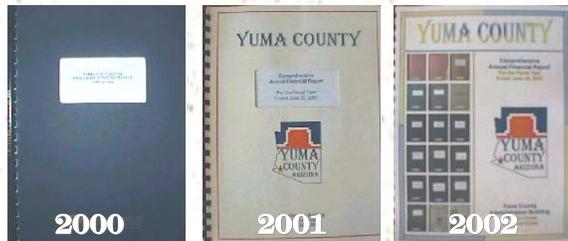
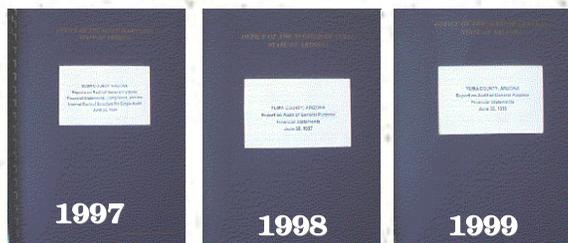
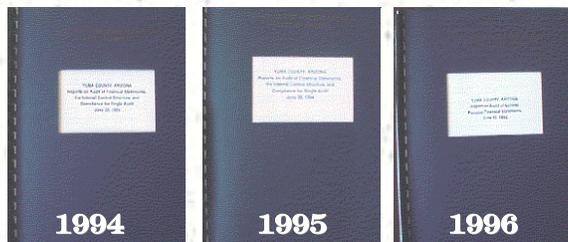
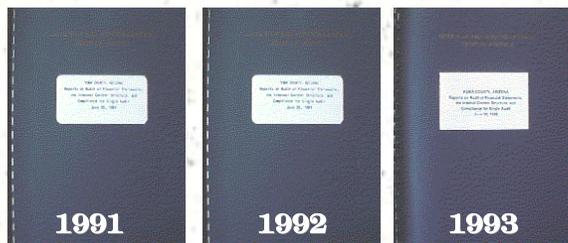
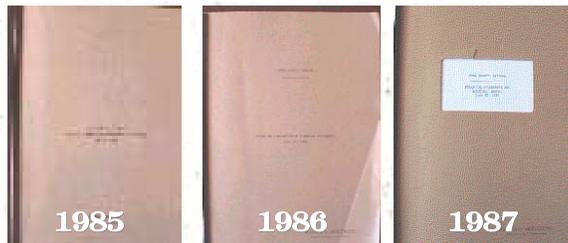


# YUMA COUNTY



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



Yuma County  
Administration Building  
198 Main Street  
Yuma, AZ 85364

#### **About the Cover:**

Since Fiscal Year **1985**, Yuma County has published its annual audit under an array of covers. Through Fiscal Year 1985 to 2000, the common thread of Yuma County's Financial Statements was that they were prepared under the minimum requirements as General Purpose Financial Statements.

Fiscal Year **2001** began a new tradition in Yuma County's financial reporting with the introduction of their first CAFR. This CAFR was awarded the Government Financial Officers Association's Certificate of Achievement for Excellence in Financial Reporting. (a description of this certificate is in the Introduction Section of the CAFR)

Fiscal Year **2002** will carry on and improve with this new tradition by including additional interesting and pertinent data, detail, formats, and explanations to the user. However, Fiscal Year 2002 marks the **end of an era** in governmental financial reporting. This is Yuma County's last Fiscal Year under the "Traditional Reporting Model". The model used to prepare financial reports, as was done historically, will cease to exist after fiscal year 2002.

Effective Fiscal Year **2003**, Yuma County will be fully phased into preparing their Financial Statements under the guidelines as set forth in GASB 34, 37, 38, & 39 ("the new reporting model").

# 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, 2002

### BOARD OF SUPERVISORS

Robert J. McLendon, Chairman  
5<sup>th</sup> District

Lenore Loroña Stuart, V.C., 1<sup>st</sup> District  
Lucy Shipp, 2<sup>nd</sup> District

Casey Prochaska, 3<sup>rd</sup> District  
Marco A. (Tony) Reyes, 4<sup>th</sup> District

### COUNTY ADMINISTRATOR

Wally Hill

### Prepared by Yuma County Department of Financial Services

Director  
Douglas W. Allen

Operations Manager  
Vacant

#### Accountants

Gilberto Villegas	Toni Lindsay
LeeAnne Rachels	Suzanne Peterson
Glenda McGuire	Elizabeth Canela
	Mary Jo McIntyre

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**YUMA COUNTY**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2002**

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## INTRODUCTION SECTION

The Introduction 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 Introduction Section:

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**FINANCIAL  
SERVICES  
DEPARTMENT**



198 Main Street  
Yuma, Arizona. 85364  
Voice (928) 329-2121  
FAX (928) 329-2409

Douglas Allen  
Director

October 4, 2002

The Honorable Board of Supervisors  
Citizens of the County of Yuma

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2002.

**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 and account groups. All disclosures necessary to enable the reader to gain an understanding of the County's financial affairs have been included.

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

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

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

- (1) Independent Auditors' Report,
- (2) General Purpose Financial Statements (GPFS) by fund type and account groups,
- (3) Notes to the Financial Statements, and
- (4) Combining, Individual Fund and Account Group Financial Statements and Schedules.

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

**OTHER REPORTING REQUIREMENTS**

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, and U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including a schedule of expenditures of federal awards, findings and

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

## THE REPORTING ENTITY

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. The County seat is located in the City of Yuma.

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

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

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

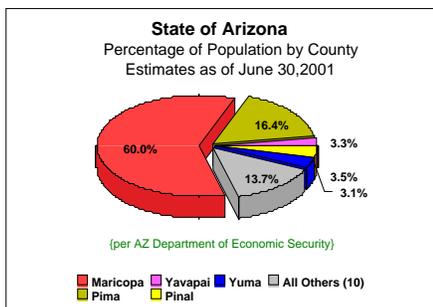
**Services provided:** Yuma County provides an ample range of governmental and community services. These services can be divided into two categorizations: mandated and optional. Mandated services are services that the County is required to provide by either Federal or State legislative bodies. Optional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

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

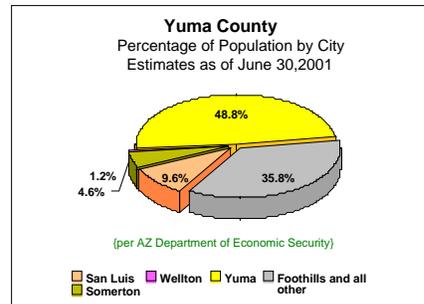
**Optional:** Libraries, Parks, Solid waste collection, Improvement districts, new road construction, Cable TV franchise, AIDS / cardiovascular injury prevention programs, Flood control, Emergency management (other than for hazardous materials), Public housing, Economic development, and Job training.

## ECONOMIC FACTORS AFFECTING FINANCIAL CONDITION

**Population:** At December 31, 2001, the estimated annual population growth rate has continued to be among the highest among the Arizona Counties. Yuma County grew 3.28% for a total population of 165,275. The State of Arizona remains to be one of the fastest growing states in the nation, growing at a rate of 2.6% to a total population of 5,319,895. Yuma County accounts for 3.1% of the total state population. The graph above illustrates the State-wide population for the largest five counties as a percentage of the total state population.

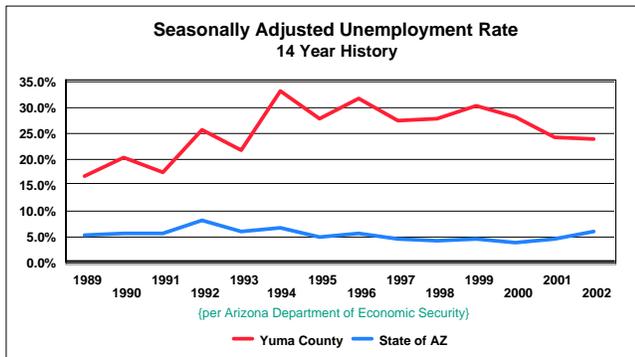


The majority of the population of Yuma County resides in the City of Yuma (48.8%). The Cities of San Luis and Somerton, Town of Wellton, and all other areas (including the Foothills) account for 9.6%, 4.6%, 1.2%, and 35.8% respectively. Major growth continues in the Fortuna Foothills area, due to an influx of retired citizens. Residential housing, both site-build and manufactured, have increased to provide affordable housing for the residents. Sub-divisions continue to accelerate new constructions.



**Property Taxes:** The last year the County raised the primary property tax rate in fiscal year 1996-1997. The current County rate is \$2.3180 per \$100 Valuation. Primary net assessed valuations have increased 25.76% since that time.

**Employment:** The Seasonally Adjusted Unemployment rate is down to 23.8% compared to 24.2% one year ago. The graph below shows Yuma County's seasonally adjusted unemployment rate along with the State of Arizona's for the month of July from 1989 to 2002.

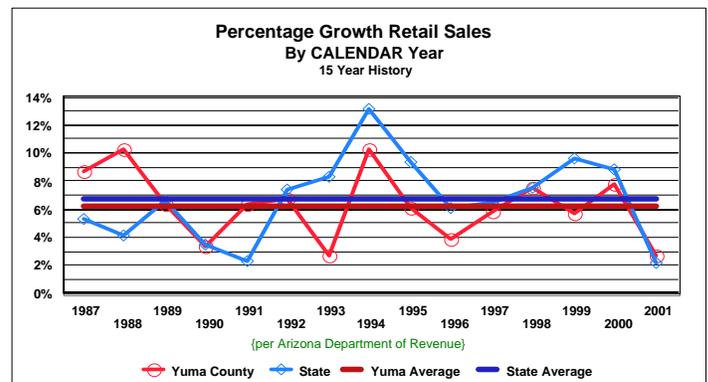
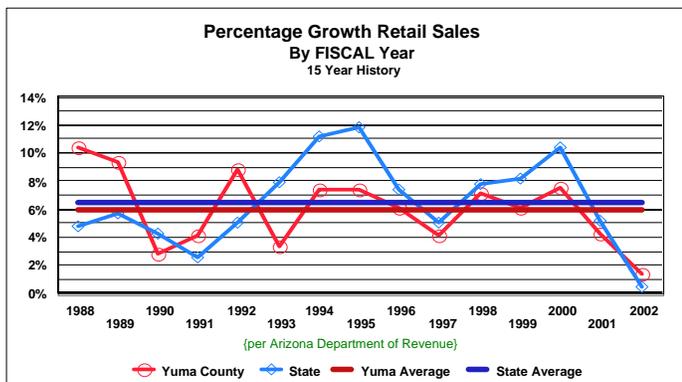


The net change in Employment for Yuma County compared to last year was an additional 550. The State of Arizona experienced a decrease of 43,200. The chart below displays the jobs sector and the net change for Yuma County and the State of Arizona. The source is Arizona Department of Economic Security.

Sector	Yuma County	State of Arizona
Mining	N/A	(900)
Construction	25	(8,600)
Manufacturing	(400)	(13,600)
Trans., Comm., Public Utilities	200	(6,400)
Trade	(125)	5,900
Finance, Insurance, Real Estate	50	(2,100)
Services	675	(6,600)
All Government	125	(10,900)
<b>Net Change in Employment</b>	<b>550</b>	<b>(43,200)</b>

**Retail Sales:** Retail Sales grew at 1.3% this fiscal year, which is down from last years growth rate of 4.3%. The State of Arizona has experience a similar slump. State- wide retail sales have increased by 0.4% this fiscal year, which is down from last year's growth rate of 5.2%. This is the *second* consecutive fiscal year with lower rates of growth. Below are two charts and graphs showing retail sales for Yuma County and the State of Arizona for both the fiscal and calendar year.

Calendar			Yuma County		State of Arizona		Fiscal			Yuma County		State of Arizona	
Year	Amount	% Change	Amount	% Change	Amount	% Change	Year	Amount	% Change	Amount	% Change	Amount	% Change
2001	\$866,261,447	2.7%	\$38,456,271,995	2.2%	2002	\$866,972,231	1.3%	\$38,432,859,974	0.4%				
2000	843,250,996	7.8%	37,639,931,172	8.8%	2001	855,556,940	4.3%	38,282,337,115	5.2%				
1999	782,030,227	5.7%	34,582,380,948	9.6%	2000	820,348,220	7.5%	36,403,861,655	10.4%				
1998	739,769,407	7.5%	31,563,559,590	7.5%	1999	762,778,512	6.0%	32,964,475,378	8.2%				
1997	688,378,023	5.9%	29,364,377,416	6.5%	1998	719,400,081	7.1%	30,469,141,007	7.8%				
1996	650,113,599	3.8%	27,571,721,696	6.0%	1997	671,820,801	4.1%	28,256,623,024	5.0%				
1995	626,043,128	6.0%	26,002,669,155	9.3%	1996	645,254,552	6.1%	26,909,647,587	7.4%				
1994	590,452,004	10.2%	23,784,990,854	13.1%	1995	608,305,273	7.4%	25,062,590,460	11.8%				
1993	535,681,402	2.6%	21,021,469,489	8.4%	1994	566,404,754	7.4%	22,416,908,402	11.1%				
1992	521,932,759	6.7%	19,400,097,470	7.4%	1993	527,406,023	3.3%	20,172,611,271	7.9%				
1991	489,188,673	6.3%	18,068,699,475	2.3%	1992	510,415,994	8.9%	18,695,158,915	5.0%				
1990	460,204,868	3.4%	17,666,879,135	3.4%	1991	468,866,928	4.2%	17,797,586,514	2.6%				
1989	445,170,742	6.4%	17,084,580,160	6.6%	1990	450,127,791	2.9%	17,344,686,335	4.2%				
1988	418,521,285	10.2%	16,026,321,844	4.1%	1989	437,650,158	9.4%	16,646,682,349	5.7%				
1987	379,668,002	8.7%	15,400,013,749	5.3%	1988	400,023,822	10.3%	15,754,847,683	4.8%				



## FINANCIAL INFORMATION

**Accounting Policy:** Yuma County maintains accounts in accordance to the principle of fund accounting to ensure that limitations and restrictions on the County's available resources are observed and adhered to. Fund accounting classifies resources into funds or account groups 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. Account groups are reporting mechanisms used to compile certain assets and liabilities of the governmental funds that are not directly recorded in those funds.

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

A description of the fund categories used by the County follows.

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

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

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

**Debt Service Funds:** These funds are used to account for the resources that are accumulated for the payment of interest, principal, and related costs on general long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself; that is maintained in the General Long-Term Debt account group.

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

**Internal Service 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.

**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 and modified 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 or disposition and
- (2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

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

## BUDGETARY CONTROLS

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

**Budgetary Basis:** Yuma County prepares its budget with the accounting principles consistent with its financial reporting methods. Revenues are recognized when they are both available and measurable. Expenditure accruals are set up to 60 days after the fiscal year end. Open encumbrances lapse at fiscal year end.

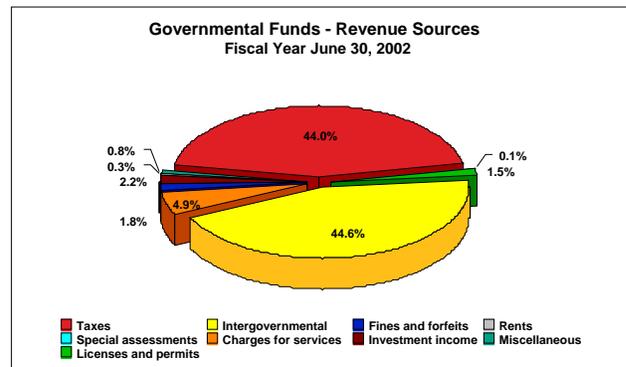
**Budget Administration:** Yuma County administration monitors the County's Budget at the fund level for Special Revenue, Debt Service, and Internal Service Funds. The General Fund and Capital Project Funds are monitored at the Department and Project Level respectively. The budget is modified throughout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

## GENERAL OPERATIONS

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Unit is the primary operating statement of Yuma County. This statement presents the revenues, expenditures, other financing sources and uses, and the amount available for the next fiscal year (fund balance). However, due to the nature of a plethora of over 129 individual funds amalgamating into 4 fund types,

additional supplemental schedules entitled Combining Statement of Revenues, Expenditures, and Changes in Fund Balances have also been included for each fund type to present each and every individual fund's activities. The following is a brief analysis of the expendable resources of the Governmental Funds (General, Special Revenue, Debt Service, and Capital Projects).

**Revenues:** Yuma County Governmental fund revenues totaled \$104,835,331 in fiscal year 2001-2002, which is an increase of \$5,862,723 or 5.9% over the previous year. The graph to the right shows the percentage of overall revenue attributed to each revenue source as a portion of the total. Yuma County's major revenue sources are Taxes and Intergovernmental, which account for 44.0% and 44.6% of the Governmental Funds' Revenue, respectively. When combined they account for 88.6% of Yuma County's governmental fund revenue stream. The following chart displays the amounts of revenue by source compared to previous year.



Revenue Source	Total Governmental Funds		% of Total		Increase / (Decrease)	
	00-01	01-02	00-01	01-02	\$	%
Taxes	\$40,406,324	\$46,079,625	40.8%	43.9%	\$5,673,301	14.0%
Special Assessments	199,485	147,601	0.2%	0.1%	(51,884)	-26.0%
Licenses and Permits	1,212,804	1,528,945	1.2%	1.5%	316,141	26.1%
Intergovernmental	45,448,504	46,715,279	45.9%	44.6%	1,266,775	2.8%
Charges for Services	4,439,316	5,086,466	4.5%	4.9%	647,150	14.6%
Fines and Forfeits	1,848,099	1,837,947	1.9%	1.7%	(10,152)	-0.5%
Investment Income	4,126,689	2,290,392	4.2%	2.2%	(1,836,297)	-44.5%
Rents	242,443	303,683	0.2%	0.3%	61,240	25.3%
Miscellaneous	1,048,944	845,393	1.1%	0.8%	(203,551)	-19.4%
<b>Total</b>	<b>\$98,972,608</b>	<b>\$104,835,331</b>	<b>100.0%</b>	<b>100.0%</b>	<b>\$5,862,723</b>	<b>5.9%</b>

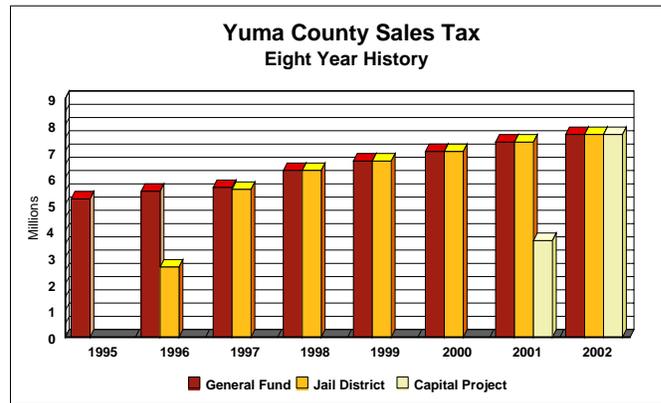
**Tax Revenue:** The \$5,673,301 increase in Tax Revenue consists of: an increase of \$884,482 or 3.8% in the General Fund, an increase of \$4,788,701 or 27.8% in the Special Revenue Funds, and an increase of \$118 in the Debt Service Funds. The chart to the right shows this fiscal year compared to last fiscal year for the fund types that receive tax revenues.

Tax Revenue	Total Governmental Funds		Increase / (Decrease)	
	00-01	01-02	\$	%
General Fund	\$23,186,808	\$24,071,290	\$884,482	3.8%
Special Revenue Funds	17,219,468	22,008,169	4,788,701	27.8%
Debt Service Funds	48	166	118	245.8%
<b>Total Tax Revenue</b>	<b>\$40,406,324</b>	<b>\$46,079,625</b>	<b>\$5,673,301</b>	<b>14.0%</b>

**Increase in Tax Revenues:** The increase in the General Fund \$884,482 or 3.8% was due to an increase in collections of the County Sales Tax and Payments in Lieu of Taxes \$310,534 or 4.2% and \$269,043 or 9.6% respectively. The increase in the Special Revenue Funds \$4,788,701 or 27.8% was due to an increase in the collections of the Jail District Sales Tax and the first full year of collections for the Capital Projects Sales Tax, \$312,429 or 4.2% and \$3,965,072 or 107.6% respectively. To the right is a chart showing this fiscal year compared to last fiscal year for the three Yuma County Sales Taxes.

County Sales Tax	Total Governmental Funds		Increase / (Decrease)	
	00-01	01-02	\$	%
General Fund	\$7,402,138	\$7,712,672	\$310,534	4.2%
Jail District - Special Revenue	7,397,292	7,709,721	312,429	4.2%
Capital Projects - Special Revenue	3,685,438	7,650,510	3,965,072	107.6%
<b>Total County Sales Taxes</b>	<b>\$18,484,868</b>	<b>\$23,072,903</b>	<b>\$4,588,035</b>	<b>24.8%</b>

To the Right is a graph and below is a chart that both display an eight year history of Yuma County's Sales Taxes for the General Fund, Jail District and Capital Projects. Each Sales tax is one half of one percent (0.50%). The Jail District Sales Tax was voter approved simultaneously with the establishment of the Jail District on May 15, 1995 to finance the general operations of Yuma County's Jail District. This tax collection authority expires in 2008. The Capital Projects Sales Tax was voter approved to finance Capital Projects on September 12, 2000, effective on January 1, 2001. The projects that are part of this tax are: New Juvenile Detention & Administration Facility, New Justice Center, Old Courthouse remodeling, and the ASH Highway Project. This tax expires at the maximum collection amount of \$57,564,506. This amount will be offset by any other funding sources that the County acquires to apply to these projects.



Fiscal Year	General Fund		Jail District		Capital Projects	
	Amount	% Change	Amount	% Change	Amount	% Change
2002	\$ 7,712,672	4.20%	\$ 7,709,721	4.22%	\$ 7,650,510	107.59%
2001	7,402,138	5.54%	7,397,292	5.65%	3,685,438	N/A
2000	7,013,645	4.94%	7,001,691	5.13%	-	N/A
1999	6,683,443	5.93%	6,660,214	5.75%	-	N/A
1998	6,309,075	10.54%	6,298,303	11.90%	-	N/A
1997	5,707,547	2.74%	5,628,743	107.42%	-	N/A
1996	5,555,514	5.56%	2,713,753	N/A	-	N/A
1995	5,262,814	N/A	-	N/A	-	N/A

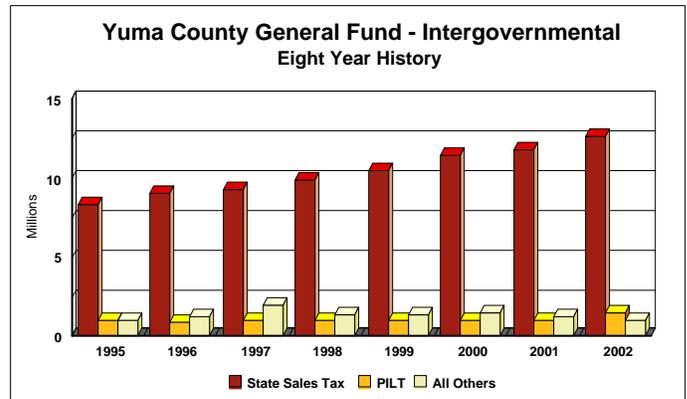
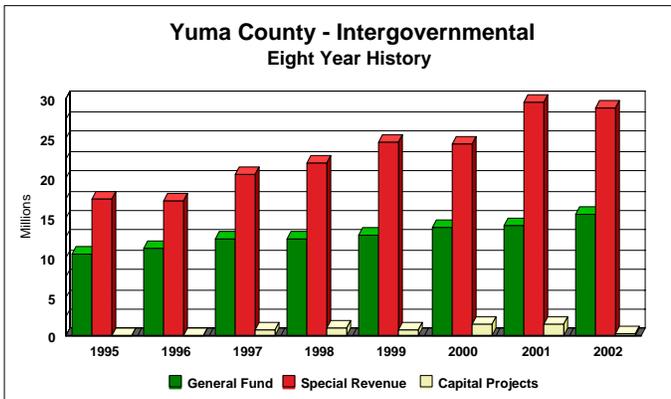
**Intergovernmental Revenue:** The \$1,266,775 increase in Intergovernmental Revenue consists of: an increase of \$1,388,058 or 9.8% in the General Fund, an increase of \$1,169,714 or 3.9% in the Special Revenue Funds, and a decrease of (\$1,290,997) or -79.2% in the Capital Project Funds.

Intergovernmental	Total Governmental Funds		Increase / (Decrease)	
	00-01	01-02	\$	%
General Fund	\$14,124,514	\$15,512,572	\$1,388,058	9.8%
Special Revenue Funds	29,693,930	30,863,644	1,169,714	3.9%
Capital Project Funds	1,630,060	339,063	(1,290,997)	-79.2%
<b>Total Tax Revenue</b>	<b>\$45,448,504</b>	<b>\$46,715,279</b>	<b>\$1,266,775</b>	<b>2.8%</b>

**The increase in Intergovernmental Revenues:** The General Fund's main intergovernmental revenue increase is the State Shared Sales Taxes (\$837,771 or 7.1%) and the Federal PILT – "Payment in Lieu of Tax" (\$455,180 or 43.1%) The Special Revenue Funds increase was due to a slight increase in operating grants. Last fiscal year, the Capital Projects Funds received \$1,630,060 in grant revenue for one-time construction. There were \$339,063 in grant revenues this fiscal year, which accounts for the decrease of \$1,290,997. To the right is a chart showing the major intergovernmental revenues for the General Fund compared to last fiscal year. Below to the left is an eight-year history of all intergovernmental revenue received by

all Governmental Fund types. Below to the right is a graph showing an eight-year history of the main intergovernmental revenue sources for the General Fund.

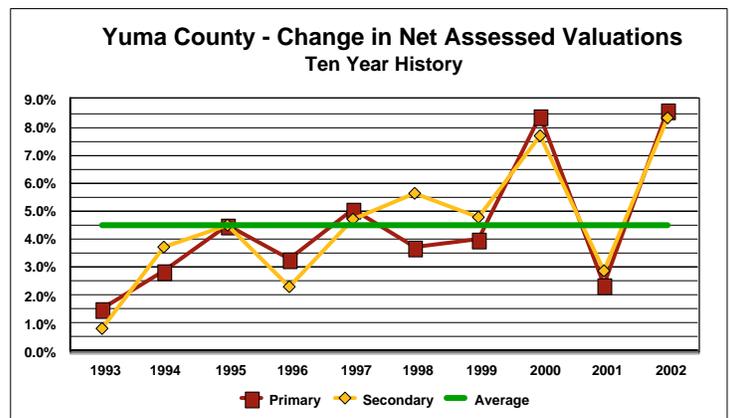
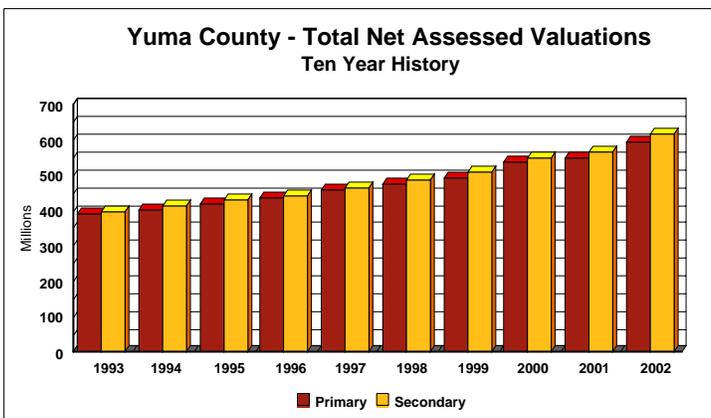
Intergovernmental	Total General Fund		Increase / (Decrease)	
	00-01	01-02	\$	%
State Sales Tax	\$11,812,111	\$12,649,882	\$837,771	7.1%
Federal PILT	1,055,013	1,510,193	455,180	43.1%
All Others	1,257,390	992,900	(264,490)	-21.0%
<b>Total Tax Revenue</b>	<b>\$14,124,514</b>	<b>\$15,152,975</b>	<b>\$1,028,461</b>	<b>7.3%</b>



**Assessed Valuation:** In fiscal year 2001-2002, the net primary assessed valuation increased by 8.60% to \$596.5 million and the net secondary assessed valuation increased 8.31% to \$615.9million. Both net primary and secondary assessed valuations increased by a higher percentage than the rest of the State of Arizona which had an increase of 7.23% and 6.84% for net primary and secondary assessed valuations, respectively. The primary assessed valuation is a legislated valuation, which provides taxes for normal operation (General Fund). The secondary assessed valuation is a better indicator of market conditions since it is not restricted by statute and is the basis for the Flood Control District and Library District levies. Improvement Districts are generally levied and assessed using the acreage method, but may use the valuation method if it is more applicable to the circumstance. To the right is a chart showing a ten (10) year history of Yuma County's net primary and secondary assessed valuations in total amount and percentage change. Below is a graph for Yuma County's Net Assessed

Valuations and a graph displaying the percentage change over the last ten (10) years for both Primary and Secondary Assessments.

Tax Year	Primary		Secondary	
	Amount	% Change	Amount	% Change
2002	596,500,117	8.60%	615,920,229	8.31%
2001	549,270,133	2.35%	568,655,704	2.86%
2000	536,651,463	8.41%	552,869,545	7.68%
1999	495,017,496	4.00%	513,437,968	4.79%
1998	475,984,451	3.71%	489,965,133	5.64%
1997	458,941,869	5.07%	463,785,188	4.70%
1996	436,776,654	3.32%	442,957,327	2.26%
1995	422,724,003	4.50%	433,158,439	4.54%
1994	404,507,877	2.95%	414,334,779	3.73%
1993	392,930,984	1.53%	399,435,055	0.85%



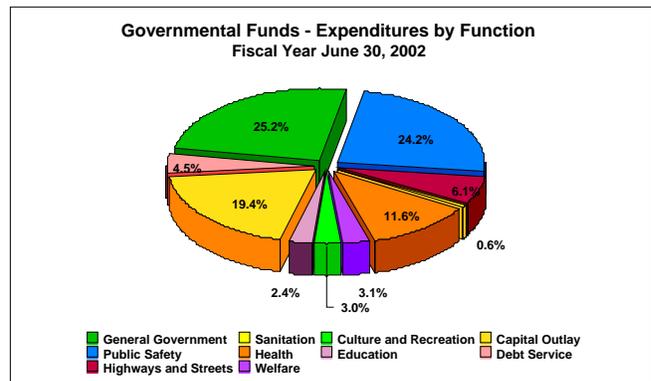
**Tax Collections:** Current real estate and personal property tax collections (fiscal year 2001-2002) were 95.79% of the General Fund tax levy, which is up from 93.81% of last fiscal year (2000-2001). This figure only recognizes taxes collected in the fiscal year in which the taxes were levied; it does not recognize taxes collected in subsequent fiscal years.

Total Tax Collected for fiscal year 2000-2001 are at 96.34%, which is up from 95.76% of the prior fiscal year (1999-2000). This percentage recognizes all taxes collected including those collected in subsequent fiscal years.

Below is a chart representing an eight-year history of each year's current year levy compared to the current year's collections, and taxes collected in subsequent years.

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1994-95	\$ 7,823,982	\$ 7,276,858	93.01%	\$ 368,726	\$ 7,645,584	97.72%	\$ 178,398	2.28%
1995-96	8,116,301	7,603,629	93.68%	328,639	7,932,268	97.73%	184,033	2.27%
1996-97	8,386,116	7,630,515	90.99%	284,500	7,915,015	94.38%	471,101	5.62%
1997-98	10,638,276	9,818,600	92.30%	239,885	10,058,485	94.55%	579,791	5.45%
1998-99	11,033,320	10,230,377	92.72%	245,419	10,475,796	94.95%	557,524	5.05%
1999-00	11,474,506	10,712,424	93.36%	275,465	10,987,889	95.76%	486,617	4.24%
2000-01	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2001-02	12,732,082	12,196,378	95.79%	-	12,196,378	95.79%	535,704	4.21%

**Expenditures:** Yuma County Governmental fund expenditures totaled \$98,458,762 in fiscal year 2001-2002, which is an increase of \$12,663,731 or 14.8% over the last year. The largest increase in expenditures was in Capital Outlay (\$7,515,698 or 64.8%) due to the very near completion of the Juvenile Detention Facility. General Government and Public Safety increased by \$1,643,834 or 7.1% and \$2,557,095 or 12.0% respectively. The graph to the right displays the fiscal year 2001-2002 portions of each Expenditure Function for all Governmental fund types combined. The chart below displays the amounts of expenditures by function compared to last year:



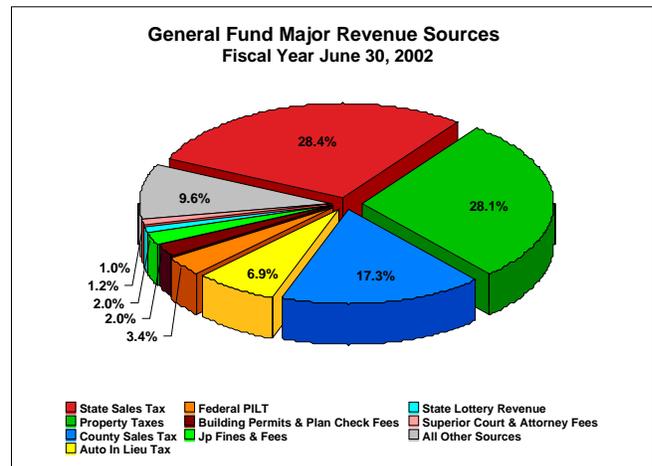
Function	Total Governmental Funds		% of Total		Increase / (Decrease)	
	00-01	01-02	00-01	01-02	\$	%
General Government	\$23,135,695	\$24,779,529	27.0%	25.2%	\$1,643,834	7.1%
Public Safety	21,251,248	23,808,343	24.8%	24.2%	2,557,095	12.0%
Highways and Streets	5,811,202	5,966,113	6.8%	6.1%	154,911	2.7%
Sanitation	720,636	582,877	0.8%	0.6%	(137,759)	-19.1%
Health	11,335,539	11,378,788	13.2%	11.6%	43,249	0.4%
Welfare	2,373,329	3,075,574	2.8%	3.1%	702,245	29.6%
Culture and Recreation	2,735,769	2,975,344	3.2%	3.0%	239,575	8.8%
Education	3,254,066	2,376,605	3.8%	2.4%	(877,461)	-27.0%
Capital Outlay	11,591,877	19,107,575	13.5%	19.4%	7,515,698	64.8%
Debt Service	3,585,670	4,408,014	4.2%	4.5%	822,344	22.9%
<b>Total</b>	<b>\$85,795,031</b>	<b>\$98,458,762</b>	<b>100.0%</b>	<b>100.0%</b>	<b>\$12,663,731</b>	<b>14.8%</b>

**General Fund:** Yuma County operates its General Fund under a balanced budget. Realizing estimated revenues and staying within appropriated expenditures through the close of the fiscal year demonstrate a measure of prudent fiscal performance. No Agencies overspent their General Fund appropriations this fiscal year.

The chart below shows that for fiscal year 2001-2002, General Fund Revenue and Transfers In totaled \$44,795,005, which is an increase of 6.2% from last year. General Fund Expenditures and Transfers Out totaled \$43,275,623, which is an increase of 2.5% from last year. The net of General Fund Revenue and Transfers In and General Fund Expenditures and Transfers Out was an increase to fund balance (Operating Income) in the amount of \$1,519,382.

	General Fund		Increase / (Decrease)	
	00-01	01-02	\$	%
Revenues	\$ 42,028,592	\$ 44,569,167	\$ 2,540,575	6.0%
Transfers In	154,579	225,838	71,259	46.1%
Total Revenues & Transfers In	42,183,171	44,795,005	2,611,834	6.2%
Expenditures	33,153,514	33,858,846	705,332	2.1%
Transfers Out	9,054,621	9,416,777	362,156	4.0%
Total Expenditures & Transfers Out	42,208,135	43,275,623	1,067,488	2.5%
Excess of Revenues & Transfers In Over / (Under)				
Expenditures & Transfers Out	\$ (24,964)	\$ 1,519,382	\$ 1,544,346	N/A

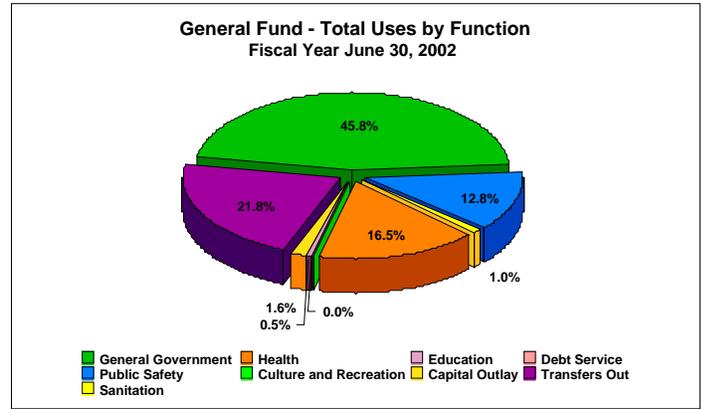
**Revenues:** The graph to the right show the General Fund's major revenue sources for fiscal year 2001-2002 as proportionate to the entire General Fund's revenue sources. State Shared Sales Tax, Property Tax, County Sales Tax, and Auto in Lieu of Tax combined account for 80.70% of the total General Fund Revenue.



The chart below lists out the General Fund's major revenue sources for fiscal year 2001-2002 compared to last fiscal year. The largest increases were the State Sales Tax (\$837,771), Federal PILT – Payment in Lieu of Tax (\$455,180), Property Taxes (\$353,582), and County Sales Tax (\$310,534). Justice of the Peace Fines & Fees and Superior Court & Attorney Fees decreased \$75,021 and \$16,563 respectively.

General Fund Major Revenue Sources	General Fund		Increase / (Decrease)	
	00-01	01-02	\$	%
State Sales Tax	\$ 11,812,111	\$ 12,649,882	\$ 837,771	7.1%
Property Taxes	12,177,500	12,531,082	353,582	2.9%
County Sales Tax	7,402,138	7,712,672	310,534	4.2%
Auto In Lieu Tax	2,815,117	3,084,160	269,043	9.6%
Federal PILT	1,055,013	1,510,193	455,180	43.1%
Building Permits & Plan Check Fees	629,738	899,602	269,864	42.9%
Justice of the Peace Fines & Fees	972,708	897,687	(75,021)	-7.7%
State Lottery Revenue	550,035	550,035	-	0.0%
Superior Court & Attorney Fees	454,078	437,515	(16,563)	-3.6%
All Other Sources	4,160,154	4,296,339	136,185	3.3%
Total General Fund Revenue	\$ 42,028,592	\$ 44,569,167	\$ 2,540,575	6.0%

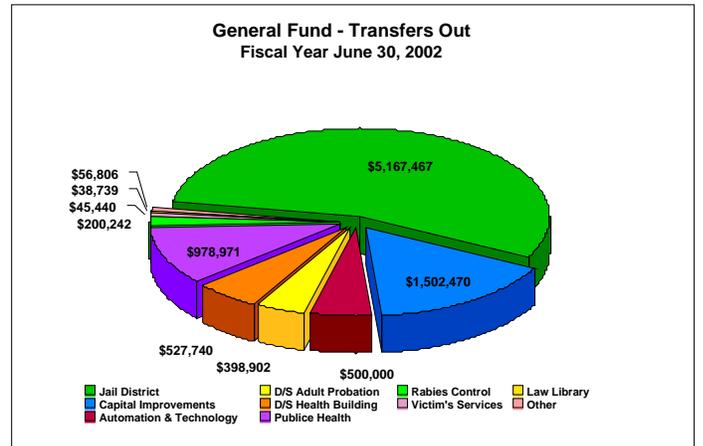
**Expenditures & Transfers Out:** The graph to the right shows the General Fund's Expenditures and Operating Transfers Out by Function for fiscal year 2001-2002 as a proportion to the General Fund's total Uses. General Government, Health, and Operating Transfer Out are the major functions of the General Fund and account for 84.2% of the General Fund's operations.



**Expenditures:** The chart below lists out the General Fund's expenditures by function for fiscal year 2001-2002 compared to last year. The decrease in Health is mainly attributed to two factors: One is that effective October 1, 2001 the Medical Eligibility personnel were transitioned to State employees. That was a savings of \$461,215 from last year. The second and offset to that is there was an increase in AHCCCS Long-term care for \$780,380. The increase in General Government and Public Safety was due to increased court costs and employee related costs. The General Fund expended \$293,636 less in Capital Outlay this fiscal year. Most Capital needs for the Courts are anticipated to be met in the Capital Improvement Fund through the Capital Project Sales Tax, and \$118,209 was expended less in Debt Service (Capital Leases) than last fiscal year. The functions of Sanitation and Education were comparable last year.

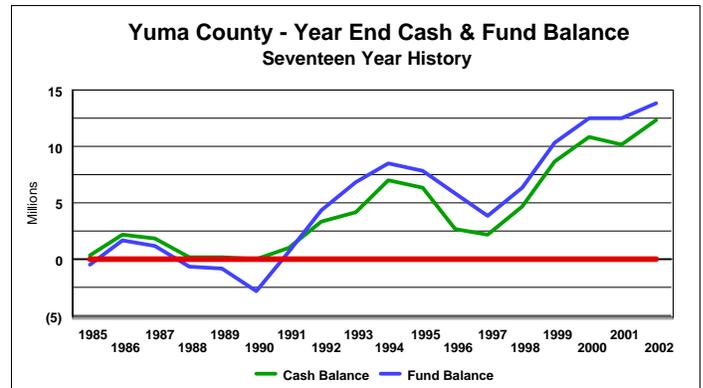
General Fund Expenditures by Function	General Fund		Increase / (Decrease)	
	00-01	01-02	\$	%
General Government	\$ 18,912,814	\$ 19,820,475	\$ 907,661	4.8%
Public Safety	5,026,652	5,521,875	495,223	9.8%
Sanitation	420,546	432,529	11,983	2.8%
Health	7,431,812	7,142,699	(289,113)	-3.9%
Culture and Recreation	11,020	16,778	5,758	52.3%
Education	237,713	223,378	(14,335)	-6.0%
Capital Outlay	994,748	701,112	(293,636)	-29.5%
Debt Service	118,209	-	(118,209)	-100.0%
<b>Total General Fund Expenditures</b>	<b>\$ 33,153,514</b>	<b>\$ 33,858,846</b>	<b>\$ 705,332</b>	<b>2.1%</b>

**Transfers Out:** The graph to the right shows the General Fund's Operating Transfer Out for fiscal year 2001-2002 as a proportion to the General Fund's total Transfers Out. The major annual transfer is to the Jail District for the Statutorily required Maintenance of Effort Payment. For fiscal year 2001-2002 the Maintenance of Effort Payment was \$5,167,467, which is an increase of 2.3% from last year. The two "D/S" payments are for Debt Service requirements in relation to the Adult Probation Building and the Health Building. The transfers for Rabies Control and Public Health are annual transfers to Special Revenue Funds, and the transfer for Victim Services is a grant match. The transfers for the Law Library and Other are one time in nature and should not be considered reoccurring.



**Cash & Fund Balance:** The General Fund maintained adequate cash and fund balance levels. At the close of fiscal year 2001-2002 the Cash balance was \$12,477,233 and the Fund Balance was \$13,961,871. That is an increase, compared to last year, of \$2,304,522 or 22.7% for Cash; and \$1,519,382 or 11.1% for Fund Balance.

The graph to the right illustrates Yuma County's historically volatile Cash and Fund Balances with a seventeen (17) year history of year-end Cash and Fund Balances.



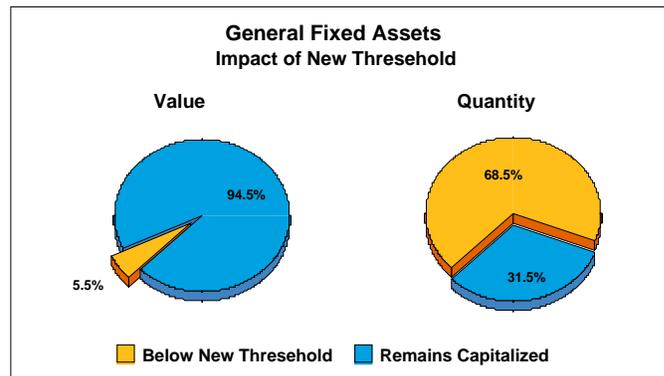
## GENERAL FIXED ASSETS

Despite their non-financial character, users of financial statements may have an interest in fixed assets. The General Fixed Asset Account Group contain those fixed assets that the County uses in the performance of general governmental functions that are accounted for in the General Fund and Special Revenue Funds, along with the capitalized construction acquired through the Capital Projects Funds. The Internal Service Funds fixed assets are not present in this account group as they are maintained in the respective Internal Service Funds.

Yuma County does not record the value of certain infrastructure assets such as roads, bridges, street lighting, or the land underneath them. For fiscal year 2001-2002, the general fixed asset account group totaled \$101 million. This cost represents the original cost of each individual asset and could be substantially less or more for individual item values, as real estate tends to appreciate and computers tend to depreciate. Yuma County's general fixed asset account group does not record the cost recovery mechanism known as depreciation since these fixed assets are recorded as expenditures when purchased.

Effective fiscal year 2001-2002, Yuma County modified the capitalization threshold of fixed assets for financial reporting purposes. The new capitalization threshold for Machinery & Equipment is \$5,000 and \$10,000 for

Building, Land, and Improvements other than Buildings. This change in Capitalization threshold reduced Yuma County's opening balance for Machinery & Equipment in the amount of \$5,179,558 and the quantity of assets by 2,535. Building, Land, and Improvements other than Building had a total Fixed Asset reduction of 164 in the amount of \$624,523. This resulted in the grand total of Fixed Assets to be reduced by 2,699 or 68.5% in quantity and \$5,804,111 or 5.5% in value. Below are two charts showing the reduction in Fixed Assets. The first chart shows the reduction in value and the second shows the reduction in population. Together they show that 68.5% of the population had accounted for only 5.5% of the value.



## RISK MANAGEMENT

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

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

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

Yuma County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$250,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$15,000,000 for each occurrence and \$15,000,000 in aggregate for each year. Yuma County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

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

## DEBT ADMINISTRATION

Yuma County has no General Obligation debt outstanding. All projects since 1996 were funded through the use of Certificates of Participation (COP). This is a lease / purchase type of capital financing. The obligations listed under COP does not represent legal debt to the County, they are subject to annual appropriation to meet payments. Yuma County has four (4) Series, 1998 (Health Building), 1999 (Adult Probation Building), and 2001 A & B (Juvenile Facility and Superior Court Improvements). The total outstanding amount for all Certificates of Participation is \$25,805,000.

Yuma County also has revenue bonds principle outstanding in the amount of \$14,460,000 that was issued in 1996 for the Jail District. The proceeds were used to expand Yuma County's detention facilities. These obligations are secured by the pledge of net revenues from County Maintenance of Effort Payments and Transaction Privilege (Sales) tax approved by Yuma County voters on May 16, 1995. This bond resolution also

requires the County to use a portion of the proceeds to establish and maintain a Bond Reserve Fund, with which the County has been complying with by placing \$950,000 of the proceeds in an escrow account under the custody of a trustee.

Yuma County currently administers three (3) Improvement District Special Assessment bonds (Del Sur, Donovan Estates, and El Prado) with an aggregate total outstanding principle of \$616,930. Special Assessment Bonds are secured by pledges of revenue from special assessments levied against the benefiting property owners. The proceeds of these bonds were used for construction purposes. These Improvement Districts are accounted for in the Capital Projects and are considered Blended Component Units for financial reporting purposes. However, each is a separate legal entity. The Yuma County Board of Supervisors sits as the Board of Directors of Improvement Districts and the County is responsible for prudent fiscal management of these districts. Below is a chart showing the Outstanding Principal for all Long-Term bonds and loans of Yuma County.

	<b>Balance July 1, 2001</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance June 30, 2002</b>
Revenue bonds - Jail District	\$ 15,535,000	-	\$1,075,000	\$ 14,460,000
Certificates of participation:				
1998 - Health Building	3,940,000	-	350,000	3,590,000
1999 - Adult Probation	3,725,000	-	340,000	3,385,000
2001A - Capital Project Sales Tax	16,640,000	-	200,000	16,440,000
2001A - Capital Project Sales Tax	<u>2,420,000</u>	<u>-</u>	<u>30,000</u>	<u>2,390,000</u>
Total Certificates of participation payable	26,725,000	-	920,000	25,805,000
Special assessment bonds payable	631,368	\$ 76,662	91,100	616,930
Rural Development Loan	<u>220,570</u>	<u>-</u>	<u>-</u>	<u>220,570</u>
<b>Total Long-Term Liabilities</b>	<b><u>\$43,111,938</u></b>	<b><u>\$ 76,662</u></b>	<b><u>\$2,086,100</u></b>	<b><u>\$ 41,102,500</u></b>

**General Obligation Bonds:** General Obligation are secured by the issuer's general taxing power. They are subject to a two tiered constitutional debt limit. Arizona 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).

As referenced in ARS, Title 35, Chapter 3, the bond security of GO bonds is the taxing power of the state or local government. The County is authorized to levy property taxes or other unrestricted revenue streams, such as sales taxes to pay the general obligation bond payments (principal and interest). Due to this security, interest rates on GO bonds are generally lower than other public securities. The following table represents the County's outstanding general obligation indebtedness with respect to its constitutional general obligation debt limitation.

Constitutional General Obligation Bonding Capacity For Fiscal Year Ending June 30, 2002 Available without Voter Approval	
2001-2002 Secondary Assessed Valuation	\$568,655,704
6% of Secondary Assessed Valuation	34,119,342
Less: GO Bonded Debt Outstanding	0
Plus: GO Debt Service Fund Balance	0
<b>Unused 6% Borrowing Capacity</b>	<b><u>\$34,119,342</u></b>

Constitutional General Obligation Bonding Capacity For Fiscal Year Ending June 30, 2002 Subject to Voter Approval	
2001-2002 Secondary Assessed Valuation	\$568,655,704
15% of Secondary Assessed Valuation	85,298,356
Less: GO Bonded Debt Outstanding	0
Plus: GO Debt Service Fund Balance	0
<b>Unused 15% Borrowing Capacity</b>	<b><u>\$85,298,356</u></b>

## CASH MANAGEMENT

The Yuma County Treasurer is responsible for cash management and investments for the County. Most cash assets, other than impress accounts, of the County are on deposit through that office. Cash that is temporarily idle during the year is invested on a short-term basis. Such investments benefited the General, Special Revenue, and Debt Service Funds in the amount of approximately \$1.6 million in fiscal year 2001-2002.

## INDEPENDENT AUDIT

Pursuant to Arizona Statute, the Auditor General has contracted with the accounting firm Heinfeld, Meech, & Co. to perform an audit of Yuma County's financial statements for fiscal year ending June 30, 2002. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

## FUTURE ISSUES / PROJECTS

As adopted in the Yuma County 2006 Strategic Plan, the Yuma County Board of Supervisors has designated and is addressing five (5) critical issues / policy areas. Listed is the critical issue and Yuma County Board of Supervisor's goals to resolve:

- 1) Public Awareness and Trust:
  - Improve public trust in County government through increased public awareness and participation.
- 2) Financial Needs and Resources:
  - Create a responsible plan that balances financial needs with available resources.
  - Provide adequate facilities to deliver County services.
  - Attract and retain a competent County workforce.
- 3) Community Health, Safety, and Well-Being:
  - Provide a safe and healthy community, and opportunities for everyone to enjoy a sense of well being.
  - Promote self-sufficiency among individuals and families receiving public housing assistance.
- 4) Economic Development:
  - Provide services, physical improvements and facilities that promote economic development.
- 5) Customer Satisfaction:
  - Demonstrate effectiveness of County services through a comprehensive benchmarking program.
  - Enhance the view of the value of County services.

## 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 for the year ended June 30, 2001. This was the **First** year that Yuma County has received this prestigious award. In order to be awarded a Certificate of Achievement, the government published an easily readable and efficiently organized Comprehensive Annual Financial Reporting.

This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report 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.

## 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 bestowd efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report.

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

Respectfully submitted,



Douglas W. Allen  
Director – Financial Services

# YUMA COUNTY CITIZENS

## BOARD OF SUPERVISORS \*

YUMA COUNTY SUPERIOR COURT

PRESIDING SUPERIOR COURT JUDGE DIV 1\*

COURT COMMISSIONER

COURT COMMISSIONER

COURT ADMINISTRATOR

ADULT PROBATION

SUPERIOR COURT DIV 2 \*

SUPERIOR COURT DIV 3 \*

SUPERIOR COURT DIV 4 \*

SUPERIOR COURT DIV 5 \*

JUVENILE COURT

CLERK OF SUPERIOR CRT \*

JUSTICE OF PEACE #1 \*

JUSTICE COURT ADMINISTRATOR

JUSTICE OF PEACE #2 \*

JUSTICE OF PEACE #3 \*

COUNTY ADMINISTRATOR

DEVELOPMENT SERVICES

ELECTIONS

FACILITIES MANAGEMENT

FINANCIAL SERVICES

HEALTH

MEDICAL ELIGIBILITY PROG

PUBLIC FIDUCIARY

HOUSING

HUMAN RESOURCES

INFORMATION TECHNOLOGY SERVICES

LEGAL DEFENDER

LIBRARY DISTRICT

PUBLIC DEFENDER

PUBLIC WORKS

PARKS AND RECREATION

ASSESSOR \*

COUNTY ATTORNEY \*

CONSTABLES \*

YUMA

SOMERTON

WELLTON

RECORDER \*

SCHOOL SUPERINTENDENT \*

SHERIFF \*

TREASURER \*

\* Elected Officials

Budgetary Approval/Liaison Relationships

Courts Administrative Oversight

# 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, 2001

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.



*William Patrick Pate*  
President

*Jeffrey L. Esser*  
Executive Director

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## FINANCIAL SECTION

The Financial Section contains all basic financial statements and supplemental 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:

Independent Auditors' Report .....	I-II
General Purpose Financial Statements .....	01-09
Notes to the Financial Statements .....	10-29

Combining, Individual Fund, and Account Group Financial Statements and Schedules:

General Fund .....	30-39
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Internal Service Funds .....	142-145
Trust and Agency Funds .....	146-149
General Fixed Assets Account Group .....	150-151

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## INDEPENDENT AUDITORS' REPORT

The Auditor General of the State of Arizona

The Board of Supervisors of  
Yuma County, Arizona

We have audited the accompanying general-purpose financial statements of Yuma County as of and for the year ended June 30, 2002, as listed in the table of contents. These general-purpose financial statements are the responsibility of Yuma County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Private Industry Council, a discretely presented component unit of the County. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the discretely presented component unit, is based solely on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Yuma County, as of June 30, 2002, and the results of its operations and the cash flows of its proprietary fund types, and the changes in net assets of its investment trust funds, for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Notes 8 and 19 to the financial statements, Yuma County increased its capitalization threshold for machinery and equipment, land, buildings, and improvements other than buildings.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 2002, on our consideration of Yuma County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements of Yuma County, taken as a whole. The accompanying combining, individual fund, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Heinfeld, Meech & Co., P.C.*

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

October 3, 2002

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

YUMA COUNTY

Combined Balance Sheet - All Fund Types and Account Groups and Discretely Presented Component Unit

June 30, 2002

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
Cash and cash equivalents	\$12,477,233	\$42,765,621	\$140,153	\$6,095,477
Cash and investments held by trustees	-	339,762	3,522,051	19,305,144
Receivables (net of allowances for uncollectibles):				
Property taxes	629,508	241,416	1,398	-
Accounts	84,680	722,417	-	141
Special assessments	-	-	424,684	-
Accrued interest	26,263	87,734	270	12,748
Other	2,019	-	-	-
Due from:				
Other funds	1,994,894	1,190,991	-	604,236
Other governments	2,481,645	6,375,035	-	842
Inventories	-	338,513	-	-
Prepaid items	24,365	17,527	-	-
Fixed Assets:				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements other than buildings	-	-	-	-
Machinery and equipment	-	-	-	-
Construction in progress	-	-	-	-
Amount available in Debt Service	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
<b>Total Assets</b>	<b>\$17,720,607</b>	<b>\$52,079,016</b>	<b>\$4,088,556</b>	<b>\$26,018,588</b>
<b>Liabilities and Fund Equity</b>				
Liabilities:				
Accounts payable	\$816,436	\$1,927,197	-	\$73,869
Accrued payroll and employee benefits	526,708	647,266	-	-
Due to:				
Other funds	187,457	2,586,004	-	723,699
Other governments	-	15,999	-	-
Deposits held for others	3,845	128,738	-	61,310
Claims and judgments payable	-	-	-	-
Obligations under capital leases	-	-	-	-
Interest and fiscal charges payable	-	-	\$430,270	582,301
Revenue bonds payable	-	-	1,075,000	-
Special assessment bonds with governmental commitment payable	-	-	60,000	-
Certificates of participation payable	-	-	-	920,000
Rural Development Loan	-	-	-	-
Deferred revenues	2,224,290	170,179	426,080	-
<b>Total Liabilities</b>	<b>3,758,736</b>	<b>5,475,383</b>	<b>1,991,350</b>	<b>2,361,179</b>
Fund equity:				
Retained earnings / (deficit)	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balances:				
Reserved for debt service	-	-	2,097,206	2,880,500
Reserved for prepaid items	24,365	17,527	-	-
Reserved for investment trust participants	-	-	-	-
Unreserved	13,937,506	46,586,106	-	20,776,909
<b>Total fund equity</b>	<b>13,961,871</b>	<b>46,603,633</b>	<b>2,097,206</b>	<b>23,657,409</b>
<b>Total liabilities and fund equity</b>	<b>\$17,720,607</b>	<b>\$52,079,016</b>	<b>\$4,088,556</b>	<b>\$26,018,588</b>

See accompanying notes to financial statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Primary Government Total (Memo Only)	Component Unit Private Industry Council	Reporting Entity Total (Memo Only)
		General Fixed Assets	General Long- Term Debt			
\$105,338	\$47,243,162	-	-	\$108,826,984	\$31,449	\$108,858,433
-	-	-	-	23,166,957	-	23,166,957
-	-	-	-	872,322	-	872,322
6,473	-	-	-	813,711	8,000	821,711
-	-	-	-	424,684	-	424,684
482	134,526	-	-	262,023	-	262,023
-	-	-	-	2,019	-	2,019
-	-	-	-	3,790,121	-	3,790,121
-	-	-	-	8,857,522	1,015,742	9,873,264
-	-	-	-	338,513	-	338,513
-	-	-	-	41,892	124,243	166,135
-	-	\$4,905,711	-	4,905,711	-	4,905,711
-	-	57,766,713	-	57,766,713	-	57,766,713
-	-	7,045,396	-	7,045,396	-	7,045,396
-	-	17,682,756	-	17,682,756	1,625,253	19,308,009
-	-	13,973,342	-	13,973,342	-	13,973,342
-	-	-	\$2,097,206	2,097,206	-	2,097,206
-	-	-	43,281,210	43,281,210	-	43,281,210
<u>\$112,293</u>	<u>\$47,377,688</u>	<u>\$101,373,918</u>	<u>\$45,378,416</u>	<u>\$294,149,082</u>	<u>\$2,804,687</u>	<u>\$296,953,769</u>
\$3,599	-	-	-	\$2,821,101	\$779,221	\$3,600,322
1,926	-	-	\$3,213,821	4,389,721	79,278	4,468,999
292,961	-	-	-	3,790,121	-	3,790,121
-	-	-	-	15,999	-	15,999
-	\$1,417,156	-	-	1,611,049	-	1,611,049
513,600	-	-	783,888	1,297,488	-	1,297,488
-	-	-	278,207	278,207	-	278,207
-	-	-	-	1,012,571	-	1,012,571
-	-	-	14,460,000	15,535,000	-	15,535,000
-	-	-	616,930	676,930	-	676,930
-	-	-	25,805,000	26,725,000	-	26,725,000
-	-	-	220,570	220,570	-	220,570
-	-	-	-	2,820,549	3,091	2,823,640
<u>812,086</u>	<u>1,417,156</u>	<u>-</u>	<u>45,378,416</u>	<u>61,194,306</u>	<u>861,590</u>	<u>62,055,896</u>
(699,793)	-	-	-	(699,793)	-	(699,793)
-	-	\$101,373,918	-	101,373,918	1,625,253	102,999,171
-	-	-	-	4,977,706	-	4,977,706
-	-	-	-	41,892	-	41,892
-	45,960,532	-	-	45,960,532	-	45,960,532
-	-	-	-	81,300,521	317,844	81,618,365
<u>(699,793)</u>	<u>45,960,532</u>	<u>101,373,918</u>	<u>-</u>	<u>232,954,776</u>	<u>1,943,097</u>	<u>234,897,873</u>
<u>\$112,293</u>	<u>\$47,377,688</u>	<u>\$101,373,918</u>	<u>\$45,378,416</u>	<u>\$294,149,082</u>	<u>\$2,804,687</u>	<u>\$296,953,769</u>

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

All Governmental Fund Types and Discretely Presented Component Unit

Year Ended June 30, 2002

	Governmental Fund Types				Primary	Component	Reporting
	General	Special Revenue	Debt Service	Capital Projects	Government Total (Memo Only)	Unit Private Industry Council	Entity Total (Memo Only)
<b>Revenues:</b>							
Taxes	\$24,071,290	\$22,008,169	\$166	-	\$46,079,625	-	\$46,079,625
Special assessments	-	-	147,601	-	147,601	-	147,601
Licenses and permits	1,074,262	454,683	-	-	1,528,945	-	1,528,945
Intergovernmental	15,512,572	30,863,644	-	\$339,063	46,715,279	\$8,797,160	55,512,439
Charges for services	2,083,365	3,003,101	-	-	5,086,466	551,476	5,637,942
Fines and forfeits	1,244,622	593,325	-	-	1,837,947	-	1,837,947
Investment income	348,874	1,125,937	148,770	666,811	2,290,392	3,660	2,294,052
Rents	14,999	288,684	-	-	303,683	7,446	311,129
Miscellaneous	219,183	625,139	-	1,071	845,393	-	845,393
<b>Total Revenues</b>	<b>44,569,167</b>	<b>58,962,682</b>	<b>296,537</b>	<b>1,006,945</b>	<b>104,835,331</b>	<b>9,359,742</b>	<b>114,195,073</b>
<b>Expenditures:</b>							
Current:							
General government	19,820,475	4,959,054	-	-	24,779,529	-	24,779,529
Public safety	5,521,875	18,286,468	-	-	23,808,343	-	23,808,343
Highways and streets	-	5,966,113	-	-	5,966,113	-	5,966,113
Sanitation	432,529	150,348	-	-	582,877	-	582,877
Health	7,142,699	4,236,089	-	-	11,378,788	-	11,378,788
Welfare	-	3,075,574	-	-	3,075,574	-	3,075,574
Culture and recreation	16,778	2,958,566	-	-	2,975,344	-	2,975,344
Education	223,378	2,153,227	-	-	2,376,605	9,164,143	11,540,748
Capital outlay	701,112	4,691,398	-	13,715,065	19,107,575	255,949	19,363,524
Debt service:							
Principal retirement	-	252,974	1,166,100	920,000	2,339,074	-	2,339,074
Interest and fiscal charges	-	39,191	865,146	1,164,603	2,068,940	-	2,068,940
<b>Total Expenditures</b>	<b>33,858,846</b>	<b>46,769,002</b>	<b>2,031,246</b>	<b>15,799,668</b>	<b>98,458,762</b>	<b>9,420,092</b>	<b>107,878,854</b>
<b>Excess of revenues over (under) expenditures</b>	<b>10,710,321</b>	<b>12,193,680</b>	<b>(1,734,709)</b>	<b>(14,792,723)</b>	<b>6,376,569</b>	<b>(60,350)</b>	<b>6,316,219</b>
<b>Other financing sources (uses):</b>							
Operating transfers in	225,838	6,689,599	1,632,045	7,790,714	16,338,196	4,709	16,342,905
Operating transfers out	(9,416,777)	(6,917,232)	-	(50,000)	(16,384,009)	(4,709)	(16,388,718)
Special assessment bond proceeds	-	-	-	76,662	76,662	-	76,662
Capital Leases	-	312,842	-	-	312,842	-	312,842
<b>Total other financing sources (uses)</b>	<b>(9,190,939)</b>	<b>85,209</b>	<b>1,632,045</b>	<b>7,817,376</b>	<b>343,691</b>	<b>-</b>	<b>343,691</b>
Excess of revenues and other sources over (under) expenditures and other uses	1,519,382	12,278,889	(102,664)	(6,975,347)	6,720,260	(60,350)	6,659,910
Fund balances, July 1, 2001, as restated	12,442,489	34,324,744	2,199,870	30,632,756	79,599,859	378,194	79,978,053
<b>Fund balances, June 30, 2002</b>	<b>\$13,961,871</b>	<b>\$46,603,633</b>	<b>\$2,097,206</b>	<b>\$23,657,409</b>	<b>\$86,320,119</b>	<b>\$317,844</b>	<b>\$86,637,963</b>

See accompanying notes to financial statements

YUMA COUNTY

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

Budget and Actual - All Governmental Fund Types

Year Ended June 30, 2002

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance	Budget	Actual	Variance
<b>Revenues:</b>						
Taxes	\$23,601,610	\$24,071,290	\$469,680	\$21,369,381	\$22,008,169	\$638,788
Special assessments	-	-	-	-	-	-
Licenses and permits	724,080	1,074,262	350,182	395,000	454,683	59,683
Intergovernmental	14,698,693	15,512,572	813,879	40,691,897	30,863,644	(9,828,253)
Charges for services	1,874,178	2,083,365	209,187	2,714,528	3,003,101	288,573
Fines and forfeits	1,391,616	1,244,622	(146,994)	382,701	593,325	210,624
Investment income	452,678	348,874	(103,804)	812,449	1,125,937	313,488
Rents	14,998	14,999	1	253,635	288,684	35,049
Miscellaneous	265,367	219,183	(46,184)	1,712,268	625,139	(1,087,129)
<b>Total Revenues</b>	<b>43,023,220</b>	<b>44,569,167</b>	<b>1,545,947</b>	<b>68,331,859</b>	<b>58,962,682</b>	<b>(9,369,177)</b>
<b>Expenditures:</b>						
Current:						
General government	28,073,892	19,820,475	8,253,417	18,024,528	4,959,054	13,065,474
Public safety	5,727,724	5,521,875	205,849	20,435,091	18,286,468	2,148,623
Highways and streets	-	-	-	6,622,993	5,966,113	656,880
Sanitation	499,654	432,529	67,125	364,636	150,348	214,288
Health	8,195,476	7,142,699	1,052,777	5,157,458	4,236,089	921,369
Welfare	-	-	-	4,759,561	3,075,574	1,683,987
Culture and recreation	20,961	16,778	4,183	3,810,749	2,958,566	852,183
Education	249,818	223,378	26,440	7,713,006	2,153,227	5,559,779
Capital outlay	316,673	701,112	(384,439)	17,627,311	4,691,398	12,935,913
Debt service:						
Principal retirement	-	-	-	285,827	252,974	32,853
Interest and fiscal charges	-	-	-	35,342	39,191	(3,849)
<b>Total Expenditures</b>	<b>43,084,198</b>	<b>33,858,846</b>	<b>9,225,352</b>	<b>84,836,502</b>	<b>46,769,002</b>	<b>38,067,500</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(60,978)</b>	<b>10,710,321</b>	<b>10,771,299</b>	<b>(16,504,643)</b>	<b>12,193,680</b>	<b>28,698,323</b>
<b>Other financing sources (uses):</b>						
Operating transfers in	50,000	225,838	175,838	6,786,919	6,689,599	(97,320)
Operating transfers out	(9,532,792)	(9,416,777)	116,015	(8,701,886)	(6,917,232)	1,784,654
Special assessment bond proceeds	-	-	-	-	-	-
Capital Leases	-	-	-	-	312,842	312,842
<b>Total other financing sources (uses)</b>	<b>(9,482,792)</b>	<b>(9,190,939)</b>	<b>291,853</b>	<b>(1,914,967)</b>	<b>85,209</b>	<b>2,000,176</b>
Excess of revenues and other sources over (under) expenditures and other uses	(9,543,770)	1,519,382	11,063,152	(18,419,610)	12,278,889	30,698,499
Fund balances, July 1, 2001, as restated	9,543,770	12,442,489	2,898,719	21,446,076	34,324,744	12,878,668
<b>Fund balances, June 30, 2002</b>	<b>-</b>	<b>\$13,961,871</b>	<b>\$13,961,871</b>	<b>\$3,026,466</b>	<b>\$46,603,633</b>	<b>\$43,577,167</b>

See accompanying notes to financial statements

Debt Service Funds			Capital Project Funds			Totals - (Memorandum Only)		
Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
-	\$166	\$166	-	-	-	\$44,970,991	\$46,079,625	\$1,108,634
\$201,221	147,601	(53,620)	-	-	-	201,221	147,601	(53,620)
-	-	-	-	-	-	1,119,080	1,528,945	409,865
-	-	-	\$5,577,150	\$339,063	(\$5,238,087)	60,967,740	46,715,279	(14,252,461)
-	-	-	-	-	-	4,588,706	5,086,466	497,760
-	-	-	-	-	-	1,774,317	1,837,947	63,630
74,899	148,770	73,871	650,148	666,811	16,663	1,990,174	2,290,392	300,218
-	-	-	-	-	-	268,633	303,683	35,050
-	-	-	700	1,071	371	1,978,335	845,393	(1,132,942)
276,120	296,537	20,417	6,227,998	1,006,945	(5,221,053)	117,859,197	104,835,331	(13,023,866)
-	-	-	-	-	-	46,098,420	24,779,529	21,318,891
-	-	-	-	-	-	26,162,815	23,808,343	2,354,472
-	-	-	-	-	-	6,622,993	5,966,113	656,880
-	-	-	-	-	-	864,290	582,877	281,413
-	-	-	-	-	-	13,352,934	11,378,788	1,974,146
-	-	-	-	-	-	4,759,561	3,075,574	1,683,987
-	-	-	-	-	-	3,831,710	2,975,344	856,366
-	-	-	-	-	-	7,962,824	2,376,605	5,586,219
-	-	-	23,143,819	13,715,065	9,428,754	41,087,803	19,107,575	21,980,228
1,149,899	1,166,100	(16,201)	920,000	920,000	-	2,355,726	2,339,074	16,652
1,020,451	865,146	155,305	1,196,423	1,164,603	31,820	2,252,216	2,068,940	183,276
2,170,350	2,031,246	139,104	25,260,242	15,799,668	9,460,574	155,351,292	98,458,762	56,892,530
(1,894,230)	(1,734,709)	159,521	(19,032,244)	(14,792,723)	4,239,521	(37,492,095)	6,376,569	43,868,664
1,894,230	1,632,045	(262,185)	9,507,716	7,790,714	(1,717,002)	18,238,865	16,338,196	(1,900,669)
-	-	-	(50,000)	(50,000)	-	(18,284,678)	(16,384,009)	1,900,669
-	-	-	-	76,662	76,662	-	76,662	76,662
-	-	-	-	-	-	-	312,842	312,842
1,894,230	1,632,045	(262,185)	9,457,716	7,817,376	(1,640,340)	(45,813)	343,691	389,504
-	(102,664)	(102,664)	(9,574,528)	(6,975,347)	2,599,181	(37,537,908)	6,720,260	44,258,168
-	2,199,870	2,199,870	9,574,528	30,632,756	21,058,228	40,564,374	79,599,859	39,035,485
-	\$2,097,206	\$2,097,206	-	\$23,657,409	\$23,657,409	\$3,026,466	\$86,320,119	\$83,293,653

**Combined Statement of Revenues, Expenses, and Changes in Retained Earnings**

All Proprietary Fund Types

Year Ended June 30, 2002

<b>Operating revenues:</b>	
Special assessments	\$22,504
Contributions	3,392,098
Miscellaneous	32
	3,414,634
<b>Operating expenses:</b>	
Personal services	90,984
Professional services	63,220
Health services	3,364,590
Legal notices	1,775
Other	28,909
	3,549,478
	(134,844)
<b>Nonoperating revenues</b>	
Investment income	7,254
	7,254
	(127,590)
<b>Operating transfers</b>	
	45,813
	(81,777)
Retained earnings / (deficit), July 1, 2001, as restated	(618,016)
	(\$699,793)
	(\$699,793)

See accompanying notes to the financial statements

**Combined Statement of Cash Flows**

All Proprietary Fund Types

Year Ended June 30, 2002

**Cash flows from operating activities:**

Operating income / (loss)	(\$134,844)
Adjustments to reconcile operating income / (loss) to net cash provided / (used) by operating activities:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	407
Due from other county funds	102,365
Fixed Asset (net accumulated depreciation)	1,432
Increase / (decrease) in liabilities:	
Accounts payable	(8,863)
Accrued payroll and employee benefits	(751)
Claims payable	(336,400)
Due to other funds	126,107
<b>Net cash provided by / (used) for operating activities</b>	<b>(250,547)</b>

**Cash flows from non-capital financing activities:**

Transfer from general fund	45,813
<b>Net cash provided by non-capital financing activities</b>	<b>45,813</b>

**Cash flows from investing activities:**

Investment income	7,254
(Increase) in accrued interest receivable	(262)
<b>Net cash provided by investing activities</b>	<b>6,992</b>

<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(197,742)</b>
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Cash and cash equivalents, July 1, 2001, as restated	303,080
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<b>Cash and cash equivalents, June 30, 2002</b>	<b>\$105,338</b>
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See accompanying notes to the financial statements

YUMA COUNTY  
**Combining Statement of Changes in Net Assets**  
**All Investment Trust Funds**  
Year Ended June 30, 2002

**Exhibit A-6**

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	Investment Trust
Additions:	
Contributions from participants	\$262,154,541
Investment income	953,657
Total additions	<u>263,108,198</u>
Deductions:	
Distributions to participants	263,662,720
Total deductions	<u>263,662,720</u>
Net increase (decrease) in net assets	(54,522)
Net assets held in trust July 1, 2001:	46,515,054
Net assets held in trust June 30, 2002:	<u><u>\$45,960,532</u></u>

See accompanying notes to financial statements

## NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements contain various disclosures considered necessary to ensure that a clear understanding has been presented in the financial statements. The note disclosures are an integral part of the financial statements. The following Notes to the Financial Statements are disclosed:

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## 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 summary of the County's more significant accounting policies follows.

The County's major operations include general government, public safety, highway and street maintenance and construction, sanitation, health, welfare, culture and recreation, and education.

### A. Reporting Entity

The County is a general-purpose local government that is governed by a separately elected board of five county supervisors. These general-purpose financial statements present all the fund types and account groups of the County (a 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 and discretely presented component unit discussed below has a June 30 year-end.

**Blended Component Unit** - A number of special districts has been established within the County to serve unique needs. These special districts consist of various improvement districts, a library district, a jail district, and a flood control district. Although these special districts are legally separate entities from the County, the County's Board of Supervisors serves as the Board of Directors for each of these entities. Consequently, the financial data for each of these districts is blended with the primary government's data and reported in the County's Special Revenue Funds, Debt Service Funds, the General Fixed Assets Account Group, and the General Long-Term Debt Account Group. Separate financial statements of the blended component units are not prepared, except for the Jail District. General purpose financial statements for the Yuma County Jail District may be obtained from the Yuma County Administrative Building, located at 198 Main Street, Yuma, Arizona 85364, attn: Douglas Allen, Director of Financial Services.

**Discretely Presented Component Unit** - The Yuma Private Industry Council was established under the Job Training Partnership Act and acts as the administrative entity for the program in Yuma County. Although the Council is legally separate from the County, the County's Board of Supervisors appoints all members of the Council's governing board. With the passage of the Workforce Investment Act of 1998, a second board was established effective April 1, 2000, known as the Local Workforce Investment Board, with members also appointed by the Board of Supervisors. Complete financial statements for the discretely presented component unit may be obtained from the Yuma Private Industry Council, located at 3834 W. 16th Street, Yuma, Arizona 85364, attn: Mary McCormick, Administrative Director.

### B. Fund Accounting

The County's accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Account groups are reporting devices to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

Accounts are separately maintained for each fund and account group; however, in the accompanying financial statements, funds that have similar characteristics have been combined into generic fund types that are further classified into broad fund categories. A description of the County's fund categories, types, and account groups follows.

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

**1. Governmental Funds** account for the County's general government activities using the flow of current financial resources measurement focus and include the following fund types.

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

The *Special Revenue Funds* account for specific revenue sources, other than major capital projects, that are legally restricted to expenditures for specified purposes.

The *Debt Service Funds* account for resources accumulated and used for the payment of general long-term debt principal, interest, and related costs.

The *Capital Projects Funds* account for resources to be used for acquiring or constructing major capital facilities, other than those financed by Proprietary Funds.

**2. Proprietary Funds** account for the County's ongoing activities that are similar to those found in the private sector using the flow of economic resources measurement focus. The County applies all applicable Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins to its proprietary activities unless those pronouncements conflict with or contradict GASB pronouncements.

The *Internal Service Funds* account for the financing of goods or services provided by the department or agency to other County departments or agencies, or to other governments on a cost-reimbursement basis.

**3. Fiduciary Funds** account for assets the County holds on behalf of others, and include the following fund types.

The *Investment Trust Funds* account for investments made by the County on behalf of other governmental entities using the economic resources measurement focus.

The *Agency Fund* is custodial in nature and does not present results of operations or have a measurement focus. This fund is used to account for assets that the government holds for others in an agency capacity.

**4. Account Groups** are used to establish control and accountability for certain County assets and liabilities that are not recorded in the funds and include the following two groups.

The *General Fixed Assets Account Group* accounts for all of the County's fixed assets except those accounted for in the internal service funds and discretely presented component unit.

The *General Long-Term Debt Account Group* accounts for all of the County's long-term obligations except those accounted for in the internal service funds and in the discretely presented component unit.

### C. Basis of Accounting

The financial statements of the Governmental and Agency Funds are presented on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to finance current-period expenditures. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on general long-term debt that are recognized when due. However, since debt service resources are provided during the current year for payment of general long-term debt principal and interest due early in the following year, those expenditures and related liabilities have been recognized in the Debt Service Funds.

Revenues susceptible to accrual are property taxes; franchise taxes; special assessments; licenses and permits; intergovernmental aid, grants, and reimbursements; interest revenue; charges for services; and sales taxes collected and held by the State at year-end on the County's behalf. Fines and forfeits, rents, contributions, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The financial statements of the Proprietary and Investment Trust Funds are presented on the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

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

### **D. Budgeting and Budgetary Control**

Arizona Revised Statutes (A.R.S.) require the County to prepare and adopt a balanced budget annually for each separate 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.

Essentially, the County prepares its budget on the same modified accrual basis of accounting used to record actual revenues and expenditures.

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds. Formal budget integration is not employed for the Internal Service Funds because effective budgetary control is alternatively achieved through the capability of cost recovery.

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 approval of the Board of Supervisors.

Encumbrance accounting, under which purchase orders, contracts, and other commitments to expend monies are recorded to reserve that portion of the applicable fund balance, is not employed by the County during the year. However, the County must encumber amounts necessary and available to pay liabilities outstanding for goods or services received but unpaid at June 30, after which warrants may be drawn against the encumbered amounts for 60 days immediately following the close of the fiscal year. After 60 days, the remaining encumbered balances lapse.

### **E. Cash and Investments**

For purposes of its statement of cash flows, the County considers only those highly liquid investments with a maturity of three 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 one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

### **F. Inventories**

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

### **G. Fixed Assets**

Purchased fixed assets capitalized in the General Fixed Assets Account Group are recorded at the time of purchase as expenditures in the funds from which the expenditures were made. Such assets are capitalized at cost, or estimated cost if historical records are not available. Donated fixed assets are capitalized at their estimated fair market value at the time received.

Depreciation on general fixed assets is not recorded, and interest incurred during construction is not capitalized. Also, public domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks, and drainage and lighting systems, are not capitalized.

Purchased fixed assets of the Internal Service Funds are capitalized in those funds at cost. Major outlays for assets or improvements to them are capitalized as projects are constructed. Interest incurred during the construction phase of the project is capitalized net of interest earned on the invested proceeds over the same period. Donated fixed assets are capitalized at their estimated fair market value at the time received. Depreciation of fixed assets in the Internal Service Funds is charged as an expense against operations. These assets are depreciated over their estimated useful lives using the straight-line method. There are currently no fixed assets in the Internal Service Funds.

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

**H. 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.

The liability for vested compensated absences of the Governmental Funds is recorded in the General Long-Term Debt Account Group since the amount expected to be paid from current financial resources is not significant. Vested compensated absences of the Internal Service Funds are recorded as expenses and liabilities of those funds as the benefits accrue to employees.

**I. Investment Income**

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

**J. Property Taxes**

Property taxes are recognized as revenues in the fiscal year they are levied and collected or if they are collected within 60 days subsequent to fiscal year-end. Property taxes not collected within 60 days subsequent to fiscal year-end or collected in advance of the fiscal year for which they are levied are reported as deferred revenues.

**K. Intergovernmental Grants and Aid**

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

**L. Total Columns on Combined Statements**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 2 - Stewardship, Compliance, and Accountability**

Four Special Revenue Funds, one Capital Projects Fund, and one Debt Service Fund had an excess of actual expenditures over appropriations as reported on the Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – All Governmental Fund Types. Generally, the excesses were the result of unexpected expenditures in those departments during the year. See Note 20 for a detailed listing of funds in excess of actual expenditures over appropriations by individual fund – budget and actual.

**Note 3 - Individual Fund Deficits**

The following individual funds, listed on the following page, had fund deficits as of June 30, 2002. 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 2002-03 or fiscal year 2003-2004.

Yuma County, Arizona  
Notes to Financial Statements  
June 30, 2002

**Note 3 - Individual Fund Deficits (Concluded)**

<u>Fund Type</u>	<u>Fund Description</u>	<u>Fund #</u>	<u>Deficit</u>	<u>Fund Description</u>	<u>Fund #</u>	<u>Deficit</u>
Special Revenue	Clerk of Superior Court:			Improvement Districts (Continued):		
	IV-D Case Processing	Y353	5,313	Hazelwood Estates	1952	315
	Judicial Collection Enhancement	Y355	82	Hettema Place Units I, II, & III	1833	910
	Development Services:			Hyder Valley	1808	730
	CDBG	Y310	2,212	International Plaza / Escondido Beach	1835	1,020
	Juvenile Court:			Kachina Estates	1836	569
	Juvenile Justice & Delinquency	Y236	306	La Jolla Del Valle Subdivision	1838	596
	Juvenile Safe School	Y244	1,527	Lightle Acres / Pecan Park	1860	732
	Improving AM Schools	Y257	7,102	Los Portales Del Alamo No. IV	1966	1,144
	Drug Court Education	Y262	1,395	Los Portales Del Alamo Subdivision	1845	1,903
	Sheriff - Administration:			M & B Improvement	1834	185
	Gang Resistant Educate & Train	Y304	13,161	Magnolia Village Unit I & II	1847	652
	Other Funds:			Meadowbrook Subdivision	1850	1,285
	Flood Control Zone 1	Y232	5,272	Old World Village	1853	1,055
	Flood Control Zone 2	Y233	12,036	Orange Grove Mobile Manor Unit V	1941	470
	Flood Control Zone 4	Y235	2,952	Orange Grove Mobile Manor Units I & II	1854	1,068
	Improvement Districts:			Padre Ranchitos	1855	653
	Amistad Estate (92-3)	1811	1,195	Parkway Subdivision	1857	242
	Amistad Estates Unit II (94-7)	1807	433	Pecan Grove Addition	1858	699
	Arcadia Meadows	1812	521	Pecan Grove Subdivision	1859	646
	Bardeaux Oakes	1946	608	Pfeiffer Estates	1861	1,162
	Buntin Estates	1813	1,104	Rancho Mesa Verde	1938	2,433
	Casa Del Sol Phase I (96-1)	1810	2,749	Rancho Sereno	1950	3,284
	Casa Manana Mobile Estates	1814	1,086	Rancho Viejo Unit II	1866	583
	Collins Country Manor	1817	2,564	Rancho Viejo Unit III	1867	491
	Country Meadows	1951	449	Siesta Acres	1873	209
	Country Meadows II	1953	461	Sun Valley Estates No. III	1899	1,628
	Crane Annex	1815	312	Sunburst Estates Unit II	1876	530
	Crane Subdivision	1816	338	Suncrest Estates No. I	1947	335
	Debra Jean Estates	1819	413	Sunglow Ranchettes	1877	6,975
	Del Oro Mobile Estates	1820	1,148	Tierra Mesa Estates No. V & VI	1955	2,699
	Donovan Estates	1823	1,079	Union Improvements	1881	564
	Donovan Estates Unit II	1824	842	Valley Citrus Estates Unit II	1883	986
	Edenwood West Subdivision	1825	891	Valley Citrus Estates Unit III	1884	1,013
	Eight Street West Units I & II	1826	291	Valley Park Homes	1885	149
	El Pueblcito Subdivision	1827	2,348	Verde Valley Acres	1886	1,157
	Fair Acres Subdivision	1828	444	Villa Cordova Subdivision	1887	1,596
	Foothills Mobile Estates No. XXI	1963	1,201	Villa Hermosa	1888	699
	Foothills Mobile Estates Unit XXVI	1967	18,521	Villa Hermosa Unit II	1889	907
	Foothills No. XXV	1965	46,852	Villa Hermosa Unit Iia & Iib	1890	888
	Galahad Manor of Camelot	1948	140	Wahlquist Subdivision	1908	1,278
	Green Acres Amended	1832	1,255	West Crane Unit II	1895	433
	Green Acres Units II & Other Lands	1912	1,251	Yuma Valley	1929	778
				Zocalo Gardens	1909	1,393
Debt Service	Sunglow Ranchettes	1541	4,721			
Capital Projects	El Prado Estates	1717	19,608			
	Gadsden	1719	208			
Internal Service	Health Self-Insurance	Y605	692,517			
	Revolving Fund	Y700	7,276			

**Note 4 - Deposits and Investments**

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

**County Treasurer's Investment Pool** – A.R.S. require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer (see Note 5). Those monies are pooled with County monies for investment purposes.

*Deposits*—At June 30, 2002, the investment pool had cash on hand of \$9,320. The carrying amount of the investment pool's total cash in bank was \$1,423,912, and the bank balance was \$1,430,839. Of the bank balance, \$100,000 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$1,330,839 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

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

The investment pool's investments at June 30, 2002, are categorized below to give an indication of the level of risk the County assumed at year-end.

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

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
U.S. government securities	\$10,075,340	\$	\$	\$10,075,340
Investments not subject to categorization:				
State Treasurer's investment pool				<u>96,411,244</u>
Total				<u>\$106,486,584</u>

**Other Deposits**—At June 30, 2002, the carrying amount of the County's total nonpooled cash on hand was \$268,218, the carrying amount of the total nonpooled cash in bank was \$21,407,437, and the bank balance was \$22,812,268. Of the bank balance, \$1,992,050 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$20,820,218 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

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

**Other Investments**—The State Board of Deposit provides oversight for the State Treasurer’s pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant’s position in the pool approximates the value of that participant’s pool shares. The County’s nonpooled investments at June 30, 2002, are categorized below to give an indication of the level of risk assumed by the County at year-end.

	<u>Category</u>			<u>Fair Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>	
Investments not subject to categorization: State Treasurer's investment pool				<u>\$2,429,919</u>
Total				<u>\$2,429,919</u>

A reconciliation of cash and investments to amounts shown on the combined balance sheet follows.

Cash and investments:

	<u>County Treasurer's Investment Pool</u>	<u>Other</u>	<u>Total</u>
Cash on hand	\$ 9,320	\$ 268,218	\$ 277,538
Carrying amount of deposits	1,423,912	21,407,437	22,831,349
Reported amount of investments	<u>106,486,584</u>	<u>2,429,919</u>	<u>108,916,503</u>
Total	<u>\$ 107,919,816</u>	<u>\$ 24,105,574</u>	<u>\$132,025,390</u>

Combined balance sheet:

Cash and cash equivalents	\$ 108,858,433
Cash and investments held by trustees	<u>23,166,957</u>
Total	<u>\$132,025,390</u>

**Note 5 - County Treasurer’s Investment Pool**

A.R.S. 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.

**Note 5 - County Treasurer's Investment Pool (Concluded)**

Details of each major investment classification follow.

<b>Investment Type</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Maturities</b>	<b>Fair Value</b>
U.S. government securities	\$10,000,000	4.00 – 5.75%	12/2001 – 05/2007	\$10,075,340
State Treasurer's investment pool	\$96,411,244	No stated interest rate	No stated maturity	\$96,411,244

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

**Statement of Net Assets**

Assets	\$104,979,909
Liabilities	<u>0</u>
Net assets	<u>\$104,979,909</u>

Net assets held in trust for:

Internal participants	61,452,556
External participants	<u>43,527,353</u>
Total net assets held in trust	<u>\$104,979,909</u>

**Statement of Changes in Net Assets**

Total additions	\$368,507,551
Total deductions	<u>351,635,202</u>
Net increase	16,872,349
Net assets held in trust:	
July 1, 2001	<u>88,107,560</u>
June 30, 2002	<u>\$104,979,909</u>

**Note 6 - Property Taxes Receivable**

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 of 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.

Pursuant to A.R.S., a lien assessed against real and personal property attaches on the first day of January preceding assessment and levy.

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, and at June 30, 2002, the uncollected property taxes and related allowances for uncollectibles were as follows:

<b>Fiscal Year</b>	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service</b>
2001-2002	\$526,106	\$192,149	\$ -
Prior Years	<u>161,484</u>	<u>73,569</u>	<u>3,669</u>
Total Receivable	687,590	265,718	3,669
Less allowances for uncollectibles	<u>(58,082)</u>	<u>(24,502)</u>	<u>(2,271)</u>
<b>Property Tax Receivable (Net Uncollectibles)</b>	<u><b>\$629,508</b></u>	<u><b>\$241,216</b></u>	<u><b>\$ 1,398</b></u>

The portion of property taxes receivable not collected within 60 days after June 30, 2002 has been deferred and, consequently, is not included in current-year revenues.

**Note 7 - Due from Other Governments**

Amounts due from other governments reported in the Governmental Fund Types totaling \$8,857,522 at June 30, 2002 include \$1,200,890 in County sales taxes; \$1,209,825 in County Jail District sales taxes; \$1,217,477 in state-shared revenue from state sales taxes; \$1,525,914 in state-shared revenue from highway user taxes; and \$1,198,059 in Capital Projects Sales Taxes. The remaining \$2,505,357 of the total receivables consists of grants and reimbursements from local, state, and federal governments. Amounts due from other governments in the discretely presented component unit at June 30, 2002 consists of grants and reimbursements from state and federal governments.

**Note 8 - Changes in General Fixed Assets**

Effective July 1, 2001, Yuma County changed the threshold for capitalization of fixed assets. Machinery and equipment changed from \$1,000 to \$5,000. Land, buildings, and improvements other than buildings changed from \$5,000 to \$10,000. A summary of the changes in general fixed assets for the General Fixed Assets Account Group and machinery and equipment for the Internal Service Funds and Component Unit follows:

**General Fixed Assets Account Group**

	Restated			Balance June 30, 2002
	Balance July 01, 2001	Additions	Deletions	
Land	\$ 4,791,877	\$ 113,834	\$ -	\$ 4,905,711
Buildings	56,856,364	910,349		57,766,713
Improvements other than buildings	7,010,453	34,943		7,045,396
Machinery and equipment	17,936,943	1,999,141	2,253,328	17,682,756
Construction in progress	1,590,438	12,382,904		13,973,342
<b>Total Fixed Assets</b>	<b>\$88,186,075</b>	<b>\$15,441,171</b>	<b>\$2,253,328</b>	<b>\$101,373,918</b>

**Discretely Presented Component Unit**

Machinery and Equipment	\$ 1,763,223	\$ 421,015	\$ 558,985	\$ 1,625,253
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**Note 9 - Bonds Payable**

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

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

Principal and interest requirements at June 30, 2002, were as follows:

Description	Interest Rates	Maturities	Outstanding Principal July 1, 2001	Retirements	Outstanding Principal June 30, 2002
Yuma County Jail District Pledged Revenue Obligations Series 1996	4.3-6.0%	7/01-7/2012	\$16,565,000	\$(1,030,000)	\$15,535,000
		Total	\$16,565,000	\$(1,030,000)	\$15,535,000

**Note 9 - Bonds Payable (Concluded)**

Revenue bond debt service requirements to maturity, including \$3,418,173 of interest, are as follows:

Year ending June 30,	
2003	\$1,893,705
2004	1,896,205
2005	1,894,505
2006	1,896,255
2007	1,894,755
Thereafter	<u>9,477,748</u>
Total	<u>\$18,953,173</u>

**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, 2002.

Description	Interest Rate	Maturities	Outstanding Principal July 1, 2001 (as restated)	Issued / (Retirements)	Outstanding Principal June 30, 2002
Del Sur Improvement District Pledged Special Assessment Obligations	4.750%	01/02-01/09	\$115,000	\$(14,000)	\$101,000
Donovan Estates Unit Two Improvement District Pledged Special Assessment Obligations	4.375%	01/02-01/24	516,300	(77,100)	439,200
El Prado Estates Improvement District USDA Bond	4.375%	01/03-01/22	<u>60,068</u>	<u>76,662</u>	<u>136,730</u>
		Total	<u>\$ 691,368</u>	<u>\$(14,438)</u>	<u>\$676,930</u>

Special assessment bond debt service requirements to maturity, including \$260,459 of interest, are as follows:

Year ending June 30,	
2003	\$ 67,857
2004	66,795
2005	65,898
2006	64,863
2007	64,867
Thereafter	<u>607,109</u>
Total	<u>\$ 937,389</u>

**Note 10 – Rural Development Loan**

In fiscal year ended June 30, 2001, the County entered into a loan agreement with the United States Department of Agriculture through its Water Infrastructure Financing Authority (WIFA) for water system improvements. The WIFA loan has a principal amount of \$261,555 and is drawn down as construction payments were made. At June 30, 2002, \$220,570 from the loan has been drawn down. The remaining \$40,985 is expected to be drawn down and used in fiscal year 2003. Interest payments are made semi-annually and principal payments will be made annually starting fiscal year 2003. The amortization schedule has the final payment on January 1, 2022.

**Note 10 – Rural Development Loan (Concluded)**

Rural Development Loan debt service requirements to maturity, including \$85,758 of interest, are as follows:

Year ending June 30,	
2003	\$ 17,355
2004	17,348
2005	17,341
2006	17,333
2007	17,326
Thereafter	<u>219,625</u>
Total	<u>\$ 306,328</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 bond reserve fund in the amount of \$1,664,000 for the Series 2001A issuance and \$242,000 for the Series 2001B issuance. Certificates are not callable on these issues.

Principal and interest requirements at June 30, 2002, were as follows:

Description	Interest Rates	Maturities	Outstanding Principal July 1, 2001	Issues/ (Retirements)	Outstanding Principal June 30, 2002
Certificates of Participation Series 1998	3.75-5.0%	7/01-7/2012	\$4,290,000	\$ (350,000)	\$3,940,000
Certificates of Participation Series 1999	4.0-5.4%	7/01-7/2012	4,065,000	(340,000)	3,725,000
Certificates Of Participation Series 2001A	4.0-4.5%	7/02-07/08	16,640,000	-	16,640,000
Series 2001B	3.5-4.3%	7/01-07/08	<u>2,420,000</u>	-	<u>2,420,000</u>
		Total	<u>\$27,415,000</u>	<u>\$(690,000)</u>	<u>\$26,725,000</u>

**Note 11 - Certificates of Participation Payable (Concluded)**

Certificates of participation debt service requirements to maturity, including \$5,026,614 of interest, are as follows:

Year ending June 30,	
2003	\$ 1,816,092
2004	2,196,092
2005	4,147,548
2006	1,619,918
2007	9,217,502
Thereafter	12,754,462
Total	<u>\$31,751,614</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. Accordingly, such assets totaling \$941,870 at June 30, 2002, are capitalized in the General Fixed Assets Account Group.

The future minimum lease payments under the capital leases, together with the present value of the net minimum lease payments at June 30, 2002, were as follows:

Year ending June 30,	<u>General Long-Term Debt Account Group</u>
2003	\$179,840
2004	113,360
Total minimum lease payments	<u>293,200</u>
Less amount representing interest	<u>14,993</u>
Present value of net minimum lease payments	<u>\$278,207</u>

**Operating Leases**—The County leases office space and office equipment under the provisions of various long-term lease agreements classified as operating leases for accounting purposes. Rental expenditures under the terms of the operating leases were \$297,851 for the year ended June 30, 2002. The operating leases have remaining noncancelable lease terms of 1-3 years and provide renewal options.

The future minimum rental payments required under the operating leases at June 30, 2002, were as follows:

Year ending June 30,	<u>Special Revenue Funds</u>
2003	\$ 88,341
2004	<u>18,378</u>
Total minimum payments required	<u>\$ 106,719</u>

**Note 13 - Claims and Judgments Payable**

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 \$783,888, which have been accrued as a liability in the General Long-Term Debt Account Group.

**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.

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

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

The County maintains a limited risk management program for general liability and property damage to finance uninsured risks of loss up to \$250,000 for each occurrence. The County purchases commercial insurance to cover claims in excess of this amount up to \$15,000,000 for each occurrence and \$15,000,000 in aggregate for each year.

The County retains liability for covered losses that exceed these limits. Settled claims resulting from these risks have not exceeded insurance coverage in the past three fiscal years.

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

The insurance claims payable liability of the Trust totaling \$513,600 at June 30, 2002, 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, 2001 and 2002, were as follows:

	<u>2002</u>	<u>2001</u>
Claims payable, beginning of year	\$ 850,000	\$ 57,295
Current-year claims and changes in estimates	3,381,140	4,864,026
Claim payments	<u>(3,717,540)</u>	<u>(4,071,321)</u>
Claims payable, end of year	<u>\$ 513,600</u>	<u>\$ 850,000</u>

**Note 15 - Changes in Long-Term Liabilities**

A summary of changes in the liabilities reported in the General Long-Term Debt Account Group follows.

	<b>Balance</b>			<b>Balance</b>
	<b>July 1, 2001</b>	<b>Additions</b>	<b>Reductions</b>	<b>June 30, 2002</b>
	<b>(as restated)</b>			
Accrued payroll and employee benefits	\$ 2,820,341	\$ 393,480	-	\$ 3,213,821
Claims and judgments payable	911,535	-	127,647	783,888
Obligations under capital leases	223,114	312,842	257,749	278,207
Revenue bonds payable	15,535,000	-	1,075,000	14,460,000
Certificates of participation payable	26,725,000	-	920,000	25,805,000
Special assessment bonds payable	631,368	76,662	91,100	616,930
Rural Development Loan	220,570	-	-	220,570
<b>Total Long-Term Liabilities</b>	<u>\$47,066,928</u>	<u>\$ 782,984</u>	<u>\$2,471,496</u>	<u>\$ 45,378,416</u>

## Note 16 - Retirement Plans

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

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

The *Public Safety Personnel Retirement System (PSPRS)* is an agent multiple-employer defined benefit pension plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or one of its political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a five-member board, known as The Fund Manager, and 189 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 12 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**

1020 E. Missouri Ave.  
Phoenix, AZ 85014

(602) 255-5575

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

*Cost-sharing plans*—For the year ended June 30, 2002, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 2.49 percent (2.00 percent retirement and 0.49 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2002, 2001, and 2000 were \$700,704, \$687,150, and \$624,374, respectively, which were equal to the required contributions for the year.

In addition, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees but was not required to contribute additional contributions of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2002, 2001, and 2000 were \$0, \$72,177, and \$56,215, respectively, which were equal to the required contributions for the year.

*Agent plans*—For the year ended June 30, 2002, active PSPRS members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 5.15 percent. Active CORP members were required by statute to contribute 8.5 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 2.00 percent.

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

**Annual Pension Cost**—The County's pension cost for the two agent plans for the year ended June 30, 2002, and related information follows.

	<u>PSPRS</u>	<u>CORP</u>
Contribution rates:		
County	5.15%	2.00%
Plan members	7.65%	8.5%
Annual pension cost	\$ 136,208	\$ 89,326
Contributions made	\$ 136,208	\$ 89,326

The current-year annual required contributions for both the PSPRS and CORP were determined as part of their June 30, 2000, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2000 was 20 years.

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

<u>Plan</u>	<u>Year Ended June 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PSPRS	2001	\$ 158,123	100.00 %	\$0
	2000	169,754	100.00	\$0
	1999	158,654	100.00	\$0
CORP	2001	54,944	100.00	\$0
	2000	174,631	100.00	\$0
	1999	217,018	100.00	\$0

**Analysis of Funding Progress**—The following information was obtained from the three most recent actuarial valuations of the agent plans.

**PSPRS**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Plan Assets (a)</u>	<u>Actuarial Accrued Liability (b)</u>	<u>Funding (Liability) Excess (a-b)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>Unfunded Liability as Percentage of Covered Payroll ((a-b)/c)</u>
6/30/01	\$12,991,907	\$10,503,788	\$2,488,119	123.7%	\$2,477,485	0%
6/30/00	12,220,942	10,086,539	2,134,403	121.2	2,257,733	0%
6/30/99	10,948,040	9,389,699	1,558,341	116.6	2,174,381	0%

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

**CORP**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Plan Assets (a)</u>	<u>Actuarial Accrued Liability (b)</u>	<u>Funding (Liability) Excess (a-b)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>Unfunded Liability as Percentage of Covered Payroll [(a-b)/c]</u>
6/30/01	\$8,093,313	\$4,561,721	\$3,531,592	177.4%	\$4,353,619	0%
6/30/00	7,443,365	3,972,659	3,470,706	187.4	4,338,070	0%
6/30/99	6,459,215	3,878,997	2,580,218	166.5	4,806,757	0%

**Note 17- Interfund Receivables and Payables**

The composition of interfund balances as of June 30, 2002, is as follows:

	<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
<b>General Fund</b>	\$ 187,457	\$ 1,994,894
<b>Special Revenue Funds</b>		
Probation Subsidy Y210	704	50,242
State Aid Enhancement Y220	11,500	651
Adult Probation Drug Grant Y228	111	-
Community Punishment Y229	3,461	-
Intensive Probation Y230	7,935	20
Drug Treatment & Education Y238	27,403	-
Drug Court Evaluation Y283	2	-
Property Information Y151	6,563	-
Witness Program Y211	-	12
Attorney Drug Enforcement Y218	33,953	130
Crime Victim Compensation Grant Y221	536	-
HIDTA Grant Y227	5,155	58
Anti-Gang Enforcement Y273	2,702	-
Federal Justice Asset Sharing Y274	2,124	-
Anti-Racketeering Y275	-	4,209
Governor's Action Y281	1,488	-
Community Prosecution Y282	18,926	-
ACJC Domestic Violence Y284	2,554	-
IV-D Case Processing Y353	11,042	6,803
Judicial Collection Enhancement Y355	82	-
Home Investment Y272	46	-
Flood Control District Y295	6	-
Community Development Block Grant Y310	197,731	89
Community Development Block Grant Y410	1,071	-
Highway User Revenue Fund Y213	438,553	51
Public Housing Y620	10,003	-
Conventional 13-6-PHA Y632	-	32,427
Section 8 Voucher Program Y635	27,892	-
Water Co. 13-6 Y640	4,535	-
Health Insurance Stabilization Y604	-	183,918
Justice Court Enhancement Y352	1,000	-
State Aid Enhancement Y215	431	7,224

Yuma County, Arizona  
Notes to Financial Statements  
June 30, 2002

		<u>Due to Other Funds</u>	<u>Due from Other Funds</u>
Juvenile Justice & Delinquency	Y236	306	-
Juvenile Charter School	Y241	19,618	2,450
Juvenile Detention Education	Y242	2,000	2,000
Juvenile Safe School	Y244	19,937	-
Juvenile Probation Fees	Y245	2,889	26,618
Juvenile Victim Rights	Y246	-	2
Juvenile Restitution	Y247	-	130
Juvenile Diversion Intake	Y251	190	4,413
Juvenile Diversion Program	Y252	106	31
Juvenile Treatment	Y253	29,583	831
Improving a.m. Schools	Y257	21,282	52
Drug Court Planning	Y261	59,340	-
Drug Court Education	Y262	12,869	-
Juvenile Probation	Y264	-	1
Intensive Probation	Y265	12,723	10,273
Account Incentive	Y392	37,875	255
Library District	Y204	114,521	-
Library District Other Grants	Y317	-	600
Public Health Services	Y212	1,422	175
Waste Tire	Y271	5,368	108,645
Narcotic Enforcement	Y214	10,906	2,435
Drug Task Force	Y302	74,185	7,088
Local Law Enforcement	Y303	119	-
Gang Resistant Education & Training	Y304	13,161	-
Sheriff's Other Grants	Y306	50	3,150
Jail Enhancement	Y290	8,070	-
Yuma County Jail District	Y300	574,380	717,831
Law Library	Y203	53	85
JCEF Time Payment	Y223	3,064	12,253
Aztec Field Training	Y231	-	75
Local Court Assistance	Y356	75	-
Supreme Court Enhancement	Y379	11,442	-
Child Support Enforcement	Y351	24,190	3,640
Fill the Gap	Y354	3	-
Office of Justice Assistance	Y307	113,140	-
Capital Projects Sales Tax	Y330	595,628	-
Improvement Districts	N/A	-	-
All Other Funds	N/A	-	2,124
<b>Total Special Revenue Funds</b>		<u>2,586,004</u>	<u>1,190,991</u>
<b>Capital Project Funds</b>			
El Prado Estates	1717	20,480	-
Gadsden	1719	208	-
Jail District	Y401	695,122	3
Capital Improvement	Y450	<u>7,889</u>	<u>604,233</u>
<b>Total Capital Project Funds</b>		<u>723,699</u>	<u>604,236</u>
<b>Internal Service Funds</b>			
Health Self-Insurance	Y605	184,316	-
Revolving Fund	Y700	<u>108,645</u>	<u>-</u>
<b>Total Internal Service Funds</b>		<u>292,961</u>	<u>-</u>
<b>Total All Primary Government Funds</b>		<u>\$ 3,790,121</u>	<u>\$ 3,790,121</u>

**Note 18 - Construction Commitments**

As of June 30, 2002, the County is involved in various construction projects. The estimated cost to complete these construction projects is \$3,601,104.

**Note 19 - Reporting Changes**

Fund Balances: The July 1, 2001, fund balances of the General, Special Revenue, Capital Projects, and Internal Service Funds do not agree to the prior year financial statements due to corrections of errors in posting.

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Internal Service Funds</u>
<b>Fund balance, June 30, 2001, as previously reported</b>	\$12,566,428	\$34,389,424	\$31,251,455	(\$865,894)
General Fund Y100	(123,287)			
Liability Self-Insurance Y606	(652)			
Recorder's Fund Y202		(580)		
Library District Y204		51,715		
Clerk's Fund Y209		(435)		
Probation Fund Y210		(2,339)		
Health Services Y212		(19,062)		
HURF Y213		(27,357)		
Bad Check Fund Y219		(72)		
Crime Prosecution Enhancement Y225		(580)		
Juvenile Safe Schools Y244		(1,450)		
Juvenile Probation Y264		(242)		
Waste Tire Y271		(560)		
Anti-Racketeering Y275		(604)		
ACJC Domestic Y284		(24)		
Detention Facility Commission Y286		(773)		
Jail Enhancement Y290		(387)		
County Flood Control District Y295		(673)		
Yuma County Jail District Y300		(49,337)		
Library District Other Grants Y317		1		
Justice Court Enhancement Fees Y352		(307)		
Fill the Gap Y354		(546)		
Expedited Child Support Y376		(145)		
Conciliation Court Y377		(84)		
Section 8 PHA Y630		(6,025)		
Section 8 Voucher Program Y635		(4,820)		
Other Funds N/A		6		
Capital Projects Y450			(618,699)	
Health Self-Insurance Y605				248,095
Revolving Fund Y700				(217)
<b>Fund balance, July 01, 2001, as restated</b>	<u>\$12,442,489</u>	<u>\$34,324,744</u>	<u>\$30,632,756</u>	<u>(\$618,016)</u>

Cash Balances: The July 1, 2001, cash and cash equivalent balances of the Proprietary Funds do not agree to the prior year financial statements due to corrections of errors in posting. The Health Self-Insurance Fund (Y605) increased by \$248,095 and the Revolving Fund (Y700) decreased by \$217.

**Note 19 - Reporting Changes (Continued)**

**Fixed Assets:** Effective July 1, 2001, Yuma County changed the threshold for Capitalization of Fixed Assets. Machinery and equipment changed from \$1,000 to \$5,000. Land, Buildings, and Improvements other than buildings changed from \$5,000 to \$10,000.

Yuma County maintains a perpetual Fixed Asset system. Physical inventory of the Fixed Assets is on a three year cycle. Fiscal Year 2002 was a physical inventory year; adjustments were made to the opening balance for items that were discovered to had been either omitted or not removed from prior years ending balances.

<u>General Fixed Asset</u>	<u>Balance June 30, 2001</u>	<u>Adjustments for:</u>		<u>Restated Balance July 1, 2001</u>
		<u>Physical Inventory</u>	<u>Change in Threshold</u>	
Land	\$ 5,015,782	\$ (211)	\$ (223,694)	\$ 4,791,877
Buildings	58,051,284	(837,036)	(357,884)	56,856,364
Improvements other than buildings	6,830,393	223,005	(42,945)	7,010,453
Machinery and equipment	23,315,733	(199,202)	(5,179,588)	17,936,943
Construction in Progress	818,068	772,370		1,590,438
Total General Fixed Assets	<u>\$ 94,031,260</u>	<u>\$ (41,074)</u>	<u>\$ (5,804,111)</u>	<u>\$ 88,186,075</u>
General Fund	\$ 20,085,274	\$ (704,772)	\$ (2,661,086)	\$ 16,719,416
Special Revenue Funds	58,592,048	353,182	(2,979,125)	55,966,105
Capital Project Funds	15,353,938	310,516	(163,900)	15,500,554
Total Investment in General Fixed Assets	<u>\$ 94,031,260</u>	<u>\$ (41,074)</u>	<u>\$ (5,804,111)</u>	<u>\$ 88,186,075</u>

**Inventories:** The departments of Yuma County that keep inventory records are the Sheriff and Public Works Departments. Both have physically counted their inventories annually, but implemented a perpetual inventory system beginning fiscal year 2003. In prior years, the Sheriff Department has counted all items on their premises: warehouse, break rooms, storage cabinets, desk areas, and general workstations. Beginning fiscal year 2002, the Sheriff Department only counts, for inventory valuation purposes, those items that are kept in the warehouse. The Sheriff Department has also implemented their ordering of inventory items with a JIT (Just-in-Time) method.

The total inventory for fiscal year 2001 was \$35,660 or 0.24% of total assets for the General Fund and was \$198,655 or 3.36% of total assets of the Jail District Fund (0.51% of total assets of the Combined Special Revenue Funds). Under the new classification of what constitutes an inventory countable item, the warehouse storage inventory for fiscal year 2002 was \$12,950 or 0.08% of total assets for the General Fund and was \$99,709 or 1.17% of total assets for the Jail District Fund (0.19% of total assets of the Combined Special Revenue Funds).

These amounts have been determined as insignificant, as defined under NCGA-1, therefore have not been included in the General Fund or Jail District Fund as an Asset with an offsetting reservation of Fund Balance. The balance at year ended June 30, 2001 have been recorded as an operating expenditure for the fiscal year ended June 30, 2002.

**Long-Term Liabilities:** Balances at July 1, 2001 do not equal prior years as El Prado was reclassified from a Rural Development Loan to a Special Assessment Bond. All series of each debt type are shown for total purposes.

<u>Long-Term Liability</u>	<u>Balance</u>	<u>Adjustment</u>	<u>Balance</u>
	<u>June 30, 2001</u>		<u>July 1, 2001</u>
Accrued payroll and employee benefits	\$ 2,820,341	\$ -	\$ 2,820,341
Claims and judgments payable	911,535	-	911,535
Obligations under capital leases	223,114	-	223,114
Revenue bonds payable	15,535,000	-	15,535,000
Certificates of participation payable	26,725,000	-	26,725,000
Special assessment bonds payable	631,300	68	631,368
Rural development loan payable	280,638	(60,068)	220,570
Total Long-Term Liabilities	<u>\$ 47,126,928</u>	<u>\$ (60,000)</u>	<u>\$ 47,066,928</u>

**Note 19 - Reporting Changes (Concluded)**

Bonds, Certificates of Participation, and Loans Payable: Balances at July 1, 2001 do not equal prior years as El Prado was reclassified from a Rural Development Loan to a Special Assessment Bond. All series of each debt type are shown for total purposes.

<u>Debt Payable Type</u>	<u>Series or ID</u>	<u>Balance</u>	<u>Adjustment</u>	<u>Balance</u>
		<u>June 30, 2001</u>		<u>July 1, 2001</u>
Revenue Bonds	Jail District 1996	\$ 16,565,000	-	\$ 16,565,000
Total Revenue Bonds		\$ 16,565,000	-	\$ 16,565,000
Special Assessments	Del Sur	\$ 115,000	-	\$ 115,000
Special Assessments	Donovan Estates	516,300	-	516,300
Special Assessments	El Prado	-	\$ 60,068	60,068
Total Special Assessment Bonds		\$ 631,300	\$ 60,068	\$ 691,368
Certificate of Participation	1998	\$ 4,290,000	-	\$ 4,290,000
Certificate of Participation	1999	4,065,000	-	4,065,000
Certificate of Participation	2001A	16,640,000	-	16,640,000
Certificate of Participation	2001B	2,420,000	-	2,420,000
Total Certificate of Participation		\$ 27,415,000	-	\$ 27,415,000
Rural Development Loan	El Prado	\$ 280,638	\$ (60,068)	\$ 220,570
Total Rural Development Loan		\$ 280,638	\$ (60,068)	\$ 220,570

**Note 20 – Budgetary Compliance**

For fiscal year 2002, the following Governmental Funds and Agencies exceeded their Expenditure adopted budget, as modified:

<u>Fund</u>	<u>Agency</u>	<u>#</u>	<u>Adopted</u>	<u>Total</u>	<u>Amount</u>
			<u>Budget</u>		<u>Over</u>
<u>Description</u>			<u>as Modified</u>	<u>Expenditures</u>	<u>Budget</u>
Community Prosecution	Attorney	Y282	\$ 65,497	\$ 66,351	\$854
Community Development Block Grant	Development Services	Y310	440,774	512,217	71,443
Public Housing	Housing	Y620	-	398	398
Juvenile Crime Reduction	Juvenile Court	Y250	5,005	5,078	73
El Prado Estates - Debt Service	Improvement District	1545	9,045	14,957	5,912
Capital Improvements	Capital Project Sales Tax	Y450	14,606,920	14,683,566	76,646

None of these fund's current operations, including exceeding the adopted budget as modified, resulted in a fund deficit for fiscal year ending June 30, 2002. All funds had offsetting current year revenues that were over the adopted revenue budget equal to or greater than the expenditure overage, except for the Capital Improvement Fund, which had adequate fund balance from prior years due to a \$19,060,000 Certificate of Participation bond issuance.

**Note 21— Implementation of GASB Statement No. 34**

Beginning with fiscal year 2003, the County will prepare its external financial reports following the requirements of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments. Implementing this standard will significantly change the accounting principles and reporting format used by the County in future financial reports.

COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP  
FINANCIAL STATEMENTS AND SCHEDULES

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# THE GENERAL FUND

The General fund is used to account for all governmental activities, including revenues and expenditures, which are not required to be accounted for in other funds by either rule of statute or Generally Accepted Accounting Principles (GAAP).

This fund inherits more diverse sources of revenue than any other fund. These sources include, but are not limited to: Property and other taxes, Intergovernmental allocations, License & permits, Fines & fees, Investment interest, and Inter-fund transfers with other County funds.

The fund's resources are utilized to finance a wide range of functions including, but not limited to, current operations of: General government, Public safety, Sanitation, Health, Culture and Recreation, and Education.

The Self-Insurance account is utilized to accumulate all costs associated with defending lawsuits claimed against the County and to make payments for any judgments. This account is reimbursed by any Agency that is related to the judgments paid.

The following is included in this section:

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YUMA COUNTY  
**Balance Sheet - General Fund**  
June 30, 2002

**Exhibit B-1**

Assets	General Y100	Self - Insurance Y606	Total General Fund
Cash and cash equivalents	\$12,080,840	\$396,393	\$12,477,233
Receivables (net of allowances for uncollectibles):			
Property taxes	629,508	-	629,508
Accounts	83,360	1,320	84,680
Accrued interest	25,408	855	26,263
Other	2,019	-	2,019
Due from:			
Other funds	1,614,199	380,695	1,994,894
Other governments	2,481,645	-	2,481,645
Prepaid items	24,365	-	24,365
<b>Total Assets</b>	<b>\$16,941,344</b>	<b>\$779,263</b>	<b>\$17,720,607</b>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$804,130	\$12,306	\$816,436
Accrued payroll and employee benefits	524,316	2,392	526,708
Due to:			
Other funds	187,457	-	187,457
Deposits held for others	3,845	-	3,845
Deferred revenues	2,224,290	-	2,224,290
<b>Total Liabilities</b>	<b>3,744,038</b>	<b>14,698</b>	<b>3,758,736</b>
Fund equity:			
Fund balances:			
Reserved for prepaid items	24,365	-	24,365
Unreserved	13,172,941	764,565	13,937,506
<b>Total fund equity</b>	<b>13,197,306</b>	<b>764,565</b>	<b>13,961,871</b>
<b>Total liabilities and fund equity</b>	<b>\$16,941,344</b>	<b>\$779,263</b>	<b>\$17,720,607</b>

YUMA COUNTY  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**General Fund**  
Year Ended June 30, 2002

**Exhibit B-2**

	General Y100	Self - Insurance Y606	Total General Fund
<b>Revenues:</b>			
Taxes	\$24,071,290	-	\$24,071,290
Licenses and permits	1,074,262	-	1,074,262
Intergovernmental	15,152,975	\$359,597	15,512,572
Charges for services	2,083,365	-	2,083,365
Fines and forfeits	1,244,622	-	1,244,622
Investment income	332,217	16,657	348,874
Rents	14,999	-	14,999
Miscellaneous	217,736	1,447	219,183
<b>Total Revenues</b>	<b>44,191,466</b>	<b>377,701</b>	<b>44,569,167</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	19,462,034	358,441	19,820,475
Public safety	5,521,875	-	5,521,875
Sanitation	432,529	-	432,529
Health	7,142,699	-	7,142,699
Culture and recreation	16,778	-	16,778
Education	223,378	-	223,378
Capital outlay	701,112	-	701,112
<b>Total Expenditures</b>	<b>33,500,405</b>	<b>358,441</b>	<b>33,858,846</b>
<b>Excess of revenues over expenditures</b>	<b>10,691,061</b>	<b>19,260</b>	<b>10,710,321</b>
<b>Other financing sources (uses):</b>			
Operating transfers in	225,838	-	225,838
Operating transfers out	(9,416,777)	-	(9,416,777)
<b>Total other financing sources (uses)</b>	<b>(9,190,939)</b>	<b>-</b>	<b>(9,190,939)</b>
Excess of revenues and other sources over expenditures and other uses	1,500,122	19,260	1,519,382
Fund balances, July 1, 2001, as restated	11,697,184	745,305	12,442,489
<b>Fund balances, June 30, 2002</b>	<b>\$13,197,306</b>	<b>\$764,565</b>	<b>\$13,961,871</b>

Statement of Revenues, Expenditures, and Changes in Fund Balances

General Fund - Budget and Actual

June 30, 2002

	Total General Fund					
	General (Y100)			Self-Insurance Fund (Y606)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	\$23,601,610	\$24,071,290	\$469,680	-	-	-
Licenses and permits	724,080	1,074,262	350,182	-	-	-
Intergovernmental	14,398,693	15,152,975	754,282	\$300,000	\$359,597	\$59,597
Charges for services	1,874,178	2,083,365	209,187	-	-	-
Fines and forfeits	1,391,616	1,244,622	(146,994)	-	-	-
Investment income	452,678	332,217	(120,461)	-	16,657	16,657
Rents	14,998	14,999	1	-	-	-
Miscellaneous	265,367	217,736	(47,631)	-	1,447	1,447
<b>Total Revenues</b>	<b>42,723,220</b>	<b>44,191,466</b>	<b>1,468,246</b>	<b>300,000</b>	<b>377,701</b>	<b>77,701</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	27,115,457	19,462,034	7,653,423	958,435	358,441	599,994
Public safety	5,727,724	5,521,875	205,849	-	-	-
Sanitation	499,654	432,529	67,125	-	-	-
Health	8,195,476	7,142,699	1,052,777	-	-	-
Culture and recreation	20,961	16,778	4,183	-	-	-
Education	249,818	223,378	26,440	-	-	-
Capital outlay	316,673	701,112	(384,439)	-	-	-
<b>Total Expenditures</b>	<b>42,125,763</b>	<b>33,500,405</b>	<b>8,625,358</b>	<b>958,435</b>	<b>358,441</b>	<b>599,994</b>
<b>Excess of revenues over (under) expenditures</b>	<b>597,457</b>	<b>10,691,061</b>	<b>10,093,604</b>	<b>(658,435)</b>	<b>19,260</b>	<b>677,695</b>
<b>Other financing sources (uses):</b>						
Operating transfer in	50,000	225,838	175,838	-	-	-
Operating transfer out	(9,532,792)	(9,416,777)	116,015	-	-	-
<b>Total other financing sources (uses)</b>	<b>(9,482,792)</b>	<b>(9,190,939)</b>	<b>291,853</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(8,885,335)	1,500,122	10,385,457	(658,435)	19,260	677,695
Fund balances, July 1, 2001, as restated	8,885,335	11,697,184	2,811,849	658,435	745,305	86,870
<b>Fund balances, June 30, 2002</b>	<b>-</b>	<b>\$13,197,306</b>	<b>\$13,197,306</b>	<b>-</b>	<b>\$764,565</b>	<b>\$764,565</b>

\* Variance = Favorable / (Unfavorable)

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YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2002

**Exhibit B-4**  
(Continued)

<b>Description by Category</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance *</b>
Property Taxes	\$12,402,060	\$12,531,082	\$129,022
Interest On Delinquent Taxes	689,700	530,639	(159,061)
Penalty On Delinquent Taxes	-	100,579	100,579
Auto In Lieu Tax	2,819,568	3,084,160	264,592
County Sales Tax	7,600,682	7,712,672	111,990
Franchise Tax	89,600	112,158	22,558
<b>Total Taxes</b>	<b>23,601,610</b>	<b>24,071,290</b>	<b>469,680</b>
Business Licenses	1,000	816	(184)
Bingo Licenses	10	-	(10)
Building Permits	310,000	595,952	285,952
Plumbing Permits	82,000	82,259	259
Electrical Permits	72,000	118,161	46,161
Mechanical Permits	21,000	38,938	17,938
Mobile Home Permits	41,000	59,193	18,193
Variance Permits	12,650	2,370	(10,280)
Special Use Permits	25,920	10,560	(15,360)
Sign Permits	1,500	1,265	(235)
Health Department Permits	-	3,550	3,550
Sewage System Permits	157,000	161,198	4,198
<b>Total Licenses and permits</b>	<b>724,080</b>	<b>1,074,262</b>	<b>350,182</b>
Federal Grant Proceeds	72,633	56,316	(16,317)
Federal PILT	1,070,000	1,510,193	440,193
Federal Wildlife Refuge	-	233	233
Federal - Sobra Reimbursement	21,250	52,676	31,426
State BLESF Boat Patrol	133,540	108,447	(25,093)
State Jp Reimb Grant	89,808	88,326	(1,482)
State Grant Proceeds	6,275	6,354	79
State Sales Tax	12,331,894	12,649,882	317,988
State Liquor License	26,735	35,095	8,360
State Lottery Revenue	550,035	550,035	-
State Payments In Lieu Of Tax	-	634	634
Pmnts Frm Local Unts Lieu	-	11,347	11,347
Agency Reimbursements	96,523	83,437	(13,086)
<b>Total Intergovernmental</b>	<b>14,398,693</b>	<b>15,152,975</b>	<b>754,282</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2002

**Exhibit B-4**  
(Continued)

<b>Description by Category</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance *</b>
Rezoning Application Fee	98,990	35,542	(63,448)
Plan Check Fees	150,000	303,650	153,650
Rv & Mobile Home Pk Fees	11,200	-	(11,200)
Subdivision Fees	41,500	30,384	(11,116)
Modifications (P&Z)	2,100	4,416	2,316
Plat Time Extension	60	-	(60)
Reinspection Fee	8,000	14,623	6,623
Temporary Use Permit	1,800	1,560	(240)
Planning & Zoning Books	3,500	461	(3,039)
Recorder Fees	320,000	334,668	14,668
Payroll Garnishment Fees	3,000	3,044	44
General Fund Attorney Fee	224,890	232,267	7,377
Special District Charges	165,475	161,592	(3,883)
Indirect Cost Revenue	733,387	833,520	100,133
Treasurer's Office Fees	7,000	11,341	4,341
Sheriff Fees	26,000	28,845	2,845
Sheriff Fingerprint/Copy	4,500	5,864	1,364
Boarding Juvenile Prisoner	45,776	44,662	(1,114)
Public Fiduciary Fee	20,000	32,492	12,492
Assessor's Office Fees	7,000	4,434	(2,566)
<b>Total Charges for services</b>	<b>1,874,178</b>	<b>2,083,365</b>	<b>209,187</b>
Superior Court Fees	222,238	205,248	(16,990)
Constable Fees #1	20,000	24,339	4,339
Constable Fees #3	-	72	72
Jp #1 Fines & Fees	641,721	583,908	(57,813)
Jp #2 Fines & Fees	138,743	123,085	(15,658)
Jp #3 Fines & Fees	214,993	190,694	(24,299)
House Arrest Fees	82,636	55,600	(27,036)
Juvenile Court Fines & Fees	60,285	51,783	(8,502)
Zoning Violation Fines	-	350	350
Fines & Forfeits	11,000	9,543	(1,457)
<b>Total Fines and fees</b>	<b>1,391,616</b>	<b>1,244,622</b>	<b>(146,994)</b>
Interest Earned	452,678	332,217	(120,461)
<b>Total Investment income</b>	<b>452,678</b>	<b>332,217</b>	<b>(120,461)</b>
Rent General	6,000	6,001	1
Rents, Housing Property	8,998	8,998	-
<b>Total Rents</b>	<b>14,998</b>	<b>14,999</b>	<b>1</b>

YUMA COUNTY  
**Schedule of Revenues by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2002

**Exhibit B-4**  
(Continued)

Description by Category	Budget	Actual	Variance *
Bad Check Fees	3,219	3,572	353
Maps & Books	-	1,266	1,266
Subdivision Fees	-	38	38
Contributions & Donations	-	20,700	20,700
Miscellaneous Revenues	149,426	52,510	(96,916)
Vending Machine Proceeds	2,900	2,015	(885)
Void/Staledated Revenue	4,000	804	(3,196)
Restitution & Other Payment	4,822	8,467	3,645
Sale of County Property	45,000	6,784	(38,216)
Telephone Revenue	-	1,635	1,635
Elections Deposits	56,000	119,945	63,945
<b>Total Miscellaneous</b>	<b>265,367</b>	<b>217,736</b>	<b>(47,631)</b>
<b>Total General Revenues (Y100)</b>	<b>\$42,723,220</b>	<b>\$44,191,466</b>	<b>\$1,468,246</b>

\* Variance = Favorable / (Unfavorable)

YUMA COUNTY  
**Schedule of Revenues by Category**  
**Self-Insurance (Y606) - Budget and Actual**  
June 30, 2002

**Exhibit B-4**  
(Concluded)

Description by Category	Budget	Actual	Variance *
Agency Reimbursement	300,000	359,597	59,597
<b>Total Intergovernmental</b>	<b>300,000</b>	<b>359,597</b>	<b>59,597</b>
Interest Earned	-	16,657	16,657
<b>Total Investment Income</b>	<b>-</b>	<b>16,657</b>	<b>16,657</b>
Miscellaneous Revenue	-	1,447	1,447
<b>Total Miscellaneous</b>	<b>0</b>	<b>1,447</b>	<b>1,447</b>
<b>Total Self-Insurance Revenues (Y606)</b>	<b>\$300,000</b>	<b>\$377,701</b>	<b>\$77,701</b>

\* Variance = Favorable / (Unfavorable)

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2002

**Exhibit B-5**  
(Continued)

Department / Agency	Total Agency Budget	Department / Agency Actual by Category				Total Agency Expenditures	Variance *
		Personnel Services	+ Operating Expenses	= Total Current	+ Capital Outlay		
General government							
Adult Probation - Pre Trial Services	\$232,324	\$214,099	\$17,415	\$231,514	-	\$231,514	\$810
Assessor	1,165,142	930,959	230,364	1,161,323	\$3,559	1,164,882	260
Attorney							
Attorney - Civil	624,057	563,985	47,138	611,123	-	611,123	12,934
Attorney - Criminal	1,369,211	1,129,075	187,744	1,316,819	37,120	1,353,939	15,272
Attorney - Victim Services	192,191	100,763	71,950	172,713	4,513	177,226	14,965
Attorney - Lawsuits & Judgements	200,000	-	37,000	37,000	-	37,000	163,000
Board of Supervisors	906,184	776,183	93,170	869,353	20,157	889,510	16,674
Clerk of Superior Court	986,879	822,109	122,698	944,807	28,150	972,957	13,922
Constables							
Constable #1	134,785	89,751	18,711	108,462	21,870	130,332	4,453
Constable #2	1,014	-	643	643	-	643	371
Constable #3	385	-	370	370	-	370	15
Development Services	2,376,208	1,775,793	312,791	2,088,584	61,093	2,149,677	226,531
Elections	319,647	127,910	150,679	278,589	13,568	292,157	27,490
Emergency Services	20,292	-	20,292	20,292	-	20,292	-
Facilities Management	970,406	675,511	202,071	877,582	3,937	881,519	88,887
Financial Services	694,842	602,920	74,407	677,327	-	677,327	17,515
Administrative & Channel 77	6,557,201	52,110	640,824	692,934	1,189	694,123	5,863,078
Human Resources	532,452	318,336	121,891	440,227	5,238	445,465	86,987
Information Technology Services	1,223,007	896,991	285,400	1,182,391	27,643	1,210,034	12,973
Justice Courts							
Justice Court #1	617,303	519,142	69,333	588,475	25,270	613,745	3,558
Justice Court #2	168,003	149,945	15,149	165,094	-	165,094	2,909
Justice Court #3	202,930	179,556	16,765	196,321	-	196,321	6,609
Juvenile Court							
Juvenile Court Administration	701,516	485,287	154,300	639,587	-	639,587	61,929
Juvenile Court Detention	1,203,681	827,896	251,166	1,079,062	58,913	1,137,975	65,706
Legal Defender	507,156	372,249	41,060	413,309	22,102	435,411	71,745
Public Defender	1,013,720	517,527	123,000	640,527	-	640,527	373,193
Public Fiduciary	188,263	148,376	36,417	184,793	-	184,793	3,470
Recorder	406,191	257,452	93,224	350,676	-	350,676	55,515
Superior Court							
Superior Court - Administration	1,481,961	1,249,720	192,953	1,442,673	35,714	1,478,387	3,574
Superior Court - Judicial Assistance	158,511	126,194	25,562	151,756	5,979	157,735	776
Superior Court - Trial Services	1,543,045	48,019	1,401,178	1,449,197	-	1,449,197	93,848
Treasurer	493,623	375,973	72,538	448,511	-	448,511	45,112
<b>Total General government</b>	<b>27,192,130</b>	<b>14,333,831</b>	<b>5,128,203</b>	<b>19,462,034</b>	<b>376,015</b>	<b>19,838,049</b>	<b>7,354,081</b>
Public safety							
Adult Probation							
Adult Probation - Administration	996,278	804,664	174,301	978,965	16,930	995,895	383
Adult Probation - Graffiti Abatement	4,500	-	4,136	4,136	-	4,136	364
Sheriff's Office							
Sheriff's - Administration	4,823,833	3,730,251	704,770	4,435,021	308,167	4,743,188	80,645
Sheriff's - Boat Patrol	143,113	103,753	-	103,753	-	103,753	39,360
<b>Total Public safety</b>	<b>5,967,724</b>	<b>4,638,668</b>	<b>883,207</b>	<b>5,521,875</b>	<b>325,097</b>	<b>5,846,972</b>	<b>120,752</b>

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**General (Y100) - Budget and Actual**  
June 30, 2002

**Exhibit B-5**  
(Continued)

Department / Agency	Total Agency Budget	Department / Agency Actual by Category				Total Agency Expenditures	Variance *
		Personnel Services	Operating Expenses	Total Current	Capital Outlay		
Sanitation							
Solid Waste	499,654	169,585	262,944	432,529	-	432,529	67,125
<b>Total Sanitation</b>	<b>499,654</b>	<b>169,585</b>	<b>262,944</b>	<b>432,529</b>	<b>-</b>	<b>432,529</b>	<b>67,125</b>
Health							
Medical Eligibility Programs	8,195,476	204,846	6,937,853	7,142,699	-	7,142,699	1,052,777
<b>Total Health</b>	<b>8,195,476</b>	<b>204,846</b>	<b>6,937,853</b>	<b>7,142,699</b>	<b>-</b>	<b>7,142,699</b>	<b>1,052,777</b>
Cultural and recreation							
Parks	20,961	14,299	2,479	16,778	-	16,778	4,183
<b>Total Cultural and recreation</b>	<b>20,961</b>	<b>14,299</b>	<b>2,479</b>	<b>16,778</b>	<b>-</b>	<b>16,778</b>	<b>4,183</b>
Education							
School Superintendent	249,818	188,157	35,221	223,378	-	223,378	26,440
<b>Total Education</b>	<b>249,818</b>	<b>188,157</b>	<b>35,221</b>	<b>223,378</b>	<b>-</b>	<b>223,378</b>	<b>26,440</b>
<b>Total General (Y100)</b>	<b>\$42,125,763</b>	<b>\$19,549,386</b>	<b>\$13,249,907</b>	<b>\$32,799,293</b>	<b>\$701,112</b>	<b>\$33,500,405</b>	<b>\$8,625,358</b>

\* Variance = Favorable / (Unfavorable)

YUMA COUNTY  
**Schedule of Expenditures by Category**  
**Self-Insurance (Y606) - Budget and Actual**  
June 30, 2002

**Exhibit B-5**  
(Concluded)

Department / Agency	Total Agency Budget	Department / Agency Actual by Category				Total Agency Expenditures	Variance *
		Personnel Services	Operating Expenses	Total Current	Capital Outlay		
General government							
Self Insurances	\$958,435	\$99,242	\$259,199	\$358,441	-	\$358,441	\$599,994
<b>Total General Government</b>	<b>958,435</b>	<b>99,242</b>	<b>259,199</b>	<b>358,441</b>	<b>-</b>	<b>358,441</b>	<b>599,994</b>
<b>Total Self-Insurance (Y606)</b>	<b>\$958,435</b>	<b>\$99,242</b>	<b>\$259,199</b>	<b>\$358,441</b>	<b>-</b>	<b>\$358,441</b>	<b>\$599,994</b>
<b>Grand Total General Fund</b>	<b>\$43,084,198</b>	<b>\$19,648,628</b>	<b>\$13,509,106</b>	<b>\$33,157,734</b>	<b>\$701,112</b>	<b>\$33,858,846</b>	<b>\$9,225,352</b>

\* Variance = Favorable / (Unfavorable)

Schedule of Expenditures by Function

General Fund - Budget and Actual

June 30, 2002

Department / Agency	Department / Agency Actual by Expenditure Function							Department / Agency Total		Variance
	General Government	Public Safety	Sanitation	Health	Culture and Recreation	Education	Capital Outlay	Actual Expenditures	Budget Expenditures	Favorable (Unfavorable)
Adult Probation:										
Administration	-	\$978,965	-	-	-	-	\$16,930	\$995,895	\$996,278	\$383
Pre Trial Services	\$231,514	-	-	-	-	-	-	231,514	232,324	810
Graffiti Abatement	-	4,136	-	-	-	-	-	4,136	4,500	364
Assessor	1,161,323	-	-	-	-	-	3,559	1,164,882	1,165,142	260
Attorney:										
Civil	611,123	-	-	-	-	-	-	611,123	624,057	12,934
Criminal	1,316,819	-	-	-	-	-	37,120	1,353,939	1,369,211	15,272
Victim Services	172,713	-	-	-	-	-	4,513	177,226	192,191	14,965
Lawsuits & Judgements	37,000	-	-	-	-	-	-	37,000	200,000	163,000
Board of Supervisors	869,353	-	-	-	-	-	20,157	889,510	906,184	16,674
Clerk of Superior Court	944,807	-	-	-	-	-	28,150	972,957	986,879	13,922
Constables:										
Constable #1	108,462	-	-	-	-	-	21,870	130,332	134,785	4,453
Constable #2	643	-	-	-	-	-	-	643	1,014	371
Constable #3	370	-	-	-	-	-	-	370	385	15
Development Services	2,088,584	-	-	-	-	-	61,093	2,149,677	2,376,208	226,531
Elections	278,589	-	-	-	-	-	13,568	292,157	319,647	27,490
Emergency Services	20,292	-	-	-	-	-	-	20,292	20,292	0
Facilities Management	877,582	-	-	-	-	-	3,937	881,519	970,406	88,887
Financial Services	677,327	-	-	-	-	-	-	677,327	694,842	17,515
Administrative & Channel 77	692,934	-	-	-	-	-	1,189	694,123	6,557,201	5,863,078
Human Resources	440,227	-	-	-	-	-	5,238	445,465	532,452	86,987
Information Technology	1,182,391	-	-	-	-	-	27,643	1,210,034	1,223,007	12,973
Justice Courts:										
Justice Court #1	588,475	-	-	-	-	-	25,270	613,745	617,303	3,558
Justice Court #2	165,094	-	-	-	-	-	-	165,094	168,003	2,909
Justice Court #3	196,321	-	-	-	-	-	-	196,321	202,930	6,609
Juvenile Court:										
Administration	639,587	-	-	-	-	-	-	639,587	701,516	61,929
Detention	1,079,062	-	-	-	-	-	58,913	1,137,975	1,203,681	65,706
Legal Defender	413,309	-	-	-	-	-	22,102	435,411	507,156	71,745
Medical Eligibility Programs	-	-	-	\$7,142,699	-	-	-	7,142,699	8,195,476	1,052,777
Parks	-	-	-	-	\$16,778	-	-	16,778	20,961	4,183
Public Defender	640,527	-	-	-	-	-	-	640,527	1,013,720	373,193
Public Fiduciary	184,793	-	-	-	-	-	-	184,793	188,263	3,470
Recorder	350,676	-	-	-	-	-	-	350,676	406,191	55,515
School Superintendent	-	-	-	-	-	\$223,378	-	223,378	249,818	26,440
Sheriff's Office:										
Administration	-	\$4,435,021	-	-	-	-	308,167	4,743,188	4,823,833	80,645
Boat Patrol	-	103,753	-	-	-	-	-	103,753	143,113	39,360
Solid Waste	-	-	\$432,529	-	-	-	-	432,529	499,654	67,125
Superior Court:										
Administration	1,442,673	-	-	-	-	-	35,714	1,478,387	1,481,961	3,574
Judicial Assistance	151,756	-	-	-	-	-	5,979	157,735	158,511	776
Trial Services	1,449,197	-	-	-	-	-	-	1,449,197	1,543,045	93,848
Treasurer	448,511	-	-	-	-	-	-	448,511	493,623	45,112
<b>Total General (Y100)</b>	<b>19,462,034</b>	<b>5,521,875</b>	<b>432,529</b>	<b>7,142,699</b>	<b>16,778</b>	<b>223,378</b>	<b>701,112</b>	<b>33,500,405</b>	<b>42,125,763</b>	<b>8,625,358</b>
Self Insurances	358,441	-	-	-	-	-	-	358,441	958,435	599,994
<b>Total Self-Insurance(Y606)</b>	<b>358,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>358,441</b>	<b>958,435</b>	<b>599,994</b>
<b>Total General Fund</b>	<b>\$19,820,475</b>	<b>\$5,521,875</b>	<b>\$432,529</b>	<b>\$7,142,699</b>	<b>\$16,778</b>	<b>\$223,378</b>	<b>\$701,112</b>	<b>\$33,858,846</b>	<b>\$43,084,198</b>	<b>\$9,225,352</b>

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are established to account for unique revenues derived from specific sources. These resources have been restricted by statute, ordinance, or other specific restrictions to finance certain specified County functions or activities. A different special revenue fund has been established for each unique funding source.

The following are included in this section:

Combining Balance Sheet .....	C-1	40-59
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances .....	C-2	60-79
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget to Actual .....	C-3	80-125

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# **COMBINING BALANCE SHEET**

YUMA COUNTY

**Combining Balance Sheet - All Special Revenue Funds**

June 30, 2002

	Adult Probation				
	Probation Subsidy	State Aid Enhancement	Adult Probation Drug Grant	Community Punishment	Intensive Probation
	Y210	Y220	Y228	Y229	Y230
Assets					
Cash and cash equivalents	\$159,261	\$63,158	\$11,210	\$11,350	\$99,701
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	43	-	-	-	-
Accrued interest	505	103	16	17	142
Due from:					
Other funds	50,242	651	-	-	20
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$210,051</b>	<b>\$63,912</b>	<b>\$11,226</b>	<b>\$11,367</b>	<b>\$99,863</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$9,932	\$2,753	\$5,024	\$4,730	\$3,611
Accrued payroll and employee benefits	8,467	18,586	1,875	-	25,391
Due to:					
Other funds	704	11,500	111	3,461	7,935
Other governments	-	967	1,626	-	129
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>19,103</b>	<b>33,806</b>	<b>8,636</b>	<b>8,191</b>	<b>37,066</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	190,948	30,106	2,590	3,176	62,797
<b>Total fund equity</b>	<b>190,948</b>	<b>30,106</b>	<b>2,590</b>	<b>3,176</b>	<b>62,797</b>
<b>Total liabilities and fund equity</b>	<b>\$210,051</b>	<b>\$63,912</b>	<b>\$11,226</b>	<b>\$11,367</b>	<b>\$99,863</b>

**Exhibit C-1**  
(Continued)

Adult Probation			Assessor	Attorney		
Drug Treatment & Education Y238	Drug Court Planning Y239	Drug Court Evaluation Y283	Property Information Y151	Witness Program Y211	Attorney Drug Enforcement Y218	Bad Check Fund Y219
\$57,464	\$3,642	\$2	\$72,894	\$2,458	-	\$26,454
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,461	-	-	-	-	-	-
128	13	-	132	24	\$3	54
-	-	-	-	12	130	-
-	-	-	-	29,723	88,218	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$59,053</b>	<b>\$3,655</b>	<b>\$2</b>	<b>\$73,026</b>	<b>\$32,217</b>	<b>\$88,351</b>	<b>\$26,508</b>
\$21,766	\$116	-	-	\$2,486	\$25,614	\$46
651	-	-	-	6,670	7,213	575
27,403	-	\$2	\$6,563	-	33,953	-
-	-	-	-	2,098	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>49,820</b>	<b>116</b>	<b>2</b>	<b>6,563</b>	<b>11,254</b>	<b>66,780</b>	<b>621</b>
-	-	-	-	-	-	-
9,233	3,539	-	66,463	20,963	21,571	25,887
<b>9,233</b>	<b>3,539</b>	<b>-</b>	<b>66,463</b>	<b>20,963</b>	<b>21,571</b>	<b>25,887</b>
<b>\$59,053</b>	<b>\$3,655</b>	<b>\$2</b>	<b>\$73,026</b>	<b>\$32,217</b>	<b>\$88,351</b>	<b>\$26,508</b>

YUMA COUNTY

**Combining Balance Sheet - All Special Revenue Funds**

June 30, 2002

	Attorney				
	Crime Victim Comp Grant Y221	Federal Victim Comp Grant Y224	Crime Prosecution Enhancement Y225	HIDTA Grant (SBA) Y227	Anti-Gang Enforcement Y273
Assets					
Cash and cash equivalents	\$75,487	\$19,711	\$21,621	-	-
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	168	45	73	\$4	-
Due from:					
Other funds	-	-	-	58	-
Other governments	-	-	25,130	27,238	\$2,910
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$75,655</b>	<b>\$19,756</b>	<b>\$46,824</b>	<b>\$27,300</b>	<b>\$2,910</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$7,687	-	\$767	\$646	\$6
Accrued payroll and employee benefits	-	-	4,250	9,887	-
Due to:					
Other funds	536	-	-	5,155	2,702
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>8,223</b>	<b>-</b>	<b>5,017</b>	<b>15,688</b>	<b>2,708</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	67,432	19,756	41,807	11,612	202
<b>Total fund equity</b>	<b>67,432</b>	<b>19,756</b>	<b>41,807</b>	<b>11,612</b>	<b>202</b>
<b>Total liabilities and fund equity</b>	<b>\$75,655</b>	<b>\$19,756</b>	<b>\$46,824</b>	<b>\$27,300</b>	<b>\$2,910</b>

Attorney						
Federal Justice Asset Sharing Y274	Anti- Racketeering Y275	Federal Revenue Asset Sharing Y276	Governor's Action Y281	Community Prosecution Y282	ACJC Domestic Violence Y284	National Crime History II Y346
\$10,176	\$189,555	\$78	-	-	-	\$1,627
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24	431	2	-	-	-	3
-	4,209	-	-	-	-	-
-	150	-	\$1,490	\$21,680	\$3,297	-
-	-	-	-	-	-	-
-	3,588	-	-	-	-	-
<b>\$10,200</b>	<b>\$197,933</b>	<b>\$80</b>	<b>\$1,490</b>	<b>\$21,680</b>	<b>\$3,297</b>	<b>\$1,630</b>
\$2,467	\$1,322	-	\$2	\$1,271	\$32	-
-	-	-	-	1,483	521	-
2,124	-	-	1,488	18,926	2,554	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>4,591</b>	<b>1,322</b>	<b>-</b>	<b>1,490</b>	<b>21,680</b>	<b>3,107</b>	<b>-</b>
-	3,588	-	-	-	-	-
5,609	193,023	80	-	-	190	1,630
<b>5,609</b>	<b>196,611</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>1,630</b>
<b>\$10,200</b>	<b>\$197,933</b>	<b>\$80</b>	<b>\$1,490</b>	<b>\$21,680</b>	<b>\$3,297</b>	<b>\$1,630</b>

YUMA COUNTY

**Combining Balance Sheet - All Special Revenue Funds**

June 30, 2002

	Clerk of Superior Court				
	Clerk's Fund Y209	Child Support Automation Y350	IV-D Case Processing Y353	Judicial Collection Enhancement Y355	Expedited Child Support Y376
Assets					
Cash and cash equivalents	\$72,310	\$3,682	-	-	\$21,509
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	149	8	-	-	41
Due from:					
Other funds	-	-	\$6,803	-	-
Other governments	-	-	719	-	-
Inventories	-	-	-	-	-
Prepaid Items	2,966	-	-	-	-
<b>Total Assets</b>	<b>\$75,425</b>	<b>\$3,690</b>	<b>\$7,522</b>	<b>-</b>	<b>\$21,550</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$40	-	\$681	-	\$23
Accrued payroll and employee benefits	1,025	-	1,112	-	394
Due to:					
Other funds	-	-	11,042	\$82	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>1,065</b>	<b>-</b>	<b>12,835</b>	<b>82</b>	<b>417</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	2,966	-	-	-	-
Unreserved / (Deficit)	71,394	3,690	(5,313)	(82)	21,133
<b>Total fund equity</b>	<b>74,360</b>	<b>3,690</b>	<b>(5,313)</b>	<b>(82)</b>	<b>21,133</b>
<b>Total liabilities and fund equity</b>	<b>\$75,425</b>	<b>\$3,690</b>	<b>\$7,522</b>	<b>-</b>	<b>\$21,550</b>

**Exhibit C-1**  
(Continued)

Co. Treasurer	Development Services					HURF	
	Home Investment	County Flood Control District	CDBG	CDBG	Road Fund	Highway User Revenue Fund	
	Y272	Y295	Y310	Y410	Y205	Y213	
Treasurer's Information Y150							
\$66,544	\$46	\$1,733,987	-	\$864	\$476,062	\$15,056,348	
-	-	-	-	-	-	-	
-	-	73,623	-	-	-	-	
-	-	-	\$1,410	-	-	1,128	
136	-	3,564	49	207	950	31,218	
-	-	-	89	-	-	51	
-	-	35	292,249	-	-	1,656,514	
-	-	-	-	-	-	334,977	
-	-	-	-	-	-	-	
<b>\$66,680</b>	<b>\$46</b>	<b>\$1,811,209</b>	<b>\$293,797</b>	<b>\$1,071</b>	<b>\$477,012</b>	<b>\$17,080,236</b>	
-	-	\$10,845	\$98,028	-	-	\$697,797	
-	-	2,648	-	-	-	109,158	
-	\$46	6	197,731	\$1,071	-	438,553	
-	-	-	-	-	-	-	
-	-	2,500	250	-	-	-	
-	-	49,231	-	-	-	-	
<b>-</b>	<b>46</b>	<b>65,230</b>	<b>296,009</b>	<b>1,071</b>	<b>-</b>	<b>1,245,508</b>	
-	-	-	-	-	-	-	
66,680	-	1,745,979	(2,212)	-	477,012	15,834,728	
<b>66,680</b>	<b>-</b>	<b>1,745,979</b>	<b>(2,212)</b>	<b>-</b>	<b>477,012</b>	<b>15,834,728</b>	
<b>\$66,680</b>	<b>\$46</b>	<b>\$1,811,209</b>	<b>\$293,797</b>	<b>\$1,071</b>	<b>\$477,012</b>	<b>\$17,080,236</b>	

YUMA COUNTY

**Combining Balance Sheet - All Special Revenue Funds**

June 30, 2002

	Housing				
	Public Housing Y620	Project 13-9 Conventional Y621	Section 8 PHA Y630	Conventional 13-1, 2 & 5-P Y631	Conventional 13-6-PHA Y632
	Assets				
Cash and cash equivalents	\$1	-	-	-	\$347,866
Cash and investments held by trustees	-	-	-	-	143,535
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	5,171	-	-	-	3,259
Accrued interest	53	-	-	-	-
Due from:					
Other funds	-	-	-	-	32,427
Other governments	42,455	-	-	-	34,654
Inventories	-	-	-	-	3,536
Prepaid Items	-	-	-	-	3,244
<b>Total Assets</b>	<b>\$47,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$568,521</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$8,205	-	-	-	\$68,426
Accrued payroll and employee benefits	16,793	-	-	-	-
Due to:					
Other funds	10,003	-	-	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	87,187
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>35,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,613</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	3,244
Unreserved / (Deficit)	12,679	-	-	-	409,664
<b>Total fund equity</b>	<b>12,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>412,908</b>
<b>Total liabilities and fund equity</b>	<b>\$47,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$568,521</b>

**Exhibit C-1**  
(Continued)

Housing		Human Resources	Justice Court	Juvenile Court		
Section 8 Voucher Prog Y635	Water Co. 13-6 Y640	Health Ins Stabilization Y604	Justice Court Enhancement Y352	State Aid Supreme Court Y215	Juvenile Justice & Delinquency Y236	Juvenile Charter School Y241
\$130,426	\$384,352	\$355,247	\$212,558	\$16,320	-	\$240,022
196,227	-	-	-	-	-	-
-	-	-	-	-	-	-
2,833	16,626	-	-	-	-	-
-	-	1,130	431	33	-	488
-	-	183,918	-	7,224	-	2,450
69,346	-	-	-	-	-	-
-	-	-	-	-	-	-
1,284	-	-	-	-	-	-
<b>\$400,116</b>	<b>\$400,978</b>	<b>\$540,295</b>	<b>\$212,989</b>	<b>\$23,577</b>	<b>-</b>	<b>\$242,960</b>
\$23,080	\$6,892	-	\$4,949	\$1,235	-	\$9,697
-	-	-	1,798	9,222	-	11,730
27,892	4,535	-	1,000	431	\$306	19,618
-	-	-	-	-	-	-
38,801	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>89,773</b>	<b>11,427</b>	<b>-</b>	<b>7,747</b>	<b>10,888</b>	<b>306</b>	<b>41,045</b>
1,284	-	-	-	-	-	-
309,059	389,551	540,295	205,242	12,689	(306)	201,915
<b>310,343</b>	<b>389,551</b>	<b>540,295</b>	<b>205,242</b>	<b>12,689</b>	<b>(306)</b>	<b>201,915</b>
<b>\$400,116</b>	<b>\$400,978</b>	<b>\$540,295</b>	<b>\$212,989</b>	<b>\$23,577</b>	<b>-</b>	<b>\$242,960</b>

YUMA COUNTY

**Combining Balance Sheet - All Special Revenue Funds**

June 30, 2002

	Juvenile Court				
	Juvenile Detention Education Y242	Juvenile Safe Schools Y244	Juvenile Probation Fees Y245	Juvenile Victim Rights Y246	Juvenile Restitution Y247
	Y242	Y244	Y245	Y246	Y247
Assets					
Cash and cash equivalents	\$158,303	-	\$196,742	\$761	\$4,301
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	355	\$3	392	5	8
Due from:					
Other funds	2,000	-	26,618	2	130
Other governments	-	30,821	-	-	347
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$160,658</b>	<b>\$30,824</b>	<b>\$223,752</b>	<b>\$768</b>	<b>\$4,786</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$7,981	\$1,224	\$1,525	\$34	\$2,644
Accrued payroll and employee benefits	4,387	7,229	2,233	635	-
Due to:					
Other funds	2,000	19,937	2,889	-	-
Other governments	-	3,961	-	99	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>14,368</b>	<b>32,351</b>	<b>6,647</b>	<b>768</b>	<b>2,644</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	146,290	(1,527)	217,105	-	2,142
<b>Total fund equity</b>	<b>146,290</b>	<b>(1,527)</b>	<b>217,105</b>	<b>-</b>	<b>2,142</b>
<b>Total liabilities and fund equity</b>	<b>\$160,658</b>	<b>\$30,824</b>	<b>\$223,752</b>	<b>\$768</b>	<b>\$4,786</b>

Juvenile Court						
Court Appointed Specialist Y248	Court Improvement Y249	Juvenile Crime Reduction Y250	Juvenile Diversion Intake Y251	Juvenile Diversion Prog Y252	Juvenile Treatment Y253	Juvenile Case Processing Y254
\$3,230	\$947	\$3,412	\$51,355	\$8,179	\$57,448	\$6,367
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17	5	10	75	13	89	21
-	-	-	4,413	31	831	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37	-	-	248	-	-	-
<b>\$3,284</b>	<b>\$952</b>	<b>\$3,422</b>	<b>\$56,091</b>	<b>\$8,223</b>	<b>\$58,368</b>	<b>\$6,388</b>
\$1,578	\$42	\$3,422	\$9,768	\$756	\$13,467	\$134
1,706	640	-	10,607	2,401	5,636	1,101
-	-	-	190	106	29,583	-
-	270	-	-	-	83	5,153
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>3,284</b>	<b>952</b>	<b>3,422</b>	<b>20,565</b>	<b>3,263</b>	<b>48,769</b>	<b>6,388</b>
37	-	-	248	-	-	-
(37)	-	-	35,278	4,960	9,599	-
-	-	-	<b>35,526</b>	<b>4,960</b>	<b>9,599</b>	-
<b>\$3,284</b>	<b>\$952</b>	<b>\$3,422</b>	<b>\$56,091</b>	<b>\$8,223</b>	<b>\$58,368</b>	<b>\$6,388</b>

YUMA COUNTY

Combining Balance Sheet - All Special Revenue Funds

June 30, 2002

	Juvenile Court				
	Juvenile Court Charter School Y256	Improving Am Schools Y257	Troops for Teachers Y258	State Aid to Detention Y259	Family Counseling Y260
	Y256	Y257	Y258	Y259	Y260
Assets					
Cash and cash equivalents	\$165	-	\$11,856	\$8,743	\$9,492
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	-	\$2	25	109	14
Due from:					
Other funds	-	52	-	-	-
Other governments	-	17,224	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$165</b>	<b>\$17,278</b>	<b>\$11,881</b>	<b>\$8,852</b>	<b>\$9,506</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	-	\$1,770	-	-	\$3,817
Accrued payroll and employee benefits	-	534	-	-	-
Due to:					
Other funds	-	21,282	-	-	-
Other governments	-	794	-	-	805
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>24,380</b>	<b>-</b>	<b>-</b>	<b>4,622</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	165	(7,102)	11,881	8,852	4,884
<b>Total fund equity</b>	<b>165</b>	<b>(7,102)</b>	<b>11,881</b>	<b>8,852</b>	<b>4,884</b>
<b>Total liabilities and fund equity</b>	<b>\$165</b>	<b>\$17,278</b>	<b>\$11,881</b>	<b>\$8,852</b>	<b>\$9,506</b>

**Exhibit C-1**  
(Continued)

Juvenile Court					Legal & Public Defenders	
Drug Court Planning Y261	Drug Court Education Y262	Juvenile Probation Y264	Intensive Probation Y265	Account Incentive Y392	Defender Training Y390	Indigent Dependency Y391
-	-	\$9,095	\$63,495	-	\$19,813	\$1,500
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	17	-	-	-	-
-	-	21	102	\$3	44	3
-	-	1	10,273	255	-	-
\$62,532	\$12,555	16,668	-	54,575	3,798	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$62,532</b>	<b>\$12,555</b>	<b>\$25,802</b>	<b>\$73,870</b>	<b>\$54,833</b>	<b>\$23,655</b>	<b>\$1,503</b>
\$371	\$112	\$438	\$30,857	\$3,500	-	-
2,821	969	1,646	15,282	-	-	-
59,340	12,869	-	12,723	37,875	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>62,532</b>	<b>13,950</b>	<b>2,084</b>	<b>58,862</b>	<b>41,375</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-
-	(1,395)	23,718	15,008	13,458	23,655	1,503
<b>-</b>	<b>(1,395)</b>	<b>23,718</b>	<b>15,008</b>	<b>13,458</b>	<b>23,655</b>	<b>1,503</b>
<b>\$62,532</b>	<b>\$12,555</b>	<b>\$25,802</b>	<b>\$73,870</b>	<b>\$54,833</b>	<b>\$23,655</b>	<b>\$1,503</b>

YUMA COUNTY

Combining Balance Sheet - All Special Revenue Funds

June 30, 2002

	Library District				
	Library District	Library District	Library District	Library District	AZ Community
	Y204	Y315	Y316	Y317	Y318
Assets					
Cash and cash equivalents	\$1,864,078	\$15,000	\$	\$32,174	\$
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	143,072	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	4,285	-	-	-	-
Due from:					
Other funds	-	-	-	600	-
Other governments	51	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	380	-	-	1,825	-
<b>Total Assets</b>	<b>\$2,011,866</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$34,599</b>	<b>\$0</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$145,504	-	-	\$30,435	-
Accrued payroll and employee benefits	52,178	-	-	-	-
Due to:					
Other funds	114,521	-	-	-	-
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	103,490	-	-	-	-
<b>Total Liabilities</b>	<b>415,693</b>	<b>-</b>	<b>-</b>	<b>30,435</b>	<b>-</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	380	-	-	1,825	-
Unreserved / (Deficit)	1,595,793	15,000	-	2,339	-
<b>Total fund equity</b>	<b>1,596,173</b>	<b>15,000</b>	<b>-</b>	<b>4,164</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>\$2,011,866</b>	<b>\$15,000</b>	<b>-</b>	<b>\$34,599</b>	<b>-</b>

**Exhibit C-1**  
(Continued)

Library District	Public Health		Public Works	Recorder	School Superintendent	
Gates Foundation Y319	Rabies Control Y207	Health Services Y212	Waste Tire Y271	Recorder's Fund Y202	School Superintendent Y288	Accommodation School District Y293
-	\$61,564	\$2,263,018	\$86,773	\$471,430	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11,941	-	-	\$187,787	\$478,268
-	99	4,371	184	982	-	-
-	-	175	108,645	-	-	-
-	-	500,697	42,533	-	111,230	-
-	-	-	-	-	-	-
-	-	3,318	-	-	-	-
<b>\$0</b>	<b>\$61,663</b>	<b>\$2,783,520</b>	<b>\$238,135</b>	<b>\$472,412</b>	<b>\$299,017</b>	<b>\$478,268</b>
-	-	\$90,307	\$99,996	\$694	-	-
-	-	80,778	1,743	1,866	-	-
-	-	1,422	5,368	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>172,507</b>	<b>107,107</b>	<b>2,560</b>	<b>-</b>	<b>-</b>
-	-	3,318	-	-	-	-
-	61,663	2,607,695	131,028	469,852	299,017	478,268
<b>-</b>	<b>61,663</b>	<b>2,611,013</b>	<b>131,028</b>	<b>469,852</b>	<b>299,017</b>	<b>478,268</b>
<b>-</b>	<b>\$61,663</b>	<b>\$2,783,520</b>	<b>\$238,135</b>	<b>\$472,412</b>	<b>\$299,017</b>	<b>\$478,268</b>

YUMA COUNTY

**Combining Balance Sheet - All Special Revenue Funds**

June 30, 2002

	Sheriff - Administration				
	Narcotic Enforcement	Arizona Law Enforcement	Drug Task Force	Local Law Enforcement	Gang Resistant Educate & Train
	Y214	Y287	Y302	Y303	Y304
Assets					
Cash and cash equivalents	-	\$7,901	-	\$9,790	-
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	-	17	-	30	-
Due from:					
Other funds	\$2,435	-	\$7,088	-	-
Other governments	11,164	-	70,468	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$13,599</b>	<b>\$7,918</b>	<b>\$77,556</b>	<b>\$9,820</b>	<b>\$0</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$345	-	\$1,080	\$20	-
Accrued payroll and employee benefits	996	-	1,821	-	-
Due to:					
Other funds	10,906	-	74,185	119	\$13,161
Other governments	-	-	-	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>12,247</b>	<b>-</b>	<b>77,086</b>	<b>139</b>	<b>13,161</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	1,352	7,918	470	9,681	(13,161)
<b>Total fund equity</b>	<b>1,352</b>	<b>7,918</b>	<b>470</b>	<b>9,681</b>	<b>(13,161)</b>
<b>Total liabilities and fund equity</b>	<b>\$13,599</b>	<b>\$7,918</b>	<b>\$77,556</b>	<b>\$9,820</b>	<b>-</b>

Sheriff - Administration			Sheriff - Jail District			
Stop Violence Against Women Y305	Sheriff's Other Grants Y306	National Crime History III Y347	Facility Commission Y286	Jail Enhancement Y290	Yuma County Jail District Y300	Inmate Health Y301
\$123	\$4,094	\$2,236	\$192,708	\$584,760	\$6,045,564	\$2,962
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	11,758	7	708	-
-	30	5	409	1,212	12,018	5
-	3,150	-	-	-	717,831	-
-	32,252	-	-	21,416	1,745,532	-
-	-	-	-	-	-	-
-	-	-	-	-	637	-
<b>\$123</b>	<b>\$39,526</b>	<b>\$2,241</b>	<b>\$204,875</b>	<b>\$607,395</b>	<b>\$8,522,290</b>	<b>\$2,967</b>
-	\$2,438	-	\$11,476	\$17,464	\$383,635	\$580
-	2,103	-	2,343	2,452	187,313	-
-	50	-	-	8,070	574,380	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>4,591</b>	<b>-</b>	<b>13,819</b>	<b>27,986</b>	<b>1,145,328</b>	<b>580</b>
-	-	-	-	-	637	-
123	34,935	2,241	191,056	579,409	7,376,325	2,387
<b>123</b>	<b>34,935</b>	<b>2,241</b>	<b>191,056</b>	<b>579,409</b>	<b>7,376,962</b>	<b>2,387</b>
<b>\$123</b>	<b>\$39,526</b>	<b>\$2,241</b>	<b>\$204,875</b>	<b>\$607,395</b>	<b>\$8,522,290</b>	<b>\$2,967</b>

YUMA COUNTY

Combining Balance Sheet - All Special Revenue Funds

June 30, 2002

	Superior Court				
	Law Library Y203	JCEF Time Payment Y223	Aztec Field Training Y231	Local Court Assistance Y356	Domestic Relations Y375
Assets					
Cash and cash equivalents	\$13,646	-	\$445	\$159,873	\$52,737
Cash and investments held by trustees	-	-	-	-	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Accrued interest	20	\$50	3	344	108
Due from:					
Other funds	85	12,253	75	-	-
Other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$13,751</b>	<b>\$12,303</b>	<b>\$523</b>	<b>\$160,217</b>	<b>\$52,845</b>
Liabilities and Fund Equity					
Liabilities:					
Accounts Payable	\$7,217	-	\$29	\$4,150	-
Accrued payroll and employee benefits	-	-	480	2,162	-
Due to:					
Other funds	53	\$3,064	-	75	-
Other governments	-	-	14	-	-
Deposits held for others	-	-	-	-	-
Deferred revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>7,270</b>	<b>3,064</b>	<b>523</b>	<b>6,387</b>	<b>-</b>
Fund equity:					
Fund balances:					
Reserved for prepaid items	-	-	-	-	-
Unreserved / (Deficit)	6,481	9,239	-	153,830	52,845
<b>Total fund equity</b>	<b>6,481</b>	<b>9,239</b>	<b>-</b>	<b>153,830</b>	<b>52,845</b>
<b>Total liabilities and fund equity</b>	<b>\$13,751</b>	<b>\$12,303</b>	<b>\$523</b>	<b>\$160,217</b>	<b>\$52,845</b>

**Exhibit C-1**  
(Continued)

Superior Court		Other Court & Court Related Grants				
Conciliation Court Y377	Supreme Court Enhancement Y379	Child Support Enforcement Y351	Fill the Gap Y354	Case Process Assistance Y378	Office of Justice Assistant Y307	National Crime History I Y345
\$215,903	\$28,798	-	\$194,813	\$75,877	-	\$286
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
439	51	-	419	161	-	1
-	-	\$3,640	-	-	-	-
-	-	24,098	1,824	-	\$121,383	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>\$216,342</b>	<b>\$28,849</b>	<b>\$27,738</b>	<b>\$197,056</b>	<b>\$76,038</b>	<b>\$121,383</b>	<b>\$287</b>
\$6,328	-	\$1,319	\$812	\$351	\$6,373	-
401	-	2,166	7,028	2,824	1,336	-
-	\$11,442	24,190	3	-	113,140	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>6,729</b>	<b>11,442</b>	<b>27,675</b>	<b>7,843</b>	<b>3,175</b>	<b>120,849</b>	<b>-</b>
-	-	-	-	-	-	-
209,613	17,407	63	189,213	72,863	534	287
<b>209,613</b>	<b>17,407</b>	<b>63</b>	<b>189,213</b>	<b>72,863</b>	<b>534</b>	<b>287</b>
<b>\$216,342</b>	<b>\$28,849</b>	<b>\$27,738</b>	<b>\$197,056</b>	<b>\$76,038</b>	<b>\$121,383</b>	<b>\$287</b>

YUMA COUNTY  
**Combining Balance Sheet - All Special Revenue Funds**  
 June 30, 2002

**Exhibit C-1**  
 (Concluded)

	Other Agencies			Total
	Capital Projects	Improvement	All Other	Special
	Sales Tax Y330	Districts N/A	Funds N/A	Revenue Funds
Assets				
Cash and cash equivalents	\$9,681,850	\$132,357	\$5,664	\$42,765,621
Cash and investments held by trustees	-	-	-	339,762
Receivables (net of allowances for uncollectibles):				
Property taxes	-	24,720	1	241,416
Accounts	-	-	-	722,417
Accrued interest	20,158	619	54	87,734
Due from:				
Other funds	-	-	2,124	1,190,991
Other governments	1,198,059	-	-	6,375,035
Inventories	-	-	-	338,513
Prepaid Items	-	-	-	17,527
<b>Total Assets</b>	<b>\$10,900,067</b>	<b>\$157,696</b>	<b>\$7,843</b>	<b>\$52,079,016</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	-	\$13,028	-	\$1,927,197
Accrued payroll and employee benefits	-	-	-	647,266
Due to:				
Other funds	\$595,628	-	-	2,586,004
Other governments	-	-	-	15,999
Deposits held for others	-	-	-	128,738
Deferred revenues	-	17,458	-	170,179
<b>Total Liabilities</b>	<b>595,628</b>	<b>30,486</b>	<b>-</b>	<b>5,475,383</b>
Fund equity:				
Fund balances:				
Reserved for prepaid items	-	-	-	17,527
Unreserved / (Deficit)	10,304,439	127,210	7,843	46,586,106
<b>Total fund equity</b>	<b>10,304,439</b>	<b>127,210</b>	<b>7,843</b>	<b>46,603,633</b>
<b>Total liabilities and fund equity</b>	<b>\$10,900,067</b>	<b>\$157,696</b>	<b>\$7,843</b>	<b>\$52,079,016</b>

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

YUMA COUNTY

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

Year Ended June 30, 2002

	Adult Probation				
	Probation Subsidy Y210	State Aid Enhancement Y220	Adult Probation Drug Grant Y228	Community Punishment Y229	Intensive Probation Y230
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	\$894,488	\$97,095	\$36,194	\$1,167,860
Charges for services	\$395,413	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	8,149	2,357	24	392	2,161
Rents	-	-	-	-	-
Miscellaneous	532	-	-	45,420	341
<b>Total Revenues</b>	<b>404,094</b>	<b>896,845</b>	<b>97,119</b>	<b>82,006</b>	<b>1,170,362</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	419,032	877,443	97,095	81,614	1,160,978
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	1,685	-	-	-	-
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>420,717</b>	<b>877,443</b>	<b>97,095</b>	<b>81,614</b>	<b>1,160,978</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(16,623)</b>	<b>19,402</b>	<b>24</b>	<b>392</b>	<b>9,384</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	120,388	101,693	-	-	-
Operating transfers out	(217,943)	(121,943)	-	-	(7,195)
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(97,555)</b>	<b>(20,250)</b>	<b>-</b>	<b>-</b>	<b>(7,195)</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>(114,178)</b>	<b>(848)</b>	<b>24</b>	<b>392</b>	<b>2,189</b>
Fund balances / (Deficit), July 1, 2001, as restated	305,126	30,954	2,566	2,784	60,608
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$190,948</b>	<b>\$30,106</b>	<b>\$2,590</b>	<b>\$3,176</b>	<b>\$62,797</b>

Adult Probation			Assessor	Attorney		
Drug Treatment & Education Y238	Drug Court Planning Y239	Drug Court Evaluation Y283	Property Information Y151	Witness Program Y211	Attorney Drug Enforcement Y218	Bad Check Fund Y219
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$128,909	-	\$22,260	-	\$226,384	\$305,306	-
-	-	-	\$72,612	-	-	-
-	\$3,267	-	-	-	-	-
1,816	348	-	414	1,119	-	\$848
-	-	-	-	-	-	-
962	-	-	-	-	-	19,266
<b>131,687</b>	<b>3,615</b>	<b>22,260</b>	<b>73,026</b>	<b>227,503</b>	<b>305,306</b>	<b>20,114</b>
-	-	-	-	257,496	301,952	19,241
174,745	17,011	17,077	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,563	-	3,355	1,658
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>174,745</b>	<b>17,011</b>	<b>17,077</b>	<b>6,563</b>	<b>257,496</b>	<b>305,307</b>	<b>20,899</b>
<b>(43,058)</b>	<b>(13,396)</b>	<b>5,183</b>	<b>66,463</b>	<b>(29,993)</b>	<b>(1)</b>	<b>(785)</b>
-	-	-	-	45,440	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,440</b>	<b>-</b>	<b>-</b>
(43,058)	(13,396)	5,183	66,463	15,447	(1)	(785)
52,291	16,935	(5,183)	-	5,516	21,572	26,672
-	-	-	-	-	-	-
<b>\$9,233</b>	<b>\$3,539</b>	<b>-</b>	<b>\$66,463</b>	<b>\$20,963</b>	<b>\$21,571</b>	<b>\$25,887</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Attorney				
	Crime Victim Comp Grant Y221	Federal Victim Comp Grant Y224	Crime Prosecution Enhancement Y225	HIDTA Grant (SBA) Y227	Anti-Gang Enforcement Y273
	Y221	Y224	Y225	Y227	Y273
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$76,571	\$15,675	\$132,356	\$269,470	\$5,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	2,868	845	1,428	-	-
Rents	-	-	-	-	-
Miscellaneous	11,697	2,350	-	-	-
<b>Total Revenues</b>	<b>91,136</b>	<b>18,870</b>	<b>133,784</b>	<b>269,470</b>	<b>5,000</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	95,101	23,191	144,040	-	-
Public safety	-	-	-	264,322	4,999
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>95,101</b>	<b>23,191</b>	<b>144,040</b>	<b>264,322</b>	<b>4,999</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(3,965)</b>	<b>(4,321)</b>	<b>(10,256)</b>	<b>5,148</b>	<b>1</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>(3,965)</b>	<b>(4,321)</b>	<b>(10,256)</b>	<b>5,148</b>	<b>1</b>
Fund balances / (Deficit), July 1, 2001, as restated	71,397	24,077	52,063	6,464	201
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$67,432</b>	<b>\$19,756</b>	<b>\$41,807</b>	<b>\$11,612</b>	<b>\$202</b>

Attorney						
Federal Justice Asset Sharing Y274	Anti- Racketeering Y275	Federal Revenue Asset Sharing Y276	Governor's Action Y281	Community Prosecution Y282	ACJC Domestic Violence Y284	National Crime History II Y346
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$19,047	\$31,513	\$954	\$1,490	\$66,351	\$15,563	-
-	-	-	-	-	-	-
-	82,574	-	-	-	-	-
356	6,824	124	-	-	-	\$52
-	-	-	-	-	-	-
-	47,702	-	-	-	-	-
<b>19,403</b>	<b>168,613</b>	<b>1,078</b>	<b>1,490</b>	<b>66,351</b>	<b>15,563</b>	<b>52</b>
-	-	-	1,490	66,351	15,629	-
34,372	184,046	7,260	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>34,372</b>	<b>184,046</b>	<b>7,260</b>	<b>1,490</b>	<b>66,351</b>	<b>15,629</b>	<b>-</b>
<b>(14,969)</b>	<b>(15,433)</b>	<b>(6,182)</b>	<b>-</b>	<b>-</b>	<b>(66)</b>	<b>52</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(14,969)	(15,433)	(6,182)	-	-	(66)	52
20,578	212,044	6,262	-	-	256	1,578
-	-	-	-	-	-	-
<b>\$5,609</b>	<b>\$196,611</b>	<b>\$80</b>	<b>-</b>	<b>-</b>	<b>\$190</b>	<b>\$1,630</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Clerk of Superior Court				
	Clerk's Fund Y209	Child Support Automation Y350	IV-D Case Processing Y353	Judicial Collection Enhancement Y355	Expedited Child Support Y376
	-	-	-	-	-
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	\$28,520	-	-
Charges for services	\$40,297	-	-	-	-
Fines and forfeits	-	-	-	-	\$19,592
Investment income	2,165	\$163	-	\$2	681
Rents	-	-	-	-	-
Miscellaneous	-	-	7,522	-	-
<b>Total Revenues</b>	<b>42,462</b>	<b>163</b>	<b>36,042</b>	<b>2</b>	<b>20,273</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	32,372	803	41,355	-	13,777
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	2,017	-	-	-
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>32,372</b>	<b>2,820</b>	<b>41,355</b>	<b>-</b>	<b>13,777</b>
<b>Excess of revenues over (under) expenditures</b>	<b>10,090</b>	<b>(2,657)</b>	<b>(5,313)</b>	<b>2</b>	<b>6,496</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>10,090</b>	<b>(2,657)</b>	<b>(5,313)</b>	<b>2</b>	<b>6,496</b>
Fund balances / (Deficit), July 1, 2001, as restated	64,270	6,347	-	(84)	14,637
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$74,360</b>	<b>\$3,690</b>	<b>(\$5,313)</b>	<b>(\$82)</b>	<b>\$21,133</b>

**Exhibit C-2**  
(Continued)

Co. Treasurer	Development Services				HURF	
	Home Investment	County Flood Control District	CDBG	CDBG	Road Fund	Highway User Revenue Fund
	Y272	Y295	Y310	Y410	Y205	Y213
Treasurer's Information						
Y150						
-	-	\$1,541,144	-	-	-	\$1,870,040
-	-	906	-	-	-	100,956
-	\$155,521	40,130	\$536,272	\$435,495	-	9,116,544
\$11,586	-	9,554	-	-	-	21,048
-	-	-	-	-	-	-
1,842	-	50,520	251	-	\$13,836	438,362
-	-	-	-	-	-	-
-	-	230	1,910	-	48,025	67,736
<b>13,428</b>	<b>155,521</b>	<b>1,642,484</b>	<b>538,433</b>	<b>435,495</b>	<b>61,861</b>	<b>11,614,686</b>
-	155,521	-	492,610	-	-	1,381,377
-	-	-	-	-	-	-
-	-	364,550	-	-	-	5,601,563
-	-	-	-	-	-	-
-	-	-	-	216,137	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,061,975	19,607	237,591	-	2,545,608
-	-	-	-	-	-	158,188
-	-	-	-	-	-	33,850
<b>-</b>	<b>155,521</b>	<b>1,426,525</b>	<b>512,217</b>	<b>453,728</b>	<b>-</b>	<b>9,720,586</b>
<b>13,428</b>	<b>-</b>	<b>215,959</b>	<b>26,216</b>	<b>(18,233)</b>	<b>61,861</b>	<b>1,894,100</b>
-	-	-	-	-	-	10,000
-	(44)	-	(27,018)	(148,776)	-	-
-	-	-	-	-	-	312,842
<b>-</b>	<b>(44)</b>	<b>-</b>	<b>(27,018)</b>	<b>(148,776)</b>	<b>-</b>	<b>322,842</b>
13,428	(44)	215,959	(802)	(167,009)	61,861	2,216,942
53,252	44	1,530,020	(1,410)	167,009	415,151	13,617,786
-	-	-	-	-	-	-
<b>\$66,680</b>	<b>-</b>	<b>\$1,745,979</b>	<b>(\$2,212)</b>	<b>-</b>	<b>\$477,012</b>	<b>\$15,834,728</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Housing				
	Public Housing Y620	Project 13-9 Conventional Y621	Section 8 PHA Y630	Conventional 13-1, 2 & 5-P Y631	Conventional 13-6-PHA Y632
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	\$959,735
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	\$1,338	-	-	-	8,236
Rents	-	-	-	-	235,713
Miscellaneous	-	-	-	-	17,903
<b>Total Revenues</b>	<b>1,338</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,221,587</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	398	-	-	-	938,754
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	242,118
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,180,872</b>
<b>Excess of revenues over (under) expenditures</b>	<b>940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,715</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenues and other sources over (under) expenditures and other uses	940	-	-	-	40,715
Fund balances / (Deficit), July 1, 2001, as restated	11,739	-	(6,464)	-	372,193
Residual equity transfer in (out)	-	-	6,464	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$12,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$412,908</b>

Housing		Human Resources	Justice Court	Juvenile Court		
Section 8 Voucher Prog Y635	Water Co. 13-6 Y640	Health Ins Stabilization Y604	Justice Court Enhancement Y352	State Aid Supreme Court Y215	Juvenile Justice & Delinquency Y236	Juvenile Charter School Y241
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$1,869,424	-	-	-	\$380,419	-	\$531,222
-	\$158,831	-	-	-	-	29,467
-	-	-	\$90,370	-	-	-
5,055	8,306	\$17,301	6,415	141	\$3	5,957
-	-	-	-	-	-	-
7,764	38	-	-	-	-	8,600
<b>1,882,243</b>	<b>167,175</b>	<b>17,301</b>	<b>96,785</b>	<b>380,560</b>	<b>3</b>	<b>575,246</b>
-	-	-	72,342	-	-	-
-	-	-	-	381,988	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,822,447	97,838	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	563,209
3,862	-	-	3,422	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>1,826,309</b>	<b>97,838</b>	<b>-</b>	<b>75,764</b>	<b>381,988</b>	<b>-</b>	<b>563,209</b>
<b>55,934</b>	<b>69,337</b>	<b>17,301</b>	<b>21,021</b>	<b>(1,428)</b>	<b>3</b>	<b>12,037</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
55,934	69,337	17,301	21,021	(1,428)	3	12,037
260,873	320,214	522,994	184,221	14,117	(309)	189,878
(6,464)	-	-	-	-	-	-
<b>\$310,343</b>	<b>\$389,551</b>	<b>\$540,295</b>	<b>\$205,242</b>	<b>\$12,689</b>	<b>(\$306)</b>	<b>\$201,915</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Juvenile Court				
	Juvenile Detention Education Y242	Juvenile Safe Schools Y244	Juvenile Probation Fees Y245	Juvenile Victim Rights Y246	Juvenile Restitution Y247
	-	-	-	-	-
	-	-	-	-	-
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$204,542	\$236,938	-	\$16,601	\$347
Charges for services	-	-	\$133,089	-	-
Fines and forfeits	-	-	-	-	-
Investment income	3,093	108	5,749	237	128
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	3,566
<b>Total Revenues</b>	<b>207,635</b>	<b>237,046</b>	<b>138,838</b>	<b>16,838</b>	<b>4,041</b>
Expenditures:					
Current:					
General government	-	-	5,537	-	-
Public safety	152,609	238,884	97,802	16,838	5,537
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>152,609</b>	<b>238,884</b>	<b>103,339</b>	<b>16,838</b>	<b>5,537</b>
<b>Excess of revenues over (under) expenditures</b>	<b>55,026</b>	<b>(1,838)</b>	<b>35,499</b>	<b>-</b>	<b>(1,496)</b>
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenues and other sources over (under) expenditures and other uses	55,026	(1,838)	35,499	-	(1,496)
Fund balances / (Deficit), July 1, 2001, as restated	91,264	311	181,606	-	3,638
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$146,290</b>	<b>(\$1,527)</b>	<b>\$217,105</b>	<b>-</b>	<b>\$2,142</b>

Juvenile Court						
Court Appointed Specialist Y248	Court Improvement Y249	Juvenile Crime Reduction Y250	Juvenile Diversion Intake Y251	Juvenile Diversion Prog Y252	Juvenile Treatment Y253	Juvenile Case Processing Y254
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$77,181	\$17,422	\$5,000	\$465,002	\$106,779	\$252,932	\$50,238
-	-	-	-	-	-	-
-	-	-	-	-	-	-
222	5	78	1,203	162	959	274
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>77,403</b>	<b>17,427</b>	<b>5,078</b>	<b>466,205</b>	<b>106,941</b>	<b>253,891</b>	<b>50,512</b>
-	17,427	-	-	-	-	-
77,403	-	5,078	464,985	106,949	252,932	50,512
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>77,403</b>	<b>17,427</b>	<b>5,078</b>	<b>464,985</b>	<b>106,949</b>	<b>252,932</b>	<b>50,512</b>
-	-	-	1,220	(8)	959	-
-	-	-	-	-	-	993
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>993</b>
-	-	-	1,220	(8)	959	993
-	-	-	34,306	4,968	8,640	(993)
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>\$35,526</b>	<b>\$4,960</b>	<b>\$9,599</b>	<b>-</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Juvenile Court				
	Juvenile Court Charter School Y256	Improving Am Schools Y257	Troops for Teachers Y258	State Aid to Detention Y259	Family Counseling Y260
	-	-	-	-	-
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	(\$7,875)	\$37,228	-	\$3,510,000	\$23,148
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	165	-	\$381	8,852	280
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total Revenues</b>	<b>(7,710)</b>	<b>37,228</b>	<b>381</b>	<b>3,518,852</b>	<b>23,428</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	36,783	-	-	23,078
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>36,783</b>	<b>-</b>	<b>-</b>	<b>23,078</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,710)</b>	<b>445</b>	<b>381</b>	<b>3,518,852</b>	<b>350</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	(3,510,000)	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,510,000)</b>	<b>-</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>(7,710)</b>	<b>445</b>	<b>381</b>	<b>8,852</b>	<b>350</b>
Fund balances / (Deficit), July 1, 2001, as restated	7,875	(7,547)	11,500	-	4,534
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$165</b>	<b>(\$7,102)</b>	<b>\$11,881</b>	<b>\$8,852</b>	<b>\$4,884</b>

Juvenile Court					Legal & Public Defenders	
Drug Court Planning Y261	Drug Court Education Y262	Juvenile Probation Y264	Intensive Probation Y265	Account Incentive Y392	Defender Training Y390	Indigent Dependency Y391
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$72,617	\$38,467	\$72,008	\$721,001	\$60,722	\$12,518	-
-	-	-	-	-	-	-
-	-	-	732	-	-	-
-	-	64	623	119	575	\$48
-	-	-	-	-	-	-
145	-	-	-	9,103	-	-
<b>72,762</b>	<b>38,467</b>	<b>72,072</b>	<b>722,356</b>	<b>69,944</b>	<b>13,093</b>	<b>48</b>
72,617	38,942	-	-	64,227	6,176	-
-	-	51,928	721,958	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	154	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>72,617</b>	<b>38,942</b>	<b>51,928</b>	<b>721,958</b>	<b>64,381</b>	<b>6,176</b>	<b>-</b>
<b>145</b>	<b>(475)</b>	<b>20,144</b>	<b>398</b>	<b>5,563</b>	<b>6,917</b>	<b>48</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
145	(475)	20,144	398	5,563	6,917	48
(145)	(920)	3,574	14,610	7,895	16,738	1,455
-	-	-	-	-	-	-
<b>-</b>	<b>(\$1,395)</b>	<b>\$23,718</b>	<b>\$15,008</b>	<b>\$13,458</b>	<b>\$23,655</b>	<b>\$1,503</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Library District				
	Library District	Library District	Library District	Library District	AZ Community
	Y204	LSCA Grants Y315	ADE Grants Y316	Other Grants Y317	Foundation Y318
<b>Revenues:</b>					
Taxes	\$2,819,051	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	5,188	\$49,375	-	\$60,102	-
Charges for services	10,366	-	-	-	-
Fines and forfeits	41,859	-	-	-	-
Investment income	56,265	-	-	-	-
Rents	-	-	-	-	-
Miscellaneous	87,829	-	-	10,545	-
<b>Total Revenues</b>	<b>3,020,558</b>	<b>49,375</b>	<b>-</b>	<b>70,647</b>	<b>-</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	2,863,171	10,158	-	85,237	-
Education	-	-	-	-	-
Capital Outlay	65,698	26,986	-	-	-
<b>Debt Service</b>					
Principal retirement	94,786	-	-	-	-
Interest and fiscal charges	5,341	-	-	-	-
<b>Total Expenditures</b>	<b>3,028,996</b>	<b>37,144</b>	<b>-</b>	<b>85,237</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(8,438)</b>	<b>12,231</b>	<b>-</b>	<b>(14,590)</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenues and other sources over (under) expenditures and other uses	(8,438)	12,231	-	(14,590)	-
Fund balances / (Deficit), July 1, 2001, as restated	1,598,363	3,637	5,213	18,754	52
Residual equity transfer in (out)	6,248	(868)	(5,213)	-	(52)
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$1,596,173</b>	<b>\$15,000</b>	<b>-</b>	<b>\$4,164</b>	<b>-</b>

Library District	Public Health		Public Works	Recorder	School Superintendent		
	Gates Foundation Y319	Rabies Control Y207	Health Services Y212	Waste Tire Y271	Recorder's Fund Y202	School Superintendent Y288	Accomodation School District Y293
-	-	-	-	-	-	-	-
-	\$77,509	\$275,312	-	-	-	-	-
-	-	3,031,639	\$184,430	-	\$752,231	\$923,589	
-	-	229,701	27,156	\$140,243	-	-	
-	4,673	-	-	-	-	-	
-	942	55,971	1,744	14,638	-	-	
-	-	52,971	-	-	-	-	
-	-	69,392	-	-	400	32,436	
<b>-</b>	<b>83,124</b>	<b>3,714,986</b>	<b>213,330</b>	<b>154,881</b>	<b>752,631</b>	<b>956,025</b>	
-	-	-	-	127,797	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	150,348	-	-	-	
-	260,937	3,975,152	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	630,352	959,666	
-	-	72,795	110,687	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<b>-</b>	<b>260,937</b>	<b>4,047,947</b>	<b>261,035</b>	<b>127,797</b>	<b>630,352</b>	<b>959,666</b>	
<b>-</b>	<b>(177,813)</b>	<b>(332,961)</b>	<b>(47,705)</b>	<b>27,084</b>	<b>122,279</b>	<b>(3,641)</b>	
-	200,242	978,971	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<b>-</b>	<b>200,242</b>	<b>978,971</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	22,429	646,010	(47,705)	27,084	122,279	(3,641)	
115	39,234	1,965,003	178,733	442,768	176,738	481,909	
(115)	-	-	-	-	-	-	
<b>-</b>	<b>\$61,663</b>	<b>\$2,611,013</b>	<b>\$131,028</b>	<b>\$469,852</b>	<b>\$299,017</b>	<b>\$478,268</b>	

YUMA COUNTY

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

Year Ended June 30, 2002

	Sheriff - Administration				
	Narcotic Enforcement Y214	Arizona Law Enforcement Y287	Drug Task Force Y302	Local Law Enforcement Y303	Gang Resistant Educate & Train Y304
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	\$11,164	-	\$116,826	\$19,594	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment income	-	\$255	-	545	-
Rents	-	-	-	-	-
Miscellaneous	-	-	-	2,176	-
<b>Total Revenues</b>	<b>11,164</b>	<b>255</b>	<b>116,826</b>	<b>22,315</b>	<b>-</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	-	-	-	-	-
Public safety	11,164	180	116,826	19,163	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	8,536	-
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,164</b>	<b>180</b>	<b>116,826</b>	<b>27,699</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>75</b>	<b>-</b>	<b>(5,384)</b>	<b>-</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>-</b>	<b>75</b>	<b>-</b>	<b>(5,384)</b>	<b>-</b>
Fund balances / (Deficit), July 1, 2001, as restated	1,352	7,843	470	15,065	(13,161)
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$1,352</b>	<b>\$7,918</b>	<b>\$470</b>	<b>\$9,681</b>	<b>(\$13,161)</b>

Sheriff - Administration			Sheriff - Jail District			
Stop Violence Against Women Y305	Sheriff's Other Grants Y306	National Crime History III Y347	Facility Commission Y286	Jail Enhancement Y290	Yuma County Jail District Y300	Inmate Health Y301
-	-	-	-	-	\$7,709,721	-
-	-	-	-	-	-	-
-	\$126,512	-	-	\$247,426	900,128	-
-	-	-	\$149,617	-	1,488,011	\$4,872
-	-	-	-	-	-	-
\$3	-	\$72	6,213	18,761	148,866	82
-	-	-	-	-	-	-
-	-	-	96,645	-	7,768	-
<b>3</b>	<b>126,512</b>	<b>72</b>	<b>252,475</b>	<b>266,187</b>	<b>10,254,494</b>	<b>4,954</b>
-	-	-	-	-	-	-
-	91,861	-	229,094	180,786	11,590,015	4,872
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	8,500	67,924	132,534	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>91,861</b>	<b>-</b>	<b>237,594</b>	<b>248,710</b>	<b>11,722,549</b>	<b>4,872</b>
<b>3</b>	<b>34,651</b>	<b>72</b>	<b>14,881</b>	<b>17,477</b>	<b>(1,468,055)</b>	<b>82</b>
-	-	-	-	-	5,167,467	-
-	-	-	-	-	(1,632,045)	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,535,422</b>	<b>-</b>
3	34,651	72	14,881	17,477	2,067,367	82
120	284	2,169	176,175	561,932	5,309,595	2,305
-	-	-	-	-	-	-
<b>\$123</b>	<b>\$34,935</b>	<b>\$2,241</b>	<b>\$191,056</b>	<b>\$579,409</b>	<b>\$7,376,962</b>	<b>\$2,387</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Superior Court				
	Law Library Y203	JCEF Time Payment Y223	Aztec Field Training Y231	Local Court Assistance Y356	Domestic Relations Y375
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	\$11,296	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	\$63,771	\$61,453	-	\$110,599	\$8,572
Investment income	-	-	11	4,280	1,509
Rents	-	-	-	-	-
Miscellaneous	14,488	-	-	-	-
<b>Total Revenues</b>	<b>78,259</b>	<b>61,453</b>	<b>11,307</b>	<b>114,879</b>	<b>10,081</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	112,111	56,090	-	30,461	-
Public safety	-	-	17,249	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	2,989	-
<b>Debt Service</b>					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>112,111</b>	<b>56,090</b>	<b>17,249</b>	<b>33,450</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(33,852)</b>	<b>5,363</b>	<b>(5,942)</b>	<b>81,429</b>	<b>10,081</b>
<b>Other financing sources (uses):</b>					
Operating transfers in	38,739	-	-	-	-
Operating transfers out	-	-	-	(25,666)	-
Capital lease	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>38,739</b>	<b>-</b>	<b>-</b>	<b>(25,666)</b>	<b>-</b>
Excess of revenues and other sources over (under) expenditures and other uses	4,887	5,363	(5,942)	55,763	10,081
Fund balances / (Deficit), July 1, 2001, as restated	1,594	3,876	5,942	98,067	42,764
Residual equity transfer in (out)	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$6,481</b>	<b>\$9,239</b>	<b>-</b>	<b>\$153,830</b>	<b>\$52,845</b>

Superior Court		Other Court Grants				
Conciliation Court Y377	Supreme Court Enhancement Y379	Child Support Enforcement Y351	Fill the Gap Y354	Case Process Assistance Y378	Office of Justice Assistant Y307	National Crime History I Y345
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	\$87,859	\$216,970	\$176,599	\$404,132	-
-	-	-	81,238	-	-	-
\$68,586	\$35,153	-	-	-	-	-
6,279	771	-	4,960	2,144	-	\$10
-	-	-	-	-	-	-
2,648	-	-	-	-	-	-
<b>77,513</b>	<b>35,924</b>	<b>87,859</b>	<b>303,168</b>	<b>178,743</b>	<b>404,132</b>	<b>10</b>
47,478	22,260	87,796	248,183	105,880	364,192	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	23,536	-	1,658	-	39,940	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>47,478</b>	<b>45,796</b>	<b>87,796</b>	<b>249,841</b>	<b>105,880</b>	<b>404,132</b>	<b>-</b>
<b>30,035</b>	<b>(9,872)</b>	<b>63</b>	<b>53,327</b>	<b>72,863</b>	<b>-</b>	<b>10</b>
-	-	-	25,666	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>25,666</b>	<b>-</b>	<b>-</b>	<b>-</b>
30,035	(9,872)	63	78,993	72,863	-	10
179,578	27,279	-	110,220	-	534	277
-	-	-	-	-	-	-
<b>\$209,613</b>	<b>\$17,407</b>	<b>\$63</b>	<b>\$189,213</b>	<b>\$72,863</b>	<b>\$534</b>	<b>\$287</b>

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

Year Ended June 30, 2002

(Concluded)

	Other Agencies			Total
	Capital Projects	Improvement	All Other	Special
	Sales Tax Y330	Districts N/A	Funds N/A	Revenue Funds
Revenues:				
Taxes	\$7,650,510	\$417,703	-	\$22,008,169
Licenses and permits	-	-	-	454,683
Intergovernmental	-	-	-	30,863,644
Charges for services	-	-	-	3,003,101
Fines and forfeits	-	-	\$2,124	593,325
Investment income	177,420	9,341	831	1,125,937
Rents	-	-	-	288,684
Miscellaneous	-	-	-	625,139
<b>Total Revenues</b>	<b>7,827,930</b>	<b>427,044</b>	<b>2,955</b>	<b>58,962,682</b>
Expenditures:				
Current:				
General government	-	437,232	-	4,959,054
Public safety	-	-	-	18,286,468
Highways and streets	-	-	-	5,966,113
Sanitation	-	-	-	150,348
Health	-	-	-	4,236,089
Welfare	-	-	-	3,075,574
Culture and recreation	-	-	-	2,958,566
Education	-	-	-	2,153,227
Capital Outlay	-	-	-	4,691,398
Debt Service				
Principal retirement	-	-	-	252,974
Interest and fiscal charges	-	-	-	39,191
<b>Total Expenditures</b>	<b>-</b>	<b>437,232</b>	<b>-</b>	<b>46,769,002</b>
<b>Excess of revenues over (under) expenditures</b>	<b>7,827,930</b>	<b>(10,188)</b>	<b>2,955</b>	<b>12,193,680</b>
Other financing sources (uses):				
Operating transfers in	-	-	-	6,689,599
Operating transfers out	(1,226,602)	-	-	(6,917,232)
Capital lease	-	-	-	312,842
<b>Total other financing sources (uses)</b>	<b>(1,226,602)</b>	<b>-</b>	<b>-</b>	<b>85,209</b>
Excess of revenues and other sources over (under) expenditures and other uses	6,601,328	(10,188)	2,955	12,278,889
Fund balances / (Deficit), July 1, 2001, as restated	3,703,111	137,398	4,888	34,324,744
Residual equity transfer in (out)	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$10,304,439</b>	<b>\$127,210</b>	<b>\$7,843</b>	<b>\$46,603,633</b>

**COMBINING STATEMENT OF  
REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL**

YUMA COUNTY

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

All Special Revenue Funds - Budget and Actual

June 30, 2002

	Adult Probation					
	Probation Subsidy (Y210)			State Aid Enhancement (Y220)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$895,455	\$894,488	(\$967)
Charges for services	\$381,428	\$395,413	\$13,985	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	12,014	8,149	(3,865)	3,248	2,357	(891)
Rents	-	-	-	-	-	-
Miscellaneous	-	532	532	-	-	-
<b>Total Revenue</b>	<b>393,442</b>	<b>404,094</b>	<b>10,652</b>	<b>898,703</b>	<b>896,845</b>	<b>(1,858)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	700,883	419,032	281,851	929,657	877,443	52,214
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	1,685	(1,685)	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>700,883</b>	<b>420,717</b>	<b>280,166</b>	<b>929,657</b>	<b>877,443</b>	<b>52,214</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(307,441)</b>	<b>(16,623)</b>	<b>290,818</b>	<b>(30,954)</b>	<b>19,402</b>	<b>50,356</b>
Other financing sources (uses):						
Operating transfer in	101,693	120,388	18,695	101,693	101,693	-
Operating transfer out	(101,693)	(217,943)	(116,250)	(101,693)	(121,943)	(20,250)
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(97,555)</b>	<b>(97,555)</b>	<b>-</b>	<b>(20,250)</b>	<b>(20,250)</b>
Excess of revenue and other sources over (under) expenditures and other uses	(307,441)	(114,178)	193,263	(30,954)	(848)	30,106
Fund balances/(Deficit), July 1, 2001, as restated	307,441	305,126	(2,315)	30,954	30,954	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$190,948</b>	<b>\$190,948</b>	<b>-</b>	<b>\$30,106</b>	<b>\$30,106</b>

\* Variance = Favorable / (Unfavorable)

Adult Probation								
Adult Probation Drug Grant (Y228)			Community Punishment (Y229)			Intensive Probation (Y230)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$98,722	\$97,095	(\$1,627)	\$36,194	\$36,194	-	\$1,167,987	\$1,167,860	(\$127)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	24	24	471	392	(79)	2,871	2,161	(710)
-	-	-	-	-	-	-	-	-
-	-	-	43,027	45,420	2,393	-	341	341
<b>98,722</b>	<b>97,119</b>	<b>(1,603)</b>	<b>79,692</b>	<b>82,006</b>	<b>2,314</b>	<b>1,170,858</b>	<b>1,170,362</b>	<b>(496)</b>
-	-	-	-	-	-	-	-	-
101,288	97,095	4,193	82,476	81,614	862	1,231,467	1,160,978	70,489
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>101,288</b>	<b>97,095</b>	<b>4,193</b>	<b>82,476</b>	<b>81,614</b>	<b>862</b>	<b>1,231,467</b>	<b>1,160,978</b>	<b>70,489</b>
<b>(2,566)</b>	<b>24</b>	<b>2,590</b>	<b>(2,784)</b>	<b>392</b>	<b>3,176</b>	<b>(60,609)</b>	<b>9,384</b>	<b>69,993</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(7,195)	(7,195)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,195)</b>	<b>(7,195)</b>
(2,566)	24	2,590	(2,784)	392	3,176	(60,609)	2,189	62,798
2,566	2,566	-	2,784	2,784	-	60,609	60,608	(1)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$2,590</b>	<b>\$2,590</b>	<b>-</b>	<b>\$3,176</b>	<b>\$3,176</b>	<b>-</b>	<b>\$62,797</b>	<b>\$62,797</b>

YUMA COUNTY

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

June 30, 2002

	Adult Probation					
	Drug Treatment & Education (Y238)			Drug Court Planning (Y239)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$128,909	\$128,909	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$3,148	\$3,267	\$119
Investment income	2,500	1,816	(\$684)	387	348	(39)
Rents	-	-	-	-	-	-
Miscellaneous	1,500	962	(538)	-	-	-
<b>Total Revenue</b>	<b>132,909</b>	<b>131,687</b>	<b>(1,222)</b>	<b>3,535</b>	<b>3,615</b>	<b>80</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	185,200	174,745	10,455	20,470	17,011	3,459
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>185,200</b>	<b>174,745</b>	<b>10,455</b>	<b>20,470</b>	<b>17,011</b>	<b>3,459</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(52,291)</b>	<b>(43,058)</b>	<b>9,233</b>	<b>(16,935)</b>	<b>(13,396)</b>	<b>3,539</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(52,291)	(43,058)	9,233	(16,935)	(13,396)	3,539
Fund balances/(Deficit), July 1, 2001, as restated	52,291	52,291	-	16,935	16,935	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$9,233</b>	<b>\$9,233</b>	<b>-</b>	<b>\$3,539</b>	<b>\$3,539</b>

\* Variance = Favorable / (Unfavorable)

Adult Probation			Assessor			Attorney		
Drug Court Evaluation (Y283)			Property Information (Y151)			Witness Program (Y211)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$17,077	\$22,260	\$5,183	-	-	-	\$225,620	\$226,384	\$764
-	-	-	\$54,000	\$72,612	\$18,612	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	414	414	-	1,119	1,119
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,000	-	(3,000)
<b>17,077</b>	<b>22,260</b>	<b>5,183</b>	<b>54,000</b>	<b>73,026</b>	<b>19,026</b>	<b>228,620</b>	<b>227,503</b>	<b>(1,117)</b>
-	-	-	54,000	-	54,000	274,060	257,496	16,564
17,077	17,077	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	6,563	(6,563)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>17,077</b>	<b>17,077</b>	<b>-</b>	<b>54,000</b>	<b>6,563</b>	<b>47,437</b>	<b>274,060</b>	<b>257,496</b>	<b>16,564</b>
<b>-</b>	<b>5,183</b>	<b>5,183</b>	<b>-</b>	<b>66,463</b>	<b>66,463</b>	<b>(45,440)</b>	<b>(29,993)</b>	<b>15,447</b>
-	-	-	-	-	-	45,440	45,440	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,440</b>	<b>45,440</b>	<b>-</b>
-	5,183	5,183	-	66,463	66,463	-	15,447	15,447
-	(5,183)	(5,183)	-	-	-	-	5,516	5,516
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$66,463</b>	<b>\$66,463</b>	<b>-</b>	<b>\$20,963</b>	<b>\$20,963</b>

YUMA COUNTY

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

All Special Revenue Funds - Budget and Actual

June 30, 2002

	Attorney					
	Attorney Drug Enforcement (Y218)			Bad Check Fund (Y219)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$313,809	\$305,306	(\$8,503)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	\$848	\$848
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	\$19,000	19,266	266
<b>Total Revenue</b>	<b>313,809</b>	<b>305,306</b>	<b>(8,503)</b>	<b>19,000</b>	<b>20,114</b>	<b>1,114</b>
Expenditures:						
Current:						
General government	313,809	301,952	11,857	43,325	19,241	24,084
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	3,355	(3,355)	-	1,658	(1,658)
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>313,809</b>	<b>305,307</b>	<b>8,502</b>	<b>43,325</b>	<b>20,899</b>	<b>22,426</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>	<b>(24,325)</b>	<b>(785)</b>	<b>23,540</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	(1)	(1)	(24,325)	(785)	23,540
Fund balances/(Deficit), July 1, 2001, as restated	-	21,572	21,572	24,325	26,672	2,347
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$21,571</b>	<b>\$21,571</b>	<b>-</b>	<b>\$25,887</b>	<b>\$25,887</b>

\* Variance = Favorable / (Unfavorable)

Attorney								
Crime Victim Comp Grant (Y221)			Federal Victim Comp Grant (Y224)			Crime Prosecution Enhancement (Y225)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$75,004	\$76,571	\$1,567	\$10,200	\$15,675	\$5,475	\$128,000	\$132,356	\$4,356
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,868	2,868	-	845	845	-	1,428	1,428
-	-	-	-	-	-	-	-	-
23,100	11,697	(11,403)	13,895	2,350	(11,545)	-	-	-
<b>98,104</b>	<b>91,136</b>	<b>(6,968)</b>	<b>24,095</b>	<b>18,870</b>	<b>(5,225)</b>	<b>128,000</b>	<b>133,784</b>	<b>5,784</b>
98,104	95,101	3,003	24,095	23,191	904	171,692	144,040	27,652
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>98,104</b>	<b>95,101</b>	<b>3,003</b>	<b>24,095</b>	<b>23,191</b>	<b>904</b>	<b>171,692</b>	<b>144,040</b>	<b>27,652</b>
-	(3,965)	(3,965)	-	(4,321)	(4,321)	(43,692)	(10,256)	33,436
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(3,965)	(3,965)	-	(4,321)	(4,321)	(43,692)	(10,256)	33,436
-	71,397	71,397	-	24,077	24,077	43,692	52,063	8,371
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$67,432</b>	<b>\$67,432</b>	<b>-</b>	<b>\$19,756</b>	<b>\$19,756</b>	<b>-</b>	<b>\$41,807</b>	<b>\$41,807</b>

YUMA COUNTY

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

All Special Revenue Funds - Budget and Actual

June 30, 2002

	Attorney					
	HIDTA Grant (SBA) (Y227)			Anti-Gang Enforcement (Y273)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$299,572	\$269,470	(\$30,102)	\$5,000	\$5,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	180	-	(180)	119	-	(\$119)
<b>Total Revenue</b>	<b>299,752</b>	<b>269,470</b>	<b>(30,282)</b>	<b>5,119</b>	<b>5,000</b>	<b>(119)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	304,992	264,322	40,670	5,119	4,999	120
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>304,992</b>	<b>264,322</b>	<b>40,670</b>	<b>5,119</b>	<b>4,999</b>	<b>120</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(5,240)</b>	<b>5,148</b>	<b>10,388</b>	<b>-</b>	<b>1</b>	<b>1</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(5,240)	5,148	10,388	-	1	1
Fund balances/(Deficit), July 1, 2001, as restated	5,240	6,464	1,224	-	201	201
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$11,612</b>	<b>\$11,612</b>	<b>-</b>	<b>\$202</b>	<b>\$202</b>

\* Variance = Favorable / (Unfavorable)

Attorney								
Federal Justice Asset Sharing (Y274)			Anti - Racketerring (Y275)			Federal Revenue Asset Sharing (Y276)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$100,000	\$19,047	(\$80,953)	-	\$31,513	\$31,513	\$1,007	\$954	(\$53)
-	-	-	-	-	-	-	-	-
-	-	-	-	82,574	82,574	-	-	-
-	356	356	-	6,824	6,824	-	124	124
-	-	-	-	-	-	-	-	-
-	-	-	-	47,702	47,702	-	-	-
<b>100,000</b>	<b>19,403</b>	<b>(80,597)</b>	<b>-</b>	<b>168,613</b>	<b>168,613</b>	<b>1,007</b>	<b>1,078</b>	<b>71</b>
-	-	-	-	-	-	-	-	-
100,000	34,372	65,628	195,111	184,046	11,065	7,269	7,260	9
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>100,000</b>	<b>34,372</b>	<b>65,628</b>	<b>195,111</b>	<b>184,046</b>	<b>11,065</b>	<b>7,269</b>	<b>7,260</b>	<b>9</b>
<b>-</b>	<b>(14,969)</b>	<b>(14,969)</b>	<b>(195,111)</b>	<b>(15,433)</b>	<b>179,678</b>	<b>(6,262)</b>	<b>(6,182)</b>	<b>80</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(14,969)	(14,969)	(195,111)	(15,433)	179,678	(6,262)	(6,182)	80
-	20,578	20,578	195,111	212,044	16,933	6,262	6,262	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$5,609</b>	<b>\$5,609</b>	<b>-</b>	<b>\$196,611</b>	<b>\$196,611</b>	<b>-</b>	<b>\$80</b>	<b>\$80</b>

YUMA COUNTY

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

All Special Revenue Funds - Budget and Actual

June 30, 2002

	Attorney					
	Governor's Action (Y281)			Community Prosecution (Y282)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$15,863	\$1,490	(\$14,373)	\$65,497	\$66,351	\$854
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>15,863</b>	<b>1,490</b>	<b>(14,373)</b>	<b>65,497</b>	<b>66,351</b>	<b>854</b>
Expenditures:						
Current:						
General government	15,863	1,490	14,373	65,497	66,351	(854)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,863</b>	<b>1,490</b>	<b>14,373</b>	<b>65,497</b>	<b>66,351</b>	<b>(854)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	-	-	-	-	-
Fund balances/(Deficit), July 1, 2001, as restated	-	-	-	-	-	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Variance = Favorable / (Unfavorable)

Attorney						Clerk of Superior Court		
ACJC Domestic Violence (Y284)			National Crime History II (Y346)			Clerk's Fund (Y209)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$15,563	\$15,563	-	-	-	-	-	-	-
-	-	-	-	-	-	\$36,850	\$40,297	\$3,447
-	-	-	-	-	-	-	-	-
-	-	-	-	\$52	\$52	4,259	2,165	(2,094)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>15,563</b>	<b>15,563</b>	<b>-</b>	<b>-</b>	<b>52</b>	<b>52</b>	<b>41,109</b>	<b>42,462</b>	<b>1,353</b>
21,823	15,629	6,194	-	-	-	101,184	32,372	68,812
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>21,823</b>	<b>15,629</b>	<b>6,194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>101,184</b>	<b>32,372</b>	<b>68,812</b>
<b>(6,260)</b>	<b>(66)</b>	<b>6,194</b>	<b>-</b>	<b>52</b>	<b>52</b>	<b>(60,075)</b>	<b>10,090</b>	<b>70,165</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(6,260)	(66)	6,194	-	52	52	(60,075)	10,090	70,165
6,260	256	(6,004)	-	1,578	1,578	60,075	64,270	4,195
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$190</b>	<b>\$190</b>	<b>-</b>	<b>\$1,630</b>	<b>\$1,630</b>	<b>-</b>	<b>\$74,360</b>	<b>\$74,360</b>

YUMA COUNTY

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

June 30, 2002

	Clerk of Superior Court					
	Child Support Automation (Y350)			IV-D Case Processing (Y353)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$44,962	\$28,520	(\$16,442)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$233	\$163	(\$70)	2,176	-	(2,176)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	7,522	7,522
<b>Total Revenue</b>	<b>233</b>	<b>163</b>	<b>(70)</b>	<b>47,138</b>	<b>36,042</b>	<b>(11,096)</b>
Expenditures:						
Current:						
General government	7,012	803	6,209	50,777	41,355	9,422
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	2,017	(2,017)	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,012</b>	<b>2,820</b>	<b>4,192</b>	<b>50,777</b>	<b>41,355</b>	<b>9,422</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(6,779)</b>	<b>(2,657)</b>	<b>4,122</b>	<b>(3,639)</b>	<b>(5,313)</b>	<b>(1,674)</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(6,779)	(2,657)	4,122	(3,639)	(5,313)	(1,674)
Fund balances/(Deficit), July 1, 2001, as restated	6,779	6,347	(432)	3,639	-	(3,639)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$3,690</b>	<b>\$3,690</b>	<b>-</b>	<b>(\$5,313)</b>	<b>(\$5,313)</b>

\* Variance = Favorable / (Unfavorable)

Clerk of Superior Court						County Treasurer		
Judicial Collection Enhancement (Y355)			Expidited Child Support (Y376)			Treasurer's Information (Y150)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$4,000	\$11,586	\$7,586
-	-	-	\$17,548	\$19,592	\$2,044	-	-	-
-	\$2	\$2	1,354	681	(673)	2,000	1,842	(158)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2	2	18,902	20,273	1,371	6,000	13,428	7,428
-	-	-	41,902	13,777	28,125	7,000	-	7,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	48,521	-	48,521
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	41,902	13,777	28,125	55,521	-	55,521
-	2	2	(23,000)	6,496	29,496	(49,521)	13,428	62,949
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2	2	(23,000)	6,496	29,496	(49,521)	13,428	62,949
-	(84)	(84)	23,000	14,637	(8,363)	49,521	53,252	3,731
-	-	-	-	-	-	-	-	-
-	(\$82)	(\$82)	-	\$21,133	\$21,133	-	\$66,680	\$66,680

YUMA COUNTY

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

June 30, 2002

	Development Services					
	Home Investment (Y272)			County Flood Control District (Y295)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	\$1,431,263	\$1,541,144	\$109,881
Licenses and permits	-	-	-	-	906	906
Intergovernmental	\$155,521	\$155,521	-	2,205,000	40,130	(2,164,870)
Charges for services	-	-	-	13,200	9,554	(3,646)
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	30,000	50,520	20,520
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	230	230
<b>Total Revenue</b>	<b>155,521</b>	<b>155,521</b>	<b>-</b>	<b>3,679,463</b>	<b>1,642,484</b>	<b>(2,036,979)</b>
Expenditures:						
Current:						
General government	5,521	155,521	(150,000)	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	784,078	364,550	419,528
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	150,000	-	150,000	3,768,502	1,061,975	2,706,527
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>155,521</b>	<b>155,521</b>	<b>-</b>	<b>4,552,580</b>	<b>1,426,525</b>	<b>3,126,055</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(873,117)</b>	<b>215,959</b>	<b>1,089,076</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	(44)	(44)	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(44)</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	(44)	(44)	(873,117)	215,959	1,089,076
Fund balances/(Deficit), July 1, 2001, as restated	-	44	44	873,117	1,530,020	656,903
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,745,979</b>	<b>\$1,745,979</b>

\* Variance = Favorable / (Unfavorable)

Development Services						HURF		
Community Development Block Grant(Y310)			Community Development Block Grant(Y410)			Road Fund (Y205)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$440,774	\$536,272	\$95,498	\$585,402	\$435,495	(\$149,907)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	251	251	-	-	-	\$21,000	\$13,836	(\$7,164)
-	-	-	-	-	-	-	-	-
-	1,910	1,910	-	-	-	-	48,025	48,025
<b>440,774</b>	<b>538,433</b>	<b>97,659</b>	<b>585,402</b>	<b>435,495</b>	<b>(149,907)</b>	<b>21,000</b>	<b>61,861</b>	<b>40,861</b>
148,588	492,610	(344,022)	-	-	-	431,651	-	431,651
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	485,402	216,137	269,265	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
292,186	19,607	272,579	100,000	237,591	(137,591)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>440,774</b>	<b>512,217</b>	<b>(71,443)</b>	<b>585,402</b>	<b>453,728</b>	<b>131,674</b>	<b>431,651</b>	<b>-</b>	<b>431,651</b>
<b>-</b>	<b>26,216</b>	<b>26,216</b>	<b>-</b>	<b>(18,233)</b>	<b>(18,233)</b>	<b>(410,651)</b>	<b>61,861</b>	<b>472,512</b>
-	-	-	-	-	-	-	-	-
-	(27,018)	(27,018)	-	(148,776)	(148,776)	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>(27,018)</b>	<b>(27,018)</b>	<b>-</b>	<b>(148,776)</b>	<b>(148,776)</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(802)	(802)	-	(167,009)	(167,009)	(410,651)	61,861	472,512
-	(1,410)	(1,410)	-	167,009	167,009	410,651	415,151	4,500
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>(\$2,212)</b>	<b>(\$2,212)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$477,012</b>	<b>\$477,012</b>

YUMA COUNTY

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

June 30, 2002

	HURF			Housing		
	Highway User Revenue Fund (Y213)			Public Housing (Y620)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$1,518,000	\$1,870,040	\$352,040	-	-	-
Licenses and permits	50,000	\$100,956	50,956	-	-	-
Intergovernmental	9,811,207	\$9,116,544	(694,663)	-	-	-
Charges for services	4,000	\$21,048	17,048	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	400,000	\$438,362	38,362	-	\$1,338	\$1,338
Rents	-	-	-	-	-	-
Miscellaneous	1,500	\$67,736	66,236	-	-	-
<b>Total Revenue</b>	<b>11,784,707</b>	<b>11,614,686</b>	<b>(170,021)</b>	<b>-</b>	<b>1,338</b>	<b>1,338</b>
Expenditures:						
Current:						
General government	2,046,728	1,381,377	665,351	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,838,915	5,601,563	237,352	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	398	(398)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	11,571,548	2,545,608	9,025,940	-	-	-
Debt service						
Principal retirement	187,000	158,188	28,812	-	-	-
Interest and fiscal charges	30,000	33,850	(3,850)	-	-	-
<b>Total Expenditures</b>	<b>19,674,191</b>	<b>9,720,586</b>	<b>9,953,605</b>	<b>-</b>	<b>398</b>	<b>(398)</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,889,484)</b>	<b>1,894,100</b>	<b>9,783,584</b>	<b>-</b>	<b>940</b>	<b>940</b>
Other financing sources (uses):						
Operating transfer in	10,000	10,000	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	312,842	312,842	-	-	-
<b>Total other financing sources (uses)</b>	<b>10,000</b>	<b>322,842</b>	<b>312,842</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(7,879,484)	2,216,942	10,096,426	-	940	940
Fund balances/(Deficit), July 1, 2001, as restated	11,050,342	13,617,786	2,567,444	-	11,739	11,739
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>\$3,170,858</b>	<b>\$15,834,728</b>	<b>\$12,663,870</b>	<b>-</b>	<b>\$12,679</b>	<b>\$12,679</b>

\* Variance = Favorable / (Unfavorable)



YUMA COUNTY

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

June 30, 2002

	Housing					
	Conventional 13-6-PHA (Y632)			Section 8 Voucher Program (Y635)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$974,485	\$959,735	(\$14,750)	\$1,800,079	\$1,869,424	\$69,345
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	7,500	8,236	736	-	5,055	5,055
Rents	253,635	235,713	(17,922)	-	-	-
Miscellaneous	603,191	17,903	(585,288)	90,404	7,764	(82,640)
<b>Total Revenue</b>	<b>1,838,811</b>	<b>1,221,587</b>	<b>(617,224)</b>	<b>1,890,483</b>	<b>1,882,243</b>	<b>(8,240)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,817,416	938,754	878,662	1,880,483	1,822,447	58,036
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	21,395	242,118	(220,723)	10,000	3,862	6,138
<b>Debt service</b>						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,838,811</b>	<b>1,180,872</b>	<b>657,939</b>	<b>1,890,483</b>	<b>1,826,309</b>	<b>64,174</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>40,715</b>	<b>40,715</b>	<b>-</b>	<b>55,934</b>	<b>55,934</b>
<b>Other financing sources (uses):</b>						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	40,715	40,715	-	55,934	55,934
Fund balances/(Deficit), July 1, 2001, as restated	-	372,193	372,193	-	260,873	260,873
Residual equity transfer in (out)	-	-	-	-	(6,464)	(6,464)
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$412,908</b>	<b>\$412,908</b>	<b>-</b>	<b>\$310,343</b>	<b>\$310,343</b>

\* Variance = Favorable / (Unfavorable)

**Exhibit C-3**  
(Continued)

Housing			Human Resources			Justice Courts		
Water Co. 13-6 (Y640)			Health Insurance Stabilization (Y604)			Justice Court Enhancement Fees (Y352)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$110,567	-	(\$110,567)	-	-	-	-	-	-
-	\$158,831	158,831	-	-	-	-	-	-
-	-	-	-	-	-	\$100,805	\$90,370	(\$10,435)
-	8,306	8,306	\$29,577	\$17,301	(\$12,276)	7,080	6,415	(665)
-	-	-	-	-	-	-	-	-
234,844	38	(234,806)	-	-	-	-	-	-
<b>345,411</b>	<b>167,175</b>	<b>(178,236)</b>	<b>29,577</b>	<b>17,301</b>	<b>(12,276)</b>	<b>107,885</b>	<b>96,785</b>	<b>(11,100)</b>
-	-	-	548,558	-	548,558	280,343	72,342	208,001
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
345,411	97,838	247,573	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	3,422	11,578
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>345,411</b>	<b>97,838</b>	<b>247,573</b>	<b>548,558</b>	<b>-</b>	<b>548,558</b>	<b>295,343</b>	<b>75,764</b>	<b>219,579</b>
<b>-</b>	<b>69,337</b>	<b>69,337</b>	<b>(518,981)</b>	<b>17,301</b>	<b>536,282</b>	<b>(187,458)</b>	<b>21,021</b>	<b>208,479</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	69,337	69,337	(518,981)	17,301	536,282	(187,458)	21,021	208,479
-	320,214	320,214	518,981	522,994	4,013	187,458	184,221	(3,237)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$389,551</b>	<b>\$389,551</b>	<b>-</b>	<b>\$540,295</b>	<b>\$540,295</b>	<b>-</b>	<b>\$205,242</b>	<b>\$205,242</b>

YUMA COUNTY

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

June 30, 2002

	Juvenile Courts					
	State Aid Supreme Court (215)			Juvenile Justice & Delinquency (Y236)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$380,419	\$380,419	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,129	141	(\$1,988)	-	\$3	\$3
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>382,548</b>	<b>380,560</b>	<b>(1,988)</b>	<b>-</b>	<b>3</b>	<b>3</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	396,665	381,988	14,677	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>396,665</b>	<b>381,988</b>	<b>14,677</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(14,117)</b>	<b>(1,428)</b>	<b>12,689</b>	<b>-</b>	<b>3</b>	<b>3</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(14,117)	(1,428)	12,689	-	3	3
Fund balances/(Deficit), July 1, 2001, as restated	14,117	14,117	-	-	(309)	(309)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$12,689</b>	<b>\$12,689</b>	<b>-</b>	<b>(\$306)</b>	<b>(\$306)</b>

\* Variance = Favorable / (Unfavorable)

Juvenile Courts								
Juvenile Charter School (Y241)			Juvenile Detention Education (Y242)			Juvenile Safe Schools (Y244)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	- \$	-	-	- \$	-	-	-
-	-	-	-	-	-	-	-	-
\$540,227	\$531,222	(\$9,005)	\$249,542	\$204,542	(\$45,000)	\$243,305	\$236,938	(\$6,367)
40,813	29,467	(11,346)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,840	5,957	(9,883)	2,451	3,093	642	375	108	(267)
-	-	-	-	-	-	-	-	-
-	8,600	8,600	-	-	-	-	-	-
<b>596,880</b>	<b>575,246</b>	<b>(21,634)</b>	<b>251,993</b>	<b>207,635</b>	<b>(44,358)</b>	<b>243,680</b>	<b>237,046</b>	<b>(6,634)</b>
-	-	-	-	-	-	-	-	-
-	-	-	337,257	152,609	184,648	243,305	238,884	4,421
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
663,006	563,209	99,797	-	-	-	-	-	-
123,752	-	123,752	6,000	-	6,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>786,758</b>	<b>563,209</b>	<b>223,549</b>	<b>343,257</b>	<b>152,609</b>	<b>190,648</b>	<b>243,305</b>	<b>238,884</b>	<b>4,421</b>
<b>(189,878)</b>	<b>12,037</b>	<b>201,915</b>	<b>(91,264)</b>	<b>55,026</b>	<b>146,290</b>	<b>375</b>	<b>(1,838)</b>	<b>(2,213)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>(189,878)</b>	<b>12,037</b>	<b>201,915</b>	<b>(91,264)</b>	<b>55,026</b>	<b>146,290</b>	<b>375</b>	<b>(1,838)</b>	<b>(2,213)</b>
189,878	189,878	-	91,264	91,264	-	1,761	311	(1,450)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$201,915</b>	<b>\$201,915</b>	<b>-</b>	<b>\$146,290</b>	<b>\$146,290</b>	<b>\$2,136</b>	<b>(\$1,527)</b>	<b>(\$3,663)</b>

YUMA COUNTY

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

June 30, 2002

	Juvenile Courts					
	Juvenile Probation Fees (Y245)			Juvenile Victim Rights (Y246)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$16,700	\$16,601	(\$99)
Charges for services	\$99,000	\$133,089	\$34,089	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	9,332	5,749	(3,583)	650	237	(413)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>108,332</b>	<b>138,838</b>	<b>30,506</b>	<b>17,350</b>	<b>16,838</b>	<b>(512)</b>
Expenditures:						
Current:						
General government	16,354	5,537	10,817	-	-	-
Public safety	238,792	97,802	140,990	17,350	16,838	512
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>255,146</b>	<b>103,339</b>	<b>151,807</b>	<b>17,350</b>	<b>16,838</b>	<b>512</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(146,814)</b>	<b>35,499</b>	<b>182,313</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(146,814)	35,499	182,313	-	-	-
Fund balances/(Deficit), July 1, 2001, as restated	146,814	181,606	34,792	-	-	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$217,105</b>	<b>\$217,105</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Variance = Favorable / (Unfavorable)

Juvenile Courts								
Juvenile Restitution (Y247)			Court Appointed Specialist (CASA) (Y248)			Court Improvement (Y249)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$22,680	\$347	(\$22,333)	\$77,181	\$77,181	-	\$17,691	\$17,422	(\$269)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200	128	(72)	566	222	(\$344)	125	5	(120)
-	-	-	-	-	-	-	-	-
1,000	3,566	2,566	-	-	-	-	-	-
<b>23,880</b>	<b>4,041</b>	<b>(19,839)</b>	<b>77,747</b>	<b>77,403</b>	<b>(344)</b>	<b>17,816</b>	<b>17,427</b>	<b>(389)</b>
-	-	-	-	-	-	17,816	17,427	389
27,518	5,537	21,981	77,747	77,403	344	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>27,518</b>	<b>5,537</b>	<b>21,981</b>	<b>77,747</b>	<b>77,403</b>	<b>344</b>	<b>17,816</b>	<b>17,427</b>	<b>389</b>
<b>(3,638)</b>	<b>(1,496)</b>	<b>2,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(3,638)	(1,496)	2,142	-	-	-	-	-	-
3,638	3,638	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$2,142</b>	<b>\$2,142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

YUMA COUNTY

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

All Special Revenue Funds - Budget and Actual

June 30, 2002

	Juvenile Courts					
	Juvenile Crime Reduction (Y250)			Juvenile Diversion Intake (Y251)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$5,000	\$5,000	-	\$465,002	\$465,002	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	5	78	\$73	3,365	1,203	(\$2,162)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>5,005</b>	<b>5,078</b>	<b>73</b>	<b>468,367</b>	<b>466,205</b>	<b>(2,162)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	5,005	5,078	(73)	502,673	464,985	37,688
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,005</b>	<b>5,078</b>	<b>(73)</b>	<b>502,673</b>	<b>464,985</b>	<b>37,688</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34,306)</b>	<b>1,220</b>	<b>35,526</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	-	-	(34,306)	1,220	35,526
Fund balances/(Deficit), July 1, 2001, as restated	-	-	-	34,306	34,306	-
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$35,526</b>	<b>\$35,526</b>

\* Variance = Favorable / (Unfavorable)

Juvenile Courts								
Juvenile Diversion Program (Y252)			Juvenile Treatment (Y253)			Juvenile Case Processing (Y254)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$106,779	\$106,779	-	\$253,015	\$252,932	(\$83)	\$55,391	\$50,238	(\$5,153)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,404	162	(\$1,242)	1,831	959	(872)	159	274	115
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>108,183</b>	<b>106,941</b>	<b>(1,242)</b>	<b>254,846</b>	<b>253,891</b>	<b>(955)</b>	<b>55,550</b>	<b>50,512</b>	<b>(5,038)</b>
-	-	-	-	-	-	-	-	-
113,151	106,949	6,202	263,486	252,932	10,554	55,550	50,512	5,038
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>113,151</b>	<b>106,949</b>	<b>6,202</b>	<b>263,486</b>	<b>252,932</b>	<b>10,554</b>	<b>55,550</b>	<b>50,512</b>	<b>5,038</b>
<b>(4,968)</b>	<b>(8)</b>	<b>4,960</b>	<b>(8,640)</b>	<b>959</b>	<b>9,599</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	993	993
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>993</b>	<b>993</b>
(4,968)	(8)	4,960	(8,640)	959	9,599	-	993	993
4,968	4,968	-	8,640	8,640	-	-	(993)	(993)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$4,960</b>	<b>\$4,960</b>	<b>-</b>	<b>\$9,599</b>	<b>\$9,599</b>	<b>-</b>	<b>-</b>	<b>-</b>

YUMA COUNTY

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

June 30, 2002

	Juvenile Courts					
	Juvenile Court Charter School (Y256)			Improving Am Schools (Y257)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	(\$7,875)	(\$7,875)	\$40,204	\$37,228	(\$2,976)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	165	165	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>(7,710)</b>	<b>(7,710)</b>	<b>40,204</b>	<b>37,228</b>	<b>(2,976)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	40,204	36,783	3,421
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,204</b>	<b>36,783</b>	<b>3,421</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>(7,710)</b>	<b>(7,710)</b>	<b>-</b>	<b>445</b>	<b>445</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	(7,710)	(7,710)	-	445	445
Fund balances/(Deficit), July 1, 2001, as restated	-	7,875	7,875	-	(7,547)	(7,547)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$165</b>	<b>\$165</b>	<b>-</b>	<b>(\$7,102)</b>	<b>(\$7,102)</b>

\* Variance = Favorable / (Unfavorable)

Juvenile Courts								
Troops for Teachers (Y258)			State Aid to Detention (Y259)			Family Counseling (Y260)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$3,900,000	\$3,510,000	(\$390,000)	\$23,953	\$23,148	(\$805)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$700	\$381	(\$319)	-	8,852	8,852	641	280	(361)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>700</b>	<b>381</b>	<b>(319)</b>	<b>3,900,000</b>	<b>3,518,852</b>	<b>(381,148)</b>	<b>24,594</b>	<b>23,428</b>	<b>(1,166)</b>
12,201	-	12,201	-	-	-	-	-	-
-	-	-	-	-	-	29,198	23,078	6,120
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>12,201</b>	<b>-</b>	<b>12,201</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,198</b>	<b>23,078</b>	<b>6,120</b>
<b>(11,501)</b>	<b>381</b>	<b>11,882</b>	<b>3,900,000</b>	<b>3,518,852</b>	<b>(381,148)</b>	<b>(4,604)</b>	<b>350</b>	<b>4,954</b>
-	-	-	-	-	-	-	-	-
-	-	-	(3,900,000)	(3,510,000)	390,000	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,900,000)</b>	<b>(3,510,000)</b>	<b>390,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
(11,501)	381	11,882	-	8,852	8,852	(4,604)	350	4,954
11,501	11,500	(1)	-	-	-	4,604	4,534	(70)
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$11,881</b>	<b>\$11,881</b>	<b>-</b>	<b>\$8,852</b>	<b>\$8,852</b>	<b>-</b>	<b>\$4,884</b>	<b>\$4,884</b>

YUMA COUNTY

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

June 30, 2002

	Juvenile Courts					
	Drug Court Planning (Y261)			Drug Court Education (Y262)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$157,905	\$72,617	(\$85,288)	\$48,809	\$38,467	(\$10,342)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	145	145	-	-	-
<b>Total Revenue</b>	<b>157,905</b>	<b>72,762</b>	<b>(85,143)</b>	<b>48,809</b>	<b>38,467</b>	<b>(10,342)</b>
Expenditures:						
Current:						
General government	156,705	72,617	84,088	48,809	38,942	9,867
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	1,200	-	1,200	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>157,905</b>	<b>72,617</b>	<b>85,288</b>	<b>48,809</b>	<b>38,942</b>	<b>9,867</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>145</b>	<b>145</b>	<b>-</b>	<b>(475)</b>	<b>(475)</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	145	145	-	(475)	(475)
Fund balances/(Deficit), July 1, 2001, as restated	-	(145)	(145)	-	(920)	(920)
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,395)</b>	<b>(\$1,395)</b>

\* Variance = Favorable / (Unfavorable)

Juvenile Courts								
Juvenile Probation (Y264)			Intensive Probation - JIPS (Y265)			Account Incentive (Y392)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$69,726	\$72,008	\$2,282	\$721,001	\$721,001	-	\$177,611	\$60,722	(\$116,889)
-	-	-	-	-	-	-	-	-
-	-	-	174	732	\$558	-	-	-
12	64	52	3,133	623	(2,510)	-	119	119
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,300	9,103	(5,197)
<b>69,738</b>	<b>72,072</b>	<b>2,334</b>	<b>724,308</b>	<b>722,356</b>	<b>(1,952)</b>	<b>191,911</b>	<b>69,944</b>	<b>(121,967)</b>
-	-	-	-	-	-	175,111	64,227	110,884
69,054	51,928	17,126	738,918	721,958	16,960	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,500	-	4,500	-	-	-	16,800	154	16,646
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>73,554</b>	<b>51,928</b>	<b>21,626</b>	<b>738,918</b>	<b>721,958</b>	<b>16,960</b>	<b>191,911</b>	<b>64,381</b>	<b>127,530</b>
<b>(3,816)</b>	<b>20,144</b>	<b>23,960</b>	<b>(14,610)</b>	<b>398</b>	<b>15,008</b>	<b>-</b>	<b>5,563</b>	<b>5,563</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>(3,816)</b>	<b>20,144</b>	<b>23,960</b>	<b>(14,610)</b>	<b>398</b>	<b>15,008</b>	<b>-</b>	<b>5,563</b>	<b>5,563</b>
3,816	3,574	(242)	14,610	14,610	-	-	7,895	7,895
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$23,718</b>	<b>\$23,718</b>	<b>-</b>	<b>\$15,008</b>	<b>\$15,008</b>	<b>-</b>	<b>\$13,458</b>	<b>\$13,458</b>

YUMA COUNTY

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

June 30, 2002

	Legal & Public Defenders					
	Defender Training (Y390)			Indigent Dependency (Y391)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$10,000	\$12,518	\$2,518	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	500	575	75	-	\$48	\$48
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>10,500</b>	<b>13,093</b>	<b>2,593</b>	<b>-</b>	<b>48</b>	<b>48</b>
Expenditures:						
Current:						
General government	22,161	6,176	15,985	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>22,161</b>	<b>6,176</b>	<b>15,985</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(11,661)</b>	<b>6,917</b>	<b>18,578</b>	<b>-</b>	<b>48</b>	<b>48</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(11,661)	6,917	18,578	-	48	48
Fund balances/(Deficit), July 1, 2001, as restated	11,661	16,738	5,077	-	1,455	1,455
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$23,655</b>	<b>\$23,655</b>	<b>-</b>	<b>\$1,503</b>	<b>\$1,503</b>

\* Variance = Favorable / (Unfavorable)

Library District								
Library District (204)			Library District LSCA Grants (Y315)			Library District ADE Grants (Y316)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$2,840,230	\$2,819,051	(\$21,179)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	5,188	188	\$34,375	\$49,375	\$15,000	-	-	-
10,592	10,366	(226)	-	-	-	-	-	-
36,430	41,859	5,429	-	-	-	-	-	-
35,000	56,265	21,265	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
70,062	87,829	17,767	-	-	-	-	-	-
<b>2,997,314</b>	<b>3,020,558</b>	<b>23,244</b>	<b>34,375</b>	<b>49,375</b>	<b>15,000</b>	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,681,299	2,863,171	818,128	39,072	10,158	28,914	-	-	-
-	-	-	-	-	-	-	-	-
627,045	65,698	561,347	7,500	26,986	(19,486)	-	-	-
98,827	94,786	4,041	-	-	-	-	-	-
5,342	5,341	1	-	-	-	-	-	-
<b>4,412,513</b>	<b>3,028,996</b>	<b>1,383,517</b>	<b>46,572</b>	<b>37,144</b>	<b>9,428</b>	-	-	-
<b>(1,415,199)</b>	<b>(8,438)</b>	<b>1,406,761</b>	<b>(12,197)</b>	<b>12,231</b>	<b>24,428</b>	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,415,199)	(8,438)	1,406,761	(12,197)	12,231	24,428	-	-	-
1,415,199	1,598,363	183,164	12,197	3,637	(8,560)	-	5,213	5,213
-	6,248	6,248	-	(868)	(868)	-	(5,213)	(5,213)
<b>-</b>	<b>\$1,596,173</b>	<b>\$1,596,173</b>	<b>-</b>	<b>\$15,000</b>	<b>\$15,000</b>	-	-	-

YUMA COUNTY

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

June 30, 2002

	Library District					
	Library District Other Granst (Y317)			Arizona Community Foundation (Y318)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$60,102	\$60,102	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	10,545	10,545	-	-	-	-
<b>Total Revenue</b>	<b>70,647</b>	<b>70,647</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	90,378	85,237	5,141	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>90,378</b>	<b>85,237</b>	<b>5,141</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(19,731)</b>	<b>(14,590)</b>	<b>5,141</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(19,731)	(14,590)	5,141	-	-	-
Fund balances/(Deficit), July 1, 2001, as restated	19,731	18,754	(977)	-	52	52
Residual equity transfer in (out)	-	-	-	-	(52)	(52)
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$4,164</b>	<b>\$4,164</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Variance = Favorable / (Unfavorable)

Library District			Public Health					
Gates Foundation (Y319)			Rabies Control (Y207)			Health Services (Y212)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	\$60,000	\$77,509	\$17,509	\$285,000	\$275,312	(\$9,688)
-	-	-	-	-	-	3,453,001	3,031,639	(421,362)
-	-	-	-	-	-	152,731	229,701	76,970
-	-	-	2,200	4,673	2,473	-	-	-
-	-	-	480	942	462	15,000	55,971	40,971
-	-	-	-	-	-	-	52,971	52,971
-	-	-	-	-	-	72,131	69,392	(2,739)
-	-	-	<b>62,680</b>	<b>83,124</b>	<b>20,444</b>	<b>3,977,863</b>	<b>3,714,986</b>	<b>(262,877)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	267,791	260,937	6,854	4,889,667	3,975,152	914,515
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	149,541	72,795	76,746
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<b>267,791</b>	<b>260,937</b>	<b>6,854</b>	<b>5,039,208</b>	<b>4,047,947</b>	<b>991,261</b>
-	-	-	<b>(205,111)</b>	<b>(177,813)</b>	<b>27,298</b>	<b>(1,061,345)</b>	<b>(332,961)</b>	<b>728,384</b>
-	-	-	200,242	200,242	-	978,971	978,971	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<b>200,242</b>	<b>200,242</b>	<b>-</b>	<b>978,971</b>	<b>978,971</b>	<b>-</b>
-	-	-	(4,869)	22,429	27,298	(82,374)	646,010	728,384
-	115	115	4,869	39,234	34,365	82,374	1,965,003	1,882,629
-	(115)	(115)	-	-	-	-	-	-
-	-	-	<b>-</b>	<b>\$61,663</b>	<b>\$61,663</b>	<b>-</b>	<b>\$2,611,013</b>	<b>\$2,611,013</b>

YUMA COUNTY

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

June 30, 2002

	Public Works			Recorder		
	Waste Tire (Y271)			Recorder's Fund (Y202)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$180,000	\$184,430	\$4,430	-	-	-
Charges for services	20,000	27,156	7,156	\$113,000	\$140,243	\$27,243
Fines and forfeits	-	-	-	-	-	-
Investment income	8,000	1,744	(6,256)	27,000	14,638	(12,362)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>208,000</b>	<b>213,330</b>	<b>5,330</b>	<b>140,000</b>	<b>154,881</b>	<b>14,881</b>
Expenditures:						
Current:						
General government	-	-	-	560,955	127,797	433,158
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	364,636	150,348	214,288	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	118,000	110,687	7,313	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>482,636</b>	<b>261,035</b>	<b>221,601</b>	<b>560,955</b>	<b>127,797</b>	<b>433,158</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(274,636)</b>	<b>(47,705)</b>	<b>226,931</b>	<b>(420,955)</b>	<b>27,084</b>	<b>448,039</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(274,636)	(47,705)	226,931	(420,955)	27,084	448,039
Fund balances/(Deficit), July 1, 2001, as restated	274,636	178,733	(95,903)	420,955	442,768	21,813
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$131,028</b>	<b>\$131,028</b>	<b>-</b>	<b>\$469,852</b>	<b>\$469,852</b>

\* Variance = Favorable / (Unfavorable)

School Superintendent						Sheriff - Administration		
Superintendent Coop (Y288)			Accomodation School District (Y293)			Narcotic Enforcement (Y214)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$7,050,000	752,231	(\$6,297,769)	-	923,589	923,589	\$48,005	\$11,164	(\$36,841)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	400	400	-	32,436	32,436	-	-	-
<b>7,050,000</b>	<b>752,631</b>	<b>(6,297,369)</b>	<b>-</b>	<b>956,025</b>	<b>956,025</b>	<b>48,005</b>	<b>11,164</b>	<b>(36,841)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	48,005	11,164	36,841
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,050,000	630,352	6,419,648	-	959,666	(959,666)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>7,050,000</b>	<b>630,352</b>	<b>6,419,648</b>	<b>-</b>	<b>959,666</b>	<b>(959,666)</b>	<b>48,005</b>	<b>11,164</b>	<b>36,841</b>
<b>-</b>	<b>122,279</b>	<b>122,279</b>	<b>-</b>	<b>(3,641)</b>	<b>(3,641)</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	122,279	122,279	-	(3,641)	(3,641)	-	-	-
-	176,738	176,738	-	481,909	481,909	-	1,352	1,352
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$299,017</b>	<b>\$299,017</b>	<b>-</b>	<b>\$478,268</b>	<b>\$478,268</b>	<b>-</b>	<b>\$1,352</b>	<b>\$1,352</b>

YUMA COUNTY

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

All Special Revenue Funds - Budget and Actual

June 30, 2002

	Sheriff - Administration					
	Arizona Law Enforcement (Y287)			Drug Task Force (Y302)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$146,560	\$116,826	(\$29,734)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$255	\$255	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	\$2,500	-	(2,500)	172,405	-	(172,405)
<b>Total Revenue</b>	<b>2,500</b>	<b>255</b>	<b>(2,245)</b>	<b>318,965</b>	<b>116,826</b>	<b>(202,139)</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	10,104	180	9,924	281,365	116,826	164,539
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	37,600	-	37,600
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,104</b>	<b>180</b>	<b>9,924</b>	<b>318,965</b>	<b>116,826</b>	<b>202,139</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(7,604)</b>	<b>75</b>	<b>7,679</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(7,604)	75	7,679	-	-	-
Fund balances/(Deficit), July 1, 2001, as restated	7,604	7,843	239	-	470	470
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$7,918</b>	<b>\$7,918</b>	<b>-</b>	<b>\$470</b>	<b>\$470</b>

\* Variance = Favorable / (Unfavorable)

Sheriff - Administration								
Local Law Enforcement (Y303)			Gang Resistant Educate & Train (Y304)			Stop Violence Against Women (Y305)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$43,535	\$19,594	(\$23,941)	-	-	-	\$40,649	-	(\$40,649)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	545	545	-	-	-	-	\$3	3
-	-	-	-	-	-	-	-	-
2,177	2,176	(1)	-	-	-	-	-	-
<b>45,712</b>	<b>22,315</b>	<b>(23,397)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,649</b>	<b>3</b>	<b>(40,646)</b>
-	-	-	-	-	-	40,649	-	40,649
31,153	19,163	11,990	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,559	8,536	6,023	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>45,712</b>	<b>27,699</b>	<b>18,013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,649</b>	<b>-</b>	<b>40,649</b>
<b>-</b>	<b>(5,384)</b>	<b>(5,384)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(5,384)	(5,384)	-	-	-	-	3	3
-	15,065	15,065	-	(13,161)	(13,161)	-	120	120
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$9,681</b>	<b>\$9,681</b>	<b>-</b>	<b>(\$13,161)</b>	<b>(\$13,161)</b>	<b>-</b>	<b>\$123</b>	<b>\$123</b>

YUMA COUNTY

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

June 30, 2002

	Sheriff - Administration					
	Sheriff's Other Grants (Y306)			National Crime History III (Y347)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$251,624	\$126,512	(\$125,112)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	\$72	\$72
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>251,624</b>	<b>126,512</b>	<b>(125,112)</b>	<b>-</b>	<b>72</b>	<b>72</b>
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	245,069	91,861	153,208	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	6,555	-	6,555	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>251,624</b>	<b>91,861</b>	<b>159,763</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>34,651</b>	<b>34,651</b>	<b>-</b>	<b>72</b>	<b>72</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	34,651	34,651	-	72	72
Fund balances/(Deficit), July 1, 2001, as restated	-	284	284	-	2,169	2,169
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$34,935</b>	<b>\$34,935</b>	<b>-</b>	<b>\$2,241</b>	<b>\$2,241</b>

\* Variance = Favorable / (Unfavorable)

Sheriff - Jail District								
Facility Commission (Y286)			Jail Enhancement (Y290)			Yuma County Jail District (Y300)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	\$7,600,000	\$7,709,721	\$109,721
-	-	-	-	-	-	-	-	-
-	-	-	\$252,000	\$247,426	(\$4,574)	850,000	900,128	50,128
\$148,241	\$149,617	\$1,376	-	-	-	1,625,000	1,488,011	(136,989)
-	-	-	-	-	-	-	-	-
-	6,213	6,213	30,500	18,761	(11,739)	107,032	148,866	41,834
-	-	-	-	-	-	-	-	-
80,000	96,645	16,645	-	-	-	5,338	7,768	2,430
<b>228,241</b>	<b>252,475</b>	<b>24,234</b>	<b>282,500</b>	<b>266,187</b>	<b>(16,313)</b>	<b>10,187,370</b>	<b>10,254,494</b>	<b>67,124</b>
-	-	-	-	-	-	-	-	-
388,723	229,094	159,629	845,745	180,786	664,959	11,516,971	11,590,015	(73,044)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	8,500	21,500	60,000	67,924	(7,924)	415,000	132,534	282,466
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>418,723</b>	<b>237,594</b>	<b>181,129</b>	<b>905,745</b>	<b>248,710</b>	<b>657,035</b>	<b>11,931,971</b>	<b>11,722,549</b>	<b>209,422</b>
<b>(190,482)</b>	<b>14,881</b>	<b>205,363</b>	<b>(623,245)</b>	<b>17,477</b>	<b>640,722</b>	<b>(1,744,601)</b>	<b>(1,468,055)</b>	<b>276,546</b>
-	-	-	-	-	-	5,284,475	5,167,467	(117,008)
-	-	-	-	-	-	(3,539,874)	(1,632,045)	1,907,829
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,744,601</b>	<b>3,535,422</b>	<b>1,790,821</b>
(190,482)	14,881	205,363	(623,245)	17,477	640,722	-	2,067,367	2,067,367
190,482	176,175	(14,307)	623,245	561,932	(61,313)	-	5,309,595	5,309,595
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$191,056</b>	<b>\$191,056</b>	<b>-</b>	<b>\$579,409</b>	<b>\$579,409</b>	<b>-</b>	<b>\$7,376,962</b>	<b>\$7,376,962</b>

YUMA COUNTY

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

June 30, 2002

	Sheriff - Jail District			Superior Court		
	Inmate Health (Y301)			Law Library (Y203)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	\$11,673	\$4,872	(\$6,801)	-	-	-
Fines and forfeits	-	-	-	\$63,330	\$63,771	\$441
Investment income	-	82	82	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	14,500	14,488	(12)
<b>Total Revenue</b>	<b>11,673</b>	<b>4,954</b>	<b>(6,719)</b>	<b>77,830</b>	<b>78,259</b>	<b>429</b>
Expenditures:						
Current:						
General government	-	-	-	116,569	112,111	4,458
Public safety	13,822	4,872	8,950	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>13,822</b>	<b>4,872</b>	<b>8,950</b>	<b>116,569</b>	<b>112,111</b>	<b>4,458</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(2,149)</b>	<b>82</b>	<b>2,231</b>	<b>(38,739)</b>	<b>(33,852)</b>	<b>4,887</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	38,739	38,739	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,739</b>	<b>38,739</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(2,149)	82	2,231	-	4,887	4,887
Fund balances/(Deficit), July 1, 2001, as restated	2,149	2,305	156	-	1,594	1,594
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$2,387</b>	<b>\$2,387</b>	<b>-</b>	<b>\$6,481</b>	<b>\$6,481</b>

\* Variance = Favorable / (Unfavorable)

Superior Court								
JCEF Time Payment (Y223)			Aztec Field Training (Y231)			Local Court Assistance (Y356)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$17,252	\$11,296	(\$5,956)	-	-	-
-	-	-	-	-	-	-	-	-
\$62,301	\$61,453	(\$848)	-	-	-	-	\$110,599	\$110,599
1,355	-	(1,355)	-	11	11	\$5,047	4,280	(767)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>63,656</b>	<b>61,453</b>	<b>(2,203)</b>	<b>17,252</b>	<b>11,307</b>	<b>(5,945)</b>	<b>5,047</b>	<b>114,879</b>	<b>109,832</b>
67,532	56,090	11,442	-	-	-	188,048	30,461	157,587
-	-	-	17,252	17,249	3	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,989	(2,989)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>67,532</b>	<b>56,090</b>	<b>11,442</b>	<b>17,252</b>	<b>17,249</b>	<b>3</b>	<b>188,048</b>	<b>33,450</b>	<b>154,598</b>
<b>(3,876)</b>	<b>5,363</b>	<b>9,239</b>	<b>-</b>	<b>(5,942)</b>	<b>(5,942)</b>	<b>(183,001)</b>	<b>81,429</b>	<b>264,430</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(25,666)	(25,666)	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(25,666)</b>	<b>(25,666)</b>	<b>-</b>
(3,876)	5,363	9,239	-	(5,942)	(5,942)	(208,667)	55,763	264,430
3,876	3,876	-	-	5,942	5,942	98,067	98,067	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$9,239</b>	<b>\$9,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$110,600)</b>	<b>\$153,830</b>	<b>\$264,430</b>

YUMA COUNTY

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

June 30, 2002

	Superior Court					
	Domestic Relations (Y375)			Conciliation Court (Y377)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$6,656	-	(\$6,656)
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$7,843	\$8,572	\$729	57,638	\$68,586	10,948
Investment income	1,124	1,509	385	8,718	6,279	(2,439)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2,392	2,648	256
<b>Total Revenue</b>	<b>8,967</b>	<b>10,081</b>	<b>1,114</b>	<b>75,404</b>	<b>77,513</b>	<b>2,109</b>
Expenditures:						
Current:						
General government	50,324	-	50,324	239,157	47,478	191,679
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>50,324</b>	<b>-</b>	<b>50,324</b>	<b>239,157</b>	<b>47,478</b>	<b>191,679</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(41,357)</b>	<b>10,081</b>	<b>51,438</b>	<b>(163,753)</b>	<b>30,035</b>	<b>193,788</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(41,357)	10,081	51,438	(163,753)	30,035	193,788
Fund balances/(Deficit), July 1, 2001, as restated	41,357	42,764	1,407	163,753	179,578	15,825
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$52,845</b>	<b>\$52,845</b>	<b>-</b>	<b>\$209,613</b>	<b>\$209,613</b>

\* Variance = Favorable / (Unfavorable)

Superior Court			Other Court Grants					
Supreme Court Enhancement (Y379)			Child Support Enforcement (Y351)			Fill the Gap (Y354)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$132,772	\$87,859	(\$44,913)	\$220,231	\$216,970	(\$3,261)
-	-	-	-	-	-	-	81,238	81,238
\$31,284	\$35,153	\$3,869	-	-	-	-	-	-
888	771	(117)	54	-	(54)	-	4,960	4,960
-	-	-	-	-	-	-	-	-
-	-	-	309	-	(309)	-	-	-
<b>32,172</b>	<b>35,924</b>	<b>3,752</b>	<b>133,135</b>	<b>87,859</b>	<b>(45,276)</b>	<b>220,231</b>	<b>303,168</b>	<b>82,937</b>
19,904	22,260	(2,356)	133,135	87,796	45,339	369,065	248,183	120,882
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,580	23,536	9,044	-	-	-	-	1,658	(1,658)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>52,484</b>	<b>45,796</b>	<b>6,688</b>	<b>133,135</b>	<b>87,796</b>	<b>45,339</b>	<b>369,065</b>	<b>249,841</b>	<b>119,224</b>
<b>(20,312)</b>	<b>(9,872)</b>	<b>10,440</b>	<b>-</b>	<b>63</b>	<b>63</b>	<b>(148,834)</b>	<b>53,327</b>	<b>202,161</b>
-	-	-	-	-	-	25,666	25,666	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,666</b>	<b>25,666</b>	<b>-</b>
(20,312)	(9,872)	10,440	-	63	63	(123,168)	78,993	202,161
20,312	27,279	6,967	-	-	-	87,240	110,220	22,980
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$17,407</b>	<b>\$17,407</b>	<b>-</b>	<b>\$63</b>	<b>\$63</b>	<b>(\$35,928)</b>	<b>\$189,213</b>	<b>\$225,141</b>

YUMA COUNTY

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

June 30, 2002

	Other Court Grants					
	Case Processing Assistance (Y378)			Office of Justice Assistant (Y307)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$174,852	\$176,599	\$1,747	\$415,666	\$404,132	(\$11,534)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,163	2,144	(19)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>177,015</b>	<b>178,743</b>	<b>1,728</b>	<b>415,666</b>	<b>404,132</b>	<b>(11,534)</b>
Expenditures:						
Current:						
General government	182,515	105,880	76,635	416,667	364,192	52,475
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	(473)	39,940	(40,413)
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>182,515</b>	<b>105,880</b>	<b>76,635</b>	<b>416,194</b>	<b>404,132</b>	<b>12,062</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(5,500)</b>	<b>72,863</b>	<b>78,363</b>	<b>(528)</b>	<b>-</b>	<b>528</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(5,500)	72,863	78,363	(528)	-	528
Fund balances/(Deficit), July 1, 2001, as restated	5,500	-	(5,500)	528	534	6
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$72,863</b>	<b>\$72,863</b>	<b>-</b>	<b>\$534</b>	<b>\$534</b>

\* Variance = Favorable / (Unfavorable)

Other Court Grants			Other Agencies					
National Crime History I (Y345)			Capital Project Sales Tax (Y330)			Improvement Districts		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$7,600,000	\$7,650,510	\$50,510	\$379,888	\$417,703	\$37,815
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	\$10	\$10	-	177,420	177,420	-	9,341	9,341
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>10</b>	<b>10</b>	<b>7,600,000</b>	<b>7,827,930</b>	<b>227,930</b>	<b>379,888</b>	<b>427,044</b>	<b>47,156</b>
-	-	-	9,984,635	-	9,984,635	454,684	437,232	17,452
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>9,984,635</b>	<b>-</b>	<b>9,984,635</b>	<b>454,684</b>	<b>437,232</b>	<b>17,452</b>
<b>-</b>	<b>10</b>	<b>10</b>	<b>(2,384,635)</b>	<b>7,827,930</b>	<b>10,212,565</b>	<b>(74,796)</b>	<b>(10,188)</b>	<b>64,608</b>
-	-	-	-	-	-	-	-	-
-	-	-	(1,032,960)	(1,226,602)	(193,642)	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,032,960)</b>	<b>(1,226,602)</b>	<b>(193,642)</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	10	10	(3,417,595)	6,601,328	10,018,923	(74,796)	(10,188)	64,608
-	277	277	3,417,595	3,703,111	285,516	74,796	137,398	62,602
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>\$287</b>	<b>\$287</b>	<b>-</b>	<b>\$10,304,439</b>	<b>\$10,304,439</b>	<b>-</b>	<b>\$127,210</b>	<b>\$127,210</b>

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

June 30, 2002

(Concluded)

	Other Agencies			Total		
	All Other Funds			Special Revenue Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	\$21,369,381	\$22,008,169	\$638,788
Licenses and permits	-	-	-	395,000	454,683	59,683
Intergovernmental	-	-	-	40,691,897	30,863,644	(9,828,253)
Charges for services	-	-	-	2,714,528	3,003,101	288,573
Fines and forfeits	-	\$2,124	\$2,124	382,701	593,325	210,624
Investment income	-	831	831	812,449	1,125,937	313,488
Rents	-	-	-	253,635	288,684	35,049
Miscellaneous	-	-	-	1,712,268	625,139	(1,087,129)
<b>Total Revenue</b>	<b>-</b>	<b>2,955</b>	<b>2,955</b>	<b>68,331,859</b>	<b>58,962,682</b>	<b>(9,369,177)</b>
Expenditures:						
Current:						
General government	-	-	-	18,024,528	4,959,054	13,065,474
Public safety	-	-	-	20,435,091	18,286,468	2,148,623
Highways and streets	-	-	-	6,622,993	5,966,113	656,880
Sanitation	-	-	-	364,636	150,348	214,288
Health	-	-	-	5,157,458	4,236,089	921,369
Welfare	-	-	-	4,759,561	3,075,574	1,683,987
Culture and recreation	-	-	-	3,810,749	2,958,566	852,183
Education	-	-	-	7,713,006	2,153,227	5,559,779
Capital outlay	-	-	-	17,627,311	4,691,398	12,935,913
Debt service	-	-	-			
Principal retirement	-	-	-	285,827	252,974	32,853
Interest and fiscal charges	-	-	-	35,342	39,191	(3,849)
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,836,502</b>	<b>46,769,002</b>	<b>38,067,500</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>2,955</b>	<b>2,955</b>	<b>(16,504,643)</b>	<b>12,193,680</b>	<b>28,698,323</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	6,786,919	6,689,599	(97,320)
Operating transfer out	-	-	-	(8,701,886)	(6,917,232)	1,784,654
Capital lease	-	-	-	-	312,842	312,842
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,914,967)</b>	<b>85,209</b>	<b>2,000,176</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	2,955	2,955	(18,419,610)	12,278,889	30,698,499
Fund balances/(Deficit), July 1, 2001, as restated	-	4,888	4,888	21,446,076	34,324,744	12,878,668
Residual equity transfer in (out)	-	-	-	-	-	-
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$7,843</b>	<b>\$7,843</b>	<b>\$3,026,466</b>	<b>\$46,603,633</b>	<b>\$43,577,167</b>

\* Variance = Favorable / (Unfavorable)

## DEBT SERVICE FUNDS

Debt Service Funds are used to account for the resources that are accumulated for the payment of interest and principal and related costs on general long-term debt, special assessments, and capital leases. This fund type is not used to account for the debt itself, which is maintained in the General Long-Term Debt account group.

The following are included in this section:

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YUMA COUNTY  
**Combining Balance Sheet - All Debt Service Funds**  
 June 30, 2002

**Exhibit D-1**

	Donovon Estates 1543	Del Sur 1544	El Pado Estates 1545	Jail District Y500	Other Funds 1536,1537,1541	Total Debt Service Funds
<b>Assets</b>						
Cash and cash equivalents	\$100,520	\$19,598	\$12,759	-	\$7,276	\$140,153
Cash and investments held by trustees	-	-	-	\$3,522,051	-	3,522,051
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	1,398	1,398
Special assessments	354,269	65,856	-	-	4,559	424,684
Accrued interest	197	39	20	-	14	270
<b>Total Assets</b>	<b>\$454,986</b>	<b>\$85,493</b>	<b>\$12,779</b>	<b>\$3,522,051</b>	<b>\$13,247</b>	<b>\$4,088,556</b>
<b>Liabilities and Fund Equity</b>						
<b>Liabilities:</b>						
Interest and fiscal charges payable	\$10,920	\$2,399	\$7,336	\$409,615	-	\$430,270
Revenue bonds payable	-	-	-	1,075,000	-	1,075,000
Special assessment bonds with governmental commitment payable	60,000					60,000
Deferred revenues	354,269	65,856	-	-	\$5,955	426,080
<b>Total Liabilities</b>	<b>425,189</b>	<b>68,255</b>	<b>7,336</b>	<b>1,484,615</b>	<b>5,955</b>	<b>1,991,350</b>
<b>Fund equity:</b>						
<b>Fund balances:</b>						
Reserved for debt service	29,797	17,238	5,443	2,037,436	7,292	2,097,206
<b>Total fund equity / (deficit)</b>	<b>29,797</b>	<b>17,238</b>	<b>5,443</b>	<b>2,037,436</b>	<b>7,292</b>	<b>2,097,206</b>
<b>Total liabilities and fund equity</b>	<b>\$454,986</b>	<b>\$85,493</b>	<b>\$12,779</b>	<b>\$3,522,051</b>	<b>\$13,247</b>	<b>\$4,088,556</b>

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

Year Ended June 30, 2002

	Donovon Estates 1543	Del Sur 1544	El Pado Estates 1545	Jail District Y500	Other Funds 1536,1537,1541	Total Debt Service Funds
Revenues:						
Taxes	-	-	-	-	\$166	\$166
Special assessments	\$101,558	\$25,707	\$20,336	-	-	147,601
Investment income	2,559	720	64	\$145,212	215	148,770
<b>Total Revenues</b>	<b>104,117</b>	<b>26,427</b>	<b>20,400</b>	<b>145,212</b>	<b>381</b>	<b>296,537</b>
Expenditures:						
Debt Service						
Principal retirement	77,100	14,000	-	1,075,000	-	1,166,100
Interest and fiscal charges	22,323	5,164	14,957	822,702	-	865,146
<b>Total Expenditures</b>	<b>99,423</b>	<b>19,164</b>	<b>14,957</b>	<b>1,897,702</b>	<b>-</b>	<b>2,031,246</b>
<b>Excess of revenues over (under) expenditures</b>	<b>4,694</b>	<b>7,263</b>	<b>5,443</b>	<b>(1,752,490)</b>	<b>381</b>	<b>(1,734,709)</b>
Other financing sources (uses):						
Operating transfers in	-	-	-	1,632,045	-	1,632,045
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,632,045</b>	<b>-</b>	<b>1,632,045</b>
Excess of revenues and other sources over (under) expenditures and other uses	4,694	7,263	5,443	(120,445)	381	(102,664)
Fund balances / (deficit) , July 1, 2001	25,103	9,975	-	2,157,881	6,911	2,199,870
<b>Fund balances / (deficit), June 30, 2002</b>	<b>\$29,797</b>	<b>\$17,238</b>	<b>\$5,443</b>	<b>\$2,037,436</b>	<b>\$7,292</b>	<b>\$2,097,206</b>

YUMA COUNTY

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

All Debt Service Funds - Budget and Actual

June 30, 2002

	Donovon Estates (1543)			Del Sur (1544)		
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	\$135,813	\$101,558	(\$34,255)	\$56,363	\$25,707	(\$30,656)
Investment income	-	2,559	2,559	-	720	720
<b>Total Revenue</b>	<b>135,813</b>	<b>104,117</b>	<b>(31,696)</b>	<b>56,363</b>	<b>26,427</b>	<b>(29,936)</b>
Expenditures:						
Debt service						
Principal retirement	-	77,100	(77,100)	-	14,000	(14,000)
Interest and fiscal charges	135,813	22,323	113,490	56,363	5,164	51,199
<b>Total Expenditures</b>	<b>135,813</b>	<b>99,423</b>	<b>36,390</b>	<b>56,363</b>	<b>19,164</b>	<b>37,199</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>4,694</b>	<b>4,694</b>	<b>-</b>	<b>7,263</b>	<b>7,263</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	4,694	4,694	-	7,263	7,263
Fund balances/(Deficit), July 1, 2001	-	25,103	25,103	-	9,975	9,975
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$29,797</b>	<b>\$29,797</b>	<b>-</b>	<b>\$17,238</b>	<b>\$17,238</b>

\* Variance = Favorable / (Unfavorable)

**Exhibit D-3**  
(Continued)

El Prado Estates (1545)			Jail District (Y500)			Other Funds (1536, 1537, 1541)		
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	\$166	\$166
\$9,045	\$20,336	\$11,291	-	-	-	-	-	-
-	64	64	\$74,899	\$145,212	\$70,313	-	215	215
<b>9,045</b>	<b>20,400</b>	<b>11,355</b>	<b>74,899</b>	<b>145,212</b>	<b>70,313</b>	<b>-</b>	<b>381</b>	<b>381</b>
-	-	-	1,149,899	1,075,000	74,899	-	-	-
9,045	14,957	(5,912)	819,230	822,702	(3,472)	-	-	-
<b>9,045</b>	<b>14,957</b>	<b>(5,912)</b>	<b>1,969,129</b>	<b>1,897,702</b>	<b>71,427</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>-</b>	<b>5,443</b>	<b>5,443</b>	<b>(1,894,230)</b>	<b>(1,752,490)</b>	<b>141,740</b>	<b>-</b>	<b>381</b>	<b>381</b>
-	-	-	1,894,230	1,632,045	(262,185)	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>1,894,230</b>	<b>1,632,045</b>	<b>(262,185)</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	5,443	5,443	-	(120,445)	(120,445)	-	381	381
-	-	0	-	2,157,881	2,157,881	-	6,911	6,911
<b>-</b>	<b>\$5,443</b>	<b>\$5,443</b>	<b>-</b>	<b>\$2,037,436</b>	<b>\$2,037,436</b>	<b>-</b>	<b>\$7,292</b>	<b>\$7,292</b>

YUMA COUNTY  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Debt Service Funds - Budget and Actual**  
June 30, 2002

**Exhibit D-3**  
(Concluded)

	Total Debt Service Funds		
	Budget	Actual	Variance*
Revenues:			
Taxes	-	\$166	\$166
Special assessments	\$201,221	147,601	(53,620)
Investment income	74,899	148,770	73,871
<b>Total Revenue</b>	<b>276,120</b>	<b>296,537</b>	<b>20,417</b>
Expenditures:			
Debt service			
Principal retirement	1,149,899	1,166,100	(16,201)
Interest and fiscal charges	1,020,451	865,146	155,305
<b>Total Expenditures</b>	<b>2,170,350</b>	<b>2,031,246</b>	<b>139,104</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(1,894,230)</b>	<b>(1,734,709)</b>	<b>159,521</b>
Other financing sources (uses):			
Operating transfer in	1,894,230	1,632,045	(262,185)
<b>Total other financing sources (uses)</b>	<b>1,894,230</b>	<b>1,632,045</b>	<b>(262,185)</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	(102,664)	(102,664)
Fund balances/(Deficit), July 1, 2001	-	2,199,870	2,199,870
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$2,097,206</b>	<b>\$2,097,206</b>

\* Variance = Favorable / (Unfavorable)

## CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for the acquisition and construction of capital activities. A separate capital project fund is established for each individual construction job. The majority of these funds compositions have similar imposed restrictions to that of the special revenue funds, but due to their capital nature they are accounted for in this fund classification.

The following are included in this section:

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YUMA COUNTY

Combining Balance Sheet - All Capital Projects Funds

June 30, 2002

	Del Sur 1715	Donovon Estates 1716	El Prado Estates 1717	Gadsden 1719
Assets				
Cash and cash equivalents	\$5,563	\$122,775	-	-
Cash and investments held by trustees	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Accounts	-	-	-	-
Accrued interest	12	244	\$31	-
Due from:				
Other funds	-	-	-	-
Other governments	-	-	842	-
<b>Total Assets</b>	<b>\$5,575</b>	<b>\$123,019</b>	<b>\$873</b>	<b>-</b>
Liabilities and Fund Equity				
Liabilities:				
Accounts Payable	-	-	-	-
Due to:				
Other funds	-	-	\$20,480	\$208
Deposits held for others	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Certificates of participation payable	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>20,480</b>	<b>208</b>
Fund equity:				
Fund balances:				
Reserved for debt service	-	-	-	-
Unreserved / (deficit)	5,575	123,019	(19,607)	(208)
<b>Total fund equity / (deficit)</b>	<b>5,575</b>	<b>123,019</b>	<b>(19,607)</b>	<b>(208)</b>
<b>Total liabilities and fund equity</b>	<b>\$5,575</b>	<b>\$123,019</b>	<b>\$873</b>	<b>-</b>

Exhibit E-1

SLIF Project Y285	Jail District Y401	Admin Building Y440	Capital Improvement Y450	Development Services Y451	Total Capital Projects Funds
\$63,401	\$2,106,810	\$108,200	\$3,681,638	\$7,090	\$6,095,477
-	5,277,117	-	14,028,027	-	19,305,144
-	-	-	141	-	141
133	4,416	227	7,670	15	12,748
-	3	-	604,233	-	604,236
-	-	-	-	-	842
<b>\$63,534</b>	<b>\$7,388,346</b>	<b>\$108,427</b>	<b>\$18,321,709</b>	<b>\$7,105</b>	<b>\$26,018,588</b>
-	\$233	-	\$73,636	-	\$73,869
-	695,122	-	7,889	-	723,699
-	-	-	61,310	-	61,310
-	-	-	582,301	-	582,301
-	-	-	920,000	-	920,000
-	<b>695,355</b>	-	<b>1,645,136</b>	-	<b>2,361,179</b>
-	-	-	2,880,500	-	2,880,500
63,534	6,692,991	108,427	13,796,073	7,105	20,776,909
<b>63,534</b>	<b>6,692,991</b>	<b>108,427</b>	<b>16,676,573</b>	<b>7,105</b>	<b>23,657,409</b>
<b>\$63,534</b>	<b>\$7,388,346</b>	<b>\$108,427</b>	<b>\$18,321,709</b>	<b>\$7,105</b>	<b>\$26,018,588</b>

YUMA COUNTY

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

Year Ended June 30, 2002

	Del Sur 1715	Donovon Estates 1716	El Prado Estates 1717	Gadsden 1719
Revenues:				
Intergovernmental	-	\$71,114	\$267,949	-
Investment income	\$191	1,993	2,376	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>191</b>	<b>73,107</b>	<b>270,325</b>	<b>-</b>
Expenditures:				
Capital Outlay	-	19,218	383,198	-
Debt Service				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>19,218</b>	<b>383,198</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>191</b>	<b>53,889</b>	<b>(112,873)</b>	<b>-</b>
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Special assessment bond proceeds	-	-	76,662	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>76,662</b>	<b>-</b>
Excess of revenues and other sources over (under) expenditures and other uses	191	53,889	(36,211)	-
Fund balances / (deficit), July 1, 2001, as restated	5,384	69,131	16,603	(208)
<b>Fund balances / (deficit), June 30, 2002</b>	<b>\$5,575</b>	<b>\$123,020</b>	<b>(\$19,608)</b>	<b>(\$208)</b>

Exhibit E-2

SLIF Project Y285	Jail District Y401	Admin Building Y440	Capital Improvement Y450	Development Services Y451	Total Capital Projects Funds
-	-	-	-	-	\$339,063
\$2,064	\$176,575	\$3,475	\$479,827	\$310	666,811
625	-	-	446	-	1,071
<b>2,689</b>	<b>176,575</b>	<b>3,475</b>	<b>480,273</b>	<b>310</b>	<b>1,006,945</b>
-	713,686	-	12,598,963	-	13,715,065
-	-	-	920,000	-	920,000
-	-	-	1,164,603	-	1,164,603
<b>-</b>	<b>713,686</b>	<b>-</b>	<b>14,683,566</b>	<b>-</b>	<b>15,799,668</b>
<b>2,689</b>	<b>(537,111)</b>	<b>3,475</b>	<b>(14,203,293)</b>	<b>310</b>	<b>(14,792,723)</b>
-	-	-	7,790,714	-	7,790,714
-	-	-	(50,000)	-	(50,000)
-	-	-	-	-	76,662
<b>-</b>	<b>-</b>	<b>-</b>	<b>7,740,714</b>	<b>-</b>	<b>7,817,376</b>
2,689	(537,111)	3,475	(6,462,579)	310	(6,975,347)
60,845	7,230,102	104,952	23,139,152	6,795	30,632,756
<b>\$63,534</b>	<b>\$6,692,991</b>	<b>\$108,427</b>	<b>\$16,676,573</b>	<b>\$7,105</b>	<b>\$23,657,409</b>

YUMA COUNTY

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

All Capital Project Funds - Budget and Actual

June 30, 2002

	Del Sur (1715)			Donovon Estates (1716)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	\$296,186	\$71,114	(\$225,072)
Investment income	-	\$191	\$191	-	1,993	1,993
Miscellaneous	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>191</b>	<b>191</b>	<b>296,186</b>	<b>73,107</b>	<b>(223,079)</b>
Expenditures:						
Capital outlay	-	-	-	296,186	19,218	276,968
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,186</b>	<b>19,218</b>	<b>276,968</b>
<b>Excess of revenues over (under) expenditures</b>	<b>-</b>	<b>191</b>	<b>191</b>	<b>-</b>	<b>53,889</b>	<b>53,889</b>
Other financing sources (uses):						
Operating transfer in	-	-	-	-	-	-
Operating transfer out	-	-	-	-	-	-
Special assessment bond proceeds	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	-	191	191	-	53,889	53,889
Fund balances/(Deficit), July 1, 2001, as restated	-	5,384	5,384	-	69,131	69,131
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$5,575</b>	<b>\$5,575</b>	<b>-</b>	<b>\$123,020</b>	<b>\$123,020</b>

\* Variance = Favorable / (Unfavorable)

**Exhibit E-3**  
(Continued)

El Prado Estates (1717)			Gadsden (1719)			SLIF Project (Y285)		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$1,163,864	\$267,949	(\$895,915)	\$92,100	-	(\$92,100)	-	-	-
-	2,376	2,376	-	-	-	-	\$2,064	\$2,064
-	-	-	-	-	-	-	625	625
<b>1,163,864</b>	<b>270,325</b>	<b>(893,539)</b>	<b>92,100</b>	<b>-</b>	<b>(92,100)</b>	<b>-</b>	<b>2,689</b>	<b>2,689</b>
1,163,864	383,198	780,666	92,100	-	92,100	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>1,163,864</b>	<b>383,198</b>	<b>780,666</b>	<b>92,100</b>	<b>-</b>	<b>92,100</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	<b>(112,873)</b>	<b>(112,873)</b>	-	-	-	-	<b>2,689</b>	<b>2,689</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	76,662	76,662	-	-	-	-	-	-
<b>-</b>	<b>76,662</b>	<b>76,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	(36,211)	(36,211)	-	-	-	-	2,689	2,689
-	16,603	16,603	-	(208)	(208)	-	60,845	60,845
<b>-</b>	<b>(\$19,608)</b>	<b>(\$19,608)</b>	<b>-</b>	<b>(\$208)</b>	<b>(\$208)</b>	<b>-</b>	<b>\$63,534</b>	<b>\$63,534</b>

YUMA COUNTY

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

All Capital Project Funds - Budget and Actual

June 30, 2002

	Jail District (Y401)			Administrative Building (Y440)		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	-	-	-
Investment income	\$300,000	\$176,575	(\$123,425)	-	\$3,475	\$3,475
Miscellaneous	\$0	-	-	-	-	-
<b>Total Revenue</b>	<b>300,000</b>	<b>176,575</b>	<b>(123,425)</b>	<b>-</b>	<b>3,475</b>	<b>3,475</b>
Expenditures:						
Capital outlay	9,083,576	713,686	8,369,890	-	-	-
Debt service						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	17,596	-	17,596	-	-	-
<b>Total Expenditures</b>	<b>9,101,172</b>	<b>713,686</b>	<b>8,387,486</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of revenues over (under) expenditures</b>	<b>(8,801,172)</b>	<b>(537,111)</b>	<b>8,264,061</b>	<b>-</b>	<b>3,475</b>	<b>3,475</b>
Other financing sources (uses):						
Operating transfer in	1,645,644	-	(1,645,644)	-	-	-
Operating transfer out	-	-	-	-	-	-
Special assessment bond proceeds	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,645,644</b>	<b>-</b>	<b>(1,645,644)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess of revenue and other sources over (under) expenditures and other uses	(7,155,528)	(537,111)	6,618,417	-	3,475	3,475
Fund balances/(Deficit), July 1, 2001, as restated	7,155,528	7,230,102	74,574	-	104,952	104,952
<b>Fund balances / (Deficit), June 30, 2002</b>	<b>-</b>	<b>\$6,692,991</b>	<b>\$6,692,991</b>	<b>-</b>	<b>\$108,427</b>	<b>\$108,427</b>

\* Variance = Favorable / (Unfavorable)

**Exhibit E-3**  
(Concluded)

Capital Improvement (Y450)			Development Services (Y451)			Total Capital Project Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$4,025,000	-	(\$4,025,000)	-	-	-	\$5,577,150	\$339,063	(\$5,238,087)
350,148	\$479,827	129,679	-	\$310	\$310	650,148	666,811	16,663
700	446	(254)	-	-	-	700	1,071	371
<b>4,375,848</b>	<b>480,273</b>	<b>(3,895,575)</b>	<b>-</b>	<b>310</b>	<b>310</b>	<b>6,227,998</b>	<b>1,006,945</b>	<b>(5,221,053)</b>
12,508,093	12,598,963	(90,870)	-	-	-	23,143,819	13,715,065	9,428,754
920,000	920,000	-	-	-	-	920,000	920,000	-
1,178,827	1,164,603	14,224	-	-	-	1,196,423	1,164,603	31,820
<b>14,606,920</b>	<b>14,683,566</b>	<b>(76,646)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,260,242</b>	<b>15,799,668</b>	<b>9,460,574</b>
<b>(10,231,072)</b>	<b>(14,203,293)</b>	<b>(3,972,221)</b>	<b>-</b>	<b>310</b>	<b>310</b>	<b>(19,032,244)</b>	<b>(14,792,723)</b>	<b>4,239,521</b>
7,862,072	7,790,714	(71,358)	-	-	-	9,507,716	7,790,714	(1,717,002)
(50,000)	(50,000)	-	-	-	-	(50,000)	(50,000)	-
-	-	-	-	-	-	-	76,662	76,662
<b>7,812,072</b>	<b>7,740,714</b>	<b>(71,358)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,457,716</b>	<b>7,817,376</b>	<b>(1,640,340)</b>
(2,419,000)	(6,462,579)	(4,043,579)	-	310	310	(9,574,528)	(6,975,347)	2,599,181
2,419,000	23,139,152	20,720,152	-	6,795	6,795	9,574,528	30,632,756	21,058,228
<b>-</b>	<b>\$16,676,573</b>	<b>\$16,676,573</b>	<b>-</b>	<b>\$7,105</b>	<b>\$7,105</b>	<b>-</b>	<b>\$23,657,409</b>	<b>\$23,657,409</b>

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## INTERNAL SERVICE FUNDS

Internal Service Funds use the full-accrual basis of accounting that focuses on income determination. These funds collect or consolidate costs in a single central department to account for the financing of goods or services provided to various County departments or other governments that is collected on a cost-reimbursement basis. A separate internal service fund has been established for each such business. A description of all internal service funds is listed.

The following are included in this section:

Combining Balance Sheet .....	F-1 .....	142
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings .....	F-2 .....	143
Combining Statement of Cash Flows .....	F-3 .....	144

The Internal Service Fund Types contain the following funds:

**Health Self – Insurance:** This fund was established on January 1, 2000 to account for the financing of a self funded benefit plan that provides certain health benefits to eligible employees and their dependents.

**Revolving Fund:** This fund is a set aside fund to cover costs, expenses, and salaries associated with improvements made in the Improvement Districts. These disbursements will be recovered through special assessments levied to the residents of the respective districts.

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## Combining Balance Sheet - All Internal Service Funds

June 30, 2002

	Health Self- Insurance Y605	Revolving Fund Y700	Total Internal Service Funds
Assets			
Cash and cash equivalents	-	\$105,338	\$105,338
Receivables (net of allowances for uncollectibles):			
Accounts	\$6,473	-	6,473
Accrued interest	250	232	482
<b>Total Assets</b>	<b>\$6,723</b>	<b>\$105,570</b>	<b>\$112,293</b>
Liabilities and Fund Equity			
Liabilities:			
Accounts Payable	\$146	\$3,453	\$3,599
Accrued payroll and employee benefits	1,178	748	1,926
Due to:			
Other funds	184,316	108,645	292,961
Claims and judgements payable	513,600	-	513,600
<b>Total Liabilities</b>	<b>699,240</b>	<b>112,846</b>	<b>812,086</b>
Fund equity:			
Retained Earnings / (deficit)	(692,517)	(7,276)	(699,793)
<b>Total fund equity / (deficit)</b>	<b>(692,517)</b>	<b>(7,276)</b>	<b>(699,793)</b>
<b>Total liabilities and retained earnings</b>	<b>\$6,723</b>	<b>\$105,570</b>	<b>\$112,293</b>

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

## All Internal Service Funds

Year Ended June 30, 2002

	Health Self- Insurance Y605	Revolving Fund Y700	Total Internal Service Funds
Operating revenues:			
Special assessments	-	\$22,504	\$22,504
Contributions	\$3,392,098	-	3,392,098
Miscellaneous	32	-	32
<b>Total operating revenues</b>	<b>3,392,130</b>	<b>22,504</b>	<b>3,414,634</b>
Operating expenses:			
Personal services	49,791	41,193	90,984
Professional services	53,527	9,693	63,220
Health services	3,364,590		3,364,590
Legal notices		1,775	1,775
Other	5,125	23,784	28,909
<b>Total operating expenses</b>	<b>3,473,033</b>	<b>76,445</b>	<b>3,549,478</b>
<b>Operating income / (loss)</b>	<b>(80,903)</b>	<b>(53,941)</b>	<b>(134,844)</b>
Nonoperating revenues			
Investment income	3,113	4,141	7,254
<b>Total Nonoperating revenues</b>	<b>3,113</b>	<b>4,141</b>	<b>7,254</b>
Net income / (loss) before operating transfers	(77,790)	(49,800)	(127,590)
Operating transfers in	45,813	-	45,813
Net income / (loss)	(31,977)	(49,800)	(81,777)
Retained earnings / (deficit), July 1, 2001, as restated	(660,540)	42,524	(618,016)
<b>Retained earnings / (deficit), June 30, 2002</b>	<b>(\$692,517)</b>	<b>(\$7,276)</b>	<b>(\$699,793)</b>

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

**Exhibit F-3**

	Health Self- Insurance Y605	Revolving Fund Y700	Total Internal Service Funds
Cash flows from operating activities:			
Operating income / (loss)	(\$80,903)	(\$53,941)	(\$134,844)
Adjustments to reconcile operating income / (loss) to net cash provided / (used) by operating activities:			
Changes in assets and liabilities:			
(Increase) / decrease in assets:			
Accounts receivable	407	-	407
Due from other funds	(235)	102,600	102,365
Fixed Asset (net accumulated depreciation)	1,432	-	1,432
Increase / (decrease) in liabilities:			
Accounts payable	(12,236)	3,373	(8,863)
Accrued payroll and employee benefits	(763)	12	(751)
Claims payable	(336,400)	-	(336,400)
Due to other funds	131,927	(5,820)	126,107
<b>Net cash provided by / (used) for operating activities</b>	<b>(296,771)</b>	<b>46,224</b>	<b>(250,547)</b>
Cash flows from non-capital financing activities:			
Transfer from general fund	45,813	-	45,813
<b>Net cash provided by non-capital financing activities</b>	<b>45,813</b>	<b>-</b>	<b>45,813</b>
Cash flows from investing activities:			
Investment income	3,113	4,141	7,254
(Increase) in accrued interest receivable	(250)	(12)	(262)
<b>Net cash provided by investing activities</b>	<b>2,863</b>	<b>4,129</b>	<b>6,992</b>
Net increase / (decrease) in cash and cash equivalents	(248,095)	50,353	(197,742)
Cash and cash equivalents, July 1, 2001, as restated	248,095	54,985	303,080
Cash and cash equivalents, June 30, 2002	<b>-</b>	<b>\$105,338</b>	<b>\$105,338</b>

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## TRUST AND AGENCY FUNDS

The Investment Trust Funds account for investments made by the County Treasurer on behalf of other governmental entities.

The Agency Fund is custodial in nature and does not present results of operations or have a measurement focus. This fund is used to account for assets that the County holds for others in an agency capacity.

The following are included in this section:

Combining Balance Sheet – All Trust and Agency Funds .....	G-1	146
Combining Statement of Changes in Net Assets – All Investment Trust Funds .....	G-2	147
Statement of Changes in Assets and Liabilities – Agency Fund .....	G-3	148

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YUMA COUNTY  
**Combining Balance Sheet**  
**All Trust and Agency Funds**  
Year Ended June 30, 2002

**Exhibit G-1**

	Investment Trust			Total
	Treasurer's Pool	Individual Accounts	Agency Fund	
Assets				
Cash and cash equivalents	\$43,396,087	\$2,429,919	\$1,417,156	\$47,243,162
Accrued Interest	131,266	3,260	-	134,526
<b>Total assets</b>	<b>\$43,527,353</b>	<b>\$2,433,179</b>	<b>\$1,417,156</b>	<b>\$47,377,688</b>
Liabilities				
Deposits held for others	-	-	\$1,417,156	\$1,417,156
Fund Equity				
Reserved for investment trust participants	\$43,527,353	\$2,433,179	-	45,960,532
<b>Total liabilities and fund equity</b>	<b>\$43,527,353</b>	<b>\$2,433,179</b>	<b>\$1,417,156</b>	<b>\$47,377,688</b>

YUMA COUNTY  
**Combining Statement of Changes in Net Assets**  
**All Investment Trust Funds**  
Year Ended June 30, 2002

**Exhibit G-2**

	Treasurer's Investment Pool	Individual Investment Accounts	Total
Additions:			
Contributions from participants	\$262,154,541	-	\$262,154,541
Investment income	893,988	\$59,669	953,657
Total additions	263,048,529	59,669	263,108,198
Deductions:			
Distributions to participants	263,474,720	188,000	263,662,720
Total deductions	263,474,720	188,000	263,662,720
Net increase (decrease) in net assets	(426,191)	(128,331)	(554,522)
Net assets held in trust July 1, 2001:	43,953,544	2,561,510	46,515,054
Net assets held in trust June 30, 2002:	\$43,527,353	\$2,433,179	\$45,960,532

YUMA COUNTY  
**Statement of Changes in Assets and Liabilities**  
**Agency Fund**  
Year Ended June 30, 2002

**Exhibit G-3**

	Balance July 1, 2001	Additions	Deductions	Balance June 30, 2002
<b>Assets</b>				
Cash and cash equivalents	\$1,576,046	\$19,306,815	\$19,465,705	\$1,417,156
Total assets	<u>\$1,576,046</u>	<u>\$19,306,815</u>	<u>\$19,465,705</u>	<u>\$1,417,156</u>
<b>Liabilities</b>				
Deposits held for others	\$1,576,046	\$19,306,815	\$19,465,705	\$1,417,156
Total assets	<u>\$1,576,046</u>	<u>\$19,306,815</u>	<u>\$19,465,705</u>	<u>\$1,417,156</u>

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## GENERAL FIXED ASSET ACCOUNT GROUP

The General Fixed Asset Account Group is not a fund and does not represent any result from operations. It is a comprehensive list of Yuma County's general fixed assets that are not reported in the Internal Service Funds.

The following are included in this section:

Schedule of General Fixed Assets by Source .....	H-1	150
Schedule of Changes in General Fixed Assets by Source .....	H-2	151

Note: With the implementation of GASB 34 effective in fiscal year 2002-2003, fiscal year 2001-2002 is the final year of this account group being reported.

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YUMA COUNTY

Schedule of General Fixed Assets by Source

June 30, 2002

Exhibit H-1

	2002	Restated Balance 2001
General Fixed Assets:		
Land	\$4,905,711	\$4,791,877
Buildings	57,766,713	56,856,364
Improvements other than building	7,045,396	7,010,453
Machinery and equipment	17,682,756	17,936,943
Construction in progress	13,973,342	1,590,438
	<hr/>	<hr/>
Total General Fixed Assets	\$101,373,918	\$88,186,075
	<hr/> <hr/>	<hr/> <hr/>
Investment in General Fixed Assets:		
General Fund	\$16,110,871	\$16,719,416
Special Revenue Funds	56,879,661	55,966,105
Capital Project Funds	28,383,386	15,500,554
	<hr/>	<hr/>
Total Investment in General Fixed Assets	\$101,373,918	\$88,186,075
	<hr/> <hr/>	<hr/> <hr/>

**Schedule of Changes in General Fixed Assets by Source**

June 30, 2002

	Restated Balance July 1, 2001	Additions 2002	Deletions 2002	Balance June 30, 2002
<b>General Fixed Assets:</b>				
Land	\$4,791,877	\$113,834	-	\$4,905,711
Buildings	56,856,364	910,349	-	57,766,713
Improvements other than building	7,010,453	34,943	-	7,045,396
Machinery and equipment	17,936,943	1,999,141	\$2,253,328	17,682,756
Construction in progress	1,590,438	12,382,904	-	13,973,342
<b>Total General Fixed Assets</b>	<b>\$88,186,075</b>	<b>\$15,441,171</b>	<b>\$2,253,328</b>	<b>\$101,373,918</b>
<b>Investment in General Fixed Assets:</b>				
General Fund	\$16,719,416	\$662,075	\$1,270,620	\$16,110,871
Special Revenue Funds	55,966,105	1,896,264	982,708	56,879,661
Capital Projects	15,500,554	12,882,832	-	28,383,386
<b>Total Investment in General Fixed Assets</b>	<b>\$88,186,075</b>	<b>\$15,441,171</b>	<b>\$2,253,328</b>	<b>\$101,373,918</b>



## 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.

### **General History**

General Government Expenditures by Function .....	A-1	152
General Revenues by Source .....	A-2	153
General Fund History:		
Tax Revenues by Source .....	A-3	154
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Charges for Services by Source .....	A-6	155
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General Fund Changes in Fund Balance .....	A-9	157

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Special District Taxing Authorities .....	B-4	160
Assessed and Estimated Actual Value of Taxable Property .....	B-5	161

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Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures .....	C-3	164
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### **Miscellaneous**

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Schedule of Insurance in Force .....	D-6	171

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# GENERAL HISTORY

The General History portion of the Statistical Section provides general information about the government's recurring general expenditures and revenues. Yuma County also includes General Fund specific historical revenue charts by sources.

The following are included in this section:

General Government Expenditures by Function .....	A-1	152
General Revenues by Source .....	A-2	153
General Fund History:		
Tax Revenues by Source .....	A-3	154
Licenses and Permits by Source .....	A-4	154
Intergovernmental Revenues by Source .....	A-5	155
Charges for Services by Source .....	A-6	155
Fines and Forfeits by Source .....	A-7	156
Miscellaneous Revenues by Source .....	A-8	156
General Fund Changes in Fund Balance .....	A-9	157

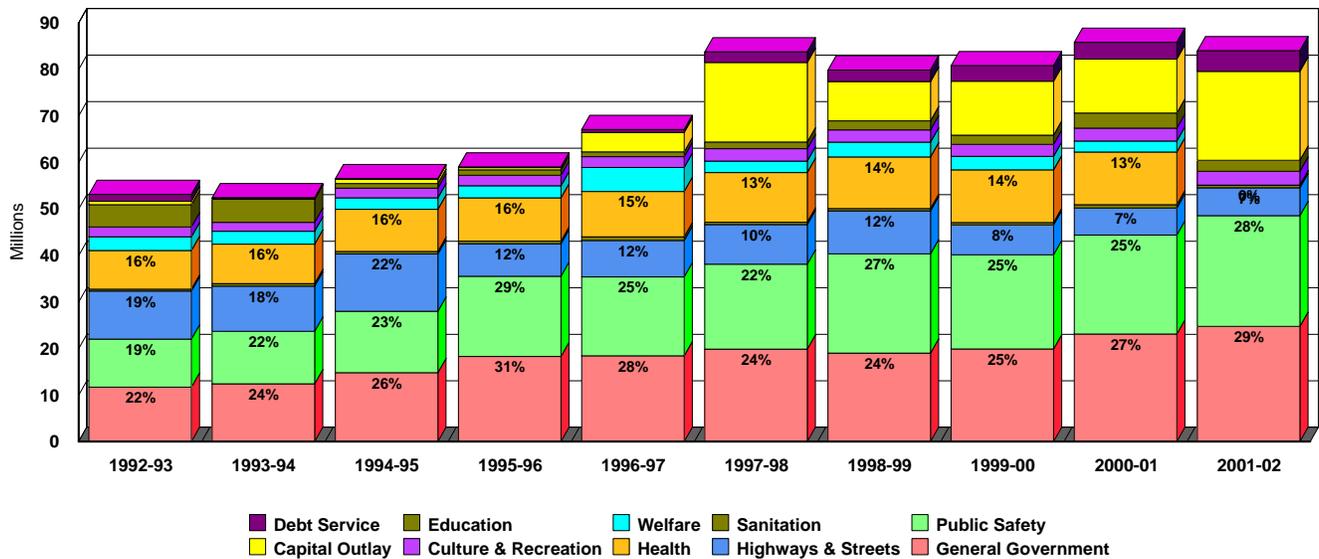
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Yuma County, Arizona  
 General Government Expenditures by Function (1)  
 Last Ten Fiscal Years

Table A-1

Fiscal Year	General Government	Public Safety	Highways & Streets	Sanitation	Health & Welfare	Culture & Recreation	Education	Capital Outlay	Debt Service	Total
1992-93	\$11,695,341	\$10,336,967	\$10,334,764	\$424,080	\$11,240,743	\$2,119,160	\$4,786,201	\$747,767 (2)	\$1,426,505	\$53,111,528
1993-94	12,417,528	11,309,090	9,689,710	540,219	11,282,477	1,914,915	4,951,472	158,145	130,137	52,393,693
1994-95	14,812,686	13,225,710	12,310,409	544,078	11,498,423	2,096,905	976,806	905,821	136,465	56,507,303
1995-96	18,309,570	17,224,678	6,994,013	571,149	11,907,728	2,241,281	1,171,354	479,501	117,850	59,017,124
1996-97	18,452,202	16,959,861	7,810,405	818,352	14,894,933	2,338,057	1,003,378	4,183,503	604,190	67,064,881
1997-98	19,893,499	18,261,455	8,490,282	531,043	13,124,651	2,669,613	1,439,523	17,080,267	2,284,274	83,774,607
1998-99	19,032,504	21,328,975	9,226,121	519,860	14,280,489	2,604,682	1,954,688	8,440,819	2,468,950	79,857,088
1999-00	19,918,737	20,250,747	6,419,958	513,350	14,226,217	2,550,355	2,005,275	11,577,718 (3)	3,333,699	80,796,056
2000-01	23,135,695	21,251,248	5,811,202	720,636	13,708,868	2,735,769	3,254,066	11,591,877	3,585,670	85,795,031
2001-02	24,779,529	23,808,343	5,966,113	582,877	14,454,362	2,975,344	2,376,605	19,107,575 (4)	4,408,014	98,458,762

General Government Expenditures  
 by Function - Last Ten Year



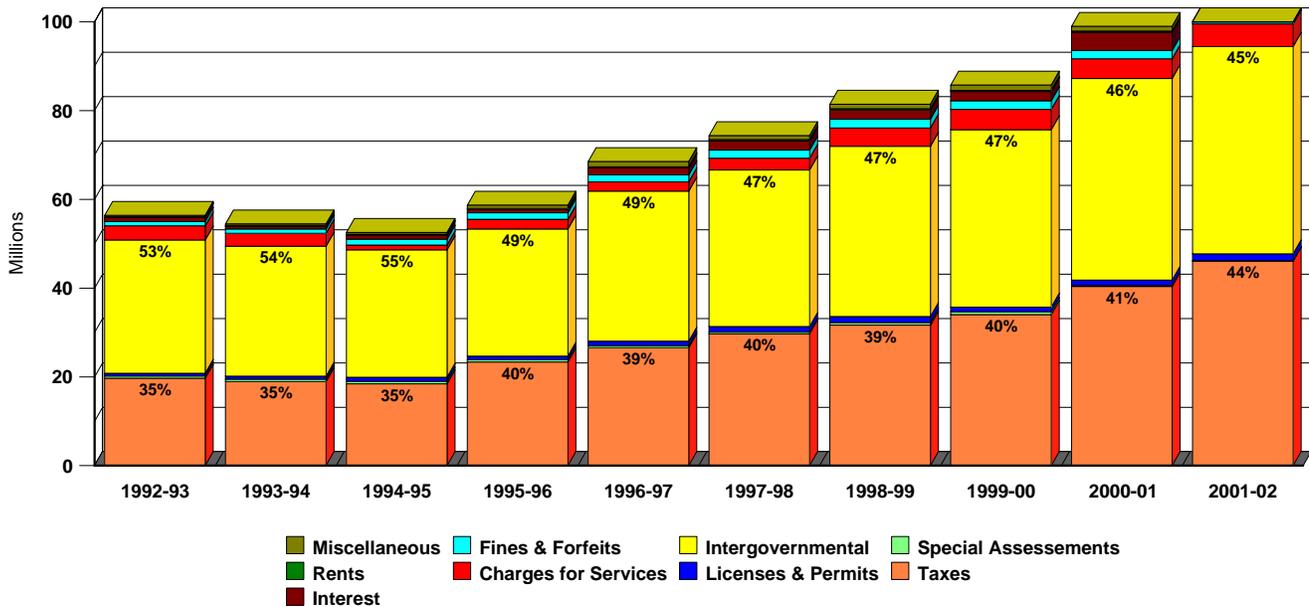
(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds  
 (2) Capital Asset threshold set at \$1,000 for Equipment & Machinery / \$5,000 for Land & Buildings.  
 (3) Prior to 2000 - 2001, Equipment & Machinery was classified as a departmental expenditure for the General and Special Revenue Funds.  
 (4) Capital Asset threshold set at \$5,000 for Equipment & Machinery / \$10,000 for Land & Buildings.

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

Table A-2

Fiscal Year	Taxes	Special Assessments	Licenses & Permits	Inter-governmental	Charges for Services	Fines & Forfeits	Interest	Rents	Miscellaneous	Totals
1992-93	19,720,023	484,550	625,824	30,018,565	3,196,157	981,868	888,874	184,745	271,135	56,371,741
1993-94	18,956,424	541,486	671,297	29,292,093	2,893,048	991,945	562,481	208,798	322,159	54,439,731
1994-95	18,460,520	550,373	898,087	28,739,634	1,068,495	1,308,847	911,458	204,216	397,275	52,538,905
1995-96	23,342,934	572,298	775,678	28,626,937	2,204,915	1,466,708	803,238	182,748	706,013	58,681,469
1996-97	26,570,292	467,401	1,023,845	33,792,143	2,108,200	1,576,933	1,605,522	194,516	1,171,129	68,509,981
1997-98	29,732,404	418,417	1,187,493	35,284,028	2,669,780	1,838,372	2,036,194	333,115	832,354	74,332,157
1998-99	31,670,450	578,535	1,381,686	38,355,919	4,119,774	2,006,816	2,038,882	298,944	979,202	81,430,208
1999-00	34,032,578	674,066	1,030,432	39,966,131	4,582,638	1,952,761	2,078,531	241,800	1,174,737	85,733,674
2000-01	40,406,324	199,485	1,212,804	45,448,504	4,439,316	1,848,099	4,126,689	242,443	1,048,944	98,972,608
2001-02	46,079,625	147,601	1,528,945	46,715,279	5,086,466	1,837,947	2,290,392	303,683	845,393	104,835,331

General Revenues  
 by Source - Last Ten Year



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

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

**Table A-3**

Fiscal Year	Real Property	Personal Property	Local Sales Tax	Auto in Lieu	Franchise	Interest, Penalty, and Late	Other Taxes	Total All Taxes
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$15,108,632
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	15,589,466
1994-95	\$6,918,988	\$627,034	\$5,262,814	\$1,511,481	\$51,043	\$702,410	\$0	15,073,770
1995-96	7,611,013	849,413	5,555,514	1,815,529	51,066	967,814	0	16,850,349
1996-97	7,793,476	583,203	5,707,547	2,064,507	48,704	854,618	53,786	17,105,841
1997-98	9,892,457	861,349	6,309,075	1,991,508	48,006	768,954	0	19,871,349
1998-99	10,112,114	747,735	6,683,443	2,533,431	47,813	503,329	0	20,627,865
1999-00	10,549,025	668,999	7,013,645	2,589,630	73,872	786,207	17,254	21,698,632
2000-01	11,329,979	847,521	7,402,138	2,815,117	108,611	682,464	978	23,186,808
2001-02	11,860,070	671,012	7,712,672	3,084,160	112,158	631,218	0	24,071,290

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

**Table A-4**

Fiscal Year	Building Permits	Plumbing	Mechanical and Electrical	Mobile Homes	Variance & Special Use	Sewage System	Other	Total All Licenses & Permits
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$336,095
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	442,183
1994-95	\$296,893	\$23,893	\$48,436	\$39,882	\$13,900	\$51,697	\$12,728	487,429
1995-96	325,208	27,188	56,517	44,248	12,875	41,575	15,395	523,006
1996-97	385,782	72,767	94,124	48,361	26,120	82,450	14,702	724,306
1997-98	422,966	95,448	109,749	48,285	28,118	77,990	8,811	791,367
1998-99	515,174	119,952	135,846	46,780	18,023	86,595	4,058	926,428
1999-00	320,232	86,929	100,545	41,328	12,838	59,474	1,712	623,058
2000-01	401,273	77,833	125,741	56,681	20,870	82,155	4,927	769,480
2001-02	595,952	82,259	157,099	59,193	12,930	161,198	5,631	1,074,262

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

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

**Table A-5**

Fiscal Year	SOBRA	BLESF Boat Grant	JP Grant Reimbursement	Federal & State Grant Proceeds	State Shared Sales Tax	PILT	Lottery Taxes	Agency Reimbursement	Other Inter-governmental	Total All Intergovernmental Revenues
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$13,151,085
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	10,389,661
1994-95	\$50,991	\$90,000	\$63,433	\$0	\$8,377,588	\$999,914	\$550,035	\$35,864	\$263,602	10,431,427
1995-96	124,021	111,390	71,991	53,488	9,058,073	957,488	550,035	52,264	297,826	11,276,576
1996-97	92,634	116,114	71,188	4,227	9,240,778	1,053,308	550,035	75,169	1,128,349	12,331,802
1997-98	93,915	151,284	84,981	109,223	9,887,231	973,278	550,035	92,471	312,969	12,255,387
1998-99	127,171	112,674	89,474	223,555	10,559,764	969,484	550,035	105,867	174,380	12,912,404
1999-00	80,877	108,432	93,153	291,919	11,417,965	997,394	550,035	121,606	219,511	13,880,892
2000-01	132,725	128,067	81,509	48,865	11,812,111	1,055,013	550,035	288,929	27,260	14,124,514
2001-02	52,676	108,447	88,326	62,670	12,649,882	1,510,193	550,035	83,437	47,309	15,152,975

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

**Table A-6**

Fiscal Year	Rezoning Applications	Plan Check Fees	Recorder Fees	GF Attorney Fees	Special District Fee	Sheriff Fees and fingerprint	Boarding Prisoner	Indirect Costs	Other Charges	Totals
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$2,262,890
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,739,638
1994-95	\$31,594	\$84,824	\$206,528	\$1,148	\$260,114	\$33,246	\$833,970	\$0	\$76,575	1,527,999
1995-96	48,237	99,965	251,212	22,730	252,277	33,388	616,379	0	87,680	1,411,868
1996-97	43,280	104,318	239,648	98,476	257,332	25,468	96,422	0	110,176	975,120
1997-98	55,105	94,826	256,118	114,975	225,105	26,685	121,309	15,600	108,843	1,018,566
1998-99	67,166	187,316	276,943	181,298	154,344	31,414	164,451	440,328	115,691	1,618,951
1999-00	74,808	172,876	316,269	224,993	160,030	29,876	87,964	361,357	75,140	1,503,313
2000-01	80,786	228,465	344,287	239,695	162,874	33,297	45,007	345,015	117,370	1,596,796
2001-02	35,542	303,650	334,668	232,267	161,592	34,709	44,662	833,520	102,755	2,083,365

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

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

**Table A-7**

Fiscal Year	Superior Court Fines	Constable Fees	JP Fines and Fees	House Arrest Fees	Juvenile Court Fines and Fees	Zoning Violation Fines	Other Fines and Fees	Total all Fines and Forfeitures
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$739,573
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	753,757
1994-95	\$153,976	\$15,005	\$798,164	\$21,342	\$28,526	\$3,005	\$0	1,020,018
1995-96	277,065	14,817	845,572	30,190	31,017	6,464	0	1,205,125
1996-97	236,872	14,011	930,858	56,532	32,659	9,688	0	1,280,620
1997-98	218,845	15,803	1,118,325	93,508	56,607	15,725	0	1,518,813
1998-99	230,239	13,981	1,145,923	112,812	73,284	2,755	1,435	1,580,429
1999-00	248,339	15,712	1,041,902	96,239	65,166	26	10,148	1,477,532
2000-01	214,383	13,533	972,708	78,838	59,928	63	10,064	1,349,517
2001-02	205,248	24,411	897,687	55,600	51,783	350	9,543	1,244,622

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

**Table A-8**

Fiscal Year	Bad Checks	Misc	Vending Machines	Restitution	Sale of County Property	Elections Deposits	Other Misc.	Totals
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$137,190
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	158,228
1994-95	\$1,245	\$51,906	\$4,000	\$20,091	\$10,993	\$154,321	\$23,205	265,761
1995-96	1,136	189,096	6,574	47,447	0	149,983	9,959	404,195
1996-97	2,850	78,891	4,388	28,142	0	97,499	6,314	218,084
1997-98	3,479	88,569	4,006	4,369	26,163	85,436	(1,158)	210,864
1998-99	2,986	80,415	4,274	7,604	270,000	70,460	4,324	440,063
1999-00	3,983	16,761	4,077	4,291	17,855	107,417	20,656	175,040
2000-01	3,378	58,014	3,138	4,427	32,583	165,353	6,216	273,109
2001-02	3,572	52,510	2,015	8,467	6,784	119,945	25,890	219,183

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

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

Table A-9

Fiscal Year	Operating Sources			Operating Uses			Operating Net Income
	Revenues	Transfers In	Total	Expenditures	Transfers Out	Total	
1992-93	32,144,757	0	32,144,757	29,054,971	579,247	29,634,218	2,510,539
1993-94	29,294,584	0	29,294,584	27,338,912	954,007	28,292,919	1,001,665
1994-95	29,163,560	10,035	29,173,595	29,640,088	1,165,954	30,806,042	(1,632,447)
1995-96	31,969,281	0	31,969,281	29,698,324	4,344,500	34,042,824	(2,073,543)
1996-97	32,784,970	77,702	32,862,672	27,114,715	7,749,483	34,864,198	(2,001,526)
1997-98	35,884,591	0	35,884,591	26,809,387	6,423,688	33,233,075	2,651,516
1998-99	38,500,486	0	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	(24,967)
2001-02	44,569,167	225,838	44,795,005	33,858,846	9,416,777	43,275,623	1,519,382

Fiscal Year	Other Transfers & Adjustments			General Fund - Fund Balance			
	Residual	Prior Period	Misc	Beginning	Change in	Ending	% Change
1992-93	0	0	0	4,431,462	2,510,539	6,942,001	56.7%
1993-94	(179,631)	851,167	0	6,942,001	1,673,201	8,615,202	24.1%
1994-95	870,435	0	55,010	8,615,202	(707,002)	7,908,200	-8.21%
1995-96	11	(23,912)	27,140	7,908,200	(2,070,304)	5,837,896	-26.2%
1996-97	0	0	0	5,837,896	(2,001,526)	3,836,370	-34.3%
1997-98	0	0	0	3,836,370	2,651,516	6,487,886	69.1%
1998-99	191,053	0	294,272	6,487,886	3,849,724	10,337,610	59.3%
1999-00	(6,605)	0	0	10,337,610	2,253,785	12,591,395	21.8%
2000-01	0	0	0	12,591,395	(24,967)	12,566,428	-0.2%
2001-02	0	(123,939)	0	12,566,428	1,395,443	13,961,871	11.1%

# TAXES AND ASSESSMENTS

The Taxes and Assessments portion of the Statistical Section provides information on taxes that have been levied and collected along with a historical listing of the primary and secondary assessments for both the assessed value and the net assessed value of secured personal and real property. This section also contains a chart listing a ten-year history of the property tax rates for all direct and overlapping governments of both General and Special District taxing authorities within Yuma County.

The following are included in this section:

General Fund - Property Tax Levied and Collections:

By Year Collected .....	B-1	158
By Year Levied .....	B-2	158

Property Tax Rates – Direct and Overlapping Governments:

General Taxing Authorities .....	B-3	159
Special District Taxing Authorities .....	B-4	160

Assessed and Estimated Actual Value of Taxable Property .....	B-5	161
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Yuma County, Arizona  
 General Fund - Property Tax Levied and Collections (by Year Collected)  
 Last Ten Fiscal Years

**Table B-1**

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Interest & Penalty Collections (1)	Total Tax Collections	Total Collection as Percent of Current Levy
1992-93	N/A	N/A	N/A	N/A	N/A	N/A
1993-94	N/A	N/A	N/A	N/A	N/A	N/A
1994-95	\$7,823,982	\$7,997,580	102.22%	\$702,410	\$8,699,990	111.20%
1995-96	8,116,301	8,460,285	104.24%	967,814	9,428,099	116.16%
1996-97	8,386,116	8,376,411	99.88%	854,618	9,231,029	110.08%
1997-98	10,638,276	10,753,776	101.09%	768,954	11,522,730	108.31%
1998-99	11,033,320	10,859,823	98.43%	503,329	11,363,152	102.99%
1999-00	11,474,506	11,217,960	97.76%	786,207	12,004,167	104.62%
2000-01	12,439,581	12,177,500	97.89%	682,463	12,859,963	103.38%
2001-02	12,732,082	12,531,081	98.42%	631,218	13,162,299	103.38%

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

**Table B-2**

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year (2)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1992-93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1993-94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1994-95	7,823,982	7,276,858	93.01%	368,726	7,645,584	97.72%	178,398	2.28%
1995-96	8,116,301	7,603,629	93.68%	328,639	7,932,268	97.73%	184,033	2.27%
1996-97	8,386,116	7,630,515	90.99%	284,500	7,915,015	94.38%	471,101	5.62%
1997-98	10,638,276	9,818,600	92.30%	239,885	10,058,485	94.55%	579,791	5.45%
1998-99	11,033,320	10,230,377	92.72%	245,419	10,475,796	94.95%	557,524	5.05%
1999-00	11,474,506	10,712,424	93.36%	275,465	10,987,889	95.76%	486,617	4.24%
2000-01	12,439,581	11,670,056	93.81%	324,751	11,994,807	96.42%	444,774	3.58%
2001-02	12,732,082	12,196,378	95.79%	0	12,196,378	95.79%	535,704	4.21%

(1) Included in year collected / received.

(2) Included in year levied / billed.

N/A Not available at time of printing.

Data is per County's General Ledger System

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

Table B-3

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	-	-	-	-	-
1993	Primary	0.4700	1.9342	0.5300	1.9399	-	-	-	14.3383	-	-
(1993-1994)	Secondary	-	-	-	-	0.2513	-	-	-	-	-
1994	Primary	0.4700	1.9342	0.5300	1.9628	-	-	-	15.1952	-	-
(1994-1995)	Secondary	-	-	-	-	-	-	-	-	-	-
1995	Primary	0.4700	1.9200	0.5300	1.9771	-	-	-	14.3383	-	-
(1995-1996)	Secondary	-	-	-	-	-	-	-	-	-	-
1996	Primary	-	1.9200	0.5300	1.9771	-	-	-	9.6067	-	-
(1996-1997)	Secondary	-	-	-	-	-	-	-	-	-	-
1997	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
(1997-1998)	Secondary	-	-	-	-	-	-	-	-	-	-
1998	Primary	-	2.3180	0.5300	1.9902	-	-	-	4.7747	-	-
(1998-1999)	Secondary	-	-	-	-	-	-	-	-	-	-
1999	Primary	-	2.3180	0.5217	1.9902	-	688.5879	-	4.7747	-	-
(1999-2000)	Secondary	-	-	-	-	-	2.0000	-	-	-	-
2000	Primary	-	2.3180	0.5123	1.9902	-	729.6651	-	4.7747	-	-
(2000-2001)	Secondary	-	-	-	-	-	-	-	-	-	-
2001	Primary	-	2.3180	0.4974	1.9192	-	780.0312	-	4.7747	-	-
(2001-2002)	Secondary	-	-	-	-	-	-	-	-	-	-
2002	Primary	-	2.3180	0.4889	1.8621	-	157.5663	287.5561	4.7747	492.2007	196.4004
(2002-2003)	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES		Yuma 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
1993	Primary	2.4097	2.4932	2.3084	2.3794	1.9455	1.7495	-	2.3044	2.5603	1.8595
(1993-1994)	Secondary	1.1627	1.6503	1.5468	1.8133	-	-	1.8386	0.2094	0.6848	0.3483
1994	Primary	2.3268	2.3494	2.2909	2.3076	2.4441	1.7089	-	2.3110	2.4774	1.8722
(1994-1995)	Secondary	1.2895	1.7486	1.6007	2.0202	-	1.2439	1.5624	0.2224	1.1110	0.3517
1995	Primary	2.2859	2.5639	2.3071	2.4135	2.4160	1.7929	1.8241	2.5246	2.5670	1.8356
(1995-1996)	Secondary	1.2157	2.5220	1.4129	2.2101	-	1.1886	3.0371	0.7818	1.1040	0.3301
1996	Primary	2.1009	2.9841	2.1925	2.5636	2.4232	1.8657	2.2821	2.1196	2.2593	1.8329
(1996-1997)	Secondary	1.3851	2.3097	1.4367	2.2567	1.7437	1.2332	2.8274	0.4928	1.1058	0.3454
1997	Primary	2.1470	3.4801	2.6131	2.4151	2.4891	2.9633	2.6246	1.6377	2.3611	1.8218
(1997-1998)	Secondary	1.4867	1.8924	1.1248	2.0999	1.1141	1.0263	2.8007	0.9637	0.9954	0.3305
1998	Primary	2.5027	2.3175	2.6191	2.1940	2.3175	3.1215	2.4139	2.1910	2.3759	1.8072
(1998-1999)	Secondary	1.3002	2.0274	1.3949	2.6026	1.3916	1.1025	2.9363	0.8292	0.9307	0.3138
1999	Primary	2.5612	2.2772	2.1935	1.9211	2.2850	2.8843	2.2616	2.1561	2.2269	1.8216
(1999-2000)	Secondary	1.5050	2.0365	1.2755	2.6258	1.7151	1.1705	2.4499	0.8260	0.9121	0.3013
2000	Primary	2.4934	2.2649	2.0975	2.2283	2.3175	2.9713	2.2793	2.1439	2.2387	1.8281
(2000-2001)	Secondary	1.5377	1.8395	1.4225	2.2662	1.4579	0.9630	2.4326	0.6416	0.8793	0.2815
2001	Primary	2.8157	3.1700	2.5481	2.0595	2.2604	3.2301	2.6029	2.0319	2.4303	1.8267
(2001-2002)	Secondary	1.2510	1.4349	1.3288	2.2116	1.3362	0.8903	2.1103	0.6612	0.8753	0.2759
2002	Primary	2.5956	3.1446	2.7172	2.4703	2.9200	2.8881	2.7750	2.1123	2.7563	1.8267
(2002-2003)	Secondary	1.4277	1.4519	1.2473	2.2844	1.0884	0.9098	1.9231	0.6347	0.7880	0.2550

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

Table B-4

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

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
1993	Primary	-	-	-	-	-	-	-	-
(1993-1994)	Secondary	-	-	-	-	39.9925	5.0000	0.5000	-
1994	Primary	-	-	-	-	-	-	-	-
(1994-1995)	Secondary	-	-	-	-	31.6167	10.0000	0.5000	-
1995	Primary	-	-	-	-	-	-	-	-
(1995-1996)	Secondary	-	-	-	-	22.6771	10.0000	0.5000	-
1996	Primary	-	-	-	-	-	-	-	-
(1996-1997)	Secondary	-	-	-	-	24.6930	9.0000	0.4750	-
1997	Primary	-	-	-	-	-	-	-	-
(1997-1998)	Secondary	-	-	-	-	-	7.5000	0.4500	-
1998	Primary	-	-	-	-	-	-	-	-
(1998-1999)	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.4250	-
1999	Primary	-	-	-	-	-	-	-	-
(1999-2000)	Secondary	105.0000	8.6800	1.0000	1.0000	20.7300	6.5000	0.3800	1.0000
2000	Primary	-	-	-	-	-	-	-	-
(2000-2001)	Secondary	105.0000	8.6800	1.0000	1.0000	-	6.5000	0.3500	-
2001	Primary	-	-	-	-	-	-	-	-
(2001-2002)	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-
2002	Primary	-	-	-	-	-	-	-	-
(2002-2003)	Secondary	115.0000	8.6800	1.0000	1.0000	-	6.5000	0.3000	-

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

Table B-5

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

# LONG-TERM DEBT

The Long-Term Debt portion of the Statistical Section provides information regarding the long-term debt of Yuma County with respect to the statutory limit to General Obligation Debt, as well as, the General Obligation Debt ratios to per capita and general expenditures. This section also provides a chart for all direct and overlapping districts that carry gross indebtedness within Yuma County.

The following are included in this section:

Legal Debt Margin .....	C-1	162
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita .....	C-2	163
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures .....	C-3	164
Computation of Direct and Overlapping Debt .....	C-4	165

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Yuma County, Arizona  
 Legal Debt Margin  
 (Constitutional General Obligation Bond Capacity)  
 June 30, 2002

**Table C-1**

Assessed Valuation (Secondary)		\$568,655,704
Gross Indebtedness	40,881,930	
Less Exempt Debt:		
Revenue Bond - Jail District	14,460,000	
Special Assessment Bond - Del Sur	101,000	
Special Assessment Bond - Donovan Estates	379,200	
Special Assessment Notes - El Prado Estates	136,730	
Certificate of Participation 1998 - Health Building	3,590,000	
Certificate of Participation 1999 - Adult Probation	3,385,000	
Certificate of Participation 2001A - Juvenile & Justice Centers	16,440,000	
Certificate of Participation 2001B - Juvenile & Justice Centers	2,390,000	
Total Exempt Debt	40,881,930	
Total Non-exempt Debt	0	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		34,119,342
Total Limited - Non-exempt Bonds Outstanding		0
<b>Debt Margin within 6% Unvoted Debt Limitation</b>		<b>34,119,342</b>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$85,298,356
Total Non-exempt Bonds Outstanding		0
<b>Debt Margin within 15% Debt Limitation</b>		<b>\$85,298,356</b>

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

(Arizona Constitution, Article 9, Section 8)

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

**Table C-2**

Fiscal Year	Population	Assessed Net Value (Secondary)	Gross Bonded Debt	Debt Service Available Principal	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1992-93	\$116,557	\$396,081,569	\$1,155,000	\$829,760	\$325,240	8.21%	\$2.79
1993-94	118,889	399,435,055	5,000	5,000	0	0.00%	0.00
1994-95	121,097	414,334,779	0	0	0	0.00%	0.00
1995-96	128,210	433,158,439	0	0	0	0.00%	0.00
1996-97	128,171	442,957,327	0	0	0	0.00%	0.00
1997-98	131,437	463,785,188	0	0	0	0.00%	0.00
1998-99	139,650	489,965,133	0	0	0	0.00%	0.00
1999-00	160,026	513,437,968	0	0	0	0.00%	0.00
2000-01	165,275	552,869,545	0	0	0	0.00%	0.00
2001-02	170,696	568,655,704	0	0	0	0.00%	0.00

Note:  
 Includes all long-term general obligation bonds outstanding.  
 Does not include bonded debt of Yuma County Flood Control District or Various County Improvement Districts.

Yuma County, Arizona  
Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Expenditures  
Last Ten Years

**Table C-3**

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal	Interest (1)	Debt Service (2)	General (3)	
1992-93	\$1,155,000	\$86,219	\$1,241,219	\$52,363,761	2.4%
1993-94	5,000	13,140	18,140	52,235,548	0.0%
1994-95	0	0	0	55,601,482	0.0%
1995-96	0	0	0	58,537,623	0.0%
1996-97	0	0	0	62,881,378	0.0%
1997-98	0	0	0	66,303,742	0.0%
1998-99	0	0	0	70,847,404	0.0%
1999-00	0	0	0	73,161,063	0.0%
2000-01	0	0	0	80,412,298	0.0%
2001-02	0	0	0	82,659,094	0.0%

(1) Includes Agent and Other Fees

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

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

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

Yuma County, Arizona  
 Computation of Direct and Overlapping Debt\*  
 June 30, 2002

Table C-4

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Arizona Western Junior College	\$572,881,180	\$12,405,000	100%	\$12,405,000
La Paz / Yuma County Community College District	572,881,180	12,405,000	100%	12,405,000
City of Yuma	259,282,086	12,310,000	100%	12,310,000
Yuma Elementary School District No. 1	357,306,637	29,390,000	100%	29,390,000
Somerton Elementary School District No. 11	23,083,575	1,670,000	100%	1,670,000
Crane Elementary School District No. 11	108,714,636	11,535,000	100%	11,535,000
Gadsden Elementary School District No. 32	26,120,929	1,090,000	100%	1,090,000
Yuma Union High School District No. 70	511,705,284	20,590,162	100%	20,590,162
Total Direct and Overlapping General Obligation Bonded Debt				\$101,395,162

\*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.  
 Data is a representation of fiscal year 2000-2001. This is the most recent year with data that is consistent with all above jurisdictions.

## MISCELLANEOUS

The Miscellaneous portion of the Statistical Section contains an assortment of non-financial data that may be useful in determining the environment in which a government entity operates.

The following are included in this section:

Principal Taxpayers .....	D-1	166
Population and Employment by Sector .....	D-2	167
Population and Employment by City .....	D-3	168
County-Wide Other Demographic Statistics .....	D-4	169
County-Wide Building Permits, Bank Deposits, and Retail Sales .....	D-5	170
Schedule of Insurance in Force .....	D-6	171

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YUMA COUNTY, ARIZONA  
 Principal Taxpayers \*  
 June 30, 2002  
 (unaudited)

Table D-1

Taxpayer	Actual Assessed Valuation	As Percent of County's Net Assessed Valuation
Arizona Public Service	\$35,475,367	6.24%
Santa Fe Pacific Pipeline L.P.	16,913,295	2.97
Qwest Corporation	12,425,747	2.19
Union Pacific Railroad	6,303,657	1.11
Southwest Gas Corporation	5,348,595	0.94
Yuma Cogeneration Associates	4,694,500	0.83
Dole Fresh Vegetable Inc.	4,050,653	0.71
Imperial Irrigation District	3,635,309	0.64
Quest Communication Corp.	3,010,767	0.53
Level 3 Communications, LLC.	2,635,628	0.46
	\$94,493,518	16.62%

\* Arizona Department of Revenue

Calendar Year	Total Population*	Civilian			Service Producing									
		Labor Force	Employed	Unemp. Rate	Grand Total		Trnsp., Comm. Util		Trade		n., Insur., Real Esta		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
1992 (1)	114,272	62,750	49,050	21.8%	20,525	46.8%	1,475	3.4%	11,050	25.2%	1,050	2.4%	6,950	15.8%
1993	116,557	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1994 (2)	118,889	64,650	43,875	32.1%	21,400	48.8%	1,500	3.4%	11,200	25.5%	1,200	2.7%	7,500	17.1%
1995 (2)	121,097	68,650	49,000	28.6%	22,625	51.6%	1,800	4.1%	11,475	26.2%	1,275	2.9%	8,075	18.4%
1996 (2)	128,210	67,975	47,025	30.8%	22,900	52.2%	1,750	4.0%	11,525	26.3%	1,225	2.8%	8,400	19.1%
1997 (2)	128,171	63,850	46,125	27.8%	22,700	51.7%	1,600	3.6%	11,450	26.1%	1,275	2.9%	8,375	19.1%
1998 (2)	131,437	63,875	45,850	28.2%	22,525	51.3%	1,700	3.9%	11,325	25.8%	1,175	2.7%	8,325	19.0%
1999 (2)	139,650	66,700	46,800	29.8%	22,600	51.5%	1,525	3.5%	11,000	25.1%	1,175	2.7%	8,900	20.3%
2000 (3)	160,026	65,700	47,600	27.5%	23,750	54.1%	1,550	3.5%	11,250	25.6%	1,325	3.0%	9,625	21.9%
2001 (3)	165,275	64,425	51,425	20.2%	25,300	57.7%	1,625	3.7%	12,050	27.5%	1,400	3.2%	10,225	23.3%

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	%
1992 (1)	114,272	18,600	42.4%	3,200	7.3%	1,450	3.3%	1,750	4.0%	8,225	18.7%	n/a	n/a	n/a	n/a
1993	116,557	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1994 (2)	118,889	10,475	23.9%	3,400	7.7%	1,700	3.9%	1,700	3.9%	8,400	19.1%	n/a	n/a	n/a	n/a
1995 (2)	121,097	13,675	31.2%	3,400	7.7%	1,775	4.0%	1,625	3.7%	9,300	21.2%	n/a	n/a	n/a	n/a
1996 (2)	128,210	10,950	25.0%	3,625	8.3%	1,950	4.4%	1,675	3.8%	9,550	21.8%	n/a	n/a	n/a	n/a
1997 (2)	128,171	8,775	20.0%	4,100	9.3%	2,300	5.2%	1,800	4.1%	10,550	24.0%	n/a	n/a	n/a	n/a
1998 (2)	131,437	7,925	18.1%	4,525	10.3%	2,500	5.7%	2,025	4.6%	10,875	24.8%	2,425	5.5%	8,450	19.3%
1999 (2)	139,650	8,525	19.4%	4,950	11.3%	2,775	6.3%	2,175	5.0%	10,725	24.4%	2,400	5.5%	8,325	19.0%
2000 (3)	160,026	7,475	17.0%	4,950	11.3%	2,750	6.3%	2,200	5.0%	11,425	26.0%	2,075	4.7%	9,350	21.3%
2001 (3)	165,275	9,175	20.9%	4,900	11.2%	2,700	6.2%	2,200	5.0%	12,050	27.5%	2,025	4.6%	10,025	22.8%

\* Actual Census in 2000 & Special Census in 1995, all other years are estimated totals

- (1) Source: Yuma County 1992 Statistical Review - Norton Consulting
- (2) Source: Yuma County Statistical Review - Norton Consulting (Estimated Population)
- (3) Source: (Preliminary)
- (4) Source: (Preliminary Projection base through May 01)

All figures are based on the Average per Year spread over a Calander Year (Jan-Dec)

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

**Table D-3**

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP			City of San Luis		
	Labor Force	Unemp. Rate	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
1994	2,013,045	6.4%	118,889	64,650	32.1%	11,897	3,661	31.3%	8,015	4,400	74.4%
1995 (a)	2,190,700	5.1%	121,097	68,650	28.6%	11,855	3,893	27.9%	8,026	4,354	71.1%
1996	2,209,458	5.5%	128,210	67,975	30.8%	12,782	3,852	30.0%	9,344	4,508	73.2%
1997	2,182,073	4.6%	128,171	63,850	27.8%	13,561	3,622	27.0%	9,618	3,978	70.2%
1998	2,254,983	4.1%	131,437	63,875	28.2%	13,907	3,622	27.5%	9,863	4,017	70.6%
1999	2,359,071	4.4%	139,650	66,700	29.8%	15,288	3,781	29.1%	15,015	4,336	72.3%
2000 (b)	2,346,997	3.9%	160,026	65,700	27.5%	20,478	3,727	26.8%	15,322	4,073	69.9%
2001	2,413,347	3.9%	165,275	64,425	20.2%	21,297	3,664	19.6%	15,935	3,368	60.7%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)	Pop. (2)	Labor Force (1)	Unemp. Rate (1)
1994	5,795	3,162	53.9%	1,126	584	31.4%	60,335	33,275	23.1%
1995 (a)	5,795	3,240	49.8%	1,126	621	27.9%	61,446	35,847	20.3%
1996	6,405	3,280	52.4%	1,142	615	30.1%	62,487	35,175	22.0%
1997	6,675	2,986	48.7%	1,183	578	27.0%	64,250	33,459	19.6%
1998	6,898	3,062	49.3%	1,213	578	27.5%	65,887	33,403	20.0%
1999	7,120	3,187	51.3%	1,405	603	29.0%	69,055	34,659	21.3%
2000 (b)	7,266	3,065	48.5%	1,829	595	26.9%	77,515	34,459	19.4%
2001	7,557	2,773	38.5%	1,902	585	19.7%	80,616	34,790	13.8%

- (1) AZ Department of Revenue
- (2) Source: Yuma County Statistical Review - Norton Consulting
- (a) Special Census for Yuma County
- (b) Per U.S. Census

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

**Table D-4**

<b>Calendar Year</b>	<b>Per Capita Income</b>	<b>Average Daily School Membership (through Grade 12)</b>	<b>College and University Enrollment</b>
1991	\$13,337	21,881	5,050
1993	13,529	24,147	5,366
1994	13,764	25,619	5,649
1995	16,627	26,238	7,615
1996	15,520	26,594	7,331
1997	15,629	28,520	6,196
1998	18,277	28,315	5,889
1999	18,452	29,913	6,321
2000	**	30,771	**
2001	**	**	**

\* The source of this information is the "Arizona statistical Review", Arizona Bankers Association

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

YUMA COUNTY, ARIZONA

Table D-5

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

Calendar Year	Value of Building Permits Issued	New Housing Units Authorized	Bank Deposits	Retail Sales **
1991	\$52,888,000	776	\$654,549,000	\$489,188,673
1992	83,974,000	776	636,281,000	521,932,759
1993	95,338,000	1,017	599,336,000	535,681,402
1994	136,241,000	749	625,241,000	590,452,004
1995	151,387,000	816	651,312,000	626,043,128
1996	132,928,000	1,376	587,168,000	650,113,599
1997	126,820,000	1,029	578,793,000	688,778,023
1998	155,725,000	2,824	782,120,000	739,769,407
1999	133,174,000	2,940	666,631,000	782,030,227
2000	160,310,000	2,554	711,099,000	843,250,996
2001	***	***	***	866,261,447

\* "Arizona Statistical Review", Arizona Bankers Association

\*\* Arizona Department of Revenue

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

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	\$15,000,000 per Occurrence \$15,000,000 Errors & Omissions Annual Aggregate \$ 250,000 Self-Insured Retention \$ 600,000 Aggregate SIR, subject to \$6,000 Maint	Royal Indemnity Company	08/01/2002	\$167,322
Property	\$90,477,648 limit \$ 25,000 deductible - Boiler & Machinery \$ 25,000 deductible - All other perils \$ 50,000 deductible - Earth Movement \$ 100,000 deductible - Flood	Fireman's Fund InsuranceCo.	08/01/2002	\$85,574
Commercial Crime	\$500,000 Form O - Employee Dishonesty Including Faithful Performance of Duty \$2,500 Deductible	Lumbermen's Mutual Casualty Co.	08/01/2002	\$2,742
Underground Storage Tank	\$1,000,000 limit each claim \$1,000,000 for all claims \$5,000 deductible each claim	Zurich American Insurance Co.	04/26/2002	\$2,339
Aircraft Hull & Liability	\$30,000,000 limit	Westchester Fire Insurance Co.	08/01/2002	\$20,013
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$100,000 (Specific) \$100,000 - deductible	J. Allen Hall & Associates	07/01/2002	\$123,636
Medical Self Insurance	\$1,000,000 limit \$4,500 deductible maximum per person non-PPO \$1,500 deductible maximum per person PPO \$13,500 deductible maximum per family non-PPO \$4,500 deductible maximum per family PPO \$1,500 deductible maximum per person Out of Area \$4,500 deductible maximum per family Out of Area	Yuma County Employee Benefit Trust	07/01/2002	\$490,035 ( Fixed Premium)