uses):						
Transfers in	-	-	-	130,362	545,000	414,638
Transfers out	(2,879,570)	(2,879,570)	-	(2,879,570)	(2,879,570)	-
Total Other financing sources (uses)	(2,879,570)	(2,879,570)	-	(2,749,208)	(2,334,570)	414,638
Net change in fund balance	(3,382,996)	(3,430,009)	(47,013)	(3,445,886)	(3,047,538)	398,348
Fund balances / (deficits), July 1, 2011	3,382,996	3,619,711	236,715	3,445,886	3,704,814	258,928
Fund balances / (deficits), June 30, 2012	\$ -	\$ 189,702	\$ 189,702	\$ -	\$ 657,276	\$ 657,276

* Variance = Positive / (Negative)

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2012

Total All Nonmajor Governmental Funds			
	Budget	Actual	Variance *
Revenues:			
Taxes	\$ 2,271,138	\$ 1,870,648	\$ (400,490)
Special assessments	62,985	39,967	(23,018)
Licenses and permits	41,250	34,131	(7,119)
Intergovernmental	49,515,659	39,611,238	(9,904,421)
Charges for services	1,340,141	1,398,834	58,693
Fines and forfeits	1,318,008	1,270,601	(47,407)
Investment income	242,280	137,654	(104,626)
Rents	332,131	281,965	(50,166)
Miscellaneous	635,535	693,313	57,778
Total Revenues	55,759,127	45,338,351	(10,420,776)
Expenditures			
Current:			
General government	5,495,604	4,726,348	769,256
Public safety	12,971,743	10,812,851	2,158,892
Highway and streets	8,671,181	6,640,777	2,030,404
Sanitation	393,751	281,979	111,772
Health	5,491,170	4,666,721	824,449
Welfare	3,842,192	3,715,054	127,138
Culture and recreation	201,986	118,791	83,195
Education	9,081,832	6,613,012	2,468,820
Capital Outlay	13,851,579	9,186,792	4,664,787
Debt service:			
Principal retirement	6,452,491	2,129,338	4,323,153
Interest and fiscal charges	3,193,711	2,513,861	679,850
Total Expenditures	69,647,240	51,405,524	18,241,716
Excess (deficiency) of revenues over expenditures	(13,888,113)	(6,067,173)	7,820,940
Other financing sources (uses):			
Sale of bonds	4,155,000	8,000,000	3,845,000
Loan proceeds	-	(8,692,607)	(8,692,607)
Proceeds from sale of capital assets	10,545,482	2,219,502	(8,325,980)
Transfers in	(1,114,921)	6,934,060	8,048,981
Transfers out	(2,879,570)	(3,424,570)	(545,000)
Total Other financing sources (uses)	10,705,991	5,036,385	(5,669,606)
Net change in fund balance	(3,182,122)	(1,030,788)	2,151,334
Fund balances / (deficits), July 1, 2011	3,182,122	21,961,064	18,778,942
Fund balances / (deficits), June 30, 2012	\$ -	\$ 20,930,276	\$ 20,930,276

* Variance = Positive / (Negative)

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Internal Service Funds

YUMA COUNTY
Combining Statement of Net Assets
All Internal Service Funds
June 30, 2012

Exhibit K- 1

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Assets						
Cash and cash equivalents	\$ 35,853	\$ 73,879	\$ 526,814	\$ 8,515,006	\$ 183,990	\$ 9,335,542
Receivables (net of allowances for uncollectibles):						
Accounts	-	12,248	-	-	-	12,248
Accrued interest	35	79	318	8,001	208	8,641
Due from:						
Due from other funds	16,890	36,680	144,869	7,017	-	205,456
Total Assets	\$ 52,778	\$ 122,886	\$ 672,001	\$ 8,530,024	\$ 184,198	\$ 9,561,887
Liabilities						
Liabilities						
Accounts payable	-	\$ 10,832	\$ 17,219	\$ 41,336	\$ 4,474	\$ 73,861
Accrued payroll and employee benefits	-	1,808	220	2,960	3,455	8,443
Claims payable	-	-	-	968,000	-	968,000
Due to:						
Due to other funds	-	-	-	5,074	1,525	6,599
Total Liabilities	\$ -	\$ 12,640	\$ 17,439	\$ 1,017,370	\$ 9,454	\$ 1,056,903
Net Assets						
Unrestricted	\$ 52,778	\$ 110,246	\$ 654,562	\$ 7,512,654	\$ 174,744	\$ 8,504,984
Total net assets	\$ 52,778	\$ 110,246	\$ 654,562	\$ 7,512,654	\$ 174,744	\$ 8,504,984

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

All Internal Service Funds

Year Ended June 30, 2012

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Operating revenues						
Charges for services - insurance premiums	\$ 123,641	-	\$ 550,264	\$ 11,165,137	\$ 900,724	\$ 12,739,766
Charges for services	-	\$ 72,821	-	-	-	72,821
Miscellaneous	-	57,389	603	43	40,415	98,450
Total operating revenues	123,641	130,210	550,867	11,165,180	941,139	12,911,037
Operating expenses						
Personal services	-	30,657	13,507	182,157	190,433	416,754
Supplies and services	-	2,724	946	403,300	17,323	424,293
Tools and minor equipment	121,496	-	35	1,795	1,102	124,428
Professional services	-	40,308	28,046	66,041	40,765	175,160
Health services claims	-	-	-	8,943,002	-	8,943,002
Health services other	-	-	-	2,003,107	-	2,003,107
Insurance	-	299	368,498	6,949	718,907	1,094,653
Other	845	20,779	53,052	4,448	10,311	89,435
Total operating expenses	122,341	94,767	464,084	11,610,799	978,841	13,270,832
Operating income / (loss)	1,300	35,443	86,783	(445,619)	(37,702)	(359,795)
Nonoperating revenues						
Investment income	234	485	2,655	58,576	2,983	64,933
Total nonoperating revenues	234	485	2,655	58,576	2,983	64,933
Income / (loss) before transfers	1,534	35,928	89,438	(387,043)	(34,719)	(294,862)
Transfers						
Transfers in	-	29	-	7,017	1,865	8,911
Transfers out	-	(811)	(368,000)	(7,017)	-	(375,828)
Total operating transfers	-	(782)	(368,000)	-	1,865	(366,917)
Change in net assets	1,534	35,146	(278,562)	(387,043)	(32,854)	(661,779)
Total net assets / (deficit), July 1, 2011	51,244	75,100	933,124	7,899,697	207,598	9,166,763
Total net assets / (deficit), June 30, 2012	\$ 52,778	\$ 110,246	\$ 654,562	\$ 7,512,654	\$ 174,744	\$ 8,504,984

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2012

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Cash flows from operating activities:						
Receipts from customers	-	\$ 18,935	-	\$ 11,768,892	\$ 904,801	\$ 12,692,628
Receipts from other funds for goods and services provided	\$ 186,767	64,578	\$ 546,127	-	-	797,472
Other receipts	-	1,673	-	146	10,898	12,717
Payments for supplies and to providers of goods and services	(150,952)	(53,632)	(473,972)	(11,882,635)	(867,764)	(13,428,955)
Payments to employees	-	(24,120)	(12,418)	(152,688)	(178,439)	(367,665)
Other payments	(844)	(336)	-	(816)	(528)	(2,524)
Net cash provided (used) by operating activities	34,971	7,098	59,737	(267,101)	(131,032)	(296,327)
Cash flows to noncapital financial activities:						
Transfers in	-	29	-	7,017	1,865	8,911
Transfers out	-	(811)	(368,000)	(7,017)	-	(375,828)
Net cash provided (used) by noncapital financial activities	-	(782)	(368,000)	-	1,865	(366,917)
Cash flows from investing activities:						
Interest received on investments	201	522	3,520	65,680	3,408	73,331
Net cash provided by investing activities	201	522	3,520	65,680	3,408	73,331
Net increase / (decrease) in cash and cash equivalents	35,172	6,838	(304,743)	(201,421)	(125,759)	(589,913)
Cash and cash equivalents, July 1, 2011	681	67,041	831,557	8,716,427	309,749	9,925,455
Cash and cash equivalents, June 30, 2012	\$ 35,853	\$ 73,879	\$ 526,814	\$ 8,515,006	\$ 183,990	\$ 9,335,542
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 1,300	\$ 35,443	\$ 86,783	\$ (445,619)	\$ (37,702)	\$ (359,795)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
(Increase) / decreases in assets:						
Accounts receivable	-	(11,333)	-	382,010	-	370,677
Due from other funds	75,310	(19,251)	2,535	(3,082)	-	55,512
Increase / (decrease) in liabilities:						
Accounts payable	-	8,804	(29,050)	39,392	(87,808)	(68,662)
Accrued payroll and employee benefits	-	(4,621)	(531)	(7,876)	(7,047)	(20,075)
Insurance claims payable	-	-	-	(237,000)	-	(237,000)
Due to other funds	(41,639)	(1,944)	-	5,074	1,525	(36,984)
Total Adjustments	33,671	(28,345)	(27,046)	178,518	(93,330)	63,468
Net cash provided (used) by operating activities	\$ 34,971	\$ 7,098	\$ 59,737	\$ (267,101)	\$ (131,032)	\$ (296,327)

Trust and Agency Funds

YUMA COUNTY
Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2012

Exhibit L- 1

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Assets					
Cash and cash equivalents	\$ 17,397,550	\$ 4,230,875	\$ 21,628,425	\$ 4,143,800	\$ 25,772,225
Receivables (net of allowances for uncollectibles):					
Accrued interest	141,250	-	141,250	-	141,250
Total Assets	<u>\$ 17,538,800</u>	<u>\$ 4,230,875</u>	<u>\$ 21,769,675</u>	<u>\$ 4,143,800</u>	<u>\$ 25,913,475</u>
Liabilities					
Deposits held for others	-	-	-	\$ 4,143,800	\$ 4,143,800
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,143,800</u>	<u>\$ 4,143,800</u>
Net Assets					
Held in trust for investment trust participants	<u>\$ 17,538,800</u>	<u>\$ 4,230,875</u>	<u>\$ 21,769,675</u>		<u>\$ 21,769,675</u>

Combining Statement of Changes in Net Assets

All Trust and Agency Funds

Year Ended June 30, 2012

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds	Total
	Treasurer's Pool	Individual Accounts			
Additions:					
Contributions from participants	\$ 374,865,833	\$ 6,758	\$ 374,872,591	\$ 27,530,700	\$ 402,403,291
Investment income	1,248,640	-	1,248,640	-	1,248,640
Total additions	376,114,473	6,758	376,121,231	27,530,700	403,651,931
Deductions:					
Distributions to participants	365,852,008	7,012,226	372,864,234	27,530,700	400,394,934
Total deductions	365,852,008	7,012,226	372,864,234	\$ 27,530,700	400,394,934
Change in net assets	10,262,465	(7,005,468)	3,256,997		3,256,997
Net assets held in trust, July 1, 2011	7,276,335	11,236,343	18,512,678		18,512,678
Net assets held in trust, June 30, 2012	\$ 17,538,800	\$ 4,230,875	\$ 21,769,675		\$ 21,769,675

Statement of Changes in Assets and Liabilities**Agency Fund**

For the Year Ended June 30, 2012

	Balance July 1, 2011	Additions	Deletions	Balance June 30, 2012
Assets				
Cash and cash equivalents	\$ 3,926,773	\$ 217,027	-	\$ 4,143,800
Total Assets	<u>\$ 3,926,773</u>	<u>\$ 217,027</u>	<u>\$ -</u>	<u>\$ 4,143,800</u>
Liabilities				
Deposits held for others	\$ 3,926,773	\$ 217,027	-	\$ 4,143,800
Total Liabilities	<u>\$ 3,926,773</u>	<u>\$ 217,027</u>	<u>\$ -</u>	<u>\$ 4,143,800</u>

**Capital Assets
Used in the Operations
of Governmental Funds**

Capital Assets Used in the Operations of Governmental Funds**Comparative Schedules by Source ***

As of June 30,2011 and June 30,2012

	2011	2012
Governmental Funds capital assets:		
Land	\$ 47,663,225	\$ 48,520,591
Buildings	176,964,093	177,276,671
Improvements other than buildings	12,589,150	12,977,096
Machinery and equipment	33,187,405	34,610,542
Infrastructure	140,100,127	143,589,406
Construction in progress	17,398,942	26,615,928
Total governmental funds capital assets	<u>\$ 427,902,942</u>	<u>\$ 443,590,234</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 19,457,247	\$ 19,697,907
Major Capital Projects Funds	162,816,621	171,802,074
Flood Control District	25,385,080	25,609,114
Health Services District	1,134,319	1,221,233
DDS HURF	41,984,997	46,186,748
Other Funds	173,856,951	175,805,431
Donations	3,267,727	3,267,727
Total governmental funds capital assets	<u>\$ 427,902,942</u>	<u>\$ 443,590,234</u>

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

Capital Assets Used in the Operations of Governmental Funds**Schedule by Function and Activity***

Year Ended June 30, 2012

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
Function and Activity:							
General Government:							
Administration	\$ 41,025,702	\$ 663,575	\$ 5,684,770	\$ 5,067,359	\$ 8,411,878	-	\$ 21,198,120
Adult Probation	4,008,530	-	3,882,012	6,010	120,508	-	-
Attorneys	196,894	-	39,271	-	157,623	-	-
Courts	31,646,427	649,851	27,189,874	2,506,043	1,300,659	-	-
Development Services	6,006,852	196,380	4,567,800	6,910	1,235,762	-	-
Juvenile Court	13,044,353	-	12,450,900	15,840	577,613	-	-
Public Defender	511,700	39,200	435,447	-	37,053	-	-
Total General Government	96,440,458	1,549,006	54,250,074	7,602,162	11,841,096	-	21,198,120
Public Safety:							
Adult probation	198,773	-	72,186	-	126,587	-	-
Juvenile Court - Grants	251,545	-	84,705	38,618	128,222	-	-
Sheriff - Administration	62,896,058	1,773,939	50,675,747	1,435,885	9,010,487	-	-
Sheriff - Boat Patrol	896,887	112,750	618,776	-	165,361	-	-
Total Public Safety	64,243,263	1,886,689	51,451,414	1,474,503	9,430,657	-	-
Highways and Streets:							
Flood Control	25,491,033	2,950,119	-	26,652	88,620	\$ 22,000,158	425,484
Roads	178,305,964	38,484,248	5,010,882	33,486	9,236,733	121,589,247	3,951,368
Total Highways and Streets	203,796,997	41,434,367	5,010,882	60,138	9,325,353	143,589,405	4,376,852
Sanitation:							
Solid Waste	1,057,757	1,773	-	188,214	867,770	-	-
Total Sanitation	1,057,757	1,773	-	188,214	867,770	-	-
Health :							
Health	9,988,007	-	8,406,968	820,349	760,690	-	-
Total Health	9,988,007	-	8,406,968	820,349	760,690	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	14,594,263	202,766	11,822,671	1,670,840	292,389	-	605,597
Total Welfare	14,619,551	228,054	11,822,671	1,670,840	292,389	-	605,597
Culture and Recreation:							
Library	52,345,854	3,100,192	46,123,482	614,730	2,072,091	-	435,359
YMPO	7,789	-	7,789	-	-	-	-
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	53,216,709	3,403,202	46,131,271	1,160,890	2,085,987	-	435,359
Education:							
Juvenile Court	197,994	-	191,394	-	6,600	-	-
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	227,491	17,500	203,391	-	6,600	-	-
Total governmental funds capital assets	\$ 443,590,233	\$ 48,520,591	\$ 177,276,671	\$ 12,977,096	\$ 34,610,542	\$ 143,589,405	\$ 26,615,928

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

Capital Assets Used in the Operations of Governmental Funds**Schedule of Changes by Function and Activity**

Year Ended June 30, 2012

	Governmental Capital Assets July 1, 2011	Additions	Deletions	Governmental Capital Assets June 30, 2012
Function and Activity:				
General Government:				
Administration	\$ 32,737,770	\$ 8,576,816	\$ 256,159	\$ 41,058,427
Adult Probation	3,898,228	228,016	132,378	3,993,866
Attorneys	203,824	-	6,928	196,896
Courts	31,467,423	326,252	161,995	31,631,680
Development Services	7,865,253	5,157	32,850	7,837,560
Juvenile Court	13,003,926	73,616	33,189	13,044,353
Public Defender	511,700	-	-	511,700
Total General Government	89,688,124	9,209,857	623,499	98,274,482
Public Safety:				
Adult Probation	327,330	-	-	327,330
Juvenile Court - Grants	111,707	25,944	-	137,651
Sheriff - Administration	62,468,799	626,434	217,155	62,878,078
Sheriff - Boat Patrol	896,887	-	-	896,887
Total Public Safety	63,804,723	652,378	217,155	64,239,946
Highways and Streets:				
Flood Control	25,292,808	223,930	-	25,516,738
Roads	170,635,625	8,229,883	2,387,231	176,478,277
Total Highways and Streets	195,928,433	8,453,813	2,387,231	201,995,015
Sanitation:				
Solid Waste	1,057,756	-	-	1,057,756
Total Sanitation	1,057,756	-	-	1,057,756
Health :				
Health	9,901,093	102,597	15,682	9,988,008
Total Health	9,901,093	102,597	15,682	9,988,008
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	15,032,561	278,284	281,222	15,029,623
Total Welfare	15,057,849	278,284	281,222	15,054,911
Culture and Recreation:				
Library	51,339,792	1,194,926	652,949	51,881,769
YMPO	7,789	-	-	7,789
Parks	863,067	-	-	863,067
Total Culture and Recreation	52,210,648	1,194,926	652,949	52,752,625
Education:				
Juvenile Court	224,819	-	26,825	197,994
School Superintendent	29,497	-	-	29,497
Total Education	254,316	-	26,825	227,491
Total governmental funds capital assets	\$ 427,902,942	\$ 19,891,855	\$ 4,204,563	\$ 443,590,234



STATISTICAL SECTION

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

Financial Trends..... 215-244

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

Revenue Capacity..... 245-250

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

Debt Capacity..... 251-261

These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Economic and Demographic Information..... 263-270

These schedules offer economic and demographic indicators to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Operational Information..... 271-276

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive financial reports for the relevant year

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Financial Trends

Yuma County, Arizona

Government-wide Revenues by Source

Last Ten Fiscal Years

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
Charges for Services								
General Government	\$ 6,200,706	16.8%	\$ 7,093,636	14.4%	\$ 8,300,405	17.0%	\$ 5,696,671	(31.4%)
Public Safety	2,277,867	5.2%	2,402,007	5.4%	2,870,355	19.5%	5,065,274	76.5%
Highway & Streets	103,758	(21.7%)	105,975	2.1%	108,477	2.4%	87,631	(19.2%)
Sanitation	27,457	1.1%	50,555	84.1%	66,087	30.7%	69,131	4.6%
Health	727,192	12.7%	643,951	(11.4%)	689,350	7.1%	657,953	(4.6%)
Welfare	250,219	(36.6%)	295,885	18.3%	336,485	13.7%	338,791	0.7%
Culture & Recreation	-	0.0%	59,964	0.0%	59,642	(0.5%)	62,542	4.9%
Education	90,640	207.6%	-	0.0%	-	0.0%	-	0.0%
Operating Grants & Contributions	36,210,868	13.1%	37,597,648	3.8%	37,842,357	0.7%	35,522,157	(6.1%)
Capital Grants & Contributions	3,304,062	0.0%	3,672,046	11.1%	10,399,038	183.2%	5,306,408	(49.0%)
Total Program Revenues	\$ 49,192,769	20.7%	\$ 51,921,667	5.5%	\$ 60,672,196	16.9%	\$ 52,806,558	(13.0%)
General Revenues								
Taxes								
Property Taxes	\$ 19,943,241	10.3%	\$20,582,593	3.2%	\$ 22,176,789	7.7%	\$ 23,511,137	6.0%
County Sales Taxes	24,384,798	5.7%	27,740,649	13.8%	32,226,336	16.2%	37,592,727	16.7%
Auto-in-Lieu of Tax	5,286,522	6.7%	5,855,576	10.8%	6,265,275	7.0%	7,030,262	12.2%
Franchise Taxes	123,972	10.5%	135,173	9.0%	120,253	(11.0%)	185,592	54.3%
Shared State Sales Taxes	13,752,283	8.7%	14,652,864	6.5%	16,212,307	10.6%	18,265,508	12.7%
Total Taxes	63,490,816	7.8%	68,966,855	8.6%	77,000,960	11.6%	86,585,226	12.4%
Grants and Contributions Not Restricted to Specific Programs	3,408,688	65.5%	4,544,710	33.3%	1,909,810	(58.0%)	2,223,283	16.4%
Investment earnings	(162,326)	(107.1%)	1,466,106	(1003.2%)	2,280,631	55.6%	3,156,042	38.4%
Miscellaneous	1,020,656	20.7%	2,573,950	152.2%	1,707,991	(33.6%)	3,107,989	82.0%
Total General Revenues	\$ 67,757,834	5.8%	\$ 77,551,621	14.5%	\$ 82,899,392	6.9%	\$ 95,072,540	14.7%
Total Revenues	\$ 116,950,603	11.6%	\$ 129,473,288	10.7%	\$ 143,571,588	10.9%	\$ 147,879,098	3.0%

Table A-1

Fiscal Year											
2006-07			2007-08			2008-09			2009-10		
Amount	% Chg		Amount	% Chg		Amount	% Chg		Amount	% Chg	
2010-11			2011-12								
Amount	% Chg		Amount	% Chg							
\$ 5,548,210	(2.6%)		\$ 5,831,240	5.1%		\$ 7,030,773	20.6%		\$ 6,924,335	(1.5%)	
3,795,111	(25.1%)		2,797,166	(26.3%)		2,291,689	(18.1%)		2,093,447	(8.7%)	
125,189	42.9%		93,919	(25.0%)		109,838	16.9%		77,197	(29.7%)	
64,823	(6.2%)		75,462	16.4%		52,503	(30.4%)		21,468	(59.1%)	
701,720	6.7%		1,176,177	67.6%		999,275	(15.0%)		893,349	(10.6%)	
360,780	6.5%		367,184	1.8%		411,912	12.2%		370,074	(10.2%)	
64,742	3.5%		22,536	(65.2%)		67,293	198.6%		95,059	41.3%	
-	0.0%		-	0.0%		-	0.0%		-	0.0%	
36,731,225	3.4%		39,624,394	7.9%		36,786,741	(7.2%)		40,790,384	10.9%	
50,253	(99.1%)		115,686	130.2%		104,924	(9.3%)		4,470,804	4161.0%	
\$ 47,442,053	(10.2%)		\$ 50,103,764	5.6%		\$ 47,854,948	(4.5%)		\$ 55,736,117	16.5%	
\$ 68,510,964	22.9%		\$ 59,117,199	(13.7%)							
\$ 29,610,778	25.9%		\$ 33,498,939	13.1%		\$ 35,695,623	6.6%		\$ 37,493,095	5.0%	
34,612,349	(7.9%)		27,282,231	(21.2%)		26,064,311	(4.5%)		22,768,588	(12.6%)	
7,541,525	7.3%		7,917,255	5.0%		7,557,201	(4.5%)		6,861,013	(9.2%)	
171,633	(7.5%)		181,123	5.5%		148,778	(17.9%)		181,228	21.8%	
19,283,910	5.6%		18,693,288	(3.1%)		17,157,731	(8.2%)		16,878,309	(1.6%)	
91,220,195	5.4%		87,572,836	(4.0%)		86,623,644	(1.1%)		84,182,233	(2.8%)	
85,253,696	1.3%		87,642,237	2.8%							
2,148,468	(3.4%)		1,897,819	(11.7%)		5,900,085	210.9%		4,552,739	(22.8%)	
5,106,758	61.8%		6,695,423	31.1%		3,531,219	(47.3%)		1,713,898	(51.5%)	
1,894,298	(39.1%)		1,837,847	(3.0%)		1,837,234	(0.0%)		2,345,158	27.6%	
\$ 100,369,719	5.6%		\$ 98,003,925	(2.4%)		\$ 97,892,182	(0.1%)		\$ 92,794,028	(5.2%)	
\$ 91,891,236	(1.0%)		\$ 94,753,374	3.1%							
\$ 147,811,772	(0.0%)		\$ 148,107,689	0.2%		\$ 145,747,130	(1.6%)		\$ 148,530,145	1.9%	
\$ 160,402,200	8.0%		\$ 153,870,573	(4.1%)							

Yuma County, Arizona
Government-wide Expenses by Function
Last Nine Fiscal Years

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	\$ 31,102,182	N/A	\$ 35,978,984	15.7%	\$ 38,160,597	6.1%	\$ 40,039,629	4.9%
Public Safety	31,039,222	N/A	31,748,603	2.3%	36,145,190	13.8%	38,574,625	6.7%
Highway & Streets	12,470,931	N/A	14,248,072	14.3%	11,462,736	(19.5%)	15,451,075	34.8%
Sanitation	715,578	N/A	871,424	21.8%	857,984	(1.5%)	862,621	0.5%
Health	5,614,325	N/A	6,351,269	13.1%	6,628,428	4.4%	7,488,353	13.0%
Welfare	11,648,231	N/A	11,820,871	1.5%	12,695,814	7.4%	13,146,757	3.6%
Culture & Recreation	3,522,959	N/A	3,450,050	(2.1%)	4,559,772	32.2%	4,348,632	(4.6%)
Education	9,258,092	N/A	9,662,024	4.4%	6,963,110	(27.9%)	6,176,103	(11.3%)
Interest on Long-term Debt	1,875,070	N/A	1,738,525	(7.3%)	1,576,642	(9.3%)	2,206,422	39.9%
Total - Expenses	\$ 107,246,590	N/A	\$ 115,869,822	8.0%	\$ 119,050,273	2.7%	\$ 128,294,217	7.8%
Change in Net Assets (1)	\$ 22,226,698	N/A	\$ 27,701,766	24.6%	\$ 28,828,825	4.1%	\$ 19,517,555	(32.3%)
Beginning Net Assets (1)	218,914,033	N/A	241,140,731	10.2%	268,842,497	11.5%	297,671,322	10.7%
Ending Net Assets (1)	\$ 241,140,731	N/A	\$ 268,842,497	11.5%	\$ 297,671,322	10.7%	\$ 317,188,877	6.6%

(1) Information not available prior to implementation of GASB 34 FY 2002-03.

Table A-2

2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 42,799,239	6.9%	\$ 45,304,045	5.9%	\$ 50,150,134	10.7%	\$ 45,977,581	(8.3%)	\$ 44,961,829	(2.2%)
40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%	41,268,389	2.5%	40,778,911	(1.2%)
7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%	11,610,502	(18.9%)	11,148,656	(4.0%)
877,712	1.7%	878,146	0.0%	841,767	(4.1%)	911,775	8.3%	892,460	(2.1%)
8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%	9,043,830	4.7%	9,121,693	0.9%
13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)	13,728,818	6.6%	15,570,314	13.4%
4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)	8,453,590	3.7%	8,995,200	6.4%
6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%	8,641,658	(15.8%)	6,983,411	(19.2%)
3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)	2,608,233	(12.6%)	2,626,606	0.7%
\$ 128,438,904	0.1%	\$ 134,445,936	4.7%	\$ 148,480,177	10.4%	\$ 142,244,376	(4.2%)	\$ 141,079,081	(0.8%)
\$ 19,668,785	0.8%	\$ 11,301,194	(42.5%)	\$ 49,968	(99.6%)	\$ 18,217,355	36358.0%	\$ 12,791,492	(29.8%)
317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%	348,208,824	0.0%	366,426,179	5.2%
\$ 336,857,662	6.2%	\$ 348,158,856	3.4%	\$ 348,208,824	0.0%	\$ 366,426,179	5.2%	\$ 379,217,671	3.5%

Yuma County, Arizona

General Government Expenditures by Function ⁽¹⁾

Last Ten Fiscal Years

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	\$ 27,786,796	12.14%	\$ 31,787,613	14.40%	\$ 35,706,375	12.33%	\$ 36,195,797	1.37%
Public Safety	26,440,571	11.06%	29,729,919	12.44%	31,488,941	5.92%	35,111,387	11.50%
Highway & Streets	8,151,162	36.62%	10,673,332	30.94%	12,051,334	12.91%	9,783,495	(18.82%)
Sanitation	751,527	28.93%	697,616	(7.17%)	865,829	24.11%	830,489	(4.08%)
Health	4,708,643	11.16%	5,406,788	14.83%	6,351,269	17.47%	6,462,001	1.74%
Welfare	10,602,430	3.76%	11,252,257	6.13%	11,820,871	5.05%	12,284,357	3.92%
Culture & Recreation	3,265,640	9.76%	3,380,410	3.51%	3,495,949	3.42%	4,484,142	28.27%
Education	10,214,274	329.78%	9,250,498	(9.44%)	9,693,452	4.79%	6,967,139	(28.13%)
Capital Outlay	15,813,693	(17.24%)	19,007,393	20.20%	22,864,257	20.29%	15,856,061	(30.65%)
Debt Service - Principal	2,030,720	(13.18%)	2,525,260	24.35%	4,661,203	84.58%	2,338,059	(49.84%)
Debt Service - Interest	1,976,815	(4.45%)	1,875,070	(5.15%)	1,738,525	(7.28%)	1,576,642	(9.31%)
Total	\$ 111,742,271	13.49%	\$ 125,586,156	12.39%	\$ 140,738,005	12.06%	\$ 131,889,569	(6.29%)
Change in Balance ⁽²⁾	\$ 1,821,721	(72.65%)	\$ (600,402)	(132.96%)	\$ (4,412,270)	634.89%	\$ 20,912,712	(573.97%)
Fund Balance -Beginning ⁽¹⁾	86,320,119	8.36%	88,141,840	2.11%	87,541,438	(0.68%)	83,129,168	(5.04%)
Fund Balance -Ending ⁽¹⁾⁽³⁾	\$ 88,141,840	2.11%	\$ 87,541,438	(0.68%)	\$ 83,129,168	(5.04%)	\$ 104,041,880	25.16%

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

Table A-3

Fiscal Year												
2006-07			2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chg		Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 38,134,493	5.36%		\$ 39,795,414	4.36%	\$ 42,397,350	6.54%	\$ 42,119,564	(0.66%)	\$ 42,399,498	0.66%	\$ 42,582,154	0.43%
37,882,894	7.89%		37,821,622	(0.16%)	38,366,468	1.44%	38,202,107	(0.43%)	38,814,882	1.60%	38,624,854	(0.49%)
11,286,358	15.36%		11,008,356	(2.46%)	11,179,796	1.56%	12,541,134	12.18%	9,855,973	(21.41%)	9,466,126	(3.96%)
850,721	2.44%		819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)	854,966	7.65%	842,870	(1.41%)
7,384,788	14.28%		8,039,525	8.87%	8,217,172	2.21%	8,288,126	0.86%	8,628,172	4.10%	8,781,513	1.78%
12,742,949	3.73%		12,989,098	1.93%	13,682,775	5.34%	12,477,589	(8.81%)	13,308,587	6.66%	15,184,030	14.09%
4,344,464	(3.11%)		4,488,158	3.31%	8,009,183	78.45%	7,794,138	(2.68%)	7,404,440	(5.00%)	7,514,881	1.49%
6,193,698	(11.10%)		6,266,518	1.18%	6,923,526	10.48%	10,260,122	48.19%	8,627,030	(15.92%)	6,975,040	(19.15%)
17,793,463	12.22%		40,107,795	125.41%	39,012,758	(2.73%)	11,297,777	(71.04%)	19,588,306	73.38%	14,713,004	(24.89%)
12,020,108	414.11%		13,570,649	12.90%	4,495,840	(66.87%)	7,314,848	62.70%	1,830,822	(74.97%)	2,296,887	25.46%
2,206,422	39.94%		3,806,777	72.53%	3,166,589	(16.82%)	2,983,100	(5.79%)	2,608,233	(12.57%)	2,626,606	0.70%
\$ 150,840,358	14.37%		\$ 178,713,792	18.48%	\$ 176,279,921	(1.36%)	\$ 154,072,720	(12.60%)	\$ 153,920,909	(0.10%)	\$ 149,607,965	(2.80%)
\$ 7,742,450	(62.98%)		\$ 12,618,237	62.97%	\$ (30,557,824)	(342.17%)	\$ (9,872,875)	(67.69%)	\$ 792,840	(108.03%)	\$ 2,834,513	257.51%
104,041,880	25.16%		111,784,330	7.44%	124,402,567	11.29%	93,844,743	(24.56%)	83,971,868	(10.52%)	84,764,708	0.94%
\$ 111,784,330	7.44%		\$ 124,402,567	11.29%	\$ 93,844,743	(24.56%)	\$ 83,971,868	(10.52%)	\$ 84,764,708	0.94%	\$ 87,599,221	3.34%

Yuma County, Arizona

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	Fiscal Year			
	2002-03	2003-04	2004-05	2005-06
General fund				
Reserved	\$ 26,923	\$ 29,816	\$ 130,101	\$ 196,490
Unreserved	16,886,569	15,494,871	17,903,235	16,902,397
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total General Fund	\$ 16,913,492	\$ 15,524,687	\$ 18,033,336	\$ 17,098,887
All other governmental funds				
Reserved	\$ 349,332	\$ 84,645	\$ 44,703	\$ 55,329
Unreserved, reported in:				
Debt service funds	5,054,358	5,284,990	5,461,660	5,974,171
Capital projects funds	31,599,030	32,044,405	24,576,613	44,506,282
Special revenue funds	34,225,628	34,602,711	35,012,856	36,407,211
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total all other governmental funds	\$ 71,228,348	\$ 72,016,751	\$ 65,095,832	\$ 86,942,993

Table A-4

Fiscal Year					
2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
\$ 68,868					
14,717,551	\$ 14,467,797	\$ 17,999,370	\$ 18,236,669	\$ 216,910	\$ 266,480
				6,967,045	7,002,264
				268,000	
				269,640	
				10,674,849	10,659,990
\$ 14,786,419	\$ 14,467,797	\$ 17,999,370	\$ 18,236,669	\$ 18,396,444	\$ 17,928,734
\$ 931,027					
6,441,128	\$ 5,346,337	\$ 3,566,628	\$ 1,498,137		
51,121,753	54,623,120	18,823,959	7,563,779		
38,504,003	49,965,313	53,454,786	56,673,283		
				\$ 64,808	\$ 30,425
				57,368,443	58,145,049
				8,473,311	10,189,457
				1,223,067	1,149,959
				(761,365)	155,597
\$ 96,997,911	\$ 109,934,770	\$ 75,845,373	\$ 65,735,199	\$ 66,368,264	\$ 69,670,487

Yuma County, Arizona

Change in Fund Balances- All Funds (1)

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

Last Ten Fiscal Years

Fiscal Year					
	Total Non-Capital Expenditures (2)		Total Debt Service Expenditures		Ratio of Debt Service to Non-Capital
	Amount	% Chg	Amount	% Chg	
02-03	91,921,043	22.65%	4,007,535	(9.09%)	4.36%
03-04	106,578,763	15.95%	4,400,330	9.80%	4.13%
04-05	117,496,673	10.24%	6,399,728	45.44%	5.45%
05-06	116,033,508	(1.25%)	3,914,701	(38.83%)	3.37%
06-07	133,046,895	14.66%	14,226,530	263.41%	10.69%
07-08	108,605,997	(18.37%)	17,377,426	22.15%	16.00%
08-09	137,267,163	26.39%	7,662,429	(55.91%)	5.58%
09-10	142,774,943	4.01%	10,297,948	34.40%	7.77%
10-11	134,332,603	(5.91%)	4,439,055	(56.89%)	3.30%
11-12	129,971,468	(3.25%)	4,923,493	10.91%	3.79%

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

(2) FY 04-11 Restated

Table A-5

Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	% Chg	Amount	% Chg	Amount	% Chg
1,821,721	(72.65%)	86,320,119	8.36%	88,141,840	2.11%
(600,402)	(132.96%)	88,141,840	2.11%	87,541,438	(0.68%)
(4,412,270)	634.89%	87,541,438	(0.68%)	83,129,168	(5.04%)
20,912,712	(573.97%)	83,129,168	(5.04%)	104,041,880	25.16%
7,742,450	(62.98%)	104,041,880	25.16%	111,784,330	7.44%
12,618,237	62.97%	111,784,330	7.44%	124,402,567	11.29%
(30,557,824)	(342.17%)	124,402,567	11.29%	93,844,743	(24.56%)
(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)
792,840	(108.03%)	83,971,868	(10.52%)	84,764,708	94.00%
2,834,513	257.51%	84,764,708	0.94%	87,599,221	3.34%

Yuma County
General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	\$ 49,645,570	7.74%	\$ 54,689,904	10.16%	\$ 60,762,963	11.10%	\$ 68,319,718	12.44%
Special Assessments	178,471	20.91%	167,573	(6.11%)	231,955	38.42%	301,455	29.96%
License & Permits	2,008,019	31.33%	2,534,078	26.20%	2,476,335	(2.28%)	2,050,209	(17.21%)
Intergovernmental	54,086,358	15.78%	56,795,219	5.01%	58,058,184	2.22%	57,861,185	(0.34%)
Charges for Services	5,260,293	3.42%	5,604,958	6.55%	6,962,411	24.22%	6,914,586	(0.69%)
Fines & Forfeits	2,075,221	12.91%	2,270,569	9.41%	2,477,111	9.10%	2,416,846	(2.43%)
Investment Income	(162,326)	(107.09%)	1,466,106	(1003.19%)	2,177,538	48.53%	2,913,282	33.79%
Rents	334,306	10.08%	282,112	(15.61%)	281,994	(0.04%)	294,900	4.58%
Miscellaneous	1,020,656	20.73%	1,450,235	42.09%	1,940,938	33.84%	2,186,123	12.63%
Total Revenues	\$ 114,446,568	9.17%	\$ 125,260,754	9.45%	\$ 135,369,429	8.07%	\$ 143,258,304	5.83%

Table A-6

Fiscal Year											
2006-07		2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 71,936,285	5.29%	\$ 68,879,548	(4.25%)	\$ 69,465,913	0.85%	\$ 67,303,924	(3.11%)	\$ 68,574,835	1.89%	\$ 70,292,813	2.51%
182,960	(39.31%)	100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)	572,462	409.68%
1,474,468	(28.08%)	1,545,983	4.85%	1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)	970,355	(8.26%)
58,792,620	1.61%	60,912,491	3.61%	60,566,427	(0.57%)	63,580,073	4.98%	68,532,952	7.79%	65,712,740	(4.12%)
5,972,773	(13.62%)	5,430,007	(9.09%)	5,737,349	5.66%	5,774,101	0.64%	7,086,558	22.73%	6,743,112	(4.85%)
2,714,438	12.31%	2,955,329	8.87%	3,518,565	19.06%	3,259,234	(7.37%)	3,151,654	(3.30%)	3,003,379	(4.70%)
4,701,157	61.37%	6,243,034	32.80%	3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)	581,131	(40.99%)
319,659	8.40%	332,282	3.95%	360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)	301,201	(8.83%)
2,512,697	14.94%	1,344,253	(46.50%)	1,260,888	(6.20%)	1,226,518	(2.73%)	1,345,393	9.69%	1,310,408	(2.60%)
\$ 148,607,057	3.73%	\$ 147,743,013	(0.58%)	\$ 145,522,090	(1.50%)	\$ 144,539,173	(0.68%)	\$ 151,176,530	4.59%	\$ 149,487,601	(1.12%)

Yuma County, Arizona

Tax Revenues by Source

Last Ten Fiscal Years

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

Property Taxes (1)										
Fiscal Year	General Fund (1)		Jail District (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 14,417,100	9.53%	-	0.00%	\$ 3,090,138	9.62%	\$ 1,680,811	9.06%	\$ 653,901	56.55%
03-04	15,269,302	5.91%	-	0.00%	3,244,656	5.00%	1,779,172	5.85%	665,243	1.73%
04-05	15,770,808	3.28%	-	0.00%	3,865,984	19.15%	1,901,775	6.89%	612,527	(7.92%)
05-06	16,721,819	6.03%	-	0.00%	4,188,056	8.33%	2,068,590	8.77%	532,672	(13.04%)
06-07	18,018,569	7.75%	-	0.00%	8,251,721	97.03%	2,682,331	29.67%	658,157	23.56%
07-08	19,330,702	7.28%	-	0.00%	10,002,549	21.22%	3,314,578	23.57%	851,110	29.32%
08-09	20,763,199	7.41%	-	0.00%	10,269,314	2.67%	3,757,681	13.37%	905,429	6.38%
09-10	22,104,685	6.46%	-	0.00%	10,750,925	4.69%	3,717,939	(1.06%)	919,546	1.56%
10-11	23,106,954	4.53%	-	0.00%	10,321,903	(3.99%)	3,536,926	(4.87%)	958,584	4.25%
11-12	24,188,658	4.68%	\$ 9	100.00%	10,439,203	1.14%	3,202,688	(9.45%)	958,139	(0.05%)

Fiscal Year	Auto-in-Lieu				Franchise Tax		Other Taxes	
	General Fund		HURF Funds		General Fund		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 3,319,014	7.61%	\$ 1,967,508	5.21%	\$ 123,972	10.53%	\$ 8,297	0.00%
03-04	3,706,770	11.68%	2,148,806	9.21%	135,173	9.04%	-	0.00%
04-05	3,991,507	7.68%	2,273,768	5.82%	120,253	(11.04%)	-	0.00%
05-06	4,449,474	11.47%	2,580,788	13.50%	185,592	54.33%	-	0.00%
06-07	4,821,719	8.37%	2,719,806	5.39%	171,633	(7.52%)	-	0.00%
07-08	5,114,403	6.07%	2,802,852	3.05%	181,123	5.53%	-	0.00%
08-09	4,985,571	(2.52%)	2,571,630	(8.25%)	148,778	(17.86%)	-	0.00%
09-10	4,583,767	(8.06%)	2,277,246	(11.45%)	181,228	21.81%	-	0.00%
10-11	4,520,947	(1.37%)	2,206,516	(3.11%)	186,550	2.94%	-	0.00%
11-12	4,533,376	0.27%	1,825,000	(17.29%)	180,411	(3.29%)	-	0.00%

(1) Includes all property tax revenues

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

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

Table A-7

Local Sales									
General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)		Total Local Sales Taxes	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 8,140,216	5.54%	\$8,158,678	5.82%	\$8,085,935	5.69%	-	0.00%	\$24,384,829	216.17%
9,259,931	13.76%	9,258,301	13.48%	9,222,550	14.06%	-	0.00%	27,740,782	13.76%
10,736,927	15.95%	10,756,744	16.18%	10,732,670	16.37%	-	0.00%	32,226,341	16.17%
11,883,146	10.68%	11,883,461	10.47%	11,826,904	10.20%	\$ 1,999,216	0.00%	37,592,727	16.65%
12,427,290	4.58%	12,427,423	4.58%	7,292,550	(38.34%)	2,465,086	23.30%	34,612,349	(7.93%)
12,373,201	(0.44%)	12,372,890	(0.44%)	54,809	(99.25%)	2,481,331	0.66%	27,282,230	(21.18%)
11,826,051	(4.42%)	11,826,297	(4.42%)	60,702	10.75%	2,351,261	(5.24%)	26,064,311	(4.46%)
10,344,860	(12.52%)	10,344,969	(12.53%)	19,339	(68.14%)	2,059,420	(12.41%)	22,768,587	(12.64%)
10,778,810	4.19%	10,778,684	4.19%	37,088	91.78%	2,141,873	4.00%	23,736,456	4.25%
11,344,479	5.25%	11,344,489	5.25%	18,052	(51.33%)	2,258,309	5.44%	17,349,424	(26.91%)

Total All Taxes	
Amount	% Chg
\$49,645,570	7.74%
54,689,904	10.16%
60,762,963	11.10%
68,319,718	12.44%
71,936,285	5.29%
68,879,548	(4.25%)
69,465,913	0.85%
67,303,924	(3.11%)
68,574,835	1.89%
70,292,813	2.51%

Yuma County, Arizona

Licenses and Permits by Source

Last Ten Fiscal Years

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

Fiscal Year	GENERAL FUND							
	Building Permits		Plumbing		Mechanical & Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 966,245	62.13%	\$ 113,834	38.38%	\$ 226,007	43.86%	\$ 50,208	(15.18%)
03-04	1,295,329	34.06%	173,476	52.39%	321,561	42.28%	53,348	6.25%
04-05	1,394,431	7.65%	160,828	(7.29%)	301,374	(6.28%)	60,209	12.86%
05-06	1,153,857	(17.25%)	122,792	(23.65%)	253,181	(15.99%)	62,358	3.57%
06-07	614,421	(46.75%)	57,268	(53.36%)	137,902	(45.53%)	49,798	(20.14%)
07-08	486,257	(20.86%)	47,763	(16.60%)	117,467	(14.82%)	63,604	27.72%
08-09	340,100	(30.06%)	29,467	(38.31%)	89,303	(23.98%)	40,533	(36.27%)
09-10	316,054	(7.07%)	36,053	22.35%	94,861	6.22%	24,683	(39.10%)
10-11	276,243	(12.60%)	33,541	(6.97%)	90,409	(4.69%)	22,225	(9.96%)
11-12	297,773	7.79%	27,545	(17.88%)	80,680	(10.76%)	17,220	(22.52%)

Fiscal Year	ALL OTHER FUNDS						Total All Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 934	3.09%	\$ 369,198	4.64%	\$ 88,636	(12.20%)	\$ 2,008,019	31.33%
03-04	1,071	14.67%	368,276	(0.25%)	69,878	(21.16%)	2,534,078	26.20%
04-05	1,595	48.93%	135,332	(63.25%)	82,409	17.93%	2,476,335	(2.28%)
05-06	815	(48.90%)	71,305	(47.31%)	69,599	(15.54%)	2,050,209	(17.21%)
06-07	3,284	302.94%	256,648	259.93%	98,566	41.62%	1,474,468	(28.08%)
07-08	2,885	(12.15%)	479,650	86.89%	74,619	(24.30%)	1,545,983	4.85%
08-09	1,595	(44.71%)	497,762	3.78%	96,499	29.32%	1,254,161	(18.88%)
09-10	2,215	38.87%	441,114	(11.38%)	68,336	(29.18%)	1,113,776	(11.19%)
10-11	2,330	5.19%	462,903	4.94%	34,836	(49.02%)	1,057,715	(5.03%)
11-12	2,610	12.02%	355,830	(23.13%)	68,323	96.13%	970,355	(8.26%)

Table A-8

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 23,691	83.23%	\$ 160,507	(0.43%)	\$ 8,759	55.55%
33,118	39.79%	206,885	28.89%	11,136	27.14%
15,891	(52.02%)	319,010	54.20%	5,256	(52.80%)
30,743	93.46%	281,352	(11.80%)	4,207	(19.96%)
20,919	(31.96%)	231,753	(17.63%)	3,909	(7.08%)
37,529	79.40%	228,410	(1.44%)	7,799	99.52%
27,420	(26.94%)	125,502	(45.05%)	5,980	(23.32%)
11,551	(57.87%)	112,338	(10.49%)	6,571	9.88%
26,541	129.77%	99,063	(11.82%)	9,624	46.46%
32,507	22.48%	77,695	(21.57%)	10,172	5.69%

Yuma County, Arizona

Intergovernmental Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	General Fund							
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 13,186,424	4.24%	\$ 3,404,409	125.43%	\$ 550,035	0.00%	\$ 67,799	(18.74%)
03-04	14,652,864	11.12%	1,870,691	(45.05%)	550,035	0.00%	46,044	(32.09%)
04-05	16,310,084	11.31%	1,909,810	2.09%	550,035	0.00%	279,779	507.63%
05-06	18,299,455	12.20%	1,944,685	1.83%	550,035	0.00%	419,558	49.96%
06-07	19,283,910	5.38%	1,936,291	(0.43%)	550,035	0.00%	524,398	24.99%
07-08	18,693,288	(3.06%)	1,910,901	(1.31%)	550,035	0.00%	747,780	42.60%
08-09	17,157,731	(8.21%)	4,308,880	125.49%	522,533	(5.00%)	697,438	(6.73%)
09-10	16,878,309	(1.63%)	3,229,109	(25.06%)	304,381	(41.75%)	543,585	(22.06%)
10-11	16,678,861	(1.18%)	3,261,388	1.00%	-	0.00%	137,310	(74.74%)
11-12	17,349,424	4.02%	3,325,344	1.96%	-	0.00%	5,000	(96.36%)

Fiscal Year	All Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 2,406,614	2.55%	\$ 1,329,838	14.08%	\$ 4,338,594	(52.41%)	\$ 3,254,052	15.02%
03-04	2,377,463	(1.21%)	1,095,250	(17.64%)	4,082,377	(5.91%)	3,379,751	3.86%
04-05	2,687,574	13.04%	859,166	(21.56%)	4,408,980	8.00%	3,236,681	(4.23%)
05-06	3,083,170	14.72%	1,047,650	21.94%	5,077,705	15.17%	2,911,207	(10.06%)
06-07	3,292,038	6.77%	940,215	(10.25%)	5,201,130	2.43%	2,935,079	0.82%
07-08	3,341,232	1.49%	1,235,129	31.37%	5,951,624	14.43%	3,434,266	17.01%
08-09	3,147,213	(5.81%)	1,138,867	(7.79%)	4,273,416	(28.20%)	3,574,328	4.08%
09-10	3,150,298	0.10%	778,161	(31.67%)	3,693,276	(13.58%)	4,115,679	15.15%
10-11	3,214,287	2.03%	804,849	3.43%	3,555,169	(3.74%)	3,542,481	(13.93%)
11-12	3,376,870	5.06%	1,103,175	37.07%	4,400,660	23.78%	3,427,447	(3.25%)

Fiscal Year	All Other Funds						Total Intergovernmental	
	School		Workforce Investment Act		Other Special Revenue Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 488,980	(70.82%)	\$ 8,798,221	0.01%	\$ 2,070,254	(52.30%)	\$ 54,086,358	(2.57%)
03-04	613,619	25.49%	8,029,723	(8.73%)	5,560,808	168.61%	56,795,219	5.01%
04-05	760,570	23.95%	7,742,629	(3.58%)	4,355,596	(21.67%)	58,058,184	2.22%
05-06	912,537	19.98%	5,168,782	(33.24%)	2,876,454	(33.96%)	57,861,085	(0.34%)
06-07	694,555	(23.89%)	4,434,415	(14.21%)	2,447,458	(14.91%)	58,792,620	1.61%
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%	60,912,491	3.61%
08-09	1,205,013	64.60%	4,977,186	12.14%	4,167,169	46.57%	60,566,427	(0.57%)
09-10	790,076	(34.43%)	4,674,389	(6.08%)	10,274,534	261.39%	63,580,073	4.98%
10-11	906,430	14.73%	6,203,116	32.70%	13,985,587	235.61%	68,532,952	7.79%
11-12	846,310	(6.63%)	5,527,686	(10.89%)	11,244,505	9.44%	65,712,740	(4.12%)

Table A-9

General Fund					
State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 20,103	(57.51%)	\$ 852,684	(14.12%)	\$ 17,443,518	15.12%
44,467	121.20%	882,102	3.45%	17,405,656	(0.22%)
32,437	(27.05%)	1,568,400	77.80%	19,788,299	13.69%
19,334	(40.40%)	1,544,430	(1.53%)	21,788,571	10.11%
32,457	67.88%	1,788,202	15.78%	23,008,403	5.60%
31,267	(3.67%)	1,749,647	(2.16%)	22,353,836	(2.84%)
29,874	(4.46%)	2,075,843	18.64%	24,792,299	10.91%
29,888	0.05%	1,730,313	(16.65%)	22,715,585	(8.38%)
31,621	5.80%	977,529	(43.51%)	21,086,709	(7.17%)
24,216	(23.42%)	791,480	(19.03%)	21,495,464	1.94%

All Other Funds					
Health District		Juvenile Court		Public Works	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 2,800,224	(7.63%)	\$ 4,341,732	(36.82%)	\$ 6,814,332	3594.81%
3,488,422	24.58%	4,048,614	(6.75%)	6,713,535	(1.48%)
3,138,778	(10.02%)	4,095,042	1.15%	6,984,874	4.04%
3,275,644	4.36%	4,432,490	8.24%	7,286,876	4.32%
4,079,137	24.53%	4,864,310	9.74%	6,895,880	(5.37%)
3,673,727	(9.94%)	4,635,262	(4.71%)	8,273,853	19.98%
3,337,179	(9.16%)	4,507,479	(2.76%)	6,696,123	(19.07%)
4,016,879	20.37%	3,859,822	(14.37%)	6,389,228	(4.58%)
4,134,804	2.94%	3,806,305	(1.39%)	6,284,065	(1.65%)
4,210,745	1.84%	4,070,381	6.94%	6,009,497	(4.37%)

Yuma County, Arizona

Charges for Services by Source

Last Ten Fiscal Years

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

Fiscal Year	GENERAL FUND							
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 36,231	1.94%	\$ 380,254	25.23%	\$ 427,581	27.76%	\$ 251,948	8.47%
03-04	38,955	7.52%	427,432	12.41%	543,144	27.03%	257,839	2.34%
04-05	114,668	194.36%	552,150	29.18%	549,860	1.24%	286,135	10.97%
05-06	68,765	(40.03%)	574,059	3.97%	669,481	21.75%	289,703	1.25%
06-07	38,173	(44.49%)	345,017	(39.90%)	526,811	(21.31%)	333,493	15.12%
07-08	75,575	97.98%	240,841	(30.19%)	458,767	(12.92%)	402,764	20.77%
08-09	31,807	(57.91%)	185,300	(23.06%)	340,384	(25.80%)	410,080	1.82%
09-10	17,485	(45.03%)	155,051	(16.32%)	370,006	8.70%	405,558	(1.10%)
10-11	7,732	(55.78%)	160,018	3.20%	360,064	(2.69%)	388,490	(4.21%)
11-12	16,125	108.55%	159,948	(0.04%)	305,647	(15.11%)	436,385	12.33%

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 136,610	32.95%	\$ 1,533,923	(6.61%)	\$ 410,691	3.86%	\$ 166,826	129.75%
03-04	147,508	7.98%	1,573,350	2.57%	439,873	7.11%	186,584	11.84%
04-05	194,138	31.61%	2,080,643	32.24%	461,813	4.99%	206,868	10.87%
05-06	176,881	(8.89%)	1,827,032	(12.19%)	485,405	5.11%	218,912	5.82%
06-07	165,766	(6.28%)	1,154,038	(36.84%)	506,546	4.36%	95,272	(56.48%)
07-08	139,835	(15.64%)	809,335	(29.87%)	531,097	4.85%	-	(100.00%)
08-09	158,679	13.48%	629,852	(22.18%)	488,622	(8.00%)	-	0.00%
09-10	132,580	(16.45%)	403,380	(35.96%)	516,071	5.62%	127,742	0.00%
10-11	232,883	75.65%	685,079	69.83%	575,941	11.60%	120,478	(5.69%)
11-12	280,130	20.29%	747,337	9.09%	616,309	7.01%	52,751	(56.22%)

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 167,716	3.79%	\$ 53,465	54.04%	\$ 47,958	7.38%	\$ 878,746	5.43%
171,236	2.10%	28,743	(46.24%)	68,566	42.97%	1,026,592	16.82%
181,940	6.25%	55,468	92.98%	82,976	21.02%	1,097,804	6.94%
96,350	(47.04%)	35,393	(36.19%)	87,291	5.20%	1,250,511	13.91%
197,730	105.22%	27,059	(23.55%)	116,351	33.29%	1,075,259	(14.01%)
316,684	60.16%	34,390	27.09%	203,659	75.04%	1,360,592	26.54%
341,132	7.72%	31,398	(8.70%)	89,482	(56.06%)	2,157,025	58.54%
386,979	13.44%	70,374	124.14%	102,349	14.38%	2,281,782	5.78%
384,825	(0.56%)	87,872	24.86%	68,652	(32.92%)	3,148,068	37.97%
248,447	(35.44%)	77,845	(11.41%)	39,964	(41.79%)	2,909,067	(7.59%)

OTHER FUNDS						Total All Funds	
Public Health		Recorder		Other Funds			
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 286,818	24.87%	\$ 167,782	19.64%	\$ 313,744	(39.97%)	\$ 5,260,293	3.42%
270,590	(5.66%)	187,320	11.64%	237,226	(24.39%)	5,604,958	6.55%
553,824	104.67%	204,911	9.39%	339,213	42.99%	6,962,411	24.22%
583,647	5.38%	221,548	8.12%	329,608	(2.83%)	6,914,586	(0.69%)
444,902	(23.77%)	216,862	(2.12%)	729,484	121.32%	5,972,763	(13.62%)
339,944	(23.59%)	149,705	(30.97%)	366,819	(49.72%)	5,430,007	(9.09%)
369,348	8.65%	141,143	(5.72%)	363,097	(1.01%)	5,737,349	5.66%
325,500	(11.87%)	121,866	(13.66%)	357,378	(1.58%)	5,774,101	0.64%
353,028	8.46%	122,914	0.86%	390,513	9.27%	7,086,558	22.73%
378,074	7.09%	116,200	(5.46%)	358,883	(8.10%)	6,743,112	(4.85%)

Yuma County, Arizona

Fines and Forfeits by Source

Last Ten Fiscal Years

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

Fiscal Year	GENERAL FUND							
	Superior Court Fines		Constable Fees		Juvenile Probation Fines and Fees		House Arrest Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 223,753	9.02%	\$ 24,781	1.52%	\$ 1,024,170	14.09%	\$ 68,762	23.67%
03-04	207,414	(7.30%)	32,114	29.59%	911,724	(10.98%)	24,945	(63.72%)
04-05	498,863	140.52%	34,209	6.52%	954,692	4.71%	21,217	(14.94%)
05-06	225,739	(54.75%)	41,435	21.12%	1,017,999	6.63%	24,125	13.71%
06-07	275,162	21.89%	41,814	0.91%	1,071,715	5.28%	25,433	5.42%
07-08	293,417	6.63%	34,747	(16.90%)	1,346,854	25.67%	20,628	(18.89%)
08-09	508,885	73.43%	31,803	(8.47%)	1,492,818	10.84%	10,498	(49.11%)
09-10	419,276	(17.61%)	24,934	(21.60%)	1,243,087	(16.73%)	7,283	(30.62%)
10-11	330,137	(21.26%)	19,286	(22.65%)	1,296,573	4.30%	12,683	74.15%
11-12	291,433	(11.72%)	23,050	19.52%	1,236,832	(4.61%)	11,841	(6.64%)

Fiscal Year	OTHER FUNDS							
	Justice Court Fines and Fees		Superior Court Fines and Fees		Library District Fines and Fees		Other Funds Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 82,839	(8.33%)	\$ 477,272	37.09%	\$ 44,850	7.15%	\$ 6,382	(40.89%)
03-04	172,267	107.95%	541,875	13.54%	46,505	3.69%	27,583	332.20%
04-05	176,460	2.43%	561,880	3.69%	44,642	(4.01%)	2,178	(92.10%)
05-06	306,620	73.76%	592,123	5.38%	46,464	4.08%	21,010	864.65%
06-07	388,006	26.54%	629,794	6.36%	45,731	(1.58%)	26,484	26.05%
07-08	327,848	(15.50%)	675,001	7.18%	46,349	1.35%	28,882	9.05%
08-09	378,311	15.39%	754,060	11.71%	50,432	8.81%	32,089	11.10%
09-10	337,162	(10.88%)	855,347	13.43%	73,019	44.79%	37,984	18.37%
10-11	318,945	(5.40%)	862,684	0.86%	70,809	(3.03%)	24,173	(36.36%)
11-12	301,614	(5.43%)	683,759	(20.74%)	74,005	4.51%	172,869	615.13%

Table A-11

GENERAL FUND						OTHER FUNDS			
Juvenile Court Fines and Fees		Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 64,054	23.70%	\$ 1,166	233.14%	\$ 13,618	42.70%	\$21,509	(73.95%)	\$ 22,065	12.62%
72,291	12.86%	4,764	308.58%	44,159	224.27%	160,464	646.03%	24,464	10.87%
86,595	19.79%	5,457	14.55%	36,962	(16.30%)	31,853	(80.15%)	22,103	(9.65%)
77,985	(9.94%)	3,660	(32.93%)	29,578	(19.98%)	20,692	(35.04%)	15,054	(31.89%)
85,854	10.09%	3,600	(1.64%)	29,022	(1.88%)	75,655	265.62%	16,168	7.40%
76,439	(10.97%)	5,250	45.83%	40,243	38.66%	35,589	(52.96%)	24,082	48.95%
62,017	(18.87%)	9,160	74.48%	44,829	11.40%	115,641	224.93%	28,022	16.36%
59,997	(3.26%)	6,095	(33.46%)	65,634	46.41%	97,874	(15.36%)	31,542	12.56%
55,081	(8.19%)	3,120	(48.81%)	39,809	(39.35%)	82,065	(16.15%)	36,289	15.05%
48,413	(12.11%)	1,415	(54.65%)	45,759	14.95%	75,442	(8.07%)	36,947	1.81%

Total All Fines and Fees	
Amount	% Chg
\$ 2,075,221	12.91%
2,270,569	9.41%
2,477,111	9.10%
2,422,484	(2.21%)
2,714,438	12.05%
2,955,329	8.87%
3,518,565	19.06%
3,259,234	(7.37%)
3,151,654	(3.30%)
3,003,379	(4.70%)

Yuma County, Arizona

Miscellaneous Revenues by Source (1)

Last Ten Fiscal Years

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

Fiscal Year	GENERAL FUND		OTHER FUNDS					
			Jail District		Capital Improvement		Library District	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 311,485	42.11%	\$ 110,614	5.94%	\$ 1,129	5.42%	\$ 89,794	(8.72%)
03-04	610,007	95.84%	115,895	4.77%	-	(100.00%)	132,685	47.77%
04-05	394,893	(35.26%)	81,635	(29.56%)	48,776	0.00%	80,254	(39.52%)
05-06	608,071	53.98%	376,936	361.73%	144,084	195.40%	212,586	164.89%
06-07	782,485	28.68%	198,721	(47.28%)	164,822	14.39%	151,344	(28.81%)
07-08	476,631	(39.09%)	158,704	(20.14%)	1,332	(99.19%)	111,535	(26.30%)
08-09	448,670	(5.87%)	166,301	4.79%	-	(100.00%)	173,595	55.64%
09-10	392,264	(12.57%)	136,159	(18.12%)	-	(100.00%)	189,540	9.19%
10-11	358,294	(8.66%)	152,461	11.97%	-	(100.00%)	120,878	(36.23%)
11-12	374,865	4.62%	11,644	(92.36%)	12,166	(100.00%)	145,749	20.58%

Fiscal Year	OTHER FUNDS						Total All Funds	
	Public Works		Adult Probation		Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	\$ 28,392	(75.47%)	\$ 36,469	(21.95%)	\$ 100,080	22.62%	\$ 1,020,656	20.73%
03-04	60,397	112.73%	15,118	(58.55%)	196,618	96.46%	1,450,235	42.09%
04-05	164,083	171.67%	19,548	29.30%	294,896	49.98%	1,940,938	33.84%
05-06	113,882	(30.59%)	41,262	111.08%	114,074	(61.32%)	2,186,123	12.63%
06-07	244,279	114.50%	30,014	(27.26%)	130,270	14.20%	2,512,697	14.94%
07-08	32,300	(86.78%)	26,245	(12.56%)	59,146	(54.60%)	1,344,253	(46.50%)
08-09	12,030	(62.76%)	20,104	(23.40%)	65,780	11.22%	1,260,888	(6.20%)
09-10	88,441	635.17%	14,846	(26.15%)	45,964	(30.12%)	1,226,518	(2.73%)
10-11	12,426	(85.95%)	17,787	19.81%	65,610	42.74%	1,345,393	9.69%
11-12	155,458	1151.07%	6,911	(61.15%)	252,619	285.03%	1,310,408	(2.60%)

Table A-12

OTHER FUNDS							
Health District		Housing		Development Services		Attorney	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 84,028	21.09%	\$ 165,904	545.42%	\$ 20,014	835.23%	\$ 72,747	(10.21%)
83,435	(0.71%)	167,416	0.91%	-	(100.00%)	68,664	(5.61%)
228,566	173.94%	183,474	9.59%	395,835	0.00%	48,978	(28.67%)
115,740	(49.36%)	183,595	0.07%	91,958	(76.77%)	183,935	275.55%
155,876	34.68%	199,232	8.52%	281,588	206.21%	174,066	(5.37%)
61,622	(60.47%)	275,962	38.51%	12,973	(95.39%)	127,803	(26.58%)
29,282	(52.48%)	257,423	(6.72%)	10,438	(19.54%)	77,265	(39.54%)
46,394	58.44%	224,756	(12.69%)	6,228	(40.33%)	81,926	6.03%
22,804	(50.85%)	466,852	107.72%	35,730	473.70%	92,551	12.97%
70,704	210.05%	186,331	(60.09%)	1,672	(95.32%)	92,289	(0.28%)

Yuma County, Arizona

Other Financing Sources (Uses)

Last Ten Fiscal Years

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

	Fiscal Year							
	2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Bond proceeds	-	-	-	-	-	-	-	-
Payment to refunded debt	-	-	-	-	-	-	-	-
Capital lease agreements	-	-	\$ 398,662	-	\$ 423,621	6.26%	-	-
Transfers In	\$ 27,991,937	71.28%	17,924,686	(35.96%)	30,886,390	72.31%	\$ 20,449,275	(33.79%)
Transfers Out	(28,539,536)	74.16%	(18,199,686)	(36.23%)	(31,210,390)	71.49%	(20,959,728)	(32.84%)
Other (Bond Premium)	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	479,610	-	-	-
Sale of Bonds	-	-	-	-	-	-	10,050,000	-
Sale of Cap. Assets	-	-	-	-	-	-	4,430	-
Total Other Financing Sources (Uses)	\$ (547,599)	(258.41%)	\$ 123,662	(122.58%)	\$ 579,231	368.40%	\$ 9,543,977	1547.70%

Table A-13

Fiscal Year											
2006-07		2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
-	-	-	-	-	-	-	-	-	-	\$ 11,280,567	100.00%
-	-	-	-	-	-	-	-	-	-	(8,692,607)	100.00%
\$ 227,613	-	\$ 189,625	(16.69%)	-	-	-	-	-	-	-	-
28,042,195	37.13%	34,936,593	24.59%	\$ 36,814,313	5.37%	\$ 21,266,440	(42.23%)	\$ 15,986,583	(24.83%)	18,981,200	18.73%
(28,555,195)	36.24%	(35,252,202)	23.45%	(36,614,306)	3.86%	(21,857,416)	(40.30%)	(15,887,279)	(27.31%)	(18,614,283)	17.16%
261,138	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	251,648	-	3,437,915	-	-	-
10,000,000	(0.50%)	43,715,000	337.15%	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
\$ 9,975,751	4.52%	\$ 43,589,016	336.95%	\$ 200,007	(99.54%)	\$ (339,328)	(269.66%)	\$ 3,537,219	(1142.42%)	\$ 2,954,877	(16.46%)

Yuma County, Arizona

Net Assets by Category ⁽¹⁾

Last Ten Fiscal Years

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

	2002-03		2003-04		2004-05		2005-06	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities								
Invested in Capital Assets, net of related debt	\$ 146,129,440	N/A	\$ 155,410,656	6.35%	\$ 183,023,938	17.77%	\$ 195,616,407	6.88%
Restricted for:								
Public Safety	7,412,064	N/A	5,631,100	(24.03%)	4,336,202	(23.00%)	2,661,676	(38.62%)
Highway & Streets	16,195,341	N/A	15,793,696	(2.48%)	17,535,433	11.03%	17,919,093	2.19%
Sanitation	-	N/A	-	N/A	-	N/A	-	N/A
Health	-	N/A	-	0.00%	-	0.00%	2,816,346	0.00%
Culture & Recreation	1,665,057	N/A	1,789,026	7.45%	2,480,971	38.68%	2,724,956	9.83%
Debt Service	3,038,858	N/A	3,749,490	23.38%	5,996,160	59.92%	8,129,538	35.58%
Capital Projects	15,931,361	N/A	23,702,381	48.78%	21,716,661	(8.38%)	31,521,351	45.15%
Other Purposes	246,038	N/A	-	(100.00%)	-	0.00%	-	0.00%
Unrestricted	28,295,874	N/A	35,064,382	23.92%	33,753,132	(3.74%)	36,281,955	7.49%
Total governmental net assets	\$ 218,914,033	N/A	\$ 241,140,731	10.15%	\$ 268,842,497	11.49%	\$ 297,671,322	10.72%

Table A-14

2006-07		2007-08		2008-09		2009-10		2010-11		2011-12	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 208,559,572	6.62%	\$ 233,880,537	12.14%	\$ 248,106,049	6.08%	\$ 254,210,170	2.46%	\$ 277,357,668	9.11%	\$ 286,593,510	3.33%
2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)	790,279	-20.14%	11,415,461	1344.48%	5,344,418	-53.18%
8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%	14,687,855	15.70%	21,021,104	43.12%	38,279,501	82.10%
-	N/A	-	N/A	-	N/A	-	N/A	-	N/A	423,787	100.00%
3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)	1,603,295	-19.18%	1,994,249	24.38%	855,403	-57.11%
3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%	9,732,831	14.99%	9,559,542	-1.78%	9,628,372	0.72%
6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%	1,508,633	-80.05%	4,740,574	214.23%
41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)	1,498,137	-91.99%	6,433,179	329.41%	5,223,620	-18.80%
-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
42,571,952	17.34%	48,452,772	13.81%	53,642,198	10.71%	58,122,478	8.35%	37,182,644	-36.03%	28,128,486	-24.35%
\$ 317,188,877	6.56%	\$ 336,857,662	6.20%	\$ 348,158,856	3.35%	\$ 348,208,824	0.01%	\$ 366,472,480	5.25%	\$ 379,217,671	3.48%

Yuma County, Arizona

Table A-15

General Fund Changes in Fund Balance

Last Ten Fiscal Years

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

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers In & Other	Total	Expenditures	Transfers Out & Other	Total	
2002-03	\$ 49,362,913	\$ 38,666	\$ 49,401,579	\$ 38,391,740	\$ 8,058,218	\$ 46,449,958	\$ 2,951,621
2003-04	53,151,273	25,000	53,176,273	43,116,445	11,448,633	54,565,078	(1,388,805)
2004-05	58,189,093	305,774	58,494,867	47,004,323	8,981,895	55,986,218	2,508,649
2005-06	62,737,664	18,767	62,756,431	51,657,521	12,033,359	63,690,880	(934,449)
2006-07	65,273,762	417,408	65,691,170	55,962,510	12,041,128	68,003,638	(2,312,468)
2007-08	66,451,637	203,936	66,655,573	58,326,778	8,647,417	66,974,195	(318,622)
2008-09	70,057,911	4,347,002	74,404,913	60,015,890	10,857,450	70,873,340	3,531,573
2009-10	66,935,949	743,273	67,679,222	58,792,270	8,649,653	67,441,923	237,299
2010-11	67,379,878	1,467,970	68,847,848	60,142,931	8,545,142	68,688,073	159,775
2011-12	68,916,013	413,870	69,329,883	62,159,841	7,637,752	69,797,593	(467,710)

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
2002-03	-	-	\$ (3)	\$ 13,961,874	\$ 2,951,618	\$ 16,913,492	21.14%
2003-04	-	-	-	16,913,492	(1,388,805)	15,524,687	(8.21%)
2004-05	-	-	-	15,524,687	2,508,649	18,033,336	16.16%
2005-06	-	-	-	18,033,336	(934,449)	17,098,887	(5.18%)
2006-07	-	-	-	17,098,887	(2,312,468)	14,786,419	(13.52%)
2007-08	-	-	-	14,786,419	(318,622)	14,467,797	(2.15%)
2008-09	-	-	-	14,467,797	3,531,573	17,999,370	24.41%
2009-10	-	-	-	17,999,370	237,299	18,236,669	1.32%
2010-11	-	-	-	18,236,669	159,775	18,396,444	0.88%
2011-12	-	-	-	18,396,444	(467,710)	17,928,734	(2.54%)

Revenue Capacity

Yuma County, Arizona

Table B-1

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

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

Tax (fiscal) Year	Type	Secured Personal Property and Real Property				Ratio of Assessed	Secured Personal Property and Real Property				Total Direct Tax Rate	Ratio of Net Assessed
		Assessed Value		Estimated Actual Value		Value to Total	Exempt Assessed Value		Net Assessed Value			Value to Total
		Amount	% Chng	Amount	% Chng	Estimated Value	Amount	% Chng	Amount	% Chng		Estimated Value
2002	Primary	\$ 694,983,151	6.84%	\$ 4,862,083,195	8.63%	14.29%	\$98,483,034	-2.73%	\$ 596,500,117	8.60%	2.3180	12.27%
(2002)	Secondary	716,632,240	7.36%	5,017,610,685	8.20%	14.28%	100,712,011	1.87%	615,920,229	8.31%	3.1720	12.28%
2003	Primary	734,852,978	5.74%	5,161,887,329	6.17%	14.24%	102,909,916	4.50%	631,943,062	5.94%	2.3180	12.24%
(2003)	Secondary	771,600,322	7.67%	5,394,833,720	7.52%	14.30%	121,165,557	20.31%	650,434,765	5.60%	3.1720	12.06%
2004	Primary	775,088,708	4.07%	5,484,294,110	15.28%	12.85%	116,325,312	3.03%	658,763,396	4.24%	2.3180	11.07%
(2004)	Secondary	795,421,099	1.28%	5,632,972,757	4.07%	13.92%	116,700,410	-15.19%	678,720,689	4.35%	3.2420	12.09%
2005	Primary	826,245,093	8.04%	5,937,434,635	0.25%	13.85%	115,989,457	9.40%	710,255,636	7.82%	2.2239	11.91%
(2005)	Secondary	848,416,576	8.57%	6,122,618,368	9.31%	13.82%	119,147,184	15.95%	729,269,392	7.45%	3.1479	11.88%
2006	Primary	808,886,482	-2.10%	6,229,502,893	15.95%	13.80%	133,545,053	15.14%	820,782,919	15.56%	2.1429	11.87%
(2006)	Secondary	1,067,728,387	25.85%	7,756,796,877	26.61%	13.81%	126,459,760	6.14%	941,268,627	25.79%	3.4069	11.81%
2007	Primary	1,074,488,725	32.84%	7,958,279,842	27.75%	13.50%	136,612,011	2.30%	937,876,714	14.27%	2.0192	11.78%
(2007)	Secondary	1,265,353,376	18.51%	9,500,029,297	22.47%	13.32%	158,738,054	25.52%	1,106,615,322	17.57%	3.2832	11.65%
2008	Primary	1,250,863,952	16.41%	9,454,203,269	18.80%	13.23%	171,047,780	25.21%	1,079,816,172	15.13%	1.8825	11.42%
(2008)	Secondary	1,627,707,823	28.64%	12,580,105,769	32.42%	12.94%	258,546,322	62.88%	1,369,161,501	23.73%	2.9674	10.88%
2009	Primary	1,397,513,008	11.72%	10,778,538,187	14.01%	12.97%	174,307,866	1.91%	1,223,205,142	13.28%	1.7548	11.35%
(2009)	Secondary	1,712,123,701	5.19%	13,435,858,375	6.80%	12.74%	262,445,742	1.51%	1,449,677,959	5.88%	2.7747	10.79%
2010	Primary	1,496,641,880	7.09%	11,657,522,744	8.15%	12.84%	195,311,492	12.05%	1,301,330,388	6.39%	1.7397	11.16%
(2010)	Secondary	1,673,888,080	-2.23%	13,030,768,568	-3.01%	12.85%	237,953,039	-9.33%	1,435,935,041	-0.95%	2.7596	11.02%
2011	Primary	1,254,317,477	-16.19%	11,518,177,617	-1.20%	10.89%	224,238,502	14.81%	1,247,021,315	-4.17%	1.8798	10.83%
(2011)	Secondary	1,312,293,848	-21.60%	12,317,787,777	-5.47%	10.65%	265,883,481	11.74%	1,316,076,878	-8.35%	2.9608	10.68%

*Arizona has two tax divisions - primary and secondary assessed values. Operating property taxes are restricted to being applied to the primary value. Special Districts are assessed based upon the secondary value. In the table both the primary rate and any rates applicable to special districts are included in the secondary values.

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

Table B-2

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Total Tax Collections	Total Collection as Percent of Current Levy
2002-03	\$ 13,826,873	\$ 12,531,081	90.63%	\$ 12,531,081	90.63%
2003-04	14,648,440	13,734,084	93.76%	13,734,084	93.76%
2004-05	15,270,136	14,511,502	95.03%	14,511,502	95.03%
2005-06	15,795,395	15,543,999	98.41%	15,543,999	98.41%
2006-07	17,588,577	17,431,574	99.11%	17,431,574	99.11%
2007-08	18,936,854	18,731,286	98.91%	18,731,286	98.91%
2008-09	20,327,539	19,886,957	97.83%	19,886,957	97.83%
2009-10	21,509,071	21,118,123	98.18%	21,118,123	98.18%
2010-11	22,681,316	22,112,074	97.49%	22,112,074	97.49%
2011-12	23,478,870	23,161,816	98.65%	23,161,816	98.65%

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

Table B-3

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
2002-03	\$ 13,826,873	\$ 12,196,378	88.21%	\$ 324,441	\$ 12,520,819	90.55%	\$ 1,306,054	9.45%
2003-04	14,648,440	13,409,643	91.54%	-	13,409,643	95.03%	1,238,797	8.46%
2004-05	15,270,136	14,004,035	91.71%	507,467	14,511,502	95.03%	758,634	4.97%
2005-06	15,795,395	15,410,537	97.56%	133,462	15,543,999	98.41%	251,396	1.59%
2006-07	17,588,577	17,144,126	97.47%	287,448	17,431,574	99.11%	157,003	0.89%
2007-08	18,936,854	18,453,958	97.45%	277,328	18,731,286	98.91%	205,568	1.09%
2008-09	20,327,539	19,508,404	95.97%	378,553	19,886,957	97.83%	440,582	2.17%
2009-10	21,509,071	20,551,870	95.55%	566,253	21,118,123	98.18%	390,948	1.82%
2010-11	22,681,316	21,506,754	94.82%	605,320	22,112,074	97.49%	569,242	2.51%
2011-12	23,478,870	22,519,140	95.91%	642,676	23,161,816	98.65%	317,054	1.35%

(1) Included in year collected / received.

(2) Included in year levied / billed.

YUMA COUNTY, ARIZONA

Table B-4

Principal Taxpayers

Current Year and Nine Year Comparison (1)

Taxpayer	2012			2003		
	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation
Arizona Public Service Co	\$ 60,672,662	1	4.87%	\$ 35,156,866	1	6.24%
Walmart Stores Inc DE Corp.	8,360,696	2	0.67%	-	-	-
Qwest Corporation	7,745,483	3	0.62%	15,020,317	2	2.19%
Union Pacific Railroad Co	7,613,797	4	0.61%	7,429,049	4	1.11%
Yuma Palms 1030 Delaware LLC et al	7,473,024	5	0.60%	-	-	-
Southwest Gas Corporation (T&D)	7,261,902	6	0.58%	5,677,262	6	0.94%
Dole Fresh Vegetable Inc. CA Corp	3,705,628	7	0.30%	3,593,808	9	0.71%
Far West Water and Sewer Inc.	3,467,000	8	0.28%	-	-	-
North Baja Pipeline LLC	3,229,072	9	0.26%	-	-	-
Underhill Transfer Co AZ Corp	3,001,781	10	0.24%	-	-	-
Qwest Vomm Corporation				3,328,635	10	0.64%
Level 3 Communications, LLC.				6,287,615	5	0.46%
Yuma Cogeneration Associates				4,694,500	7	0.83%
Kinder Morgan Energy Partners				10,167,086	3	2.97%
Imperial Irrigation District				3,921,777	8	0.64%
Totals	\$112,531,045		9.02%	\$ 95,276,915		16.73%

Source: Yuma County Assessor's

(1) Data not available prior to 2003

Yuma County, Arizona

Table B-5

County General Sales Tax by Category ^{(1) (2) (3)}

June 30, 2012

Current year and seven years ago

Category	2004-05	2011-12	% Change
Utilities	\$ 917,371	\$1,248,665	36.11%
Communications	406,960	340,709	(16.28%)
Publishing	16,049	8,924	(44.40%)
Restaurants & Bars	800,445	1,104,456	37.98%
Amusements	49,130	68,783	40.00%
Rental of Real Prop	-	0	0.00%
Rental of Personal Prop	308,258	413,450	34.12%
Contracting	2,043,827	1,518,631	(25.70%)
Retail	5,910,968	6,284,096	6.31%
Hotel/Motel	210,876	282,703	34.06%
All Other	93,637	74,062	(20.91%)
TOTAL	\$ 10,757,521	\$ 11,344,479	5.46%

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

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

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

Yuma County, Arizona

Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) ⁽¹⁾

June 30, 2012

Last Ten Years (Rates in cents per dollar)

Fiscal Year	State	County ⁽²⁾				Cities ⁽⁶⁾			
		General	Jail District ⁽³⁾	Capital Projects ⁽⁴⁾	Health District ⁽⁵⁾	San Luis	Somerton	Wellton	Yuma
2002-03	5.60	0.50	0.50	0.50	-	2.50	2.50	2.50	1.70
2003-04	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2004-05	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2005-06	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2011-12	6.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70

Source is Arizona Department of Revenue and County records.

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

(2) Governing body is elected Board of Supervisors.

(3) Rate established by action of governing body and voter approval in 1996; extended in 2011 Special Election through December 31, 2036.

(4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.

(5) Rate established by action of governing body in 2005.

(6) Governing body is elected City Council.

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Debt Capacity

Yuma County, Arizona

Table C-1

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

(Per \$100 of Assessed Value)

Last Ten Years

(All information obtained from County Financial records)

GENERAL TAXING AUTHORITIES											
Tax Year (Fiscal Year)	Type	State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton- Amistade Estates Unit #3	Somerton- Amistade Estates Unit #4	Downtown Mall Maintenance District	San Luis- Ranchos Los Oros	San Luis- Los Portales
Primary Tax Authority No.		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	287.5561	4.7747	492.2007	196.4004
2002-03	Secondary	-	-	-	-	-	-	-	-	-	-
2003	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
2003-04	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
2004-05	Secondary	-	-	-	-	-	-	-	-	-	-
2005	Primary	-	2.2239	0.4358	1.8693	-	117.0047	162.9726	4.7747	490.3965	195.6453
2005-06	Secondary	-	-	-	-	-	-	-	-	-	-
2006	Primary	-	2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	Secondary	-	-	-	-	-	-	-	-	-	-
2007	Primary	-	2.0192	0.0000	1.6744	1.3442	105.3042	195.5671	4.7747	1,311.2520	523.1283
2007-08	Secondary	-	-	-	-	-	-	-	-	-	-
2008	Primary	-	1.8825	0.0000	1.5596	1.3514	347.1139	289.7291	4.7747	574.0274	229.0251
2008-09	Secondary	-	-	-	-	-	-	-	-	-	-
2009	Primary	-	1.7548	0.3306	1.4706	1.1795	319.8128	296.9723	4.7747	574.0274	229.0701
2009-10	Secondary	-	-	-	-	-	-	-	-	-	-
2010	Primary	-	1.7397	0.3564	1.4691	1.2238	319.8128	296.9723	4.7747	574.0650	229.0701
2010-11	Secondary	-	-	-	-	-	-	-	-	-	-
2011	Primary	-	1.8798	0.4259	1.5787	1.2807	319.8128	296.9723	2.7927	635.7076	253.6326
2011-12	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES											
Tax Year (Fiscal Year)	Type	Yuma Elementary School District No. 01	Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma Union High School District No. 70	Arizona Western Community College District
Primary Tax Authority No.		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
2002-03	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
2003-04	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
2004-05	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178
2005	Primary	2.7753	3.4753	2.0844	1.7244	2.6492	2.8109	4.1645	2.1730	2.2739	1.8847
2005-06	Secondary	1.1599	1.1605	0.6475	1.5126	1.0391	0.8287	1.5085	0.6950	0.7426	0.4727
2006	Primary	1.9817	3.3935	1.4298	3.8278	3.3216	3.2284	4.1644	2.0057	2.2666	1.8852
2006-07	Secondary	0.7616	1.2555	0.9252	2.1344	1.4945	0.8817	1.2021	0.2351	0.7450	0.4993
2007	Primary	2.0418	2.2875	2.0173	2.5132	2.0828	2.3046	4.0609	2.0607	1.7345	1.8852
2007-08	Secondary	0.5626	0.8436	0.5752	1.9379	0.4429	0.3509	1.0518	0.0000	0.4419	0.4993
2008	Primary	1.8209	4.4348	1.7392	1.9744	2.0347	2.4573	4.3122	2.0480	1.9214	1.6274
2008-09	Secondary	0.3381	1.0407	0.7150	1.7010	0.3860	0.0831	0.0301	0.4342	0.7450	0.3652
2009	Primary	1.5759	3.9003	1.8459	2.7394	2.3724	1.9897	1.7464	1.6723	1.8218	1.5142
2009-10	Secondary	0.3237	0.6218	0.7011	1.6384	1.2565	0.6229	0.1538	0.4364	0.3322	0.3163
2010	Primary	1.2247	3.4050	1.7450	2.6449	2.5154	2.3847	1.7837	1.5999	1.4606	1.5000
2010-11	Secondary	0.3709	0.6795	0.7568	1.5491	0.9874	0.4107	0.2019	0.5605	0.6275	0.3079
2011	Primary	1.8588	2.5499	1.8995	3.2394	2.7444	2.1774	1.9274	2.1030	2.0755	1.6163
2011-12	Secondary	0.3448	0.6696	0.6394	1.6535	0.7813	0.3888	0.1676	0.3165	0.9263	0.3297

Yuma County, Arizona
Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)
(Per \$100 of Assessed Value)

Last Ten Years

(All information obtained from County Financial records)

SPECIAL DISTRICT TAXING AUTHORITIES										
Tax Year (Fiscal Year)	Type	Yuma Hospital District	Maricopa Electrical District #8 *	Library District	Flood Control District	Yuma - Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton - Mohawk Irrigation District	Hillander C Irrigation District
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
2002	Primary	-	-	-	-	-	-	-	-	-
2002-03	Secondary	-	0.6646	0.5040	0.3500	50.0000	30.0000	26.0000	87.79	-
2003	Primary	-	-	-	-	-	-	-	-	-
2003-04	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	159.70	8.6928
2004	Primary	-	-	-	-	-	-	-	-	-
2004-05	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	159.70	5.2157
2005	Primary	-	-	-	-	-	-	-	-	-
2005-06	Secondary	-	0.7622	0.5740	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
2007	Primary	-	-	-	-	-	-	-	-	-
2007-08	Secondary	-	0.5053	0.9140	0.3500	60.0000	35.0000	32.0000	159.70	5.2157
2008	Primary	-	-	-	-	-	-	-	-	-
2008-09	Secondary	-	0.5244	0.7671	0.3178	60.0000	35.0000	32.0000	159.70	5.2157
2009	Primary	-	-	-	-	-	-	-	-	-
2009-10	Secondary	-	0.6274	0.7341	0.2858	70.0000	40.0000	38.0000	159.70	5.2157
2010	Primary	-	-	-	-	-	-	-	-	-
2010-11	Secondary	-	0.3421	0.7341	0.2858	85.0000	40.0000	55.0000	151.20	5.2157
2011	Primary	-	-	-	-	-	-	-	-	-
2011-12	Secondary	-	0.3347	0.8016	0.2794	85.0000	45.0000	55.0000	165.60	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES								
Tax Year (Fiscal Year)	Type	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710
2002	Primary	-	-	-	-	-	-	-
2002-03	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000
2003	Primary	-	-	-	-	-	-	-
2003-04	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500
2004	Primary	-	-	-	-	-	-	-
2004-05	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500
2005	Primary	-	-	-	-	-	-	-
2005-06	Secondary	125.0000	8.6800	1.0000	-	-	7.0000	0.2250
2006	Primary	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000
2007	Primary	-	-	-	-	-	-	-
2007-08	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800
2008	Primary	-	-	-	-	-	-	-
2008-09	Secondary	165.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800
2009	Primary	-	-	-	-	-	-	-
2009-10	Secondary	185.0000	8.6800	1.0000	1.0000	18.8097	8.0000	0.1800
2010	Primary	-	-	-	-	-	-	-
2010-11	Secondary	185.0000	8.6800	1.0000	1.0000	20.9305	8.0000	0.1800
2011	Primary	-	-	-	-	-	-	-
2011-12	Secondary	185.0000	8.6800	1.0000	1.0000	17.0775	8.0000	0.1800

* 2010-11 Restated Secondary Rate to match actual rate charged.

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

(All information obtained from County Financial records)

Fiscal Year	Bonds						Rural Development Loans	
	Revenue		Gen Obligation	Special Assessment			WIFA Loan	USDA Sewer
	Jail District	East County	Library District	Del Sur	Donovan Estates	El Prado Estates		
2001-02	\$15,535,000	-	-	\$ 101,000	\$ 439,200	\$136,730	\$ 220,570	-
2002-03	14,460,000	-	-	87,000	361,300	129,900	211,732	-
2003-04	13,335,000	-	-	73,000	342,700	123,070	202,545	-
2004-05	12,140,000	-	-	59,000	323,200	116,240	192,997	\$ 479,610
2005-06	10,875,000	-	\$ 10,050,000	45,000	362,900	109,410	183,069	459,629
2006-07	19,545,000	-	8,150,000	-	341,700	102,580	172,757	439,641
2007-08	18,150,000	-	50,935,000	-	319,600	95,750	162,035	419,657
2008-09	16,210,000	-	49,960,000	-	296,500	88,920	150,891	399,673
2009-10	14,175,000	-	48,940,000	-	-	82,080	139,307	379,689
2010-11	8,525,000	-	47,875,000	-	-	75,240	1,565,182	2,359,705
2011-12	7,450,000	\$2,190,000	46,755,000	-	-	43,400	1,459,695	2,156,421

Table C-3

Certificates of Participation				Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
1998 Health Building	1999 Adult Probation	2001 A Juv & Justice Centers	2001 A Juv & Justice Centers				
\$3,940,000	\$3,725,000	\$ 16,640,000	\$ 2,420,000	\$278,207	\$43,435,707	1.41%	255.87
3,590,000	3,385,000	16,440,000	2,390,000	110,055	41,164,987	1.18%	235.17
3,240,000	3,045,000	16,440,000	2,390,000	327,074	39,518,389	1.14%	217.77
2,880,000	2,705,000	16,090,000	2,340,000	504,370	37,830,417	0.99%	199.65
2,520,000	2,365,000	13,990,000	2,040,000	267,201	43,267,209	1.05%	221.32
1,800,000	1,685,000	7,320,000	1,080,000	202,696	40,839,374	0.97%	207.95
-	1,345,000	-	-	291,308	71,718,350	1.56%	356.28
-	-	-	-	211,526	67,317,510	1.38%	347.23
-	-	-	-	128,233	63,844,309	1.22%	327.85
-	-	-	-	41,275	60,441,402	1.20%	308.77
-	-	-	-	-	60,054,516	1.13%	299.63

Yuma County, Arizona**Table C-4****Legal Debt Margin**

(Constitutional General Obligation Bond Capacity)

June 30, 2012

Assessed Valuation (Secondary)		\$ 1,312,293,848
Gross Indebtedness	\$ 13,299,516	
Less Exempt Debt:		
Revenue Bonds - Jail District	\$ 7,450,000	
Revenue Bonds - East County	2,190,000	
Special Assessment Notes - El Prado Estates	43,400	
Rural Development Loan - WIFA - El Prado	64,752	
Rural Development Loan - WIFA - B & C Colonia	1,394,943	
Rural Development Loan - USDA- B & C Colonia	1,916,700	
Rural Development Loan - Gadsden Sewer Project	239,721	
Total Exempt Debt	(13,299,516)	
Total Non-exempt Debt	-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		78,737,631
Total Limited - Non-exempt Bonds Outstanding		-
Debt Margin within 6% Unvoted Debt Limitation		\$ 78,737,631
Yuma County Library District (Voter Approved)	\$ 46,755,000	
Total Voter Approved Debt	\$ 46,755,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$ 196,844,077
Total Non-exempt Bonds Outstanding		(46,755,000)
Debt Margin within 15% Debt Limitation		\$ 150,089,077

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**Table C-5**

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

Fiscal Year	*Population	Assessed Net Value (Secondary)	Net Bonded Debt **	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2002-03	167,608	\$ 615,920,229	-	0.00%	-
2003-04	172,033	650,434,765	-	0.00%	-
2004-05	177,209	678,720,689	-	0.00%	-
2005-06	183,659	729,269,392	\$ 10,050,000	1.38%	\$ 54.72
2006-07	189,163	917,331,539	8,150,000	0.89%	43.08
2007-08	192,699	1,106,578,023	50,935,000	4.60%	264.32
2008-09	193,869	1,369,161,501	49,960,000	3.65%	257.70
2009-10	194,737	1,477,891,304	48,940,000	3.31%	251.31
2010-11	195,751	1,418,967,607	47,875,000	3.37%	244.57
2011-12	200,431	1,312,293,848	46,755,000	3.56%	233.27

*Information from azstats.gov from 2009 to current

** Fiscal Years 03-11 restated.

Note: Excludes Pledged Revenue Bonds, Improvement Bonds, Improvement Loans & Capital Leases.

YUMA COUNTY, ARIZONA**Table C-6**

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

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	
2002-03	-	-	-	\$ 112,077,248	0.00%
2003-04	-	-	-	125,984,818	0.00%
2004-05	-	-	-	140,360,930	0.00%
2005-06	\$ 10,050,000	\$ 7,039,876	-	131,889,570	0.00%
2006-07	8,150,000	6,382,188	\$ 2,557,688	150,840,358	1.70%
2007-08	50,935,000	39,492,968	3,296,426	178,713,792	1.84%
2008-09	49,960,000	37,163,663	3,304,226	176,279,921	1.87%
2009-10	48,940,000	34,873,518	3,310,226	154,072,720	2.15%
2010-11	47,875,000	32,625,013	3,313,425	153,920,909	2.15%
2011-12	46,755,000	30,420,189	3,324,825	149,607,965	2.22%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to general bonded debt.

(3) Includes general, special revenue, capital projects, and debt service funds.

(4) Ratio of debt service related expenditures to total general expenditures

* Fiscal Years 03-11 restated.

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

Computation of Direct and Overlapping Debt*
June 30, 2012

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Yuma County: Library District	\$ 1,312,293,848	\$ 46,755,000	100%	\$ 46,755,000
Total Direct General Obligation Bonded Debt		<u>46,755,000</u>		<u>46,755,000</u>
Arizona Western Junior College ⁽¹⁾	1,312,293,848	64,760,000	100%	64,760,000
City of Yuma ⁽²⁾	665,352,517	1,345,000	100%	1,345,000
Yuma Elementary School District No. 1	881,636,603	5,860,000	100%	5,860,000
Somerton Elementary School District No. 11	65,709,060	1,815,000	100%	1,815,000
Crane Elementary School District No. 13	233,516,238	12,505,000	100%	12,505,000
Hyder Elementary School District No.16	8,493,410	-	100%	-
Mohawk Valley Elementary School District No.17	20,246,297	625,000	100%	625,000
Wellton Elementary School District No.24	31,667,187	-	100%	-
Gadsden Elementary School District No. 32	71,025,052	325,000	100%	325,000
Antelope Union High School District No. 50	60,406,894	1,920,000	100%	1,920,000
Yuma Union High School District No. 70	1,251,886,983	29,920,000	100%	29,920,000
Total Overlapping General Obligation Bonded Debt		<u>119,075,000</u>		<u>119,075,000</u>
Total Direct and Overlapping General Obligation Bonded Debt				<u><u>\$165,830,000</u></u>

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

(1) Total debt is shared with La Paz County. Estimated 50% allocation to each County Source: lynette.minear@azwestern.edu
(Az. Western College)

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

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Pledged Revenues					
Jail District Sales Tax (1)	\$ 8,158,678	\$ 9,258,301	\$ 10,756,744	\$ 11,883,461	\$ 12,427,423
Capital Projects Sales Tax (2)	6,386,386	2,202,293	4,152,264	1,626,229	9,223,702
Library District Property Tax (3)	-	-	-	-	3,040,298
Special Assessment Districts (4)					
Donovan Estates	80,182	66,082	56,061	53,133	60,388
Del Sur Estates	25,959	33,014	13,850	14,145	7,337
El Prado Estates	72,330	68,477	41,634	72,101	44,592
Gadsden	-	-	-	162,076	70,643
Total Projected Revenues	\$ 14,723,535	\$ 11,628,167	\$ 15,020,553	\$ 13,811,145	\$ 24,874,383
Debt Service Requirements					
<u>Jail District - Bonds</u>					
Principal	\$ 1,125,000	\$ 1,195,000	\$ 1,265,000	\$ 1,330,000	\$ 1,395,000
Interest	781,822	708,582	637,122	566,256	590,638
Total Jail District Requirements	1,906,822	1,903,582	1,902,122	1,896,256	1,985,638
<u>East County - Bonds</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total East County Requirements	-	-	-	-	-
<u>Capital Sales Tax - Certificates of Payment</u>					
Principal	690,000	1,100,000	3,100,000	700,000	8,330,000
Interest	1,133,402	1,108,448	1,050,288	919,918	887,502
Total Jail District Requirements	1,823,402	2,208,448	4,150,288	1,619,918	9,217,502
<u>Library District - Bonds</u>					
Principal	-	-	-	-	1,900,000
Interest	-	-	-	-	657,688
Total Library District Requirements	-	-	-	-	2,557,688
<u>Assessment Districts</u>					
<u>Donovan Estates - Bonds</u>					
Principal	17,900	18,600	19,500	20,300	21,200
Interest	18,891	18,025	17,192	16,231	15,413
Total Donovan Estates	36,791	36,625	36,692	36,531	36,613
<u>Del Sur Estates - Bonds</u>					
Principal	14,000	14,000	14,000	14,000	45,000
Interest	4,465	3,800	3,135	2,470	1,555
Total Del Sur Estates	18,465	17,800	17,135	16,470	46,555
<u>El Prado Estates - WIFA Loan</u>					
Principal	15,668	16,017	16,378	16,755	17,146
Interest	14,349	13,695	13,027	12,345	11,647
Total El Prado Estates	30,017	29,712	29,405	29,100	28,793
<u>Gadsden - RDA Loan</u>					
Principal	-	-	-	19,984	19,984
Interest	-	-	-	21,133	20,234
Total Gadsden Estates	-	-	-	41,117	40,218
<u>B & C Colonia - WIFA Loan</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total B & C Colonia Estates	-	-	-	-	-
<u>B & C Colonia - RDA Loan</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total B & C Colonia Estates	-	-	-	-	-
Total Assessment Districts Requirements	85,273	84,137	83,232	123,218	152,179
Total Annual Requirements	\$ 3,815,497	\$ 4,196,167	\$ 6,135,642	\$ 3,639,392	\$ 13,913,007
Estimated Coverage					
	3.86	2.77	2.45	3.79	1.79

- (1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Monies to meet the debt requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by Fiscal Year 2015 when the tax is set to terminate unless the tax is extended by voter action.
- (2) A Capital Sales Tax of .05 cents was approved by voters in 2000 for the purpose of construction of specific capital certificates of participation which had been previously issued. This tax was to continue until the total amount approved by the voters was collected. The tax was terminated in January, 2007 at which time the total amount approved was anticipated to be collected.

Table C-8

	Fiscal Year				
	2007-08	2008-09	2009-2010	2010-2011	2011-12
Jail District Sales Tax (1)	\$ 12,372,890	\$ 11,826,297	\$ 6,447,521	\$ 10,778,684	\$ 11,344,489
Capital Projects Sales Tax (2)	9,922,548	1,742,172	19,339	37,089	18,052
Library District Property Tax (3)	3,574,367	3,305,456	4,264,422	3,314,226	3,325,625
Special Assessment Districts (4)					
Donovan Estates	29,577	29,154	336,590	-	-
Del Sur Estates	-	-	-	-	-
El Prado Estates	29,889	16,143	193,995	20,345	18,348
Gadsden	40,620	47,935	209,176	25,956	21,619
Ave B&C Colonial			31,267	66,017	532,495
Total Projected Revenues	\$ 25,969,891	\$ 16,967,157	\$ 11,502,310	\$ 14,242,317	\$ 15,260,629
<u>Jail District - Bonds</u>					
Principal	\$ 1,940,000	\$ 2,035,000	\$ 5,650,000	\$ 640,000	\$ 550,000
Interest	842,063	746,823	579,157	328,827	272,276
Total Jail District Requirements	2,782,063	2,781,823	6,229,157	968,827	822,276
<u>East County - Bonds</u>					
Principal	-	-	-	-	245,000
Interest	-	-	-	-	17,185
Total East County Requirements	-	-	-	-	262,185
<u>Capital Sales Tax - Certificates of Payment</u>					
Principal	10,540,000	1,345,000	-	-	-
Interest	536,332	35,563	-	-	-
Total Jail District Requirements	11,076,332	1,380,563	-	-	-
<u>Library District - Bonds</u>					
Principal	930,000	975,000	1,020,000	1,065,000	1,120,000
Interest	2,366,426	2,329,226	2,290,226	2,248,425	2,204,825
Total Library District Requirements	3,296,426	3,304,226	3,310,226	3,313,425	3,324,825
<u>Assessment Districts</u>					
Donovan Estates - Bonds					
Principal	22,100	23,100	296,500	-	-
Interest	14,466	13,477	11,226	-	-
Total Donovan Estates	36,566	36,577	307,726	-	-
Del Sur Estates - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Del Sur Estates	-	-	-	-	-
El Prado Estates - WIFA Loan					
Principal	17,552	17,974	18,423	18,880	62,514
Interest	10,934	10,205	9,458	8,693	3,523
Total El Prado Estates	28,486	28,179	27,881	27,573	66,037
Gadsden - RDA Loan					
Principal	19,984	19,984	19,984	19,984	119,984
Interest	19,334	18,435	17,536	16,636	13,462
Total Gadsden Estates	39,318	38,419	37,520	36,620	133,446
B & C Colonia - WIFA Loan					
Principal	-	-	-	-	42,974
Interest	-	-	-	44,288	23,208
Total B & C Colonia Estates	-	-	-	44,288	66,182
B & C Colonia - RDA Loan					
Principal	-	-	-	-	83,300
Interest	-	-	-	50,000	48,959
Total B & C Colonia Estates	-	-	-	50,000	132,259
Total Assessment Districts Requirements	104,370	103,175	373,126	158,481	397,925
Total Annual Requirements	\$ 17,259,191	\$ 7,569,788	\$ 9,912,509	\$ 4,440,734	\$ 4,807,211
	1.50	2.24	1.16	3.21	3.17

Estimated Coverage

- (3) The Library District, by voter action in 2005, approved issuance of \$53,765,000 in bonds to cover the construction of new library facilities, and the levying of a property tax to repay the bonds. Upon repayment of these bonds the property tax will be discontinued.
- (4) Special Assessment Districts are formed under Arizona Revised Statutes to provide for infrastructure improvements construction and operation of these activities, irrigation, street lighting, sewer and water, roads, etc. These districts are established by the owners of the parcels for the specific benefit of on the members of the district to cover all costs for the operation of the district and the repayment of any debt incurred to provide for the improvements

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Economic and Demographic Information

Yuma County, Arizona

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

Table D-1

Calendar Year	Total Population	Civilian			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
2002	167,608	72,800	55,450	23.8%	25,075	45.2%	9,775	17.6%	1,300	2.3%	14,000	25.2%
2003	172,033	71,650	54,275	24.2%	25,025	46.1%	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004	177,209	72,800	61,400	15.7%	27,800	45.3%	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005	183,659	75,470	63,370	16.0%	29,600	46.7%	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007	192,699	79,100	70,200	11.3%	30,100	42.9%	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008	193,869	82,525	69,300	16.0%	29,900	44.3%	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010	195,751	92,372	67,789	26.6%	29,200	43.3%	9,100	13.4%	1,400	2.1%	18,700	27.7%
2011	200,431	87,566	65,316	25.4%	29,300	43.4%	8,900	13.6%	1,200	1.8%	19,200	28.4%

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	%
2002	167,608	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	172,033	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004	177,209	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005	183,659	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011	200,431	15,650	24.0%	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%

Source: Arizona Department of Administration (azstats.gov)

* Source: United States Bureau of Labor Statistics (bls.gov)

Yuma County, Arizona

Table D-2

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2002	2,671,705	6.2%	167,608	72,800	16.9%	22,149	5,544	9.1%	18,345	5,518	35.9%
2003	2,665,322	5.6%	172,033	71,650	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2004	2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005	2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008	3,136,231	7.0%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,614	8,467	50.0%
2011	3,017,885	8.5%	200,431	87,566	25.4%	26,265	6,973	16.1%	30,607	17,249	67.5%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2002	7,895	3,267	26.0%	1,870	654	18.7%	81,380	37,013	13.0%
2003	8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
2004	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
2010	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
2011	14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%

* Source: Arizona Department of Administration (azstats.gov)

Yuma County, Arizona

Demographic Statistics - County Employees - by Activity

Last Ten Fiscal Years (1) (2)

	2002-2003 Employees			2003-2004 Employees			2004-2005 Employees			2005-2006 Employees			2006-2007 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	28	28	28	28	28	28	29	29	29	28	28	28	29	30	30
Board of Supervisors / County Admin	17	17	17	17	17	17	17	17	17	21	21	21	22	22	22
Development Services	67	68	68	67	67	67	70	72	73	76	77	78	77	77	77
Election Services	2	2	2	2	3	3	2	2	2	2	3	3	2	3	3
Financial Services	16	16	16	16	16	16	17	17	17	19	20	20	20	21	21
General Services	29	30	30	29	30	31	34	34	34	40	40	40	39	39	39
Human Resources	9	9	9	8	8	8	8	8	8	8	8	8	9	10	10
Information Technology Services	20	20	20	20	20	20	20	22	23	22	23	24	24	24	24
Recorder	10	10	10	10	10	10	10	10	10	8	8	8	10	10	10
Treasurer	9	10	10	9	10	10	9	10	10	10	10	10	10	10	10
YMPO	2	6	10	2	6	10	2	6	10	4	6	8	4	3	10
Total General Government	209	216	220	208	215	220	218	227	233	238	244	248	246	249	256
Public Safety															
Adult Probation	79	79	79	79	80	80	82	82	82	85	85	85	86	88	88
Sheriff	299	300	301	293	294	294	303	304	305	311	313	314	302	303	304
Total Public Safety	378	379	380	372	374	374	385	386	387	396	398	399	388	391	392
Highway & Streets															
Public Works	90	90	90	89	89	89	92	92	92	91	91	91	90	90	90
Total Highway & Streets	90	90	90	89	89	89	92	92	92	91	91	91	90	90	90
Health															
Health	83	88	92	86	90	93	90	93	95	88	91	94	87	94	98
Total Health	83	88	92	86	90	93	90	93	95	88	91	94	87	94	98
Cultural & Recreation															
Library	51	57	62	50	56	61	51	57	62	51	57	62	54	58	61
Total Cultural & Recreation	51	57	62	50	56	61	51	57	62	51	57	62	54	58	61
Welfare															
Housing	19	23	26	20	22	24	18	20	21	16	16	16	16	16	16
Public Fiduciary	4	4	4	4	4	4	7	8	8	8	8	8	8	8	8
Total Welfare	23	27	30	24	26	28	25	28	29	23	24	24	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	31	32	32	31	31	31	36	36	36	40	40	40	37	38	38
Constable Precinct #1	2	3	3	3	4	4	3	4	4	3	3	4	4	4	4
Constable Precinct #2	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
County Attorney	53	54	54	56	56	56	57	58	58	61	61	61	61	61	61
County Attorney: Victim Services	10	10	10	10	10	10	11	11	11	11	11	11	11	11	11
Justice Court #1	19	19	19	17	17	17	17	18	18	2	21	22	20	20	20
Justice Court #2	3	3	3	3	3	3	3	3	3	4	4	4	3	3	3
Justice Court #3	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4
Juvenile Court	129	131	132	141	142	142	142	143	144	131	131	131	152	154	155
Legal Defender	9	9	9	9	9	9	7	7	7	11	11	12	10	10	10
Public Defender	18	18	18	17	17	17	16	16	16	23	23	24	15	16	16
Superior Court	43	45	47	46	48	50	46	49	60	61	54	56	57	59	61
Total Legal Activities	321	328	331	339	343	345	344	351	355	354	362	366	376	382	385
Total Employee Count:	1,160	1,190	1,210	1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311

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

(2) Numbers from county payroll records

Table D-3

2007-2008 Employees			2008-2009 Employees			2009-2010 Employees			2010-11 Employees			2011-12 Employees		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
29	29	29	30	30	30	31	31	31	32	32	32	32	32	32
25	25	25	23	23	23	25	25	25	25	25	26	28	28	28
81	81	81	62	62	62	73	73	73	70	70	70	71	71	71
2	2	2	2	2	2	2	2	3	2	2	3	3	3	3
20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
38	38	38	40	40	40	40	40	40	39	39	39	40	40	40
11	11	11	12	12	12	11	11	11	11	11	11	11	11	11
25	25	25	20	20	20	23	23	23	19	19	19	29	29	29
9	9	9	11	11	11	10	10	10	10	10	10	10	10	10
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
3	4	5	1	3	3	5	5	5	5	5	13	-	-	-
253	254	255	231	233	233	250	250	251	243	244	253	254	254	254
87	89	91	83	84	86	82	84	86	84	84	84	92	92	92
317	318	318	320	321	321	329	331	331	342	343	344	382	382	382
404	407	409	403	405	407	411	415	417	426	427	428	474	474	474
77	77	77	73	73	73	75	75	75	69	69	70	79	79	79
77	77	77	73	73	73	75	75	75	69	69	70	79	79	79
91	98	102	89	95	98	97	102	105	97	105	109	118	118	118
91	98	102	89	95	98	97	102	105	97	105	109	118	118	118
53	57	61	63	68	73	78	86	95	78	90	105	96	96	96
53	57	61	63	68	73	78	86	95	78	90	105	96	96	96
16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
7	7	7	8	8	8	7	7	7	8	8	8	8	8	8
23	23	23	24	24	24	23	23	23	24	24	24	24	24	24
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
40	41	41	40	41	41	39	39	39	40	40	40	41	41	41
4	4	4	4	4	4	4	4	4	3	3	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
-	-	-	1	1	1	1	1	1	1	1	1	1	1	1
65	65	65	65	65	65	65	65	65	65	65	65	64	64	64
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
22	22	23	21	21	22	20	20	21	21	21	22	22	22	22
4	4	4	4	4	4	4	4	4	4	4	4	5	5	5
4	4	4	2	2	2	4	4	4	3	3	4	4	4	4
144	144	144	136	136	136	132	132	132	131	131	131	141	141	141
9	9	9	11	11	11	8	8	8	11	11	12	13	13	13
22	22	22	23	23	23	22	22	22	23	23	24	24	24	24
55	56	57	52	58	62	55	56	57	60	61	64	68	68	68
381	383	385	371	378	383	366	367	369	374	375	383	397	397	397
1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446

Yuma County, Arizona

Demographic Statistics - Top Employers

Current Year and Six Years Ago ⁽¹⁾⁽²⁾

Table D-4

	FY2012 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Army	2,319	1	2.65%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.38%	1,500	2	1.99%
Yuma Elementary School District	1,700	3	1.94%	1,200	5	1.59%
Wal-Mart Stores	1,394	4	1.59%	-		-
Yuma City Government	1,388	5	1.59%	864	10	1.14%
Yuma County	1,350	6	1.54%	1,289	4	1.71%
U.S. Marine Corps Air Station	1,350	7	1.54%	6,043	1	8.01%
Bose Corporation	1,300	8	1.48%	-		-
US Border Patrol	920	9	1.05%	-		-
ACT, Advanced Call Ctr Tech	814	10	0.93%	-		-
Yuma Union High School District	-		-	690	9	0.91%
Grower's Company	-		-	1,500	3	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	8	1.33%
Total Top Employers	14,615		16.69%	16,262		21.55%
Total County Employment	87,566			75,470		

(1) Source: Greater Yuma Economic Development Corporation/Yuma County Chamber of Commerce.

(2) Information prior to fiscal year 2005-06 unavailable.

(3) Based on last available full calendar year info as of 12/31/2011.

(4) Based on last available full calendar year info as of 12/31/2006.

YUMA COUNTY, ARIZONACounty - Wide Other Demographic Statistics
Last Ten Years**Table D-5**

Calendar Year	County Population ⁽¹⁾	Per Capita Income ⁽²⁾		Total Personal Income ⁽²⁾ (In 000's)	Average Daily School Membership ⁽³⁾ (through Grade 12)		College and University Enrollment	
		Amount	% Change		Amount	% Change	Amount	% Change
2002	167,608	19,861	9.12%	\$ 3,328,862	31,465	(0.58%)	6,166	2.34%
2003	172,033	19,171	(3.47%)	3,298,045	31,791	1.04%	6,284	1.91%
2004	177,209	20,265	5.71%	3,591,140	34,514	8.57%	6,450	2.64%
2005	183,659	21,005	3.65%	3,857,757	35,621	3.21%	7,468	15.78%
2006	189,163	21,336	1.58%	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	(1.39%)
2008	193,869	23,988	5.34%	4,650,530	37,229	(1.73%)	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	(0.29%)	8,834	2.07%
2011	200,431	39,937	14.11%	5,300,165	37,307	(1.46%)	9,058	2.54%

(1) Source: Arizona Department of Administration (azstats.gov)

(2) Source: Bureau of Economic Analysis (bea.gov)

(3) Source: Arizona Department of Education (azed.org)

YUMA COUNTY, ARIZONA

Table D-6

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

Calendar Year	Value of Building Construction Cost*		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2002	\$ 149,800,941	34.88%	1,607	22.67%	\$ 922,000,000	16.38%	\$ 893,498,570	3.14%
2003	217,343,008	45.09%	1,805	12.32%	997,000,000	8.13%	966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%
2011	39,043,445	(31.64%)	319	(49.92%)	1,389,000,000	1.98%	1,230,944,602	(3.19%)

* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

** Source: Federal Deposit Insurance Corp (fdic.gov/bank/analytical/state profile/San Francisco/Az/AZ.pdf)

*** Source: Prior to 2008 Arizona Department of Revenue, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

Operational Information

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YUMA COUNTY, ARIZONA

Capital Asset & Infrastructure Statistics by Function/Program
Last Ten Fiscal Years

Table E-1

Function/Program	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Policy & executive buildings	1	1	1	1	1	1	1	1	1	1
Law & justice										
Court Buildings	3	3	4	4	4	4	4	4	5	5
Legal defense buildings	2	2	2	2	2	2	2	2	2	2
Juvenile Building	1	1	1	1	1	1	1	1	1	1
Adult Probation Building	1	1	1	1	1	1	1	1	1	1
Parking Garage	-	-	1	1	1	1	1	1	1	1
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	1	2	2	2	2
Aircraft	3	2	1	-	-	-	-	-	-	-
Patrol units	60	70	75	80	85	96	138	134	137	124
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	3	3	3	4	5	5	5	5	5
Criminal investigation building	2	2	2	3	3	3	3	3	3	3
Boat Storage Unit					1	1	1	1	1	1
Emergency Communications Site							1	1	1	2
Health & public assistance										
Administration	1	1	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2	2	2
TB housing unit	-	-	-	1	1	1	1	1	1	1
Rabies Control	-	-	-	-	-	-	-	-	-	1
Public Fiduciary	1	1	1	1	1	1	1	1	1	1
Housing										
Housing units	3	3	3	3	3	3	3	3	3	3
Cultural & recreation										
Libraries	5	5	5	5	5	5	5	6	7	8
Parks	5	5	5	5	5	5	5	5	5	5
Community resources & public facilities										
Road lane miles-asphalt	1,010	1,024	1,051	1,068	1,081	1,097	1,106	1,100	1,160	1,163
Road lane miles-gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Bridges	99	99	99	99	99	99	99	99	100	100
Traffic signals	9	9	9	9	9	9	9	8	13	14
Roads-heavy equipment	88	88	88	88	96	100	100	105	105	109
Retention basins	32	32	32	32	32	32	32	33	34	34
Sanitary sewers - miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
General government & support services										
Buildings	9	10	8	8	8	8	8	8	8	8
Solid waste										
Solid waste transfer sites	4	4	4	4	4	4	4	4	4	4
Solid waste heavy equipment	2	3	5	5	5	8	8	8	8	8

All information developed from Yuma County Records

YUMA COUNTY, ARIZONA

Operating Indicators by Function/Program

Last Ten Years ⁽¹⁾

	2002	% Chg	2003	% Chg	2004	% Chg	2005	% Chg	2006	% Chg
Function/Program										
Community resources & public facilities										
Building inspections	19,540	33.57%	27,788	42.21%	25,653	(7.68%)	19,047	(25.75%)	14,760	(22.51%)
Enhanced lanes maintained (miles)	500	32.66%	505	0.94%	512	1.42%	525	2.62%	534	1.63%
General government & support services										
Clerk-Recorder-Assessor										
# recorded documents	47,468	23.15%	48,352	1.86%	57,388	18.69%	51,685	(9.94%)	48,168	(6.80%)
Health & Public assistance										
* ADMHS clients served	30	(3.23%)	17	(43.33%)	5	(70.59%)	99	1880.00%	63	(36.36%)
Processed child support payments	300,582	10.54%	289,403	(3.72%)	319,098	10.26%	305,689	(4.20%)	-	N/A
* Patient treatments at clinics	31,339	38.60%	31,660	1.02%	32,720	3.35%	35,008	6.99%	25,378	(27.51%)
Housing										
New Applications-public housing	445	1.14%	452	1.57%	460	1.77%	484	5.22%	445	(8.06%)
New Applications-section 8	590	0.34%	594	0.68%	602	1.35%	613	1.83%	541	(11.75%)
Law & Justice										
Filed felonies-County Attorney	1,634	0.00%	1,866	14.20%	1,773	(4.98%)	1,702	(4.00%)	1,827	7.34%
Filed misdemeanors-County Attorney	1,186	0.00%	1,316	10.96%	1,474	12.01%	1,501	1.83%	2,606	73.62%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	1,072	68.55%	1,166	8.77%	1,114	(4.46%)	900	(19.21%)	1,249	38.78%
* New caseload-Public Defenders	839	31.92%	2,509	199.05%	2,473	(1.43%)	2,213	(10.51%)	2,118	(4.29%)
* New caseload-Legal Defenders	683	12.15%	768	12.45%	457	(40.49%)	393	(14.00%)	470	19.59%
Superior Court cases	4,529	0.56%	4,985	10.07%	4,876	(2.19%)	4,953	1.58%	5,428	9.59%
Minute entries generated	17,801	3.37%	22,035	23.79%	21,186	(3.85%)	20,533	(3.08%)	20,699	0.81%
Justice Court cases	22,635	0.44%	21,623	(4.47%)	22,876	5.79%	23,418	2.37%	26,141	11.63%
Public Safety										
Total miles patrolled - Sheriff	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
Processed offenders-Sheriff	9,220	9.35%	8,761	(4.98%)	9,456	7.93%	9,332	(1.31%)	9,146	(1.99%)
* Juvenile referrals -Probation	4,631	6.22%	4,983	7.60%	4,909	(1.49%)	4,788	(2.46%)	4,657	(2.74%)
* Cases supervised-Probation	596	(8.31%)	660	10.74%	557	(15.61%)	586	5.21%	514	(12.29%)
* Minor institutional care days-Probation	17,408	8.09%	17,327	(0.47%)	17,025	(1.74%)	16,672	(2.07%)	17,002	1.98%
Adult sentencing reports-Probation	1,056	(8.17%)	1,258	19.13%	1,331	5.80%	1,228	(7.74%)	1,321	7.57%
Solid Waste										
* Waste recycled	754	8277.78%	675	(10.48%)	1,238	83.41%	1,281	3.47%	1,128	(11.94%)
* Landfill waste disposal	6,624	(15.25%)	5,928	(10.51%)	6,021	1.57%	5,588	(7.19%)	6,636	18.75%

All information obtained from various county departmental records

* These items are Fiscal Year all others are calendar year as of 6/30/12

N/A- Not available at time of printing

Table E-2

2007	% Chg	2008	% Chg	2009	% Chg	2010	% Chg	2011	% Chg
13,043	(11.63%)	11,257	(13.69%)	9,434	(16.19%)	7,998	(15.22%)	8,582	7.30%
539	1.01%	548	1.68%	553	0.82%	550	(0.52%)	582	5.76%
43,253	(10.20%)	37,075	(14.28%)	35,090	(5.35%)	33,306	(5.08%)	29,468	(11.52%)
95	50.79%	104	9.47%	116	11.54%	232	100.00%	244	5.17%
-	N/A	-	N/A	-	N/A	-	N/A	NA	N/A
21,555	(15.06%)	19,490	(9.58%)	13,160	(32.48%)	16,183	22.97%	15,088	(6.77%)
539	21.12%	592	9.83%	610	3.04%	634	3.93%	533	(15.93%)
575	6.28%	663	15.30%	680	2.56%	655	(3.68%)	627	(4.27%)
1,945	6.46%	1,714	(11.88%)	1,772	3.38%	1,685	(4.91%)	1,644	(2.43%)
2,563	(1.65%)	3,087	20.44%	3,164	2.49%	3,295	4.14%	2,911	(11.65%)
1,172	(6.16%)	1,082	(7.68%)	966	(10.72%)	924	(4.35%)	1,878	103.25%
1,746	(17.56%)	1,955	11.97%	2,593	32.63%	2,494	(3.82%)	2,016	(19.17%)
373	(20.64%)	-	N/A	523	N/A	645	23.33%	329	(48.99%)
5,449	0.39%	5,837	7.12%	5,858	0.36%	5,243	(10.50%)	4,110	(21.61%)
20,697	(0.01%)	22,465	8.54%	21,120	(5.99%)	19,893	(5.81%)	19,478	(2.09%)
16,271	(37.76%)	29,316	80.17%	29,359	0.15%	21,950	(25.24%)	20,444	(6.86%)
1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
10,823	18.34%	12,344	14.05%	14,319	16.00%	7,224	(49.55%)	7,066	(2.19%)
4,843	3.99%	4,306	(11.09%)	4,017	(6.71%)	3,295	(17.97%)	2,854	(13.38%)
516	0.39%	702	36.05%	1,251	78.21%	1,222	(2.32%)	429	(64.89%)
17,662	3.88%	19,870	12.50%	17,587	(11.49%)	16,344	(7.07%)	17,389	6.39%
1,198	(9.31%)	1,140	(4.84%)	1,264	10.88%	1,246	(1.42%)	1,054	(15.41%)
1,165	3.28%	2,477	112.62%	1,370	(44.70%)	1,920	40.15%	1,114	(41.96%)
8,361	25.99%	8,069	(3.49%)	5,901	(26.87%)	5,682	(3.71%)	5,603	(1.39%)

YUMA COUNTY, ARIZONA

Schedule of Insurance in Force
June 30, 2012

Table E-3

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$20,000,000 per Occurrence \$20,000,000 Errors & Omissions Annual Aggregate \$500,000 deductible for employment practices \$400,000 deductible for all others	C.V. Starr & Company	08/01/2012	\$300,000
Property	\$281,347,106 blanket limit (\$25,000,000 Earthquake/Flood) \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 100,000 deductible - Earth Movement \$ 100,000 deductible - Flood	The Travelers Indemnity Company	08/01/2012	\$161,655
Commercial Crime	\$1,000,000 Limit Employee Theft and Fraud \$50,000 Limit Money Orders/Counterfeit Currency \$10,000 Deductible	The Fidelity and Deposit Company of Maryland	08/01/2012	\$3,271
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 aggregate \$5,000 deductible each claim	ACE American Insurance Company	04/26/2013	\$8,454
Tourist Auto Liability	\$100,000 Property Damage and Liability \$2,000 per person \$10,000 per accident Medical \$100,000 Legal Assistance Collision Deductible = 2% of insured value or \$400 minimum Theft Deductible = 5% of insured value or \$800 minimum	AXA Seguros, S.A. de C.V.	11/01/2012	\$1,735
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	HM Insurance Company July 2011 to Dec 2011		\$453,850 (6 mo. Premium)
	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	Blue Cross Blue Shield Jan 2012 - June 2012		\$343,779 (6 mo. Premium)
Medical Self Insurance Plan 1 Plan 2	\$250 deductible maximum per person \$750 deductible maximum per person	Yuma County Employee Benefit Trust	Perpetual	\$10,068,969
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 limit \$0.00 Deductible	Chubb	7/1/2012	\$6,500
Workers' Compensation Self Insurance	\$500,000 Law Enforcement Self Insured Retention \$400,000 All Other Self Insured Retention	Yuma County Workers' Compensation Fund	Perpetual	\$550,264 Fiscal 11/12 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease \$2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2013	\$52,298
Healthcare Professional Liability Insurance for Nursing staff at Jail	\$3,000,000 Aggregate Limit \$1,000,000 per incident limit \$0 Deductible	Arch Specialty Insurance Company	10/30/2012	\$33,000
Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing	\$5,000,000 Aggregate Limit \$5,000,000 per incident limit \$25,000 Deductible	XL Insurance Group/ Indian Harbor Insurance Company	11/1/2012	\$21,528