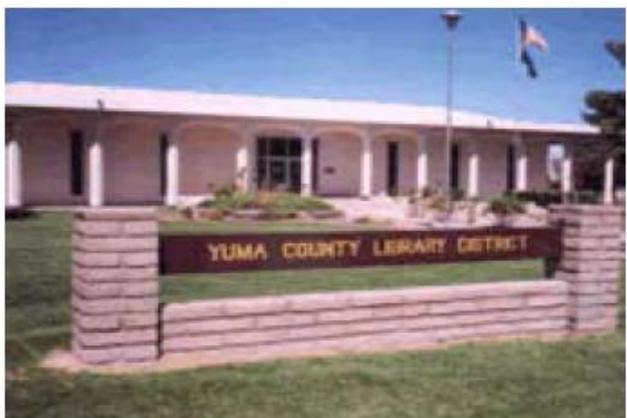


YUMA COUNTY



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



**Yuma County
Administration Building
198 Main Street
Yuma, AZ 85364**

YUMA COUNTY

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

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2006

BOARD OF DIRECTORS

Casey Prochaska, Chair
3rd District

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

Marco A. (Tony) Reyes, 4th District
Ferguson, Greg 5th District

COUNTY ADMINISTRATOR

David R. Garcia

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Assistant Director
Kathleen Clark

Glenda McGuire
LeeAnne Rachels
Denise Perez

Accountants
Toni Lindsay
Tammy Vasquez
Engracia Lopez

Elizabeth Canela
Mary Jo McIntyre
Elsa Garcia

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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**FINANCIAL
SERVICES
DEPARTMENT**



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

Scott Holt
Director

February 22, 2007

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2006.

CAFR COMPOSITION

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

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

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

The **Financial Section** contains all financial statements and supplemental information required to be disclosed by United States Generally Accepted Accounting Principles (GAAP) and Arizona State Law, as well as information on all individual funds. Other useful supplementary information is included in this section not required by GAAP or Arizona State Law to represent a financial overview of Yuma County. This section is parceled into six parts:

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

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

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

OTHER REPORTING REQUIRMENTS

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including a schedule of expenditures of federal awards, findings and questionable costs, and an independent auditor's report on compliance with applicable laws, regulations, contracts, and grants to each major program and on internal control over compliance are included under a separate cover. The State of Arizona requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

THE REPORTING ENTITY

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

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

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

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

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

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

Entity defined: Yuma County includes in its financial statements all funds, agencies, trusts, boards, commissions, and authorities for which the Yuma County Board of Supervisors is financially accountable. In accordance with Governmental Accounting Standards Board (GASB) No. 14, The Financial Reporting Entity: financially accountable includes, but is not limited to: selection of governing authority, designation of management, ability to significantly influence operations, financial interdependence, and accountability for fiscal matters.

Various school districts and certain special districts within Yuma County are governed independently. The financial statements of these districts are not included in this report except to reflect amounts held in an agency / trust capacity by the County Treasurer.

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

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

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

FINANCIAL INFORMATION

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

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

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

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

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

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

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

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

Internal Service Funds: Yuma County uses Internal Service Funds to account for: Health Self – Insurance Fund established to account for the financing of a self funded benefit plan, a Revolving Fund used to cover cost, expenses, and salaries associated with improvements made to Improvement Districts, and an Information Technology Life-Cycle Management Fund to manage and maintain the rotation of technology countywide.

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

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

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

Implemented Internal control mechanisms should recognize the cost for maintaining control procedures should not exceed the benefit derived as a result from their adherence. The evaluation of costs and benefits requires estimates and judgments by the County's management. It should also be recognized all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

BUDGETARY CONTROLS

Yuma County complies with Arizona State Statute by operating under a balanced budget and appropriating all available resources. The County stays within State regulated levy and expenditure limitations. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

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

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

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona Statute, the Auditor General has contracted with the accounting firm Heinfeld, Meech & Co., P.C. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2006. 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, 2005. This was the fifth 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, 2005. 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 2005-2006. 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.

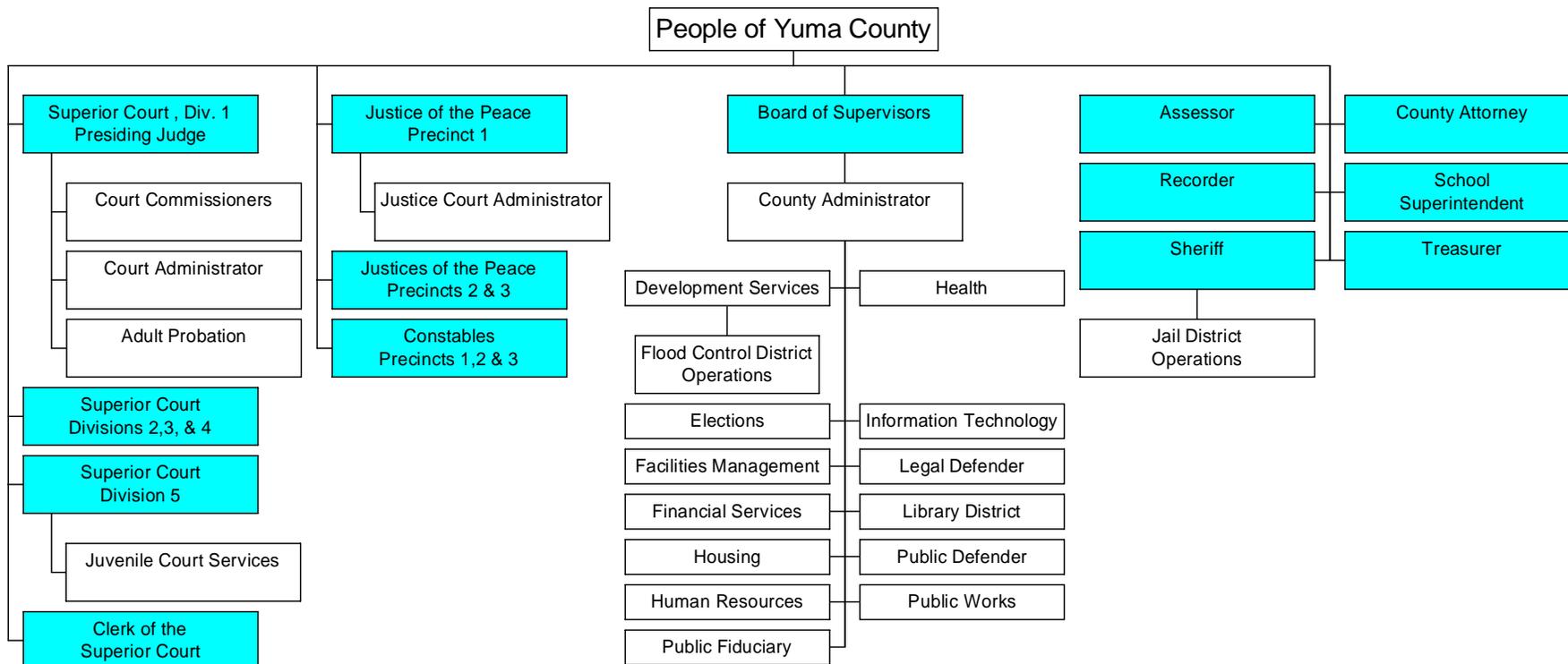
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Scott Holt
Director – Financial Services

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Yuma County Government



LEGEND

= Elected officials

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

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

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

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County
Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 2005

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



President

Executive Director

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report



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

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INDEPENDENT AUDITORS' REPORT

Members of the Arizona State Legislature

The Board of Supervisors of
Yuma County, Arizona

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Yuma County, Arizona as of June 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis on pages 19 through 26, the Budgetary Comparison Schedules on pages 73 through 80, the Schedule of Agent Retirement Plans' Funding Progress on page 82, and the Infrastructure Assets information on pages 84 through 85 are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2007, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

February 8, 2007

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Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2006. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- ❖ The assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by \$297,671,322 (*net assets*). Of this amount, \$38,181,955 (*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 \$28,828,825. The County Sales Taxes drive the majority of increase. These taxes are equally divided among the three restricted projects general, jail, and capital projects except for the health services district which receives .1 of a cent on each dollar (approximately 16.7% increase each). The contribution by increases in the Auto-in-Lieu and State Shared Taxes are contributing at a similar level. Another major increase is attributed to property taxes 6%.
- ❖ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of \$104,041,880 an increase of \$20,912,712 in comparison with the prior year. Approximately 99.8% of this total amount, \$103,790,061, is available for spending at the government's discretion (*unreserved fund balance*) within the boundaries set forth in the governmental fund's purpose which is consistent with prior years. The majority of this increase is reflected in the increased fund balance in the Capital Projects Sales Tax Fund (\$8,322,676 or a 47.4% increase from the prior year) resulting from the delay of the funding for the new area service highway in conjunction with the state and city. Due to delays in the project being managed by the state, the county's funding segment is not expected to be required until FY 08.
- ❖ At the end of the fiscal year, unreserved fund balances for the General Fund was \$16,902,397 or 26.5% of total General Fund expenditures and transfers out.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

Government-wide financial statements:

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

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.

Government-wide financial statements (concluded):

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, highways 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 30 to 31 of this report.

Fund financial statements

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

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

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

Yuma County maintains one hundred twenty-four (124) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, jail district's general operations, debt service, and capital projects funds, the capital improvement program's capital projects sales tax, capital improvements, and certificates of participation funds, the library district fund, flood control district fund, and the health services district fund; all of which are considered to be major funds. These financial statements can be found on pages 34 to 41 of this report. Data from the other one hundred fourteen (114) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* on pages 108 to 202.

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

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

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

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

Fund financial statements (concluded)

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

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

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 67 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 69 to 85 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budget comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 86 to 214 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 \$297,671,322 at the close of this fiscal year.

By far the largest portion of Yuma County's total assets (65.1%) is invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), net of related debt used to acquire those assets which is still outstanding and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Below is a brief summary of Yuma County's statement of net assets.

YUMA COUNTY
Condensed Statement of Net Assets
As of June 30, 2006 and 2005

| | Governmental Activities | |
|---|-------------------------|-----------------------|
| | 2006 | 2005 |
| Cash, cash equivalents and investments | \$ 94,800,405 | \$ 74,770,762 |
| Cash and investments held by trustee – restricted | 12,083,216 | 14,905,228 |
| All other current and other assets | 16,504,202 | 13,894,176 |
| Capital assets | 230,879,267 | 217,023,855 |
| Total assets | <u>354,267,090</u> | <u>320,594,021</u> |
| Long-term liabilities outstanding | 47,895,266 | 42,496,541 |
| Other liabilities | 8,700,502 | 9,254,983 |
| Total liabilities | <u>56,595,768</u> | <u>51,751,524</u> |
| Invested in capital assets, net of related debt | 193,716,407 | 183,023,938 |
| Restricted | 65,772,960 | 52,065,427 |
| Unrestricted | 38,181,955 | 33,753,132 |
| Total net assets | <u>\$ 297,671,322</u> | <u>\$ 268,842,497</u> |

Government-wide financial analysis (concluded):

The County's net assets increased \$28,828,825 (10.7%) during the current fiscal year. Total assets increased 10.5% (\$33,673,069) from last fiscal year. This growth is largely reflected by the acquisition of capital assets (6.4%) and increase in investments (26.8%), resulting from additional funds set aside for the payment of the certificates of participation. There was a decrease of \$2,822,012 (18.9%) in restricted cash and investments held by trustee-restricted.

An additional portion of the Yuma County's net assets, restricted net assets (22.1%), represents resources subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$38,181,955) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, Yuma County reported positive balances in all three categories of net assets.

Governmental activities

Governmental activities increased Yuma County's net assets by \$28,828,825. Below is a brief summary of the Yuma County's change in net assets.

Yuma County
Condensed Statement of Activities
Years Ended June 30, 2006 and 2005

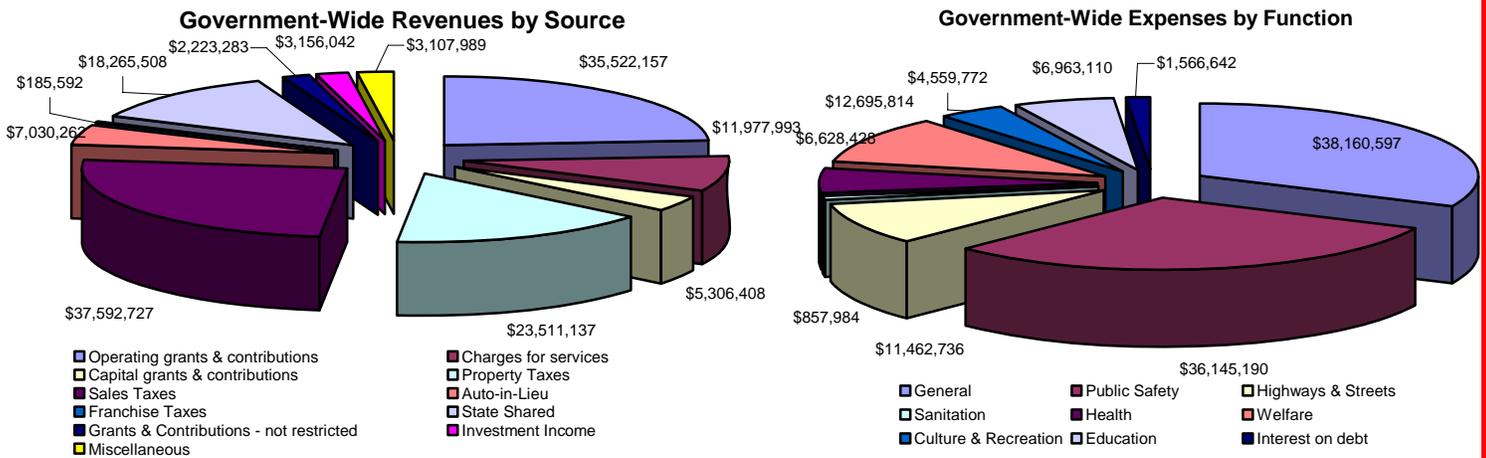
| | Governmental Activities | |
|---|-------------------------|-----------------------|
| | 2006 | 2005 |
| Revenues: | | |
| Program revenues: | | |
| Operating grants and contributions | \$ 35,522,157 | \$ 37,842,357 |
| Charges for services | 11,977,993 | 12,430,801 |
| Capital grants and contributions | 5,306,408 | 10,399,038 |
| General revenues: | | |
| Property taxes levied for general purposes (general, library and flood districts) | 23,511,137 | 22,176,789 |
| Other county taxes: | | |
| County sales tax (general, jail, health district, and capital projects) | 37,592,727 | 32,226,336 |
| Franchise tax | 185,592 | 120,253 |
| State shared taxes | 18,265,508 | 16,212,307 |
| Auto in lieu tax | 7,030,262 | 6,265,275 |
| Grants and contributions not restricted to specific programs | 2,223,283 | 1,909,810 |
| Investment income (loss) | 3,156,042 | 2,280,631 |
| Miscellaneous | 3,107,989 | 1,707,991 |
| Total revenues | <u>147,879,098</u> | <u>143,571,588</u> |
| Expenses: | | |
| General government | 38,160,597 | 35,978,984 |
| Public safety | 36,145,190 | 31,748,603 |
| Highways and streets | 11,462,736 | 14,248,072 |
| Sanitation | 857,984 | 871,424 |
| Health | 6,628,428 | 6,351,269 |
| Welfare | 12,695,814 | 11,820,871 |
| Culture and recreation | 4,559,772 | 3,450,050 |
| Education | 6,963,110 | 9,662,024 |
| Interest on long-term debt | 1,576,642 | 1,738,525 |
| Total expenses | <u>119,050,273</u> | <u>115,869,822</u> |
| Increase in net assets | 28,828,825 | 27,701,766 |
| Net assets - beginning July 1 | <u>268,842,497</u> | <u>241,140,731</u> |
| Net assets - ending June 30 | <u>\$ 297,671,322</u> | <u>\$ 268,842,497</u> |

Key elements of this increase are as follows:

- The County sales taxes increased by \$5,366,391 (16.7%) between the years. This is a reflection of a growing economy in Yuma County.
- Charge for services decreased by \$452,789 (-3.6%). The impact of the trend in the slowing construction industry was observed towards the end of the fiscal year.
- Capital grants and contributions experienced a decreased of \$5,092,620 (-49%). This relates to a one-time grant for infrastructure in the prior year and the observed slowing in construction industry.
- Auto-in- Lieu taxes increased by \$764,987 (12.2%). This was due continued growth in the community.
- Property tax levies increased by \$1,334,348 (6%) sign of a growing community and increase on new residential and commercial developments.

Governmental activities (concluded):

- State shared sales tax revenues increased by \$2,053,201 (12.7%). This is a product of the formula used by the state and reflects State’s recuperating economy.
- Investment income increased \$875,411 (38.4%). This was due to the timely investments made in an improving economy.
- General and Public Safety government experienced the most significant increases in expenditures 6.1% and 13.8% respectively. The increase in both areas was primarily for salaries and operation increases.
- Highways and streets expenditures decreased 19.5% or \$2,785,336. The Public Works department used its minimal emergency reserve of chip cover materials to perform some road maintenance operations and deferred purchasing any new material due to the escalating price of asphalt materials resulting in a \$1,082,176 savings to the County in the current year. The decision was made expecting the price of the materials to return to normal levels which has not occurred at this time. Additionally the county had contributed to the state \$444,843 in fiscal year 2005 which was not required in fiscal year 2006.
- Health and welfare governmental activities had an overall increase of 6.3% for the fiscal year.
- Education spending decreased \$2,698,914. There was a decrease of \$2,831,613 in grant supported activities through the Workforce Investment Act.



FINANCIAL ANALYSIS OF YUMA COUNTY’S FUNDS

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

Governmental funds

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

At the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of \$104,041,880, an increase of \$20,912,712 in comparison with the prior year. \$103,790,061 is shown as the county’s unreserved fund balance, however approximately 64.9% of this total amount, \$67,501,377, constitutes funds which are available for spending at the County’s discretion. This 64.9% of unreserved fund balance is consistent with 66.3% for the prior year. The remainder of fund balance is accounted for in specific funds to reflect its unavailability for new spending as it has already been restricted for spending on specific capital projects or debt service:

- 1) Capital construction funds of \$30,820,822 are being accounted for in specific funds. Of this amount, \$25,874,240 (84%) is reported in the Capital Projects Sales Tax fund and relates to voter approved projects, such as the new justice center, the remodeling of the historic court house, and the new area service highway. An additional \$4,287,369 (14%) is set aside and reported in the Jail District Capital Projects fund for the expansion of the detention facility. The remaining \$659,213 (2.0%) is for several small, ongoing capital projects.
- 2) Accounted for in debt service funds is \$5,467,862. Of this amount, \$3,248,996 is reported in the Certificates of Participation fund and \$2,218,866 is reported in the Jail District Debt Service fund for the retirement of certificates of participation and revenue bonds.
- 3) The amounts reserved for prepaid items are \$251,819.

Governmental funds (concluded)

Fund balances of the governmental funds increased by \$20,912,712 during the current fiscal year. Key factors in this increase are as follows:

- Although the majority of the major funds experienced slight increases in fund balance, the increase in fund balance of the Capital projects sales tax fund of \$8,322,676, resulting from project completions and continued collection of taxes to be used for projects not started and future debt payments overshadow overall increases. Other funds that experienced a significant changes in fund balance were:
 1. Among the non-major governmental funds, Highway Users Revenue-Public Works, increased \$1,021,259 due to the increase State's motor fuel tax collections.
 2. Jail District-General Operations (\$1,674,526) decrease in fund balance was primarily due to an increase in expenditures and a transfer to the Jail District Capital projects funds, which reflects an increase in fund balance of \$1,459,659, in preparation for the expansion of the detention facility.
 3. The Capital Improvements Fund increased fund balance by \$1,785,307 and the Flood Control District increased its fund balance by \$1,780,404 in anticipation of future expenditures.
- Total Increase in Property Tax collections was \$1,334,348. The General Fund increased \$845,461; Library District Fund \$322,072; and Flood Control District Fund \$166,815. Increases were due to an increase in net primary and secondary assessed valuation of 15.6% and 25.8%, respectfully.
- Increase in collections of the four (4) County-wide sales tax of \$5,366,391 was due to an increase in retail sales, collection enforcement, a growing economy, and imposition of a .1 of 1% sales tax for the health services district. These taxes are accounted for in the General Fund, Jail District Fund, Capital Projects Sales Tax Fund, and Health Services District Fund.
- Increase in collections of the State shared sales tax of \$2,053,201 in the General Fund. This is a product of the formula used by the state to distribute to participating agencies a share of the state wide collection of sales taxes and reflects an overall increase of the collection of these sales taxes.
- Increase in collections of auto in lieu taxes in the General Fund and Highway User Revenue Funds (Development Services and Public Works) of \$764,987 was due to an increase in auto sales and licensing.
- Increase in General Fund government expenditures of \$2,181,842 represents increases in general personnel costs, indigent defense and health, and the continuation of the federal southwest border initiative payments. 73% of this increase is in General Fund and has to do with personnel increases.
- Increase in public safety expenditures of \$4,404,658 represents increases in the Jail District Fund and Sheriff's office department in the General Fund from increased prisoner population and higher employee costs.
- Increase in health and welfare expenditures of \$1,152,102 represents increasing cost of health services provided to Yuma County citizens through the Health Services District and medical eligibility program funded through the General Fund.
- Decrease in capital expenditures of \$7,008,195 has to do mainly with the completion of the new Justice Center facility in the Capital Improvements Fund in 2005.

The *general fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$16,902,397. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26.5% of total fund expenditures and transfers out; total fund balance represents 26.8%. The general fund balance decreased by \$934,449 during the current fiscal year.

The *debt service funds* had a combined fund balance at the end of the current fiscal year in the amount of \$5,974,171. This amount is dedicated to pay for future debt obligation of the outstanding Revenue bonds, Certificates of Participation, and various Special Assessment bonds.

GENERAL FUND BUDGETARY HIGHLIGHTS

The difference between the original adopted expenditure budget and the final expenditure budget was an increase of \$179,397. Changes were made to transfer amounts from general government expenditures to other categories. The most significant change was a budget transfer of \$1,821,741 from general government to public safety expenditures.

GENERAL FUND BUDGETARY HIGHLIGHTS (concluded)

At the close of the current fiscal year, Yuma County had received a total of \$2,129,991 more revenues than budgeted. This was mainly due to higher collections and receipts in the majority of the General fund Revenue Categories, reflective of continued overall County growth. Following are budget variances by revenue category: Taxes - \$747,389; License and Permits - (\$315,082), Charges for Services \$588,453, Fines and Forfeits - \$19,488, Intergovernmental - \$426,287, Investment Income - \$404,236, other revenues \$259,220.

Yuma County had in total \$3,072,075 less expenditures than budgeted. Categories with the most significant variances between budgeted and actual were: \$431,601 in Self Insurances; \$2,346,670 in General Government and \$293,738 in Public Safety. In General Government segment the major variances were in the following departments: Assessor-\$92,878, Human Resources-\$119,677, General Government (Non-Departmental)-\$882,079, Information Technology-\$565,724, and Planning & Zoning-\$190,556. These variances were primarily due to unfilled vacancies and savings in other personnel related costs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's investment in capital assets for its governmental activities at June 30, 2006 amounts to \$230,879,267 (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 six percent (6.4%). This is a mainly a product of the completion of the new Justice Center building construction; construction in progress of a Sewer line; and land and roads acquisitions. Additional information on Yuma County's capital assets can be found in note 6 on page 57 of this report.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 525 center lane miles of paved roads the County is responsible for maintaining.

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

Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates an overall average rating of 79.29 was achieved for fiscal year 2006. There are no significant changes contemplated for adjusting either the committed OCI level, or the application of the Pavement Management System. Refer to pages 83 through 85 for a complete disclosure of the Modified Approach.

Long-term debt

At the end of this fiscal year, Yuma County had total bonded debt outstanding of \$21,382,310, of which \$20,009,280 is considered long term (\$1,373,030 payable within one year). This amount is comprised of \$10,875,000 of revenue bonds backed by Jail District taxes, \$10,050,000 of general obligation bonds backed by property tax collections of the Yuma County Library District, and \$457,310 in special assessment bonds for which the government is liable in the event of default by the property owners subject to the assessment. In addition, the County has \$20,915,000 of Certificates of participation. Additional information on the County's long-term debt can be found in notes 8-12 on pages 59-64 of this report.

| | Governmental Activities | |
|---------------------------------------|----------------------------|---------------------|
| | 2006 | 2005 |
| Revenue bonds | \$10,875,000 | \$12,140,000 |
| General obligation bonds | 10,050,000 | |
| Special assessment bonds | | |
| with governmental commitment | 457,310 | 498,440 |
| Rural development loan | 642,698 | 672,607 |
| Capital leases payable | 267,201 | 504,370 |
| Certificates of participation payable | 20,915,000 | 24,015,000 |
| Total | <u>\$43,207,209</u> | <u>\$37,830,417</u> |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state sales tax, and auto in lieu tax) to continue to grow at the historical average rates of increase of 8%, 6%, and 10%, respectively. Property tax levy amounts were capped at a maximum 2% increase annually from the prior years levy amount plus the additional value contributed by new construction as a result of voter action in November, 2006. These increases are enough to continue the funding of the core operations of the County with astute financial management since, historically, the growth and demand for Yuma County services have increased by 7% annually.

- ❖ Yuma County plans on starting the Area Service Highway projects in fiscal year 2008. This project is part of the Capital Projects Sales Tax approved by the voters of Yuma County on September 12, 2000. The collection of this tax will be terminated on January 31, 2007 when the voter approved cap is expected to be achieved.
- ❖ The most recent estimates reflect the population of Yuma County continues to grow at 3.7%, while the unemployment rate holds at 16%.
- ❖ Yuma County has created a Health district funded through an increase of the existing sales tax rate by 0.1 of 1%. This district will underwrite the public health operation and programs in Yuma County.
- ❖ On November 8, 2005, Yuma County voters approved issuance of \$53,765,000 general obligations bond for improvements on various projects to the County's Library system. The issuance began with an initial offering of \$10 million in fiscal year 06 and the balance is anticipated to be issued in early fiscal year 08. Additionally, the Jail District is looking to issue bonds to pay for needed additional jail space in an amount approximating \$10 million in FY 08 supported by the Jail District's collection of the maintenance sales tax. The bonds will be paid off no later than January 31, 2015 as the voter approved maintenance sales tax will expire, unless a new initiative is voted on and approved by the district's constituents.

REQUESTS FOR INFORMATION

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

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

Basic Financial Statements

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Government-Wide Financial Statements

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 94,800,405 |
| Receivables (net of allowances for uncollectibles): | |
| Property taxes | 654,101 |
| Accounts | 829,240 |
| Special assessments | 709,324 |
| Accrued interest | 761,813 |
| Due from other governments | 13,279,610 |
| Inventories | 18,295 |
| Prepaid items | 251,819 |
| Investment held by trustee - restricted | 12,083,216 |
| Capital assets (net of accumulated depreciation) | |
| Land | 27,186,527 |
| Buildings | 92,667,539 |
| Improvement other than buildings | 8,749,950 |
| Machinery and equipment | 11,161,268 |
| Infrastructure | 83,241,918 |
| Construction in progress | 7,872,065 |
| Total Assets | 354,267,090 |
| LIABILITIES | |
| Accounts payable | 3,184,246 |
| Accrued payroll and employee benefits | 2,763,095 |
| Insurance claims payable | 1,081,000 |
| Due to other governments | 106,153 |
| Deposit held for others | 271,741 |
| Retainage payable | 303,449 |
| Unearned revenue | 247,731 |
| Interest and fiscal charges payable | 743,087 |
| Long-term liabilities | |
| Due within one year | 6,049,349 |
| Due in more than one year | 41,845,917 |
| Total Liabilities | 56,595,768 |
| NET ASSETS | |
| Invested in capital assets, net of related debt | 193,716,407 |
| Restricted for: | |
| Public safety | 2,661,676 |
| Highways and streets | 17,919,093 |
| Health | 2,816,346 |
| Culture and recreation | 2,724,956 |
| Capital projects | 31,521,351 |
| Debt service | 8,129,538 |
| Unrestricted | 38,181,955 |
| Total Net Assets | \$ 297,671,322 |

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

| Function / 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 | \$ 38,160,597 | \$ 5,696,671 | \$ 2,122,794 | \$ - | \$ (30,341,132) |
| Public safety | 36,145,190 | 5,065,274 | 8,053,972 | - | (23,025,944) |
| Highway and streets | 11,462,736 | 87,631 | 12,118,113 | 4,059,485 | 4,802,493 |
| Sanitation | 857,984 | 69,131 | 246,468 | 1,246,923 | 704,538 |
| Health | 6,628,428 | 657,953 | 3,275,644 | - | (2,694,831) |
| Welfare | 12,695,814 | 338,791 | 2,911,207 | - | (9,445,816) |
| Culture and recreation | 4,559,772 | 62,542 | 56,340 | - | (4,440,890) |
| Education | 6,963,110 | - | 6,737,619 | - | (225,491) |
| Interest on long-term debt | 1,576,642 | - | - | - | (1,576,642) |
| Total governmental activities | \$ 119,050,273 | \$ 11,977,993 | \$ 35,522,157 | \$ 5,306,408 | \$ (66,243,715) |
| General revenues: | | | | | |
| Taxes: | | | | | |
| Property taxes, levied for general purposes | | | | | 17,254,491 |
| Property taxes, levied for the Library District | | | | | 4,188,056 |
| Property taxes, levied for the Flood Control District | | | | | 2,068,590 |
| Other County taxes: | | | | | |
| County sales taxes for general purposes | | | | | 11,883,146 |
| County sales taxes for Jail District | | | | | 11,883,461 |
| County sales taxes for Health Services District | | | | | 1,999,216 |
| County sales taxes for Capital projects | | | | | 11,826,904 |
| Franchise tax | | | | | 185,592 |
| Unrestricted State Shared taxes : | | | | | |
| Auto in lieu of tax | | | | | 7,030,262 |
| Sales taxes | | | | | 18,265,508 |
| Grants and contributions not restricted to specific programs | | | | | 2,223,283 |
| Investment earnings | | | | | 3,156,042 |
| Miscellaneous | | | | | 3,107,989 |
| Total general revenues | | | | | 95,072,540 |
| Change in net assets | | | | | 28,828,825 |
| Net assets, July 1, 2005 | | | | | 268,842,497 |
| Net Assets, June 30, 2006 | | | | | \$ 297,671,322 |

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, 2006

| | Jail District | | | | Capital Imp Program |
|---|----------------------|---------------------|---------------------|---------------------|----------------------------|
| | General | General Operations | Debt Service | Capital Projects | Capital Projects Sales Tax |
| Assets | | | | | |
| Cash, cash equivalents and investments | \$ 10,128,957 | \$ 1,367,543 | \$ 2,001,000 | \$ 1,188,175 | \$ 26,243,738 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | 457,444 | - | 1,876 | - | - |
| Accounts | 186,736 | 35,808 | - | - | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 582,965 | 3,083 | 4,465 | 2,605 | 54,170 |
| Due from: | | | | | |
| Other funds | 5,387,360 | 600,940 | - | 1,500,865 | - |
| Other governments | 5,177,782 | 2,067,728 | - | - | 1,895,563 |
| Inventory | - | - | - | - | - |
| Prepaid items | 196,490 | 4,014 | - | - | - |
| Investment held by trustee - restricted | - | - | 3,731,984 | 4,287,369 | - |
| Total Assets | \$ 22,117,734 | \$ 4,079,116 | \$ 5,739,325 | \$ 6,979,014 | \$ 28,193,471 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 797,620 | \$ 335,342 | \$ - | \$ 772 | \$ - |
| Accrued payroll and employee benefits | 1,855,397 | 368,645 | - | - | - |
| Due to: | | | | | |
| Other funds | 1,756,329 | 713,453 | 1,905,455 | 3,015 | 2,319,231 |
| Other governments | - | - | - | - | - |
| Deposit held for others | 36,774 | - | - | - | - |
| Retainage payable | - | - | - | 8,816 | - |
| Interest and fiscal charges payable | - | - | 283,128 | - | - |
| Revenue bonds payable | - | - | 1,330,000 | - | - |
| Certificates of participation | - | - | - | - | - |
| Deferred revenue | 572,727 | - | 1,876 | - | - |
| Total Liabilities | \$ 5,018,847 | \$ 1,417,440 | \$ 3,520,459 | \$ 12,603 | \$ 2,319,231 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | 196,490 | 4,014 | - | - | - |
| Unreserved, reported in: | | | | | |
| General fund | 16,902,397 | - | - | - | - |
| Debt service funds | - | - | 2,218,866 | - | - |
| Capital project funds | - | - | - | 6,966,411 | 25,874,240 |
| Special revenue funds | - | 2,657,662 | - | - | - |
| Total fund balances | 17,098,887 | 2,661,676 | 2,218,866 | 6,966,411 | 25,874,240 |
| Total liabilities and fund balances | \$ 22,117,734 | \$ 4,079,116 | \$ 5,739,325 | \$ 6,979,014 | \$ 28,193,471 |

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

| Capital Improvement Program | | Other Primary Tax Authorities | | | Other | Total |
|-----------------------------|-------------------------------|-------------------------------|------------------------|--------------------------|----------------------|-----------------------|
| Capital Improvements | Certificates of Participation | Library District | Flood Control District | Health Services District | Governmental Funds | Governmental Funds |
| \$ 431,851 | \$ 1,281,395 | \$ 3,066,086 | \$ 6,208,020 | \$ 1,865,022 | \$ 32,629,071 | \$ 86,410,858 |
| - | - | 119,694 | 51,957 | - | 23,130 | 654,101 |
| - | - | - | - | 1,434 | 605,262 | 829,240 |
| - | - | - | - | - | 709,324 | 709,324 |
| 770 | 2,045 | 7,167 | 13,345 | 4,151 | 67,865 | 742,631 |
| 2,337,349 | 479,940 | 3,628 | - | 599,950 | 2,989,884 | 13,899,916 |
| - | - | - | - | 1,115,767 | 3,022,770 | 13,279,610 |
| - | - | - | - | - | 18,295 | 18,295 |
| - | - | 6,249 | - | 5,262 | 39,804 | 251,819 |
| 659,213 | 3,404,650 | - | - | - | - | 12,083,216 |
| \$ 3,429,183 | \$ 5,168,030 | \$ 3,202,824 | \$ 6,273,322 | \$ 3,591,586 | \$ 40,105,405 | \$ 128,879,010 |
| \$ 465,625 | \$ - | \$ 58,121 | \$ 2,084 | \$ 164,023 | \$ 1,313,521 | \$ 3,137,108 |
| 3,310 | - | 89,642 | 8,267 | 70,826 | 361,217 | 2,757,304 |
| - | 759,075 | 247,034 | 127,473 | 540,391 | 5,698,675 | 14,070,131 |
| - | - | - | - | - | 106,153 | 106,153 |
| - | - | - | - | - | 234,967 | 271,741 |
| - | - | - | - | - | 294,633 | 303,449 |
| - | 459,959 | - | - | - | - | 743,087 |
| - | - | - | - | - | - | 1,330,000 |
| - | 700,000 | - | - | - | - | 700,000 |
| - | - | 83,290 | 33,211 | - | 727,053 | 1,418,157 |
| \$ 468,935 | \$ 1,919,034 | \$ 478,087 | \$ 171,035 | \$ 775,240 | \$ 8,736,219 | \$ 24,837,130 |
| - | - | 6,249 | - | 5,262 | 39,804 | 251,819 |
| - | - | - | - | - | - | 16,902,397 |
| - | 3,248,996 | - | - | - | 506,309 | 5,974,171 |
| 659,213 | - | - | - | - | 11,006,418 | 44,506,282 |
| 2,301,035 | - | 2,718,488 | 6,102,287 | 2,811,084 | 19,816,655 | 36,407,211 |
| 2,960,248 | 3,248,996 | 2,724,737 | 6,102,287 | 2,816,346 | 31,369,186 | 104,041,880 |
| \$ 3,429,183 | \$ 5,168,030 | \$ 3,202,824 | \$ 6,273,322 | \$ 3,591,586 | \$ 40,105,405 | \$ 128,879,010 |

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Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Assets
 June 30, 2006

Fund balance - total governmental funds \$ 104,041,880

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. 230,879,267

Some receivables are not available to pay for current-period expenditures therefore, are deferred in the funds 1,170,426

Internal service funds are used by management to charge the cost of certain activities such as insurance, maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets:

| | | |
|-----------------------------------|----------------|-----------|
| Health Self-Insurance | \$ 7,309,564 | |
| Revolving - Improvement Districts | 1,526 | |
| IT Life Cycle Management | <u>133,925</u> | |
| | | 7,445,015 |

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

| | | |
|--|------------------|---------------------|
| Revenue bonds payable | \$ (9,545,000) | |
| Special assessment bonds payable | (457,310) | |
| General obligation bonds payable | (10,050,000) | |
| Rural development loans payable | (642,698) | |
| Certificates of participation payable | (20,215,000) | |
| Obligations under capital leases payable | (267,201) | |
| Compensated absences payable | (4,378,334) | |
| Claims and judgments payable | <u>(309,723)</u> | |
| Total | | <u>(45,865,266)</u> |

Net assets of governmental activities \$ 297,671,322

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, 2006

| | Jail District | | | | Capital Imp Program |
|--|----------------------|---------------------|---------------------|---------------------|----------------------------|
| | General | General Operations | Debt Service | Capital Projects | Capital Projects Sales Tax |
| Revenues: | | | | | |
| Taxes | \$ 33,239,975 | \$ 11,883,461 | \$ 56 | \$ - | \$ 11,826,904 |
| Special assessments | - | - | - | - | - |
| Licenses and permits | 1,908,490 | - | - | - | - |
| Intergovernmental | 21,788,670 | 220,339 | - | - | - |
| Charges for services | 3,248,434 | 1,401,446 | - | - | - |
| Fines and forfeits | 1,420,519 | - | - | - | - |
| Investment income | 508,236 | 67,923 | 230,793 | 175,575 | 628,015 |
| Rents | 15,269 | - | - | - | - |
| Miscellaneous | 608,071 | 168,591 | 52 | 10,697 | 69,198 |
| Total Revenues | 62,737,664 | 13,741,760 | 230,901 | 186,272 | 12,524,117 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 31,161,087 | - | - | - | - |
| Public safety | 9,530,366 | 16,653,687 | - | - | - |
| Highway and streets | - | - | - | - | - |
| Sanitation | 540,687 | - | - | - | - |
| Health | 85,396 | - | - | - | - |
| Welfare | 9,042,303 | - | - | - | - |
| Culture and recreation | 117,857 | - | - | - | - |
| Education | 319,128 | - | - | - | - |
| Capital outlay | 796,676 | 1,169,596 | - | 226,613 | - |
| Debt service: | | | | | |
| Principal retirement | 51,492 | - | 1,330,000 | - | - |
| Interest and fiscal charges | 12,529 | - | 574,197 | - | - |
| Total Expenditures | 51,657,521 | 17,823,283 | 1,904,197 | 226,613 | - |
| Excess (deficiency) of revenues over (under) expenditures | 11,080,143 | (4,081,523) | (1,673,296) | (40,341) | 12,524,117 |
| Other financial sources (uses): | | | | | |
| Sale of bonds | - | - | - | - | - |
| Proceeds from sale of capital assets | 4,430 | - | - | - | - |
| Transfers in | 14,337 | 5,729,789 | 1,822,792 | 1,500,000 | - |
| Transfers out | (12,033,359) | (3,322,792) | - | - | (4,201,441) |
| Total other financing sources (uses) | (12,014,592) | 2,406,997 | 1,822,792 | 1,500,000 | (4,201,441) |
| Net change in fund balance | (934,449) | (1,674,526) | 149,496 | 1,459,659 | 8,322,676 |
| Fund balances - beginning (July 1, 2005) | 18,033,336 | 4,336,202 | 2,069,370 | 5,506,752 | 17,551,564 |
| Fund balances - ending (June 30, 2006) | \$ 17,098,887 | \$ 2,661,676 | \$ 2,218,866 | \$ 6,966,411 | \$ 25,874,240 |

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

| Capital Improvement Program | | Other Primary Tax Authorities | | | Other | Total |
|-----------------------------|-------------------------------|-------------------------------|------------------------|--------------------------|----------------------|-----------------------|
| Capital Improvements | Certificates of Participation | Library District | Flood Control District | Health Services District | Governmental Funds | Governmental Funds |
| \$ - | \$ - | \$ 4,188,056 | \$ 2,068,590 | \$ 1,999,216 | \$ 3,113,460 | \$ 68,319,718 |
| - | - | - | - | - | 301,455 | 301,455 |
| - | - | - | 815 | 61,274 | 79,630 | 2,050,209 |
| - | - | 21,240 | - | 3,275,644 | 32,555,292 | 57,861,185 |
| - | - | 16,078 | 14,595 | 583,647 | 1,650,386 | 6,914,586 |
| - | - | 46,464 | - | - | 949,863 | 2,416,846 |
| 37,922 | 114,564 | 95,058 | 104,905 | 54,667 | 895,624 | 2,913,282 |
| - | - | - | - | - | 279,631 | 294,900 |
| 62,134 | 12,752 | 108,820 | 19,694 | 115,740 | 1,010,374 | 2,186,123 |
| 100,056 | 127,316 | 4,475,716 | 2,208,599 | 6,090,188 | 40,835,715 | 143,258,304 |
| 1,289,471 | 9,469 | - | - | - | 3,735,770 | 36,195,797 |
| - | - | - | - | - | 8,927,334 | 35,111,387 |
| - | - | - | 410,753 | - | 9,372,742 | 9,783,495 |
| - | - | - | - | - | 289,802 | 830,489 |
| - | - | - | - | 6,018,225 | 358,380 | 6,462,001 |
| - | - | - | - | - | 3,242,054 | 12,284,357 |
| - | - | 4,231,950 | - | - | 134,335 | 4,484,142 |
| - | - | - | - | - | 6,648,011 | 6,967,139 |
| 4,311,914 | - | - | 17,442 | 176,424 | 9,157,396 | 15,856,061 |
| - | 700,000 | - | - | - | 256,567 | 2,338,059 |
| - | 919,918 | - | - | - | 69,998 | 1,576,642 |
| 5,601,385 | 1,629,387 | 4,231,950 | 428,195 | 6,194,649 | 42,192,389 | 131,889,569 |
| (5,501,329) | (1,502,071) | 243,766 | 1,780,404 | (104,461) | (1,356,674) | 11,368,735 |
| - | - | - | - | - | 10,050,000 | 10,050,000 |
| - | - | - | - | - | - | 4,430 |
| 7,286,636 | 1,626,229 | - | - | 786,898 | 1,682,594 | 20,449,275 |
| - | - | - | - | (315,475) | (1,086,661) | (20,959,728) |
| 7,286,636 | 1,626,229 | - | - | 471,423 | 10,645,933 | 9,543,977 |
| 1,785,307 | 124,158 | 243,766 | 1,780,404 | 366,962 | 9,289,259 | 20,912,712 |
| 1,174,941 | 3,124,838 | 2,480,971 | 4,321,883 | 2,449,384 | 22,079,927 | 83,129,168 |
| \$ 2,960,248 | \$ 3,248,996 | \$ 2,724,737 | \$ 6,102,287 | \$ 2,816,346 | \$ 31,369,186 | \$ 104,041,880 |

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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, 2006

| | | |
|--|----|------------|
| Net change in fund balances - total governmental funds | \$ | 20,912,712 |
|--|----|------------|

Amounts reported for governmental activities in the Statement of Activities are different because:

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

| | | |
|----------------------|--|-------------|
| Capital expenditures | | 15,856,061 |
| Depreciation expense | | (6,008,942) |

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.

4,059,485

In the Statement of Activities, only the gain / loss on the sale of capital assets is reported whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differ from the change in fund balance by the book value of the capital assets sold.

(55,623)

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

88,959

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

| | | |
|----------------|--|--------------|
| Principal paid | | 2,338,059 |
| Bond proceeds | | (10,050,000) |

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

| | | |
|----------------------|--|-----------|
| Compensated absences | | (302,710) |
| Claims and judgments | | 280,777 |

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

| | | |
|--------------------------------|--|-----------|
| Health Self-Insurance | | 1,523,834 |
| Revolving-Improvement District | | 13,798 |
| IT Life Cycle Management | | 172,415 |

| | | |
|---|----|------------|
| Change in net assets of governmental activities | \$ | 28,828,825 |
|---|----|------------|

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

YUMA COUNTY
Statement of Net Assets
Proprietary Funds
June 30, 2006

Exhibit C- 1

| | Governmental Activities - Internal Service Funds |
|---|---|
| | <u> </u> |
| Assets | |
| Current Assets: | |
| Cash and cash equivalents | \$ 8,389,547 |
| Receivables (net of allowances for uncollectibles): | |
| Accrued interest | 19,182 |
| Due from other funds | <u>889,331</u> |
| Total Assets | <u>9,298,060</u> |
| | |
| Liabilities | |
| Current Liabilities: | |
| Accounts payable | 47,138 |
| Accrued payroll and employee benefits | 5,791 |
| Insurance claims payable | 1,081,000 |
| Due to other funds | <u>719,116</u> |
| Total Liabilities | <u>1,853,045</u> |
| | |
| Net Assets | |
| Unrestricted | <u>7,445,015</u> |
| Total Net Assets | <u>\$ 7,445,015</u> |

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

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

Year Ended June 30, 2006

| | Governmental Activities - Internal Service Funds |
|--|---|
| Operating revenues | |
| Special assessments | \$ 41,646 |
| Charge for services | 7,996,233 |
| Miscellaneous | 9,114 |
| Total operating revenues | 8,046,993 |
| Operating expenses | |
| Personal services | 66,239 |
| Supplies | 4,087 |
| Tools and minor equipment | 278,636 |
| Professional services | 61,400 |
| Health services claims | 6,575,079 |
| Insurance | 10,299 |
| Other | 94,418 |
| Total operating expenses | 7,090,158 |
| Operating income | 956,835 |
| Nonoperating revenues | |
| Investment Income | 242,760 |
| Total nonoperating revenues | 242,760 |
| Income before transfers | 1,199,595 |
| Transfers (net) | 510,453 |
| Increase in net assets | 1,710,048 |
| Total net assets, July 1, 2005 | 5,734,967 |
| Total net assets, June 30, 2006 | \$ 7,445,015 |

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, 2006

Exhibit C- 3

| | Governmental Activities - Internal Service Funds |
|---|---|
| Cash flows from operating activities: | |
| Receipts from customers | \$ 576,004 |
| Receipts from other funds for goods and services provided | 8,097,193 |
| Other receipts | 5,053 |
| Payments to supplies and providers of goods and services | (7,401,800) |
| Payments to employees | (66,239) |
| Other payments | (166,340) |
| Net cash provided by operating activities | 1,043,871 |
| Cash flows from noncapital financial activities: | |
| Cash transfers out to other funds | (2,547) |
| Cash transfers in from other funds | 513,000 |
| Net cash provided by noncapital financing activities | 510,453 |
| Cash flows from investing activities: | |
| Interest received on investments | 242,756 |
| Net cash provided by investing activities | 242,756 |
| Net increase in cash and cash equivalents | 1,797,080 |
| Cash and cash equivalents, July 1, 2005 | 6,592,467 |
| Cash and cash equivalents, June 30, 2006 | \$ 8,389,547 |
| Reconciliation of operating income to net cash provided by operating activities: | |
| Operating income | \$ 956,835 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | |
| Changes in assets and liabilities: | |
| (Increase) / decrease in assets: | |
| Accrued interest | (8,332) |
| Due from other funds | 125,393 |
| Increase / (decrease) in liabilities: | |
| Accounts payable | (77,308) |
| Accrued payroll and employee benefits | 4,319 |
| Due to other funds | (283,036) |
| Insurance claims payable | 326,000 |
| Net cash provided by operating activities | \$ 1,043,872 |

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

YUMA COUNTY
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2006

Exhibit D- 1

| | Investment Trust Funds | Agency Funds |
|---|------------------------------|---------------------|
| Assets | | |
| Cash and cash equivalents | \$ 92,790,694 | \$ 4,690,872 |
| Total Assets | <u>\$ 92,790,694</u> | <u>\$ 4,690,872</u> |
| Liabilities | | |
| Deposit held for others | | \$ 4,690,872 |
| Total Liabilities | <u>-</u> | <u>\$ 4,690,872</u> |
| Net Assets | | |
| Held in trust for investment trust participants | <u>\$ 92,790,694</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

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

A. Reporting Entity

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

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

The following table describes the County's component units:

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2006 is \$5,729,789. Yuma County is also required to maintain support of the Health Services District. The amount of this support for the year ended June 30, 2006 is \$786,898. This district also includes the Rabies Control Fund.

Note 1 - Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation

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

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

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

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

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

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

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

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

The County reports the following major governmental funds:

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

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

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

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

The County reports the following fund types:

The *Internal Service funds* account for insurance for county employees, maintenance and purchase of equipment, and technology provided to County departments or to other governments on a cost-reimbursement basis.

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

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

C. Basis of Accounting

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Cash and Investments

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

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

E. Inventories and Prepaid Items

Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. These inventories are stated at cost using the first-in, first-out method.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The County has adopted the consumption method of accounting for prepaid items. That is, the asset is recorded when the payments to vendor are made, and the expenses are amortized in the appropriate accounting period.

F. Property Tax Calendar

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

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

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

G. Capital Assets

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

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

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

Note 1 - Summary of Significant Accounting Policies (Concluded)

The Yuma County Public Works Department is responsible for determining the appropriate condition level of the eligible infrastructure. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their efficiency and/or capacity. The Public Works Department maintains an inventory of these eligible infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained. Complete condition assessments are determined in a consistent manner on a triennial basis.

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

H. Investment Income

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

I. Sales Tax Revenue

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

J. Intergovernmental Grants and Aid

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

K. Compensated Absences

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

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

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

Note 2 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2006, 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 fiscal year 2006-07.

| Fund | Agency | Number | Amount |
|--------------------------------|------------------------|--------|-----------|
| Governmental Funds: | | | |
| Attorney Drug Enforcement | County Attorney | 2207 | \$ 28,880 |
| HIDTA Grant | County Attorney | 2227 | 65,271 |
| Federal Justice RICO Operation | County Attorney | 2279 | 7 |
| Governor's Action | County Attorney | 2297 | 37 |
| Drug Court Education | Juvenile Court | 2262 | 1 |
| Other Grants | Public Works | 2332 | 11,054 |
| Drug Task Force | Sheriff-Administration | 2302 | 86,709 |
| Other Grants | Sheriff-Administration | 2306 | 58,727 |
| Local Court Assistance | Superior Court | 2221 | 5,985 |

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

For the fiscal year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

| <u>Fund</u> | <u>Agency</u> | <u>Number</u> | <u>Excess</u> |
|------------------------------------|-------------------------|---------------|---------------|
| Governmental Funds: | | | |
| General Fund: | | | |
| Elections Services | Elections Department | 00100 | \$ 9,577 |
| Constable Precinct #1 | Constable | 00100 | 1,959 |
| Public Defender | Public Defender | 00100 | 29,723 |
| County Administrator - Channel 77 | County Administrator | 00100 | 4,356 |
| Superior Court - Adult Probation | Adult Probation | 00100 | 907 |
| Medical Eligibility Program | Health District | 00100 | 80,028 |
| Jail District – General Operations | Sheriff | 02300 | 1,170,338 |
| Extra Probation | Adult Probation | 02322 | 27,087 |
| Interstate Comp | Adult Probation | 02323 | 150 |
| Property Information | Assessor | 02202 | 56,045 |
| Crime Victim Comp Grant | Attorney | 02209 | 2,349 |
| Federal Justice Asset Sharing | Attorney | 02280 | 228 |
| Expedited Child Support | Clerk of Superior Court | 02213 | 1,072 |
| Child Support Automation | Clerk of Superior Court | 02214 | 810 |
| IV-D Case Processing | Clerk of Superior Court | 02318 | 1,060 |
| Section 8 Voucher Program | Housing Services | 02274 | 88,702 |
| Juvenile Crime Reduction | Juvenile Court | 02233 | 530 |
| Juvenile Victim Rights | Juvenile Court | 02246 | 1,390 |
| State Aid Supreme Court | Juvenile Court | 02247 | 768 |
| Juvenile Probation | Juvenile Court | 02259 | 1,187 |
| Drug Court Planning | Juvenile Court | 02261 | 7,484 |
| School Grants | School Superintendent | 02281 | 908,919 |
| Jail Enhancement | Sheriff - Jail District | 02237 | 46,760 |
| Facility Commission | Sheriff - Jail District | 02286 | 180,507 |
| Conciliation Court | Superior Court | 02211 | 14,900 |
| Aztec Field Training | Superior Court | 02234 | 191 |
| Fee-Case Management | Superior Court | 02325 | 44,875 |

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant are: Sheriff – Jail District which incurred costs for capital outlay for the purchase of a warehouse. School Superintendents School Grants budget for expenditures was placed entirely in Contingency. In fiscal year 2007 this budget is reflected in the operating accounts. The County is evaluating whether these excesses should be considered in next year's budget or if another solution is possible to avoid this situation again.

Note 3 - Deposits and Investments

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

Note 3 - Deposits and Investments (Continued)

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

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

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

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

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

Foreign currency risk- Statutes do not allow foreign investments.

Deposits – At June 30, 2006, the carrying amount of the County's deposits was \$8,360,005 and the bank balance was \$10,179,812. At June 30, 2006, \$5,758,099 of the County's deposits, which were held by the trustees, was uninsured and uncollateralized and was therefore exposed to custodial credit risk. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2006, were as follows:

| <u>Investment Type</u> | <u>Fair Value</u> |
|-------------------------------------|-----------------------|
| State Treasurer's investment pool 7 | \$ 81,772,893 |
| State Treasurer's investment pool 5 | 5,617,780 |
| U.S. agency securities | 95,496,104 |
| U.S. Treasury securities | 10,994,591 |
| Repurchase agreements | 1,899,916 |
| Total | <u>\$ 195,781,284</u> |

The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares, 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, 2006, credit risk for the County's investments was as follows:

| <u>Investment Type</u> | <u>Rating</u> | <u>Rating Agency</u> | <u>Amount</u> |
|-------------------------------------|---------------|----------------------|-----------------------|
| State Treasurer's investment pool 7 | Unrated | Not applicable | \$ 81,772,893 |
| State Treasurer's investment pool 5 | Unrated | Not applicable | 5,617,780 |
| U.S. agency securities | AAA | Standard & Poor's | 95,496,104 |
| Repurchase agreements | AAA | Standard & Poor's | 1,899,916 |
| | | | <u>\$ 184,786,693</u> |

Note 3 - Deposits and Investments (Concluded)

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

The Jail District Debt Service and Jail District Capital Projects funds have \$3,731,984 and \$4,287,369 in cash and investments held by the trustee, respectively. In addition, the Capital Improvements fund and Certificates of Participation fund have cash and investments held by trustee of \$659,213 and \$3,404,650, respectively. These individual funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with trustee are held by the counterparty not in the County's name.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2006, of 5 percent or more in the Federal Home Loan Bank, Federal Home Loan Mtg Corp, and Federal National Mtg Association. These investments were 27.39 percent, 7.10 percent and 14.35 percent, respectively, of the County's total investments.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2006, the County had the following investments in debt securities:

| <u>Investment</u> | Amount | Weighted Average Maturity (In Years) |
|-------------------------------------|-----------------------|---|
| State Treasurer's investment pool 7 | \$ 81,772,893 | .10 |
| State Treasurer's investment pool 5 | 5,617,780 | .14 |
| U.S. agency securities | 95,496,104 | 1.97 |
| U.S. Treasury securities | 10,994,591 | .40 |
| Repurchase agreements | 1,899,916 | .10 |
| Total | <u>\$ 195,781,284</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 | \$ 223,898 |
| Amount of deposits | 8,360,005 |
| Amount of investments | 195,781,284 |
| Total | <u>\$ 204,365,187</u> |

Statement of Net Assets:

| | <u>Governmental Activities</u> | <u>Investment Trust Funds</u> | <u>Agency Funds</u> | <u>Total</u> |
|--|------------------------------------|-----------------------------------|-------------------------|-----------------------|
| Cash, cash equivalents and investments | \$ 94,800,405 | \$ 92,790,694 | \$ 4,690,872 | \$ 192,281,971 |
| Cash and investments held by trustees-restricted | 12,083,216 | | | 12,083,216 |
| Total | <u>\$ 106,883,621</u> | <u>\$ 92,790,694</u> | <u>\$ 4,690,872</u> | <u>\$ 204,365,187</u> |

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

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

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

At June 30, 2006, the carrying amount of the County Treasurer’s investment pool deposits was \$(1,274,823) and the bank balance was \$563,631. The deposit and investment risks of the Treasurer’s investment pool are substantially the same as the County’s deposit and investment risks. In addition, the County Treasurer’s investment pool had investments at June 30, 2006, of 5 percent or more in the Federal National Mortgage Association, the Federal Home Loan Bank and the Federal Home Loan Mortgage Corporation. These investments were 19.60 percent, 37.41 percent, and 9.70 percent, respectively, of the total pool’s investments.

Details of each major investment classification follow:

| <u>Investment Type</u> | <u>Principal</u> | <u>Interest Rate</u> | <u>Maturities</u> | <u>Fair Value</u> |
|-------------------------------------|------------------|----------------------|-------------------|-------------------|
| U.S. Treasury and agency securities | \$100,416,617 | 1.77-6.0% | 7/6/06-11/24/10 | \$100,416,905 |
| State Treasurer’s investment pool | 41,245,433 | Not stated | N/A | 41,245,433 |

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

| Statement of Net Assets | |
|---|-----------------------|
| Assets | \$ 140,387,515 |
| Liabilities | - |
| Net assets | <u>\$ 140,387,515</u> |
| Net assets held in trust for: | |
| Internal participants | \$ 92,382,916 |
| External participants | 48,004,599 |
| Total net assets held in trust | <u>\$ 140,387,515</u> |
| Statement of Changes in Net Assets | |
| Total additions | \$ 643,077,026 |
| Total deductions | 609,422,477 |
| Net increase | <u>33,654,549</u> |
| Net assets held in trust: | |
| July 1, 2005 | 106,732,966 |
| June 30, 2006 | <u>\$ 140,387,515</u> |

Note 5 - Property Taxes Receivable

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, and at June 30, 2006, the uncollected property taxes and related allowances for uncollectibles were as follows:

| Fiscal Year | Major Governmental Funds | | | | Total All Nonmajor Governmental Funds |
|--|--------------------------|---------------------------------|-----------------------|-----------------------------|---------------------------------------|
| | General Fund | Jail District Debt Service Fund | Library District Fund | Flood Control District Fund | |
| 2005-06 | \$394,740 | \$ - | \$ 106,664 | \$57,376 | \$ 22,516 |
| Prior Years | 148,587 | 2,537 | 32,637 | 2,387 | 614 |
| Total Receivable | 543,327 | 2,537 | 139,301 | 59,763 | 23,130 |
| Less allowances for uncollectibles | 85,883 | 661 | 19,607 | 7,806 | |
| Property Taxes Receivable (Net of Uncollectibles) | \$457,444 | \$ 1,876 | \$119,694 | \$51,957 | \$ 23,130 |

Note 6 - Capital Assets

Capital asset activity for the year ended June 30, 2006, was as follows:

| | Balance July 1, 2005 | Increases | Decreases | Balance June 30, 2006 |
|---|-----------------------|----------------------|---------------------|-----------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated | | | | |
| Land | \$ 23,560,210 | \$ 3,626,317 | \$ - | \$ 27,186,527 |
| Infrastructure: | | | | |
| Paved roads | 51,276,331 | 2,611,855 | - | 53,888,186 |
| Construction in progress | 8,342,662 | 7,424,236 | 7,894,833 | 7,872,065 |
| Total capital assets not being depreciated | 83,179,203 | 13,662,408 | 7,894,833 | 88,946,778 |
| Capital assets, being depreciated | | | | |
| Buildings | 105,127,794 | 7,252,499 | - | 112,380,293 |
| Improvements other than buildings | 5,550,877 | 4,102,791 | - | 9,653,668 |
| Machinery and equipment | 24,606,312 | 1,817,489 | 397,175 | 26,026,626 |
| Infrastructure (except paved roads) | 54,802,504 | 975,193 | - | 55,777,697 |
| Total capital assets being depreciated | 190,087,487 | 14,147,972 | 397,175 | 203,838,284 |
| Less: accumulated depreciation for: | | | | |
| Buildings | 17,325,226 | 2,382,014 | (5,514) | 19,712,754 |
| Improvements other than buildings | 748,526 | 155,192 | - | 903,718 |
| Machinery and equipment | 12,969,502 | 2,247,352 | 351,496 | 14,865,358 |
| Infrastructure (except paved roads) | 25,199,581 | 1,224,384 | - | 26,423,965 |
| Total | 56,242,835 | 6,008,942 | 345,982 | 61,905,795 |
| Total capital assets being depreciated, net | 133,844,652 | 8,139,030 | 51,193 | 141,932,489 |
| Governmental activities capital assets, net | \$ 217,023,855 | \$ 21,801,438 | \$ 7,946,026 | \$ 230,879,267 |

Depreciation expense was charged to functions as follows:

| | |
|--|---------------------|
| Governmental activities : | |
| General government | \$ 2,030,403 |
| Public safety | 1,396,215 |
| Highways and streets | 1,755,828 |
| Sanitation | 34,595 |
| Health | 237,902 |
| Welfare | 429,960 |
| Culture and recreation | 116,809 |
| Education | 7,229 |
| Total depreciation expense - governmental activities | \$ 6,008,942 |

Note 6 - Capital Assets (Continued)

Yuma County is engaged in various construction projects as of June 30, 2006. The projects include widening existing streets and bridges, constructing streets, installing sewers lines, and remodeling the existing administration building. Also, the remodel of the old Courthouse building is underway. A new sheriff substation also started construction during the fiscal year. At year end the County's commitments with contractors are as follows:

| <u>Project Description</u> | <u>Expenditures to Date</u> | <u>Total Project Cost</u> | <u>Remaining Commitments</u> |
|---|---------------------------------|-------------------------------|----------------------------------|
| Sheriff Detention Additions | \$ 633,415 | \$ 13,000,000 | \$ 12,366,585 |
| Administration Building Remodeling | 173,637 | 3,699,950 | 3,526,313 |
| ART Parking Lot | 7,007 | 388,000 | 380,993 |
| Generator Reloc/Lift Station | 4,399 | 110,000 | 105,601 |
| Telegraph Tower | 23,437 | 267,500 | 244,063 |
| TB Housing | 15,120 | 450,000 | 434,880 |
| Paved Rd- @ CO 8th St. & Somerton Avenue | 41,327 | 790,000 | 748,673 |
| Paved Rd- @ Co 14th & Somerton Ave | 24,995 | 600,000 | 575,005 |
| Bridge @ Ave 21E & CO 7 3/4th St. | 14,582 | 2,000,000 | 1,985,418 |
| Paved Rd- @ CO14th St. & Ave 7E thru 13E | 1,607 | 3,310,000 | 3,308,393 |
| Paved Rd- @ City 1st St & Ave B thru C | 31,804 | 3,000,000 | 2,968,196 |
| Paved Rd- @ City 8th St & Ave B thru C | 2,872,795 | 2,000,000 | (872,795) |
| Paved Rd- @ City 8th St & Ave C thru D | 3,000 | 3,232,900 | 3,229,900 |
| Paved Rd-@Frontage Road Widening | 495,262 | 26,814,600 | 26,319,338 |
| Paved Rd- @ Ave C & City 1st thru 8th St | 374,416 | 2,900,000 | 2,525,584 |
| Paved Rd- @ CO 8th St & Mohawk Rd thru Ave 37E | 38,907 | 300,000 | 261,093 |
| Paved Rd-@ Ave E and County 23rd- Port of Entry | 650,591 | 650,591 | - |
| Paved Rd- @Fortuna Rd & Ave Phase I | 2,281,901 | 3,900,000 | 1,618,099 |
| Paved Rd- @Fortuna Rd & Ave Phase II | 183,863 | 5,260,000 | 5,076,137 |
| Totals | \$ 7,872,065 | \$ 72,673,541 | \$ 64,801,476 |

Note 7 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling \$13,279,610 at June 30, 2006 includes County sales taxes revenues of \$3,873,722 for the General Fund; \$1,900,094 for the County Jail District sales taxes; \$1,895,563 for the Capital Projects sales taxes; \$380,746 for the Health District; and \$1,955,228 in state-shared revenue from highway user taxes. The remaining \$3,274,257 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Note 8 - Changes in Long-Term Liabilities

The following schedule details the County's long-term liability and obligation activity for year ended June 30, 2006.

| | <u>Balance</u> <u>July 1, 2005</u> | <u>Additions</u> | <u>Reductions</u> | <u>Balance</u> <u>June 30, 2006</u> | <u>Due within</u> <u>1 year</u> |
|--|---------------------------------------|----------------------|---------------------|--|------------------------------------|
| Bonds payable: | | | | | |
| Revenue bonds | \$ 12,140,000 | \$ - | \$ 1,265,000 | \$ 10,875,000 | \$ 1,330,000 |
| General obligation bonds | - | 10,050,000 | - | 10,050,000 | |
| Special assessment bonds with governmental commitment | 498,440 | - | 41,130 | 457,310 | 43,030 |
| Total bonds payable | <u>12,638,440</u> | <u>10,050,000</u> | <u>1,306,130</u> | <u>21,382,310</u> | <u>1,373,030</u> |
| Rural development loans | 672,607 | - | 29,909 | 642,698 | 30,300 |
| Certificates of participation payable | 24,015,000 | - | 3,100,000 | 20,915,000 | 700,000 |
| Capital leases payable | 504,370 | - | 237,169 | 267,201 | 177,412 |
| Compensated absences payable | 4,075,624 | 3,522,453 | 3,219,743 | 4,378,334 | 3,458,884 |
| Claims and judgments payable | 590,500 | 219,223 | 580,000 | 309,723 | 309,723 |
| Governmental activities long-term liabilities | <u>\$ 42,496,541</u> | <u>\$ 13,791,676</u> | <u>\$ 8,472,951</u> | <u>\$ 47,895,266</u> | <u>\$ 6,049,349</u> |

Note 9 - Bonds Payable

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

Revenue Bonds — The Yuma County Jail District Revenue Bonds of 1996 were issued to finance the expansion of Yuma County's correctional facilities. The bonds are generally callable with interest payable semiannually. The obligations are secured by the pledge of net revenues from County Maintenance of Effort Payments and a transaction privilege (sales) tax approved by the County's voters on May 16, 1995. The bond resolution also requires the County to use a portion of the proceeds to establish and maintain a bond reserve fund, which the County has done by placing \$950,000 of the proceeds in an escrow account in the custody of a trustee. Revenue bonds outstanding at June 30, 2006 were as follows:

| Description | Original Amount | Interest Rates | Maturity Ranges | Outstanding Principal July 1, 2005 | Issues / (Retirements) | Outstanding Principal June 30, 2006 |
|---|--------------------|-------------------|--------------------|--|---------------------------|---|
| Pledged revenue obligations series 1996 | \$19,400,000 | 4.1- 6.0% | 07/98- 07/12 | \$12,140,000 | \$(1,265,000) | \$ 10,875,000 |
| | | | Total | <u>\$12,140,000</u> | <u>\$(1,265,000)</u> | <u>\$ 10,875,000</u> |

Principal and interest requirements at June 30, 2006, were as follows:

| DEBT SERVICE REQUIREMENTS TO MATURITY | | | |
|---|----------------------|---------------------|------------------------|
| Yuma County Jail District Revenue Bonds - Series 1996 | | | |
| June 30, 2006 | | | |
| Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ 1,330,000 | \$ 533,005 | \$ 1,863,005 |
| 2008 | 1,395,000 | 463,834 | 1,858,834 |
| 2009 | 1,470,000 | 389,693 | 1,859,693 |
| 2010 | 1,545,000 | 310,530 | 1,855,530 |
| 2011 | 1,625,000 | 226,931 | 1,851,931 |
| 2012-13 | 3,510,000 | 139,861 | 3,649,861 |
| Total | <u>\$ 10,875,000</u> | <u>\$ 2,063,854</u> | <u>\$ 12,938,854</u> |

Note 9 - Bonds Payable (Continued)

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

The following special assessment districts had bonds outstanding at June 30, 2006.

| Description | Original Amount | Interest Rates | Maturity Ranges | Outstanding Principal July 1, 2005 | Issues / (Retirements) | Outstanding Principal June 30, 2006 |
|---|-----------------|----------------|-----------------|------------------------------------|------------------------|-------------------------------------|
| Del Sur Improvement District Pledged Special Assessment Obligations | \$191,182 | 4.750% | 01/02-01/09 | \$ 59,000 | \$ (14,000) | \$ 45,000 |
| Donovan Estate Unit Two Improvement District Pledged Special Assessment Obligations | 667,000 | 4.375% | 01/02-01/18 | 323,200 | (20,300) | 302,900 |
| El Prado Estates Improvement District USDA Bond | 136,730 | 4.375% | 01/03-01/22 | 116,240 | (6,830) | 109,410 |
| Total | | | | <u>\$ 498,440</u> | <u>\$ (41,130)</u> | <u>\$ 457,310</u> |

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2006:

| DEBT SERVICE REQUIREMENTS TO MATURITY | | | |
|---|------------------|-----------------|---------------------|
| Del Sur Estates Improvement District No. 87.1 | | | |
| June 30, 2006 | | | |
| Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ 15,000 | \$ 1,781 | \$ 16,781 |
| 2008 | 15,000 | 1,069 | 16,069 |
| 2009 | 15,000 | 356 | 15,356 |
| Total | <u>\$ 45,000</u> | <u>\$ 3,206</u> | <u>\$ 48,206</u> |

| DEBT SERVICE REQUIREMENTS TO MATURITY | | | |
|---|-------------------|-------------------|---------------------|
| Donovan Estates Improvement District No. 73.3 | | | |
| June 30, 2006 | | | |
| Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ 21,200 | \$ 15,413 | \$ 36,613 |
| 2008 | 22,100 | 14,466 | 36,566 |
| 2009 | 23,100 | 13,477 | 36,577 |
| 2010 | 24,100 | 12,445 | 36,545 |
| 2011 | 25,200 | 11,366 | 36,566 |
| 2012-16 | 143,400 | 38,929 | 182,329 |
| 2017-18 | 43,800 | 7,022 | 50,822 |
| Total | <u>\$ 302,900</u> | <u>\$ 113,118</u> | <u>\$ 416,018</u> |

Note 9 - Bonds Payable (Concluded)

| DEBT SERVICE REQUIREMENTS TO MATURITY | | | |
|---|-------------------|------------------|---------------------|
| El Prado Estates Improvement District No. 97.10 | | | |
| June 30, 2006 | | | |
| Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ 6,830 | \$ 4,637 | \$ 11,467 |
| 2008 | 6,830 | 4,338 | 11,168 |
| 2009 | 6,830 | 4,040 | 10,870 |
| 2010 | 6,840 | 3,741 | 10,581 |
| 2011 | 6,840 | 3,441 | 10,281 |
| 2012-16 | 34,200 | 12,718 | 46,918 |
| 2017-21 | 34,200 | 5,237 | 39,437 |
| 2022 | 6,840 | 150 | 6,990 |
| Total | <u>\$ 109,410</u> | <u>\$ 38,302</u> | <u>\$ 147,712</u> |

General Obligation Bonds — During the year ending June 30, 2006, the County issued \$10,050,000 general obligation bonds with an interest rate of 4.37 – 4.5 percent to fund various Library branches and remodels. Interest on the obligation is payable semiannually. Of the total amount originally authorized, \$43,715,000 remains unissued. The bonds are payable from a voter approved property tax not to exceed \$.34.

| Description | Original Amount | Interest Rates | Maturity Ranges | Outstanding Principal July 1, 2005 | Issues / (Retirements) | Outstanding Principal June 30, 2006 |
|----------------------------------|-----------------|----------------|-----------------|------------------------------------|------------------------|-------------------------------------|
| Library General Obligation Bonds | \$10,050,000 | 4.37% | 01/07-01/36 | \$ - | \$ 10,050,000 | \$ 10,050,000 |

General Obligation bonds outstanding at June 30, 2006 were as follows:

| DEBT SERVICE REQUIREMENTS TO MATURITY | | | |
|---------------------------------------|----------------------|---------------------|----------------------|
| Yuma County Free Library District | | | |
| General Obligation Bonds | | | |
| June 30, 2006 | | | |
| Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ - | \$ 425,563 | \$ 425,563 |
| 2008 | 1,900,000 | 412,000 | 2,312,000 |
| 2009 | - | 359,750 | 359,750 |
| 2010 | - | 359,750 | 359,750 |
| 2011 | 100,000 | 357,250 | 457,250 |
| 2012-16 | 850,000 | 1,683,750 | 2,533,750 |
| 2017-21 | 1,500,000 | 1,408,250 | 2,908,250 |
| 2022-26 | 1,750,000 | 1,059,375 | 2,809,375 |
| 2027-31 | 1,750,000 | 686,188 | 2,436,188 |
| 2032-36 | 2,200,000 | 288,000 | 2,488,000 |
| Total | <u>\$ 10,050,000</u> | <u>\$ 7,039,876</u> | <u>\$ 17,089,876</u> |

Note 10 – Rural Development Loans

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

Note 10 – Rural Development Loans (Continued)

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

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

| RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY Water Infrastructure Financing Authority District No. 97.10 June 30, 2006 | | | | RURAL DEVELOPMENT DEBT SERVICE REQUIREMENTS TO MATURITY Gadsden Sanitary Sewer Connection Project No. 96.07 June 30, 2006 | | | |
|--|------------------|-----------------|---------------------|--|------------------|-------------------|---------------------|
| Fiscal Year | Principal | Interest | Annual Debt Service | Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ 10,316 | \$ 7,010 | \$ 17,326 | 2007 | \$19,984 | \$ 20,234 | \$ 40,218 |
| 2008 | 10,722 | 6,595 | 17,317 | 2008 | 19,984 | 19,337 | 39,321 |
| 2009 | 11,145 | 6,165 | 17,310 | 2009 | 19,984 | 18,435 | 38,419 |
| 2010 | 11,584 | 5,717 | 17,301 | 2010 | 19,984 | 17,536 | 37,520 |
| 2011 | 12,040 | 5,251 | 17,291 | 2011 | 19,984 | 16,636 | 36,620 |
| 2012-16 | 67,701 | 18,609 | 86,310 | 2012-16 | 99,920 | 69,693 | 169,613 |
| 2017-20 | 59,561 | 4,530 | 64,091 | 2017-21 | 99,920 | 47,211 | 147,131 |
| Total | <u>\$183,069</u> | <u>\$53,877</u> | <u>\$236,946</u> | 2022-26 | 99,920 | 24,729 | 124,649 |
| | | | | 2027-29 | 59,949 | 4,047 | 63,996 |
| | | | | Total | <u>\$459,629</u> | <u>\$ 237,858</u> | <u>\$ 697,487</u> |

Note 11 - Certificates of Participation Payable (COP)

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

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

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

Note 11 - Certificates of Participation Payable (Continued)

Certificates of participation outstanding at June 30, 2006, were as follows:

| Description | Original Amount | Interest Rates | Maturity Ranges | Outstanding Principal July 1, 2005 | Issues / (Retirements) | Outstanding Principal June 30, 2006 |
|--|-----------------|----------------|-----------------|------------------------------------|------------------------|-------------------------------------|
| Certificates of Participation Series 1998 | \$5,340,000 | 3.75-5.00% | 07/01-07/12 | \$2,880,000 | \$ (360,000) | \$2,520,000 |
| Certificates of Participation Series 1999 | 4,405,000 | 4.00-5.40% | 07/01-07/12 | 2,705,000 | (340,000) | 2,365,000 |
| Certificates of Participation Series 2001A | 16,640,000 | 4.00-4.50% | 07/02-07/08 | 16,090,000 | (2,100,000) | 13,990,000 |
| Certificates of Participation Series 2001B | 2,420,000 | 3.50-4.30% | 07/01-07/08 | 2,340,000 | (300,000) | 2,040,000 |
| Total | | | | <u>\$24,015,000</u> | <u>\$(3,100,000)</u> | <u>\$20,915,000</u> |

The following schedule details debt service requirements to maturity for the County's Certificates of Participation payable at June 30, 2006:

| DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Health Building - COP Series 1998 June 30, 2006 | | | | DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Adult Probation - COP Series 1999 June 30, 2006 | | | |
|---|---------------------|-------------------|---------------------|---|--------------------|-------------------|---------------------|
| Fiscal Year | Principal | Interest | Annual Debt Service | Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ 360,000 | \$ 118,440 | \$ 478,440 | 2007 | \$ 340,000 | \$ 105,192 | \$ 445,192 |
| 2008 | 360,000 | 102,600 | 462,600 | 2008 | 340,000 | 88,192 | 428,192 |
| 2009 | 360,000 | 86,400 | 446,400 | 2009 | 340,000 | 71,192 | 411,192 |
| 2010 | 360,000 | 69,840 | 429,840 | 2010 | 340,000 | 53,768 | 393,768 |
| 2011 | 360,000 | 52,920 | 412,920 | 2011 | 335,000 | 36,180 | 371,180 |
| 2012-13 | 720,000 | 53,640 | 773,640 | 2012-13 | 670,000 | 18,090 | 688,090 |
| Total | <u>\$ 2,520,000</u> | <u>\$ 483,840</u> | <u>\$ 3,003,840</u> | Total | <u>\$2,365,000</u> | <u>\$ 372,614</u> | <u>\$ 2,737,614</u> |

| DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001A June 30, 2006 | | | | DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Juvenile Court Justice & Court Center COP Series 2001B June 30, 2006 | | | |
|---|----------------------|---------------------|----------------------|---|---------------------|-------------------|---------------------|
| Fiscal Year | Principal | Interest | Annual Debt Service | Fiscal Year | Principal | Interest | Annual Debt Service |
| 2007 | \$ - | \$ 592,950 | \$ 592,950 | 2007 | \$ - | \$ 86,760 | \$ 86,760 |
| 2008 | 6,670,000 | 592,950 | 7,262,950 | 2008 | 960,000 | 86,760 | 1,046,760 |
| 2009 | 7,320,000 | 292,800 | 7,612,800 | 2009 | 1,080,000 | 46,440 | 1,126,440 |
| Total | <u>\$ 13,990,000</u> | <u>\$ 1,478,700</u> | <u>\$ 15,468,700</u> | Total | <u>\$ 2,040,000</u> | <u>\$ 219,960</u> | <u>\$2,259,960</u> |

Note 12 - Obligations Under Leases

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

Note 12 - Obligations Under Leases (Continued)

The assets acquired through capital leases are as follows:

| | Governmental Activities |
|--------------------------------|----------------------------|
| Machinery and equipment | \$ 822,284 |
| Less: accumulated depreciation | 102,735 |
| Carrying value | <u>\$ 719,549</u> |

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2006.

| Year Ending June 30 | Governmental Activities |
|---|----------------------------|
| 2007 | \$ 187,595 |
| 2008 | 60,531 |
| 2009 | 34,905 |
| Total minimum lease payments | 283,031 |
| Less amount representing interest | (15,830) |
| Present value of net minimum lease payments | <u>\$ 267,201</u> |

Note 13 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2006 is \$4,378,334, of which 45% is assignable to the General Fund, 29% to major funds, and 26% to other funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney and County management, probable losses not covered by insurance from these proceedings total \$309,723. This total amount is probable to be incurred within one year. The General Fund would be allocated 64% of probable losses and 36% would be allocated to other major funds.

Note 14 - Risk Management

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

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

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

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

Note 14 - Risk Management (Continued)

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

The insurance claims payable liability of the Trust totaling \$1,081,000 at June 30, 2006, 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, 2005 and 2006 were as follows:

| | <u>2006</u> | <u>2005</u> |
|--|--------------------|--------------------|
| Claims payable, beginning of year | \$ 755,000 | \$ 813,000 |
| Current-year claims and changes in estimates | 5,780,576 | 4,032,721 |
| Claim payments | <u>(5,454,576)</u> | <u>(4,090,721)</u> |
| Claims payable, end of year | <u>\$1,081,000</u> | <u>\$ 755,000</u> |

Note 15 - Retirement Plans

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

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

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

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

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

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

ASRS

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

PSPRS, CORP, and EORP

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

Note15 - Retirement Plans (Concluded)

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

Cost-sharing plans—For the year ended June 30, 2006, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 7.40 percent (6.90 percent retirement and 0.50 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2006, 2005, and 2004 were \$2,894,054, \$2,064,493, and \$1,778,405, respectively, which were equal to the required contributions for the year.

In addition, for the year ended June 30, 2006, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 13.00 percent. Also, the County was required to remit a designated portion of court docket fees. The County's contributions to EORP for the years ended June 30, 2006, 2005, and 2004 were \$202,793, \$87,727 and \$85,533, respectively, which were equal to the required contributions for the year.

Agent plans—For the year ended June 30, 2006, active PSPRS members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 13.64 percent. Active CORP members were required by statute to contribute 8.5 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 4.00 percent.

Annual Pension Cost—The County's pension cost for the two agent plans for the year ended June 30, 2006, and related information follows.

| | <u>PSPRS</u> | <u>CORP</u> |
|---------------------|--------------|-------------|
| Contribution rates: | | |
| County | 13.64% | 4.00% |
| Plan members | 7.65% | 8.50% |
| Annual pension cost | \$ 444,397 | \$ 198,346 |
| Contributions made | \$ 444,397 | \$ 198,346 |

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2004, actuarial valuations using the entry age actuarial cost method. The actuarial assumptions included: (a) 8.75 percent investment rate of return and (b) projected salary increases ranging from 6.25 percent to 9.25 percent per year. Both (a) and (b) included an inflation component of 5.25 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2004, was 20 years.

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

| Plan | Year Ended June 30 | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------|--------------------|---------------------------|-------------------------------|------------------------|
| PSPRS | 2006 | \$ 444,397 | 100.00 % | \$ 0 |
| | 2005 | 367,816 | 100.00 | 0 |
| | 2004 | 318,916 | 100.00 | 0 |
| CORP | 2006 | \$ 198,346 | 100.00 % | \$ 0 |
| | 2005 | 96,273 | 100.00 | 0 |
| | 2004 | 89,364 | 100.00 | 0 |

Note 16- Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2006, were as follows:

| Transfer from: | Transfers to: | | | | | | | | | |
|------------------------------|------------------|---------------------|---------------------|---------------------|-----------------------------|-------------------------------|--------------------------|-----------------------------|------------------------|----------------------|
| | General Fund | Jail District | | | Capital Improvement Program | | Health Services District | Nonmajor Governmental Funds | Internal Service Funds | Total |
| | | General Operations | Debt Service | Capital Projects | Capital Improvements | Certificates of Participation | | | | |
| General Fund | \$ - | \$ 5,729,789 | \$ - | \$ - | \$ 4,247,345 | \$ 339,078 | \$ 786,898 | \$ 930,249 | \$ - | \$ 12,033,359 |
| Jail District: | | | | | | | | | | |
| General Operations | - | - | 1,822,792 | 1,500,000 | - | - | - | - | - | 3,322,792 |
| Capital Improvement Program: | | | | | | | | | | |
| Capital Projects Sales Tax | - | - | - | - | 3,039,291 | 1,162,150 | - | - | - | 4,201,441 |
| Capital Improvements | - | - | - | - | - | - | - | - | - | - |
| Health Services District | - | - | - | - | - | - | - | 315,475 | - | 315,475 |
| Nonmajor Governmental Funds | 11,790 | - | - | - | - | 125,001 | - | 436,870 | 513,000 | 1,086,661 |
| Internal Service Funds | 2,547 | - | - | - | - | - | - | - | - | 2,547 |
| Total | \$ 14,337 | \$ 5,729,789 | \$ 1,822,792 | \$ 1,500,000 | \$ 7,286,636 | \$ 1,626,229 | \$ 786,898 | \$ 1,682,594 | \$ 513,000 | \$ 20,962,275 |

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

Interfund receivables and payables – Interfund balances at June 30, 2006, were as follows:

| Payable from: | Payable to: | | | | | | | | | | |
|-------------------------------|---------------------|-------------------|---------------------|---------------------|-----------------------------|-------------------------------|-------------------|--------------------------|-----------------------------|------------------------|-------|
| | General Fund | Jail District | | | Capital Improvement Program | | Other Major Funds | | Nonmajor Governmental Funds | Internal Service Funds | Total |
| | | General | General Operations | Capital Projects | Capital Improvement | Certificates of Participation | Library District | Health Services District | | | |
| General Fund | \$ - | \$ 503,380 | \$ 865 | \$ 83,672 | \$ - | \$ 1,236 | \$ 113,517 | \$ 1,049,149 | \$ 4,510 | \$ 1,756,329 | |
| Jail District: | | | | | | | | | | | |
| General Operations | 707,809 | - | - | 1,465 | - | - | 3,865 | 314 | - | 713,453 | |
| Debt Service | 309,785 | 95,670 | 1,500,000 | - | - | - | - | - | - | 1,905,455 | |
| Capital Projects | 1,140 | 1,875 | - | - | - | - | - | - | - | 3,015 | |
| Capital Improvement Program: | | | | | | | | | | | |
| Capital Project Sales Tax | - | - | - | 1,839,291 | 479,940 | - | - | - | - | 2,319,231 | |
| Certificates of Participation | 759,075 | - | - | - | - | - | - | - | - | 759,075 | |
| Library District | 246,968 | - | - | - | - | - | - | 66 | - | 247,034 | |
| Flood Control | 127,320 | - | - | - | - | - | - | 153 | - | 127,473 | |
| Health Services District | 537,295 | 10 | - | 2,686 | - | - | - | 400 | - | 540,391 | |
| Nonmajor Governmental Funds | 1,978,852 | 5 | - | 410,235 | - | 2,392 | 482,568 | 1,939,802 | 884,821 | 5,698,675 | |
| Internal Service Funds: | 719,116 | - | - | - | - | - | - | - | - | 719,116 | |
| Total | \$ 5,387,360 | \$ 600,940 | \$ 1,500,865 | \$ 2,337,349 | \$ 479,940 | \$ 3,628 | \$ 599,950 | \$ 2,989,884 | \$ 889,331 | \$ 14,789,247 | |

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.

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Required Supplementary Information

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Budgetary Comparison Schedules

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YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2006

Exhibit E- 1

| | General Fund | | 100 | |
|--|-------------------|-------------------|-------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 32,492,586 | \$ 32,492,586 | \$ 33,239,975 | \$ 747,389 |
| Special assessments | - | - | - | - |
| Licenses and permits | 2,223,572 | 2,223,572 | 1,908,490 | (315,082) |
| Intergovernmental | 21,362,383 | 21,362,383 | 21,788,670 | 426,287 |
| Charges for services | 2,659,981 | 2,659,981 | 3,248,434 | 588,453 |
| Fines and forfeits | 1,401,031 | 1,401,031 | 1,420,519 | 19,488 |
| Investment income | 104,000 | 104,000 | 508,236 | 404,236 |
| Rents | 15,269 | 15,269 | 15,269 | - |
| Miscellaneous | 343,851 | 348,851 | 608,071 | 259,220 |
| Total Revenue | 60,602,673 | 60,607,673 | 62,737,664 | 2,129,991 |
| Expenditures: | | | | |
| General government | | | | |
| County Administrator | 876,414 | 922,709 | 915,261 | 7,448 |
| Board Of Supervisors | 402,384 | 402,384 | 391,039 | 11,345 |
| Treasurer | 632,456 | 649,911 | 596,905 | 53,006 |
| Assessor | 1,535,297 | 1,593,055 | 1,486,520 | 106,535 |
| Recorder | 496,909 | 494,270 | 482,759 | 11,511 |
| Election Services | 426,329 | 449,273 | 458,850 | (9,577) |
| Attorney - Civil Division | 739,960 | 781,772 | 734,346 | 47,426 |
| Attorney - Criminal Div | 2,086,939 | 2,241,080 | 2,211,739 | 29,341 |
| Clerk Of Superior Court | 1,564,134 | 1,635,379 | 1,607,849 | 27,530 |
| Superior Court | 1,945,592 | 2,042,653 | 2,027,461 | 15,192 |
| Superior Court - Security | 437,987 | 443,721 | 443,445 | 276 |
| Superior Court - Collections | 163,041 | 167,142 | 166,035 | 1,107 |
| Court Trial Services | 620,598 | 766,423 | 737,656 | 28,767 |
| Superior Court - Conflict Administrator | 1,083,704 | 1,604,658 | 1,568,378 | 36,280 |
| Justice Court #1 | 801,184 | 856,068 | 855,167 | 901 |
| Justice Court #2 | 209,876 | 219,242 | 218,512 | 730 |
| Justice Court #3 | 265,998 | 273,506 | 270,880 | 2,626 |
| Constable Precinct #1 | 168,404 | 175,235 | 177,194 | (1,959) |
| Constable Precinct #2 | 743 | 743 | 586 | 157 |
| Constable Precinct #3 | 743 | 743 | 495 | 248 |
| Attorney - Victim Services | 236,668 | 257,942 | 226,426 | 31,516 |
| Public Defender | 1,387,590 | 1,131,699 | 1,161,422 | (29,723) |
| General Government | 4,409,143 | 2,600,903 | 1,718,824 | 882,079 |
| County Administrator - Channel 77 | 131,779 | 133,996 | 138,352 | (4,356) |
| Juvenile Justice Center - Administration | 1,306,574 | 1,294,232 | 1,221,245 | 72,987 |
| Juvenile Justice Center - Detention | 2,335,038 | 2,360,551 | 2,317,732 | 42,819 |
| Financial Services | 1,186,786 | 1,233,468 | 1,152,850 | 80,618 |
| Legal Defender | 823,801 | 666,882 | 663,181 | 3,701 |
| Human Resources | 650,536 | 703,152 | 583,475 | 119,677 |

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2006

Exhibit E- 1
(Continued)

| | | | | |
|--|---------------------|---------------------|----------------------|----------------------|
| General Services | 1,481,897 | 1,791,384 | 1,710,868 | 80,516 |
| Parking Structure | 19,500 | 19,500 | 16,153 | 3,347 |
| Information Technology Services | 2,784,796 | 2,858,485 | 2,257,324 | 601,161 |
| Development Services | 3,784,148 | 625,114 | 531,076 | 94,038 |
| Geographical Information Systems | - | 328,409 | 299,971 | 28,438 |
| Planning And Zoning | - | 1,399,371 | 1,129,917 | 269,454 |
| Superior Court - Adult Probation - Pretr | 306,596 | 311,558 | 294,816 | 16,742 |
| Emergency Services | 139,257 | - | - | - |
| Self- Insurances | 817,979 | 817,979 | 386,378 | 431,601 |
| Public safety | | | | |
| Building Safety | - | 1,501,822 | 1,345,767 | 156,055 |
| Superior Court - Adult Probation | 1,383,732 | 1,397,426 | 1,398,333 | (907) |
| Adlt Prob-Graffiti Abate | 68,796 | 68,796 | 46,361 | 22,435 |
| Sheriff - Administration | 6,776,895 | 7,043,249 | 6,521,171 | 522,078 |
| Sheriff - Boat Patrol | 143,382 | 149,996 | 111,333 | 38,663 |
| Emergency Services | - | 139,257 | 107,401 | 31,856 |
| Sanitation | | | | |
| Public Works - Solid Waste Operations | 541,754 | 623,798 | 540,687 | 83,111 |
| Health | | | | |
| Environmental Programs | - | 129,370 | 85,396 | 43,974 |
| Welfare | | | | |
| Medical Eligibility Prog | 8,551,795 | 8,554,145 | 8,634,173 | (80,028) |
| Public Fiduciary | 389,182 | 418,497 | 408,130 | 10,367 |
| Culture and recreation | | | | |
| Public Works - Parks | 125,147 | 128,164 | 117,857 | 10,307 |
| Education | | | | |
| School Superintendent | 308,736 | 320,484 | 319,128 | 1,356 |
| Capital outlay | - | - | 796,676 | (796,676) |
| Debt service: | | | | |
| Principal retirement | - | - | 51,492 | (51,492) |
| Interest and fiscal charges | - | - | 12,529 | (12,529) |
| Total Expenditures | 54,550,199 | 54,729,596 | 51,657,521 | 3,072,075 |
| Excess (deficiency) of revenues over (under) expenditures | 6,052,474 | 5,878,077 | 11,080,143 | 5,202,066 |
| Other financial sources (uses): | | | | |
| Proceeds from sale of capital assets | - | - | 4,430 | 4,430 |
| Transfers in | 10,300 | 10,300 | 14,337 | 4,037 |
| Transfers out | (11,746,573) | (12,120,628) | (12,033,359) | 87,269 |
| Total other financing sources (uses) | (11,736,273) | (12,110,328) | (12,014,592) | 95,736 |
| Net change in fund balance | (5,683,799) | (6,232,251) | (934,449) | 5,297,802 |
| Fund balances - beginning (July 1, 2005) | 5,683,799 | 6,232,251 | 18,033,336 | 11,801,085 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 17,098,887 | \$ 17,098,887 |

* 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, 2006

| | Jail District - General Operations | | | 2300 |
|--|------------------------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 11,817,930 | \$ 11,817,930 | \$ 11,883,461 | \$ 65,531 |
| Intergovernmental | 185,500 | 185,500 | 220,339 | 34,839 |
| Charges for services | 1,858,275 | 1,858,275 | 1,401,446 | (456,829) |
| Investment income | 99,750 | 99,750 | 67,923 | (31,827) |
| Miscellaneous | 4,883 | 4,884 | 168,591 | 163,707 |
| Total Revenue | 13,966,338 | 13,966,339 | 13,741,760 | (224,579) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | | | | |
| Sheriff - Detention | 16,572,945 | 16,572,945 | 16,653,687 | (80,742) |
| Capital outlay | 80,000 | 80,000 | 1,169,596 | (1,089,596) |
| Total Expenditures | 16,652,945 | 16,652,945 | 17,823,283 | (1,170,338) |
| Excess (deficiency) of revenues over (under) expenditures | (2,686,607) | (2,686,606) | (4,081,523) | (1,394,917) |
| Other financial sources (uses): | | | | |
| Transfers in | 5,729,789 | 5,729,789 | 5,729,789 | - |
| Transfers out | (3,405,455) | (3,405,455) | (3,322,792) | 82,663 |
| Total other financing sources (uses) | 2,324,334 | 2,324,334 | 2,406,997 | 82,663 |
| Net change in fund balance | (362,273) | (362,272) | (1,674,526) | (1,312,254) |
| Fund balances - beginning (July 1, 2005) | 362,273 | 362,272 | 4,336,202 | 3,973,930 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 2,661,676 | \$ 2,661,676 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information
Budgetary Comparison Schedule - Health Services District Fund
Year Ended June 30, 2006

| | Health Services District | | | 2260 |
|--|--------------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 1,772,690 | \$ 1,772,690 | \$ 1,999,216 | \$ 226,526 |
| Licenses and permits | 409,000 | 409,000 | 61,274 | (347,726) |
| Intergovernmental: | 3,793,415 | 3,991,927 | 3,275,644 | (716,283) |
| Charges for services | 215,975 | 215,975 | 583,647 | 367,672 |
| Investment income | 40,000 | 40,000 | 54,667 | 14,667 |
| Miscellaneous | 93,252 | 93,252 | 115,740 | 22,488 |
| Total Revenue | 6,324,332 | 6,522,844 | 6,090,188 | (432,656) |
| Expenditures: | | | | |
| Health | | | | |
| Health - Grants | 4,417,073 | 4,889,685 | 3,462,982 | 1,426,703 |
| Health | 657,163 | 657,163 | 577,614 | 79,549 |
| Child Health | 376,357 | 376,357 | 338,055 | 38,302 |
| Communicable Disease | 317,270 | 317,270 | 318,918 | (1,648) |
| Environmental Health | 398,167 | 416,167 | 401,644 | 14,523 |
| Vector Control | 117,429 | 117,429 | 121,485 | (4,056) |
| Vital Records | 97,549 | 97,549 | 76,482 | 21,067 |
| Tuberculosis | 274,100 | - | - | - |
| Nursing | 672,472 | 672,472 | 640,139 | 32,333 |
| Injury Prevention | 84,646 | 84,646 | 80,906 | 3,740 |
| Capital outlay | 506,028 | 536,292 | 176,424 | 359,868 |
| Total Expenditures | 7,918,254 | 8,165,030 | 6,194,649 | 1,970,381 |
| Excess (deficiency) of revenues over (under) expenditures | (1,593,922) | (1,642,186) | (104,461) | 1,537,725 |
| Other financial sources (uses): | | | | |
| Transfers in | 786,898 | 786,898 | 786,898 | - |
| Transfers out | (315,475) | (315,475) | (315,475) | - |
| Total other financing sources (uses) | 471,423 | 471,423 | 471,423 | - |
| Net change in fund balance | (1,122,499) | (1,170,763) | 366,962 | 1,537,725 |
| Fund balances - beginning (July 1, 2005) | 1,122,499 | 1,170,763 | 2,449,384 | 1,278,621 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 2,816,346 | \$ 2,816,346 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - Library District Fund
Year Ended June 30, 2006

Exhibit E - 4

| | Library District | | 2276 | |
|--|------------------|------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 4,169,337 | \$ 4,169,334 | \$ 4,188,056 | \$ 18,722 |
| Intergovernmental: | 6,000 | 6,000 | 21,240 | 15,240 |
| Charges for services | 11,550 | 11,550 | 16,078 | 4,528 |
| Fines and forfeits | 43,439 | 43,439 | 46,464 | 3,025 |
| Investment income | 32,338 | 32,338 | 95,058 | 62,720 |
| Miscellaneous | 82,090 | 82,090 | 108,820 | 26,730 |
| Total Revenue | 4,344,754 | 4,344,751 | 4,475,716 | 130,965 |
| Expenditures: | | | | |
| Current: | | | | |
| Culture and recreation | | | | |
| Library | 4,138,352 | 4,138,352 | 4,231,950 | (93,598) |
| Capital outlay | 536,500 | 536,500 | - | 536,500 |
| Total Expenditures | 4,674,852 | 4,674,852 | 4,231,950 | 442,902 |
| Excess (deficiency) of revenues over (under) expenditures | (330,098) | (330,101) | 243,766 | 573,867 |
| Net change in fund balance | (330,098) | (330,101) | 243,766 | 573,867 |
| Fund balances - beginning (July 1, 2005) | 330,098 | 330,101 | 2,480,971 | 2,150,870 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 2,724,737 | \$ 2,724,737 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District Fund

Year Ended June 30, 2006

| | Flood Control District | | | 2295 |
|--|------------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 2,019,346 | \$ 2,019,346 | \$ 2,068,590 | \$ 49,244 |
| Licenses and permits | - | - | 815 | 815 |
| Intergovernmental | 1,535,000 | 1,535,000 | - | (1,535,000) |
| Charges for services | 15,000 | 15,000 | 14,595 | (405) |
| Investment income | 57,500 | 57,500 | 104,905 | 47,405 |
| Miscellaneous | - | - | 19,694 | 19,694 |
| Total Revenue | 3,626,846 | 3,626,846 | 2,208,599 | (1,418,247) |
| Expenditures: | | | | |
| Current: | | | | |
| Highways and streets | | | | |
| Development Services | - | - | 6 | (6) |
| Flood Control | 1,439,748 | 1,439,748 | 410,747 | 1,029,001 |
| Capital outlay | 5,176,400 | 5,176,400 | 17,442 | 5,158,958 |
| Total Expenditures | 6,616,148 | 6,616,148 | 428,195 | 6,187,953 |
| Excess (deficiency) of revenues over (under) expenditures | (2,989,302) | (2,989,302) | 1,780,404 | 4,769,706 |
| Net change in fund balance | (2,989,302) | (2,989,302) | 1,780,404 | 4,769,706 |
| Fund balances - beginning (July 1, 2005) | 2,989,302 | 2,989,302 | 4,321,883 | 1,332,581 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 6,102,287 | \$ 6,102,287 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes To Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

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

Note 3 - Expenditures in Excess of Appropriations

For the fiscal year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control), as follows:

| <u>Fund / Department</u> | <u>Amount Over Budget</u> |
|--|-----------------------------------|
| General Fund: | |
| Election Services | \$ 9,577 |
| Constable Precinct #1 | 1,959 |
| Public Defender | 29,723 |
| County Administrator - Channel 77 | 4,356 |
| Superior Court - Adult Probation | 907 |
| Medical Eligibility Program | 80,028 |
| Jail District – General Operations Fund | 1,170,338 |

The majority of these exceeded budgets were caused by unusual and unplanned events. Among the most significant is the Jail District – General Operations Fund which incurred costs for capital outlay for the purchase of a warehouse.

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

Required Supplementary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2006

Public Safety Personnel Retirement System (PSPRS)

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

Corrections Officer Retirement Plan (CORP)

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

Infrastructure Assets

Modified Approach for County’s Paved Roads

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

Yuma County has elected to use the “Modified Approach” as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 533.94 center lane miles (8.56 miles of growth from last fiscal year) of paved roads that the County is responsible to maintain and preserve.

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

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

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

To manage and preserve eligible roads, Yuma County utilizes a Pavement Management System. The County’s Paved 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)

It estimated that the current assessment of eligible roads would be completed in May 2006. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34 accomplished this task. The latest two assessment studies were completed on May 2003, and July 2000.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2006, the County's eligible roads were rated at an OCI of 79.29 on average with the following detailed conditions:

| <u>Condition</u> | <u>% of Street</u> | <u>OCI Range</u> |
|----------------------------------|--------------------|------------------|
| Excellent – Very good | 58.94 % | 100 – 80 |
| Above average - Good | 29.90 % | 80 – 65 |
| Average | 10.95 % | 65 – 40 |
| Below average – Poor | 0.142 % | 40 – 20 |
| Very poor – Needs immediate work | 0.068% | 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 \$808,199 on maintenance for the fiscal year ended June 30, 2006. 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 \$ 1,971,293 for fiscal year end 2007. The decrease of \$990,634 in actual expenditures between fiscal years 2005 and 2006, and the increase of \$1,163,094 in estimated expenses in the 2007 over 2006 are due to our Public Works division using a stockpile of materials to perform maintenance operations which resulted in reduced expenditures for fiscal year 2006. 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 six years is presented below:

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

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Other Supplementary Information

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Supplementary Schedules

Major Funds

| | |
|--|-----|
| General Fund..... | 90 |
| Jail District Debt Service Fund..... | 99 |
| Jail District Capital Projects Fund..... | 100 |
| Capital Projects Sales Tax Fund..... | 101 |
| Capital Improvement Fund..... | 102 |
| Certificates of Participation Fund..... | 103 |

YUMA COUNTY
Balance Sheet
General Fund
June 30, 2006

Exhibit G- 1

| | General 0100 | Self- Insurance 2329 | Total General Fund |
|---|----------------------|----------------------------|--------------------------|
| Assets | | | |
| Cash and cash equivalents | \$ 9,709,210 | \$ 419,747 | \$ 10,128,957 |
| Receivables (net of allowances for uncollectibles): | | | |
| Property taxes | 457,444 | - | 457,444 |
| Accounts | 186,576 | 160 | 186,736 |
| Accrued interest | 581,852 | 1,113 | 582,965 |
| Due from: | | | |
| Other funds | 5,000,981 | 386,379 | 5,387,360 |
| Other governments | 5,177,782 | - | 5,177,782 |
| Prepaid items | 196,490 | - | 196,490 |
| Total Assets | \$ 21,310,335 | \$ 807,399 | \$ 22,117,734 |
| Liabilities and Fund Balances | | | |
| Liabilities: | | | |
| Accounts payable | \$ 797,472 | \$ 148 | \$ 797,620 |
| Accrued payroll and employee benefits | 1,848,975 | 6,422 | 1,855,397 |
| Due to: | | | |
| Other funds | 1,756,329 | - | 1,756,329 |
| Deposit held for others | 36,774 | - | 36,774 |
| Deferred Revenue | 572,727 | - | 572,727 |
| Total Liabilities | \$ 5,012,277 | \$ 6,570 | \$ 5,018,847 |
| Fund balances: | | | |
| Reserved for: | | | |
| Prepaid items | 196,490 | - | 196,490 |
| Unreserved, reported in: | | | |
| General fund | 16,101,568 | 800,829 | 16,902,397 |
| Total fund balances | \$ 16,298,058 | \$ 800,829 | \$ 17,098,887 |
| Total liabilities and fund balances | \$ 21,310,335 | \$ 807,399 | \$ 22,117,734 |

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

June 30, 2006

| | General 0100 | Self- Insurance 2329 | Total General Fund |
|--|----------------------|----------------------------|--------------------------|
| Revenues: | | | |
| Taxes | \$ 33,239,975 | \$ - | \$ 33,239,975 |
| Special assessments | - | - | - |
| Licenses and permits | 1,908,490 | - | 1,908,490 |
| Intergovernmental | 21,402,292 | 386,378 | 21,788,670 |
| Charges for services | 3,248,434 | - | 3,248,434 |
| Fines and forfeits | 1,420,519 | - | 1,420,519 |
| Investment income | 488,736 | 19,500 | 508,236 |
| Rents | 15,269 | - | 15,269 |
| Miscellaneous | 596,381 | 11,690 | 608,071 |
| Total Revenues | 62,320,096 | 417,568 | 62,737,664 |
| Expenditures | | | |
| Current: | | | |
| General government | 30,774,709 | 386,378 | 31,161,087 |
| Public safety | 9,530,366 | - | 9,530,366 |
| Highway and streets | - | - | - |
| Sanitation | 540,687 | - | 540,687 |
| Health | 85,396 | - | 85,396 |
| Welfare | 9,042,303 | - | 9,042,303 |
| Culture and recreation | 117,857 | - | 117,857 |
| Education | 319,128 | - | 319,128 |
| Capital Outlay | 796,676 | - | 796,676 |
| Debt service: | | | |
| Principal retirement | 51,492 | - | 51,492 |
| Interest and fiscal charges | 12,529 | - | 12,529 |
| Total Expenditures | 51,271,143 | 386,378 | 51,657,521 |
| Excess (deficiency) of revenues over (under) expenditures | 11,048,953 | 31,190 | 11,080,143 |
| Other financial sources (uses): | | | |
| Proceeds from sale of capital assets | 4,430 | - | 4,430 |
| Transfers in | 14,337 | - | 14,337 |
| Transfers out | (12,033,359) | - | (12,033,359) |
| Total Other financing sources (uses) | (12,014,592) | - | (12,014,592) |
| Net change in fund balance | (965,639) | 31,190 | (934,449) |
| Fund balances / (deficits), July 1, 2005 | 17,263,697 | 769,639 | 18,033,336 |
| Fund balances / (deficits), June 30, 2006 | \$ 16,298,058 | \$ 800,829 | \$ 17,098,887 |

YUMA COUNTY

Schedule of Revenues, Expenditures, and Changes in Fund Balances

Budget and Actual- General Fund

June 30, 2006

| | Total General Fund | | | |
|--|---------------------------|---------------------|----------------------|----------------------|
| | General Fund | | | 100 |
| | Budgeted Amounts | | Actual | Variance * |
| | Original | Final | Amount | |
| Revenues: | | | | |
| Taxes | \$ 32,492,586 | \$ 32,492,586 | \$ 33,239,975 | \$ 747,389 |
| Special assessments | - | - | - | - |
| Licenses and permits | 2,223,572 | 2,223,572 | 1,908,490 | (315,082) |
| Intergovernmental | 20,564,916 | 20,564,916 | 21,402,292 | 837,376 |
| Charges for services | 2,659,981 | 2,659,981 | 3,248,434 | 588,453 |
| Fines and forfeits | 1,401,031 | 1,401,031 | 1,420,519 | 19,488 |
| Investment income | 102,000 | 102,000 | 488,736 | 386,736 |
| Rents | 15,269 | 15,269 | 15,269 | - |
| Miscellaneous | 343,851 | 348,851 | 596,381 | 247,530 |
| Total Revenues | 59,803,206 | 59,808,206 | 62,320,096 | 2,511,890 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 35,112,202 | 33,190,864 | 30,774,709 | 2,416,155 |
| Public safety | 8,042,265 | 9,864,006 | 9,530,366 | 333,640 |
| Highway and streets | - | - | - | - |
| Sanitation | 517,754 | 599,798 | 540,687 | 59,111 |
| Health | - | 129,370 | 85,396 | 43,974 |
| Welfare | 8,940,977 | 8,966,642 | 9,042,303 | (75,661) |
| Culture and recreation | 125,147 | 128,164 | 117,857 | 10,307 |
| Education | 308,736 | 320,484 | 319,128 | 1,356 |
| Capital Outlay | 685,139 | 712,289 | 796,676 | (84,387) |
| Debt service: | | | | |
| Principal retirement | - | - | 51,492 | (51,492) |
| Interest and fiscal charges | - | - | 12,529 | (12,529) |
| Total Expenditures | 53,732,220 | 53,911,617 | 51,271,143 | 2,640,474 |
| Excess (deficiency) of revenues over (under) expenditures | 6,070,986 | 5,896,589 | 11,048,953 | 5,152,364 |
| Other financial sources (uses): | | | | |
| Proceeds from sale of capital assets | - | - | 4,430 | 4,430 |
| Transfers in | 10,300 | 10,300 | 14,337 | 4,037 |
| Transfers out | (11,746,573) | (12,120,628) | (12,033,359) | 87,269 |
| Total Other financing sources (uses) | (11,736,273) | (12,110,328) | (12,014,592) | 95,736 |
| Net change in fund balance | (5,665,287) | (6,213,739) | (965,639) | 5,248,100 |
| Fund balances / (deficits), July 1, 2005 | 5,665,287 | 6,213,739 | 17,263,697 | 11,049,958 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ - | \$ 16,298,058 | \$ 16,298,058 |

* Variance = Positive / (Negative)

| Total General Fund | | | | | | | | | |
|---------------------------|-----------------|-------------------|--------|-------------------|---------------------|---------------------|----------------------|--------|----------------------|
| Self- Insurance | | | | 2329 | Total General Fund | | | | |
| Budgeted Amounts | | Actual | | Variance * | Budgeted Amounts | | Actual | | Variance * |
| Original | Final | Amount | Amount | | Original | Final | Amount | Amount | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 32,492,586 | \$ 32,492,586 | \$ 33,239,975 | \$ - | \$ 747,389 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 2,223,572 | 2,223,572 | 1,908,490 | - | (315,082) |
| 797,467 | 797,467 | 386,378 | - | (411,089) | 21,362,383 | 21,362,383 | 21,788,670 | - | 426,287 |
| - | - | - | - | - | 2,659,981 | 2,659,981 | 3,248,434 | - | 588,453 |
| - | - | - | - | - | 1,401,031 | 1,401,031 | 1,420,519 | - | 19,488 |
| 2,000 | 2,000 | 19,500 | - | 17,500 | 104,000 | 104,000 | 508,236 | - | 404,236 |
| - | - | - | - | - | 15,269 | 15,269 | 15,269 | - | - |
| - | - | 11,690 | - | 11,690 | 343,851 | 348,851 | 608,071 | - | 259,220 |
| 799,467 | 799,467 | 417,568 | - | (381,899) | 60,602,673 | 60,607,673 | 62,737,664 | - | 2,129,991 |
| 817,979 | 817,979 | 386,378 | - | 431,601 | 35,930,181 | 34,008,843 | 31,161,087 | - | 2,847,756 |
| - | - | - | - | - | 8,042,265 | 9,864,006 | 9,530,366 | - | 333,640 |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | 517,754 | 599,798 | 540,687 | - | 59,111 |
| - | - | - | - | - | - | 129,370 | 85,396 | - | 43,974 |
| - | - | - | - | - | 8,940,977 | 8,966,642 | 9,042,303 | - | (75,661) |
| - | - | - | - | - | 125,147 | 128,164 | 117,857 | - | 10,307 |
| - | - | - | - | - | 308,736 | 320,484 | 319,128 | - | 1,356 |
| - | - | - | - | - | 685,139 | 712,289 | 796,676 | - | (84,387) |
| - | - | - | - | - | - | - | 51,492 | - | (51,492) |
| - | - | - | - | - | - | - | 12,529 | - | (12,529) |
| 817,979 | 817,979 | 386,378 | - | 431,601 | 54,550,199 | 54,729,596 | 51,657,521 | - | 3,072,075 |
| (18,512) | (18,512) | 31,190 | - | 49,702 | 6,052,474 | 5,878,077 | 11,080,143 | - | 5,202,066 |
| - | - | - | - | - | - | - | 4,430 | - | 4,430 |
| - | - | - | - | - | 10,300 | 10,300 | 14,337 | - | 4,037 |
| - | - | - | - | - | (11,746,573) | (12,120,628) | (12,033,359) | - | 87,269 |
| - | - | - | - | - | (11,736,273) | (12,110,328) | (12,014,592) | - | 95,736 |
| (18,512) | (18,512) | 31,190 | - | 49,702 | (5,683,799) | (6,232,251) | (934,449) | - | 5,297,802 |
| 18,512 | 18,512 | 769,639 | - | 751,127 | 5,683,799 | 6,232,251 | 18,033,336 | - | 11,801,085 |
| \$ - | \$ - | \$ 800,829 | - | \$ 800,829 | \$ - | \$ - | \$ 17,098,887 | - | \$ 17,098,887 |

Schedule of Revenues by Category

Budget and Actual- General Fund

June 30, 2006

| Description by Category | General Fund | | 0100 | Variance * |
|-----------------------------------|-------------------|-------------------|-------------------|------------------|
| | Budgeted Amounts | | Actual | |
| | Original | Final | Amount | |
| Property Taxes | \$ 15,255,853 | \$ 15,255,853 | \$ 16,046,791 | \$ 790,938 |
| Interest On Delinquent Taxes | 627,997 | 627,997 | 639,367 | 11,370 |
| Interest Paid On Refund | - | - | (10,756) | (10,756) |
| Penalties On Delinquent Taxes | - | - | 46,361 | 46,361 |
| Auto Lieu Tax | 4,647,051 | 4,647,051 | 4,449,474 | (197,577) |
| County Sales Tax | 11,817,930 | 11,817,930 | 11,883,146 | 65,216 |
| Franchise Tax | 143,755 | 143,755 | 185,592 | 41,837 |
| Total Taxes | 32,492,586 | 32,492,586 | 33,239,975 | 747,389 |
| Business Licenses | 1,272 | 1,272 | 1,880 | 608 |
| Building Permits | 1,400,000 | 1,400,000 | 1,153,857 | (246,143) |
| Plumbing Permits | 180,000 | 180,000 | 122,792 | (57,208) |
| Electrical Permits | 240,000 | 240,000 | 183,705 | (56,295) |
| Mechanical Permits | 85,000 | 85,000 | 69,476 | (15,524) |
| Sign Permits | 2,300 | 2,300 | 2,327 | 27 |
| Health Department Permits | 5,000 | 5,000 | 7,775 | 2,775 |
| Environmental Health Permits | 220,000 | 220,000 | 273,577 | 53,577 |
| Mobile Home Permits | 55,000 | 55,000 | 62,358 | 7,358 |
| Planning Variance Permits | 15,000 | 15,000 | 13,950 | (1,050) |
| Special Use Permits | 20,000 | 20,000 | 16,793 | (3,207) |
| Total Licenses and permits | 2,223,572 | 2,223,572 | 1,908,490 | (315,082) |
| Federal Grants | 69,586 | 69,586 | 63,446 | (6,140) |
| Federal Payments In Lieu Of Taxes | 1,870,691 | 1,870,691 | 1,944,685 | 73,994 |
| Federal Payments In Lieu Of Taxes | 664,752 | 664,752 | 278,598 | (386,154) |
| Agency Reimbursements | 48,700 | 48,700 | 33,180 | (15,520) |
| State Grants | 214,304 | 214,304 | 192,894 | (21,410) |
| State Reimbursement | - | - | 20,565 | 20,565 |
| State Shared Sales Tax | 17,124,348 | 17,124,348 | 18,265,508 | 1,141,160 |
| State Shared Liquor Licenses | 22,500 | 22,500 | 19,334 | (3,166) |
| State Lottery | 550,035 | 550,035 | 550,035 | - |
| State Shared Revenue | - | - | 33,947 | 33,947 |
| Other Shared Revenue | - | - | 100 | 100 |
| Total Intergovernmental | 20,564,916 | 20,564,916 | 21,402,292 | 837,376 |

YUMA COUNTY
Schedule of Revenues by Category
Budget and Actual- General Fund
June 30, 2006

Exhibit G- 4
(Continued)

| Description by Category | General Fund | | 0100 | Variance * |
|-----------------------------------|------------------|------------------|------------------|----------------|
| | Budgeted Amounts | | Actual | |
| | Original | Final | Amount | |
| Plan Check Fees | 440,000 | 440,000 | 574,059 | 134,059 |
| Legal Services/Attorney'S Fees | 242,718 | 242,718 | 289,703 | 46,985 |
| Modifications (P&Z) | 2,500 | 2,500 | 13,200 | 10,700 |
| Zoning Application Fees | 45,000 | 45,000 | 68,765 | 23,765 |
| Subdivision Fees | 48,000 | 48,000 | 44,665 | (3,335) |
| Recording Fees | 481,664 | 481,664 | 669,481 | 187,817 |
| Reinspection Fees | 18,000 | 18,000 | 28,342 | 10,342 |
| Temporary Use Permit | 1,200 | 1,200 | 3,486 | 2,286 |
| Planning & Zoning Books & Maps | 1,500 | 1,500 | 2,652 | 1,152 |
| Treasurer'S Office Fees | 10,600 | 10,600 | 13,264 | 2,664 |
| Public Fiduciary Fees & Charges | 37,100 | 37,100 | 59,160 | 22,060 |
| Assessor'S Office Fees | 5,300 | 5,300 | 6,057 | 757 |
| Payroll Garnishment Fees | 3,000 | 3,000 | 3,458 | 458 |
| Special District Charges | 177,353 | 177,353 | 96,350 | (81,003) |
| Indirect Cost Revenue | 1,050,575 | 1,050,575 | 1,250,511 | 199,936 |
| Sheriff Fees | 29,680 | 29,680 | 27,943 | (1,737) |
| Sheriff Fingerprint/Copy Fees | 6,890 | 6,890 | 7,450 | 560 |
| Correctional Housing - Juvenile | 46,301 | 46,301 | 87,291 | 40,990 |
| Tipping Fees | 12,600 | 12,600 | - | (12,600) |
| Medical Services Fees | - | - | 2,597 | 2,597 |
| Total Charges for services | 2,659,981 | 2,659,981 | 3,248,434 | 588,453 |
| Superior Court Fines | 231,217 | 231,217 | 225,739 | (5,478) |
| Constable Fines | 34,750 | 34,750 | 41,435 | 6,685 |
| Justice Court #1 Fines | 617,518 | 617,518 | 692,702 | 75,184 |
| Justice Court #2 Fines | 123,642 | 123,642 | 120,913 | (2,729) |
| Justice Court #3 Fines | 230,140 | 230,140 | 204,384 | (25,756) |
| House Arrest Fees | 31,929 | 31,929 | 24,125 | (7,804) |
| Juvenile Court Fines & Fees | 69,707 | 69,707 | 77,985 | 8,278 |
| Work Furlough Fees | 31,658 | 31,658 | 17,246 | (14,412) |
| Zoning Violation Fines | 4,000 | 4,000 | 3,660 | (340) |
| Other Fines | 26,470 | 26,470 | 12,330 | (14,140) |
| Total Fines and forfeits | 1,401,031 | 1,401,031 | 1,420,519 | 19,488 |
| Interest On Investments | 102,000 | 102,000 | 488,736 | 386,736 |
| Total Investment income | 102,000 | 102,000 | 488,736 | 386,736 |
| Rent General | 6,001 | 6,001 | 6,001 | - |
| Rent Housing Property | 9,268 | 9,268 | 9,268 | - |
| Total Rents | 15,269 | 15,269 | 15,269 | - |
| Maps & Books | 400 | 400 | 247 | (153) |
| Flood Control Maps & Books | 50 | 50 | - | (50) |
| Vending Machine Proceeds | 20,079 | 20,079 | 17,045 | (3,034) |
| Telephone Revenue | 5,040 | 5,040 | 2,200 | (2,840) |
| Bad Check Fees | 3,130 | 3,130 | 2,689 | (441) |
| Elections Deposits | 246,214 | 246,214 | 216,946 | (29,268) |

YUMA COUNTY
Schedule of Revenues by Category
Budget and Actual- General Fund
June 30, 2006

Exhibit G- 4
(Continued)

| Description by Category | General Fund | | 0100 | Variance * |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------|
| | Budgeted Amounts | | Actual | |
| | Original | Final | Amount | |
| Void/Stale Dated Revenue | 5,250 | 5,250 | 9,784 | 4,534 |
| Restitution & Other Payments | 1,935 | 1,935 | 9,919 | 7,984 |
| Sale Of Auction Items | 30,400 | 30,400 | 34,848 | 4,448 |
| Cash Over/Short | - | - | (45) | (45) |
| Miscellaneous Revenues | 31,353 | 31,353 | 297,748 | 266,395 |
| Contributions From Public Enterprises | - | 5,000 | - | (5,000) |
| Contributions From Private Sources | - | - | 5,000 | 5,000 |
| Total Miscellaneous | 343,851 | 348,851 | 596,381 | 247,530 |
| Total General Fund Revenue | \$ 59,803,206 | \$ 59,808,206 | \$ 62,320,096 | \$ 2,511,890 |

YUMA COUNTY
Schedule of Revenues by Category
Budget and Actual- Self- Insurance
June 30, 2006

Exhibit G- 4
(Concluded)

| Description by Category | Self-Insurance | | 2329 | Variance * |
|---|-------------------|-------------------|-------------------|---------------------|
| | Budgeted Amounts | | Actual | |
| | Original | Final | Amount | |
| Agency Reimbursements | \$ 797,467 | \$ 797,467 | \$ 386,378 | \$ (411,089) |
| Total Intergovernmental | 797,467 | 797,467 | 386,378 | (411,089) |
| Interest On Investments | 2,000 | 2,000 | 19,500 | 17,500 |
| Total Investment income | 2,000 | 2,000 | 19,500 | 17,500 |
| Miscellaneous Revenues | - | - | 11,690 | 11,690 |
| Total Miscellaneous | - | - | 11,690 | 11,690 |
| Total Self- Insurance Fund Revenue | \$ 799,467 | \$ 799,467 | \$ 417,568 | \$ (381,899) |

* Variance = Positive / (Negative)

YUMA COUNTY
Schedule of Expenditures by Category
Budget and Actual- General Fund
June 30, 2006

Exhibit G- 5

| Department / Agency | General Fund | | 0100 | | Total Agency Expenditure | Variance * |
|--|-------------------|-------------------|-------------------|----------------|--------------------------|------------------|
| | Budgeted Amounts | | Actual Amounts | | | |
| | Original | Final | Current | Capital Outlay | | |
| County Administrator | \$ 876,414 | \$ 922,709 | \$ 915,261 | \$ - | \$ 915,261 | \$ 7,448 |
| Board Of Supervisors | 402,384 | 402,384 | 391,039 | - | 391,039 | 11,345 |
| Treasurer | 632,456 | 649,911 | 596,905 | - | 596,905 | 53,006 |
| Assessor | 1,535,297 | 1,593,055 | 1,486,520 | 13,657 | 1,500,177 | 92,878 |
| Recorder | 496,909 | 494,270 | 482,759 | - | 482,759 | 11,511 |
| Election Services | 426,329 | 449,273 | 458,850 | - | 458,850 | (9,577) |
| Attorney - Civil Division | 739,960 | 781,772 | 734,346 | - | 734,346 | 47,426 |
| Attorney - Criminal Div | 2,086,939 | 2,241,080 | 2,211,739 | - | 2,211,739 | 29,341 |
| Clerk Of Superior Court | 1,564,134 | 1,635,379 | 1,607,849 | 25,000 | 1,632,849 | 2,530 |
| Superior Court | 1,945,592 | 2,042,653 | 2,027,461 | 3,846 | 2,031,307 | 11,346 |
| Superior Court - Security | 437,987 | 443,721 | 443,445 | - | 443,445 | 276 |
| Superior Court - Collections | 163,041 | 167,142 | 166,035 | - | 166,035 | 1,107 |
| Court Trial Services | 620,598 | 766,423 | 737,656 | - | 737,656 | 28,767 |
| Superior Court - Conflict Administrator | 1,083,704 | 1,604,658 | 1,568,378 | - | 1,568,378 | 36,280 |
| Justice Court #1 | 801,184 | 856,068 | 855,167 | - | 855,167 | 901 |
| Justice Court #2 | 209,876 | 219,242 | 218,512 | - | 218,512 | 730 |
| Justice Court #3 | 265,998 | 273,506 | 270,880 | - | 270,880 | 2,626 |
| Constable Precinct #1 | 168,404 | 175,235 | 177,194 | - | 177,194 | (1,959) |
| Constable Precinct #2 | 743 | 743 | 586 | - | 586 | 157 |
| Constable Precinct #3 | 743 | 743 | 495 | - | 495 | 248 |
| Attorney - Victim Services | 236,668 | 257,942 | 226,426 | 7,571 | 233,997 | 23,945 |
| Public Defender | 1,387,590 | 1,131,699 | 1,161,422 | - | 1,161,422 | (29,723) |
| General Government | 4,409,143 | 2,600,903 | 1,718,824 | - | 1,718,824 | 882,079 |
| County Administrator - Channel 77 | 131,779 | 133,996 | 138,352 | - | 138,352 | (4,356) |
| Juvenile Justice Center - Administration | 1,306,574 | 1,294,232 | 1,221,245 | 45,281 | 1,266,526 | 27,706 |
| Juvenile Justice Center - Detention | 2,335,038 | 2,360,551 | 2,317,732 | 29,477 | 2,347,209 | 13,342 |
| Financial Services | 1,186,786 | 1,233,468 | 1,152,850 | 10,795 | 1,163,645 | 69,823 |
| Legal Defender | 823,801 | 666,882 | 663,181 | - | 663,181 | 3,701 |
| Human Resources | 650,536 | 703,152 | 583,475 | - | 583,475 | 119,677 |
| General Services | 1,481,897 | 1,791,384 | 1,710,868 | 17,823 | 1,728,691 | 62,693 |
| Parking Structure | 19,500 | 19,500 | 16,153 | - | 16,153 | 3,347 |
| Information Technology Services | 2,784,796 | 2,858,485 | 2,257,324 | 35,437 | 2,292,761 | 565,724 |
| Development Services | 3,784,148 | 625,114 | 531,076 | 16,344 | 547,420 | 77,694 |
| Geographical Information Systems | - | 328,409 | 299,971 | 18,025 | 317,996 | 10,413 |
| Planning And Zoning | - | 1,399,371 | 1,129,917 | 78,898 | 1,208,815 | 190,556 |
| Superior Court - Adult Probation - Pretr | 306,596 | 311,558 | 294,816 | 13,080 | 307,896 | 3,662 |
| Emergency Services | 139,257 | - | - | - | - | - |
| Public Fiduciary | - | - | - | - | - | - |
| Total General government | 35,442,801 | 33,436,613 | 30,774,709 | 315,234 | 31,089,943 | 2,346,670 |
| Juvenile Justice Center - Detention | - | - | - | - | - | - |
| Building Safety | - | 1,501,822 | 1,345,767 | 81,304 | 1,427,071 | 74,751 |
| Superior Court - Adult Probation | 1,383,732 | 1,397,426 | 1,398,333 | - | 1,398,333 | (907) |
| Adlt Prob-Graffiti Abate | 68,796 | 68,796 | 46,361 | 22,148 | 68,509 | 287 |
| Sheriff - Administration | 6,776,895 | 7,043,249 | 6,521,171 | 348,951 | 6,870,122 | 173,127 |
| Sheriff - Boat Patrol | 143,382 | 149,996 | 111,333 | - | 111,333 | 38,663 |
| Emergency Services | - | 139,257 | 107,401 | 24,039 | 131,440 | 7,817 |
| Total Public safety | 8,372,805 | 10,300,546 | 9,530,366 | 476,442 | 10,006,808 | 293,738 |
| Public Works - Solid Waste Operations | 541,754 | 623,798 | 604,708 | 5,000 | 609,708 | 14,090 |
| Total Sanitation | 541,754 | 623,798 | 604,708 | 5,000 | 609,708 | 14,090 |

YUMA COUNTY
 Schedule of Expenditures by Category
 Budget and Actual- General Fund
 June 30, 2006

Exhibit G- 5
 (Continued)

| Department / Agency | General Fund | | | | Total Agency Expenditure | Variance * |
|-------------------------------------|-------------------|-------------------|-------------------|----------------|--------------------------|------------------|
| | Budgeted Amounts | | Actual Amounts | | | |
| | Original | Final | Current | Capital Outlay | | |
| Environmental Programs | - | 129,370 | 85,396 | - | 85,396 | 43,974 |
| Total Health | - | 129,370 | 85,396 | - | 85,396 | 43,974 |
| Health - Grants | - | - | - | - | - | - |
| Medical Eligibility Prog | 8,551,795 | 8,554,145 | 8,634,173 | - | 8,634,173 | (80,028) |
| Public Fiduciary | 389,182 | 418,497 | 408,130 | - | 408,130 | 10,367 |
| Total Welfare | 8,940,977 | 8,972,642 | 9,042,303 | - | 9,042,303 | (69,661) |
| Public Works - Parks | 125,147 | 128,164 | 117,857 | - | 117,857 | 10,307 |
| Total Culture and recreation | 125,147 | 128,164 | 117,857 | - | 117,857 | 10,307 |
| School Superintendent | 308,736 | 320,484 | 319,128 | - | 319,128 | 1,356 |
| Total Education | 308,736 | 320,484 | 319,128 | - | 319,128 | 1,356 |
| Total General Fund | 53,732,220 | 53,911,617 | 50,474,467 | 796,676 | 51,271,143 | 2,640,474 |

YUMA COUNTY
 Schedule of Expenditures by Category
 Budget and Actual- Self- Insurance
 June 30, 2006

Exhibit G- 5
 (Concluded)

| Department / Agency | Self- Insurance | | | | Total Agency Expenditure | Variance * |
|-----------------------------------|-------------------|-------------------|-------------------|----------------|--------------------------|------------------|
| | Budgeted Amounts | | Actual Amounts | | | |
| | Original | Final | Current | Capital Outlay | | |
| Self- Insurances | 817,979 | 817,979 | 386,378 | - | 386,378 | 431,601 |
| General government | 817,979 | 817,979 | 386,378 | - | 386,378 | 431,601 |
| Total Self- Insurance Fund | 817,979 | 817,979 | 386,378 | - | 386,378 | 431,601 |
| Grand Total General Fund | 54,550,199 | 54,729,596 | 50,860,845 | 796,676 | 51,657,521 | 3,072,075 |

* Variance = Positive / (Negative)

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - Debt Service Fund

Year Ended June 30, 2006

| | Jail District - Debt Service | | | 3500 |
|--|------------------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ 56 | \$ 56 |
| Investment income | 150,000 | 150,000 | 230,793 | 80,793 |
| Miscellaneous | - | - | 52 | 52 |
| Total Revenue | 150,000 | 150,000 | 230,901 | 80,901 |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Sheriff - Detention | 9,200 | 9,200 | 7,941 | 1,259 |
| Debt service | | | | |
| Principal retirement | 1,330,000 | 1,330,000 | 1,330,000 | - |
| Interest and fiscal charges | 566,255 | 566,255 | 566,256 | (1) |
| Total Expenditures | 1,905,455 | 1,905,455 | 1,904,197 | 1,258 |
| Excess (deficiency) of revenues over (under) expenditures | (1,755,455) | (1,755,455) | (1,673,296) | 82,159 |
| Other financial sources (uses): | | | | |
| Transfers in | 1,905,455 | 1,905,455 | 1,822,792 | (82,663) |
| Total other financing sources (uses) | 1,905,455 | 1,905,455 | 1,822,792 | (82,663) |
| Net change in fund balance | 150,000 | 150,000 | 149,496 | (504) |
| Fund balances - beginning (July 1, 2005) | (150,000) | (150,000) | 2,069,370 | 2,219,370 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 2,218,866 | \$ 2,218,866 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - Capital Projects Fund

Year Ended June 30, 2006

| | Jail District - Capital Projects | | | 4403 |
|--|----------------------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Investment income | \$ 75,000 | \$ 75,000 | \$ 175,575 | \$ 100,575 |
| Miscellaneous | - | - | 10,697 | 10,697 |
| Total Revenue | 75,000 | 75,000 | 186,272 | 111,272 |
| Expenditures: | | | | |
| Capital outlay | 4,719,419 | 4,719,419 | 226,613 | 4,492,806 |
| Total Expenditures | 4,719,419 | 4,719,419 | 226,613 | 4,492,806 |
| Excess (deficiency) of revenues over (under) expenditures | (4,644,419) | (4,644,419) | (40,341) | 4,604,078 |
| Other financial sources (uses): | | | | |
| Transfers in | 1,500,000 | 1,500,000 | 1,500,000 | - |
| Total other financing sources (uses) | 1,500,000 | 1,500,000 | 1,500,000 | - |
| Net change in fund balance | (3,144,419) | (3,144,419) | 1,459,659 | 4,604,078 |
| Fund balances - beginning (July 1, 2005) | 3,144,419 | 3,144,419 | 5,506,752 | 2,362,333 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 6,966,411 | \$ 6,966,411 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Capital Projects Sales Tax Fund

Year Ended June 30, 2006

| | Capital Projects Sales Tax | | | 4402 |
|--|----------------------------|---------------------|----------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 11,817,930 | \$ 11,817,930 | \$ 11,826,904 | \$ 8,974 |
| Investment income | 320,000 | 320,000 | 628,015 | 308,015 |
| Miscellaneous | - | - | 69,198 | 69,198 |
| Total Revenue | 12,137,930 | 12,137,930 | 12,524,117 | 386,187 |
| Expenditures: | | | | |
| Total Expenditures | - | - | - | - |
| Excess (deficiency) of revenues over (under) expenditures | 12,137,930 | 12,137,930 | 12,524,117 | 386,187 |
| Other financial sources (uses): | | | | |
| Transfers out | (13,756,126) | (13,756,126) | (4,201,441) | 9,554,685 |
| Total other financing sources (uses) | (13,756,126) | (13,756,126) | (4,201,441) | 9,554,685 |
| Net change in fund balance | (1,618,196) | (1,618,196) | 8,322,676 | 9,940,872 |
| Fund balances - beginning (July 1, 2005) | 1,618,196 | 1,618,196 | 17,551,564 | 15,933,368 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 25,874,240 | \$ 25,874,240 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Capital Improvement Fund

Year Ended June 30, 2006

| | Capital Improvements | | | 4407 |
|--|----------------------|---------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Investment income | \$ - | \$ - | \$ 37,922 | \$ 37,922 |
| Miscellaneous | - | - | 62,134 | 62,134 |
| Total Revenue | - | - | 100,056 | 100,056 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | | | | |
| General Government | - | - | 108,770 | (108,770) |
| General Services | - | - | 226,657 | (226,657) |
| Information Technology Services | - | - | 749,291 | (749,291) |
| Development Services | - | - | 193,507 | (193,507) |
| Sheriff - Administration | - | - | 11,246 | (11,246) |
| Capital outlay | | | | |
| General Government | 2,964,450 | 2,718,950 | 454,593 | 2,264,357 |
| General Services | 4,925,000 | 4,925,000 | 2,813,973 | 2,111,027 |
| Information Technology Services | 1,750,400 | 1,750,400 | 156,756 | 1,593,644 |
| Sheriff - Administration | 438,624 | 723,984 | 692,315 | 31,669 |
| Development Services | 8,700,000 | 8,769,537 | 194,277 | 8,575,260 |
| Total Expenditures | 18,778,474 | 18,887,871 | 5,601,385 | 13,286,486 |
| Excess (deficiency) of revenues over (under) expenditures | (18,778,474) | (18,887,871) | (5,501,329) | 13,386,542 |
| Other financial sources (uses): | | | | |
| Transfers in | 16,771,784 | 16,841,393 | 7,286,636 | (9,554,757) |
| Total other financing sources (uses) | 16,771,784 | 16,841,393 | 7,286,636 | (9,554,757) |
| Net change in fund balance | (2,006,690) | (2,046,478) | 1,785,307 | 3,831,785 |
| Fund balances - beginning (July 1, 2005) | 2,006,690 | 2,046,478 | 1,174,941 | (871,537) |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 2,960,248 | \$ 2,960,248 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Certificates of Participation Fund

Year Ended June 30, 2006

| | Certificates of Participation | | | 3503 |
|--|-------------------------------|--------------------|---------------------|---------------------------------|
| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget * |
| | Original | Final | | |
| Revenues: | | | | |
| Investment income | \$ - | \$ 29,060 | \$ 114,564 | \$ 85,504 |
| Miscellaneous | - | - | 12,752 | 12,752 |
| Total Revenue | - | 29,060 | 127,316 | 98,256 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | | | | |
| Juvenile Justice Center - Detention | - | - | 3,159 | (3,159) |
| Juvenile Ct/Admin Facility | 2,500 | 2,500 | 4,000 | (1,500) |
| Superior Court - Adult Probation | 2,310 | 2,310 | 2,310 | - |
| Health | | | | |
| Health - Grants | 1,500 | 1,500 | - | 1,500 |
| Debt service | | | | |
| Principal retirement | 700,000 | 700,000 | 700,000 | - |
| Interest and fiscal charges | 919,918 | 919,918 | 919,918 | - |
| Total Expenditures | 1,626,228 | 1,626,228 | 1,629,387 | (3,159) |
| Excess (deficiency) of revenues over (under) expenditures | (1,626,228) | (1,597,168) | (1,502,071) | 95,097 |
| Other financial sources (uses): | | | | |
| Transfers in | 1,626,228 | 1,626,228 | 1,626,229 | 1 |
| Total other financing sources (uses) | 1,626,228 | 1,626,228 | 1,626,229 | 1 |
| Net change in fund balance | - | 29,060 | 124,158 | 95,098 |
| Fund balances - beginning (July 1, 2005) | - | (29,060) | 3,124,838 | 3,153,898 |
| Fund balances - ending (June 30, 2006) | \$ - | \$ - | \$ 3,248,996 | \$ 3,248,996 |

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

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Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

| | |
|-----------------------------|-----|
| Special Revenue Funds | 108 |
| Debt Service Funds | 124 |
| Capital Project Funds | 126 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Adult Probation | | | | |
|---|---------------------------------------|---------------------------------|--------------------------------|------------------------------|----------------------------------|
| | Adult Probation Drug Grant 2228 | Community Punishment 2229 | Intensive Probation 2230 | Probation Subsidy 2231 | State Aid Enhancement 2288 |
| Assets | | | | | |
| Cash and cash equivalents | \$ 12,703 | \$ 81,783 | \$ - | \$ 7,342 | \$ - |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | - | 352 | - | - | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 9 | 162 | 87 | 1 | 58 |
| Other | - | - | - | - | - |
| Due from: | | | | | |
| Other funds | 1,158 | 185 | 490,808 | 75,405 | 391,153 |
| Other governments | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Prepaid items | - | - | 250 | 630 | - |
| Total Assets | \$ 13,870 | \$ 82,482 | \$ 491,145 | \$ 83,378 | \$ 391,211 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 2,751 | \$ 7,025 | \$ 10,282 | \$ 619 | \$ - |
| Accrued payroll and employee benefits | 2,306 | - | 46,911 | - | 44,136 |
| Due to: | | | | | |
| Other funds | 5,802 | 8,589 | 365,173 | 48,369 | 319,688 |
| Other governments | 632 | 11,548 | - | - | - |
| Deposits held for others | - | - | - | - | - |
| Retainage payable | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Total Liabilities | \$ 11,491 | \$ 27,162 | \$ 422,366 | \$ 48,988 | \$ 363,824 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | - | - | 250 | 630 | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 2,379 | 55,320 | 68,529 | 33,760 | 27,387 |
| Total fund balances | \$ 2,379 | \$ 55,320 | \$ 68,779 | \$ 34,390 | \$ 27,387 |
| Total liabilities and fund balances | \$ 13,870 | \$ 82,482 | \$ 491,145 | \$ 83,378 | \$ 391,211 |

| Drug Treatment & Education 2309 | Drug Court Planning 2310 | Adult Probation | | | Assessor Property Information 2202 | Attorney | |
|---------------------------------------|--------------------------------|--|----------------------------|----------------------------|---|----------------------------------|------------------------------------|
| | | Intensive Prob SupCrt / JCE 2321 | Extra Probation 2322 | Interstate Comp 2323 | | Atty Drug Enforcement 2207 | Crime Victim Comp Grant 2209 |
| \$ 18,030 | \$ 1,270 | \$ 312,740 | \$ 192,191 | \$ 12,247 | \$ 582,118 | \$ - | \$ 70,625 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 45 | 2 | 494 | 412 | 25 | 1,255 | 1 | 198 |
| - | - | - | - | - | - | - | - |
| 33,050 | 3,964 | 87,748 | 396 | 3,611 | 3,620 | 7,885 | 3,105 |
| - | - | - | - | - | - | 45,461 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 454 | - | - | - | - |
| \$ 51,125 | \$ 5,236 | \$ 400,982 | \$ 193,453 | \$ 15,883 | \$ 586,993 | \$ 53,347 | \$ 73,928 |
| \$ - | \$ 290 | \$ - | \$ 9,018 | \$ - | \$ 582 | \$ - | \$ - |
| 4,110 | - | - | - | - | - | - | - |
| 33,049 | 3,563 | 365,225 | 3,997 | 3,611 | 24 | 82,227 | 18,084 |
| 2,107 | - | 31,025 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| \$ 39,266 | \$ 3,853 | \$ 396,250 | \$ 13,015 | \$ 3,611 | \$ 606 | \$ 82,227 | \$ 18,084 |
| - | - | - | 454 | - | - | - | - |
| 11,859 | 1,383 | 4,732 | 179,984 | 12,272 | 586,387 | (28,880) | 55,844 |
| \$ 11,859 | \$ 1,383 | \$ 4,732 | \$ 180,438 | \$ 12,272 | \$ 586,387 | \$ (28,880) | \$ 55,844 |
| \$ 51,125 | \$ 5,236 | \$ 400,982 | \$ 193,453 | \$ 15,883 | \$ 586,993 | \$ 53,347 | \$ 73,928 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Attorney | | | | |
|---|----------------------------|--------------------------------------|---------------------------|------------------------------|-------------------------------|
| | Witness Program 2210 | Federal Victim Comp Grant 2223 | Bad Check Fund 2225 | HIDTA Grant (SBA) 2227 | Anti- Racketeering 2235 |
| Assets | | | | | |
| Cash and cash equivalents | \$ 32,927 | \$ 51,961 | \$ 32,432 | \$ - | \$ 165,222 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 105 | 86 | 87 | - | 338 |
| Other | - | - | - | - | - |
| Due from: | | | | | |
| Other funds | 4,208 | - | 101 | - | 12,732 |
| Other governments | 13,465 | - | - | 22,732 | - |
| Inventory | - | - | - | - | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | \$ 50,705 | \$ 52,047 | \$ 32,620 | \$ 22,732 | \$ 178,292 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ (2,209) | \$ - | \$ 154 |
| Accrued payroll and employee benefits | - | - | - | - | - |
| Due to: | | | | | |
| Other funds | 12,604 | - | 1,443 | 88,003 | - |
| Other governments | 9,589 | - | - | - | - |
| Deposits held for others | - | - | - | - | - |
| Retainage payable | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Total Liabilities | \$ 22,193 | \$ - | \$ (766) | \$ 88,003 | \$ 154 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | - | - | - | - | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 28,512 | 52,047 | 33,386 | (65,271) | 178,138 |
| Total fund balances | \$ 28,512 | \$ 52,047 | \$ 33,386 | \$ (65,271) | \$ 178,138 |
| Total liabilities and fund balances | \$ 50,705 | \$ 52,047 | \$ 32,620 | \$ 22,732 | \$ 178,292 |

| Attorney | | | | | | | |
|--------------------------------------|---------------------------------------|--|-----------------------------------|----------------------------------|--|------------------------------|----------------------------------|
| Fed Revenue Asset Sharing 2277 | Fed Justice Rico Operation 2279 | Federal Justice Asset Sharing 2280 | ACJC Domestic Violence 2284 | Anti-Gang Enforcement 2285 | Crime Prosecution Enhancement 2290 | Governor's Action 2297 | Community Prosecution 2298 |
| \$ 15,132 | \$ - | \$ 3,271 | \$ - | \$ 360 | \$ 5,890 | \$ 21 | \$ 124 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 40 | - | 2 | - | 2 | 19 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | 1,137 | 876 | 1 | - | - |
| - | - | - | 3,965 | - | 32,978 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| \$ 15,172 | \$ - | \$ 3,273 | \$ 5,102 | \$ 1,238 | \$ 38,888 | \$ 21 | \$ 124 |
| \$ 1,292 | \$ - | \$ (40) | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | 5,719 | - | - |
| 82 | 7 | - | 5,010 | 943 | - | 58 | 119 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| \$ 1,374 | \$ 7 | \$ (40) | \$ 5,010 | \$ 943 | \$ 5,719 | \$ 58 | \$ 119 |
| - | - | - | - | - | - | - | - |
| 13,798 | (7) | 3,313 | 92 | 295 | 33,169 | (37) | 5 |
| \$ 13,798 | \$ (7) | \$ 3,313 | \$ 92 | \$ 295 | \$ 33,169 | \$ (37) | \$ 5 |
| \$ 15,172 | \$ - | \$ 3,273 | \$ 5,102 | \$ 1,238 | \$ 38,888 | \$ 21 | \$ 124 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Clerk of Superior Court | | | | |
|---|------------------------------------|------------------------------------|-------------------------------------|-------------------------|--------------------------------------|
| | Victim Serv Restitution 2330 | Expedited Child Support 2213 | Child Support Automation 2214 | Clerk's Fund 2216 | Spousal Maint Enforcement 2218 |
| Assets | | | | | |
| Cash and cash equivalents | \$ 43,157 | \$ 20,231 | \$ 1,952 | \$ 83,466 | \$ 20,607 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 85 | 48 | 4 | 183 | 43 |
| Other | - | - | - | - | - |
| Due from: | | | | | |
| Other funds | - | 1,701 | - | - | 815 |
| Other governments | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Prepaid items | - | - | - | 1,665 | - |
| Total Assets | \$ 43,242 | \$ 21,980 | \$ 1,956 | \$ 85,314 | \$ 21,465 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ 241 | \$ - | \$ - |
| Accrued payroll and employee benefits | - | 493 | - | 1,331 | - |
| Due to: | | | | | |
| Other funds | - | 1,701 | - | 202 | 815 |
| Other governments | - | - | - | - | - |
| Deposits held for others | - | - | - | - | - |
| Retainage payable | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Total Liabilities | \$ - | \$ 2,194 | \$ 241 | \$ 1,533 | \$ 815 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | - | - | - | 1,665 | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 43,242 | 19,786 | 1,715 | 82,116 | 20,650 |
| Total fund balances | \$ 43,242 | \$ 19,786 | \$ 1,715 | \$ 83,781 | \$ 20,650 |
| Total liabilities and fund balances | \$ 43,242 | \$ 21,980 | \$ 1,956 | \$ 85,314 | \$ 21,465 |

Exhibit H-1

(Continued)

| Clerk of Sup Ct IV-D Case Processing 2318 | Co. Treasurer Treasurer's Information 2201 | Development Services | | | General Southwest Border 2320 | Housing HOME Grant 2269 |
|--|---|----------------------|--------------------------|------------------|--|----------------------------------|
| | | Road Fund 2251 | Dev Serv HURF 2252 | CDBG 2296 | | |
| \$ - | \$ 128,542 | \$ 992,468 | \$ 8,516,333 | \$ 9,361 | \$ 367,074 | \$ 2,131 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 279 | 2,192 | 21,035 | 32 | 980 | 5 |
| - | - | - | - | - | - | - |
| 20,752 | - | - | 669,062 | 34,535 | 12,625 | 605 |
| 160 | - | - | 684,330 | 14,909 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 5,000 | - |
| \$ 20,912 | \$ 128,821 | \$ 994,660 | \$ 9,890,760 | \$ 58,837 | \$ 385,679 | \$ 2,741 |
| \$ - | \$ - | \$ - | \$ 456,281 | \$ 15,058 | \$ 16,513 | \$ - |
| 944 | - | - | 41,533 | - | 6,685 | - |
| 17,639 | 1,440 | 25,000 | 551,589 | 31,750 | 10,128 | - |
| 57 | - | - | - | - | - | - |
| - | - | - | 2,065 | - | - | - |
| - | - | - | 294,633 | - | - | - |
| - | - | - | - | - | - | - |
| \$ 18,640 | \$ 1,440 | \$ 25,000 | \$ 1,346,101 | \$ 46,808 | \$ 33,326 | \$ - |
| - | - | - | - | - | 5,000 | - |
| 2,272 | 127,381 | 969,660 | 8,544,659 | 12,029 | 347,353 | 2,741 |
| \$ 2,272 | \$ 127,381 | \$ 969,660 | \$ 8,544,659 | \$ 12,029 | \$ 352,353 | \$ 2,741 |
| \$ 20,912 | \$ 128,821 | \$ 994,660 | \$ 9,890,760 | \$ 58,837 | \$ 385,679 | \$ 2,741 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Housing Services | | | | Juvenile Court |
|---|---------------------------|----------------------------------|-----------------------------------|---------------------------|------------------------------|
| | Public Housing 2271 | Conventional 13-6-PHA 2273 | Section 8 Voucher Prog 2274 | Water Co. 13-6 2275 | Family Counseling 2212 |
| Assets | | | | | |
| Cash and cash equivalents | \$ 58,931 | \$ 542,481 | \$ 457,409 | \$ 453,755 | \$ 11,918 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | - | 3,530 | 169 | 3,750 | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 182 | - | - | - | 37 |
| Other | - | - | - | - | - |
| Due from: | | | | | |
| Other funds | 40,127 | 17,776 | 3,336 | - | - |
| Other governments | - | 8,260 | - | - | - |
| Inventory | - | 18,295 | - | - | - |
| Prepaid items | - | 6,758 | 3,633 | 498 | - |
| Total Assets | \$ 99,240 | \$ 597,100 | \$ 464,547 | \$ 458,003 | \$ 11,955 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 5,927 | \$ 35,339 | \$ 20,478 | \$ 658 | \$ 5,629 |
| Accrued payroll and employee benefits | 28,150 | - | - | - | - |
| Due to: | | | | | |
| Other funds | 44,867 | - | 978 | 18,987 | - |
| Other governments | - | - | - | - | 941 |
| Deposits held for others | - | 151,669 | 81,233 | - | - |
| Retainage payable | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Total Liabilities | \$ 78,944 | \$ 187,008 | \$ 102,689 | \$ 19,645 | \$ 6,570 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | - | 6,758 | 3,633 | 498 | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 20,296 | 403,334 | 358,225 | 437,860 | 5,385 |
| Total fund balances | \$ 20,296 | \$ 410,092 | \$ 361,858 | \$ 438,358 | \$ 5,385 |
| Total liabilities and fund balances | \$ 99,240 | \$ 597,100 | \$ 464,547 | \$ 458,003 | \$ 11,955 |

| Juvenile Court | | | | | | | | | |
|--------------------------------|------------------------------------|-------------------------------------|---------------------------------|--------------------------------|----------------------------------|---------------------------|-----------------------------------|------------------------------------|--|
| State Aid Detention 2219 | Juvenile Probation Fees 2232 | Juvenile Crime Reduction 2233 | Juvenile Restitution 2240 | Detention Education 2242 | Juvenile Safe Schools 2244 | Charter School 2245 | Juvenile Victim Rights 2246 | State Aid Supreme Court 2247 | |
| \$ 11,526 | \$ 119,040 | \$ 6,900 | \$ 12,353 | \$ 39,690 | \$ - | \$ 307,818 | \$ 2,367 | \$ 43,203 | |
| - | - | - | - | - | - | - | - | - | |
| - | 17,594 | - | 120 | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 25 | 308 | 20 | 25 | 73 | - | 727 | 12 | 25 | |
| - | - | - | - | - | - | - | - | - | |
| - | 1,755 | - | 802 | - | 31 | 7,232 | - | - | |
| - | - | - | 2,706 | - | 152,846 | 8,676 | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | 8,334 | - | 2,585 | - | - | |
| \$ 11,551 | \$ 138,697 | \$ 6,920 | \$ 16,006 | \$ 48,097 | \$ 152,877 | \$ 327,038 | \$ 2,379 | \$ 43,228 | |
| \$ - | \$ - | \$ 174 | \$ 2,071 | \$ 199 | \$ - | \$ 954 | \$ - | \$ 70 | |
| - | - | - | - | - | - | - | 527 | - | |
| - | 5,212 | 6,455 | 6,284 | 24,193 | 152,282 | 20,394 | 1,596 | 24,310 | |
| - | - | 172 | - | - | - | - | - | 2,242 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| \$ - | \$ 5,212 | \$ 6,801 | \$ 8,355 | \$ 24,392 | \$ 152,282 | \$ 21,348 | \$ 2,123 | \$ 26,622 | |
| - | - | - | - | 8,334 | - | 2,585 | - | - | |
| 11,551 | 133,485 | 119 | 7,651 | 15,371 | 595 | 303,105 | 256 | 16,606 | |
| \$ 11,551 | \$ 133,485 | \$ 119 | \$ 7,651 | \$ 23,705 | \$ 595 | \$ 305,690 | \$ 256 | \$ 16,606 | |
| \$ 11,551 | \$ 138,697 | \$ 6,920 | \$ 16,006 | \$ 48,097 | \$ 152,877 | \$ 327,038 | \$ 2,379 | \$ 43,228 | |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Juvenile Court | | | | |
|---|---------------------------------------|------------------------------|---------------------------------|--------------------------------|-------------------------------|
| | Court Appointed Specialist 2248 | Court Improvement 2249 | Improving AM Schools 2257 | Troops for Teachers 2258 | Juvenile Probation 2259 |
| Assets | | | | | |
| Cash and cash equivalents | \$ 5,065 | \$ 2,127 | \$ - | \$ 12,807 | \$ 66,189 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 27 | 9 | - | 28 | 140 |
| Other | - | - | - | - | - |
| Due from: | | | | | |
| Other funds | 22 | - | 22,114 | - | 1 |
| Other governments | - | - | - | - | 16,668 |
| Inventory | - | - | - | - | - |
| Prepaid items | - | - | 1,192 | - | - |
| Total Assets | \$ 5,114 | \$ 2,136 | \$ 23,306 | \$ 12,835 | \$ 82,998 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ - | \$ - | \$ 46 | \$ - | \$ 68 |
| Accrued payroll and employee benefits | 2,589 | - | - | - | 3,488 |
| Due to: | | | | | |
| Other funds | 177 | 1,677 | 20,157 | 7,923 | 25,155 |
| Other governments | 1,992 | 458 | - | - | - |
| Deposits held for others | - | - | - | - | - |
| Retainage payable | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Total Liabilities | \$ 4,758 | \$ 2,135 | \$ 20,203 | \$ 7,923 | \$ 28,711 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | - | - | 1,192 | - | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 356 | 1 | 1,911 | 4,912 | 54,287 |
| Total fund balances | \$ 356 | \$ 1 | \$ 3,103 | \$ 4,912 | \$ 54,287 |
| Total liabilities and fund balances | \$ 5,114 | \$ 2,136 | \$ 23,306 | \$ 12,835 | \$ 82,998 |

| Juvenile Court | | | | | | |
|--------------------------------|---------------------------------|--------------------------------|--------------------------------------|------------------------------------|-------------------------------|------------------------------|
| Drug Court Planning 2261 | Drug Court Education 2262 | Intensive Probation 2265 | Juvenile Diversion Intake 2266 | Juvenile Diversion Prog 2267 | Juvenile Treatment 2268 | Account Incentive 2327 |
| \$ - | \$ 2,028 | \$ 81,272 | \$ 72,898 | \$ 16,857 | \$ 53,450 | \$ - |
| - | - | - | - | - | - | - |
| - | - | 205 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 13 | 20 | 73 | 27 | 68 | - |
| - | - | - | - | - | - | - |
| 631 | 6 | - | - | 221 | - | 12,683 |
| 67,879 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| \$ 68,510 | \$ 2,047 | \$ 81,497 | \$ 72,971 | \$ 17,105 | \$ 53,518 | \$ 12,683 |
| \$ - | \$ - | \$ 17,710 | \$ 2,443 | \$ 489 | \$ 611 | \$ 120 |
| - | 1,326 | - | - | - | - | - |
| 66,838 | - | 49,727 | 23,641 | 5,017 | 12,854 | 5,981 |
| - | 722 | 6 | 9,798 | 6,205 | 28,659 | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| \$ 66,838 | \$ 2,048 | \$ 67,443 | \$ 35,882 | \$ 11,711 | \$ 42,124 | \$ 6,101 |
| - | - | - | - | - | - | - |
| 1,672 | (1) | 14,054 | 37,089 | 5,394 | 11,394 | 6,582 |
| \$ 1,672 | \$ (1) | \$ 14,054 | \$ 37,089 | \$ 5,394 | \$ 11,394 | \$ 6,582 |
| \$ 68,510 | \$ 2,047 | \$ 81,497 | \$ 72,971 | \$ 17,105 | \$ 53,518 | \$ 12,683 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Justice Court | Legal & Public Defenders | | Library District | |
|---|--------------------------------------|--------------------------------|------------------------------|------------------------|-------------------------|
| | Justice Court Enhancement 2317 | Indigent Dependency 2241 | Defender Training 2326 | LSCA Grants 2312 | Other Grants 2313 |
| Assets | | | | | |
| Cash and cash equivalents | \$ 322,601 | \$ 1,622 | \$ 19,180 | \$ 5,335 | \$ 21,106 |
| Receivables (net of allowances for uncollectibles): | | | | | |
| Property taxes | - | - | - | - | - |
| Accounts | - | - | - | - | - |
| Special assessments | - | - | - | - | - |
| Accrued interest | 675 | 4 | 57 | 87 | 62 |
| Other | - | - | - | - | - |
| Due from: | | | | | |
| Other funds | 10,775 | - | - | - | 13,066 |
| Other governments | - | - | 3,129 | - | - |
| Inventory | - | - | - | - | - |
| Prepaid items | - | - | - | - | - |
| Total Assets | \$ 334,051 | \$ 1,626 | \$ 22,366 | \$ 5,422 | \$ 34,234 |
| Liabilities and Fund Balances | | | | | |
| Liabilities | | | | | |
| Accounts payable | \$ 1,099 | \$ - | \$ 1,198 | \$ 2,827 | \$ 2,859 |
| Accrued payroll and employee benefits | 6,477 | - | - | - | - |
| Due to: | | | | | |
| Other funds | 1,311 | - | 1,144 | - | 11,247 |
| Other governments | - | - | - | - | - |
| Deposits held for others | - | - | - | - | - |
| Retainage payable | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - |
| Total Liabilities | \$ 8,887 | \$ - | \$ 2,342 | \$ 2,827 | \$ 14,106 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Prepaid items | - | - | - | - | - |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 325,164 | 1,626 | 20,024 | 2,595 | 20,128 |
| Total fund balances | \$ 325,164 | \$ 1,626 | \$ 20,024 | \$ 2,595 | \$ 20,128 |
| Total liabilities and fund balances | \$ 334,051 | \$ 1,626 | \$ 22,366 | \$ 5,422 | \$ 34,234 |

| Public Health | | Public Works | | | Recorder | School Superintendent | |
|------------------------|--------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------------------|--|
| Rabies Control 2264 | Waste Tire 2204 | Pub Wrk HURF 2253 | Other Grants 2332 | Recorder's Fund 2205 | School Grants 2281 | Accomodation School Dist 2282 | |
| \$ 24,507 | \$ 159,552 | \$ 2,781,603 | \$ 35 | \$ 740,039 | \$ - | \$ - | |
| - | - | - | - | - | - | - | |
| - | - | 26 | - | - | 548,041 | - | |
| - | - | - | - | - | - | - | |
| 180 | 333 | 6,313 | 3 | 1,608 | - | - | |
| - | - | - | - | - | - | - | |
| 15,187 | 2,516 | 476,533 | - | 326 | - | - | |
| - | 61,898 | 1,270,898 | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | 1,008 | - | 2,002 | - | - | |
| \$ 39,874 | \$ 224,299 | \$ 4,536,381 | \$ 38 | \$ 743,975 | \$ 548,041 | \$ - | |
| \$ - | \$ 126 | \$ 141,825 | \$ 11,092 | \$ 4,877 | \$ - | \$ - | |
| - | 1,659 | 128,445 | - | 2,252 | - | - | |
| 15,353 | 27,314 | 1,164,674 | - | 24 | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | |
| \$ 15,353 | \$ 29,099 | \$ 1,434,944 | \$ 11,092 | \$ 7,153 | \$ - | \$ - | |
| - | - | 1,008 | - | 2,002 | - | - | |
| 24,521 | 195,200 | 3,100,429 | (11,054) | 734,820 | 548,041 | - | |
| \$ 24,521 | \$ 195,200 | \$ 3,101,437 | \$ (11,054) | \$ 736,822 | \$ 548,041 | \$ - | |
| \$ 39,874 | \$ 224,299 | \$ 4,536,381 | \$ 38 | \$ 743,975 | \$ 548,041 | \$ - | |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Sheriff- Administration | | | | | |
|---|-------------------------------|------------------------------------|---------------------------------|----------------------------|----------------------------------|-------------------------|
| | Anti- Racketeering 2278 | Arizona Law Enforcement 2287 | Narcotic Enforcement 2299 | Drug Task Force 2302 | Local Law Enforcement 2303 | Other Grants 2306 |
| Assets | | | | | | |
| Cash and cash equivalents | \$ 6,167 | \$ 8,097 | \$ 2,821 | \$ - | \$ 14,051 | \$ 31,807 |
| Receivables (net of allowances for uncollectibles): | | | | | | |
| Property taxes | - | - | - | - | - | - |
| Accounts | - | - | - | - | - | - |
| Special assessments | - | - | - | - | - | - |
| Accrued interest | 10 | 18 | 16 | - | 31 | 17 |
| Other | - | - | - | - | - | - |
| Due from: | | | | | | |
| Other funds | - | - | 1,506 | 6,696 | - | 70,377 |
| Other governments | - | - | 29,593 | 78,196 | - | 23,933 |
| Inventory | - | - | - | - | - | - |
| Prepaid items | - | - | - | - | - | - |
| Total Assets | \$ 6,177 | \$ 8,115 | \$ 33,936 | \$ 84,892 | \$ 14,082 | \$ 126,134 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ - | \$ - | \$ 21,717 | \$ 1,868 | \$ - | \$ - |
| Accrued payroll and employee benefits | - | - | 2,226 | - | - | - |
| Due to: | | | | | | |
| Other funds | - | - | 8,071 | 169,733 | 12,262 | 184,861 |
| Other governments | - | - | - | - | - | - |
| Deposits held for others | - | - | - | - | - | - |
| Retainage payable | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | - |
| Total Liabilities | \$ - | \$ - | \$ 32,014 | \$ 171,601 | \$ 12,262 | \$ 184,861 |
| Fund balances: | | | | | | |
| Reserved for: | | | | | | |
| Prepaid items | - | - | - | - | - | - |
| Unreserved, reported in: | | | | | | |
| Special revenue funds | 6,177 | 8,115 | 1,922 | (86,709) | 1,820 | (58,727) |
| Total fund balances | \$ 6,177 | \$ 8,115 | \$ 1,922 | \$ (86,709) | \$ 1,820 | \$ (58,727) |
| Total liabilities and fund balances | \$ 6,177 | \$ 8,115 | \$ 33,936 | \$ 84,892 | \$ 14,082 | \$ 126,134 |

Exhibit H-1

(Continued)

| Sheriff- Jail District | | | | Superior Court | | | | |
|--------------------------|-----------------------|-----------------------------|---------------------------|----------------------------|----------------------------|--------------------------------|---------------------------|---------------------|
| Jail Enhancement 2237 | Inmate Health 2238 | Facility Commission 2286 | Other Jail Grants 2308 | Conciliation Court 2211 | Domestic Relations 2217 | Local Court Assistance 2221 | JCEF Time Payment 2222 | Law Library 2224 |
| \$ 134,724 | \$ 3,021 | \$ 283,428 | \$ 114,704 | \$ 81,312 | \$ 86,341 | \$ - | \$ 37,182 | \$ 76,920 |
| - | - | - | - | - | - | - | - | - |
| - | 283 | 16,710 | - | - | - | - | - | 153 |
| - | - | - | - | - | - | - | - | - |
| 350 | 7 | 610 | 232 | 193 | 189 | 16 | 52 | 153 |
| - | - | - | - | - | - | - | - | - |
| 25,304 | 105 | 23,068 | - | 7,762 | 740 | 1 | 8,003 | 1,090 |
| 23,909 | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | 219 |
| \$ 184,287 | \$ 3,416 | \$ 323,816 | \$ 114,936 | \$ 89,267 | \$ 87,270 | \$ 17 | \$ 45,237 | \$ 78,535 |
| \$ 4,349 | \$ 283 | \$ 11,727 | \$ 12 | \$ 12,339 | \$ - | \$ - | \$ - | \$ - |
| 5,251 | - | 5,519 | - | 1,599 | - | 2,115 | - | - |
| 56,520 | 105 | 74,686 | 32,792 | 6,277 | 740 | 3,887 | 40,702 | 745 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| \$ 66,120 | \$ 388 | \$ 91,932 | \$ 32,804 | \$ 20,215 | \$ 740 | \$ 6,002 | \$ 40,702 | \$ 745 |
| - | - | - | - | - | - | - | - | 219 |
| 118,167 | 3,028 | 231,884 | 82,132 | 69,052 | 86,530 | (5,985) | 4,535 | 77,571 |
| \$ 118,167 | \$ 3,028 | \$ 231,884 | \$ 82,132 | \$ 69,052 | \$ 86,530 | \$ (5,985) | \$ 4,535 | \$ 77,790 |
| \$ 184,287 | \$ 3,416 | \$ 323,816 | \$ 114,936 | \$ 89,267 | \$ 87,270 | \$ 17 | \$ 45,237 | \$ 78,535 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Special Revenue Funds
June 30, 2006

| | Superior Court | | | Superior Court- Other | | |
|---|---------------------------------|--------------------------------------|---------------------------------|------------------------------------|--------------------------------------|-------------------------|
| | Aztec Field Training 2234 | Supreme Court Enhancement 2324 | Fee- Case Management 2325 | Case Process Assistance 2206 | Child Support Enforcement 2215 | Fill the Gap 2319 |
| | | | | | | |
| Assets | | | | | | |
| Cash and cash equivalents | \$ 2,274 | \$ 71,320 | \$ 83,824 | \$ - | \$ - | \$ 322,120 |
| Receivables (net of allowances for uncollectibles): | | | | | | |
| Property taxes | - | - | - | - | - | - |
| Accounts | - | - | 11,500 | - | - | - |
| Special assessments | - | - | - | - | - | - |
| Accrued interest | - | 140 | 219 | - | 1 | 810 |
| Other | - | - | - | - | - | - |
| Due from: | | | | | | |
| Other funds | - | 737 | 11 | 37,500 | 12,528 | 25,990 |
| Other governments | - | - | - | 15,000 | 86,934 | 90,404 |
| Inventory | - | - | - | - | - | - |
| Prepaid items | - | - | 3,891 | - | 1,156 | - |
| Total Assets | \$ 2,274 | \$ 72,197 | \$ 99,445 | \$ 52,500 | \$ 100,619 | \$ 439,324 |
| Liabilities and Fund Balances | | | | | | |
| Liabilities | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ 942 | \$ 2,494 |
| Accrued payroll and employee benefits | 860 | - | 2,826 | - | - | 11,740 |
| Due to: | | | | | | |
| Other funds | - | 737 | - | 45,969 | 65,194 | 26,267 |
| Other governments | - | - | - | - | - | - |
| Deposits held for others | - | - | - | - | - | - |
| Retainage payable | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | - |
| Total Liabilities | \$ 860 | \$ 737 | \$ 2,826 | \$ 45,969 | \$ 66,136 | \$ 40,501 |
| Fund balances: | | | | | | |
| Reserved for: | | | | | | |
| Prepaid items | - | - | 3,891 | - | 1,156 | - |
| Unreserved, reported in: | | | | | | |
| Special revenue funds | 1,414 | 71,460 | 92,728 | 6,531 | 33,327 | 398,823 |
| Total fund balances | \$ 1,414 | \$ 71,460 | \$ 96,619 | \$ 6,531 | \$ 34,483 | \$ 398,823 |
| Total liabilities and fund balances | \$ 2,274 | \$ 72,197 | \$ 99,445 | \$ 52,500 | \$ 100,619 | \$ 439,324 |

Exhibit H-1

(Concluded)

| Workforce Investment Act 2291 | Improvement Districts 0 | Other Nonmajor Funds Misc | Total Special Revenue Funds |
|-------------------------------------|-------------------------------|---------------------------------|--------------------------------------|
| \$ - | \$ 457,186 | \$ 314,135 | \$ 20,370,809 |
| - | 23,130 | - | 23,130 |
| - | - | - | 602,433 |
| - | - | - | - |
| 83 | 1,124 | 468 | 44,214 |
| - | - | - | - |
| 4,208 | 9,075 | 27,816 | 2,748,895 |
| 263,841 | - | - | 3,022,770 |
| - | - | - | 18,295 |
| - | - | - | 39,275 |
| \$ 268,132 | \$ 490,515 | \$ 342,419 | \$ 26,869,821 |
| \$ 142,901 | \$ 9,145 | \$ 300,284 | \$ 1,284,807 |
| - | - | - | 361,217 |
| 122,055 | 111,076 | - | 4,714,385 |
| - | - | - | 106,153 |
| - | - | - | 234,967 |
| - | - | - | 294,633 |
| - | 17,729 | - | 17,729 |
| \$ 264,956 | \$ 137,950 | \$ 300,284 | \$ 7,013,891 |
| - | - | - | 39,275 |
| 3,176 | 352,565 | 42,135 | 19,816,655 |
| \$ 3,176 | \$ 352,565 | \$ 42,135 | \$ 19,855,930 |
| \$ 268,132 | \$ 490,515 | \$ 342,419 | \$ 26,869,821 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Debt Service Funds
June 30, 2006

| | Improvement Districts | | | |
|---|-----------------------|------------------|-------------------|-------------------|
| | Donovan | Del Sur | El Prado | Gadsden |
| | Estates 3543 | Estates 3544 | Estates 3545 | |
| Assets | | | | |
| Cash and cash equivalents | \$ 150,695 | \$ 34,842 | \$ 146,510 | \$ 130,792 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accounts | - | 2,829 | - | - |
| Special assessments | 199,429 | 12,614 | 175,716 | 317,006 |
| Accrued interest | 340 | 78 | 313 | 262 |
| Due from: | | | | |
| Other funds | - | 182 | 3,684 | 2,331 |
| Other governments | - | - | - | - |
| Total Assets | \$ 350,464 | \$ 50,545 | \$ 326,223 | \$ 450,391 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Due to: | | | | |
| Other funds | \$ 2,851 | \$ 964 | \$ 811 | \$ 10,460 |
| Deferred revenue | 199,429 | 12,614 | 175,716 | 317,006 |
| Total Liabilities | \$ 202,280 | \$ 13,578 | \$ 176,527 | \$ 327,466 |
| Fund balances: | | | | |
| Unreserved, reported in: | | | | |
| Debt service | 148,184 | 36,967 | 149,696 | 122,925 |
| Total fund balances | \$ 148,184 | \$ 36,967 | \$ 149,696 | \$ 122,925 |
| Total liabilities and fund balances | \$ 350,464 | \$ 50,545 | \$ 326,223 | \$ 450,391 |

| Library District 3547 | Other Funds Misc | Total Debt Service Funds |
|-----------------------------|------------------------|-----------------------------------|
| \$ 48,002 | \$ 445 | \$ 511,286 |
| - | - | 2,829 |
| - | 4,559 | 709,324 |
| 90 | - | 1,083 |
| - | - | 6,197 |
| - | - | - |
| \$ 48,092 | \$ 5,004 | \$ 1,230,719 |
| \$ - | \$ - | \$ 15,086 |
| - | 4,559 | 709,324 |
| \$ - | \$ 4,559 | \$ 724,410 |
| 48,092 | 445 | 506,309 |
| \$ 48,092 | \$ 445 | \$ 506,309 |
| \$ 48,092 | \$ 5,004 | \$ 1,230,719 |

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Capital Projects Funds
June 30, 2006

| | Improvement Districts | | | |
|---|-----------------------|-------------------|-------------------|------------------|
| | Del Sur | Donovan | El Prado | Gadsden |
| | Estates 4715 | Estates 4716 | Estates 4717 | 4719 |
| Assets | | | | |
| Cash and cash equivalents | \$ 6,015 | \$ 118,717 | \$ 130,732 | \$ 11,461 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accrued interest | 13 | 261 | 289 | 75 |
| Due from: | | | | |
| Other funds | - | - | - | 10,342 |
| Prepaid items | - | - | - | - |
| Total Assets | \$ 6,028 | \$ 118,978 | \$ 131,021 | \$ 21,878 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to: | | | | |
| Other funds | - | - | 123,072 | 9,132 |
| Total Liabilities | \$ - | \$ - | \$ 123,072 | \$ 9,132 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Prepaid items | - | - | - | - |
| Unreserved, reported in: | | | | |
| Capital projects funds | 6,028 | 118,978 | 7,949 | 12,746 |
| Total fund balances | \$ 6,028 | \$ 118,978 | \$ 7,949 | \$ 12,746 |
| Total liabilities and fund balances | \$ 6,028 | \$ 118,978 | \$ 131,021 | \$ 21,878 |

| Library District 4720 | SLIF Projects 4401 | Construction Projects 4406 & 4408 | Technology Projets 4405 & 4417 | Total Capital Projects Funds |
|--------------------------|-----------------------|--------------------------------------|-----------------------------------|------------------------------|
| \$ 9,977,978 | \$ 63,262 | \$ 124,666 | \$ 1,314,145 | \$ 11,746,976 |
| 18,725 | 114 | 275 | 2,816 | 22,568 |
| - | 3,988 | - | 220,462 | 234,792 |
| - | 529 | - | - | 529 |
| \$ 9,996,703 | \$ 67,893 | \$ 124,941 | \$ 1,537,423 | \$ 12,004,865 |
| \$ 28,185 | \$ 529 | \$ - | \$ - | \$ 28,714 |
| - | - | - | 837,000 | 969,204 |
| \$ 28,185 | \$ 529 | \$ - | \$ 837,000 | \$ 997,918 |
| - | 529 | - | - | 529 |
| 9,968,518 | 66,835 | 124,941 | 700,423 | 11,006,418 |
| \$ 9,968,518 | \$ 67,364 | \$ 124,941 | \$ 700,423 | \$ 11,006,947 |
| \$ 9,996,703 | \$ 67,893 | \$ 124,941 | \$ 1,537,423 | \$ 12,004,865 |

YUMA COUNTY
Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2006

Exhibit H- 4

| | Total All Nonmajor Governmental Funds | | | Total Nonmajor Governmental Funds |
|---|---------------------------------------|--------------------------|------------------------------|--|
| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | |
| Assets | | | | |
| Cash and cash equivalents | \$ 20,370,809 | \$ 511,286 | \$ 11,746,976 | \$ 32,629,071 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Property taxes | 23,130 | - | - | 23,130 |
| Accounts | 602,433 | 2,829 | - | 605,262 |
| Special assessments | - | 709,324 | - | 709,324 |
| Accrued interest | 44,214 | 1,083 | 22,568 | 67,865 |
| Due from: | | | | |
| Other funds | 2,748,895 | 6,197 | 234,792 | 2,989,884 |
| Other governments | 3,022,770 | - | - | 3,022,770 |
| Inventory | 18,295 | - | - | 18,295 |
| Prepaid items | 39,275 | - | 529 | 39,804 |
| Total Assets | \$ 26,869,821 | \$ 1,230,719 | \$ 12,004,865 | \$ 40,105,405 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 1,284,807 | \$ - | \$ 28,714 | \$ 1,313,521 |
| Accrued payroll and employee benefits | 361,217 | - | - | 361,217 |
| Due to: | | | | |
| Other funds | 4,714,385 | 15,086 | 969,204 | 5,698,675 |
| Other governments | 106,153 | - | - | 106,153 |
| Deposits held for others | 234,967 | - | - | 234,967 |
| Retainage payable | 294,633 | - | - | 294,633 |
| Deferred Revenue | 17,729 | 709,324 | - | 727,053 |
| Total Liabilities | \$ 7,013,891 | \$ 724,410 | \$ 997,918 | \$ 8,736,219 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Prepaid items | 39,275 | - | 529 | 39,804 |
| Unreserved, reported in: | | | | |
| Debt service | - | 506,309 | - | 506,309 |
| Capital projects funds | - | - | 11,006,418 | 11,006,418 |
| Special revenue funds | 19,816,655 | - | - | 19,816,655 |
| Total fund balances | \$ 19,855,930 | \$ 506,309 | \$ 11,006,947 | \$ 31,369,186 |
| Total liabilities and fund balances | \$ 26,869,821 | \$ 1,230,719 | \$ 12,004,865 | \$ 40,105,405 |

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

Nonmajor Governmental Funds

| | |
|-----------------------------|-----|
| Special Revenue Funds | 130 |
| Debt Service Funds | 146 |
| Capital Project Funds | 148 |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Adult Probation | | | | |
|---|-------------------------------|-------------------------|------------------------|----------------------|--------------------------|
| | Adult Probation Drug Grant | Community Punishment | Intensive Probation | Probation Subsidy | State Aid Enhancement |
| | 2228 | 2229 | 2230 | 2231 | 2288 |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 70,619 | 88,434 | 1,427,562 | - | 1,170,250 |
| Charges for services | - | - | - | 403,013 | - |
| Fines and forfeits | - | - | - | 12,386 | - |
| Investment income | 77 | 1,807 | 2,008 | 566 | 1,433 |
| Rents | - | - | - | - | - |
| Miscellaneous | 27 | 35,939 | 1,422 | 2,571 | 1,134 |
| Total Revenues | 70,723 | 126,180 | 1,430,992 | 418,536 | 1,172,817 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | 70,696 | 88,434 | 1,453,246 | 443,229 | 1,250,850 |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | - |
| Capital Outlay | - | - | - | 6,116 | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | 70,696 | 88,434 | 1,453,246 | 449,345 | 1,250,850 |
| Excess of revenues over (under) expenditures | 27 | 37,746 | (22,254) | (30,809) | (78,033) |
| Other financial sources (uses): | | | | | |
| Transfers in | - | - | 156,992 | - | 120,506 |
| Transfers out | - | - | (88,100) | (36,900) | - |
| Total Other financing sources (uses) | - | - | 68,892 | (36,900) | 120,506 |
| Net change in fund balance | 27 | 37,746 | 46,638 | (67,709) | 42,473 |
| Fund balances / (deficits), July 1, 2005, as restated | 2,352 | 17,574 | 22,141 | 102,099 | (15,086) |
| Fund balances / (deficits), June 30, 2006 | \$ 2,379 | \$ 55,320 | \$ 68,779 | \$ 34,390 | \$ 27,387 |

Exhibit I-1
(Continued)

| Drug Treatment & Education 2309 | Drug Court Planning 2310 | Adult Probation | | | Interstate Comp 2323 | Assessor | Attorney |
|---------------------------------------|--------------------------------|--|----------------------------|---------------------------------|----------------------------|----------------------------------|------------|
| | | Intensive Prob SupCrt / JCE 2321 | Extra Probation 2322 | Property Information 2202 | | Atty Drug Enforcement 2207 | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| 113,358 | - | 212,947 | - | - | - | - | 354,309 |
| - | - | - | 77,605 | 4,787 | 218,912 | - | - |
| - | 2,584 | - | - | - | - | - | - |
| 843 | 16 | 3,840 | 4,984 | 296 | 16,722 | 79 | - |
| - | - | - | - | - | - | - | - |
| 127 | 36 | - | 1 | 5 | 917 | 18 | - |
| 114,328 | 2,636 | 216,787 | 82,590 | 5,088 | 236,551 | 354,406 | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 114,133 | \$ 408,557 |
| 113,357 | 1,409 | 21,564 | 27,087 | 150 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 113,357 | 1,409 | 21,564 | 27,087 | 150 | 114,133 | 408,557 | |
| 971 | 1,227 | 195,223 | 55,503 | 4,938 | 122,418 | (54,151) | |
| - | - | - | - | - | - | - | 57,196 |
| - | - | (277,498) | - | - | - | - | - |
| - | - | (277,498) | - | - | - | 57,196 | |
| 971 | 1,227 | (82,275) | 55,503 | 4,938 | 122,418 | 3,045 | |
| 10,888 | 156 | 87,007 | 124,935 | 7,334 | 463,969 | (31,925) | |
| \$ 11,859 | \$ 1,383 | \$ 4,732 | \$ 180,438 | \$ 12,272 | \$ 586,387 | \$ (28,880) | |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Attorney | | | | |
|--|------------------------------------|----------------------------|--------------------------------------|---------------------------|------------------------------|
| | Crime Victim Comp Grant 2209 | Witness Program 2210 | Federal Victim Comp Grant 2223 | Bad Check Fund 2225 | HIDTA Grant (SBA) 2227 |
| | | | | | |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 90,400 | 191,997 | 38,785 | - | 195,654 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Investment income | 3,036 | 1,527 | 974 | 1,296 | 47 |
| Rents | - | - | - | - | - |
| Miscellaneous | 534 | 49 | 238 | 29,047 | - |
| Total Revenues | 93,970 | 193,573 | 39,997 | 30,343 | 195,701 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ 90,400 | \$ 344,727 | \$ 27,950 | \$ 30,309 | \$ - |
| Public safety | - | - | - | - | 198,559 |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | 90,400 | 344,727 | 27,950 | 30,309 | 198,559 |
| Excess of revenues over (under) expenditures | 3,570 | (151,154) | 12,047 | 34 | (2,858) |
| Other financial sources (uses): | | | | | |
| Transfers in | - | 150,201 | - | - | - |
| Transfers out | - | - | - | - | - |
| Total Other financing sources (uses) | - | 150,201 | - | - | - |
| Net change in fund balance | 3,570 | (953) | 12,047 | 34 | (2,858) |
| Fund balances / (deficits), July 1, 2005 as restated | 52,274 | 29,465 | 40,000 | 33,352 | (62,413) |
| Fund balances / (deficits), June 30, 2006 | \$ 55,844 | \$ 28,512 | \$ 52,047 | \$ 33,386 | \$ (65,271) |

| Attorney | | | | | | | |
|---------------------------|--------------------------------------|---------------------------------------|--|-----------------------------------|----------------------------------|--|------------------------------|
| Anti-Racketeering 2235 | Fed Revenue Asset Sharing 2277 | Fed Justice Rico Operation 2279 | Federal Justice Asset Sharing 2280 | ACJC Domestic Violence 2284 | Anti-Gang Enforcement 2285 | Crime Prosecution Enhancement 2290 | Governor's Action 2297 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | - | 3,452 | 17,778 | 3,016 | 152,259 | - |
| - | - | - | - | - | - | - | - |
| 20,692 | - | - | - | - | - | - | - |
| 4,949 | 806 | 7 | 3 | - | 22 | 531 | 1 |
| - | - | - | - | - | - | - | - |
| 111,403 | 119 | - | 54 | 1 | 1 | 310 | - |
| 137,044 | 925 | 7 | 3,509 | 17,779 | 3,039 | 153,100 | 1 |
| \$ - | \$ - | \$ - | \$ - | \$ 17,780 | \$ - | \$ 160,093 | \$ - |
| 38,793 | 19,182 | 118 | 228 | - | 3,016 | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 38,793 | 19,182 | 118 | 228 | 17,780 | 3,016 | 160,093 | - |
| 98,251 | (18,257) | (111) | 3,281 | (1) | 23 | (6,993) | 1 |
| - | - | - | - | - | - | 21,000 | - |
| (54,249) | - | - | - | - | - | - | - |
| (54,249) | - | - | - | - | - | 21,000 | - |
| 44,002 | (18,257) | (111) | 3,281 | (1) | 23 | 14,007 | 1 |
| 134,136 | 32,055 | 104 | 32 | 93 | 272 | 19,162 | (38) |
| \$ 178,138 | \$ 13,798 | \$ (7) | \$ 3,313 | \$ 92 | \$ 295 | \$ 33,169 | \$ (37) |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Attorney | | Clerk of Superior Court | | |
|--|----------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------|
| | Community Prosecution 2298 | Victim Serv Restitution 2330 | Expedited Child Support 2213 | Child Support Automation 2214 | Clerk's Fund 2216 |
| | | | | | |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for services | - | - | - | - | 41,178 |
| Fines and forfeits | - | - | 9,926 | - | - |
| Investment income | 4 | 1,082 | 783 | 65 | 2,539 |
| Rents | - | - | - | - | - |
| Miscellaneous | 1 | 42,160 | 158 | 28 | 557 |
| Total Revenues | 5 | 43,242 | 10,867 | 93 | 44,274 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ - | \$ - | \$ 14,210 | \$ 810 | \$ 39,996 |
| Public safety | - | - | - | - | - |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | - | - | 14,210 | 810 | 39,996 |
| Excess of revenues over (under) expenditures | 5 | 43,242 | (3,343) | (717) | 4,278 |
| Other financial sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | 5 | 43,242 | (3,343) | (717) | 4,278 |
| Fund balances / (deficits), July 1, 2005 as restated | - | - | 23,129 | 2,432 | 79,503 |
| Fund balances / (deficits), June 30, 2006 | \$ 5 | \$ 43,242 | \$ 19,786 | \$ 1,715 | \$ 83,781 |

Exhibit I-1
(Continued)

| | | | | Co. Treasurer | | | Development Services | | | General | | | | | | |
|---------------------------|---------------|----------------------|-----------------|-------------------------|----------------|-----------|----------------------|-----------|--------------------|---------------|----------------|-----------|------------------|--------------------------|------|--|
| Spousal Maint Enforcement | | IV-D Case Processing | | Treasurer's Information | | | Road Fund | | | Dev Serv HURF | | CDBG | | General Southwest Border | | |
| 2218 | | 2318 | | 2201 | | | 2251 | | | 2252 | | | 2296 | | 2320 | |
| \$ | - | \$ | - | \$ | - | \$ | - | \$ | 1,290,394 | \$ | - | \$ | - | \$ | - | |
| | - | | - | | - | | - | | 69,599 | | - | | - | | - | |
| | - | | 5,871 | | - | | - | | 5,077,705 | | 172,041 | | - | | - | |
| | - | | - | | 13,020 | | - | | 2,622 | | - | | - | | - | |
| | 5,128 | | - | | - | | - | | - | | - | | - | | - | |
| | 548 | | - | | 3,795 | | 31,374 | | 346,597 | | 782 | | 18,450 | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | 8 | | - | | 505 | | 18,020 | | 73,934 | | 4 | | 6,529 | | - | |
| | 5,684 | | 5,871 | | 17,320 | | 49,394 | | 6,860,851 | | 172,827 | | 24,979 | | - | |
| \$ | - | \$ | 26,622 | \$ | - | \$ | - | \$ | - | \$ | 176,730 | \$ | 307,602 | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | 2,158,071 | | - | | - | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | 7,291,867 | | - | | 49,009 | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | - | | - | | - | | - | |
| | - | | 26,622 | | - | | - | | 9,449,938 | | 176,730 | | 356,611 | | - | |
| | 5,684 | | (20,751) | | 17,320 | | 49,394 | | (2,589,087) | | (3,903) | | (331,632) | | - | |
| | - | | 20,751 | | - | | - | | - | | - | | - | | - | |
| | - | | - | | - | | - | | - | | - | | (10,300) | | - | |
| | - | | 20,751 | | - | | - | | - | | - | | (10,300) | | - | |
| | 5,684 | | - | | 17,320 | | 49,394 | | (2,589,087) | | (3,903) | | (341,932) | | - | |
| | 14,966 | | 2,272 | | 110,061 | | 920,266 | | 11,133,746 | | 15,932 | | 694,285 | | - | |
| \$ | 20,650 | \$ | 2,272 | \$ | 127,381 | \$ | 969,660 | \$ | 8,544,659 | \$ | 12,029 | \$ | 352,353 | | - | |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Housing Services | | | | |
|--|------------------|------------------|-------------------|----------------------|-------------------|
| | HOME | Public | Conventional | Section 8 | Water Co. |
| | Grant 2269 | Housing 2271 | 13-6-PHA 2273 | Voucher Prog 2274 | 13-6 2275 |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | (118,531) | 1,367 | 863,666 | 2,164,705 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Investment income | 85 | 3,172 | 15,125 | 6,194 | 12,124 |
| Rents | - | - | 279,631 | - | - |
| Miscellaneous | 586 | - | 28,173 | 29,967 | 124,869 |
| Total Revenues | (117,860) | 4,539 | 1,186,595 | 2,200,866 | 136,993 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | 932,609 | 2,198,816 | 110,268 |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | - |
| Capital Outlay | - | - | 254,761 | - | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | - | - | 1,187,370 | 2,198,816 | 110,268 |
| Excess of revenues over (under) expenditures | (117,860) | 4,539 | (775) | 2,050 | 26,725 |
| Other financial sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | (117,860) | 4,539 | (775) | 2,050 | 26,725 |
| Fund balances / (deficits), July 1, 2005 as restated | 120,601 | 15,757 | 410,867 | 359,808 | 411,633 |
| Fund balances / (deficits), June 30, 2006 | \$ 2,741 | \$ 20,296 | \$ 410,092 | \$ 361,858 | \$ 438,358 |

| Juvenile Court | | | | | | | |
|---------------------------|-----------------------------|---------------------------------|----------------------------------|------------------------------|-----------------------------|-------------------------------|------------------------|
| Family Counseling 2212 | State Aid Detention 2219 | Juvenile Probation Fees 2232 | Juvenile Crime Reduction 2233 | Juvenile Restitution 2240 | Detention Education 2242 | Juvenile Safe Schools 2244 | Charter School 2245 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| 23,444 | - | - | 5,828 | 10,044 | 284,895 | 395,849 | 598,560 |
| - | - | 174,087 | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 326 | 365 | 5,258 | 301 | 306 | 856 | 1 | 10,592 |
| - | - | - | - | - | - | - | - |
| - | 67 | 1,588 | 45 | 7,746 | 489 | - | 2,101 |
| 23,770 | 432 | 180,933 | 6,174 | 18,096 | 286,240 | 395,850 | 611,253 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23,444 | - | 220,455 | 6,530 | 16,685 | 300,365 | 393,424 | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 553,251 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 23,444 | - | 220,455 | 6,530 | 16,685 | 300,365 | 393,424 | 553,251 |
| 326 | 432 | (39,522) | (356) | 1,411 | (14,125) | 2,426 | 58,002 |
| - | - | - | - | - | - | 4,629 | 7,923 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 4,629 | 7,923 |
| 326 | 432 | (39,522) | (356) | 1,411 | (14,125) | 7,055 | 65,925 |
| 5,059 | 11,119 | 173,007 | 475 | 6,240 | 37,830 | (6,460) | 239,765 |
| \$ 5,385 | \$ 11,551 | \$ 133,485 | \$ 119 | \$ 7,651 | \$ 23,705 | \$ 595 | \$ 305,690 |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Juvenile Court | | | | |
|--|-----------------------------------|------------------------------------|---------------------------------------|------------------------------|---------------------------------|
| | Juvenile Victim Rights 2246 | State Aid Supreme Court 2247 | Court Appointed Specialist 2248 | Court Improvement 2249 | Improving AM Schools 2257 |
| | | | | | |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 15,819 | 619,497 | 90,971 | 24,172 | 68,628 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Investment income | 265 | 1,422 | 303 | 110 | - |
| Rents | - | - | - | - | - |
| Miscellaneous | 73 | 7 | 158 | - | 505 |
| Total Revenues | 16,157 | 620,926 | 91,432 | 24,282 | 69,133 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 24,630 | \$ - |
| Public safety | 17,385 | 619,251 | 91,381 | - | 33,729 |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | 17,059 |
| Capital Outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | 17,385 | 619,251 | 91,381 | 24,630 | 50,788 |
| Excess of revenues over (under) expenditures | (1,228) | 1,675 | 51 | (348) | 18,345 |
| Other financial sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | (1,228) | 1,675 | 51 | (348) | 18,345 |
| Fund balances / (deficits), July 1, 2005 as restated | 1,484 | 14,931 | 305 | 349 | (15,242) |
| Fund balances / (deficits), June 30, 2006 | \$ 256 | \$ 16,606 | \$ 356 | \$ 1 | \$ 3,103 |

| Juvenile Court | | | | | | | |
|-----------------------------|----------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------------------|---------------------------------|----------------------------|
| Troops for Teachers 2258 | Juvenile Probation 2259 | Drug Court Planning 2261 | Drug Court Education 2262 | Intensive Probation 2265 | Juvenile Diversion Intake 2266 | Juvenile Diversion Prog 2267 | Juvenile Treatment 2268 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | 100,008 | 95,756 | 33,208 | 1,018,377 | 576,469 | 114,238 | 303,462 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 406 | 1,687 | - | 392 | 1,227 | 1,384 | 440 | 1,331 |
| - | - | - | - | - | - | - | - |
| 88 | 153 | 1,668 | - | 18 | 17 | 1 | 27 |
| 494 | 101,848 | 97,424 | 33,600 | 1,019,622 | 577,870 | 114,679 | 304,820 |
| \$ - | \$ - | \$ 80,610 | \$ 33,574 | \$ - | \$ - | \$ - | \$ - |
| - | 104,644 | - | - | 1,009,111 | 570,393 | 115,152 | 304,044 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | 360 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 104,644 | 80,610 | 33,574 | 1,009,471 | 570,393 | 115,152 | 304,044 |
| 494 | (2,796) | 16,814 | 26 | 10,151 | 7,477 | (473) | 776 |
| - | - | - | - | - | - | - | - |
| (7,923) | - | - | - | - | - | - | - |
| (7,923) | - | - | - | - | - | - | - |
| (7,429) | (2,796) | 16,814 | 26 | 10,151 | 7,477 | (473) | 776 |
| 12,341 | 57,083 | (15,142) | (27) | 3,903 | 29,612 | 5,867 | 10,618 |
| \$ 4,912 | \$ 54,287 | \$ 1,672 | \$ (1) | \$ 14,054 | \$ 37,089 | \$ 5,394 | \$ 11,394 |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Juvenile Court Account Incentive 2327 | Justice Court Justice Court Enhancement 2317 | Legal & Public Defenders Indigent Dependency 2241 | | Defender Training 2326 | Library District LSCA Grants 2312 |
|--|--|---|--|------------------|------------------------------|--|
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 45,709 | 7,556 | - | 10,651 | - | 35,000 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | 306,620 | - | - | - | - |
| Investment income | 14 | 7,679 | 51 | 839 | - | 759 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 1,397 | 12 | 165 | - | 66,010 |
| Total Revenues | 45,723 | 323,252 | 63 | 11,655 | - | 101,769 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ 45,641 | \$ 166,031 | \$ - | \$ 17,112 | \$ - | \$ - |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | 100,485 |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | 1,198 |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 45,641 | 166,031 | - | 17,112 | - | 101,683 |
| Excess of revenues over (under) expenditures | 82 | 157,221 | 63 | (5,457) | - | 86 |
| Other financial sources (uses): | | | | | | |
| Transfers in | 221 | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | 221 | - | - | - | - | - |
| Net change in fund balance | 303 | 157,221 | 63 | (5,457) | - | 86 |
| Fund balances / (deficits), July 1, 2005 as restated | 6,279 | 167,943 | 1,563 | 25,481 | - | 2,509 |
| Fund balances / (deficits), June 30, 2006 | \$ 6,582 | \$ 325,164 | \$ 1,626 | \$ 20,024 | \$ - | \$ 2,595 |

| Library District | Public Health | Public Works | | | Recorder | School Superintendent | |
|----------------------|------------------------|--------------------|----------------------|----------------------|-------------------------|-----------------------|----------------------------------|
| Other Grants 2313 | Rabies Control 2264 | Waste Tire 2204 | Pub Wrk HURF 2253 | Other Grants 2332 | Recorder's Fund 2205 | School Grants 2281 | Accomodation School Dist 2282 |
| \$ - | \$ - | \$ - | \$ 1,290,394 | \$ - | \$ - | \$ - | \$ - |
| - | 10,031 | - | - | - | - | - | - |
| - | - | 246,468 | 7,018,932 | 21,476 | - | 912,537 | - |
| - | - | 68,028 | - | - | 221,548 | - | - |
| - | 404 | - | - | - | - | - | - |
| 820 | 5,015 | 5,947 | 77,661 | 38 | 22,068 | - | - |
| - | - | - | - | - | - | - | - |
| 37,756 | 131 | 889 | 112,993 | - | 3,435 | - | - |
| 38,576 | 15,581 | 321,332 | 8,499,980 | 21,514 | 247,051 | 912,537 | - |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 137,898 | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | 240 | 7,181,863 | 32,568 | - | - | - |
| - | - | 288,480 | 1,322 | - | - | - | - |
| - | 358,020 | - | - | - | - | - | - |
| - | - | - | 360 | - | - | - | - |
| 33,850 | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 908,919 | - |
| - | - | - | 90,428 | - | - | - | - |
| - | - | - | 185,528 | - | - | - | - |
| - | - | - | 17,729 | - | - | - | - |
| 33,850 | 358,020 | 288,720 | 7,477,230 | 32,568 | 137,898 | 908,919 | - |
| 4,726 | (342,439) | 32,612 | 1,022,750 | (11,054) | 109,153 | 3,618 | - |
| - | 315,475 | - | - | - | - | - | - |
| - | - | - | (1,491) | - | - | - | - |
| - | 315,475 | - | (1,491) | - | - | - | - |
| 4,726 | (26,964) | 32,612 | 1,021,259 | (11,054) | 109,153 | 3,618 | - |
| 15,402 | 51,485 | 162,588 | 2,080,178 | - | 627,669 | 544,423 | - |
| \$ 20,128 | \$ 24,521 | \$ 195,200 | \$ 3,101,437 | \$ (11,054) | \$ 736,822 | \$ 548,041 | \$ - |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Sheriff- Administration | | | | |
|--|-------------------------|----------------------------|-------------------------|--------------------|--------------------------|
| | Anti- Racketeering | Arizona Law Enforcement | Narcotic Enforcement | Drug Task Force | Local Law Enforcement |
| | 2278 | 2287 | 2299 | 2302 | 2303 |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | 1,381 | - | 46,577 | 102,940 | - |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - |
| Investment income | 49 | 256 | 73 | - | 510 |
| Rents | - | - | - | - | - |
| Miscellaneous | 5,756 | 58 | 1 | 21 | 216 |
| Total Revenues | 7,186 | 314 | 46,651 | 102,961 | 726 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | 1,036 | - | 45,675 | 140,922 | 8,831 |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | 1,036 | - | 45,675 | 140,922 | 8,831 |
| Excess of revenues over (under) expenditures | 6,150 | 314 | 976 | (37,961) | (8,105) |
| Other financial sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | 6,150 | 314 | 976 | (37,961) | (8,105) |
| Fund balances / (deficits), July 1, 2005 as restated | 27 | 7,801 | 946 | (48,748) | 9,925 |
| Fund balances / (deficits), June 30, 2006 | \$ 6,177 | \$ 8,115 | \$ 1,922 | \$ (86,709) | \$ 1,820 |

| Sheriff - Admin | Sheriff- Jail District | | | | Superior Court | | |
|-------------------------|-----------------------------|--------------------------|--------------------------------|------------------------------|-------------------------------|-------------------------------|-----------------------------------|
| Other Grants 2306 | Jail Enhancement 2237 | Inmate Health 2238 | Facility Commission 2286 | Other Jail Grants 2308 | Conciliation Court 2211 | Domestic Relations 2217 | Local Court Assistance 2221 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| 374,742 | 268,739 | - | - | 6,994 | - | - | - |
| - | - | 8,016 | 417,570 | - | - | - | - |
| - | - | - | - | - | 70,269 | 4,316 | 137,803 |
| 481 | 9,539 | 102 | 11,524 | 2,064 | 3,439 | 2,658 | 381 |
| - | - | - | - | - | - | - | - |
| 35,721 | 10,838 | 17 | 186,741 | - | 3,592 | 417 | 1,738 |
| 410,944 | 289,116 | 8,135 | 615,835 | 9,058 | 77,300 | 7,391 | 139,922 |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 124,714 | \$ - | \$ 60,196 |
| 171,157 | 489,209 | 8,016 | 474,319 | 3,080 | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 182,836 | 49,429 | - | 250,797 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| 353,993 | 538,638 | 8,016 | 725,116 | 3,080 | 124,714 | - | 60,196 |
| 56,951 | (249,522) | 119 | (109,281) | 5,978 | (47,414) | 7,391 | 79,726 |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | (97,200) |
| - | - | - | - | - | - | - | (97,200) |
| 56,951 | (249,522) | 119 | (109,281) | 5,978 | (47,414) | 7,391 | (17,474) |
| (115,678) | 367,689 | 2,909 | 341,165 | 76,154 | 116,466 | 79,139 | 11,489 |
| \$ (58,727) | \$ 118,167 | \$ 3,028 | \$ 231,884 | \$ 82,132 | \$ 69,052 | \$ 86,530 | \$ (5,985) |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Superior Court | | | | |
|--|----------------------|------------------|------------------|---------------------|--------------------|
| | JCEF | Law | Aztec Field | Supreme Court | Fee- Case |
| | Time Payment 2222 | Library 2224 | Training 2234 | Enhancement 2324 | Management 2325 |
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - |
| Intergovernmental | - | - | 25,000 | - | 11,500 |
| Charges for services | - | - | - | - | - |
| Fines and forfeits | 74,000 | 66,908 | - | 34,749 | 102,858 |
| Investment income | 585 | 1,754 | 25 | 1,554 | 3,985 |
| Rents | - | - | - | - | - |
| Miscellaneous | 216 | 2,744 | - | 223 | - |
| Total Revenues | 74,801 | 71,406 | 25,025 | 36,526 | 118,343 |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | \$ 74,869 | \$ 33,024 | \$ - | \$ - | \$ 153,837 |
| Public safety | - | - | 25,201 | - | - |
| Highway and streets | - | - | - | - | - |
| Sanitation | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - |
| Education | - | - | - | - | - |
| Capital Outlay | - | - | - | - | 24,363 |
| Debt service: | | | | | |
| Principal retirement | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - |
| Total Expenditures | 74,869 | 33,024 | 25,201 | - | 178,200 |
| Excess of revenues over (under) expenditures | (68) | 38,382 | (176) | 36,526 | (59,857) |
| Other financial sources (uses): | | | | | |
| Transfers in | - | - | - | - | - |
| Transfers out | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - |
| Net change in fund balance | (68) | 38,382 | (176) | 36,526 | (59,857) |
| Fund balances / (deficits), July 1, 2005 as restated | 4,603 | 39,408 | 1,590 | 34,934 | 156,476 |
| Fund balances / (deficits), June 30, 2006 | \$ 4,535 | \$ 77,790 | \$ 1,414 | \$ 71,460 | \$ 96,619 |

Exhibit I- 1
(Concluded)

| Superior Court- Other | | | | | | Total |
|-------------------------|---------------------------|-------------------|--------------------------|-----------------------|----------------------|-----------------------|
| Case Process Assistance | Child Support Enforcement | Fill the Gap | Workforce Investment Act | Improvement Districts | Other Nonmajor Funds | Special Revenue Funds |
| 2206 | 2215 | 2319 | 2291 | 0 | Misc | |
| \$ - | \$ - | \$ - | \$ - | \$ 532,672 | \$ - | \$ 3,113,460 |
| - | - | - | - | - | - | 79,630 |
| 15,000 | 124,134 | 179,381 | 5,168,782 | 8,000 | - | 31,308,368 |
| - | - | - | - | - | - | 1,650,386 |
| - | - | 101,220 | - | - | - | 949,863 |
| 1 | 46 | 11,977 | 855 | 15,824 | 2,127 | 706,261 |
| - | - | - | - | - | - | 279,631 |
| 529 | 5,083 | 1,442 | 1,083 | 3,298 | 165 | 1,006,890 |
| 15,530 | 129,263 | 294,020 | 5,170,720 | 559,794 | 2,292 | 39,094,489 |
| \$ 27,147 | \$ 114,150 | \$ 345,135 | \$ - | \$ 528,405 | \$ - | \$ 3,726,892 |
| - | - | - | - | - | 3,977 | 8,927,334 |
| - | - | - | - | - | - | 9,372,742 |
| - | - | - | - | - | - | 289,802 |
| - | - | - | - | - | - | 358,380 |
| - | - | - | - | - | 1 | 3,242,054 |
| - | - | - | - | - | - | 134,335 |
| - | - | - | 5,168,782 | - | - | 6,648,011 |
| - | - | - | - | - | - | 8,200,804 |
| - | - | - | - | - | - | 185,528 |
| - | - | - | - | - | - | 17,729 |
| 27,147 | 114,150 | 345,135 | 5,168,782 | 528,405 | 3,978 | 41,103,611 |
| (11,617) | 15,113 | (51,115) | 1,938 | 31,389 | (1,686) | (2,009,122) |
| - | - | 114,700 | - | - | - | 969,594 |
| - | - | - | - | - | - | (573,661) |
| - | - | 114,700 | - | - | - | 395,933 |
| (11,617) | 15,113 | 63,585 | 1,938 | 31,389 | (1,686) | (1,613,189) |
| 18,148 | 19,370 | 335,238 | 1,238 | 321,176 | 43,821 | 21,469,119 |
| \$ 6,531 | \$ 34,483 | \$ 398,823 | \$ 3,176 | \$ 352,565 | \$ 42,135 | \$ 19,855,930 |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2006

| | Improvement Districts | | | |
|---|----------------------------|----------------------------|-----------------------------|-------------------|
| | Donovan Estates 3543 | Del Sur Estates 3544 | El Prado Estates 3545 | Gadsden 3546 |
| Revenues: | | | | |
| Special assessments | \$ 53,133 | \$ 14,145 | \$ 72,101 | \$ 162,076 |
| Investment income | 4,609 | 1,192 | 4,043 | 1,937 |
| Miscellaneous | 390 | 191 | 227 | 29 |
| Total Revenues | 58,132 | 15,528 | 76,371 | 164,042 |
| Expenditures | | | | |
| Debt service: | | | | |
| Principal retirement | \$ 20,300 | \$ 14,000 | \$ 16,755 | \$ 19,984 |
| Interest and fiscal charges | 16,321 | 2,470 | 12,345 | 21,133 |
| Total Expenditures | 36,621 | 16,470 | 29,100 | 41,117 |
| Excess of revenues over (under) expenditures | 21,511 | (942) | 47,271 | 122,925 |
| Net change in fund balance | 21,511 | (942) | 47,271 | 122,925 |
| Fund balances / (deficits), July 1, 2005 | 126,673 | 37,909 | 102,425 | - |
| Fund balances / (deficits), June 30, 2006 | \$ 148,184 | \$ 36,967 | \$ 149,696 | \$ 122,925 |

| Library District 3547 | Other Funds Misc | Total Debt Service Funds |
|-----------------------------|------------------------|-----------------------------------|
| - | - | \$ 301,455 |
| \$ 48,092 | - | 59,873 |
| - | - | 837 |
| 48,092 | - | 362,165 |
| - | - | \$ 71,039 |
| - | - | 52,269 |
| - | - | 123,308 |
| 48,092 | - | 238,857 |
| 48,092 | - | 238,857 |
| - | 445 | 267,452 |
| \$ 48,092 | \$ 445 | \$ 506,309 |

YUMA COUNTY

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

Nonmajor Governmental Funds- All Capital Projects Funds

Year Ended June 30, 2006

| | Improvement Districts | | | |
|---|-----------------------|-------------------|-----------------|------------------|
| | Del Sur | Donovan | El Prado | Gadsden |
| | Estates 4715 | Estates 4716 | Estates 4717 | 4719 |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ 1,173,933 |
| Investment income | 190 | 3,756 | 4,157 | 2,728 |
| Miscellaneous | 43 | 928 | 323 | - |
| Total Revenues | 233 | 4,684 | 4,480 | 1,176,661 |
| Expenditures | | | | |
| Current: | | | | |
| General government | \$ - | \$ - | \$ - | \$ 624 |
| Capital Outlay | - | - | - | 730,839 |
| Total Expenditures | - | - | - | 731,463 |
| Excess of revenues over (under) expenditures | 233 | 4,684 | 4,480 | 445,198 |
| Other financial sources (uses): | | | | |
| Sale of bonds | - | - | - | - |
| Other financing source | - | - | - | - |
| Proceeds from sale of capital assets | - | - | - | - |
| Transfers in | - | - | - | - |
| Transfers out | - | - | - | - |
| Capital leases | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - |
| Net change in fund balance | 233 | 4,684 | 4,480 | 445,198 |
| Fund balances / (deficits), July 1, 2005 | 5,795 | 114,294 | 3,469 | (432,452) |
| Fund balances / (deficits), June 30, 2006 | \$ 6,028 | \$ 118,978 | \$ 7,949 | \$ 12,746 |

Exhibit I- 3

(Continued)

| Library District 4720 | SLIF Projects 4401 | Construction Projects 4406 & 4408 | Technology Projects 4405 & 4417 | Total Capital Projects Funds |
|-----------------------------|--------------------------|---|---------------------------------------|---------------------------------------|
| \$ - | \$ 72,991 | \$ - | \$ - | \$ 1,246,924 |
| 79,271 | 1,098 | 3,947 | 34,343 | 129,490 |
| - | 480 | 873 | - | 2,647 |
| 79,271 | 74,569 | 4,820 | 34,343 | 1,379,061 |
| \$ - | \$ 8,254 | \$ - | \$ - | \$ 8,878 |
| 160,753 | 65,000 | - | - | 956,592 |
| 160,753 | 73,254 | - | - | 965,470 |
| (81,482) | 1,315 | 4,820 | 34,343 | 413,591 |
| 10,050,000 | - | - | - | 10,050,000 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | 713,000 | 713,000 |
| - | - | - | (513,000) | (513,000) |
| - | - | - | - | - |
| 10,050,000 | - | - | 200,000 | 10,250,000 |
| 9,968,518 | 1,315 | 4,820 | 234,343 | 10,663,591 |
| - | 66,049 | 120,121 | 466,080 | 343,356 |
| \$ 9,968,518 | \$ 67,364 | \$ 124,941 | \$ 700,423 | \$ 11,006,947 |

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

All Nonmajor Governmental Funds

Year Ended June 30, 2006

| | Total All Nonmajor Governmental Funds | | | Total Nonmajor Governmental Funds |
|---|---------------------------------------|--------------------------|------------------------------|--|
| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | |
| Revenues: | | | | |
| Taxes | \$ 3,113,460 | \$ - | \$ - | \$ 3,113,460 |
| Special assessments | - | 301,455 | - | 301,455 |
| Licenses and permits | 79,630 | - | - | 79,630 |
| Intergovernmental | 31,308,368 | - | 1,246,924 | 32,555,292 |
| Charges for services | 1,650,386 | - | - | 1,650,386 |
| Fines and forfeits | 949,863 | - | - | 949,863 |
| Investment income | 706,261 | 59,873 | 129,490 | 895,624 |
| Rents | 279,631 | - | - | 279,631 |
| Miscellaneous | 1,006,890 | 837 | 2,647 | 1,010,374 |
| Total Revenues | 39,094,489 | 362,165 | 1,379,061 | 40,835,715 |
| Expenditures | | | | |
| Current: | | | | |
| General government | \$ 3,726,892 | \$ - | \$ 8,878 | \$ 3,735,770 |
| Public safety | 8,927,334 | - | - | 8,927,334 |
| Highway and streets | 9,372,742 | - | - | 9,372,742 |
| Sanitation | 289,802 | - | - | 289,802 |
| Health | 358,380 | - | - | 358,380 |
| Welfare | 3,242,054 | - | - | 3,242,054 |
| Culture and recreation | 134,335 | - | - | 134,335 |
| Education | 6,648,011 | - | - | 6,648,011 |
| Capital outlay | 8,200,804 | - | 956,592 | 9,157,396 |
| Debt service: | | | | |
| Principal retirement | 185,528 | 71,039 | - | 256,567 |
| Interest and fiscal charges | 17,729 | 52,269 | - | 69,998 |
| Total Expenditures | 41,103,611 | 123,308 | 965,470 | 42,192,389 |
| Excess of revenues over (under) expenditures | (2,009,122) | 238,857 | 413,591 | (1,356,674) |
| Other financial sources (uses): | | | | |
| Sale of bonds | \$ - | \$ - | \$ 10,050,000 | \$ 10,050,000 |
| Transfers in | 969,594 | - | 713,000 | 1,682,594 |
| Transfers out | (573,661) | - | (513,000) | (1,086,661) |
| Total other financing sources (uses) | 395,933 | - | 10,250,000 | 10,645,933 |
| Net change in fund balance | (1,613,189) | 238,857 | 10,663,591 | 9,289,259 |
| Fund balances / (deficits), July 1, 2005 | 21,469,119 | 267,452 | 343,356 | 22,079,927 |
| Fund balances / (deficits), June 30, 2006 | \$ 19,855,930 | \$ 506,309 | \$ 11,006,947 | \$ 31,369,186 |

**Schedule Of Revenues, Expenditures, And
Changes In Fund Balances – Budget and Actual**

Nonmajor Governmental Funds

| | |
|-----------------------------|-----|
| Special Revenue Funds | 152 |
| Debt Service Funds | 194 |
| Capital Project Funds | 198 |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Adult Probation | | | | | |
|---|---------------------------------|-----------------|-----------------|---------------------------|------------------|------------------|
| | Adult Probation Drug Grant 2228 | | | Community Punishment 2229 | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 71,251 | 70,619 | (632) | 99,972 | 88,434 | (11,538) |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | - | 77 | 77 | 741 | 1,807 | 1,066 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 27 | 27 | 12,042 | 35,939 | 23,897 |
| Total Revenues | 71,251 | 70,723 | (528) | 112,755 | 126,180 | 13,425 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | 71,251 | 70,696 | 555 | 111,462 | 88,434 | 23,028 |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 71,251 | 70,696 | 555 | 111,462 | 88,434 | 23,028 |
| Excess of revenues over (under) expenditures | - | 27 | 27 | 1,293 | 37,746 | 36,453 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | - | 27 | 27 | 1,293 | 37,746 | 36,453 |
| Fund balances / (deficits), July 1, 2005, as restated | - | 2,352 | 2,352 | (1,293) | 17,574 | 18,867 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 2,379 | \$ 2,379 | \$ - | \$ 55,320 | \$ 55,320 |

* Variance = Positive / (Negative)

| Adult Probation | | | | | | | | |
|---------------------|------------------|--------------|-------------------|----------------|----------------|-----------------------|------------------|--------------|
| Intensive Probation | | | Probation Subsidy | | | State Aid Enhancement | | |
| 2230 | | | 2231 | | | 2288 | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 1,427,562 | 1,427,562 | - | - | - | - | 1,170,250 | 1,170,250 | - |
| - | - | - | 400,794 | 403,013 | 2,219 | - | - | - |
| - | - | - | 17,600 | 12,386 | (5,214) | - | - | - |
| 1,553 | 2,008 | 455 | 3,697 | 566 | (3,131) | 1,056 | 1,433 | 377 |
| - | - | - | - | - | - | - | - | - |
| - | 1,422 | 1,422 | - | 2,571 | 2,571 | - | 1,134 | 1,134 |
| 1,429,115 | 1,430,992 | 1,877 | 422,091 | 418,536 | (3,555) | 1,171,306 | 1,172,817 | 1,511 |

| | | | | | | | | |
|------------------|------------------|---------------|----------------|----------------|---------------|------------------|------------------|---------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1,468,665 | 1,453,246 | 15,419 | 477,232 | 443,229 | 34,003 | 1,264,852 | 1,250,850 | 14,002 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | 6,116 | (6,116) | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 1,468,665 | 1,453,246 | 15,419 | 477,232 | 449,345 | 27,887 | 1,264,852 | 1,250,850 | 14,002 |

| | | | | | | | | |
|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|
| (39,550) | (22,254) | 17,296 | (55,141) | (30,809) | 24,332 | (93,546) | (78,033) | 15,513 |
|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|

| | | | | | | | | |
|---------------|---------------|-----------------|-----------------|-----------------|----------|----------------|----------------|-----------------|
| 170,531 | 156,992 | (13,539) | - | - | - | 134,507 | 120,506 | (14,001) |
| (88,100) | (88,100) | - | (36,900) | (36,900) | - | - | - | - |
| 82,431 | 68,892 | (13,539) | (36,900) | (36,900) | - | 134,507 | 120,506 | (14,001) |

| | | | | | | | | |
|----------|--------|--------|----------|----------|--------|----------|----------|--------|
| 42,881 | 46,638 | 3,757 | (92,041) | (67,709) | 24,332 | 40,961 | 42,473 | 1,512 |
| (42,881) | 22,141 | 65,022 | 92,041 | 102,099 | 10,058 | (40,961) | (15,086) | 25,875 |

| | | | | | | | | |
|-------------|------------------|------------------|-------------|------------------|------------------|-------------|------------------|------------------|
| \$ - | \$ 68,779 | \$ 68,779 | \$ - | \$ 34,390 | \$ 34,390 | \$ - | \$ 27,387 | \$ 27,387 |
|-------------|------------------|------------------|-------------|------------------|------------------|-------------|------------------|------------------|

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Adult Probation | | | | | |
|---|----------------------------|------------------|------------------|---------------------|-----------------|-----------------|
| | Drug Treatment & Education | | | Drug Court Planning | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 115,465 | 113,358 | (2,107) | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | 2,483 | 2,584 | 101 |
| Investment income | 208 | 843 | 635 | 47 | 16 | (31) |
| Rents | - | - | - | - | - | - |
| Miscellaneous | (208) | 127 | 335 | - | 36 | 36 |
| Total Revenues | 115,465 | 114,328 | (1,137) | 2,530 | 2,636 | 106 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | 122,064 | 113,357 | 8,707 | 2,268 | 1,409 | 859 |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 122,064 | 113,357 | 8,707 | 2,268 | 1,409 | 859 |
| Excess of revenues over (under) expenditures | (6,599) | 971 | 7,570 | 262 | 1,227 | 965 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | (6,599) | 971 | 7,570 | 262 | 1,227 | 965 |
| Fund balances / (deficits), July 1, 2005, as restated | 6,599 | 10,888 | 4,289 | (262) | 156 | 418 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 11,859 | \$ 11,859 | \$ - | \$ 1,383 | \$ 1,383 |

* Variance = Positive / (Negative)

| Adult Probation | | | | | | | | | |
|----------------------------------|------------------|-----------------|------------------|-------------------|-------------------|-----------------|------------------|------------------|------|
| Intensive Probation SupCrt / JCE | | | Extra Probation | | | Interstate Comp | | | |
| 2321 | | | 2322 | | | 2323 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - |
| 243,972 | 212,947 | (31,025) | - | - | - | - | - | - | - |
| - | - | - | 65,408 | 77,605 | 12,197 | 2,100 | 4,787 | 2,687 | - |
| - | - | - | - | - | - | - | - | - | - |
| - | 3,840 | 3,840 | 2,000 | 4,984 | 2,984 | 100 | 296 | 196 | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | 1 | 1 | - | 5 | 5 | - |
| 243,972 | 216,787 | (27,185) | 67,408 | 82,590 | 15,182 | 2,200 | 5,088 | 2,888 | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 21,564 | 21,564 | - | - | 27,087 | (27,087) | - | 150 | (150) | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| 21,564 | 21,564 | - | - | 27,087 | (27,087) | - | 150 | (150) | |
| 222,408 | 195,223 | (27,185) | 67,408 | 55,503 | (11,905) | 2,200 | 4,938 | 2,738 | |
| - | - | - | - | - | - | - | - | - | - |
| (305,038) | (277,498) | 27,540 | (158,852) | - | 158,852 | - | - | - | - |
| (305,038) | (277,498) | 27,540 | (158,852) | - | 158,852 | - | - | - | |
| (82,630) | (82,275) | 355 | (91,444) | 55,503 | 146,947 | 2,200 | 4,938 | 2,738 | |
| 82,630 | 87,007 | 4,377 | 91,444 | 124,935 | 33,491 | (2,200) | 7,334 | 9,534 | |
| \$ - | \$ 4,732 | \$ 4,732 | \$ - | \$ 180,438 | \$ 180,438 | \$ - | \$ 12,272 | \$ 12,272 | |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Assessor | | | Attorney | | |
|---|----------------------|-------------------|-------------------|-----------------------|--------------------|--------------------|
| | Property Information | | 2202 | Atty Drug Enforcement | | 2207 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 336,585 | 354,309 | 17,724 |
| Charges for services | 180,200 | 218,912 | 38,712 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | 1,000 | 16,722 | 15,722 | 120 | 79 | (41) |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 917 | 917 | - | 18 | 18 |
| Total Revenues | 181,200 | 236,551 | 55,351 | 336,705 | 354,406 | 17,701 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ 58,088 | \$ 114,133 | \$ (56,045) | \$ 486,981 | \$ 408,557 | \$ 78,424 |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 58,088 | 114,133 | (56,045) | 486,981 | 408,557 | 78,424 |
| Excess of revenues over (under) expenditures | 123,112 | 122,418 | (694) | (150,276) | (54,151) | 96,125 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | 147,717 | 57,196 | (90,521) |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | 147,717 | 57,196 | (90,521) |
| Net change in fund balance | 123,112 | 122,418 | (694) | (2,559) | 3,045 | 5,604 |
| Fund balances / (deficits), July 1, 2005, as restated | (123,112) | 463,969 | 587,081 | 2,559 | (31,925) | (34,484) |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 586,387 | \$ 586,387 | \$ - | \$ (28,880) | \$ (28,880) |

* Variance = Positive / (Negative)

| Attorney | | | | | | | | |
|------------------------------|------------------|------------------|----------------------|------------------|------------------|--------------------------------|------------------|------------------|
| Crime Victim Comp Grant 2209 | | | Witness Program 2210 | | | Federal Victim Comp Grant 2223 | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 90,400 | 90,400 | - | 210,254 | 191,997 | (18,257) | 38,785 | 38,785 | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 500 | 3,036 | 2,536 | 330 | 1,527 | 1,197 | 250 | 974 | 724 |
| - | - | - | - | - | - | - | - | - |
| - | 534 | 534 | - | 49 | 49 | - | 238 | 238 |
| 90,900 | 93,970 | 3,070 | 210,584 | 193,573 | (17,011) | 39,035 | 39,997 | 962 |
| \$ 88,051 | \$ 90,400 | \$ (2,349) | \$ 357,060 | \$ 344,727 | \$ 12,333 | \$ 38,785 | \$ 27,950 | \$ 10,835 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 88,051 | 90,400 | (2,349) | 357,060 | 344,727 | 12,333 | 38,785 | 27,950 | 10,835 |
| 2,849 | 3,570 | 721 | (146,476) | (151,154) | (4,678) | 250 | 12,047 | 11,797 |
| - | - | - | 150,201 | 150,201 | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 150,201 | 150,201 | - | - | - | - |
| 2,849 | 3,570 | 721 | 3,725 | (953) | (4,678) | 250 | 12,047 | 11,797 |
| (2,849) | 52,274 | 55,123 | (3,725) | 29,465 | 33,190 | (250) | 40,000 | 40,250 |
| \$ - | \$ 55,844 | \$ 55,844 | \$ - | \$ 28,512 | \$ 28,512 | \$ - | \$ 52,047 | \$ 52,047 |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Attorney | | | | | |
|---|----------------|------------------|------------------|-------------------|--------------------|--------------------|
| | Bad Check Fund | | | HIDTA Grant (SBA) | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 340,883 | 195,654 | (145,229) |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | 600 | 1,296 | 696 | - | 47 | 47 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | 30,000 | 29,047 | (953) | - | - | - |
| Total Revenues | 30,600 | 30,343 | (257) | 340,883 | 195,701 | (145,182) |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ 32,493 | \$ 30,309 | \$ 2,184 | \$ - | \$ - | \$ - |
| Public safety | - | - | - | 340,883 | 198,559 | 142,324 |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 32,493 | 30,309 | 2,184 | 340,883 | 198,559 | 142,324 |
| Excess of revenues over (under) expenditures | (1,893) | 34 | 1,927 | - | (2,858) | (2,858) |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | (1,893) | 34 | 1,927 | - | (2,858) | (2,858) |
| Fund balances / (deficits), July 1, 2005, as restated | 1,893 | 33,352 | 31,459 | - | (62,413) | (62,413) |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 33,386 | \$ 33,386 | \$ - | \$ (65,271) | \$ (65,271) |

* Variance = Positive / (Negative)

| Attorney | | | | | | | | | |
|-------------------------|-------------------|-------------------|--------------------------------|------------------|------------------|---------------------------------|---------------|---------------|------|
| Anti- Racketeering 2235 | | | Fed Revenue Asset Sharing 2277 | | | Fed Justice Rico Operation 2279 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| 45,000 | 20,692 | (24,308) | - | - | - | - | - | - | - |
| 1,300 | 4,949 | 3,649 | 300 | 806 | 506 | 10 | 7 | (3) | |
| - | - | - | - | - | - | - | - | - | - |
| - | 111,403 | 111,403 | - | 119 | 119 | - | - | - | - |
| 46,300 | 137,044 | 90,744 | 300 | 925 | 625 | 10 | 7 | (3) | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 59,592 | 38,793 | 20,799 | 23,838 | 19,182 | 4,656 | 269 | 118 | 151 | |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| 59,592 | 38,793 | 20,799 | 23,838 | 19,182 | 4,656 | 269 | 118 | 151 | |
| (13,292) | 98,251 | 111,543 | (23,538) | (18,257) | 5,281 | (259) | (111) | 148 | |
| - | - | - | - | - | - | - | - | - | - |
| (78,211) | (54,249) | 23,962 | - | - | - | - | - | - | - |
| (78,211) | (54,249) | 23,962 | - | - | - | - | - | - | |
| (91,503) | 44,002 | 135,505 | (23,538) | (18,257) | 5,281 | (259) | (111) | 148 | |
| 91,503 | 134,136 | 42,633 | 23,538 | 32,055 | 8,517 | 259 | 104 | (155) | |
| \$ - | \$ 178,138 | \$ 178,138 | \$ - | \$ 13,798 | \$ 13,798 | \$ - | \$ (7) | \$ (7) | |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Attorney | | | | | |
|---|------------------------------------|-----------------|-----------------|-----------------------------|---------------|----------------|
| | Federal Justice Asset Sharing 2280 | | | ACJC Domestic Violence 2284 | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 3,452 | 3,452 | 18,821 | 17,778 | (1,043) |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | - | 3 | 3 | - | - | - |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 54 | 54 | - | 1 | 1 |
| Total Revenues | - | 3,509 | 3,509 | 18,821 | 17,779 | (1,042) |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 18,821 | \$ 17,780 | \$ 1,041 |
| Public safety | - | 228 | (228) | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | - | 228 | (228) | 18,821 | 17,780 | 1,041 |
| Excess of revenues over (under) expenditures | - | 3,281 | 3,281 | - | (1) | (1) |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | - | 3,281 | 3,281 | - | (1) | (1) |
| Fund balances / (deficits), July 1, 2005, as restated | - | 32 | 32 | - | 93 | 93 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 3,313 | \$ 3,313 | \$ - | \$ 92 | \$ 92 |

* Variance = Positive / (Negative)

| Attorney | | | | | | | | |
|----------------------------|---------------|---------------|------------------------------------|------------------|------------------|------------------------|----------------|----------------|
| Anti-Gang Enforcement 2285 | | | Crime Prosecution Enhancement 2290 | | | Governor's Action 2297 | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 3,016 | 3,016 | - | 130,000 | 152,259 | 22,259 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 22 | 22 | 580 | 531 | (49) | - | 1 | 1 |
| - | - | - | - | - | - | - | - | - |
| - | 1 | 1 | - | 310 | 310 | - | - | - |
| 3,016 | 3,039 | 23 | 130,580 | 153,100 | 22,520 | - | 1 | 1 |
| \$ - | \$ - | \$ - | \$ 169,758 | \$ 160,093 | \$ 9,665 | \$ - | \$ - | \$ - |
| 3,149 | 3,016 | 133 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 3,149 | 3,016 | 133 | 169,758 | 160,093 | 9,665 | - | - | - |
| (133) | 23 | 156 | (39,178) | (6,993) | 32,185 | - | 1 | 1 |
| - | - | - | 25,792 | 21,000 | (4,792) | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | 25,792 | 21,000 | (4,792) | - | - | - |
| (133) | 23 | 156 | (13,386) | 14,007 | 27,393 | - | 1 | 1 |
| 133 | 272 | 139 | 13,386 | 19,162 | 5,776 | - | (38) | (38) |
| \$ - | \$ 295 | \$ 295 | \$ - | \$ 33,169 | \$ 33,169 | \$ - | \$ (37) | \$ (37) |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Attorney | | | | | |
|---|----------------------------|-------------|-------------|------------------------------|------------------|------------------|
| | Community Prosecution 2298 | | | Victim Serv Restitution 2330 | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | - | 4 | 4 | - | 1,082 | 1,082 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 1 | 1 | 8,673 | 42,160 | 33,487 |
| Total Revenues | - | 5 | 5 | 8,673 | 43,242 | 34,569 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 8,673 | \$ - | \$ 8,673 |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | - | - | - | 8,673 | - | 8,673 |
| Excess of revenues over (under) expenditures | - | 5 | 5 | - | 43,242 | 43,242 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | - | 5 | 5 | - | 43,242 | 43,242 |
| Fund balances / (deficits), July 1, 2005, as restated | - | - | - | - | - | - |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 5 | \$ 5 | \$ - | \$ 43,242 | \$ 43,242 |

* Variance = Positive / (Negative)

| Clerk of Superior Court | | | | | | | | | |
|-------------------------|------------------|------------------|--------------------------|-----------------|-----------------|-----------------|------------------|------------------|--|
| Expedited Child Support | | | Child Support Automation | | | Clerk's Fund | | | |
| 2213 | | | 2214 | | | 2216 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | 37,320 | 41,178 | 3,858 | |
| 17,251 | 9,926 | (7,325) | - | - | - | - | - | - | |
| 331 | 783 | 452 | 25 | 65 | 40 | 750 | 2,539 | 1,789 | |
| - | - | - | - | - | - | - | - | - | |
| - | 158 | 158 | - | 28 | 28 | - | 557 | 557 | |
| 17,582 | 10,867 | (6,715) | 25 | 93 | 68 | 38,070 | 44,274 | 6,204 | |
| \$ 13,138 | \$ 14,210 | \$ (1,072) | \$ - | \$ 810 | \$ (810) | \$ 52,267 | \$ 39,996 | \$ 12,271 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 13,138 | 14,210 | (1,072) | - | 810 | (810) | 52,267 | 39,996 | 12,271 | |
| 4,444 | (3,343) | (7,787) | 25 | (717) | (742) | (14,197) | 4,278 | 18,475 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 4,444 | (3,343) | (7,787) | 25 | (717) | (742) | (14,197) | 4,278 | 18,475 | |
| (4,444) | 23,129 | 27,573 | (25) | 2,432 | 2,457 | 14,197 | 79,503 | 65,306 | |
| \$ - | \$ 19,786 | \$ 19,786 | \$ - | \$ 1,715 | \$ 1,715 | \$ - | \$ 83,781 | \$ 83,781 | |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Clark of Superior Court | | | | | |
|---|---------------------------|------------------|------------------|----------------------|-----------------|-----------------|
| | Spousal Maint Enforcement | | | IV-D Case Processing | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 4,682 | 5,871 | 1,189 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 4,680 | 5,128 | 448 | - | - | - |
| Investment income | 200 | 548 | 348 | 40 | - | (40) |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 8 | 8 | - | - | - |
| Total Revenues | 4,880 | 5,684 | 804 | 4,722 | 5,871 | 1,149 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 25,562 | \$ 26,622 | \$ (1,060) |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | - | - | - | 25,562 | 26,622 | (1,060) |
| Excess of revenues over (under) expenditures | 4,880 | 5,684 | 804 | (20,840) | (20,751) | 89 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | 20,880 | 20,751 | (129) |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | 20,880 | 20,751 | (129) |
| Net change in fund balance | 4,880 | 5,684 | 804 | 40 | - | (40) |
| Fund balances / (deficits), July 1, 2005, as restated | (4,880) | 14,966 | 19,846 | (40) | 2,272 | 2,312 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 20,650 | \$ 20,650 | \$ - | \$ 2,272 | \$ 2,272 |

* Variance = Positive / (Negative)

| Co. Treasurer | | | Development Services | | | | | |
|------------------------------|-------------------|-------------------|----------------------|-------------------|-------------------|----------------------------|---------------------|---------------------|
| Treasurer's Information 2201 | | | Road Fund 2251 | | | Development Serv HURF 2252 | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,161,763 | \$ 1,290,394 | \$ 128,631 |
| - | - | - | - | - | - | 70,000 | 69,599 | (401) |
| - | - | - | - | - | - | 5,667,151 | 5,077,705 | (589,446) |
| 9,000 | 13,020 | 4,020 | - | - | - | 8,000 | 2,622 | (5,378) |
| - | - | - | - | - | - | - | - | - |
| 1,700 | 3,795 | 2,095 | 4,700 | 31,374 | 26,674 | 182,000 | 346,597 | 164,597 |
| - | - | - | - | - | - | - | - | - |
| - | 505 | 505 | 21,000 | 18,020 | (2,980) | 2,625 | 73,934 | 71,309 |
| 10,700 | 17,320 | 6,620 | 25,700 | 49,394 | 23,694 | 7,091,539 | 6,860,851 | (230,688) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 3,317,252 | 2,158,071 | 1,159,181 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 85,000 | - | 85,000 | - | - | - | 10,241,000 | 7,291,867 | 2,949,133 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 85,000 | - | 85,000 | - | - | - | 13,558,252 | 9,449,938 | 4,108,314 |
| (74,300) | 17,320 | 91,620 | 25,700 | 49,394 | 23,694 | (6,466,713) | (2,589,087) | 3,877,626 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| (74,300) | 17,320 | 91,620 | 25,700 | 49,394 | 23,694 | (6,466,713) | (2,589,087) | 3,877,626 |
| 74,300 | 110,061 | 35,761 | (25,700) | 920,266 | 945,966 | 6,466,713 | 11,133,746 | 4,667,033 |
| \$ - | \$ 127,381 | \$ 127,381 | \$ - | \$ 969,660 | \$ 969,660 | \$ - | \$ 8,544,659 | \$ 8,544,659 |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Development Services | | | General | | |
|---|---------------------------|------------------|------------------|------------------|-------------------|-------------------|
| | Community Dev Block Grant | | 2296 | Southwest Border | | 2320 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 577,557 | 172,041 | (405,516) | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | - | 782 | 782 | 10,300 | 18,450 | 8,150 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 4 | 4 | - | 6,529 | 6,529 |
| Total Revenues | 577,557 | 172,827 | (404,730) | 10,300 | 24,979 | 14,679 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ 577,557 | \$ 176,730 | \$ 400,827 | \$ 408,260 | \$ 307,602 | \$ 100,658 |
| Public safety | - | - | - | 5,314 | - | 5,314 |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | 105,546 | 49,009 | 56,537 |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 577,557 | 176,730 | 400,827 | 519,120 | 356,611 | 162,509 |
| Excess of revenues over (under) expenditures | - | (3,903) | (3,903) | (508,820) | (331,632) | 177,188 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | (10,300) | (10,300) | - |
| Total Other financing sources (uses) | - | - | - | (10,300) | (10,300) | - |
| Net change in fund balance | - | (3,903) | (3,903) | (519,120) | (341,932) | 177,188 |
| Fund balances / (deficits), July 1, 2005, as restated | - | 15,932 | 15,932 | 519,120 | 694,285 | 175,165 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 12,029 | \$ 12,029 | \$ - | \$ 352,353 | \$ 352,353 |

* Variance = Positive / (Negative)

| Housing Services | | | | | | | | | |
|------------------|-----------|------------|---------------------|-----------|------------|----------------------------|------------|------------|------|
| HOME Grant 2269 | | | Public Housing 2271 | | | Conventional 13-6-PHA 2273 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - |
| - | (118,531) | (118,531) | - | 1,367 | 1,367 | 907,376 | 863,666 | (43,710) | |
| - | - | - | - | - | - | - | - | - | |
| - | 85 | 85 | - | 3,172 | 3,172 | 3,223 | 15,125 | 11,902 | |
| - | - | - | - | - | - | 256,275 | 279,631 | 23,356 | |
| - | 586 | 586 | - | - | - | 34,275 | 28,173 | (6,102) | |
| - | (117,860) | (117,860) | - | 4,539 | 4,539 | 1,201,149 | 1,186,595 | (14,554) | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 1,023,025 | 932,609 | 90,416 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | 328,904 | 254,761 | 74,143 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | 1,351,929 | 1,187,370 | 164,559 | |
| - | (117,860) | (117,860) | - | 4,539 | 4,539 | (150,780) | (775) | 150,005 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | (117,860) | (117,860) | - | 4,539 | 4,539 | (150,780) | (775) | 150,005 | |
| - | 120,601 | 120,601 | - | 15,757 | 15,757 | 150,780 | 410,867 | 260,087 | |
| \$ - | \$ 2,741 | \$ 2,741 | \$ - | \$ 20,296 | \$ 20,296 | \$ - | \$ 410,092 | \$ 410,092 | |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Housing Services | | | | | |
|---|---------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | Section 8 Voucher Program | | | Water Company 13-6 | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| | | | 2274 | | | 2275 |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 2,065,361 | 2,164,705 | 99,344 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | 2,906 | 6,194 | 3,288 | 5,095 | 12,124 | 7,029 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | 9,500 | 29,967 | 20,467 | 130,986 | 124,869 | (6,117) |
| Total Revenues | 2,077,767 | 2,200,866 | 123,099 | 136,081 | 136,993 | 912 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | 2,110,114 | 2,198,816 | (88,702) | 149,896 | 110,268 | 39,628 |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 2,110,114 | 2,198,816 | (88,702) | 149,896 | 110,268 | 39,628 |
| Excess of revenues over (under) expenditures | (32,347) | 2,050 | 34,397 | (13,815) | 26,725 | 40,540 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | (32,347) | 2,050 | 34,397 | (13,815) | 26,725 | 40,540 |
| Fund balances / (deficits), July 1, 2005, as restated | 32,347 | 359,808 | 327,461 | 13,815 | 411,633 | 397,818 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 361,858 | \$ 361,858 | \$ - | \$ 438,358 | \$ 438,358 |

* Variance = Positive / (Negative)

| Juvenile Court | | | | | | | | | | | |
|-------------------|-----------------|-----------------|-------------|---------------------|------------------|-----------------|-------------------|-------------------------|----------|------------|------|
| Family Counseling | | | 2212 | State Aid Detention | | | 2219 | Juvenile Probation Fees | | | 2232 |
| Budget | Actual | Variance * | | Budget | Actual | Variance * | | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| 24,385 | 23,444 | (941) | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | 190,000 | 174,087 | (15,913) | |
| - | - | - | - | - | - | - | - | - | - | - | |
| 175 | 326 | 151 | 650 | 365 | (285) | 4,150 | 5,258 | 1,108 | - | | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | 67 | 67 | - | 1,588 | 1,588 | - | | |
| 24,560 | 23,770 | (790) | 650 | 432 | (218) | 194,150 | 180,933 | (13,217) | | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 24,385 | 23,444 | 941 | - | - | - | - | 235,960 | 220,455 | 15,505 | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| 24,385 | 23,444 | 941 | - | - | - | 235,960 | 220,455 | 15,505 | | | |
| 175 | 326 | 151 | 650 | 432 | (218) | (41,810) | (39,522) | 2,288 | | | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | |
| 175 | 326 | 151 | 650 | 432 | (218) | (41,810) | (39,522) | 2,288 | | | |
| (175) | 5,059 | 5,234 | (650) | 11,119 | 11,769 | 41,810 | 173,007 | 131,197 | | | |
| \$ - | \$ 5,385 | \$ 5,385 | \$ - | \$ 11,551 | \$ 11,551 | \$ - | \$ 133,485 | \$ 133,485 | | | |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Juvenile Court | | | | | | | |
|---|--------------------------|---------------|---------------|------|----------------------|-----------------|-----------------|------|
| | Juvenile Crime Reduction | | | 2233 | Juvenile Restitution | | | 2240 |
| | Budget | Actual | Variance * | | Budget | Actual | Variance * | |
| Revenues: | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| Licenses and permits | - | - | - | | - | - | - | |
| Intergovernmental | 6,000 | 5,828 | (172) | | 10,000 | 10,044 | 44 | |
| Charges for services | - | - | - | | - | - | - | |
| Fines and forfeits | - | - | - | | - | - | - | |
| Investment income | 220 | 301 | 81 | | 225 | 306 | 81 | |
| Rents | - | - | - | | - | - | - | |
| Miscellaneous | - | 45 | 45 | | 7,000 | 7,746 | 746 | |
| Total Revenues | 6,220 | 6,174 | (46) | | 17,225 | 18,096 | 871 | |
| Expenditures | | | | | | | | |
| Current: | | | | | | | | |
| General government | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| Public safety | 6,000 | 6,530 | (530) | | 17,000 | 16,685 | 315 | |
| Highway and streets | - | - | - | | - | - | - | |
| Sanitation | - | - | - | | - | - | - | |
| Health | - | - | - | | - | - | - | |
| Welfare | - | - | - | | - | - | - | |
| Culture and recreation | - | - | - | | - | - | - | |
| Education | - | - | - | | - | - | - | |
| Capital Outlay | - | - | - | | - | - | - | |
| Debt service: | | | | | | | | |
| Principal retirement | - | - | - | | - | - | - | |
| Interest and fiscal charges | - | - | - | | - | - | - | |
| Total Expenditures | 6,000 | 6,530 | (530) | | 17,000 | 16,685 | 315 | |
| Excess of revenues over (under) expenditures | 220 | (356) | (576) | | 225 | 1,411 | 1,186 | |
| Other financial sources (uses): | | | | | | | | |
| Transfers in | - | - | - | | - | - | - | |
| Transfers out | - | - | - | | - | - | - | |
| Total Other financing sources (uses) | - | - | - | | - | - | - | |
| Net change in fund balance | 220 | (356) | (576) | | 225 | 1,411 | 1,186 | |
| Fund balances / (deficits), July 1, 2005, as restated | (220) | 475 | 695 | | (225) | 6,240 | 6,465 | |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 119 | \$ 119 | | \$ - | \$ 7,651 | \$ 7,651 | |

* Variance = Positive / (Negative)

| Juvenile Court | | | | | | | | | |
|---------------------|------------------|------------------|-----------------------|----------------|-----------------|-----------------|-------------------|-------------------|--|
| Detention Education | | | Juvenile Safe Schools | | | Charter School | | | |
| 2242 | | | 2244 | | | 2245 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | |
| 259,104 | 284,895 | 25,791 | 442,994 | 395,849 | (47,145) | 606,302 | 598,560 | (7,742) | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 1,100 | 856 | (244) | - | 1 | 1 | 8,439 | 10,592 | 2,153 | |
| - | - | - | - | - | - | - | - | - | |
| - | 489 | 489 | - | - | - | - | 2,101 | 2,101 | |
| 260,204 | 286,240 | 26,036 | 442,994 | 395,850 | (47,144) | 614,741 | 611,253 | (3,488) | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 324,248 | 300,365 | 23,883 | 442,994 | 393,424 | 49,570 | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | 639,500 | 553,251 | 86,249 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 324,248 | 300,365 | 23,883 | 442,994 | 393,424 | 49,570 | 639,500 | 553,251 | 86,249 | |
| (64,044) | (14,125) | 49,919 | - | 2,426 | 2,426 | (24,759) | 58,002 | 82,761 | |
| - | - | - | - | 4,629 | 4,629 | - | 7,923 | 7,923 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | 4,629 | 4,629 | - | 7,923 | 7,923 | |
| (64,044) | (14,125) | 49,919 | - | 7,055 | 7,055 | (24,759) | 65,925 | 90,684 | |
| 64,044 | 37,830 | (26,214) | - | (6,460) | (6,460) | 24,759 | 239,765 | 215,006 | |
| \$ - | \$ 23,705 | \$ 23,705 | \$ - | \$ 595 | \$ 595 | \$ - | \$ 305,690 | \$ 305,690 | |

YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds

Year Ended June 30, 2006

| | Juvenile Court | | | | | | | |
|---|------------------------|----------------|----------------|------|-------------------------|------------------|------------------|------|
| | Juvenile Victim Rights | | | 2246 | State Aid Supreme Court | | | 2247 |
| | Budget | Actual | Variance * | | Budget | Actual | Variance * | |
| Revenues: | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| Licenses and permits | - | - | - | | - | - | - | |
| Intergovernmental | 15,825 | 15,819 | (6) | | 621,739 | 619,497 | (2,242) | |
| Charges for services | - | - | - | | - | - | - | |
| Fines and forfeits | - | - | - | | - | - | - | |
| Investment income | 170 | 265 | 95 | | 3,200 | 1,422 | (1,778) | |
| Rents | - | - | - | | - | - | - | |
| Miscellaneous | - | 73 | 73 | | - | 7 | 7 | |
| Total Revenues | 15,995 | 16,157 | 162 | | 624,939 | 620,926 | (4,013) | |
| Expenditures | | | | | | | | |
| Current: | | | | | | | | |
| General government | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| Public safety | 15,995 | 17,385 | (1,390) | | 618,483 | 619,251 | (768) | |
| Highway and streets | - | - | - | | - | - | - | |
| Sanitation | - | - | - | | - | - | - | |
| Health | - | - | - | | - | - | - | |
| Welfare | - | - | - | | - | - | - | |
| Culture and recreation | - | - | - | | - | - | - | |
| Education | - | - | - | | - | - | - | |
| Capital Outlay | - | - | - | | - | - | - | |
| Debt service: | | | | | | | | |
| Principal retirement | - | - | - | | - | - | - | |
| Interest and fiscal charges | - | - | - | | - | - | - | |
| Total Expenditures | 15,995 | 17,385 | (1,390) | | 618,483 | 619,251 | (768) | |
| Excess of revenues over (under) expenditures | - | (1,228) | (1,228) | | 6,456 | 1,675 | (4,781) | |
| Other financial sources (uses): | | | | | | | | |
| Transfers in | - | - | - | | - | - | - | |
| Transfers out | - | - | - | | - | - | - | |
| Total Other financing sources (uses) | - | - | - | | - | - | - | |
| Net change in fund balance | - | (1,228) | (1,228) | | 6,456 | 1,675 | (4,781) | |
| Fund balances / (deficits), July 1, 2005, as restated | - | 1,484 | 1,484 | | (6,456) | 14,931 | 21,387 | |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 256 | \$ 256 | | \$ - | \$ 16,606 | \$ 16,606 | |

* Variance = Positive / (Negative)

| Juvenile Court | | | | | | | | | |
|---------------------------------|---------------|----------------|------------------------|---------------|--------------|---------------------------|-----------------|-----------------|--|
| Court Appointed Specialist 2248 | | | Court Improvement 2249 | | | Improving AM Schools 2257 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | |
| 92,963 | 90,971 | (1,992) | 24,630 | 24,172 | (458) | 64,533 | 68,628 | 4,095 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 200 | 303 | 103 | 230 | 110 | (120) | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | 158 | 158 | - | - | - | - | 505 | 505 | |
| 93,163 | 91,432 | (1,731) | 24,860 | 24,282 | (578) | 64,533 | 69,133 | 4,600 | |
| \$ - | \$ - | \$ - | \$ 24,860 | \$ 24,630 | \$ 230 | \$ - | \$ - | \$ - | |
| 92,963 | 91,381 | 1,582 | - | - | - | 64,532 | 33,729 | 30,803 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | 17,059 | (17,059) | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 92,963 | 91,381 | 1,582 | 24,860 | 24,630 | 230 | 64,532 | 50,788 | 13,744 | |
| 200 | 51 | (149) | - | (348) | (348) | 1 | 18,345 | 18,344 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 200 | 51 | (149) | - | (348) | (348) | 1 | 18,345 | 18,344 | |
| (200) | 305 | 505 | - | 349 | 349 | (1) | (15,242) | (15,241) | |
| \$ - | \$ 356 | \$ 356 | \$ - | \$ 1 | \$ 1 | \$ - | \$ 3,103 | \$ 3,103 | |

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds
 Year Ended June 30, 2006

| | Juvenile Court | | | | | | | | | | | |
|---|---------------------|-----------------|-----------------|----------------|------------------|------------------|--------------------|---------|------------|--------|--------|------------|
| | Troops for Teachers | | | 2258 | | | Juvenile Probation | | | 2259 | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | 106,861 | 100,008 | (6,853) | - | - | - |
| Charges for services | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - | - | - | - | - | - | - |
| Investment income | 200 | 406 | 206 | 572 | 1,687 | 1,115 | - | - | - | - | - | - |
| Rents | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 88 | 88 | - | 153 | 153 | - | - | - | - | - | - |
| Total Revenues | 200 | 494 | 294 | 107,433 | 101,848 | (5,585) | | | | | | |
| Expenditures | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - | 103,457 | 104,644 | (1,187) | - | - | - |
| Highway and streets | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - |
| Debt service: | | | | | | | | | | | | |
| Principal retirement | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | 103,457 | 104,644 | (1,187) | | | | | | |
| Excess of revenues over (under) expenditures | 200 | 494 | 294 | 3,976 | (2,796) | (6,772) | | | | | | |
| Other financial sources (uses): | | | | | | | | | | | | |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | (7,923) | (7,923) | - | - | - | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | (7,923) | (7,923) | - | - | - | | | | | | |
| Net change in fund balance | 200 | (7,429) | (7,629) | 3,976 | (2,796) | (6,772) | | | | | | |
| Fund balances / (deficits), July 1, 2005, as restated | (200) | 12,341 | 12,541 | (3,976) | 57,083 | 61,059 | | | | | | |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 4,912 | \$ 4,912 | \$ - | \$ 54,287 | \$ 54,287 | | | | | | |

* Variance = Positive / (Negative)

| Juvenile Court | | | | | | | | | | |
|---------------------|-----------------|-----------------|---------------|----------------------|---------------|------------------|------------------|---------------------|------------|------|
| Drug Court Planning | | | 2261 | Drug Court Education | | | 2262 | Intensive Probation | | 2265 |
| Budget | Actual | Variance * | | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | - | |
| 73,126 | 95,756 | 22,630 | 33,930 | 33,208 | (722) | 1,018,383 | 1,018,377 | (6) | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | 265 | 392 | 127 | 3,000 | 1,227 | (1,773) | | |
| - | - | - | - | - | - | - | - | - | | |
| - | 1,668 | 1,668 | - | - | - | - | 18 | 18 | | |
| 73,126 | 97,424 | 24,298 | 34,195 | 33,600 | (595) | 1,021,383 | 1,019,622 | (1,761) | | |
| \$ 73,126 | \$ 80,610 | \$ (7,484) | \$ 34,195 | \$ 33,574 | \$ 621 | \$ - | \$ - | \$ - | | |
| - | - | - | - | - | - | 1,018,383 | 1,009,111 | 9,272 | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | 360 | (360) | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| 73,126 | 80,610 | (7,484) | 34,195 | 33,574 | 621 | 1,018,383 | 1,009,471 | 8,912 | | |
| - | 16,814 | 16,814 | - | 26 | 26 | 3,000 | 10,151 | 7,151 | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | 16,814 | 16,814 | - | 26 | 26 | 3,000 | 10,151 | 7,151 | | |
| - | (15,142) | (15,142) | - | (27) | (27) | (3,000) | 3,903 | 6,903 | | |
| \$ - | \$ 1,672 | \$ 1,672 | \$ - | \$ (1) | \$ (1) | \$ - | \$ 14,054 | \$ 14,054 | | |

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds
 Year Ended June 30, 2006

| | Juvenile Court | | | | | |
|---|---------------------------|------------------|------------------|----------------------------|-----------------|-----------------|
| | Juvenile Diversion Intake | | | Juvenile Diversion Program | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 586,267 | 576,469 | (9,798) | 120,443 | 114,238 | (6,205) |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | 2,000 | 1,384 | (616) | 500 | 440 | (60) |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 17 | 17 | - | 1 | 1 |
| Total Revenues | 588,267 | 577,870 | (10,397) | 120,943 | 114,679 | (6,264) |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | 586,267 | 570,393 | 15,874 | 120,443 | 115,152 | 5,291 |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 586,267 | 570,393 | 15,874 | 120,443 | 115,152 | 5,291 |
| Excess of revenues over (under) expenditures | 2,000 | 7,477 | 5,477 | 500 | (473) | (973) |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | 2,000 | 7,477 | 5,477 | 500 | (473) | (973) |
| Fund balances / (deficits), July 1, 2005, as restated | (2,000) | 29,612 | 31,612 | (500) | 5,867 | 6,367 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 37,089 | \$ 37,089 | \$ - | \$ 5,394 | \$ 5,394 |

* Variance = Positive / (Negative)

| Juvenile Court | | | | | | | | | Justice Court | | |
|--------------------|------------------|------------------|------|-------------------|-----------------|-----------------|------|---------------------------|-------------------|-------------------|------|
| Juvenile Treatment | | | 2268 | Account Incentive | | | 2327 | Justice Court Enhancement | | | 2317 |
| Budget | Actual | Variance * | | Budget | Actual | Variance * | | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - | |
| - | - | - | | - | - | - | | - | - | - | |
| 332,121 | 303,462 | (28,659) | | 63,901 | 45,709 | (18,192) | | - | 7,556 | 7,556 | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | 177,405 | 306,620 | 129,215 | |
| 368 | 1,331 | 963 | | - | 14 | 14 | | 936 | 7,679 | 6,743 | |
| - | - | - | | - | - | - | | - | - | - | |
| - | 27 | 27 | | - | - | - | | - | 1,397 | 1,397 | |
| 332,489 | 304,820 | (27,669) | | 63,901 | 45,723 | (18,178) | | 178,341 | 323,252 | 144,911 | |
| \$ - | \$ - | \$ - | | \$ 73,733 | \$ 45,641 | \$ 28,092 | | \$ 195,600 | \$ 166,031 | \$ 29,569 | |
| 332,121 | 304,044 | 28,077 | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| 332,121 | 304,044 | 28,077 | | 73,733 | 45,641 | 28,092 | | 195,600 | 166,031 | 29,569 | |
| 368 | 776 | 408 | | (9,832) | 82 | 9,914 | | (17,259) | 157,221 | 174,480 | |
| - | - | - | | 221 | 221 | - | | - | - | - | |
| - | - | - | | - | - | - | | - | - | - | |
| - | - | - | | 221 | 221 | - | | - | - | - | |
| 368 | 776 | 408 | | (9,611) | 303 | 9,914 | | (17,259) | 157,221 | 174,480 | |
| (368) | 10,618 | 10,986 | | 9,611 | 6,279 | (3,332) | | 17,259 | 167,943 | 150,684 | |
| \$ - | \$ 11,394 | \$ 11,394 | | \$ - | \$ 6,582 | \$ 6,582 | | \$ - | \$ 325,164 | \$ 325,164 | |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Legal & Public Defenders | | | | | | |
|---|--------------------------|-----------------|-----------------|------|--------------------|------------------|------------------|
| | Indigent Dependency | | | 2241 | Defenders Training | | |
| | Budget | Actual | Variance * | | Budget | Actual | Variance * |
| Revenues: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | | - | - | - |
| Intergovernmental | - | - | - | | 15,039 | 10,651 | (4,388) |
| Charges for services | - | - | - | | - | - | - |
| Fines and forfeits | - | - | - | | - | - | - |
| Investment income | 10 | 51 | 41 | | - | 839 | 839 |
| Rents | - | - | - | | - | - | - |
| Miscellaneous | - | 12 | 12 | | - | 165 | 165 |
| Total Revenues | 10 | 63 | 53 | | 15,039 | 11,655 | (3,384) |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | \$ - | \$ - | \$ - | | \$ 17,135 | \$ 17,112 | \$ 23 |
| Public safety | - | - | - | | - | - | - |
| Highway and streets | - | - | - | | - | - | - |
| Sanitation | - | - | - | | - | - | - |
| Health | - | - | - | | - | - | - |
| Welfare | - | - | - | | - | - | - |
| Culture and recreation | - | - | - | | - | - | - |
| Education | - | - | - | | - | - | - |
| Capital Outlay | - | - | - | | - | - | - |
| Debt service: | | | | | | | |
| Principal retirement | - | - | - | | - | - | - |
| Interest and fiscal charges | - | - | - | | - | - | - |
| Total Expenditures | - | - | - | | 17,135 | 17,112 | 23 |
| Excess of revenues over (under) expenditures | 10 | 63 | 53 | | (2,096) | (5,457) | (3,361) |
| Other financial sources (uses): | | | | | | | |
| Transfers in | - | - | - | | - | - | - |
| Transfers out | - | - | - | | - | - | - |
| Total Other financing sources (uses) | - | - | - | | - | - | - |
| Net change in fund balance | 10 | 63 | 53 | | (2,096) | (5,457) | (3,361) |
| Fund balances / (deficits), July 1, 2005, as restated | (10) | 1,563 | 1,573 | | 2,096 | 25,481 | 23,385 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 1,626 | \$ 1,626 | | \$ - | \$ 20,024 | \$ 20,024 |

* Variance = Positive / (Negative)

| Library District | | | | | | Public Health | | |
|------------------|-----------------|-----------------|---------------|------------------|------------------|------------------|------------------|------------------|
| LSCA Grants | | 2312 | Other Grants | | 2313 | Rabies Control | | 2264 |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | 46,000 | 10,031 | (35,969) |
| 60,000 | 35,000 | (25,000) | 6,000 | - | (6,000) | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 2,800 | 404 | (2,396) |
| - | 759 | 759 | - | 820 | 820 | 260 | 5,015 | 4,755 |
| - | - | - | - | - | - | - | - | - |
| 50,400 | 66,010 | 15,610 | 32,551 | 37,756 | 5,205 | - | 131 | 131 |
| 110,400 | 101,769 | (8,631) | 38,551 | 38,576 | 25 | 49,060 | 15,581 | (33,479) |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 358,020 | 358,020 | - |
| - | - | - | - | - | - | - | - | - |
| 110,400 | 100,485 | 9,915 | 38,551 | 33,850 | 4,701 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 1,198 | (1,198) | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 110,400 | 101,683 | 8,717 | 38,551 | 33,850 | 4,701 | 358,020 | 358,020 | - |
| - | 86 | 86 | - | 4,726 | 4,726 | (308,960) | (342,439) | (33,479) |
| - | - | - | - | - | - | 315,475 | 315,475 | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 315,475 | 315,475 | - |
| - | 86 | 86 | - | 4,726 | 4,726 | 6,515 | (26,964) | (33,479) |
| - | 2,509 | 2,509 | - | 15,402 | 15,402 | (6,515) | 51,485 | 58,000 |
| \$ - | \$ 2,595 | \$ 2,595 | \$ - | \$ 20,128 | \$ 20,128 | \$ - | \$ 24,521 | \$ 24,521 |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Public Works | | | | | |
|---|-----------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | Waste Tire | | 2204 | Public Works HURF | | 2253 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 1,161,763 | \$ 1,290,394 | \$ 128,631 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 223,000 | 246,468 | 23,468 | 6,533,193 | 7,018,932 | 485,739 |
| Charges for services | 50,000 | 68,028 | 18,028 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | 2,500 | 5,947 | 3,447 | 55,000 | 77,661 | 22,661 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | 889 | 889 | 50,000 | 112,993 | 62,993 |
| Total Revenues | 275,500 | 321,332 | 45,832 | 7,799,956 | 8,499,980 | 700,024 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Public safety | - | - | - | - | - | - |
| Highway and streets | - | 240 | (240) | 7,683,733 | 7,181,863 | 501,870 |
| Sanitation | 312,386 | 288,480 | 23,906 | - | 1,322 | (1,322) |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | 360 | (360) |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | 60,000 | 90,428 | (30,428) |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | 186,000 | 185,528 | 472 |
| Interest and fiscal charges | - | - | - | 26,000 | 17,729 | 8,271 |
| Total Expenditures | 312,386 | 288,720 | 23,666 | 7,955,733 | 7,477,230 | 478,503 |
| Excess of revenues over (under) expenditures | (36,886) | 32,612 | 69,498 | (155,777) | 1,022,750 | 1,178,527 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | (1,491) | (1,491) |
| Total Other financing sources (uses) | - | - | - | - | (1,491) | (1,491) |
| Net change in fund balance | (36,886) | 32,612 | 69,498 | (155,777) | 1,021,259 | 1,177,036 |
| Fund balances / (deficits), July 1, 2005, as restated | 36,886 | 162,588 | 125,702 | 155,777 | 2,080,178 | 1,924,401 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 195,200 | \$ 195,200 | \$ - | \$ 3,101,437 | \$ 3,101,437 |

* Variance = Positive / (Negative)

| Public Works | | | Recorder | | | School Superintendent | | |
|--------------------|--------------------|------------------|-------------------|-------------------|----------------|-----------------------|-------------------|------------------|
| Other Grants | | 2332 | Recorder's Fund | | 2205 | School Grants | | 2281 |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 200,000 | 21,476 | (178,524) | - | - | - | 592,859 | 912,537 | 319,678 |
| - | - | - | 185,500 | 221,548 | 36,048 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | 38 | 38 | 8,820 | 22,068 | 13,248 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | 3,435 | 3,435 | - | - | - |
| 200,000 | 21,514 | (178,486) | 194,320 | 247,051 | 52,731 | 592,859 | 912,537 | 319,678 |
| \$ - | \$ - | \$ - | \$ 171,610 | \$ 137,898 | \$ 33,712 | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| 200,000 | 32,568 | 167,432 | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | 908,919 | (908,919) |
| - | - | - | 400,000 | - | 400,000 | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 200,000 | 32,568 | 167,432 | 571,610 | 137,898 | 433,712 | - | 908,919 | (908,919) |
| - | (11,054) | (11,054) | (377,290) | 109,153 | 486,443 | 592,859 | 3,618 | (589,241) |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | (11,054) | (11,054) | (377,290) | 109,153 | 486,443 | 592,859 | 3,618 | (589,241) |
| - | - | - | 377,290 | 627,669 | 250,379 | (592,859) | 544,423 | 1,137,282 |
| \$ (11,054) | \$ (11,054) | \$ - | \$ 736,822 | \$ 736,822 | \$ - | \$ 548,041 | \$ 548,041 | \$ - |

YUMA COUNTY

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

Year Ended June 30, 2006

| | School Superintendent | | | Sheriff- Administration | | |
|---|--------------------------|-------------|-------------|-------------------------|-----------------|-----------------|
| | Accomodation School Dist | | 2282 | Anti- Racketeering | | 2278 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | 1,381 | 1,381 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment income | - | - | - | - | 49 | 49 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | - | - | 5,750 | 5,756 | 6 |
| Total Revenues | - | - | - | 5,750 | 7,186 | 1,436 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 5,750 | \$ - | \$ 5,750 |
| Public safety | - | - | - | - | 1,036 | (1,036) |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | - | - | - | 5,750 | 1,036 | 4,714 |
| Excess of revenues over (under) expenditures | - | - | - | - | 6,150 | 6,150 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | - | - | - | - | 6,150 | 6,150 |
| Fund balances / (deficits), July 1, 2005, as restated | - | - | - | - | 27 | 27 |
| Fund balances / (deficits), Junes 30, 2006 | \$ - | \$ - | \$ - | \$ - | \$ 6,177 | \$ 6,177 |

* Variance = Positive / (Negative)

| Sheriff - Administration | | | | | | | | | | |
|------------------------------|-----------------|-----------------|---------------------------|-----------------|-----------------|----------------------|--------------------|--------------------|--|--|
| Arizona Law Enforcement 2287 | | | Narcotic Enforcement 2299 | | | Drug Task Force 2302 | | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | 98,718 | 46,577 | (52,141) | 210,142 | 102,940 | (107,202) | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| 130 | 256 | 126 | 20 | 73 | 53 | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | 58 | 58 | - | 1 | 1 | - | 21 | 21 | | |
| 130 | 314 | 184 | 98,738 | 46,651 | (52,087) | 210,142 | 102,961 | (107,181) | | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 6,120 | - | 6,120 | 98,718 | 45,675 | 53,043 | 194,256 | 140,922 | 53,334 | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| 6,120 | - | 6,120 | 98,718 | 45,675 | 53,043 | 194,256 | 140,922 | 53,334 | | |
| (5,990) | 314 | 6,304 | 20 | 976 | 956 | 15,886 | (37,961) | (53,847) | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| - | - | - | - | - | - | - | - | - | | |
| (5,990) | 314 | 6,304 | 20 | 976 | 956 | 15,886 | (37,961) | (53,847) | | |
| 5,990 | 7,801 | 1,811 | (20) | 946 | 966 | (15,886) | (48,748) | (32,862) | | |
| \$ - | \$ 8,115 | \$ 8,115 | \$ - | \$ 1,922 | \$ 1,922 | \$ - | \$ (86,709) | \$ (86,709) | | |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Sheriff - Administration | | | | | | |
|---|--------------------------|-----------------|-----------------|------------------|--------------------|--------------------|------|
| | Local Law Enforcement | | | 2303 | Other Grants | | 2306 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| Revenues: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Licenses and permits | - | - | - | - | - | - | |
| Intergovernmental | 14,482 | - | (14,482) | 1,037,981 | 374,742 | (663,239) | |
| Charges for services | - | - | - | - | - | - | |
| Fines and forfeits | - | - | - | - | - | - | |
| Investment income | 420 | 510 | 90 | - | 481 | 481 | |
| Rents | - | - | - | - | - | - | |
| Miscellaneous | - | 216 | 216 | - | 35,721 | 35,721 | |
| Total Revenues | 14,902 | 726 | (14,176) | 1,037,981 | 410,944 | (627,037) | |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Public safety | 10,432 | 8,831 | 1,601 | 433,769 | 171,157 | 262,612 | |
| Highway and streets | - | - | - | - | - | - | |
| Sanitation | - | - | - | - | - | - | |
| Health | - | - | - | - | - | - | |
| Welfare | - | - | - | - | - | - | |
| Culture and recreation | - | - | - | - | - | - | |
| Education | - | - | - | - | - | - | |
| Capital Outlay | - | - | - | 131,267 | 182,836 | (51,569) | |
| Debt service: | | | | | | | |
| Principal retirement | - | - | - | - | - | - | |
| Interest and fiscal charges | - | - | - | - | - | - | |
| Total Expenditures | 10,432 | 8,831 | 1,601 | 565,036 | 353,993 | 211,043 | |
| Excess of revenues over (under) expenditures | 4,470 | (8,105) | (12,575) | 472,945 | 56,951 | (415,994) | |
| Other financial sources (uses): | | | | | | | |
| Transfers in | - | - | - | - | - | - | |
| Transfers out | - | - | - | - | - | - | |
| Total Other financing sources (uses) | - | - | - | - | - | - | |
| Net change in fund balance | 4,470 | (8,105) | (12,575) | 472,945 | 56,951 | (415,994) | |
| Fund balances / (deficits), July 1, 2005, as restated | (4,470) | 9,925 | 14,395 | (472,945) | (115,678) | 357,267 | |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 1,820 | \$ 1,820 | \$ - | \$ (58,727) | \$ (58,727) | |

* Variance = Positive / (Negative)

| Sheriff- Jail District | | | | | | | | | |
|------------------------|-------------------|-------------------|--------------------|-----------------|-----------------|--------------------------|-------------------|-------------------|--|
| Jail Enhancement 2237 | | | Inmate Health 2238 | | | Facility Commission 2286 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | |
| 243,800 | 268,739 | 24,939 | - | - | - | - | - | - | |
| - | - | - | 12,473 | 8,016 | (4,457) | 366,500 | 417,570 | 51,070 | |
| - | - | - | - | - | - | - | - | - | |
| 9,400 | 9,539 | 139 | - | 102 | 102 | 4,725 | 11,524 | 6,799 | |
| - | - | - | - | - | - | - | - | - | |
| - | 10,838 | 10,838 | - | 17 | 17 | 370,517 | 186,741 | (183,776) | |
| 253,200 | 289,116 | 35,916 | 12,473 | 8,135 | (4,338) | 741,742 | 615,835 | (125,907) | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 451,878 | 489,209 | (37,331) | 12,473 | 8,016 | 4,457 | 544,349 | 474,319 | 70,030 | |
| - | - | - | - | - | - | 260 | - | 260 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 40,000 | 49,429 | (9,429) | - | - | - | - | 250,797 | (250,797) | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 491,878 | 538,638 | (46,760) | 12,473 | 8,016 | 4,457 | 544,609 | 725,116 | (180,507) | |
| (238,678) | (249,522) | (10,844) | - | 119 | 119 | 197,133 | (109,281) | (306,414) | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| (238,678) | (249,522) | (10,844) | - | 119 | 119 | 197,133 | (109,281) | (306,414) | |
| 238,678 | 367,689 | 129,011 | - | 2,909 | 2,909 | (197,133) | 341,165 | 538,298 | |
| \$ - | \$ 118,167 | \$ 118,167 | \$ - | \$ 3,028 | \$ 3,028 | \$ - | \$ 231,884 | \$ 231,884 | |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Sheriff - Jail District | | | Superior Court | | |
|---|-------------------------|------------------|------------------|--------------------|------------------|------------------|
| | Other Jail Grants | | 2308 | Conciliation Court | | 2211 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 74,037 | 6,994 | (67,043) | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | 68,442 | 70,269 | 1,827 |
| Investment income | 210 | 2,064 | 1,854 | 500 | 3,439 | 2,939 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | - | - | - | 1,000 | 3,592 | 2,592 |
| Total Revenues | 74,247 | 9,058 | (65,189) | 69,942 | 77,300 | 7,358 |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ 109,814 | \$ 124,714 | \$ (14,900) |
| Public safety | 74,037 | 3,080 | 70,957 | - | - | - |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 74,037 | 3,080 | 70,957 | 109,814 | 124,714 | (14,900) |
| Excess of revenues over (under) expenditures | 210 | 5,978 | 5,768 | (39,872) | (47,414) | (7,542) |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | 210 | 5,978 | 5,768 | (39,872) | (47,414) | (7,542) |
| Fund balances / (deficits), July 1, 2005, as restated | (210) | 76,154 | 76,364 | 39,872 | 116,466 | 76,594 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 82,132 | \$ 82,132 | \$ - | \$ 69,052 | \$ 69,052 |

* Variance = Positive / (Negative)

| Superior Court | | | | | | | | | |
|-------------------------|------------------|------------------|-----------------------------|-------------------|-------------------|------------------------|-----------------|-----------------|--|
| Domestic Relations 2217 | | | Local Court Assistance 2221 | | | JCEF Time Payment 2222 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| 7,500 | 4,316 | (3,184) | 137,803 | 137,803 | - | 69,566 | 74,000 | 4,434 | |
| 400 | 2,658 | 2,258 | 1,700 | 381 | (1,319) | 699 | 585 | (114) | |
| - | - | - | - | - | - | - | - | - | |
| - | 417 | 417 | - | 1,738 | 1,738 | - | 216 | 216 | |
| 7,900 | 7,391 | (509) | 139,503 | 139,922 | 419 | 70,265 | 74,801 | 4,536 | |
| \$ - | \$ - | \$ - | \$ 65,155 | \$ 60,196 | \$ 4,959 | \$ 74,869 | \$ 74,869 | \$ - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | 65,155 | 60,196 | 4,959 | 74,869 | 74,869 | - | |
| 7,900 | 7,391 | (509) | 74,348 | 79,726 | 5,378 | (4,604) | (68) | 4,536 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | (107,302) | (97,200) | 10,102 | - | - | - | |
| - | - | - | (107,302) | (97,200) | 10,102 | - | - | - | |
| 7,900 | 7,391 | (509) | (32,954) | (17,474) | 15,480 | (4,604) | (68) | 4,536 | |
| (7,900) | 79,139 | 87,039 | 32,954 | 11,489 | (21,465) | 4,604 | 4,603 | (1) | |
| \$ - | \$ 86,530 | \$ 86,530 | \$ - | \$ (5,985) | \$ (5,985) | \$ - | \$ 4,535 | \$ 4,535 | |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Superior Court | | | | | |
|---|----------------|------------------|------------------|----------------------|-----------------|-----------------|
| | Law Library | | 2224 | Aztec Field Training | | 2234 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 25,528 | 25,000 | (528) |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 63,000 | 66,908 | 3,908 | - | - | - |
| Investment income | 300 | 1,754 | 1,454 | 10 | 25 | 15 |
| Rents | - | - | - | - | - | - |
| Miscellaneous | 3,000 | 2,744 | (256) | - | - | - |
| Total Revenues | 66,300 | 71,406 | 5,106 | 25,538 | 25,025 | (513) |
| Expenditures | | | | | | |
| Current: | | | | | | |
| General government | \$ 57,448 | \$ 33,024 | \$ 24,424 | \$ - | \$ - | \$ - |
| Public safety | - | - | - | 25,010 | 25,201 | (191) |
| Highway and streets | - | - | - | - | - | - |
| Sanitation | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Welfare | - | - | - | - | - | - |
| Culture and recreation | - | - | - | - | - | - |
| Education | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| Debt service: | | | | | | |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | - | - | - |
| Total Expenditures | 57,448 | 33,024 | 24,424 | 25,010 | 25,201 | (191) |
| Excess of revenues over (under) expenditures | 8,852 | 38,382 | 29,530 | 528 | (176) | (704) |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | 8,852 | 38,382 | 29,530 | 528 | (176) | (704) |
| Fund balances / (deficits), July 1, 2005, as restated | (8,852) | 39,408 | 48,260 | (528) | 1,590 | 2,118 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 77,790 | \$ 77,790 | \$ - | \$ 1,414 | \$ 1,414 |

* Variance = Positive / (Negative)

| Superior Court | | | | | | Other Court Grants | | |
|--------------------------------|------------------|------------------|---------------------------|------------------|------------------|------------------------------|-----------------|-----------------|
| Supreme Court Enhancement 2324 | | | Fee- Case Management 2325 | | | Case Process Assistance 2206 | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | 11,500 | 11,500 | 38,500 | 15,000 | (23,500) |
| - | - | - | - | - | - | - | - | - |
| 35,136 | 34,749 | (387) | 101,734 | 102,858 | 1,124 | - | - | - |
| 170 | 1,554 | 1,384 | 900 | 3,985 | 3,085 | 510 | 1 | (509) |
| - | - | - | - | - | - | - | - | - |
| - | 223 | 223 | - | - | - | - | 529 | 529 |
| 35,306 | 36,526 | 1,220 | 102,634 | 118,343 | 15,709 | 39,010 | 15,530 | (23,480) |
| \$ 6,500 | \$ - | \$ 6,500 | \$ 133,325 | \$ 153,837 | \$ (20,512) | \$ 55,657 | \$ 27,147 | \$ 28,510 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | 24,363 | (24,363) | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 6,500 | - | 6,500 | 133,325 | 178,200 | (44,875) | 55,657 | 27,147 | 28,510 |
| 28,806 | 36,526 | 7,720 | (30,691) | (59,857) | (29,166) | (16,647) | (11,617) | 5,030 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 28,806 | 36,526 | 7,720 | (30,691) | (59,857) | (29,166) | (16,647) | (11,617) | 5,030 |
| (28,806) | 34,934 | 63,740 | 30,691 | 156,476 | 125,785 | 16,647 | 18,148 | 1,501 |
| \$ - | \$ 71,460 | \$ 71,460 | \$ - | \$ 96,619 | \$ 96,619 | \$ - | \$ 6,531 | \$ 6,531 |

YUMA COUNTY

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

Year Ended June 30, 2006

| | Other Court Grants | | | | | | |
|---|---------------------------|------------------|------------------|------|------------------|-------------------|-------------------|
| | Child Support Enforcement | | | 2215 | Fill the Gap | | 2319 |
| | Budget | Actual | Variance * | | Budget | Actual | Variance * |
| Revenues: | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | | \$ - | \$ - | \$ - |
| Licenses and permits | - | - | - | | - | - | - |
| Intergovernmental | 123,979 | 124,134 | 155 | | 177,535 | 179,381 | 1,846 |
| Charges for services | - | - | - | | - | - | - |
| Fines and forfeits | - | - | - | | 72,349 | 101,220 | 28,871 |
| Investment income | 40 | 46 | 6 | | - | 11,977 | 11,977 |
| Rents | - | - | - | | - | - | - |
| Miscellaneous | 358 | 5,083 | 4,725 | | - | 1,442 | 1,442 |
| Total Revenues | 124,377 | 129,263 | 4,886 | | 249,884 | 294,020 | 44,136 |
| Expenditures | | | | | | | |
| Current: | | | | | | | |
| General government | \$ 122,792 | \$ 114,150 | \$ 8,642 | | \$ 433,128 | \$ 345,135 | \$ 87,993 |
| Public safety | - | - | - | | - | - | - |
| Highway and streets | - | - | - | | - | - | - |
| Sanitation | - | - | - | | - | - | - |
| Health | - | - | - | | - | - | - |
| Welfare | - | - | - | | - | - | - |
| Culture and recreation | - | - | - | | - | - | - |
| Education | - | - | - | | - | - | - |
| Capital Outlay | - | - | - | | - | - | - |
| Debt service: | | | | | | | |
| Principal retirement | - | - | - | | - | - | - |
| Interest and fiscal charges | - | - | - | | - | - | - |
| Total Expenditures | 122,792 | 114,150 | 8,642 | | 433,128 | 345,135 | 87,993 |
| Excess of revenues over (under) expenditures | 1,585 | 15,113 | 13,528 | | (183,244) | (51,115) | 132,129 |
| Other financial sources (uses): | | | | | | | |
| Transfers in | - | - | - | | 140,031 | 114,700 | (25,331) |
| Transfers out | - | - | - | | - | - | - |
| Total Other financing sources (uses) | - | - | - | | 140,031 | 114,700 | (25,331) |
| Net change in fund balance | 1,585 | 15,113 | 13,528 | | (43,213) | 63,585 | 106,798 |
| Fund balances / (deficits), July 1, 2005, as restated | (1,585) | 19,370 | 20,955 | | 43,213 | 335,238 | 292,025 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 34,483 | \$ 34,483 | | \$ - | \$ 398,823 | \$ 398,823 |

* Variance = Positive / (Negative)

| Other Court Grants | | | | | | | | | | |
|--------------------------|------------------|------------------|------|-----------------------|-------------------|-------------------|-----------------------------|------------------|------------------|------|
| Workforce Investment Act | | | 2291 | Improvement Districts | | | Other Special Revenue Funds | | | Misc |
| Budget | Actual | Variance * | | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ - | \$ - | \$ - | | \$ 669,138 | \$ 532,672 | \$ (136,466) | \$ - | \$ - | \$ - | |
| - | - | - | | - | - | - | - | - | - | |
| 6,065,736 | 5,168,782 | (896,954) | | - | 8,000 | 8,000 | 300,000 | - | (300,000) | |
| - | - | - | | - | - | - | - | - | - | |
| - | 855 | 855 | | - | 15,824 | 15,824 | 746 | 2,127 | 1,381 | |
| - | - | - | | - | - | - | - | - | - | |
| - | 1,083 | 1,083 | | - | 3,298 | 3,298 | - | 165 | 165 | |
| 6,065,736 | 5,170,720 | (895,016) | | 669,138 | 559,794 | (109,344) | 300,746 | 2,292 | (298,454) | |
| \$ - | \$ - | \$ - | | \$ 582,260 | \$ 528,405 | \$ 53,855 | \$ - | \$ - | \$ - | |
| - | - | - | | - | - | - | 23,590 | 3,977 | 19,613 | |
| - | - | - | | - | - | - | - | - | - | |
| - | - | - | | - | - | - | - | - | - | |
| - | - | - | | - | - | - | - | 1 | (1) | |
| - | - | - | | - | - | - | - | - | - | |
| 6,065,736 | 5,168,782 | 896,954 | | - | - | - | - | - | - | |
| - | - | - | | - | - | - | 300,000 | - | 300,000 | |
| - | - | - | | - | - | - | - | - | - | |
| - | - | - | | - | - | - | - | - | - | |
| 6,065,736 | 5,168,782 | 896,954 | | 582,260 | 528,405 | 53,855 | 323,590 | 3,978 | 319,612 | |
| - | 1,938 | 1,938 | | 86,878 | 31,389 | (55,489) | (22,844) | (1,686) | 21,158 | |
| - | - | - | | - | - | - | - | - | - | |
| - | - | - | | - | - | - | - | - | - | |
| - | - | - | | - | - | - | - | - | - | |
| - | 1,938 | 1,938 | | 86,878 | 31,389 | (55,489) | (22,844) | (1,686) | 21,158 | |
| - | 1,238 | 1,238 | | (86,878) | 321,176 | 408,054 | 22,844 | 43,821 | 20,977 | |
| \$ - | \$ 3,176 | \$ 3,176 | | \$ - | \$ 352,565 | \$ 352,565 | \$ - | \$ 42,135 | \$ 42,135 | |

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Special Revenue Funds
 Year Ended June 30, 2006

(Concluded)

| | Total All Nonmajor Governmental Funds | | |
|---|---------------------------------------|----------------------|----------------------|
| | Budget | Actual | Variance * |
| Revenues: | | | |
| Taxes | \$ 2,992,664 | \$ 3,113,460 | \$ 120,796 |
| Licenses and permits | 116,000 | 79,630 | (36,370) |
| Intergovernmental | 34,063,379 | 31,308,368 | (2,755,011) |
| Charges for services | 1,507,295 | 1,650,386 | 143,091 |
| Fines and forfeits | 822,749 | 949,863 | 127,114 |
| Investment income | 339,732 | 706,261 | 366,529 |
| Rents | 256,275 | 279,631 | 23,356 |
| Miscellaneous | 769,469 | 1,006,890 | 237,421 |
| Total Revenues | 40,867,563 | 39,094,489 | (1,773,074) |
| Expenditures | | | |
| Current: | | | |
| General government | \$ 4,572,451 | \$ 3,726,892 | \$ 845,559 |
| Public safety | 9,850,266 | 8,927,334 | 922,932 |
| Highway and streets | 11,201,245 | 9,372,742 | 1,828,503 |
| Sanitation | 312,386 | 289,802 | 22,584 |
| Health | 358,020 | 358,380 | (360) |
| Welfare | 3,283,035 | 3,242,054 | 40,981 |
| Culture and recreation | 148,951 | 134,335 | 14,616 |
| Education | 6,705,236 | 6,648,011 | 57,225 |
| Capital Outlay | 11,691,717 | 8,200,804 | 3,490,913 |
| Debt service: | | | |
| Principal retirement | 186,000 | 185,528 | 472 |
| Interest and fiscal charges | 26,000 | 17,729 | 8,271 |
| Total Expenditures | 48,335,307 | 41,103,611 | 7,231,696 |
| Excess of revenues over (under) expenditures | (7,467,744) | (2,009,122) | 5,458,622 |
| Other financial sources (uses): | | | |
| Transfers in | 1,105,355 | 969,594 | (135,761) |
| Transfers out | (784,703) | (573,661) | 211,042 |
| Total Other financing sources (uses) | 320,652 | 395,933 | 75,281 |
| Net change in fund balance | (7,147,092) | (1,613,189) | 5,533,903 |
| Fund balances / (deficits), July 1, 2005, as restated | 7,147,092 | 21,469,119 | 14,322,027 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 19,855,930 | \$ 19,855,930 |

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Budget and Actual- Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2006

| | Improvement Districts | | | | | |
|---|-----------------------|-------------------|-------------------|-----------------|------------------|------------------|
| | Donovan Estates | | 3543 | Del Sur Estates | | 3544 |
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Special assessments | \$ 36,621 | \$ 53,133 | \$ 16,512 | \$ 16,470 | \$ 14,145 | \$ (2,325) |
| Investment income | - | 4,609 | 4,609 | - | 1,192 | 1,192 |
| Miscellaneous | - | 390 | 390 | - | 191 | 191 |
| Total Revenues | 36,621 | 58,132 | 21,511 | 16,470 | 15,528 | (942) |
| Expenditures | | | | | | |
| Debt service: | | | | | | |
| Principal retirement | \$ 20,300 | \$ 20,300 | \$ - | \$ 14,000 | \$ 14,000 | \$ - |
| Interest and fiscal charges | 16,321 | 16,321 | - | 2,470 | 2,470 | - |
| Total Expenditures | 36,621 | 36,621 | - | 16,470 | 16,470 | - |
| Excess of revenues over (under) expenditures | - | 21,511 | 21,511 | - | (942) | (942) |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | - | 21,511 | 21,511 | - | (942) | (942) |
| Fund balances / (deficits), July 1, 2005 | - | 126,673 | 126,673 | - | 37,909 | 37,909 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 148,184 | \$ 148,184 | \$ - | \$ 36,967 | \$ 36,967 |

* Variance = Positive / (Negative)

| Improvement Districts | | | | | | | | | |
|-----------------------|-------------------|-------------------|--------------|-------------------|-------------------|-----------------------|------------------|------------------|--|
| El Prado Estates 3545 | | | Gadsden 3546 | | | Library District 3547 | | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | |
| \$ 28,965 | \$ 72,101 | \$ 43,136 | \$ - | \$ 162,076 | \$ 162,076 | \$ - | \$ - | \$ - | |
| - | 4,043 | 4,043 | - | 1,937 | 1,937 | - | 48,092 | 48,092 | |
| - | 227 | 227 | - | 29 | 29 | - | - | - | |
| 28,965 | 76,371 | 47,406 | - | 164,042 | 164,042 | - | 48,092 | 48,092 | |
| \$ 16,755 | \$ 16,755 | \$ - | \$ - | \$ 19,984 | \$ (19,984) | \$ - | \$ - | \$ - | |
| 12,210 | 12,345 | (135) | - | 21,133 | (21,133) | - | - | - | |
| 28,965 | 29,100 | (135) | - | 41,117 | (41,117) | - | - | - | |
| - | 47,271 | 47,271 | - | 122,925 | 122,925 | - | 48,092 | 48,092 | |
| - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | |
| - | 47,271 | 47,271 | - | 122,925 | 122,925 | - | 48,092 | 48,092 | |
| - | 102,425 | 102,425 | - | - | - | - | - | - | |
| \$ - | \$ 149,696 | \$ 149,696 | \$ - | \$ 122,925 | \$ 122,925 | \$ - | \$ 48,092 | \$ 48,092 | |

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- Nonmajor Governmental Funds- All Debt Service Funds
Year Ended June 30, 2006

Exhibit J- 2
(Concluded)

| | Other Debt Service Funds | | Misc | Total Debt Service Funds | | |
|---|--------------------------|---------------|---------------|--------------------------|-------------------|-------------------|
| | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | |
| Special assessments | \$ - | \$ - | \$ - | \$ 82,056 | \$ 301,455 | \$ 219,399 |
| Investment income | - | - | - | - | 59,873 | 59,873 |
| Miscellaneous | - | - | - | - | 837 | 837 |
| Total Revenues | - | - | - | 82,056 | 362,165 | 280,109 |
| Expenditures | | | | | | |
| Debt service: | | | | | | |
| Principal retirement | \$ - | \$ - | \$ - | \$ 51,055 | \$ 71,039 | \$ (19,984) |
| Interest and fiscal charges | - | - | - | 31,001 | 52,269 | (21,268) |
| Total Expenditures | - | - | - | 82,056 | 123,308 | (41,252) |
| Excess of revenues over (under) expenditures | - | - | - | - | 238,857 | 238,857 |
| Other financial sources (uses): | | | | | | |
| Transfers in | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - |
| Net change in fund balance | - | - | - | - | 238,857 | 238,857 |
| Fund balances / (deficits), July 1, 2005 | - | 445 | 445 | - | 267,452 | 267,452 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 445 | \$ 445 | \$ - | \$ 506,309 | \$ 506,309 |

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2006

| | Improvement Districts | | | | | | | | | | | |
|---|-----------------------|-----------------|-----------------|-------------|-------------------|-------------------|-----------------|-------------------|-------------------|-------------|-------------------|-------------------|
| | Del Sur Estates | | | 4715 | | | Donovan Estates | | | 4716 | | |
| | Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| Revenues: | | | | | | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Investment income | - | 190 | 190 | - | 3,756 | 3,756 | - | 928 | 928 | - | 3,756 | 3,756 |
| Miscellaneous | - | 43 | 43 | - | 928 | 928 | - | | | - | | |
| Total Revenues | - | 233 | 233 | - | 4,684 | 4,684 | - | 4,684 | 4,684 | - | 4,684 | 4,684 |
| Expenditures | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | |
| General government | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Outlay | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - | - | - | - | - | - | - | - |
| Excess of revenues over (under) expenditures | - | 233 | 233 | - | 4,684 | 4,684 | - | 4,684 | 4,684 | - | 4,684 | 4,684 |
| Other financial sources (uses): | | | | | | | | | | | | |
| Sale of bonds | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers in | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers out | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Other financing sources (uses) | - | - | - | - | - | - | - | - | - | - | - | - |
| Net change in fund balance | - | 233 | 233 | - | 4,684 | 4,684 | - | 4,684 | 4,684 | - | 4,684 | 4,684 |
| Fund balances / (deficits), July 1, 2005 | - | 5,795 | 5,795 | - | 114,294 | 114,294 | - | 114,294 | 114,294 | - | 114,294 | 114,294 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 6,028 | \$ 6,028 | \$ - | \$ 118,978 | \$ 118,978 | \$ - | \$ 118,978 | \$ 118,978 | \$ - | \$ 118,978 | \$ 118,978 |

* Variance = Positive / (Negative)

| Improvement Districts | | | | | | | | | Library District | | |
|-----------------------|-----------------|-----------------|------------------|------------------|--------------------|--------------------|---------------------|---------------------|------------------|---------------|---------------|
| El Prado Estates 4717 | | | Gadsden 4719 | | | 4720 | | | 4720 | | |
| Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * | Budget | Actual | Variance * |
| \$ 90,000 | \$ - | \$ (90,000) | \$ 3,647,521 | \$ 1,173,933 | \$ (2,473,588) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | 4,157 | 4,157 | - | 2,728 | 2,728 | - | 79,272 | 79,272 | - | 79,272 | 79,272 |
| - | 323 | 323 | - | - | - | - | - | - | - | - | - |
| 90,000 | 4,480 | (85,520) | 3,647,521 | 1,176,661 | (2,470,860) | - | 79,272 | 79,272 | - | 79,272 | 79,272 |
| \$ - | \$ - | \$ - | \$ - | \$ 624 | \$ (624) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 90,000 | - | 90,000 | 3,647,521 | 730,839 | 2,916,682 | 3,100,000 | 160,754 | 2,939,246 | - | - | - |
| 90,000 | - | 90,000 | 3,647,521 | 731,463 | 2,916,058 | 3,100,000 | 160,754 | 2,939,246 | - | - | - |
| - | 4,480 | 4,480 | - | 445,198 | 445,198 | (3,100,000) | (81,482) | 3,018,518 | - | - | - |
| - | - | - | - | - | - | 10,106,057 | 10,050,000 | (56,057) | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | 10,106,057 | 10,050,000 | (56,057) | - | - | - |
| - | 4,480 | 4,480 | - | 445,198 | 445,198 | 7,006,057 | 9,968,518 | 2,962,461 | - | - | - |
| - | 3,469 | 3,469 | - | (432,452) | (432,452) | (7,006,057) | - | 7,006,057 | - | - | - |
| - | \$ 7,949 | \$ 7,949 | \$ - | \$ 12,746 | \$ 12,746 | \$ - | \$ 9,968,518 | \$ 9,968,518 | \$ - | \$ - | \$ - |

YUMA COUNTY

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

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

Year Ended June 30, 2006

| | SLIF Projects | | | 4401 | Construction Projects | | | 4406 & 4408 |
|---|---------------|------------------|------------------|--------------|-----------------------|-------------------|----------|-------------|
| | Budget | Actual | Variance * | Budget | Actual | Variance * | | |
| Revenues: | | | | | | | | |
| Intergovernmental | \$ 76,790 | \$ 72,991 | \$ (3,799) | \$ - | \$ - | \$ - | \$ - | |
| Investment income | 1,400 | 1,098 | (302) | 2,670 | 3,947 | 1,277 | | |
| Miscellaneous | - | 480 | 480 | - | 873 | 873 | | |
| Total Revenues | 78,190 | 74,569 | (3,621) | 2,670 | 4,820 | 2,150 | | |
| Expenditures | | | | | | | | |
| Current: | | | | | | | | |
| General government | \$ - | \$ 8,254 | \$ (8,254) | \$ - | \$ - | \$ - | \$ - | |
| Capital Outlay | 76,790 | 65,000 | 11,790 | - | - | - | - | |
| Total Expenditures | 76,790 | 73,254 | 3,536 | - | - | - | - | |
| Excess of revenues over (under) expenditures | 1,400 | 1,315 | (85) | 2,670 | 4,820 | 2,150 | | |
| Other financial sources (uses): | | | | | | | | |
| Sale of bonds | - | - | - | - | - | - | - | |
| Transfers in | - | - | - | - | - | - | - | |
| Transfers out | - | - | - | - | - | - | - | |
| Total Other financing sources (uses) | - | - | - | - | - | - | - | |
| Net change in fund balance | 1,400 | 1,315 | (85) | 2,670 | 4,820 | 2,150 | | |
| Fund balances / (deficits), July 1, 2005 | (1,400) | 66,049 | 67,449 | (2,670) | 120,121 | 122,791 | | |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 67,364 | \$ 67,364 | \$ - | \$ 124,941 | \$ 124,941 | | |

* Variance = Positive / (Negative)

| Technology Projects | | | 4405 & 4417 | Total Capital Projects Funds | | |
|---------------------|-------------------|-------------------|-------------|------------------------------|----------------------|----------------------|
| Budget | Actual | Variance * | | Budget | Actual | Variance * |
| \$ - | \$ - | \$ - | | \$ 3,814,311 | \$ 1,246,924 | \$ (2,567,387) |
| 11,000 | 34,343 | 23,343 | | 15,070 | 129,491 | 114,421 |
| - | - | - | | - | 2,647 | 2,647 |
| 11,000 | 34,343 | 23,343 | | 3,829,381 | 1,379,062 | (2,450,319) |
| \$ - | \$ - | \$ - | | - | 8,878 | (8,878) |
| 998,000 | - | 998,000 | | 7,912,311 | 956,593 | 6,955,718 |
| 998,000 | - | 998,000 | | 7,912,311 | 965,471 | 6,946,840 |
| (987,000) | 34,343 | 1,021,343 | | (4,082,930) | 413,591 | 4,496,521 |
| - | - | - | | 10,106,057 | 10,050,000 | (56,057) |
| 713,000 | 713,000 | - | | 713,000 | 713,000 | - |
| - | (513,000) | (513,000) | | - | (513,000) | (513,000) |
| 713,000 | 200,000 | (513,000) | | 10,819,057 | 10,250,000 | (569,057) |
| (274,000) | 234,343 | 508,343 | | 6,736,127 | 10,663,591 | 3,927,464 |
| 274,000 | 466,080 | 192,080 | | (6,736,127) | 343,356 | 7,079,483 |
| \$ - | \$ 700,423 | \$ 700,423 | | \$ - | \$ 11,006,947 | \$ 11,006,947 |

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual- All Nonmajor Governmental Funds
Year Ended June 30, 2006

| | Total All Nonmajor Governmental Funds | | |
|---|---------------------------------------|----------------------|----------------------|
| | Budget | Actual | Variance * |
| Revenues: | | | |
| Taxes | \$ 2,992,664 | \$ 3,113,460 | \$ 120,796 |
| Special assessments | 82,056 | 301,455 | 219,399 |
| Licenses and permits | 116,000 | 79,630 | (36,370) |
| Intergovernmental | 37,877,690 | 32,555,292 | (5,322,398) |
| Charges for services | 1,507,295 | 1,650,386 | 143,091 |
| Fines and forfeits | 822,749 | 949,863 | 127,114 |
| Investment income | 354,802 | 895,625 | 540,823 |
| Rents | 256,275 | 279,631 | 23,356 |
| Miscellaneous | 769,469 | 1,010,374 | 240,905 |
| Total Revenues | 44,779,000 | 40,835,716 | (3,943,284) |
| Expenditures | | | |
| Current: | | | |
| General government | \$ 4,572,451 | \$ 3,735,770 | \$ 836,681 |
| Public safety | 9,850,266 | 8,927,334 | 922,932 |
| Highway and streets | 11,201,245 | 9,372,742 | 1,828,503 |
| Sanitation | 312,386 | 289,802 | 22,584 |
| Health | 358,020 | 358,380 | (360) |
| Welfare | 3,283,035 | 3,242,054 | 40,981 |
| Culture and recreation | 148,951 | 134,335 | 14,616 |
| Education | 6,705,236 | 6,648,011 | 57,225 |
| Capital Outlay | 19,604,028 | 9,157,397 | 10,446,631 |
| Debt service: | | | |
| Principal retirement | 237,055 | 256,567 | (19,512) |
| Interest and fiscal charges | 57,001 | 69,998 | (12,997) |
| Total Expenditures | 56,329,674 | 42,192,390 | 14,137,284 |
| Excess of revenues over (under) expenditures | (11,550,674) | (1,356,674) | 10,194,000 |
| Other financial sources (uses): | | | |
| Sale of bonds | 10,106,057 | 10,050,000 | (56,057) |
| Transfers in | 1,818,355 | 1,682,594 | (135,761) |
| Transfers out | (784,703) | (1,086,661) | (301,958) |
| Total Other financing sources (uses) | 11,139,709 | 10,645,933 | (493,776) |
| Net change in fund balance | (410,965) | 9,289,259 | 9,700,224 |
| Fund balances / (deficits), July 1, 2005 | 410,965 | 22,079,927 | 21,668,962 |
| Fund balances / (deficits), June 30, 2006 | \$ - | \$ 31,369,186 | \$ 31,369,186 |

* Variance = Positive / (Negative)

Internal Service Funds

**Combining Statement of Net Assets
All Internal Service Funds**

June 30, 2006

| | IT Life Cycle Management 6601 | Revolving Fund 6602 | Health Self-Insurance 6607 | Total Internal Service Funds |
|---|-------------------------------------|---------------------------|----------------------------------|---------------------------------------|
| Assets | | | | |
| Cash and cash equivalents | \$ 7,910 | \$ (7,138) | \$ 8,388,775 | \$ 8,389,547 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Accrued interest | 23 | - | 19,159 | 19,182 |
| Due from other funds | 840,361 | 32,852 | 16,118 | 889,331 |
| Total Assets | \$ 848,294 | \$ 25,714 | \$ 8,424,052 | \$ 9,298,060 |
| Liabilities and Fund Balances | | | | |
| Liabilities | | | | |
| Accounts payable | \$ 21,549 | \$ - | \$ 25,589 | \$ 47,138 |
| Accrued payroll and employee benefits | - | 1,779 | 4,012 | 5,791 |
| Claims and Judgements payable | - | - | 1,081,000 | 1,081,000 |
| Due to other funds | 692,820 | 22,409 | 3,887 | 719,116 |
| Total Liabilities | \$ 714,369 | \$ 24,188 | \$ 1,114,488 | \$ 1,853,045 |
| Net Assets | | | | |
| Unrestricted | 133,925 | 1,526 | 7,309,564 | 7,445,015 |
| Total fund balances | \$ 133,925 | \$ 1,526 | \$ 7,309,564 | \$ 7,445,015 |
| Total liabilities and fund balances | \$ 848,294 | \$ 25,714 | \$ 8,424,052 | \$ 9,298,060 |

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

All Internal Service Funds

Year Ended June 30, 2006

| | IT Life Cycle Management 6601 | Revolving Fund 6602 | Health Self-Insurance 6607 | Total Internal Service Funds |
|--|-------------------------------------|---------------------------|----------------------------------|---------------------------------------|
| Operating revenues | | | | |
| Special assessments | \$ - | \$ 41,646 | \$ - | \$ 41,646 |
| Charges for services | 12,390 | - | 7,983,843 | 7,996,233 |
| Miscellaneous | - | 5,004 | 4,110 | 9,114 |
| Total operating revenues | 12,390 | 46,650 | 7,987,953 | 8,046,993 |
| Operating expenses | | | | |
| Personal services | \$ - | \$ 4,729 | \$ 61,510 | \$ 66,239 |
| Supplies | - | 194 | 3,893 | 4,087 |
| Tools and minor equipment | 278,636 | - | - | 278,636 |
| Professional services | - | 13,302 | 48,098 | 61,400 |
| Health services claims | - | - | 6,575,079 | 6,575,079 |
| Insurance | - | - | 10,299 | 10,299 |
| Other | 74,718 | 12,084 | 7,616 | 94,418 |
| Total operating expenses | 353,354 | 30,309 | 6,706,495 | 7,090,158 |
| Operating income / (loss) | (340,964) | 16,341 | 1,281,458 | 956,835 |
| Nonoperating revenues | | | | |
| Investment Income | 380 | 4 | 242,376 | 242,760 |
| Total nonoperating revenues | 380 | 4 | 242,376 | 242,760 |
| Income / (loss) before transfers | (340,584) | 16,345 | 1,523,834 | 1,199,595 |
| Transfers in | 513,000 | - | - | 513,000 |
| Transfers Out | - | (2,547) | - | (2,547) |
| Change in net assets | 172,416 | 13,798 | 1,523,834 | 1,710,048 |
| Total net assets / (deficit), July 1, 2005 | (38,491) | (12,272) | 5,785,730 | 5,734,967 |
| Total net assets / (deficit), June 30, 2006 | \$ 133,925 | \$ 1,526 | \$ 7,309,564 | \$ 7,445,015 |

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2006

| | IT Life Cycle Management 6601 | Revolving Fund 6602 | Health Self-Insurance 6607 | Total Internal Service Funds |
|--|-------------------------------------|---------------------------|----------------------------------|---------------------------------------|
| Cash flows from operating activities: | | | | |
| Receipts from customers | \$ - | \$ 44,395 | \$ 531,609 | \$ 576,004 |
| Receipts from other funds for goods and services provided | 9,172 | - | 8,088,021 | 8,097,193 |
| Other receipts | - | 941 | 4,112 | 5,053 |
| Payments to supplies and providers of goods and services | (336,931) | (17,223) | (7,047,646) | (7,401,800) |
| Payments to employees | - | (4,729) | (61,510) | (66,239) |
| Other payments | (157,221) | (9,119) | - | (166,340) |
| Net cash provided by operating activities | (484,980) | 14,265 | 1,514,586 | 1,043,871 |
| Cash flows from noncapital financial activities: | | | | |
| Cash transfers from (to) other funds | 513,000 | (2,547) | - | 510,453 |
| Net cash provided by noncapital financial activities | 513,000 | (2,547) | - | 510,453 |
| Cash flows from investing activities: | | | | |
| Interest received on investments | 376 | 4 | 242,376 | 242,756 |
| Net cash provided by investing activities | 376 | 4 | 242,376 | 242,756 |
| Net increase / (decrease) in cash and cash equivalents | 28,396 | 11,722 | 1,756,962 | 1,797,080 |
| Cash and cash equivalents, July 1, 2005 | (20,486) | (18,860) | 6,631,813 | 6,592,467 |
| Total net assets / (deficit), June 30, 2006 | \$ 7,910 | \$ (7,138) | \$ 8,388,775 | \$ 8,389,547 |
| Reconciliation of operating income to net cash provided (used) by operating activities: | | | | |
| Operating income | \$ (340,964) | \$ 16,341 | \$ 1,281,458 | \$ 956,835 |
| Adjustments to reconcile operating income to net cash provided (used) by operating activities: | | | | |
| Changes in assets and liabilities: | | | | |
| (Increase) / decreases in assets: | | | | |
| Accrued interest | (4) | - | (8,328) | (8,332) |
| Due from other funds | (516,361) | 8,392 | 633,362 | 125,393 |
| Increase / (decrease) in liabilities: | | | | |
| Accounts payable | 16,569 | (4,994) | (88,883) | (77,308) |
| Accrued payroll and employee benefits | - | 307 | 4,012 | 4,319 |
| Due to other funds | 355,780 | (5,781) | (633,035) | (283,036) |
| Insurance claims payable | - | - | 326,000 | 326,000 |
| Total Adjustments | (144,016) | (2,076) | 233,128 | 87,036 |
| Net cash provided by operating activities | \$ (484,980) | \$ 14,266 | \$ 1,514,586 | \$ 1,043,872 |

Trust And Agency Funds

YUMA COUNTY
Combining Statement of Net Assets
All Trust and Agency Funds
June 30, 2006

Exhibit L- 1

| | Investment Trust Funds | | Total Investment Trust Funds | Agency Funds | Total |
|--|------------------------|------------------------|------------------------------------|---------------------|---------------------|
| | Treasurer's Pool | Individual Accounts | | | |
| Assets | | | | | |
| Cash and cash equivalents | \$ 48,004,599 | \$ 44,786,095 | \$ 92,790,694 | \$ 4,690,872 | \$ 97,481,566 |
| Total Assets | <u>48,004,599</u> | <u>44,786,095</u> | <u>92,790,694</u> | <u>4,690,872</u> | <u>97,481,566</u> |
| Liabilities | | | | | |
| Deposit held for others | - | - | - | \$ 4,690,872 | \$ 4,690,872 |
| Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>\$ 4,690,872</u> | <u>\$ 4,690,872</u> |
| Net Assets | | | | | |
| Held in trust for investment trust participa | \$ 48,004,599 | \$ 44,786,095 | \$ 92,790,694 | | \$ 92,790,694 |

Combining Statement of Changes in Net Assets**All Trust and Agency Funds**

Year Ended June 30, 2006

| | Investment Trust Funds | | Total Investment Trust Funds |
|--|------------------------|------------------------|------------------------------------|
| | Treasurer's Pool | Individual Accounts | |
| Additions: | | | |
| Contributions from participants | \$ 397,588,118 | \$ 45,633,919 | \$ 443,222,037 |
| Investment income | 1,946,207 | | 1,946,207 |
| Total additions | 399,534,325 | 45,633,919 | 445,168,244 |
| Deductions: | | | |
| Distributions to participants | 385,792,888 | 2,444,584 | 388,237,472 |
| Total deductions | 385,792,888 | 2,444,584 | 388,237,472 |
| Change in net assets | 13,741,437 | 43,189,335 | 56,930,772 |
| Net assets held in trust, July 1, 2005 | 34,263,162 | 1,596,760 | 35,859,922 |
| Net assets held in trust, June 30, 2006 | \$ 48,004,599 | \$ 44,786,095 | \$ 92,790,694 |

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**Capital Assets
Used In The Operation
Of Governmental Funds**

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

June 30, 2006

| | 2005 | 2006 |
|---|-----------------------|-----------------------|
| Governmental Funds capital assets: | | |
| Land | \$ 23,560,210 | \$ 27,186,527 |
| Buildings | 105,127,794 | 112,380,294 |
| Improvements other than buildings | 5,550,877 | 9,653,668 |
| Machinery and equipment | 24,606,312 | 26,026,626 |
| Infrastructure | 106,078,835 | 109,665,883 |
| Construction in progress | 8,342,662 | 7,872,064 |
| Total governmental funds capital assets | <u>\$ 273,266,690</u> | <u>\$ 292,785,062</u> |
| Investments in governmental funds capital assets by source: | | |
| General fund | \$ 17,535,599 | \$ 18,063,511 |
| Special revenue funds | 135,771,194 | 149,397,032 |
| Capital projects funds | 65,514,310 | 70,878,931 |
| Donations | 54,445,587 | 54,445,588 |
| Total governmental funds capital assets | <u>\$ 273,266,690</u> | <u>\$ 292,785,062</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.

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
June 30, 2006

Exhibit N-2

| Function and Activity: | Total | Land | Buildings | Improvements Other than Buildings | Machinery and Equipment | Infrastructure | Construction in Progress |
|--|----------------------------|----------------------|-----------------------|---|-------------------------------|-----------------------|--------------------------------|
| | General Government: | | | | | | |
| Administration | \$ 11,125,066 | \$ 663,275 | \$ 1,578,778 | \$ 4,698,393 | \$ 7,058,112 | - | \$ (2,873,492) |
| Adult Probation | 3,757,708 | - | 3,711,881 | - | 45,827 | - | - |
| Attorneys | 188,030 | - | 39,271 | - | 148,759 | - | - |
| Courts | 30,136,665 | 647,592 | 26,345,355 | 2,291,647 | 852,071 | - | - |
| Development Services | 5,614,147 | 1,035,148 | 4,351,994 | 6,910 | 220,095 | - | - |
| Juvenile Courts | 12,826,876 | - | 12,417,701 | - | 409,175 | - | - |
| Public Defender | 499,626 | 39,200 | 425,179 | - | 35,247 | - | - |
| Total General Government | 64,148,118 | 2,385,215 | 48,870,159 | 6,996,950 | 8,769,286 | - | (2,873,492) |
| Public Safety: | | | | | | | |
| Adult probation | 291,659 | - | 72,186 | - | 219,473 | - | - |
| Juvenile Court - Grants | 328,255 | - | 84,705 | - | 243,550 | - | - |
| Sheriff - Administration | 44,766,194 | 1,773,939 | 36,553,455 | 339,136 | 5,438,429 | - | 661,235 |
| Sheriff - Boat Patrol | 967,056 | 112,750 | 561,125 | - | 293,181 | - | - |
| Total Public Safety | 46,353,164 | 1,886,689 | 37,271,471 | 339,136 | 6,194,633 | - | 661,235 |
| Highways and Streets: | | | | | | | |
| Flood Control | 22,986,337 | 2,739,868 | - | 26,651 | 108,586 | \$ 20,111,232 | - |
| Roads | 132,602,974 | 19,554,288 | 5,007,211 | 33,485 | 8,384,138 | 89,554,651 | 10,069,201 |
| Total Highways and Streets | 155,589,311 | 22,294,156 | 5,007,211 | 60,136 | 8,492,724 | 109,665,883 | 10,069,201 |
| Sanitation: | | | | | | | |
| Solid Waste | 746,570 | 1,773 | - | 188,214 | 556,583 | - | - |
| Total Sanitation | 746,570 | 1,773 | - | 188,214 | 556,583 | - | - |
| Health : | | | | | | | |
| Health | 8,488,101 | - | 7,591,469 | - | 881,512 | - | 15,120 |
| Total Health | 8,488,101 | - | 7,591,469 | - | 881,512 | - | 15,120 |
| Welfare: | | | | | | | |
| Cemetery | 25,288 | 25,288 | - | - | - | - | - |
| Housing | 13,725,399 | 202,766 | 11,592,711 | 1,628,426 | 301,496 | - | - |
| Total Welfare | 13,750,687 | 228,054 | 11,592,711 | 1,628,426 | 301,496 | - | - |
| Culture and Recreation: | | | | | | | |
| Library | 2,666,100 | 70,104 | 1,843,881 | - | 752,115 | - | - |
| Parks | 743,842 | 303,036 | - | 440,806 | - | - | - |
| Total Culture and Recreation | 3,409,942 | 373,140 | 1,843,881 | 440,806 | 752,115 | - | - |
| Education: | | | | | | | |
| Juvenile Court | 251,593 | - | 191,395 | - | 60,198 | - | - |
| School Superintendent | 47,576 | 17,500 | 11,997 | - | 18,079 | - | - |
| Total Education | 299,169 | 17,500 | 203,392 | - | 78,277 | - | - |
| Total governmental funds capital assets | \$ 292,785,062 | \$ 27,186,527 | \$ 112,380,294 | \$ 9,653,668 | \$ 26,026,626 | \$ 109,665,883 | \$ 7,872,064 |

* 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 of Changes by Function and Activity*

June 30, 2006

| Function and Activity: | Governmental Capital Assets July 1, 2005 | Additions | Deletions | Governmental Capital Assets June 30, 2006 |
|---|--|----------------------|---------------------|---|
| General Government: | | | | |
| Administration | \$ 9,327,230 | \$ 5,622,113 | \$ 3,824,277 | \$ 11,125,066 |
| Adult Probation | 3,722,480 | 35,228 | - | 3,757,708 |
| Attorneys | 208,342 | 7,894 | 28,206 | 188,030 |
| Courts | 27,845,383 | 2,291,282 | - | 30,136,665 |
| Development Services | 4,252,984 | 1,442,421 | 81,258 | 5,614,147 |
| Juvenile Courts | 12,746,002 | 80,874 | - | 12,826,876 |
| Public Defender | 499,626 | - | - | 499,626 |
| Total General Government | <u>58,602,047</u> | <u>9,479,812</u> | <u>3,933,741</u> | <u>64,148,118</u> |
| Public Safety: | | | | |
| Adult Probation | 291,659 | - | - | 291,659 |
| Juvenile Court - Grants | 328,255 | - | - | 328,255 |
| Sheriff - Administration | 41,942,551 | 6,998,009 | 4,174,366 | 44,766,194 |
| Sheriff - Boat Patrol | 899,049 | 68,007 | - | 967,056 |
| Total Public Safety | <u>43,461,514</u> | <u>7,066,016</u> | <u>4,174,366</u> | <u>46,353,164</u> |
| Highways and Streets: | | | | |
| Flood Control | 22,970,337 | 16,000 | - | 22,986,337 |
| Roads | 121,934,852 | 10,817,367 | 149,245 | 132,602,974 |
| Total Highways and Streets | <u>144,905,189</u> | <u>10,833,367</u> | <u>149,245</u> | <u>155,589,311</u> |
| Sanitation: | | | | |
| Solid Waste | 756,374 | - | 9,804 | 746,570 |
| Total Sanitation | <u>756,374</u> | <u>-</u> | <u>9,804</u> | <u>746,570</u> |
| Health : | | | | |
| Health | 8,336,529 | 176,424 | 24,852 | 8,488,101 |
| Total Health | <u>8,336,529</u> | <u>176,424</u> | <u>24,852</u> | <u>8,488,101</u> |
| Welfare: | | | | |
| Cemetery | 25,288 | - | - | 25,288 |
| Housing | 13,470,638 | 254,761 | - | 13,725,399 |
| Total Welfare | <u>13,495,926</u> | <u>254,761</u> | <u>-</u> | <u>13,750,687</u> |
| Culture and Recreation: | | | | |
| Library | 2,666,100 | - | - | 2,666,100 |
| Parks | 743,842 | - | - | 743,842 |
| Total Culture and Recreation | <u>3,409,942</u> | <u>-</u> | <u>-</u> | <u>3,409,942</u> |
| Education: | | | | |
| Juvenile Court | 251,593 | - | - | 251,593 |
| School Superintendent | 47,576 | - | - | 47,576 |
| Total Education | <u>299,169</u> | <u>-</u> | <u>-</u> | <u>299,169</u> |
| Total governmental funds capital assets | <u>\$ 273,266,690</u> | <u>\$ 27,810,380</u> | <u>\$ 8,292,008</u> | <u>\$ 292,785,062</u> |



STATISTICAL SECTION

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

| | |
|--|---------|
| Financial Trends..... | 218-240 |
| These schedules provide trend information to help the reader understand how the County’s financial performance and well-being have changed over time. | |
| Revenue Capacity..... | 243-249 |
| These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax. | |
| Debt Capacity..... | 252-259 |
| 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..... | 262-268 |
| 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..... | 270-272 |
| 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 Four Fiscal Years ⁽¹⁾

Table A-1

| | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Program Revenues | | | | |
| Charges for Services | | | | |
| General Government | \$ 6,200,706 | \$ 7,093,636 | \$ 8,300,405 | \$ 5,696,671 |
| Public Safety | 2,277,867 | 2,402,007 | 2,870,355 | 5,065,274 |
| Highways & Streets | 103,758 | 105,975 | 108,477 | 87,631 |
| Sanitation | 27,457 | 50,555 | 66,087 | 69,131 |
| Health | 727,192 | 643,951 | 689,350 | 657,953 |
| Welfare | 250,219 | 295,885 | 336,485 | 338,791 |
| Culture & Recreation | - | 59,964 | 59,642 | 62,542 |
| Education | 90,640 | - | - | - |
| Operating Grants and Contributions | 36,210,868 | 37,597,648 | 37,842,357 | 35,522,157 |
| Capital Grants and Contributions ⁽²⁾ | 3,304,062 | 3,672,046 | 10,399,038 | 5,306,408 |
| Total Program Revenues | 49,192,769 | 51,921,667 | 60,672,196 | 52,806,558 |
| General Revenues | | | | |
| Taxes | | | | |
| Property Taxes - General Purposes | 19,943,241 | \$20,582,593 | 22,176,789 | 23,511,137 |
| County Sales Taxes | 24,384,798 | \$27,740,649 | 32,226,336 | 37,592,727 |
| Auto-in-Lieu of Tax | 5,286,522 | \$5,855,576 | 6,265,275 | 7,030,262 |
| Franchise Taxes | 123,972 | \$135,173 | 120,253 | 185,592 |
| Shared State Sales Taxes | 13,752,283 | \$14,652,864 | 16,212,307 | 18,265,508 |
| Total Taxes | 63,490,816 | 68,966,855 | 77,000,960 | 86,585,226 |
| Grants and Contributions Not Restricted to Specific Programs | 3,408,688 | 4,544,710 | 1,909,810 | 2,223,283 |
| Investment Income | (162,326) | 1,466,106 | 2,280,631 | 3,156,042 |
| Miscellaneous | 1,020,656 | 2,573,950 | 1,707,991 | 3,107,989 |
| Total General Revenues | \$67,757,834 | \$77,551,621 | \$82,899,392 | \$95,072,540 |
| Total Revenues | \$ 116,950,603 | \$ 129,473,288 | \$ 143,571,588 | \$ 147,879,098 |

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

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

Table A-2

| | Fiscal Year | | | |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| General Government | \$28,856,216 | \$31,102,182 | \$35,978,984 | \$38,160,597 |
| Public Safety | 29,138,514 | 31,039,222 | 31,748,603 | 36,145,190 |
| Highways & Streets | 10,306,365 | 12,470,931 | 14,248,072 | 11,462,736 |
| Sanitation | 777,723 | 715,578 | 871,424 | 857,985 |
| Health | 4,915,369 | 5,614,325 | 6,351,269 | 6,628,428 |
| Welfare | 10,981,326 | 11,648,231 | 11,820,871 | 12,695,815 |
| Culture & Recreation | 3,437,953 | 3,522,959 | 3,450,050 | 4,559,772 |
| Education | 10,221,141 | 9,258,092 | 9,662,024 | 6,963,110 |
| Interest on Long-term Debt | 1,976,815 | 1,875,070 | 1,738,525 | 1,576,642 |
| Total - Expenses | \$100,611,422 | \$107,246,590 | \$115,869,822 | \$119,050,273 |
| Change in Net Assets (1) | \$ 16,339,181 | \$ 22,226,698 | \$ 27,701,766 | \$ 28,828,825 |
| Beginning Net Assets (1) | 202,574,852 | 218,914,033 | 241,140,731 | 268,842,497 |
| Ending Net Assets (1) | \$ 218,914,033 | \$ 241,140,731 | \$ 268,842,497 | \$ 297,671,322 |

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

Yuma County, Arizona

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

| | Fiscal Year | | | | | | | | | |
|-------------------------------|----------------------|-------|----------------------|-------|----------------------|-------|----------------------|-------|----------------------|-------|
| | 1996-97 | | 1997-98 | | 1998-99 | | 1999-00 | | 2000-01 | |
| General Government | \$ 18,452,202 | 27.5% | \$ 19,893,499 | 23.7% | \$ 19,032,504 | 23.8% | \$ 19,918,737 | 24.7% | \$ 23,135,695 | 27.0% |
| Public Safety | 16,959,861 | 25.3% | 18,261,455 | 21.8% | 21,328,975 | 26.7% | 20,250,747 | 25.1% | 21,251,248 | 24.8% |
| Highways & Streets | 7,810,405 | 11.6% | 8,490,282 | 10.1% | 9,226,121 | 11.6% | 6,419,958 | 7.9% | 5,811,202 | 6.8% |
| Sanitation | 818,352 | 1.2% | 531,043 | 0.6% | 519,860 | 0.7% | 513,350 | 0.6% | 720,636 | 0.8% |
| Health | 2,420,987 | 3.6% | 3,782,760 | 4.5% | 3,746,230 | 4.7% | 3,868,488 | 4.8% | 3,305,073 | 3.9% |
| Welfare | 12,473,946 | 18.6% | 9,341,891 | 11.2% | 10,534,259 | 13.2% | 10,357,729 | 12.8% | 10,403,795 | 12.1% |
| Culture & Recreation | 2,338,057 | 3.5% | 2,669,613 | 3.2% | 2,604,682 | 3.3% | 2,550,355 | 3.2% | 2,735,769 | 3.2% |
| Education | 1,003,378 | 1.5% | 1,439,523 | 1.7% | 1,954,688 | 2.4% | 2,005,275 | 2.5% | 3,254,066 | 3.8% |
| Capital Outlay | 4,183,503 | 6.2% | 17,080,267 | 20.4% | 8,440,819 | 10.6% | 11,577,718 | 14.3% | 11,591,877 | 13.5% |
| Debt Service | 604,190 | 0.9% | 2,284,274 | 2.7% | 2,468,950 | 3.1% | 3,333,699 | 4.1% | 3,585,670 | 4.2% |
| | \$ 67,064,881 | | \$ 83,774,607 | | \$ 79,857,088 | | \$ 80,796,056 | | \$ 85,795,031 | |
| Change in Balance (2) | \$ 21,771,068 | | \$ (3,527,121) | | \$ 2,246,135 | | \$ 9,614,515 | | \$ 31,208,474 | |
| Fund Balance - prior (1) (3) | \$ 18,347,138 | | \$ 40,118,206 | | \$ 36,591,085 | | \$ 38,837,220 | | \$ 48,451,735 | |
| Fund Balance - current (1)(3) | \$ 40,118,206 | | \$ 36,591,085 | | \$ 38,837,220 | | \$ 48,451,735 | | \$ 79,660,209 | |

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

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

(3) FY1999-00, FY 2000-01, and FY2001-02 Fund Balances were restated in prior years

Table A-3

| | Fiscal Year | | | | | | | | | |
|-------------------------------|----------------------|-------|-----------------------|-------|-----------------------|-------|-----------------------|-------|-----------------------|-------|
| | 2001-02 | | 2002-03 | | 2003-04 | | 2004-05 | | 2005-06 | |
| General Government | \$ 24,779,529 | 25.2% | \$ 27,786,796 | 24.9% | \$ 31,787,613 | 25.3% | \$ 35,706,375 | 25.4% | \$ 36,195,797 | 27.4% |
| Public Safety | 23,808,343 | 24.2% | 26,440,571 | 23.7% | 29,729,919 | 23.7% | 31,488,941 | 22.4% | 35,111,387 | 26.6% |
| Highways & Streets | 5,966,113 | 6.1% | 8,151,162 | 7.3% | 10,673,332 | 8.5% | 12,051,334 | 8.6% | 9,783,495 | 7.4% |
| Sanitation | 582,877 | 0.6% | 751,527 | 0.7% | 697,616 | 0.6% | 865,829 | 0.6% | 830,489 | 0.6% |
| Health | 4,236,089 | 4.3% | 4,708,643 | 4.2% | 5,406,788 | 4.3% | 6,351,269 | 4.5% | 6,462,001 | 4.9% |
| Welfare | 10,218,273 | 10.4% | 10,602,430 | 9.5% | 11,252,257 | 9.0% | 11,820,871 | 8.4% | 12,284,357 | 9.3% |
| Culture & Recreation | 2,975,344 | 3.0% | 3,265,640 | 2.9% | 3,380,410 | 2.7% | 3,495,949 | 2.5% | 4,484,142 | 3.4% |
| Education | 2,376,605 | 2.4% | 10,214,274 | 9.1% | 9,250,498 | 7.4% | 9,693,452 | 6.9% | 6,967,139 | 5.3% |
| Capital Outlay | 19,107,575 | 19.4% | 15,813,693 | 14.2% | 19,007,393 | 15.1% | 22,864,257 | 16.2% | 15,856,061 | 12.0% |
| Debt Service | 4,408,014 | 4.5% | 4,007,535 | 3.6% | 4,400,330 | 3.5% | 6,399,728 | 4.5% | 3,914,701 | 3.0% |
| | \$ 98,458,762 | | \$ 111,742,271 | | \$ 125,586,156 | | \$ 140,738,005 | | \$ 131,889,569 | |
| Change in Balance (2) | \$ 6,659,910 | | \$ 1,821,721 | | \$ (600,402) | | \$ (4,412,270) | | \$ 20,912,712 | |
| Fund Balance - prior (1) (3) | \$ 79,660,209 | | 86,320,119 | | 88,141,840 | | 87,541,438 | | 83,129,168 | |
| Fund Balance - current (1)(3) | \$ 86,320,119 | | \$ 88,141,840 | | \$ 87,541,438 | | \$ 83,129,168 | | \$ 104,041,880 | |

Yuma County, Arizona

General Government Revenues by Source (1)

Last Ten Fiscal Years

| | Fiscal Year | | | | |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 |
| Taxes | \$ 26,570,292 | \$ 29,732,404 | \$ 31,670,450 | \$ 34,032,578 | \$ 40,406,324 |
| Special Assessments | 467,401 | 418,417 | 578,535 | 674,066 | 199,485 |
| License & Permits | 1,023,845 | 1,187,493 | 1,381,686 | 1,030,432 | 1,212,804 |
| Intergovernmental | 33,792,143 | 35,284,028 | 38,355,919 | 39,966,131 | 45,448,504 |
| Charges for Services | 2,108,200 | 2,669,780 | 4,119,774 | 4,582,638 | 4,439,316 |
| Fines & Forfeits | 1,576,933 | 1,838,372 | 2,006,816 | 1,952,761 | 1,848,099 |
| Investment Income | 1,605,522 | 2,036,194 | 2,038,882 | 2,078,531 | 4,126,689 |
| Rents | 194,516 | 333,115 | 298,944 | 241,800 | 242,443 |
| Miscellaneous | 1,171,129 | 832,354 | 979,202 | 1,174,737 | 1,048,944 |
| Total Revenues | \$ 68,509,981 | \$ 74,332,157 | \$ 81,430,208 | \$ 85,733,674 | \$ 98,972,608 |

Table A-4

| | 2001-02 | 2002-03 | Fiscal Year 2003-04 | 2004-05 | 2005-06 |
|-----------------------|-----------------------|-----------------------|--------------------------------|-----------------------|-----------------------|
| Taxes | \$ 46,079,625 | \$ 49,645,570 | \$ 54,689,904 | \$ 60,762,963 | \$ 68,319,718 |
| Special Assessments | 147,601 | 178,471 | 167,573 | 231,955 | 301,455 |
| License & Permits | 1,528,945 | 2,008,019 | 2,534,078 | 2,476,335 | 2,050,209 |
| Intergovernmental | 46,715,279 | 54,086,358 | 56,795,219 | 58,058,184 | 57,861,185 |
| Charges for Services | 5,086,466 | 5,260,293 | 5,604,958 | 6,962,411 | 6,914,586 |
| Fines & Forfeits | 1,837,947 | 2,075,221 | 2,270,569 | 2,477,111 | 2,416,846 |
| Investment Income | 2,290,392 | (162,326) | 1,466,106 | 2,177,538 | 2,913,282 |
| Rents | 303,683 | 334,306 | 282,112 | 281,994 | 294,900 |
| Miscellaneous | 845,393 | 1,020,656 | 1,450,235 | 1,940,938 | 2,186,123 |
| Total Revenues | \$ 104,835,331 | \$ 114,446,568 | \$ 125,260,754 | \$ 135,369,429 | \$ 143,258,304 |

Yuma County, Arizona

Tax Revenues by Source

Last Ten Fiscal Years

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

| Fiscal Year | Property Taxes (1) | | | | Local Sales | | | |
|-------------|--------------------|-------------------------|------------------------|-------------------------------|--------------|-------------------|-----------------------|------------|
| | General Fund (1) | Library District (1)(2) | Flood District (1) (2) | Improvement Districts (1) (2) | General Fund | Jail District (2) | Capital Sales Tax (3) | Health (4) |
| 1996-97 | \$ 9,231,297 | \$ - | \$ - | \$ - | \$ 5,707,547 | \$ - | \$ - | \$ - |
| 1997-98 | 11,522,760 | - | - | - | 6,309,075 | - | - | - |
| 1998-99 | 11,363,178 | - | - | - | 6,683,443 | - | - | - |
| 1999-00 | 12,004,231 | - | - | - | 7,013,645 | - | - | - |
| 2000-01 | 12,859,964 | 2,726,582 | 1,417,966 | 415,655 | 7,402,138 | 7,397,292 | 3,685,438 | - |
| 2001-02 | 13,162,300 | 2,819,051 | 1,541,144 | 417,703 | 7,712,672 | 7,709,721 | 7,650,510 | - |
| 2002-03 | 14,417,100 | 3,090,138 | 1,680,811 | 653,901 | 8,140,216 | 8,158,678 | 8,085,935 | - |
| 2003-04 | 15,269,302 | 3,244,656 | 1,779,172 | 665,243 | 9,259,931 | 9,258,301 | 9,222,550 | - |
| 2004-05 | 15,770,808 | 3,865,984 | 1,901,775 | 612,527 | 10,736,927 | 10,756,744 | 10,732,670 | - |
| 2005-06 | 16,721,819 | 4,188,056 | 2,068,590 | 532,672 | 11,883,146 | 11,883,461 | 11,826,904 | 1,999,216 |

(1) Includes all property tax revenues

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

(3) Capital Sales Tax implemented in fiscal year 2000-2001 by voter approval

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

Table A-5

| Local Total Sales Tax | Auto-in-Lieu | | Franchise Tax | Other Taxes (2) | Total All Taxes |
|-----------------------------|-----------------|-------------------|------------------|--------------------|--------------------|
| | General Fund | HURF Funds (2) | | | |
| \$ 5,707,547 | \$ 2,064,507 | \$ - | \$ 48,704 | \$ 9,518,237 | \$ 26,570,292 |
| 6,309,075 | 1,991,508 | - | 48,006 | 9,859,552 | 29,730,901 |
| 6,683,443 | 2,533,431 | - | 47,813 | 11,042,259 | 31,670,124 |
| 7,013,645 | 2,589,630 | - | 73,872 | 12,351,200 | 34,032,578 |
| 18,484,868 | 2,815,117 | 1,576,535 | 108,611 | 1,026 | 40,406,324 |
| 23,072,903 | 3,084,160 | 1,870,040 | 112,158 | - | 46,079,459 |
| 24,384,829 | 3,319,014 | 1,967,508 | 123,972 | 8,297 | 49,645,570 |
| 27,740,782 | 3,706,770 | 2,148,806 | 135,173 | - | 54,689,904 |
| 32,226,341 | 3,991,507 | 2,273,768 | 120,253 | - | 60,762,963 |
| 37,592,727 | 4,449,474 | 2,580,788 | 185,592 | - | 68,319,718 |

Yuma County, Arizona

Licenses and Permits by Source

Last Ten Fiscal Years

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

| Fiscal Year | Building Permits | Plumbing | Mechanical and Electrical | Mobile Homes | Variance and Special Use | Environmental Health Permits | Other Permits | Flood District Permits ⁽¹⁾ |
|-------------|------------------|-----------|---------------------------|--------------|--------------------------|------------------------------|---------------|---------------------------------------|
| 1996-97 | \$ 385,782 | \$ 72,767 | \$ 94,124 | \$ 48,361 | \$ 26,120 | \$ 82,450 | \$ 14,702 | \$ - |
| 1997-98 | 422,966 | 95,448 | 109,749 | 48,285 | 28,118 | 77,990 | 8,811 | - |
| 1998-99 | 515,174 | 119,952 | 135,846 | 46,780 | 18,023 | 86,595 | 4,058 | - |
| 1999-00 | 320,232 | 86,929 | 100,545 | 41,328 | 12,838 | 59,474 | 1,712 | - |
| 2000-01 | 401,273 | 77,833 | 125,741 | 56,681 | 20,870 | 82,155 | 4,927 | 250 |
| 2001-02 | 595,952 | 82,259 | 157,099 | 59,193 | 12,930 | 161,198 | 5,631 | 906 |
| 2002-03 | 966,245 | 113,834 | 226,007 | 50,208 | 23,691 | 160,507 | 8,759 | 934 |
| 2003-04 | 1,295,329 | 173,476 | 321,561 | 53,348 | 33,118 | 206,885 | 11,136 | 1,071 |
| 2004-05 | 1,394,431 | 160,828 | 301,374 | 60,209 | 15,891 | 319,010 | 5,256 | 1,595 |
| 2005-06 | 1,153,857 | 122,792 | 253,181 | 62,358 | 30,743 | 281,352 | 4,207 | 815 |

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

Table A-6

| Health District (1) (2) | HURF (1) | Total All Licenses & Permits |
|----------------------------|-------------|------------------------------|
| \$ 299,539 | \$ - | \$ 1,023,845 |
| 396,127 | - | 1,187,494 |
| 455,259 | - | 1,381,687 |
| 407,374 | - | 1,030,432 |
| 383,174 | 59,900 | 1,212,804 |
| 352,821 | 100,956 | 1,528,945 |
| 369,198 | 88,636 | 2,008,019 |
| 368,276 | 69,878 | 2,534,078 |
| 135,332 | 82,409 | 2,476,335 |
| 71,305 | 69,599 | 2,050,209 |

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 | | | All Other Funds | | | |
|-------------|------------------------|--------------|--------------|---------------------|--------------|------------|-------------|
| | State Shared Sales Tax | Federal PILT | Other Grants | Adult Probation (1) | Attorney (1) | HURF (1) | Housing (1) |
| 1996-97 | \$ 9,240,778 | \$ 1,053,308 | \$ 2,037,716 | \$ - | \$ - | \$ - | \$ - |
| 1997-98 | 9,887,231 | 973,278 | 1,394,878 | - | - | - | - |
| 1998-99 | 10,559,764 | 969,484 | 1,383,156 | - | - | - | - |
| 1999-00 | 11,417,965 | 997,394 | 1,465,533 | - | - | - | - |
| 2000-01 | 11,812,111 | 1,055,013 | 1,257,390 | 1,759,213 | 1,120,676 | 10,903,425 | 2,467,952 |
| 2001-02 | 12,649,882 | 1,510,193 | 992,900 | 2,346,806 | 1,165,680 | 9,116,544 | 2,829,159 |
| 2002-03 | 13,186,424 | 3,404,409 | 852,684 | 2,406,614 | 1,329,838 | 4,338,594 | 3,254,052 |
| 2003-04 | 14,652,864 | 1,870,691 | 882,102 | 2,377,463 | 1,095,250 | 4,082,377 | 3,379,751 |
| 2004-05 | 16,310,084 | 1,909,810 | 1,568,400 | 2,687,574 | 859,166 | 4,408,980 | 3,236,681 |
| 2005-06 | 18,299,455 | 1,944,685 | 1,544,530 | 3,083,170 | 1,047,650 | 5,077,705 | 2,911,207 |

(1) Information not available individually prior to fiscal year 2000-2001, amounts included in Other Special Revenue Column

Table A-7

| Fiscal Year | All Other Funds | | | | | | Total Intergovernmental |
|-------------|---------------------|--------------------|------------------|------------|--------------------------|-----------------------------|-------------------------|
| | Health District (1) | Juvenile Court (1) | Public Works (1) | School (1) | Workforce Investment Act | Other Special Revenue Funds | |
| 1996-97 | \$ - | \$ - | \$ - | \$ - | \$ 4,835,468 | \$ 21,460,341 | \$ 38,627,611 |
| 1997-98 | - | - | - | - | 6,437,503 | 23,028,641 | 41,721,531 |
| 1998-99 | - | - | - | - | 7,653,913 | 25,443,515 | 46,009,832 |
| 1999-00 | - | - | - | - | 6,971,320 | 26,085,239 | 46,937,451 |
| 2000-01 | 3,174,277 | 5,585,802 | 193,171 | 616,968 | 6,217,425 | 5,502,506 | 51,665,929 |
| 2001-02 | 3,031,639 | 6,871,939 | 184,430 | 1,675,820 | 8,797,160 | 4,340,287 | 55,512,439 |
| 2002-03 | 2,800,224 | 4,341,732 | 6,814,332 | 488,980 | 8,798,221 | 2,070,254 | 54,086,358 |
| 2003-04 | 3,488,422 | 4,048,614 | 6,713,535 | 613,619 | 8,029,723 | 5,560,808 | 56,795,219 |
| 2004-05 | 3,138,778 | 4,095,042 | 6,984,874 | 760,570 | 7,742,629 | 4,355,596 | 58,058,184 |
| 2005-06 | 3,275,644 | 4,432,490 | 7,286,876 | 912,537 | 5,168,782 | 2,876,454 | 57,861,185 |

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 | Special District Fee | Sheriff Fees and fingerprint | Boarding Prisoner |
| 1996-97 | \$ 43,280 | \$ 104,318 | \$ 239,648 | \$ 98,476 | \$ 257,332 | \$ 25,468 | \$ 96,422 |
| 1997-98 | 55,105 | 94,826 | 256,118 | 114,975 | 225,105 | 26,685 | 121,309 |
| 1998-99 | 67,166 | 187,316 | 276,943 | 181,298 | 154,344 | 31,414 | 164,451 |
| 1999-00 | 74,808 | 172,876 | 316,269 | 224,993 | 160,030 | 29,876 | 87,964 |
| 2000-01 | 80,786 | 228,465 | 344,287 | 239,695 | 162,874 | 33,297 | 45,007 |
| 2001-02 | 35,542 | 303,650 | 334,668 | 232,267 | 161,592 | 34,709 | 44,662 |
| 2002-03 | 36,231 | 380,254 | 427,581 | 251,948 | 167,716 | 53,465 | 47,958 |
| 2003-04 | 38,955 | 427,432 | 543,144 | 257,839 | 171,236 | 28,743 | 68,566 |
| 2004-05 | 114,668 | 552,150 | 549,860 | 286,135 | 181,940 | 55,468 | 82,976 |
| 2005-06 | 68,765 | 574,059 | 669,481 | 289,703 | 96,350 | 35,393 | 87,291 |

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

Table A-8

| General Fund | | All Other Funds | | | | | | Totals |
|----------------|---------------|-------------------|---------------------|--------------|-------------------|--------------|-----------------|--------------|
| Indirect Costs | Other Charges | Jail District (1) | Adult Probation (1) | Assessor (1) | Public Health (1) | Recorder (1) | Other Funds (1) | All Funds |
| - | \$ 110,176 | \$ - | \$ - | \$ - | \$ - | \$ - | \$1,133,081 | \$ 2,108,201 |
| 15,600 | 108,843 | - | - | - | - | - | 1,495,074 | 2,513,640 |
| 440,328 | 115,691 | - | - | - | - | - | 2,500,822 | 4,119,773 |
| 361,357 | 75,140 | - | - | - | - | - | 3,425,082 | 4,928,395 |
| 345,015 | 117,370 | 1,914,342 | 381,452 | - | 200,254 | 128,949 | 217,523 | 4,439,316 |
| 833,520 | 102,755 | 1,642,500 | 395,413 | 72,612 | 229,701 | 140,243 | 522,632 | 5,086,466 |
| 878,746 | 136,610 | 1,533,923 | 410,691 | 166,826 | 286,818 | 167,782 | 313,744 | 5,260,293 |
| 1,026,592 | 147,508 | 1,573,350 | 439,873 | 186,584 | 270,590 | 187,320 | 237,226 | 5,604,958 |
| 1,097,804 | 194,138 | 2,080,643 | 461,813 | 206,868 | 553,824 | 204,911 | 339,213 | 6,962,411 |
| 1,250,511 | 176,881 | 1,827,032 | 485,405 | 218,912 | 583,647 | 221,548 | 329,608 | 6,914,586 |

Yuma County, Arizona

Fines and Forfeits by Source

Last Ten Fiscal Years

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

| General Fund | | | | | | | |
|--------------|----------------------|----------------|-------------------|-------------------|-------------------------------|------------------------|----------------------|
| Fiscal Year | Superior Court Fines | Constable Fees | JP Fines and Fees | House Arrest Fees | Juvenile Court Fines and Fees | Zoning Violation Fines | Other Fines and Fees |
| 1996-97 | \$ 236,872 | \$ 14,011 | \$ 930,858 | \$ 56,532 | \$ 32,659 | \$ 9,688 | \$ - |
| 1997-98 | 218,845 | 15,803 | 1,118,325 | 93,508 | 56,607 | 15,725 | - |
| 1998-99 | 230,239 | 13,981 | 1,145,923 | 112,812 | 73,284 | 2,755 | 1,435 |
| 1999-00 | 248,339 | 15,712 | 1,041,902 | 96,239 | 65,166 | 26 | 10,148 |
| 2000-01 | 214,383 | 13,533 | 972,708 | 78,838 | 59,928 | 63 | 10,064 |
| 2001-02 | 205,248 | 24,411 | 897,687 | 55,600 | 51,783 | 350 | 9,543 |
| 2002-03 | 223,753 | 24,781 | 1,024,170 | 68,762 | 64,054 | 1,166 | 13,618 |
| 2003-04 | 207,414 | 32,114 | 911,724 | 24,945 | 72,291 | 4,764 | 44,159 |
| 2004-05 | 498,863 | 34,209 | 954,692 | 21,217 | 86,595 | 5,457 | 36,962 |
| 2005-06 | 225,739 | 41,435 | 1,017,999 | 24,125 | 77,985 | 3,660 | 29,578 |

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

Table A-9

| Fiscal Year | All Other Funds | | | | | | Total all Fines and Forfeitures |
|-------------|-----------------------|-----------------------------|-------------|-------------------|--------------------|-----------------|---------------------------------|
| | Anti-Racketeering (1) | Clerk of Superior Court (1) | Library (1) | Justice Court (1) | Superior Court (1) | Other Funds (1) | |
| 1996-97 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 296,312 | \$ 1,576,932 |
| 1997-98 | - | - | - | - | - | 319,560 | 1,838,373 |
| 1998-99 | - | - | - | - | - | 426,386 | 2,006,815 |
| 1999-00 | - | - | - | - | - | 475,230 | 1,952,762 |
| 2000-01 | 48,942 | 17,855 | 40,192 | 100,393 | 262,536 | 28,664 | 1,848,099 |
| 2001-02 | 82,574 | 19,592 | 41,859 | 90,370 | 348,134 | 10,796 | 1,837,947 |
| 2002-03 | 21,509 | 22,065 | 44,850 | 82,839 | 477,272 | 6,382 | 2,075,221 |
| 2003-04 | 160,464 | 24,464 | 46,505 | 172,267 | 541,875 | 27,583 | 2,270,569 |
| 2004-05 | 31,853 | 22,103 | 44,642 | 176,460 | 561,880 | 2,178 | 2,477,111 |
| 2005-06 | 15,054 | 15,054 | 46,464 | 306,620 | 592,123 | 21,010 | 2,416,846 |

Yuma County, Arizona

Miscellaneous Revenues by Source (1)

Last Ten Fiscal Years

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

| Fiscal Year | General Fund | All Other Funds | | | | |
|-------------|--------------|-------------------|-----------------------------|----------------------|---------------------|-------------|
| | | Jail District (1) | Capital Improvement Program | Library District (1) | Health District (1) | Housing (1) |
| 1996-97 | \$ 218,085 | \$ - | \$ 1,430 | \$ - | \$ - | \$ - |
| 1997-98 | 210,864 | - | - | - | - | - |
| 1998-99 | 440,063 | - | - | - | - | - |
| 1999-00 | 520,796 | - | 25,510 | - | - | - |
| 2000-01 | 273,109 | 99,053 | 3,726 | 308,449 | 85,363 | 21,336 |
| 2001-02 | 219,183 | 104,413 | 1,071 | 98,374 | 69,392 | 25,705 |
| 2002-03 | 311,485 | 110,614 | 1,129 | 89,794 | 84,028 | 165,904 |
| 2003-04 | 610,007 | 115,895 | - | 132,685 | 83,435 | 167,416 |
| 2004-05 | 394,893 | 81,635 | 48,776 | 80,254 | 228,566 | 183,474 |
| 2005-06 | 608,071 | 376,936 | 144,084 | 212,586 | 115,740 | 183,595 |

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

Table A-10

| Fiscal Year | All Other Funds | | | | | Total All Funds |
|-------------|-----------------------------|-----------------|---------------------|------------------------|--------------------|-----------------|
| | Development Services (1) | Attorney (1) | Public Works (1) | Adult Probation (1) | Other Funds (1) | |
| 1996-97 | \$ - | \$ - | \$ - | \$ - | \$ 951,614 | \$ 1,171,129 |
| 1997-98 | - | - | - | - | 621,490 | 832,354 |
| 1998-99 | - | - | - | - | 539,139 | 979,202 |
| 1999-00 | - | - | - | - | 628,431 | 1,174,737 |
| 2000-01 | 1,497 | 35,830 | 19,204 | 31,773 | 169,604 | 1,048,944 |
| 2001-02 | 2,140 | 81,015 | 115,761 | 46,723 | 81,616 | 845,393 |
| 2002-03 | 20,014 | 72,747 | 28,392 | 36,469 | 100,080 | 1,020,656 |
| 2003-04 | - | 68,664 | 60,397 | 15,118 | 196,618 | 1,450,235 |
| 2004-05 | 395,835 | 48,978 | 164,083 | 19,548 | 294,896 | 1,940,938 |
| 2005-06 | 91,958 | 183,935 | 113,882 | 41,262 | 114,074 | 2,186,123 |

Yuma County, Arizona

Other Financing Sources (Uses)

Last Ten Fiscal Years

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

| | 1996-97 | 1997-98 | 1998-99 | 1999-00 |
|---------------------------------------|---------------------|----------------------|-------------------|---------------------|
| Other Financing Sources (Uses) | | | | |
| Capital lease agreements | \$ 332,495 | \$ 1,004,940 | \$ 336,311 | \$ - |
| Transfers In | 8,634,031 | 8,889,446 | 11,191,369 | 11,978,814 |
| Transfers Out | (8,634,031) | (8,889,446) | (11,191,369) | (11,978,814) |
| Loan proceeds | - | - | 191,182 | 667,000 |
| Certificate of Participation Proceeds | 5,340,000 | - | - | 4,405,000 |
| Sale of Bonds | - | 19,400,000 | - | - |
| Proceeds from Sale of Cap. Assets | - | - | - | - |
| Total other financing sources (uses) | <u>\$ 5,672,495</u> | <u>\$ 20,404,940</u> | <u>\$ 527,493</u> | <u>\$ 5,072,000</u> |

Table A-11

| 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|----------------------|-------------------|---------------------|-------------------|-------------------|---------------------|
| \$ - | \$ 312,842 | \$ - | \$ 398,662 | \$ 423,621 | \$ - |
| 13,319,968 | 16,342,905 | 27,991,937 | 17,924,686 | 30,886,390 | 20,449,275 |
| 13,417,437 | (16,386,718) | (28,539,536) | (18,199,686) | (31,210,390) | (20,959,728) |
| 280,638 | 76,662 | - | - | 479,610 | - |
| 19,060,000 | - | - | - | - | - |
| - | - | - | - | - | 10,050,000 |
| - | - | - | - | - | 4,430 |
| <u>\$ 46,078,043</u> | <u>\$ 345,691</u> | <u>\$ (547,599)</u> | <u>\$ 123,662</u> | <u>\$ 579,231</u> | <u>\$ 9,543,977</u> |

Yuma County, Arizona

Net Assets by Category (1)

Last Ten Fiscal Years

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

| | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 | 2001-02 |
|--|---------|---------|---------|---------|---------|---------|
| Governmental Activities | | | | | | |
| Invested in Capital Assets, net of related debt | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Restricted for: | | | | | | |
| Public Safety | - | - | - | - | - | - |
| Highways & Streets | - | - | - | - | - | - |
| Health | - | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Capital Projects | - | - | - | - | - | - |
| Other Purposes | - | - | - | - | - | - |
| Unrestricted | - | - | - | - | - | - |
| Total governmental net assets | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

Table A-12

| | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental Activities | | | | |
| Invested in Capital Assets, net of related debt | \$ 146,129,440 | \$ 155,410,656 | \$ 183,023,938 | \$ 193,716,407 |
| Restricted for: | | | | |
| Public Safety | 7,412,064 | 5,631,100 | 4,336,202 | 2,661,676 |
| Highways & Streets | 16,195,341 | 15,793,696 | 17,535,433 | 17,919,093 |
| Health | - | - | - | 2,816,346 |
| Culture & Recreation | 1,665,057 | 1,789,026 | 2,480,971 | 2,724,956 |
| Debt Service | 3,038,858 | 3,749,490 | 5,996,160 | 8,129,538 |
| Capital Projects | 15,931,361 | 23,702,381 | 21,716,661 | 31,521,351 |
| Other Purposes | 246,038 | - | - | - |
| Unrestricted | 28,295,874 | 35,064,382 | 33,753,132 | 38,181,955 |
| Total governmental net assets | <u>\$ 218,914,033</u> | <u>\$ 241,140,731</u> | <u>\$ 268,842,497</u> | <u>\$ 297,671,322</u> |

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

Table A-13

| Fiscal Year | Operating Sources | | | Operating Uses | | | Net Change in Fund Balance |
|-------------|-------------------|--------------|---------------|----------------|---------------|---------------|----------------------------|
| | Revenues | Transfers In | Total | Expenditures | Transfers Out | Total | |
| | | & Other | | | & Other | | |
| 1996-97 | \$ 32,784,970 | \$ 77,702 | \$ 32,862,672 | \$ 27,114,715 | \$ 7,749,483 | \$ 34,864,198 | \$ (2,001,526) |
| 1997-98 | 35,884,591 | - | 35,884,591 | 26,809,387 | 6,423,688 | 33,233,075 | 2,651,516 |
| 1998-99 | 38,500,486 | - | 38,500,486 | 28,475,015 | 6,661,072 | 35,136,087 | 3,364,399 |
| 1999-00 | 39,842,065 | 25,000 | 39,867,065 | 30,752,569 | 6,854,106 | 37,606,675 | 2,260,390 |
| 2000-01 | 42,028,592 | 154,579 | 42,183,171 | 33,153,514 | 9,054,621 | 42,208,135 | (24,964) |
| 2001-02 | 44,569,167 | 225,838 | 44,795,005 | 33,858,846 | 9,416,777 | 43,275,623 | 1,519,382 |
| 2002-03 | 49,362,913 | 38,666 | 49,401,579 | 38,391,740 | 8,058,218 | 46,449,958 | 2,951,621 |
| 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) |

| Fiscal Year | Other Transfers & Adjustments | | | General Fund - Fund Balance | | | |
|-------------|-------------------------------|--------------|---------|-----------------------------|----------------|--------------|----------|
| | Residual | Prior Period | Misc | Beginning | Change in | Ending | % Change |
| 1996-97 | \$ - | \$ - | \$ - | \$ 5,837,896 | \$ (2,001,526) | \$ 3,836,370 | -34.3% |
| 1997-98 | - | - | - | 3,836,370 | 2,651,516 | 6,487,886 | 69.1% |
| 1998-99 | 191,053 | - | 294,272 | 6,487,886 | 3,849,724 | 10,337,610 | 59.3% |
| 1999-00 | (6,605) | - | - | 10,337,610 | 2,253,785 | 12,591,395 | 21.8% |
| 2000-01 | - | - | - | 12,591,395 | (24,964) | 12,566,431 | -0.2% |
| 2001-02 | - | (123,939) | - | 12,566,431 | 1,395,443 | 13,961,874 | 11.1% |
| 2002-03 | - | - | (3) | 13,961,874 | 2,951,618 | 16,913,492 | 21.1% |
| 2003-04 | - | - | - | 16,913,492 | (1,388,805) | 15,524,687 | -8.2% |
| 2004-05 | - | - | - | 15,524,687 | 2,508,649 | 18,033,336 | 16.2% |
| 2005-06 | - | - | - | 18,033,336 | (934,449) | 17,098,887 | -5.2% |

Revenue Capacity

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Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

| Tax (fiscal) Year | Type | Secured Personal Property and Real Property | | | | Ratio of Assessed Value to Total Estimated Value | Secured Personal Property and Real Property | | | | Ratio of Net Assessed Value to Total Estimated Value |
|-------------------------|----------------------|--|----------|------------------------|----------|---|--|---------|--------------------|-------|---|
| | | Assessed Value | | Estimated Actual Value | | | Exempt Assessed Value | | Net Assessed Value | | |
| | | Amount | % change | Amount | % change | Amount | % change | Amount | % change | | |
| 1996 (1996) | Primary Secondary | 525,851,099 | 2.82% | 3,545,150,312 | 3.96% | 14.83% | 89,074,445 | 0.40% | 436,776,654 | 3.32% | 12.32% |
| 1997 (1997) | Primary Secondary | 548,861,661 | 4.38% | 3,740,286,519 | 5.50% | 14.67% | 89,919,792 | 0.95% | 458,941,869 | 5.07% | 12.27% |
| 1998 (1998) | Primary Secondary | 567,344,229 | 3.37% | 3,888,894,763 | 3.97% | 14.59% | 91,359,778 | 1.60% | 475,984,451 | 3.71% | 12.24% |
| 1999 (1999) | Primary Secondary | 582,796,793 | 4.76% | 3,984,557,784 | 5.60% | 14.63% | 92,831,660 | 0.32% | 489,965,133 | 5.64% | 12.30% |
| 2000 (2000) | Primary Secondary | 591,278,819 | 4.22% | 4,093,500,261 | 5.26% | 14.44% | 96,261,323 | 5.37% | 495,017,496 | 4.00% | 12.09% |
| 2001 (2001) | Primary Secondary | 612,075,635 | 5.02% | 4,226,225,993 | 6.07% | 14.48% | 98,637,667 | 6.25% | 513,437,968 | 4.79% | 12.15% |
| 2002 (2002) | Primary Secondary | 629,200,408 | 6.41% | 4,350,253,856 | 6.27% | 14.46% | 92,548,945 | -3.86% | 536,651,463 | 8.41% | 12.34% |
| 2003 (2003) | Primary Secondary | 652,259,213 | 6.57% | 4,471,843,447 | 5.81% | 14.59% | 99,389,668 | 0.76% | 552,869,545 | 7.68% | 12.36% |
| 2004 (2004) | Primary Secondary | 650,512,570 | 3.39% | 4,475,957,325 | 2.89% | 14.53% | 101,242,437 | 9.39% | 549,270,133 | 2.35% | 12.27% |
| 2005 (2005) | Primary Secondary | 667,517,264 | 2.34% | 4,637,294,033 | 3.70% | 14.39% | 98,861,560 | -0.53% | 568,655,704 | 2.86% | 12.26% |
| 2002 (2002) | Primary Secondary | 694,983,151 | 6.84% | 4,862,083,195 | 8.63% | 14.29% | 98,483,034 | -2.73% | 596,500,117 | 8.60% | 12.27% |
| 2003 (2003) | Primary Secondary | 716,632,240 | 7.36% | 5,017,610,685 | 8.20% | 14.28% | 100,712,011 | 1.87% | 615,920,229 | 8.31% | 12.28% |
| 2004 (2004) | Primary Secondary | 734,852,978 | 5.74% | 5,161,887,329 | 6.17% | 14.24% | 102,909,916 | 4.50% | 631,943,062 | 5.94% | 12.24% |
| 2005 (2005) | Primary Secondary | 771,600,322 | 7.67% | 5,394,833,820 | 7.52% | 14.30% | 121,165,557 | 20.31% | 650,434,765 | 5.60% | 12.06% |
| 2004 (2004) | Primary Secondary | 764,790,205 | 4.07% | 5,950,429,672 | 15.28% | 12.85% | 106,026,809 | 3.03% | 658,763,396 | 4.24% | 11.07% |
| 2005 (2005) | Primary Secondary | 781,476,425 | 1.28% | 5,614,614,331 | 4.07% | 13.92% | 102,755,736 | -15.19% | 678,720,689 | 4.35% | 12.09% |
| 2005 (2005) | Primary Secondary | 826,245,093 | 8.04% | 5,965,234,665 | 0.25% | 13.85% | 115,989,457 | 9.40% | 710,255,636 | 7.82% | 11.91% |
| 2005 (2005) | Primary Secondary | 848,416,576 | 8.57% | 6,137,115,110 | 9.31% | 13.82% | 119,147,184 | 15.95% | 729,269,392 | 7.45% | 11.88% |

YUMA COUNTY, ARIZONA

Principal Taxpayers *

Last Six Fiscal Years

| Taxpayer | 2001 | | 2002 | | 2003 | |
|---|---------------------------|--|---------------------------|--|---------------------------|--|
| | Actual Assessed Valuation | Percent of County's Net Assessed Valuation | Actual Assessed Valuation | Percent of County's Net Assessed Valuation | Actual Assessed Valuation | Percent of County's Net Assessed Valuation |
| Arizona Public Service | \$31,797,995 | 5.55% | \$35,475,367 | 6.24% | \$35,156,866 | 5.41% |
| Qwest Corporation | - | - | 16,913,295 | 2.19% | 15,020,317 | 2.31% |
| Union Pacific Railroad | 1,857,995 | 0.32% | 6,303,657 | 1.11% | 7,429,049 | 1.14% |
| SFPP LP DBA Kinder Morgan Energy Partners | 5,372,638 | 0.94% | 14,425,747 | 2.97% | 10,167,086 | 1.56% |
| Yuma Palms 1030 Delaware LLC | - | - | - | - | - | - |
| Southwest Gas Corporation | 3,001,376 | 0.52% | 5,348,595 | 0.94% | 5,677,262 | 0.87% |
| Level 3 Communications, LLC. | - | - | 2,635,628 | 0.46% | 6,287,816 | 0.97% |
| Dole Fresh Vegetable Inc. | 4,287,680 | 0.75% | 4,050,653 | 0.71% | 3,593,808 | 0.55% |
| Yuma Cogeneration Associates | - | - | 4,694,500 | 0.83% | 4,694,500 | 0.72% |
| Imperial Irrigation District | - | - | 3,635,309 | 0.64% | 3,921,777 | 0.60% |
| Schechert Henry & Dorothy Trust 3-24 | - | - | - | - | - | - |
| Walmart Stores Inc DE Corp. | - | - | - | - | - | - |
| Underhill Transfer Company | 1,695,779 | 0.30% | - | - | - | - |
| | <u>\$48,013,463</u> | <u>8.38%</u> | <u>\$93,482,751</u> | <u>16.09%</u> | <u>\$91,948,481</u> | <u>14.13%</u> |

* Yuma County Assessor's Office Tax Year 2006 And prior year CAFR's

Table B-2

| | 2004 | | 2005 | | 2006 | |
|---|---------------------------|--|---------------------------|--|---------------------------|--|
| | Actual Assessed Valuation | Percent of County's Net Assessed Valuation | Actual Assessed Valuation | Percent of County's Net Assessed Valuation | Actual Assessed Valuation | Percent of County's Net Assessed Valuation |
| Arizona Public Service | \$36,463,619 | 5.14% | \$36,899,998 | 5.44% | \$40,652,029 | 5.57% |
| Qwest Corporation | 14,743,232 | 2.27% | 14,718,211 | 2.17% | 12,568,464 | 1.72% |
| Union Pacific Railroad | 6,576,405 | 1.01% | 7,873,427 | 1.16% | 7,882,433 | 1.08% |
| SFPP LP DBA Kinder Morgan Energy Partners | 9,867,576 | 1.52% | 9,119,714 | 1.34% | 7,690,513 | 1.05% |
| Yuma Palms 1030 Delaware LLC | - | - | - | - | 6,657,190 | 0.91% |
| Southwest Gas Corporation | 6,181,464 | 0.95% | 6,471,884 | 0.95% | 6,615,249 | 0.91% |
| Level 3 Communications, LLC. | 6,485,170 | 1.00% | 6,346,444 | 0.94% | 5,820,950 | 0.80% |
| Dole Fresh Vegetable Inc. | 3,507,169 | 0.54% | 3,538,429 | 0.52% | 4,540,936 | 0.62% |
| Yuma Cogeneration Associates | 4,815,251 | 0.74% | 4,349,750 | 0.64% | 4,168,430 | 0.57% |
| Imperial Irrigation District | 3,784,509 | 0.58% | 3,612,947 | 0.53% | 3,592,135 | 0.49% |
| Schechert Henry & Dorothy Trust 3-24 | - | - | - | - | 3,545,605 | 0.49% |
| Walmart Stores Inc DE Corp. | - | - | - | - | 2,984,157 | 0.41% |
| Underhill Transfer Company | 2,374,649 | 0.37% | 2,486,680 | 0.37% | 2,632,657 | 0.36% |
| | <u>\$94,799,044</u> | <u>14.12%</u> | <u>\$95,417,484</u> | <u>14.06%</u> | <u>\$109,350,748</u> | <u>14.98%</u> |

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

Table B-3

| Fiscal Year | Tax Levy | Current Tax Collections (1) | Percent of Levy Collected | Interest & Penalty Collections (1) | Total Tax Collections | Total Collection as Percent of Current Levy |
|-------------|--------------|-----------------------------|---------------------------|------------------------------------|-----------------------|---|
| 1995-96 | \$ 8,116,301 | \$ 8,460,285 | 104.24% | \$ 967,814 | \$ 9,428,099 | 116.16% |
| 1996-97 | 8,386,116 | 8,376,411 | 99.88% | 854,618 | 9,231,029 | 110.08% |
| 1997-98 | 10,638,276 | 10,753,776 | 101.09% | 768,954 | 11,522,730 | 108.31% |
| 1998-99 | 11,033,320 | 10,859,823 | 98.43% | 503,329 | 11,363,152 | 102.99% |
| 1999-00 | 11,474,506 | 11,217,960 | 97.76% | 786,207 | 12,004,167 | 104.62% |
| 2000-01 | 12,439,581 | 12,177,500 | 97.89% | 682,463 | 12,859,963 | 103.38% |
| 2001-02 | 13,826,873 | 12,531,081 | 90.63% | 631,218 | 13,162,299 | 95.19% |
| 2002-03 | 14,648,440 | 13,734,084 | 93.76% | 683,016 | 14,417,100 | 98.42% |
| 2003-04 | 15,270,136 | 14,511,502 | 95.03% | 735,976 | 15,247,478 | 99.85% |
| 2004-05 | 15,795,395 | 15,543,999 | 98.41% | 674,972 | 16,218,971 | 102.68% |

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

Table B-4

| 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 |
|-------------|------------------|------------------------|---------------------------|----------------------------------|-----------------------|--|------------------------------|---|
| 1996-97 | \$ 8,116,301 | \$ 7,603,629 | 93.68% | \$ 328,639 | \$ 7,932,268 | 97.73% | \$ 184,033 | 2.27% |
| 1997-98 | 8,386,116 | 7,630,515 | 90.99% | 284,500 | 7,915,015 | 94.38% | 471,101 | 5.62% |
| 1998-99 | 10,638,276 | 9,818,600 | 92.30% | 239,885 | 10,058,485 | 94.55% | 579,791 | 5.45% |
| 1999-00 | 11,033,320 | 10,230,377 | 92.72% | 245,419 | 10,475,796 | 94.95% | 557,524 | 5.05% |
| 2000-01 | 11,474,506 | 10,712,424 | 93.36% | 275,465 | 10,987,889 | 95.76% | 486,617 | 4.24% |
| 2001-02 | 12,439,581 | 11,670,056 | 93.81% | 324,751 | 11,994,807 | 96.42% | 444,774 | 3.58% |
| 2002-03 | 13,826,873 | 12,196,378 | 88.21% | 324,441 | 12,520,819 | 90.55% | 1,306,054 | 9.45% |
| 2003-04 | 14,648,440 | 13,409,643 | 91.54% | - | 13,409,643 | 91.54% | 1,238,797 | 8.46% |
| 2004-05 | 15,270,136 | 14,004,035 | 91.71% | 507,467 | 14,511,502 | 95.03% | 758,634 | 4.97% |
| 2005-06 | 15,795,395 | 15,269,023 | 96.67% | 274,976 | 15,543,999 | 98.41% | 251,396 | 1.59% |

(1) Included in year collected / received.

(2) Included in year levied / billed.

Data is per County's General Ledger System

Yuma County, Arizona
 County General Sales Tax by Category ⁽¹⁾ ⁽²⁾ ⁽³⁾
 June 30, 2006

Table B-5

| Category | 2004-05 | 2005-06 |
|-------------------------|----------------------|----------------------|
| Utilities | \$ 926,665 | \$ 1,057,761 |
| Communications | 407,784 | 444,006 |
| Publishing | 15,893 | 17,249 |
| Restaurants & Bars | 799,928 | 919,690 |
| Amusements | 50,294 | 61,598 |
| Rental of Real Prop | - | - |
| Rental of Personal Prop | 312,330 | 314,098 |
| Contracting | 2,046,379 | 2,212,911 |
| Retail | 5,908,385 | 6,411,920 |
| Hotel/Motel | 210,705 | 245,654 |
| All Other | 54,564 | 198,259 |
| TOTAL | \$ 10,732,927 | \$ 11,883,146 |

(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
 Principal Sales Taxpayers (Public Corporations)
 June 30, 2006

Table B-6

| Taxpayer (Publicly held Corporations only) | 2005 | |
|---|---------------|---------------------------|
| | (In Millions) | Percent of Total Sales |
| KYMA | 72.6 | 5.92% |
| Fisher Chevrolet | 64.0 | 5.22% |
| Barkley Ranch | 31.3 | 2.55% |
| Pacific So West Seed | 23.1 | 1.88% |
| DPE | 20.6 | 1.68% |
| Seeds West | 19.5 | 1.59% |
| Karl Model | 19.2 | 1.57% |
| Booth Mach | 15.0 | 1.22% |
| BTZ Zeller | 14.2 | 1.16% |
| Ram Pipe | 13.6 | 1.11% |
| H & H Seed | 11.8 | 0.96% |
| Total | <u>304.9</u> | <u>24.87%</u> |
| Total Taxable Sales | <u>\$</u> | <u>1,225,866,861</u> |

Information obtained from Dunn & Bradstreet

Yuma County, Arizona
 Sales Tax Rates in Yuma, County ⁽¹⁾
 (Direct and Overlapping)
 June 30, 2006
 (Rates in cents per dollar)

Table B-7

| | State | County ⁽²⁾ | | | | Cities ⁽⁶⁾ | | | |
|------|-------|-----------------------|------------------------------|---------------------------------|--------------------------------|-----------------------|----------|--------|------|
| | | General | Jail District ⁽³⁾ | Capital Projects ⁽⁴⁾ | Health District ⁽⁵⁾ | San Luis | Somerton | Welton | Yuma |
| 1996 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 1997 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 1998 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 1999 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2000 | 5.0 | 0.5 | 0.5 | - | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2001 | 5.6 | 0.5 | 0.5 | 0.5 | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2002 | 5.6 | 0.5 | 0.5 | 0.5 | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2003 | 5.6 | 0.5 | 0.5 | 0.5 | - | 2.5 | 2.5 | 2.5 | 1.7 |
| 2004 | 5.6 | 0.5 | 0.5 | 0.5 | - | 3.5 | 2.5 | 2.5 | 1.7 |
| 2005 | 5.6 | 0.5 | 0.5 | 0.5 | - | 3.5 | 2.5 | 2.5 | 1.7 |
| 2006 | 5.6 | 0.5 | 0.5 | 0.5 | 0.1 | 3.5 | 2.5 | 2.5 | 1.7 |

- (1) Rates established by action of governing body and voter approval
- (2) Governing body is elected Board of Supervisors
- (3) Rate established by action of governing body and voter approval in 1996 and ends in December 31, 2015 unless voters approve extension
- (4) Rate established by action of governing body and voter approval in 2000 and terminated by board action January 31, 2007
- (5) Rate established by action of governing body and voter approval in 2005
- (6) Governing body is elected City Council

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Debt Capacity

Yuma County, Arizona

Table C-1

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

(Per \$100 of Assessed Value)

Last Ten Years

| GENERAL TAXING AUTHORITIES | | State of Arizona | Yuma County | Equalization | City of Yuma | City of Somerton | Somerton-Amistade Estates Unit #3 | Somerton-Amistade Estates Unit #4 | Downtown Mall Maintenance District | San Luis-Ranchos Los Oros | San Luis- Los Portales |
|------------------------------|-----------|------------------|-------------|--------------|--------------|------------------|-----------------------------------|-----------------------------------|------------------------------------|---------------------------|------------------------|
| Tax Year (Fiscal Year) | Type | | | | | | | | | | |
| Primary Tax Authority Number | | 00986 | 02000 | 02001 | 04154 | 04152 | 31001 | 31,004 | 28204 | 31,003 | 31,002 |
| Secondary Tax Authority No. | | - | 52000 | - | - | 54152 | - | - | - | - | - |
| 1996 | Primary | - | 1.9200 | 0.5300 | 1.9771 | - | - | - | 9.6067 | - | - |
| 1996-97 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 1997 | Primary | - | 2.3180 | 0.5300 | 1.9902 | - | - | - | 4.7747 | - | - |
| 1997-98 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 1998 | Primary | - | 2.3180 | 0.5300 | 1.9902 | - | - | - | 4.7747 | - | - |
| 1998-99 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 1999 | Primary | - | 2.3180 | 0.5217 | 1.9902 | - | \$688.5879 | - | 4.7747 | - | - |
| 1999-00 | Secondary | - | - | - | - | - | 2.0000 | - | - | - | - |
| 2000 | Primary | - | 2.3180 | 0.5123 | 1.9902 | - | 729.6651 | - | 4.7747 | - | - |
| 2000-01 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 2001 | Primary | - | 2.3180 | 0.4974 | 1.9192 | - | 780.0312 | - | 4.7747 | - | - |
| 2001-02 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 2002 | Primary | - | 2.3180 | 0.4889 | 1.8621 | - | 157.5663 | \$287.5561 | 4.7747 | \$492.2007 | \$196.4004 |
| 2002-03 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 2003 | Primary | - | 2.3180 | 0.0472 | 1.8693 | - | 157.5663 | 287.5561 | 4.7747 | 492.2007 | 196.3651 |
| 2003-04 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 2004 | Primary | - | 2.3180 | 0.0456 | 1.8693 | - | 117.0047 | 162.9726 | 4.7747 | 448.1113 | 187.7277 |
| 2004-05 | Secondary | - | - | - | - | - | - | - | - | - | - |
| 2005 | Primary | - | 2.2239 | 0.4358 | 1.8693 | - | 117.0047 | 162.9726 | 4.7747 | 490.3965 | 195.6453 |
| 2005-06 | Secondary | - | - | - | - | - | - | - | - | - | - |

| GENERAL TAXING AUTHORITIES | | Yuma Elementary School District No. 01 | Yuma 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 |
|------------------------------|-----------|--|--------------------------|------------------------------|------------------|-------------------|--------------------|--------------------|---------------------|--|--|
| Tax Year (Fiscal Year) | Type | | | | | | | | | | |
| Primary Tax Authority Number | | 05001 | 05011 | 05013 | 05016 | 05017 | 05024 | 05032 | 06101 | 06103 | 08150 |
| Secondary Tax Authority No. | | 55001 | 55011 | 55013 | 55016 | 55017 | 55024 | 55032 | 56101 | 56103 | 58150 |
| 1996 | Primary | 2.1009 | 2.9841 | 2.1925 | 2.5636 | 2.4232 | 1.8657 | 2.2821 | 2.1196 | 2.2593 | 1.8329 |
| 1996-97 | Secondary | 1.3851 | 2.3097 | 1.4367 | 2.2567 | 1.7437 | 1.2332 | 2.8274 | 0.4928 | 1.1058 | 0.3454 |
| 1997 | Primary | 2.1470 | 3.4801 | 2.6131 | 2.4151 | 2.4891 | 2.9633 | 2.6246 | 1.6377 | 2.3611 | 1.8218 |
| 1997-98 | Secondary | 1.4867 | 1.8924 | 1.1248 | 2.0999 | 1.1141 | 1.0263 | 2.8007 | 0.9637 | 0.9954 | 0.3305 |
| 1998 | Primary | 2.5027 | 2.3175 | 2.6191 | 2.1940 | 2.3175 | 3.1215 | 2.4139 | 2.1910 | 2.3759 | 1.8072 |
| 1998-99 | Secondary | 1.3002 | 2.0274 | 1.3949 | 2.6026 | 1.3916 | 1.1025 | 2.9363 | 0.8292 | 0.9307 | 0.3138 |
| 1999 | Primary | 2.5612 | 2.2772 | 2.1935 | 1.9211 | 2.2850 | 2.8843 | 2.2616 | 2.1561 | 2.2269 | 1.8216 |
| 1999-00 | Secondary | 1.5050 | 2.0365 | 1.2755 | 2.6258 | 1.7151 | 1.1705 | 2.4499 | 0.8260 | 0.9121 | 0.3013 |
| 2000 | Primary | 2.4934 | 2.2649 | 2.0975 | 2.2283 | 2.3175 | 2.9713 | 2.2793 | 2.1439 | 2.2387 | 1.8281 |
| 2000-01 | Secondary | 1.5377 | 1.8395 | 1.4225 | 2.2662 | 1.4579 | 0.9630 | 2.4326 | 0.6416 | 0.8793 | 0.2815 |
| 2001 | Primary | 2.8157 | 3.1700 | 2.5481 | 2.0595 | 2.2604 | 3.2301 | 2.6029 | 2.0319 | 2.4303 | 1.8267 |
| 2001-02 | Secondary | 1.2510 | 1.4349 | 1.3288 | 2.2116 | 1.3362 | 0.8903 | 2.1103 | 0.6612 | 0.8753 | 0.2759 |
| 2002 | Primary | 2.5956 | 3.1446 | 2.7172 | 2.4703 | 2.9200 | 2.8881 | 2.7750 | 2.1123 | 2.7563 | 1.8267 |
| 2002-03 | Secondary | 1.4277 | 1.4519 | 1.2473 | 2.2844 | 1.0884 | 0.9098 | 1.9231 | 0.6347 | 0.7880 | 0.2550 |
| 2003 | Primary | 2.0527 | 3.1439 | 2.5066 | 2.1697 | 2.1605 | 2.9292 | 4.0216 | 2.2942 | 2.2323 | 1.8267 |
| 2003-04 | Secondary | 1.3679 | 2.2545 | 1.1845 | 2.5056 | 1.0295 | 0.8229 | 1.6510 | 0.6555 | 0.7868 | 0.2301 |
| 2004 | Primary | 1.7880 | 3.1189 | 2.4501 | 2.1278 | 2.5582 | 2.9292 | 3.9794 | 2.3254 | 2.3305 | 1.8605 |
| 2004-05 | Secondary | 1.2566 | 2.2783 | 0.7018 | 2.6591 | 1.0194 | 1.6807 | 0.6816 | 0.6816 | 0.7428 | 0.2178 |
| 2005 | Primary | 2.7753 | 3.4753 | 2.0844 | 1.7244 | 2.6492 | 2.8109 | 4.1645 | 2.1730 | 2.2739 | 1.8847 |
| 2005-06 | Secondary | 1.1599 | 1.1605 | 0.6475 | 1.5126 | 1.0391 | 0.8287 | 1.5085 | 0.6950 | 0.7426 | 0.4727 |

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

| SPECIAL DISTRICT TAXING AUTHORITIES | | 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 |
|--|-----------|------------------------|---------------------------------|------------------|------------------------|---------------------------------|--------------------------|---------------------------------------|--------------------------------------|---------------------------------|
| Tax Year (Fiscal Year) | Type | | | | | | | | | |
| Special District Authority No. | | 10699 | 12001 | 14900 | 15829 | 16701 | 16702 | 16703 | 16704 | 16705 |
| 1996 | Primary | - | - | - | - | - | - | - | - | - |
| 1996-97 | Secondary | - | - | 0.4831 | 0.5000 | 55.0000 | 25.0000 | 21.0000 | 1.0000 | 6.8051 |
| 1997 | Primary | - | - | - | - | - | - | - | - | - |
| 1997-98 | Secondary | - | - | 0.5040 | 0.2490 | 55.0000 | 25.0000 | 26.0000 | 0.8099 | 4.4381 |
| 1998 | Primary | - | - | - | - | - | - | - | - | - |
| 1998-99 | Secondary | \$0.0045 | - | 0.5040 | 0.3500 | 52.5000 | 25.0000 | 26.0000 | 1.0000 | 4.4381 |
| 1999 | Primary | - | - | - | - | - | - | - | - | - |
| 1999-00 | Secondary | - | - | 0.5040 | 0.3500 | 50.0000 | 30.0000 | 26.0000 | 1.0000 | 4.4381 |
| 2000 | Primary | - | - | - | - | - | - | - | - | - |
| 2000-01 | Secondary | - | \$5.5788 | 0.5040 | 0.3500 | 50.0000 | 30.0000 | 26.0000 | 1.0000 | - |
| 2001 | Primary | - | - | - | - | - | - | - | - | - |
| 2001-02 | Secondary | - | - | 0.5040 | 0.3500 | 50.0000 | 30.0000 | 26.0000 | 0.5542 | - |
| 2002 | Primary | - | - | - | - | - | - | - | - | - |
| 2002-03 | Secondary | - | 0.6646 | 0.5040 | 0.3500 | 50.0000 | 30.0000 | 26.0000 | 0.5499 | - |
| 2003 | Primary | - | - | - | - | - | - | - | - | - |
| 2003-04 | Secondary | - | 3.5248 | 0.5040 | 0.3500 | 50.0000 | 30.0000 | 26.0000 | 1.0000 | 8.6928 |
| 2004 | Primary | - | - | - | - | - | - | - | - | - |
| 2004-05 | Secondary | - | 4.2448 | 0.5740 | 0.3500 | 50.0000 | 30.0000 | 26.0000 | 1.0000 | 5.2157 |
| 2005 | Primary | - | - | - | - | - | - | - | - | - |
| 2005-06 | Secondary | - | 0.7622 | 0.5740 | 0.3500 | 60.0000 | 30.0000 | 32.0000 | 1.0000 | 5.2157 |

| SPECIAL DISTRICT TAXING AUTHORITIES | | Unit B Irrigation District O & M | Unit B Irrigation District Contract | Unit B Irrigation District Non Coop | Unit B Irrigation District Special | Hyder Valley Irrigation District | County Citrus Pest Control District | County Pest Abatement District | Del Sur Estates Units 1 & 2 |
|--|-----------|----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|----------------------------------|-------------------------------------|--------------------------------|-----------------------------|
| Tax Year (Fiscal Year) | Type | | | | | | | | |
| Special District Authority No. | | 16706 | 16707 | 16708 | 16709 | 17851 | 19709 | 19710 | 28876 |
| 1996 | Primary | - | - | - | - | - | - | - | - |
| 1996-97 | Secondary | - | - | - | - | 24.6930 | 9.0000 | 0.4750 | - |
| 1997 | Primary | - | - | - | - | - | - | - | - |
| 1997-98 | Secondary | - | - | - | - | - | 7.5000 | 0.4500 | - |
| 1998 | Primary | - | - | - | - | - | - | - | - |
| 1998-99 | Secondary | \$105.0000 | \$8.6800 | \$1.0000 | \$1.0000 | - | 6.5000 | 0.4250 | - |
| 1999 | Primary | - | - | - | - | - | - | - | - |
| 1999-00 | Secondary | 105.0000 | 8.6800 | 1.0000 | 1.0000 | 20.7300 | 6.5000 | 0.3800 | \$1.0000 |
| 2000 | Primary | - | - | - | - | - | - | - | - |
| 2000-01 | Secondary | 105.0000 | 8.6800 | 1.0000 | 1.0000 | - | 6.5000 | 0.3500 | - |
| 2001 | Primary | - | - | - | - | - | - | - | - |
| 2001-02 | Secondary | 115.0000 | 8.6800 | 1.0000 | 1.0000 | - | 6.5000 | 0.3000 | - |
| 2002 | Primary | - | - | - | - | - | - | - | - |
| 2002-03 | Secondary | 115.0000 | 8.6800 | 1.0000 | 1.0000 | - | 6.5000 | 0.3000 | - |
| 2003 | Primary | - | - | - | - | - | - | - | - |
| 2003-04 | Secondary | 125.0000 | 8.6800 | 1.0000 | 1.0000 | - | 7.0000 | 0.2500 | - |
| 2004 | Primary | - | - | - | - | - | - | - | - |
| 2004-05 | Secondary | 125.0000 | 8.6800 | 1.0000 | 1.0000 | - | 7.0000 | 0.2500 | - |
| 2005 | Primary | - | - | - | - | - | - | - | - |
| 2005-06 | Secondary | 125.0000 | 8.6800 | 1.0000 | - | - | 7.0000 | 0.2250 | - |

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

| Fiscal Year | Revenue Bonds | General Obligation Bonds Library District | Special Assessment Bonds | | | Rural Development Loans | |
|-------------|---------------|--|--------------------------|-----------------|------------------|-------------------------|--------------|
| | Jail District | | Del Sur | Donovan Estates | El Prado Estates | WIFA Loan | Gadsen Sewer |
| | | | | | | | |
| 1996-97 | \$ 19,940,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 1997-98 | 19,400,000 | - | - | - | - | - | - |
| 1998-99 | 18,495,000 | - | 191,182 | - | - | - | - |
| 1999-00 | 17,550,000 | - | 174,000 | 667,000 | - | - | - |
| 2000-01 | 16,565,000 | - | 115,000 | 516,300 | 60,068 | 280,635 | - |
| 2001-02 | 15,535,000 | - | 101,000 | 439,200 | 136,730 | 220,570 | - |
| 2002-03 | 14,460,000 | - | 87,000 | 361,300 | 129,900 | 211,732 | - |
| 2003-04 | 13,335,000 | - | 73,000 | 342,700 | 123,070 | 202,545 | - |
| 2004-05 | 12,140,000 | - | 59,000 | 323,200 | 116,240 | 192,997 | 479,610 |
| 2005-06 | 10,875,000 | 10,050,000 | 45,000 | 302,900 | 109,410 | 183,069 | 459,629 |

Table C-3

| Fiscal Year | Certificate of Participations | | | | Capital Leases |
|-------------|-------------------------------|----------------------|----------------------------------|----------------------------------|----------------|
| | 1998 Health Building | 1999 Adult Probation | 2001A Juvenile & Justice Centers | 2001B Juvenile & Justice Centers | |
| 1996-97 | \$ - | \$ - | \$ - | \$ - | \$ 555,940 |
| 1997-98 | 4,990,000 | - | - | - | 890,050 |
| 1998-99 | 4,640,000 | - | - | - | 706,361 |
| 1999-00 | 4,640,000 | 4,405,000 | - | - | 362,489 |
| 2000-01 | 4,290,000 | 4,065,000 | 16,640,000 | 2,420,000 | 223,114 |
| 2001-02 | 3,940,000 | 3,725,000 | 16,640,000 | 2,420,000 | 278,207 |
| 2002-03 | 3,590,000 | 3,385,000 | 16,440,000 | 2,390,000 | 110,055 |
| 2003-04 | 3,240,000 | 3,045,000 | 16,440,000 | 2,390,000 | 327,074 |
| 2004-05 | 2,880,000 | 2,705,000 | 16,090,000 | 2,340,000 | 504,370 |
| 2005-06 | 2,520,000 | 2,365,000 | 13,990,000 | 2,040,000 | 267,201 |

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

Legal Debt Margin
 (Constitutional General Obligation Bond Capacity)
 June 30, 2006

| | | |
|---|------------|----------------------|
| Assessed Valuation (Secondary) | | 729,269,392 |
| Gross Indebtedness | 42,297,310 | |
| Less Exempt Debt: | | |
| Revenue Bond - Jail District | 10,875,000 | |
| General Obligation Bond - Library District | 10,050,000 | |
| Special Assessment Bond - Del Sur | 45,000 | |
| Special Assessment Bond - Donovan Estates | 302,900 | |
| Special Assessment Notes - El Prado Estates | 109,410 | |
| Certificate of Participation 1998 - Health Building | 2,520,000 | |
| Certificate of Participation 1999 - Adult Probation | 2,365,000 | |
| Certificate of Participation 2001A - Juvenile & Justice Centers | 13,990,000 | |
| Certificate of Participation 2001B - Juvenile & Justice Centers | 2,040,000 | |
| Total Exempt Debt | 42,297,310 | |
| Total Non-exempt Debt | 0 | |
| Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation) | | 43,756,164 |
| Total Limited - Non-exempt Bonds Outstanding | | 0 |
| Debt Margin within 6% Unvoted Debt Limitation | | 43,756,164 |
| Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation) | | \$109,390,409 |
| Total Non-exempt Bonds Outstanding | | 0 |
| Debt Margin within 15% Debt Limitation | | \$109,390,409 |

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 Bonded Debt to Assessed Value and Bonded Debt Per Capita
Last Ten Years

| Fiscal Year | Population | Assessed Net Value (Secondary) | Gross Bonded Debt | Ratio of Bonded Debt to Assessed Value | Net Bonded Debt Per Capita |
|-------------|------------|--------------------------------|-------------------|--|----------------------------|
| 1996-97 | 128,171 | 442,957,327 | 19,400,000 | 4.38% | 151.36 |
| 1997-98 | 131,437 | 463,785,188 | 19,400,000 | 4.18% | 147.60 |
| 1998-99 | 139,650 | 489,965,133 | 18,945,000 | 3.87% | 135.66 |
| 1999-00 | 160,026 | 513,437,968 | 17,550,000 | 3.42% | 109.67 |
| 2000-01 | 165,275 | 552,869,545 | 16,565,000 | 3.00% | 100.23 |
| 2001-02 | 170,696 | 568,655,704 | 15,535,000 | 2.73% | 91.01 |
| 2002-03 | 175,045 | 615,920,229 | 14,460,000 | 2.35% | 82.61 |
| 2003-04 | 181,470 | 650,434,765 | 13,335,000 | 2.05% | 73.48 |
| 2004-05 | 189,480 | 678,720,689 | 12,140,000 | 1.79% | 64.07 |
| 2005-06 | 195,499 | 729,269,392 | 20,925,000 | 2.87% | 107.03 |

Note:

Includes all bonded debt for Yuma County and its component units

YUMA, COUNTY, ARIZONA

Table C-6

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

| Fiscal Year | Outstanding Debt | | Total Expenditures | | Ratio (4) |
|-------------|------------------|--------------|--------------------|---------------|-----------|
| | Principal | Interest (1) | Debt Service (2) | General (3) | |
| 1996-97 | \$ 19,400,000 | \$ 9,030,193 | \$ 604,190 | \$ 67,064,881 | 0.90% |
| 1997-98 | 24,740,000 | 10,260,480 | 2,284,274 | 83,774,607 | 2.73% |
| 1998-99 | 24,126,182 | 9,116,869 | 2,468,950 | 79,857,088 | 3.09% |
| 1999-00 | 27,436,000 | 9,990,487 | 3,333,699 | 80,796,056 | 4.13% |
| 2000-01 | 44,891,938 | 13,848,444 | 3,585,670 | 85,795,031 | 4.18% |
| 2001-02 | 43,157,500 | 10,243,579 | 4,408,014 | 98,458,762 | 4.48% |
| 2002-03 | 41,054,932 | 10,307,233 | 4,007,535 | 112,077,248 | 3.58% |
| 2003-04 | 39,191,315 | 8,420,667 | 4,400,330 | 125,984,818 | 3.49% |
| 2004-05 | 37,326,048 | 6,874,063 | 6,399,728 | 140,360,930 | 4.56% |
| 2005-06 | 42,940,008 | 12,106,275 | 3,914,701 | 131,889,570 | 2.97% |

(1) Includes Agent and Other Fees

(2) Includes Debt Service expenditures related to all Debt

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

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

Yuma County, Arizona
 Computation of Direct and Overlapping Debt*
 June 30, 2006

Table C-7

| Jurisdiction | Net Assessed Value | Net Debt Outstanding | Percentage Applicable to County | Amount Applicable to County |
|--|--------------------------|----------------------------|---------------------------------------|-----------------------------------|
| Arizona Western Junior College | \$729,269,392 | \$26,865,000 | 100% | \$26,865,000 |
| City of Yuma | 367,376,807 | 8,585,000 | 100% | 8,585,000 |
| Yuma Elementary School District No. 1 | 473,970,370 | 19,270,208 | 100% | 19,270,208 |
| Somerton Elementary School District No. 11 | 35,484,665 | 4,115,000 | 100% | 4,115,000 |
| Crane Elementary School District No. 13 | 139,059,990 | 15,875,000 | 100% | 15,875,000 |
| Hyder Elementary School District No.16 | 9,778,865 | 0 | 100% | 0 |
| Mohawk Valley Elementary School District No.17 | 16,649,643 | 1,325,000 | 100% | 1,325,000 |
| Wellton Elementary School District No.24 | 15,338,051 | 655,000 | 100% | 655,000 |
| Gadsden Elementary School District No. 32 | 38,987,808 | 955,000 | 100% | 955,000 |
| Antelope Union High School District No. 50 | 41,766,559 | 280,000 | 100% | 280,000 |
| Yuma County | \$729,269,392 | 10,050,000 | 100% | 10,050,000 |
| Yuma Union High School District No. 70 | 687,502,833 | 34,310,000 | 100% | 34,310,000 |
| | | | | \$122,285,208 |

Total Direct and Overlapping General Obligation Bonded Debt, does not include revenue bonds, certificates of participation, or long-term loans

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

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Economic and Demographic Information

Yuma County, Arizona
 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 | | Trnsp., Comm. Util | | Trade, Trmp., Comm. | | Financial Actv. | | Service Misc. | |
| | | | | | Employed | % | Employed | % | Employed | % | Employed | % | Employed | % |
| 1996 (2) | 128,210 | 67,975 | 47,025 | 30.8% | 22,900 | 48.7% | 1,750 | 3.7% | 11,525 | 24.5% | 1,225 | 2.6% | 8,400 | 17.9% |
| 1997 (2) | 128,171 | 63,850 | 46,125 | 27.8% | 22,700 | 49.2% | 1,600 | 3.5% | 11,450 | 24.8% | 1,275 | 2.8% | 8,375 | 18.2% |
| 1998 (2) | 131,437 | 63,875 | 45,850 | 28.2% | 22,525 | 49.1% | 1,700 | 3.7% | 11,325 | 24.7% | 1,175 | 2.6% | 8,325 | 18.2% |
| 1999 (2) | 139,650 | 66,700 | 46,800 | 29.8% | 22,600 | 48.3% | 1,525 | 3.3% | 11,000 | 23.5% | 1,175 | 2.5% | 8,900 | 19.0% |
| 2000 (3) | 160,026 | 65,700 | 47,600 | 27.5% | 23,750 | 49.9% | 1,550 | 3.3% | 11,250 | 23.6% | 1,325 | 2.8% | 9,625 | 20.2% |
| 2001 (4) | 165,280 | 69,350 | 52,525 | 24.3% | 24,800 | 47.2% | - | N/A | 10,075 | 19.2% | 1,275 | 2.4% | 13,450 | 25.6% |
| 2002 (4) | 169,760 | 72,800 | 55,450 | 23.8% | 25,075 | 45.2% | - | N/A | 9,775 | 17.6% | 1,300 | 2.3% | 14,000 | 25.2% |
| 2003 (4) | 175,045 | 71,650 | 54,275 | 24.2% | 25,025 | 46.1% | - | N/A | 9,450 | 17.4% | 1,400 | 2.6% | 14,175 | 26.1% |
| 2004 (4) | 181,470 | 72,800 | 61,400 | 15.7% | 27,800 | 45.3% | - | N/A | 9,700 | 15.8% | 1,400 | 2.3% | 16,700 | 27.2% |
| 2005 (4) | 189,480 | 75,500 | 63,400 | 16.0% | 29,600 | 46.7% | - | N/A | 10,200 | 16.1% | 1,500 | 2.4% | 17,900 | 28.2% |

| 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 | % |
| 1996 (2) | 128,210 | 10,950 | 23.3% | 3,625 | 7.7% | 1,950 | 4.1% | 1,675 | 3.6% | 9,550 | 20.3% | N/A | N/A | N/A | N/A |
| 1997 (2) | 128,171 | 8,775 | 19.0% | 4,100 | 8.9% | 2,300 | 5.0% | 1,800 | 3.9% | 10,550 | 22.9% | N/A | N/A | N/A | N/A |
| 1998 (2) | 131,437 | 7,925 | 17.3% | 4,525 | 9.9% | 2,500 | 5.5% | 2,025 | 4.4% | 10,875 | 23.7% | 2,425 | 5.3% | 8,450 | 18.4% |
| 1999 (2) | 139,650 | 8,525 | 18.2% | 4,950 | 10.6% | 2,775 | 5.9% | 2,175 | 4.6% | 10,725 | 22.9% | 2,400 | 5.1% | 8,325 | 17.8% |
| 2000 (3) | 160,026 | 7,475 | 15.7% | 4,950 | 10.4% | 2,750 | 5.8% | 2,200 | 4.6% | 11,425 | 24.0% | 2,075 | 4.4% | 9,350 | 19.6% |
| 2001 (4) | 165,280 | 10,475 | 19.9% | 5,250 | 10.0% | 3,075 | 5.9% | 2,175 | 4.1% | 12,000 | 22.8% | 2,600 | 5.0% | 9,400 | 17.9% |
| 2002 (4) | 169,760 | 12,200 | 22.0% | 5,425 | 9.8% | 3,425 | 6.2% | 2,000 | 3.6% | 12,750 | 23.0% | 2,725 | 4.9% | 10,025 | 18.1% |
| 2003 (4) | 175,045 | 10,625 | 19.6% | 5,650 | 10.4% | 3,750 | 6.9% | 1,900 | 3.5% | 13,000 | 24.0% | 2,700 | 5.0% | 10,300 | 19.0% |
| 2004 (4) | 181,470 | 12,900 | 21.0% | 7,300 | 11.9% | 4,300 | 7.0% | 3,000 | 4.9% | 13,400 | 21.8% | 2,900 | 4.7% | 10,500 | 17.1% |
| 2005 (4) | 189,480 | 12,200 | 19.2% | 7,800 | 12.3% | 4,800 | 7.6% | 3,000 | 4.7% | 13,800 | 21.7% | 3,000 | 4.7% | 10,800 | 17.0% |

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

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

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

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

(3) Source: (Preliminary)

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

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

Yuma County, Arizona

Table D-2

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

| Calendar Year | State of Arizona | | Yuma County | | | Fortuna Foothills CDP | | | City of San Luis | | |
|---------------|------------------|-------------|-------------|-----------------|-----------------|-----------------------|-----------------|-----------------|------------------|-----------------|-----------------|
| | Labor Force | Unemp. Rate | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) |
| 1996 | 2,209,458 | 5.5% | 128,210 | 67,975 | 30.8% | 12,782 | 3,852 | 30.0% | 9,344 | 4,508 | 73.2% |
| 1997 | 2,182,073 | 4.6% | 128,171 | 63,850 | 27.8% | 13,561 | 3,622 | 27.0% | 9,618 | 3,978 | 70.2% |
| 1998 | 2,254,983 | 4.1% | 131,437 | 63,875 | 28.2% | 13,907 | 3,622 | 27.5% | 9,863 | 4,017 | 70.6% |
| 1999 | 2,359,071 | 4.4% | 139,650 | 66,700 | 29.8% | 15,288 | 3,781 | 29.1% | 15,015 | 4,336 | 72.3% |
| 2000 (b) | 2,346,997 | 3.9% | 160,026 | 64,311 | 16.5% | 20,478 | 5,244 | 8.9% | 15,322 | 5,182 | 35.3% |
| 2001 (c) | 2,579,520 | 4.7% | 165,280 | 64,871 | 16.5% | 21,297 | 5,290 | 8.9% | 17,090 | 5,226 | 35.2% |
| 2002 (c) | 2,671,705 | 6.2% | 169,760 | 68,133 | 16.9% | 22,149 | 5,544 | 9.1% | 18,345 | 5,518 | 35.9% |
| 2003 (c) | 2,665,322 | 5.6% | 175,045 | 71,737 | 17.0% | 23,035 | 5,835 | 9.1% | 19,745 | 5,816 | 36.0% |
| 2004 (c) | 2,837,052 | 4.6% | 181,470 | 72,799 | 15.6% | 23,591 | 5,963 | 8.4% | 21,180 | 5,795 | 33.8% |
| 2005 (c) | 2,866,800 | 4.7% | 189,480 | 75,470 | 16.0% | 25,113 | 6,170 | 8.6% | 21,799 | 6,040 | 34.5% |

| Calendar Year | City of Somerton | | | Town of Wellton | | | City of Yuma | | |
|---------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|-----------------|-----------------|
| | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) | Pop. (2) | Labor Force (1) | Unemp. Rate (1) |
| 1994 | 5,795 | 3,162 | 53.9% | 1,126 | 584 | 31.4% | 60,335 | 33,275 | 23.1% |
| 1995 (a) | 5,795 | 3,240 | 49.8% | 1,126 | 621 | 27.9% | 61,446 | 35,847 | 20.3% |
| 1996 | 6,405 | 3,280 | 52.4% | 1,142 | 615 | 30.1% | 62,487 | 35,175 | 22.0% |
| 1997 | 6,675 | 2,986 | 48.7% | 1,183 | 578 | 27.0% | 64,250 | 33,459 | 19.6% |
| 1998 | 6,898 | 3,062 | 49.3% | 1,213 | 578 | 27.5% | 65,887 | 33,403 | 20.0% |
| 1999 | 7,120 | 3,187 | 51.3% | 1,405 | 603 | 29.0% | 69,055 | 34,659 | 21.3% |
| 2000 (b) | 7,266 | 3,077 | 25.5% | 1,829 | 616 | 18.2% | 77,515 | 34,973 | 12.7% |
| 2001 (c) | 7,520 | 3,103 | 25.5% | 1,860 | 622 | 18.2% | 79,530 | 35,279 | 12.6% |
| 2002 (c) | 7,895 | 3,267 | 26.0% | 1,870 | 654 | 18.7% | 81,380 | 37,013 | 13.0% |
| 2003 (c) | 8,180 | 3,442 | 26.2% | 1,880 | 702 | 18.8% | 83,330 | 38,962 | 13.0% |
| 2004 (c) | 8,855 | 3,462 | 24.4% | 1,900 | 696 | 17.2% | 77,515 | 39,674 | 12.0% |
| 2005 (c) | 9,642 | 3,598 | 24.8% | 2,031 | 723 | 17.7% | 86,543 | 41,098 | 12.3% |

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

(1) AZ Department of Revenue

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

(a) Special Census for Yuma County

(b) Per U.S. Census

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

Yuma County, Arizona

Demographic Statistics - County Employees - by Activity

Last Ten Fiscal Years (1) (2)

| | 1996-1997 (3) | | | 1997-1998 (3) | | | 1998-1999 (3) | | | 1999-2000 | | | 2000-2001 | | |
|-------------------------------------|---------------|------|------------|---------------|------|------------|---------------|------|------------|-----------|-------|------------|-----------|-------|------------|
| | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid | Full Time | FTEs | Total Paid |
| General Government | | | | | | | | | | | | | | | |
| Assessor | - | - | - | - | - | - | - | - | - | 24 | 25 | 26 | 28 | 28 | 28 |
| Board of Supervisors / County Admin | - | - | - | - | - | - | - | - | - | 15 | 15 | 15 | 17 | 17 | 17 |
| Development Services | - | - | - | - | - | - | - | - | - | 64 | 66 | 67 | 66 | 68 | 69 |
| Election Services | - | - | - | - | - | - | - | - | - | 2 | 3 | 3 | 2 | 3 | 4 |
| Financial Services | - | - | - | - | - | - | - | - | - | 16 | 16 | 16 | 16 | 16 | 16 |
| General Services | - | - | - | - | - | - | - | - | - | 20 | 20 | 20 | 21 | 22 | 23 |
| Human Resources | - | - | - | - | - | - | - | - | - | 8 | 9 | 9 | 9 | 9 | 9 |
| Information Technology Services | - | - | - | - | - | - | - | - | - | 12 | 12 | 12 | 14 | 14 | 14 |
| Recorder | - | - | - | - | - | - | - | - | - | 10 | 10 | 10 | 10 | 10 | 10 |
| Treasurer | - | - | - | - | - | - | - | - | - | 9 | 10 | 10 | 9 | 10 | 10 |
| YMPO | - | - | - | - | - | - | - | - | - | 3 | 7 | 10 | 3 | 6 | 9 |
| Total General Government | - | - | - | - | - | - | - | - | - | 183 | 193 | 198 | 195 | 203 | 209 |
| Public Safety | | | | | | | | | | | | | | | |
| Adult Probation | - | - | - | - | - | - | - | - | - | 85 | 85 | 85 | 83 | 83 | 83 |
| Sheriff | - | - | - | - | - | - | - | - | - | 271 | 272 | 272 | 278 | 279 | 279 |
| Total Public Safety | - | - | - | - | - | - | - | - | - | 356 | 357 | 357 | 361 | 362 | 362 |
| Highways & Streets | | | | | | | | | | | | | | | |
| Public Works | - | - | - | - | - | - | - | - | - | 90 | 90 | 90 | 93 | 93 | 93 |
| Total Highways & Streets | - | - | - | - | - | - | - | - | - | 90 | 90 | 90 | 93 | 93 | 93 |
| Health | | | | | | | | | | | | | | | |
| Health | - | - | - | - | - | - | - | - | - | 106 | 108 | 109 | 102 | 104 | 106 |
| Total Health | - | - | - | - | - | - | - | - | - | 106 | 108 | 109 | 102 | 104 | 106 |
| Cultural & Recreation | | | | | | | | | | | | | | | |
| Library | - | - | - | - | - | - | - | - | - | 54 | 56 | 57 | 54 | 57 | 59 |
| Total Cultural & Recreation | - | - | - | - | - | - | - | - | - | 54 | 56 | 57 | 54 | 57 | 59 |
| Welfare | | | | | | | | | | | | | | | |
| Housing | - | - | - | - | - | - | - | - | - | 17 | 17 | 17 | 17 | 17 | 17 |
| Public Fiduciary | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 | 4 | 4 | 4 |
| Total Welfare | - | - | - | - | - | - | - | - | - | 20 | 20 | 20 | 21 | 21 | 21 |
| Education | | | | | | | | | | | | | | | |
| School Superintendent | - | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 5 | 5 | 5 |
| Total Education | - | - | - | - | - | - | - | - | - | 5 | 5 | 5 | 5 | 5 | 5 |
| Legal Activities | | | | | | | | | | | | | | | |
| Clerk of Superior Court | - | - | - | - | - | - | - | - | - | 30 | 31 | 31 | 30 | 30 | 30 |
| Constable Precinct #1 | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 | 3 | 3 | 3 |
| Constable Precinct #2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Constable Precinct #3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| County Attorney | - | - | - | - | - | - | - | - | - | 48 | 50 | 52 | 46 | 46 | 46 |
| County Attorney: Victim Services | - | - | - | - | - | - | - | - | - | 9 | 9 | 9 | 11 | 12 | 12 |
| Justice Court #1 | - | - | - | - | - | - | - | - | - | 14 | 14 | 14 | 16 | 16 | 16 |
| Justice Court #2 | - | - | - | - | - | - | - | - | - | 3 | 3 | 3 | 3 | 3 | 3 |
| Justice Court #3 | - | - | - | - | - | - | - | - | - | 4 | 4 | 4 | 4 | 4 | 4 |
| Juvenile Court | - | - | - | - | - | - | - | - | - | 103 | 103 | 103 | 112 | 115 | 117 |
| Legal Defender | - | - | - | - | - | - | - | - | - | 8 | 8 | 8 | 8 | 8 | 8 |
| Public Defender | - | - | - | - | - | - | - | - | - | 15 | 15 | 15 | 16 | 16 | 16 |
| Superior Court | - | - | - | - | - | - | - | - | - | 27 | 27 | 27 | 34 | 34 | 34 |
| Total Legal Activities | - | - | - | - | - | - | - | - | - | 264 | 267 | 269 | 283 | 287 | 289 |
| Total Employee Count: | - | - | - | - | - | - | - | - | - | 1,078 | 1,096 | 1,105 | 1,114 | 1,132 | 1,144 |

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

(2) Numbers from county payroll records

(3) Numbers prior to calendar year 1999 unavailable

Table D-3

| | 2001-2002 | | | 2002-2003 | | | 2003-2004 | | | 2004-2005 | | | 2005-2006 | | |
|-----------------------------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|------------|-----------|-------|------------|
| | Employees | | | Employees | | | Employees | | | Employees | | | Employees | | |
| | Full Time | FTEs | Total Paid |
| General Government | | | | | | | | | | | | | | | |
| Assessor | 27 | 28 | 29 | 28 | 28 | 28 | 28 | 28 | 28 | 29 | 29 | 29 | 28 | 28 | 28 |
| Board of Supervisors / County Adm | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 21 | 21 | 21 |
| Development Services | 66 | 67 | 68 | 67 | 68 | 68 | 67 | 67 | 67 | 70 | 72 | 73 | 76 | 77 | 78 |
| Election Services | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 |
| Financial Services | 15 | 15 | 15 | 16 | 16 | 16 | 16 | 16 | 16 | 17 | 17 | 17 | 19 | 20 | 20 |
| General Services | 24 | 26 | 27 | 29 | 30 | 30 | 29 | 30 | 31 | 34 | 34 | 34 | 40 | 40 | 40 |
| Human Resources | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Information Technology Services | 17 | 18 | 18 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 22 | 23 | 22 | 23 | 24 |
| Recorder | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 8 | 8 | 8 |
| Treasurer | 9 | 10 | 10 | 9 | 10 | 10 | 9 | 10 | 10 | 9 | 10 | 10 | 10 | 10 | 10 |
| YMPO | 3 | 6 | 9 | 2 | 6 | 10 | 2 | 6 | 10 | 2 | 6 | 10 | 4 | 6 | 8 |
| Total General Government | 199 | 208 | 214 | 209 | 216 | 220 | 208 | 215 | 220 | 218 | 227 | 233 | 238 | 244 | 248 |
| Public Safety | | | | | | | | | | | | | | | |
| Adult Probation | 87 | 87 | 87 | 79 | 79 | 79 | 79 | 80 | 80 | 82 | 82 | 82 | 85 | 85 | 85 |
| Sheriff | 287 | 287 | 287 | 299 | 300 | 301 | 293 | 294 | 294 | 303 | 304 | 305 | 311 | 313 | 314 |
| Total Public Safety | 374 | 374 | 374 | 378 | 379 | 380 | 372 | 374 | 374 | 385 | 386 | 387 | 396 | 398 | 399 |
| Highways & Streets | | | | | | | | | | | | | | | |
| Public Works | 91 | 92 | 92 | 90 | 90 | 90 | 89 | 89 | 89 | 92 | 92 | 92 | 91 | 91 | 91 |
| Total Highways & Streets | 91 | 92 | 92 | 90 | 90 | 90 | 89 | 89 | 89 | 92 | 92 | 92 | 91 | 91 | 91 |
| Health | | | | | | | | | | | | | | | |
| Health | 83 | 86 | 88 | 83 | 88 | 92 | 86 | 90 | 93 | 90 | 93 | 95 | 88 | 91 | 94 |
| Total Health | 83 | 86 | 88 | 83 | 88 | 92 | 86 | 90 | 93 | 90 | 93 | 95 | 88 | 91 | 94 |
| Cultural & Recreation | | | | | | | | | | | | | | | |
| Library | 54 | 58 | 61 | 51 | 57 | 62 | 50 | 56 | 61 | 51 | 57 | 62 | 51 | 57 | 62 |
| Total Cultural & Recreation | 54 | 58 | 61 | 51 | 57 | 62 | 50 | 56 | 61 | 51 | 57 | 62 | 51 | 57 | 62 |
| Welfare | | | | | | | | | | | | | | | |
| Housing | 18 | 28 | 37 | 19 | 23 | 26 | 20 | 22 | 24 | 18 | 20 | 21 | 17 | 18 | 18 |
| Public Fiduciary | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 7 | 8 | 8 | 6 | 6 | 6 |
| Total Welfare | 22 | 32 | 41 | 23 | 27 | 30 | 24 | 26 | 28 | 25 | 28 | 29 | 23 | 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 | 29 | 29 | 29 | 31 | 32 | 32 | 31 | 31 | 31 | 36 | 36 | 36 | 38 | 38 | 38 |
| Constable Precinct #1 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 |
| Constable Precinct #2 | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Constable Precinct #3 | - | - | - | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| County Attorney | 51 | 51 | 51 | 53 | 54 | 54 | 56 | 56 | 56 | 57 | 58 | 58 | 59 | 60 | 60 |
| County Attorney: Victim Services | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 11 | 11 | 11 | 10 | 10 | 10 |
| Justice Court #1 | 17 | 17 | 17 | 19 | 19 | 19 | 17 | 17 | 17 | 17 | 18 | 18 | 18 | 19 | 19 |
| Justice Court #2 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Justice Court #3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Juvenile Court | 116 | 116 | 116 | 129 | 131 | 132 | 141 | 142 | 142 | 142 | 143 | 144 | 143 | 144 | 145 |
| Legal Defender | 8 | 8 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 7 | 7 | 7 | 9 | 10 | 11 |
| Public Defender | 13 | 13 | 13 | 18 | 18 | 18 | 17 | 17 | 17 | 16 | 16 | 16 | 14 | 14 | 14 |
| Superior Court | 38 | 39 | 39 | 43 | 45 | 47 | 46 | 48 | 50 | 46 | 49 | 52 | 51 | 54 | 56 |
| Total Legal Activities | 291 | 294 | 294 | 321 | 328 | 331 | 339 | 343 | 345 | 344 | 351 | 355 | 354 | 362 | 366 |
| Total Employee Count: | 1,119 | 1,149 | 1,169 | 1,160 | 1,190 | 1,210 | 1,173 | 1,198 | 1,215 | 1,210 | 1,239 | 1,258 | 1,246 | 1,272 | 1,289 |

Yuma County, Arizona
 Demographic Statistics - Top Employers
 June 30, 2006

Table D-4

| | |
|---------------------------------|----------------------|
| U.S. Marine Corp | 6043 |
| Dole Corporation | 2000 (seasonal) |
| U.S. Army | 1776 |
| Yuma Regional Medical Center | 1500 |
| Grower's Company | 1500 (seasonal) |
| Yuma County | 1289 |
| Yuma Elementary | 1200 |
| Sayler American Fresh Foods | 1000 (seasonal) |
| Yuma City Government | 700 plus 250 partime |
| Yuma Union High School District | 690 |
| Crane School District | 630 |
| Paradise Casino | 600 |
| Tuftex | 510 |
| Western Newspaper, Inc. | 407 |
| Emco Harvesting, Inc | 400 (seasonal) |

(1) Greater Yuma Economic Development Corporation and the Yuma Chamber of Commerce are the source of this information, the primary employers have not changed over the last 10 years. The number of employees has increased gradually, but those on the list of top employers has remained the same.

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

| Calendar Year | Per Capita Income * | Average Daily School Membership (through Grade 12) | College and University Enrollment ** |
|----------------------|----------------------------|---|---|
| 1996 | 15,091 | 26,594 | 6,010 |
| 1997 | 15,403 | 28,520 | 6,198 |
| 1998 | 16,404 | 28,315 | 5,889 |
| 1999 | 16,004 | 29,913 | 6,321 |
| 2000 | 15,819 | 30,771 | 5,833 |
| 2001 | 16,839 | 31,647 | 6,025 |
| 2002 | 19,940 | 31,465 | 6,166 |
| 2003 | 19,158 | 31,791 | 6,284 |
| 2004 | 20,289 | 34,514 | 6,450 |
| 2005 | 20,424 | 35,621 | 7,468 |

* Source: Arizona Department of Economic Security

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

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

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

| Calendar Year | Value of Building Construction Cost | New Housing Units Authorized * | Bank Deposits * | Retail Sales ** |
|----------------------|--|---------------------------------------|------------------------|------------------------|
| 1996 | \$ 132,928,000 | 1,376 | \$ 587,168,000 | \$ 650,113,599 |
| 1997 | 126,820,000 | 1,029 | 578,793,000 | 688,778,023 |
| 1998 | 155,725,000 | 2,824 | 782,120,000 | 739,769,407 |
| 1999 | 133,174,000 | 2,940 | 666,631,000 | 782,030,227 |
| 2000 | 160,310,000 | 1,288 | 711,099,000 | 843,250,996 |
| 2001 | 111,058,880 | 1,310 | 792,215,000 | 866,261,447 |
| 2002 | 149,800,941 | 1,607 | 922,000,000 | 893,498,570 |
| 2003 | 217,343,008 | 1,805 | 997,000,000 | 966,672,745 |
| 2004 | 327,483,949 | 2,475 | 1,111,000,000 | 1,053,583,182 |
| 2005 | 511,502,562 | 2,586 | 1,223,000,000 | 1,225,866,861 |

* Source: "Arizona Statistical Abstracts", University of Arizona for current and prior years

** Source: Arizona Department of Revenue

Operational Information

YUMA COUNTY, ARIZONA

Table E-1

Capital Asset & Infrastructure Statistics by Function/Program

Last Five Fiscal Years (1)

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

YUMA COUNTY, ARIZONA

Table E-2

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

| Function/Program | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---|-----------|-----------|-----------|-----------|-----------|
| Community resources & public facilities | | | | | |
| Building inspections | 14,629 | 19,540 | 27,788 | 25,653 | 19,047 |
| Enhanced lanes maintained (miles) | 377 | 372 | 373 | 401 | 319 |
| General government & support services | | | | | |
| Clerk-Recorder-Assessor recorded documents | 38,546 | 47,468 | 48,352 | 57,388 | 51,685 |
| Health & Public assistance | | | | | |
| ADMHS clients served | 31 | 30 | 17 | 5 | 99 |
| Processed child support payments | 271,933 | 300,582 | 289,403 | 319,098 | 305,689 |
| Patient treatments at clinics | 22,611 | 31,339 | 31,660 | 32,720 | 35,008 |
| Housing | | | | | |
| New Applications-public housing | 440 | 445 | 452 | 460 | 484 |
| New Applications-section 8 | 588 | 590 | 594 | 602 | 613 |
| Law & Justice | | | | | |
| Filed felonies-District Attorney | 1,634 | 1,866 | 1,773 | 1,702 | 1,827 |
| Filed misdemeanors-District Attorney | 1,186 | 1,316 | 1,474 | 1,501 | 2,606 |
| New caseload-Public Defenders | 636 | 839 | 2,509 | 2,473 | 2,213 |
| New caseload-Legal Defenders | 609 | 683 | 768 | 457 | 393 |
| Superior Court cases | 4,504 | 4,529 | 4,985 | 4,876 | 4,953 |
| Minute entries generated | 17,220 | 17,801 | 22,035 | 21,186 | 20,533 |
| Justice Court cases | 22,535 | 22,635 | 21,623 | 22,876 | 23,418 |
| Public Safety | | | | | |
| Total miles patrolled - Sheriff | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 |
| Processed offenders-Sheriff | | | | | 9,332 |
| Juvenile referrals -Probation | 4,360 | 4,631 | 4,983 | 4,909 | 4,788 |
| Cases supervised-Probation | 650 | 596 | 660 | 557 | 586 |
| Minor institutional care days-Probation | 16,105 | 17,408 | 17,327 | 17,025 | 16,672 |
| Adult sentencing reports-Probation | 1,150 | 1,056 | 1,258 | 1,331 | 1,228 |
| Solid Waste | | | | | |
| Waste recycled (tons per month) | 9 | 754 | 675 | 1,238 | 1,281 |
| Landfill waste disposal (tons per month) | 7,816 | 6,624 | 5,928 | 6,021 | 5,588 |

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

YUMA COUNTY, ARIZONA

Table E-3

Schedule of Insurance in Force

June 30, 2006

| Type of Policy | Details of Coverage | Agency | Expiration Date | Annual Premium |
|--|--|--|-----------------|-------------------------------|
| Public Entity Liability | \$5,000,000 per Occurrence \$5,000,000 Errors & Omissions Annual Aggregate \$ 350,000 Self-Insured Retention \$ 875,000 Aggregate SIR, subject to \$5,000 Maint | Insurance Company of the State of pennsylvania | 08/01/2006 | \$388,000 |
| Property | \$100,827,255 limit \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 50,000 deductible - Earth Movement \$ 100,000 deductible - Flood or 5.00 % | The American InsuranceCo. | 08/01/2006 | \$153,124 |
| Excess Liability | \$5,000,000 per Occurrence \$5,000,000 Aggregate | Lexington Insurance Co. | 08/01/2006 | \$51,625 |
| Commercial Crime | \$500,000 Form O - Employee Dishonesty Including Faithful Performance of Duty \$5000 Deductible | Lumbermen's Mutual Casualty Co. | 08/01/2006 | \$3,186 |
| Underground Storage Tank | \$1,000,000 limit each claim \$1,000,000 for all claims \$5,000 deductible each claim | Zurich American Insuance Co. | 04/26/2006 | \$3,288 *Net of Commission |
| Aircraft Hull & Liability | \$30,000,000 limit \$20,000,000 Each Occurrence/ Aggregate Personal Inj Insurance Co. \$21,000 Each Occurrence MEDical Insurance \$3,000 Each Person Medical Insurance | Westchester Fire Insurance Co. | 11/25/2005 | \$3,863 |
| Reinsurance for Medical Self Insurance Plan | Individual Claims exceeding \$125,000 (Specific) \$125,000 - deductible | J. Allen Hall & Associates | 07/12/2006 | \$268,635 |
| Medical Self Insurance | \$1,000,000 limit \$4,500 deductible maximum per person non-PPO \$1,500 deductible maximum per person PPO \$13,500 deductible maximum per family non-PPO \$4,500 deductible maximum per family PPO \$1,500 deductible maximum per person Out of Area \$4,500 deductible maximum per family Out of Area | Yuma County Employee Benefit Trust | 12/31/2006 | \$540,000 (Fixed Premium) |