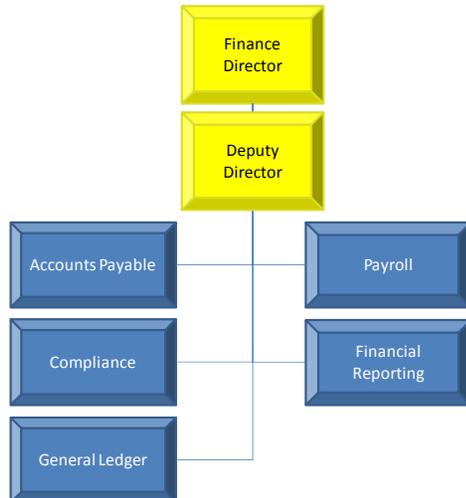


MISSION STATEMENT

To provide our customers (internal and external) with professional, courteous, and reliable services that are timely, accurate, and valuable. To improve the efficiency and effectiveness of the agency and its related functions in furnishing support, training, and financial information pertinent to determine the financial position of the County that is interesting, relevant and user friendly.

ORGANIZATION



The department is managed by the Finance Director. The Director is appointed by the County Administrator.

MAJOR FUNCTIONS

Accounts Payable: This division works with departments to ensure accurate, secure, and timely payments to vendors; issues advance payments and reimbursements for County related travel; reconciles warrant issues with general ledger and all open lines of credit; and complies with 1099 filing and reporting.

Compliance: Is responsible for the oversight of the procurement process including purchasing policies compliance. It also provides training and assistance to all departments to assure prompt processing of purchase orders and the payment of invoices.

General Ledger: This division is dedicated to maintaining the integrity of the County's general ledger system. They are responsible for the proper transactions accounting classification; creation and posting of regular and correcting journal entries; provides training as needed by system users; and accounts for all approved interfund transfers. Maintains controllable asset listing with respective depreciation and assists in the grant administration.

Financial Reporting: Assists in the preparation of the annual audit requirements, County financial statements, Federal Single Audit, State Expenditure Limitation reports, and the Indirect Cost Plan. The division also compiles long-term debt and health insurance reports, revenue and cash trending analyses and other relevant reporting. It also participates in the County budget preparation and Improvement District accounting.

Payroll: Responsible for issuing payroll checks, including tax withholdings and garnishments; also provides benefit reconciliation, W-2's and other compliance reporting.

FINANCIAL SERVICES



PERFORMANCE REPORTING

Performance Measure Actual & Benchmark - Financial Services

The following measures are departmental priorities identified in the County-wide Strategic Plan:

Department Goal:	Target/Benchmark				
Measure:	FY2014	FY2015	FY2016	FY2017	FY2018
Develop and assist in retaining a highly skilled, talented and efficient workforce by providing learning and growth opportunities to increase individual employee satisfaction.					
# of training opportunities provided.	1	1	1	1	1
# of training opportunities provided.	1	1	1	1	1
Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.					
% of compliance.	100%	100%	100%	100%	100%
% of reduction of County-wide office supply cost.	1%	2%	3%	4%	5%
% of strategies completed.	100%	100%	100%	100%	100%
% of accounting policies and procedures reviewed and updated.	100%	100%	100%	100%	100%
Provide timely, accurate, and responsive customer service, to every customer every time.					
% of time warrants for purchasing card suppliers available by the 15th day.	100%	100%	100%	100%	100%
% time of purchase orders issued within three (3) business days.	95%	95%	95%	95%	95%
% of time "Budget to Actuals" and "CIP Budget to Actuals" reports are completed by the deadline.	100%	100%	100%	100%	100%
% of journal entries, transfers, & PAB's posted within 5 days.	80%	85%	90%	95%	100%
# of correcting journal entries.	1050	1035	1025	1010	1000
# of errors affecting pay per fiscal year.	170	165	160	155	150
Recruit and retain talented and highly skilled individuals and provide learning and growth opportunities to increase employee satisfaction.					
% of staff certified in Accounts Payable.	25%	50%	75%	100%	100%

Performance Measure Actual & Benchmark - Financial Services

The following measures are departmental priorities identified in the County-wide Strategic Plan:

Department Goal:	Target/Benchmark				
Measure:	FY2014	FY2015	FY2016	FY2017	FY2018
Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.					
# of training opportunities provided.	1	1	1	1	1
# of training opportunities provided.	1	1	1	1	1
# of training opportunities provided.	1	1	1	1	1
% of staff certified in Payroll.	33%	66%	66%	100%	100%
Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).					
% of requisitions out-of-compliance.	6%	5%	4%	3%	3%
% of time that the County Comprehensive Annual Finance Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public annual Financial Report are prepared and submitted by the deadline.					
	100%	100%	100%	100%	100%
% of W-2 filings that are in-compliance with IRS.					
	100%	100%	100%	100%	100%
# of business days.	2	2	2	2	2



PERFORMANCE REPORTING (CONT)

STRATEGIC GOALS

Accounts Payable

County Resources

Goal: Develop and assist in retaining a highly skilled, talented and efficient workforce by providing learning and growth opportunities to increase individual employee satisfaction.

Objective: Provide county-wide training in Accounts Payable Module or other Accounts Payable topic at least once per fiscal year.

Indicator: Number of training opportunities provided.

Current Status: 1

Strategy: Develop and maintain a training plan in which at least one class offering is given to the county departments each fiscal year.

Goal: Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

Objective: Annually, review county procurement card and travel policies to ensure 100% compliance with legislation and Generally Accepted Accounting Principles (GAAP).

Indicator: Percent of compliance.

Current Status: 100%

Strategy: 1) Maintain and log each policy review date 2) Update policy with changes as necessary and bring before the Board of Supervisors in a timely manner.

Accounts Payable (concluded)

County Resources

Goal: Provide timely, accurate, and responsive customer service, to every customer every time.

Objective: Process warrants for purchasing card transactions within 15 days of close of cycle 100% of the time by FY2018.

Indicator: Percentage of time warrants for purchasing card suppliers available by the 15th day.

Current Status: 100%

Strategy: 1) Train Accounts Payable staff on most efficient use of Accounts Payable Module and reconciliation modules provided by purchasing card providers 2) Maintain internal desk procedure to accomplish objectives.

Goal: Recruit and retain talented and highly skilled individuals and provide learning and growth opportunities to increase employee satisfaction.

Objective: Increase the percentage of staff certified in Accounts Payable to 50% by 2018.

Indicator: Percentage of staff certified in Accounts Payable.

Current Status: 25%

Strategy: Accounts Payable staff certified in Accounts Payable by an accredited Accounts Payable Organization.



PERFORMANCE REPORTING (CONT)

Compliance

County Resources

Goal: Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.

Objective: Provide county-wide training in iProcurement Module or other purchasing/compliance topic at least once per fiscal year.

Indicator: Number of training opportunities provided.

Current Status: 1

Strategy: Develop and maintain a training plan in which at least one class offering is given to the county departments each fiscal year.

Goal: Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).

Objective: Reduce percentage of out-of-compliance requisitions to 3% by FY2018.

Indicator: Percentage of requisitions out-of-compliance.

Current Status: 6%

Strategy: 1) Train departments on policies, legislation, and standards 2) Review Purchasing Policy for compliance with Legislative Requirements at least annually, update as needed.

Compliance (concluded)

County Resources

Goal: Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

Objective: Reduce County-wide office supply costs by (41101) 5% from base year by FY2018.

Indicator: Percentage reduction of County-wide office supply cost.

Current Status: 1%

Strategy: 1) Develop an approved supplier list based on State or contract negotiations 2) Train departments on where to find and how to use approved suppliers 3) Monitor for supplier pricing compliance.

Goal: Provide timely, accurate, and responsive customer service, to every customer every time.

Objective: Issue Purchase Orders within three (3) business days of requisition receipt 95% of the time by FY2018.

Indicator: Percentage time of purchase orders issued within three (3) business days.

Current Status: 95%

Strategy: 1) Continue development of internal procedures to accomplish objective 2) Train departments on accurate creation of Purchase Order Request requisitions and of service guarantee.



PERFORMANCE REPORTING (CONT)

Financial Reporting

County Resources

Goal: Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.

Objective: Provide county-wide training in General Ledger Module or Financial Reporting at least once per year.

Indicator: Number of training opportunities provided.

Current Status: 1

Strategy: 1) Provide training on General Ledger Module navigation 2) Provide useful information on Financial reporting changes and current pronouncements via the GAAP Update.

Goal: Provide timely, accurate, and responsive customer service, to every customer every time.

Objective: To complete the “Budget to Actuals” and “CIP Budget to Actuals” reports by the deadline 100% of the time.

Indicator: Percentage of time “Budget to Actuals” and “CIP Budget to Actuals” reports are completed by the deadline.

Strategy: Provide useful management reports for decision making and project tracking, including but not limited to Budget Performance.

Financial Reporting

County Resources

Goal: Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

Objective: To complete 100% of strategies to achieve and maintain a bond rating on long term debt instruments of A1 or higher.

Indicator: Percentage of strategies completed.

Current Status: 100%

Strategy: 1) Ensure all long term debt instruments currently held by county are monitored for all bond compliance issues, to include post-issuance bond compliance 2) Review/Update as necessary County’s Debt Management Policy to ensure compliance with all federal, state, & local laws as well as with GAAP.

Goal: Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).

Objective: Annually, prepare and submit the County Comprehensive Annual Financial Report, Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report by the deadline 100% of the time.

Indicator: Percentage of time that the County Comprehensive Annual Financial Report (CAFR), Jail District Comprehensive Financial Report, Budget preparation of Improvement Districts and Public Annual Financial Report are prepared and submitted by the deadline.

Current Status: 100%

Strategy: 1) Both CAFR’s will be available and distributed to appropriate agencies by December 31st each year 2) Budget book will be prepared.

FINANCIAL SERVICES



PERFORMANCE REPORTING (CONT)

General Ledger

County Resources

Goal: Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.

Objective: Provide county-wide training in Accounts Receivable Module, Capital Assets Accounting, or Grants Module at least once per year.

Indicator: Number of training opportunities provided.

Current Status: 1

Strategy: 1) Provide training on navigation of Accounts Receivable or Grants Module 2) Provide training on proper use of Chart of Accounts or other general accounting procedure.

Goal: Maintain county fiscal resources and decrease costs to provide for the continued sustainability of the County. Create policies that are fiscally sound and representative of the mission of the County.

Objective: Annually, review and update 100% of accounting policies and procedures.

Indicator: Percent of accounting policies and procedures reviewed and updated.

Current Status: 100%

Strategy: 1) Annually review various accounting policies and procedures, to include capital asset accounting, cash balances, grant management, and petty cash handling 2) Provide training to departments on policy and procedures relating to general ledger activities.

General Ledger (concluded)

County Resources

Goal: Provide timely, accurate, and responsive customer service, to every customer every time.

Objective: Increase the percentage of journal entries, transfers, & Pre Approved Batch's posted within five (5) business days to 100% by FY2018.

Indicator: Percentage of journal entries, transfers, & PAB's posted within 5 days.

Current Status: 80%

Strategy: 1) Implement a procedure to comply with objectives target of 100% posting within 5 days 2) Provide training to staff and departments to limit # of corrections needed 3) Have procedure in place for meeting demand of increased demand for adjustments at fiscal year end.

Objective: Reduce correcting journal entries processed during fiscal year to 1000 by FY2018.

Indicator: Number of correcting journal entries.

Current Status: 1050

Strategy: 1) Train pertinent personnel in charge of fund/department accounting on appropriate use of chart of accounts 2) Update personnel when there are changes to the chart of accounts and accounting procedures and provide guidance and direction when problems arise so that they will not be repeated.



PERFORMANCE REPORTING (CONT)

Payroll

County Resources

Goal: Develop and maintain a highly skilled and adequate workforce. Recruit and retain talented individuals and provide learning and growth opportunities to increase employee satisfaction.

Objective: Provide county-wide training in Payroll Module and related topics at least once per fiscal year.

Indicator: Number of training opportunities provided.

Current Status: 1

Strategy: Develop and maintain a training plan in which at least one class offering is given to the county departments each fiscal year.

Objective: Increase the percentage of staff certified in Payroll to 100% by 2018.

Indicator: Percentage of staff certified in Payroll.

Current Status: 33%

Strategy: Payroll staff certified in Payroll by an accredited Payroll Organization.

Payroll

County Resources

Goal: Ensure compliance with all legislative actions, county policies, and with Generally Accepted Accounting Principles (GAAP).

Objective: Annually, have 100% of W-2 filings in-compliance with IRS and maintain the number of days it takes to provide a duplicate W-2, upon request, to 2 business days.

Indicator: 1) Percent of W-2 filings that are in-compliance with IRS 2) Number of business days.

Current Status: 100%; 2 respectively

Strategy: 1) Ensure all staff is knowledgeable in federal and state policies for W-2 requirements and filing 2) Provide superior customer service.

Goal: Provide timely, accurate, and responsive customer service, to every customer every time.

Objective: Decrease number of errors affecting pay to not more than 150 per fiscal year, with no more than 5 from Financial Services staff, errors to include time entry/audit, wages, deductions, benefits and taxes.

Indicator: Number of errors affecting pay per fiscal year.

Current Status: 170

Strategy: 1) Track number of errors affecting pay 2) Implement training to ensure limited number of errors.



PERFORMANCE REPORTING (CONT)

ADDITIONAL KEY INPUT INDICATORS

Indicator	FY10/11
% of Accounts Payable warrant runs processed on time	99%
% reduction in the number of out of compliance invoices/requisitions received	5%
Number of manual General Ledger journal entries processed	745
Average number of payroll checks and direct deposits processed per pay period	1,406
Number of consecutive years Financial Services has received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting (CAFR Program)	10

SIGNIFICANT ACCOMPLISHMENTS

Timely and accurate completion of the Financial Statements package.

- Unqualified audit opinion on management's financial statements representation for Yuma County
- Unqualified audit opinion on management's financial statements representation for Yuma County's Jail District
- Unqualified audit opinion on management's compliance requirements according to OMB Circular A-133
- Unqualified audit opinion on management's compliance requirements with Arizona Revised Statutes 41-1279.07
- Yuma County Comprehensive Annual Financial Report
- Jail District Comprehensive Annual Financial Report
- Yuma County Single Audit Report
- Yuma County Annual Expenditure Limitation Report



FINANCIAL SERVICES

INITIATIVES NEW FOR 2014

This is a continuation budget this fiscal year. There are no major new initiatives, programs or additional resources.

STAFFING LEVELS

Authorized Positions by Major Function

	2010-11	2011-12	2012-13	2013-14
Director & Deputy Director	2.00	2.00	2.00	2.00
Payroll	3.00	3.00	3.00	3.00
Accounts Payable	5.00	5.00	5.00	5.00
Compliance	0.00	2.00	2.00	2.00
General Ledger	7.00	5.00	5.00	5.00
Financial Reporting	3.00	3.00	3.00	3.00
Total	20.00	20.00	20.00	20.00

There is no staffing change for fiscal year 2013-14.

There are no grant positions in this department. However, two full-time equivalents are directly charged to special revenue funds and those positions act as the primary liaison to those districts. Costs and funding for those positions are represented in those districts' respective sections.

FINANCIAL SERVICES

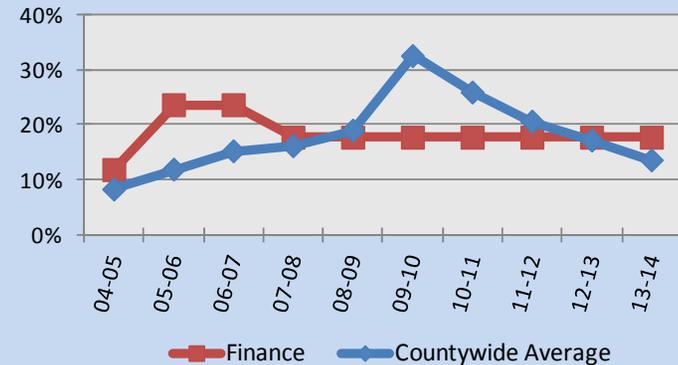


STAFFING LEVELS

Authorized Positions by Funding Source				
	2010-11	2011-12	2012-13	2013-14
General fund	18.00	18.00	18.00	18.00
Special Revenue Funds:				
Health District	0.50	0.50	0.50	0.50
Jail District	0.50	0.50	0.50	0.50
Improvement Districts	1.00	1.00	1.00	1.00
Total	20.00	20.00	20.00	20.00

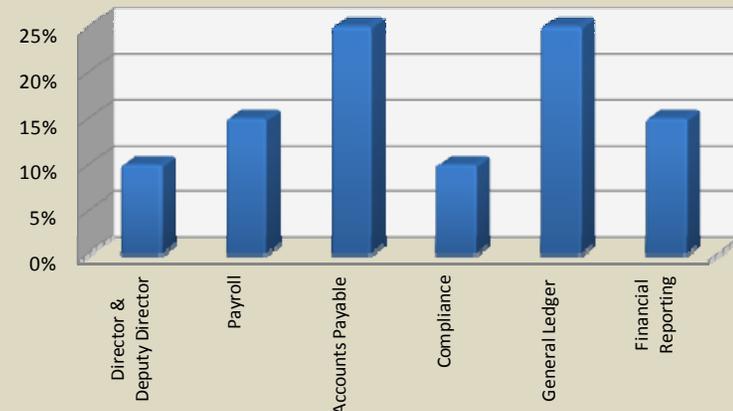
Authorized Positions by Classification				
	2010-11	2011-12	2012-13	2013-14
Finance Director	1.00	1.00	1.00	1.00
Deputy Finance Director	1.00	1.00	1.00	1.00
Finance Operations Manager	1.00	1.00	1.00	1.00
Grants Auditor	1.00	1.00	1.00	1.00
Accountant II	3.00	3.00	3.00	3.00
Finance Compliance Officer	1.00	1.00	1.00	1.00
Accountant I	6.00	6.00	6.00	6.00
Account Clerk III	1.00	1.00	1.00	1.00
Payroll Technician	1.00	1.00	1.00	1.00
Account Clerk II	3.00	3.00	3.00	3.00
Clerk II	1.00	1.00	1.00	1.00
Total	20.00	20.00	20.00	20.00

Finance's Growth in Positions Compared to FY04 Base Yr. - All Funds



Financial Service's staffing levels have increased 17.6% since 2003-04. This is the more than the County-wide average of 13.5%.

Percent of Authorized Positions by Major Function FY13/14





FINANCIAL SERVICES

FUNDING LEVELS

Revenue: General Fund support is at the level needed for General Fund expenditures.

Personnel: There is no substantial change for this Fiscal Year.

Supplies and Services: There is no substantial change for this Fiscal Year.

Capital Outlay: There is no Capital Outlay budgeted this fiscal year.

Finance	Actual 2010-11	Actual 2011-12	Budget 2012-13	Estimate 2012-13	Budget 2013-14	% Change
Sources						
General Revenue	\$ 1,314,756	\$ 1,299,485	\$ 1,343,278	\$ 1,315,881	\$ 1,378,769	2.64%
Special Revenue	-	-	-	-	-	N/A
Balance Forward	-	-	-	-	-	N/A
Total Sources	\$ 1,314,756	\$ 1,299,485	\$ 1,343,278	\$ 1,315,881	\$ 1,378,769	2.64%
Uses						
Personnel	1,230,931	1,201,290	1,250,196	1,225,081	1,287,130	2.95%
Supplies & Services	83,825	98,195	93,082	90,800	91,639	-1.55%
Capital Outlay	-	-	-	-	-	N/A
Debt Service	-	-	-	-	-	N/A
Reserves & Contingencies	-	-	-	-	-	N/A
Total Uses	\$ 1,314,756	\$ 1,299,485	\$ 1,343,278	\$ 1,315,881	\$ 1,378,769	2.64%
Other Sources & Uses						
Transfers In	-	-	-	-	-	N/A
Transfers Out	-	-	-	-	-	N/A
Total Other Sources & Uses	\$ -	N/A				
Other Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

FINANCIAL SERVICES



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