YUMA COUNTY

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2013

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

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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, 2013

BOARD OF SUPERVISORS
Gregory S. Ferguson, Chair
5th District

Lenore Loroña Stuart, 1st District
Russell McCloud, 2nd District
Russ Clark, 3rd District
Marco A. (Tony) Reyes, 4th District

COUNTY ADMINISTRATOR
Robert Pickels

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

Accountants

Toni Lindsay
Denise Perez
Elizabeth Canela
Maritza Retiz
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Elsa Garcia
MaryJo McIntyre
Engracia Lopez
Mary Jo McIntyre
Denise Butler

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 7

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Certificate of Achievement for Excellence in Financial Reporting 9

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FINANCIAL SERVICES DEPARTMENT

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Gil Villegas Jr.
Deputy Director

January 23, 2014

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2013.

CAFR COMPOSITION

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

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

OTHER REPORTING REQUIRMENTS

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

THE REPORTING ENTITY

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

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

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

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

THE REPORTING ENTITY (Concluded)

Much of Yuma County is desert land accented by rugged mountains. The valley regions contain an abundance of arable land, which is irrigated by the Colorado River.

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

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

Entity Defined: Yuma County includes in its financial statements all funds, agencies, trusts, boards, commissions, and authorities for which the Yuma County Board of Supervisors is financially accountable. In accordance to Governmental Accounting Standards Board (GASB) Statements No. 14 and No. 61, 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, Treasury functions, Land use planning and zoning, Building code enforcement, Elections and Voter registration, School Superintendent, and Road maintenance.

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

FINANCIAL INFORMATION

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

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

Governmental Funds: These funds are used to account for all of Yuma County's expendable financial resources, except for those reported in the Internal Service funds.

FINANCIAL INFORMATION (Concluded)

The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds. The County's General, Special Revenue, Debt Service, and Capital Projects funds are included in this fund category.

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

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

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

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

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

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

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

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

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

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

BUDGETARY CONTROLS

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

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

BUDGETARY CONTROLS (Concluded)

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

MAJOR INITIATIVES

The management of Yuma County is committed to continuing to find ways to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing this within the constraints placed upon the County through statutory limitations and declining revenues from outside sources. The management staff within Yuma County has exhibited an unprecedented spirit of cooperation over the past years in devising ways to limit their own departmental spending. This commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County to serve its constituents in a manner which is economically responsible in the current economic situation. Management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the County and its constituents. Another major goal is to maintain a structural balance between recurring revenues and expenditures. It is the County's desire to use one-time revenues to provide for special projects. The Board of Supervisors continues with its commitment to maintain a presence in the downtown area to help with its development, as such, in late June 2013 the board approved the issuance of $7.5 million of revenue bonds to acquire and develop a historic building just in front of the current main administration building; this project will alleviate the space needs due to growth mainly in the areas of Adult Probation and Administration. The approved revenue bond issuance will also provide the needed funds to defease the 2012 revenue bond issuance for the construction of the new building located in the east side of the County.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (25.7% of total General Fund expenditures and transfers out) currently exceeds the policy guidelines of 15 percent set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of fund balance has to do with a conservative expending philosophy implemented by management since the latest recession made presence in Yuma County (four years ago). Yuma County management continues to be financially prudent when seeking resources for new projects; proof of this was the combination of projects when acquiring new funds for a new building and at the same time taking advantage of the low interest rates to extinguish a year old revenue bond issued for the east county facility. The County continues to reduce debt and plans to continue being conservative in its spending for the next few years, until the economic conditions improve. County's management has also again reduced the number of capital projects in an effort to redirect funds to cover more pressing and mandated services. The few existing capital projects, with the exception of the newly acquired building, are expected to be completed with funds other than local sources, while any new projects will be critically reviewed prior to any decisions being made.

RELEVANT FINANCIAL POLICIES

Yuma County has the policy of keeping recurring expenditures at or below recurring revenues and using one-time revenues for one-time projects. Additionally, the County tries to maintain reserves at a minimum of 15 percent of fund expenditures and transfers out. This allows the County to fund onetime projects on a cash basis and keep debt to a minimum. The County has traditionally had a conservative viewpoint toward taxation of its constituents and has strived to reduce tax levies even during periods of reduced assessed values. It has maintained a level of taxation below the maximum level allowed when all other counties within the State were taxing to the maximum level. With the imposition of the 2% increase limit in the taxes levied on existing property plus new construction approved by voters on November 7, 2006 in a statewide referendum, this required the County to levy its property taxes at its maximum level. The County management has asked for and received total cooperation from all of its departments concerning restriction on expenditures and replacement of employees, except where absolutely necessary. This resulted in a 15.55% reversion on all non-major governmental funds and a 7.27% reversion in the General Fund from actual to budgeted expenditures.

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Auditor General has contracted with the accounting firm of Fester & Chapman P.C. to perform an audit of Yuma County's financial statements for fiscal year ended June 30, 2013. The results of this audit are outlined in the Independent Auditors' Report that is included in the Financial Section.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2012. This was the twelfth consecutive year that Yuma County has received this prestigious award. In order to be awarded a Certificate of Achievement, Yuma County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

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

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for fiscal year ended June 30, 2012. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2012-2013. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

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

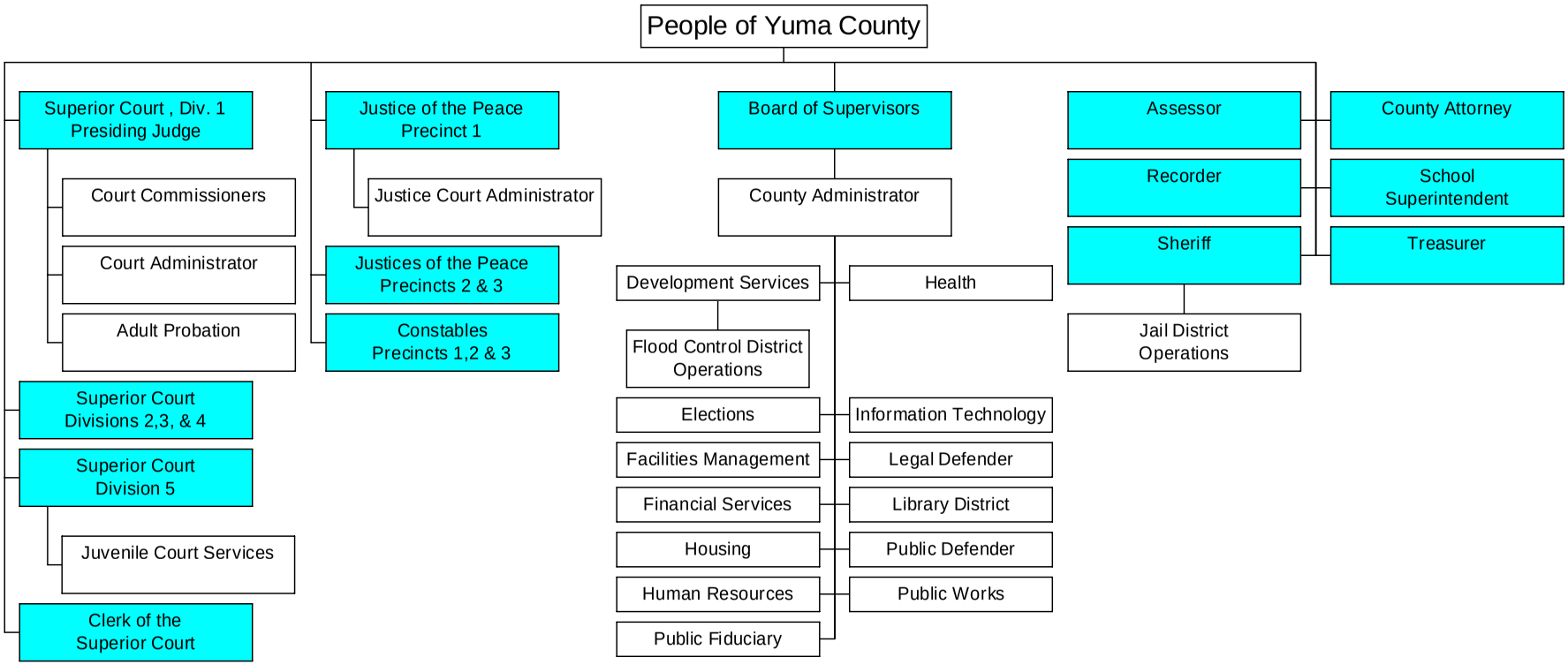
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Scott G. Holt
Director – Financial Services.

Gilberto Villegas Jr.
Deputy Director- Financial Services

Yuma County Government



LEGEND

= Elected officials

Note A: The Superior Court Presiding Judge also exercises administrative supervision over all Superior Court personnel.
Note B: The Board of Supervisors has budget authority over all organizational units, including those of elected officials.
Note C: The Board of Supervisors is also the governing board of the Library District, Flood Control District, Health Services District & the Jail District.

Government Finance Officers Association

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, 2012

Executive Director/CEO

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Management's Discussion and Analysis ..... 17 - 25

Basic Financial Statements:

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- Fund Financial Statements ..... 33 - 46
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Other Supplementary Information ..... 95 - 214

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Independent Auditors' Report

Fester & Chapman P.C.

Certified
Public
Accountants

4001 North 3rd Street
Suite 275
Phoenix, AZ 85012-2086

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

Independent Auditors' Report

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

As described in Note 1, the County implemented the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for the year ended June 30, 2013, which represents a change in accounting principles. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 17 through 26, the Budgetary Comparison Schedules on pages 78 through 86, the Schedule of Agent Retirement Plans' Funding Progress on pages 88 through 90, and the Infrastructure Assets information on pages 92 and 93 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the introductory and statistical sections listed in the table of

contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Compliance Over the Use of Highway User Revenue Fund and Other Dedicated State Transportation Revenue Monies

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the County solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

Other Reporting Required by *Government Auditing Standards*

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

Foster & Chapman P.C.

January 23, 2014

FINANCIAL SERVICES DEPARTMENT

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Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- The total assets of Yuma County exceeded its liabilities at the close of the most recent fiscal year by $371,541,933 (*net position*). Of this amount, $20,907,294 (*unrestricted*) may be used to meet the government's ongoing obligations to citizens and creditors.

- Yuma County's total net assets decreased by $(7,675,738). The decrease was due to a number of factors, but the significant decrease in revenues from the capital grants and contribution program was the main reason. The $(11.3 million) reduction was driven from the completion of a major sewer project (B & C Colonia) and no roads and/or right of ways were donated due to the lack of new construction

- The County property taxes levied for all purposes (General Fund, Library and Flood districts) decreased $(1,640,461) or (4.2%) as compared to last year. A reflection of the continued property assessed valuation reduction due to the slow economic recovery. For the third consecutive year property taxes in the General Fund experienced the most significant decrease of $(1,032,707) or (4.5%) from the prior year.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $86,304,045, a decrease of (1.5%) or $(1,295,176) in comparison with the prior year. Fiscal year end 2013 fund balances are categorized as follows: 0.5% or $406,346 is Nonspendable; 72.3% or $62,403,869 is Restricted; 14.0% or $12,125,628 is Committed; 1.8% or $1,582,131 is Assigned; and 11.3% or $9,786,071 is categorized as Unassigned, which means funds are available for spending at the government's discretion within the boundaries set forth in the governmental fund's purposes.

- Of the Major funds reported, the Capital Improvements Fund experienced the largest decrease in fund balance ($2,632,474). This was a planned reduction in fund balance as management decided to utilize saved funds to complete required and needed capital projects without designating new revenues. On the other hand, the Flood control district fund experienced the largest increase in fund balance of $130,992 or 0.74% as compared to prior year. The increase resulted from savings related to construction projects placed on hold due to stagnant and uncertain economic activity.

- At the end of the fiscal year, total fund balance for the General Fund was $17,656,618 a (1.5%) decrease as compared to prior year. Fund Balance accounts for 25.7% of total General Fund expenditures and transfers out. The Fund Balance decrease of $(272,216) was not as significant as prior year, and, once again, was due mainly to the reduction in total revenues of $(786,795) or (1.2%). The reduction in revenues was offset by a reduction in total expenditures in the amount of $(924,538) or (1.5%). The decrease in expenditures was attributable to the Medical Eligibility (Welfare) services' decrease of $(939,826).

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to Yuma County's basic financial statements.

Yuma County's basic financial statements consist of three components:

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

This report also contains required and other supplementary information in addition to the basic financial statements and they intend to furnish additional detail to support the basic financial statements.

Government-wide financial statements

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

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

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

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

Fund financial statements

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

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

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

Yuma County maintains one hundred twenty-two (122) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Capital Improvements Fund; Jail District's General Operations Fund; the Library District's General Operations Fund; Flood Control District General Operations Fund; the Health Services District General Operations Fund; the Development Services Highway Users Revenue Fund (HURF), and the Improvement District B & C Colonia Debt Service Fund, all of which are considered to be major funds. These financial statements can be found on pages 33 to 41 of this report. Data from the other one hundred and fourteen (114) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 108 to 202.

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

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

Fund financial statements (Concluded)

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

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

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 74 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Yuma County's progress in funding its obligations to provide pension benefits to its employees, as well as schedules illustrating the County's compliance with legally adopted budgets and an explanation of the County's application of the modified approach to the reporting of infrastructure assets. Required supplementary information can be found on pages 78 to 93 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 108 to 210 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets exceeded liabilities by $371,541,933 at the close of this fiscal year.

By far the largest portion of Yuma County's total net assets, $286,461,002 or 77.1%, is invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), net of the related debt issued to acquire those assets that is still outstanding, and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Investment held by trustee increased $1,869,349 due to proceeds of bonds issued for a capital project (acquisition and remodeling of new building) and to defease the 2012 east county revenue bonds issued. On the other hand, the major decrease in assets was a (4.2%) or $(3.8) million reduction in cash and investments due to the use of cash flows needed to pay for normal ongoing operational expenses and the cancellation of investments due to poor performance. This reduction is a clear indication of the continued difficult economic times and/or slow recovery; where revenues or inflows decrease, the cash flow is needed for current expenditures.

In general, total assets decreased $(2,559,810) or (0.6%) from last fiscal year and total liabilities increased $5,115,928 or 6.8%. The liabilities increase was mainly driven by the long-term debt issuance of $7.5 million revenue bonds and the increase in compensated absences due to a new accrual plan effective at the beginning of the fiscal year in the amount of $1,458,634.

An additional portion of Yuma County's net position, *Restricted,* which amounts to $64,173,637 or 17.3%, represents resources subject to external restrictions on how they may be used. The *Unrestricted* balance of $20,907,294 may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Yuma County reported positive balances in all three categories of net position.

Government-wide financial analysis (Continued)

Below is a brief summary of Yuma County's statements of net position:

YUMA COUNTY
Condensed Statements of Net Position
As of June 30, 2013 and 2012

	Governmental Activities	
	2013	2012
Cash, cash equivalents and investments	$ 84,525,594	$ 88,272,595
Investments held by trustee – restricted	5,768,534	3,899,185
All other current and other assets	14,487,780	15,773,449
Capital assets	346,805,275	346,201,764
Total assets	$ 451,587,183	$ 454,146,993
Long-term liabilities outstanding	$ 73,232,493	$ 68,172,610
Other liabilities	6,812,757	6,756,712
Total liabilities	$ 80,045,250	$ 74,929,322
Invested in capital assets, net of related debt	$ 286,461,002	$ 286,593,510
Restricted	64,173,637	64,495,675
Unrestricted	20,907,294	28,128,486
Total net position	$ 371,541,933	$ 379,217,671

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

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2013 and 2012

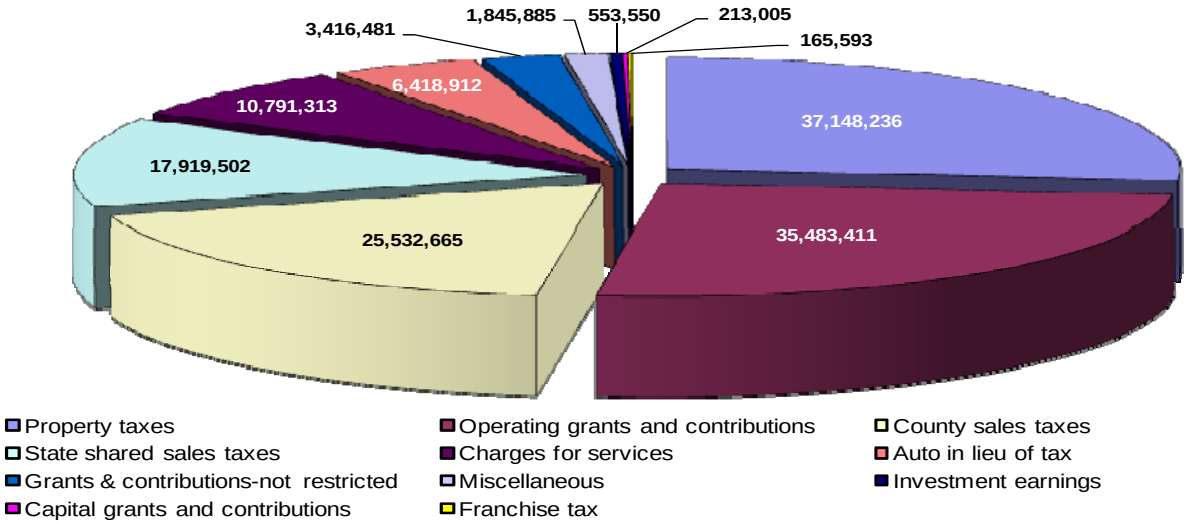
	Governmental Activities	
	2013	2012
Revenues:		
Program revenues:		
Charges for services	$ 10,791,313	$ 11,018,049
Operating grants and contributions	35,483,411	36,579,844
Capital grants and contributions	213,005	11,519,306
General revenues:		
Property taxes	37,148,236	38,788,697
Other county taxes:		
County sales tax	25,532,665	24,965,329
Franchise tax	165,593	180,411
Auto in lieu of tax	6,418,912	6,358,376
State shared sales taxes	17,919,502	17,349,424
Grants and contributions not restricted to	3,416,481	3,954,280
Investment earnings	553,550	646,064
Miscellaneous	1,845,885	2,510,793
Total revenues	139,488,553	153,870,573
Expenses:		
General government	47,291,500	44,961,830
Public safety	44,237,187	40,778,911
Highway and streets	11,095,884	11,148,656
Sanitation	876,743	892,460
Health	9,012,391	9,121,693
Welfare	15,033,810	15,570,314
Culture and recreation	9,688,159	8,995,200
Education	7,191,899	6,983,411
Interest on long-term debt	2,736,718	2,626,606
Total expenses	147,164,291	141,079,081
Increase in net position	(7,675,738)	12,791,492
Net position - beginning July 1	379,217,671	366,426,179
Net position - ending June 30	$ 371,541,933	$ 379,217,671

Government-wide financial analysis (Concluded)

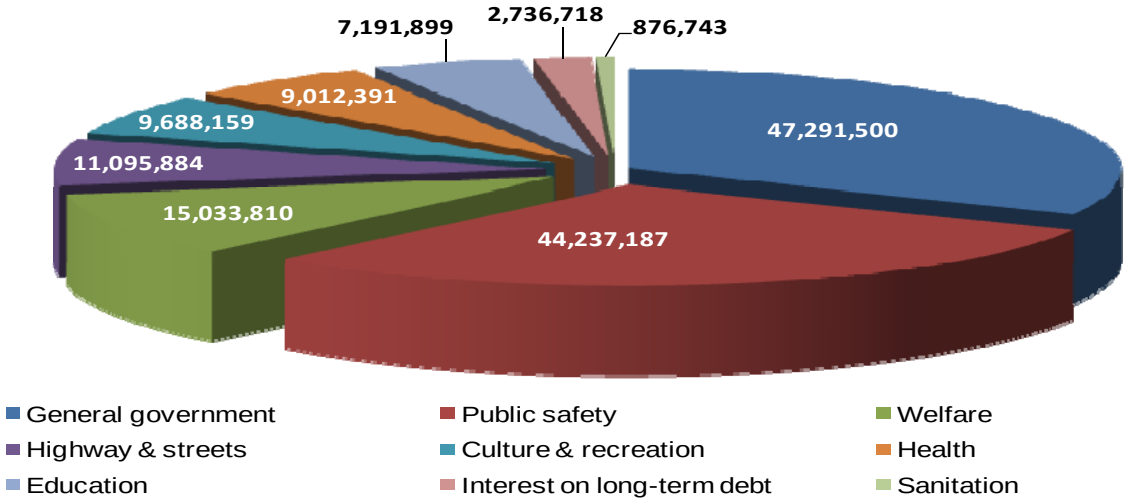
Key elements contributing to the $(7,675,738) decrease in change in net position are as follows:

- Overall, the decrease in total revenues of (9.3%) or $(14,382,020) was the main factor driving the decrease in net position. Individually, the $(11.3) million decrease in capital grants and contributions represented the most significant part in the total revenues decrease. In past years the County received capital grants for the B&C Colonia sewer project, now that the project is completed and no other capital grants have been received. Another item was the non-existing capital assets contributions mainly from donated roads and rights of way from developers to the County for maintenance.
- The reduction in property taxes of $(1,640,461) or (4.2%) as compared to prior year was another significant contributor to the total decrease in revenues for the current fiscal year. The loss of property taxes revenues comes from the decision to hold the various tax levies rate at the same level as the prior year and the continued stagnation in property taxes assessed valuation.
- Operating grants and contributions was the third significant factor in the reduction in revenues with a total of $(1,096,433) or (3.0%) reduction in current year. This trend continues for the third consecutive year. As the national and state economy recovers the County expects grants will return to prior levels or at least decease the yearly reduction in grants.
- Total expenses increase of $6,085,210 or 4.3% was another contributor to the reduction in net position. The Public safety function experienced the most of the increase, 8.5% or $3,458,276. The increase is attributable to the increasing cost to operate the jail system.
- General government function expenditures increase 5.2% or $2,329,670 in the current fiscal year. The increase was expected as last year there was a mandatory expenditure reduction from management.

Government-Wide Revenues by Source



Government-Wide Expenses by Category



FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

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

Governmental funds

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

All governmental funds: At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of $86,304,045, a decrease of $(1,295,176) or (1.5%) in comparison with the prior year. Fiscal year end 2013 fund balances are categorized as follows: 0.5% or $406,346 Nonspendable; 72.3% or $62,403,869 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 14.0% or $12,125,628 are Committed to self-imposed constraints by the Board of Supervisors; 1.8% or $1,582,131 Assigned or "ear- marked" by management for specific purposes; and 11.3% or $9,786,071 Unassigned, which means funds are available for spending at the government's discretion.

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

Yuma County
Governmental Funds Revenues by Source
Years Ended June 30, 2013 and 2012

	2013		2012		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 69,281,357	49.5%	$ 70,292,813	47.0%	$(1,011,456)	(1.4%)
Special assessments	400,102	0.3%	572,462	0.4%	(172,360)	(30.1%)
Licenses and permits	1,033,921	0.7%	970,355	0.6%	63,566	6.6%
Intergovernmental	57,080,596	40.8%	65,712,740	44.0%	(8,632,144)	(13.1%)
Charges for services	6,750,567	4.8%	6,743,112	4.5%	7,455	0.1%
Fines and forfeits	2,685,064	1.9%	3,003,379	2.0%	(318,315)	(10.6%)
Investment income	497,828	0.4%	581,131	0.4%	(83,303)	(14.3%)
Rents	321,777	0.2%	301,201	0.2%	20,576	6.8%
Miscellaneous	1,884,512	1.3%	1,310,408	0.9%	574,104	43.8%
Total Revenues	$139,935,724	100.0%	$149,487,601	100.0%	$(9,551,877)	(6.4%)

Following are explanations of the key elements that contributed to the revenues decrease of 6.4% or $(9,551,877) compared to the prior year:

- For the third consecutive year, Intergovernmental revenues accounted for the largest decrease amount. Total decrease was $(8,632,144) or (13.1%) assignable to the capital projects funds, specifically due to no additional grants received through the federal recovery program for the B & C Colonial sewer project.

- Taxes in general decreased (1.4%) from the prior year. Although property taxes collected decrease (5.1%) or $(1,957,627); local sales taxes experienced a modest, combined increase of $567,335. The decrease in property taxes is consistent with the decrease in property assessed valuation due to recovery times and sales tax nominal increase is an indication that the local economy continues to reflect the upward movement in regards to retail sales. The State shared sales tax also increased, reflecting a possible overall upward economic movement.

- For the second consecutive year, fines and forfeits decreased; $(148,275) in Fiscal year 2012 and $(318,215) in the current fiscal year. Perhaps a good indication crime is reducing in Yuma County.

- The most notable increase in revenues was recorded in the Miscellaneous source; the 43.8% was attributable mostly to one time additional revenues received by the Housing department and their Section 8 program $257,506 and Jail District's Commissary inmates programs $60,698; the reminder $255,900 was a combination of increases and decrease among various County funds.

Governmental funds (Concluded)

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

Yuma County
Governmental Funds Expenditures by Function
Years Ended June 30, 2013 and 2012

	2013		2012		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 42,801,744	29.2%	$ 42,582,154	28.6%	$ 219,590	0.5%
Public safety	40,561,086	27.7%	38,624,854	25.8%	1,936,232	5.0%
Highway and streets	8,718,437	6.0%	9,466,126	6.3%	(747,689)	(7.9%)
Sanitation	801,525	0.5%	842,870	0.6%	(41,345)	(4.9%)
Health	8,436,617	5.8%	8,781,513	5.9%	(344,896)	(3.9%)
Welfare	14,536,112	9.9%	15,184,030	10.1%	(647,918)	(4.3%)
Culture and recreation	7,581,837	5.2%	7,514,881	5.0%	66,956	0.9%
Education	7,147,788	4.9%	6,975,040	4.7%	172,748	2.5%
Capital outlay	11,276,291	7.7%	14,713,004	9.8%	(3,436,713)	(23.4%)
Debt service:						
Principal retirement	2,027,302	1.4%	2,296,887	1.5%	(269,585)	(11.7%)
Interest and fiscal charges	2,621,795	1.8%	2,626,606	1.8%	(4,811)	(0.2%)
Total Expenditures	$146,510,534	100.0%	$149,607,965	100.0%	$(3,097,431)	(2.1%)

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

- Overall expenditures decreased, ($3,097,431) or (2.1%), as compared to prior year. The decrease in expenditures is mainly due to two reasons: 1) Management's efforts to continue with a conservative spending strategy, and 2) Significant reduction in acquisition, development, and construction of new capital assets.
- The significant reduction in capital outlay expenditures was mainly driven by the lack of new revenues. During the current fiscal year, County management decided to utilize savings to pay for the needed capital projects. As is reflected in the Capital Improvements Fund and Flood Control District Fund, capital expenditures increased $1,648,133 and $2,011,910, respectively, but revenues did not increase.
- Highways and streets decrease of (7.9%) was due to a reclassification in expenditures classification in the Flood control district fund.
- The 5.0% or $1,936,232 increase in public safety is in part due to the items discussed above and the $915,966 or 5.5% increase in operations and maintenance cost for the Jail district's facility.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $17,656,618. The net change in fund balance was a decrease of ($272,116). Despite the decrease in revenues of $(786,795) or (1.1%) General Fund departments managed to control expenditures and reduced them by $(924,538) or (1.5%). Again, this is due to the continued conservative spending strategy.

As previously discussed, property tax revenues, a major revenue source for the General Fund, experienced the largest reduction $(963,132) or 4.0%. This was driven by the Board of Supervisor's decision to maintain the same property tax rate as the previous fiscal year. On the expenditures side, Welfare specifically, the Medical eligibility program experienced the largest significant decrease of $(939,826) or (8.6%).

All *debt service funds* had a combined fund balance at the end of the current fiscal year in the amount of $5,281,615. This amount is dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, the Jail District Revenue bonds, and various Special Assessment bonds. The County issued $7.5 million in revenue bonds at par, to refund the 2012 east county revenue bonds and secure additional funds for the newly acquired and soon to be renovated administration building. Only $167,298 is restricted, representing the creditors required reserve for future payments in all Improvement districts and the Jail district. The remainder funds are either committed for future debt service payments.

The *capital projects funds* have a combined fund balance of $6,555,198. The 25.5% or $1,331,578 increase in fund balance is primarily due to the additional funds acquired ($5,249,634) for the remodeling of the new administration building and the $(2,632,474) reduction in Capital improvements fund balance.

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year 2013 there were no significant variances between the adopted and final budget amounts. General government reduced its budget authority by $(189,152) to transfer authority to the conflict administrator in the amount of $144,267 in order to account for incremental cost of providing legal services to indigents; the remainder $44,885 was to assist other department for unexpected expenditures. Additional budget authority from public safety in an amount of $57,852, was transferred from Sheriff- Medical Examiner to Sheriff- Administration for operational uses.

At the close of the current fiscal year, Yuma County General Fund received a total of $947,362 more revenues than budgeted. This was due to an unexpected increase in tax revenues ($520,794 property taxes and $60,921 sales taxes). Also, State shared revenues had an increase of $878,580. This may be an indication that the economy is starting to turn around.

Yuma County General Fund had $4,458,484 less expenditures than budgeted. For the third year, the General government function had the most significant positive variance between budgeted and actual, amounting to $3,743,079. This is a reflection of management's strategies to continue expending conservatively, especially in all the General Fund departments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's capital assets for its governmental activities at June 30, 2013 amount to $346,805,275 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

Net capital assets increased 0.2% or $603,511 for the current fiscal year. This minimal increase comes from machinery and equipment, as for the current fiscal year donations of roads and rights-of-way from local developments (as developed sub-divisions are turned over to the County for maintenance) were nonexistent. This is a reflection of the current local economy where almost no new construction took place. Additional information on Yuma County's capital assets can be found in note 7 on pages 59-60 of this report.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 572.39 center lane miles of paved roads the County is responsible for maintaining. The County manages its roads using the Pavement Management System, which measures the condition of the pavement and its ability to serve the traveling public. The Pavement Management System is composed of various factors evaluating distress and quality, which when combined provides a unit of measurement called "Overall Condition Index" (OCI). OCI uses a one hundred point scale (100 Excellent, 0 Needs immediate work) to characterize the condition of the paved roadway. Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates that an overall average rating of 74.67 was achieved for fiscal year 2013. There are no changes contemplated to adjust either the committed OCI level, or the application of the Pavement Management System. Refer to pages 92 through 93 for a complete disclosure of the Modified Approach.

Long-term debt

At the end of current fiscal year, Yuma County had total bonded debt outstanding of $61,335,070, of which $59,111,730 is considered long-term and $2,223,340 is payable within one year. Amount is comprised as follows:

	Governmental Activities	
Long-term debt	2013	2012
Revenue bonds	$ 14,950,000	$ 10,435,000
General obligation bonds	45,585,000	46,755,000
Special assessment bonds with governmental commitment	39,060	43,400
Rural development loan	3,468,153	3,616,115
Premiums	761,010	845,567
Total	$64,803,223	$61,695,082

Revenue bonds are backed by pledged revenues from Jail District and General Fund; the general obligation bonds by property tax collections of the Yuma County Library District; the rural development loan and the special assessment bonds for which the government is liable in the event of default by the property owners, are subject to a special assessment; and the unamortized premiums resulted from the defeasement of the 2007 Jail district revenue bond. Additional information on the County's long-term debt can be found in notes 9-14 on pages 61-66 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state shared sales tax, and auto in lieu of tax) to continue in a stable, but very moderate growth (2 to 3%) based on observed economic activity in the national, local and state economies. After several years of retrenching in revenue sources from both the local and state levels, the County continues to experience a nominal but important increase in tax revenues which constitute 49.5% of the County's total revenues. Property tax levy amounts are capped by statute at a maximum 2% increase annually from the prior year's levy amount plus the additional value contributed by new construction as a result of a statewide voter action in November, 2006. The Board of Supervisors elected not to take advantage of this available revenue source in property taxes this past year, and again this year deferred taking advantage of the allowable 2% increase on the general levies. Given the current observed economic trends, management anticipates a very moderate growth rate to continue unless outside sources and factors intercede. If the Board had elected to take advantage of the allowable property tax increases this year, the County would have seen a moderate growth in tax revenues rather than the .01% reduction occurring in the current year. Decisions will have to be made as to continuing to elect not to take advantage of the allowable increase in property taxes to meet current levels as the levels of expenses of the County continue to increase due to outside forces.

- The most recent estimates reflect the population of Yuma County continuing to grow; 2.4% for fiscal year 2013, while the unemployment rate was reported to be 27.5% for the calendar year 2012. Traditionally Yuma County has a very high rate of unemployment, typically in the range of 14% to 17%, due to seasonal agricultural requirements in the labor market. However, due to the effects of the national recession over the last four years the County continues averaging above 20.0% unemployment rate. We do not anticipate seeing a significant drop in this rate in the foreseeable future. If the more seasonal agricultural based economies in the County are excluded and there is a look to the more traditionally based economies of the county, then the employment rate is running at approximately 17.3%. Management observations indicate a very moderate but sustained growth in the economic factors for the local Yuma County economy barring any unforeseen actions by outside forces exclusive of the agricultural segments.

- The County continues its efforts to position itself in a minimum long-term debt status. Administration believes the continued limitation of long-term debt not only saves the County on interest payments, but also improves the County's credit ratings and borrowing capacity for emergencies by keeping a low ratio of debt to expenditures and revenues. The Board of Supervisors, in an effort to provide resources for its active services requirements elected in 2013 to issue bonds in the amount of $7.5 million to acquire and rehabilitate a building across the street from its main administrative offices and refund an existing debt in the amount of $2.2 million. With this issuance no future bonds are expected to be issued for a minimum of 5 years.

- The County has for the last four years, and continuing into fiscal year 2014, worked with management to responsibly minimize the operating costs within all levels of government given the continuing trends of very moderate growth patterns within the economy nationally, statewide and locally. This year the County saw a reversion of 27.7% of actual expenditures as compared to budget from all its operational governmental units. The expectation is this level of reversion will decrease to a level in the range of 5% as projects are put into place. The Yuma County Administration is continuing its efforts to control the level of expenditures to remain within the revenues being received without significant impact to service demands. The County saw a reduction of total expenditures from fiscal year 2013 of (2.1%) compared to a reduction in revenues of 6.8%. The County anticipates, due to aggressive management, to see the level of expenses to remain stable. The loss of revenues is primarily reflected by the decision to hold the various tax levies at the same level as the prior year, and reduced grant funding for the County's special revenue funds. These reductions in revenues continue to be of major concern and challenges to management. If these shortfalls continue, management will continue to review the activities supported by these funds to bring them in line with available resources.

- The Nation, State and County currently appear to be in a sustainable economic recovery mode after the recent recession which resulted from the financial and construction downturn. Yuma County continues to take a very conservative but active attitude towards its activities as it responds to the existing economic conditions along with the requirements and policies established by its governing body. We are expecting this moderate growth trend to continue throughout the current fiscal year and into the following year. Currently there does not appear to be anything on the County's economic horizon which would significantly change management's expectations.

REQUESTS FOR INFORMATION

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

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

Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY
Statement of Net Position
June 30, 2013

Exhibit A- 1

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	84,525,594
Receivables (net of allowances for uncollectibles):		
Property taxes		1,745,815
Accounts		957,849
Special assessments		2,213,170
Accrued interest		73,320
Due from other governments		9,091,280
Inventory		8,032
Prepaid items		398,314
Investment held by trustee - restricted		5,768,534
Capital assets (net of accumulated depreciation):		
Land		48,576,935
Buildings		139,339,618
Improvements other than buildings		9,378,284
Machinery and equipment		10,667,533
Infrastructure		113,290,312
Construction in progress		25,552,593
Total Assets	**$**	**451,587,183**
LIABILITIES		
Accounts payable	$	3,144,185
Accrued payroll and employee benefits		1,400,270
Insurance claims payable		1,339,000
Deposits held for others		461,798
Retainage payable		23,937
Unearned revenue		277,704
Interest and fiscal charges payable		165,863
Long-term liabilities:		
Due within one year		8,034,387
Due in more than one year		65,198,106
Total Liabilities		**80,045,250**
NET POSITION		
Net investment in capital assets		286,461,002
Restricted for:		
Public safety		4,560,937
Highways and streets		37,742,220
Sanitation		491,934
Health		535,771
Culture and recreation		9,005,962
Capital projects		6,555,198
Debt service		5,281,615
Unrestricted		20,907,294
Total Net Position	**$**	**371,541,933**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2013

Exhibit A- 2

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Position: Total Governmental Activities
Governmental activities:					
General government	$ 47,291,500	$ 6,824,536	$ 1,572,177	-	$ (38,894,787)
Public safety	44,237,187	2,230,352	10,087,400	-	(31,919,435)
Highway and streets	11,095,884	45,555	9,510,557	-	(1,539,772)
Sanitation	876,743	36,653	286,595	$ 213,005	(340,490)
Health	9,012,391	1,189,023	3,720,772	-	(4,102,596)
Welfare	15,033,810	366,209	2,988,035	-	(11,679,566)
Culture and recreation	9,688,159	98,985	180,833	-	(9,408,341)
Education	7,191,899	-	7,137,042	-	(54,857)
Interest on long-term debt	2,736,718	-	-	-	(2,736,718)
Total governmental activities	$ 147,164,291	$ 10,791,313	$ 35,483,411	$ 213,005	(100,676,562)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	24,189,276
Property taxes, levied for the Library District	9,993,784
Property taxes, levied for the Flood Control District	2,965,176
Other County taxes:	
County sales taxes for General Purposes	11,599,502
County sales taxes for Jail District	11,602,960
County sales taxes for Health Services District	2,310,145
County sales taxes for Capital Projects	20,058
Franchise tax	165,593
Unrestricted State Shared taxes :	
Auto in lieu of tax	6,418,912
Sales taxes	17,919,502
Grants and contributions not restricted to specific programs	3,416,481
Investment earnings	553,550
Miscellaneous	1,845,885
Total general revenues	**93,000,824**
Change in net position	(7,675,738)
Net Position, July 1, 2012	379,217,671
Net Position, June 30, 2013	**$ 371,541,933**

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

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Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2013

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	$ 12,649,012	$ 1,112,077	$ 1,122,405	$ 9,370,166
Receivables (net of allowances for uncollectibles):				
Property taxes	1,039,790	-	-	513,661
Accounts	117,498	-	9,219	303
Special assessments	-	-	-	-
Accrued interest	13,718	1,064	897	7,918
Due from:				
Other funds	5,345,207	614,389	15,228	-
Other governments	3,502,977	241	1,754,563	-
Inventory	-	-	-	-
Prepaid items	319,121	-	2,131	42,048
Investment held by trustee - restricted	-	258,999	-	-
Total Assets	**$ 22,987,323**	**$ 1,986,770**	**$ 2,904,443**	**$ 9,934,096**
Liabilities				
Accounts payable	$ 1,194,947	$ 52,900	$ 250,429	$ 270,674
Accrued payroll and employee benefits	683,064	-	248,523	68,216
Due to:				
Other funds	2,212,101	-	1,093,089	326,126
Deposits held for others	150,387	-	-	300
Retainage payable	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Unearned revenue	257,454	-	-	-
Total Liabilities	**4,497,953**	**52,900**	**1,592,041**	**665,316**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	832,752	-	-	420,811
Unavailable revenue- special assessmens	-	-	-	-
Total Deferred Inflows of Resources	**832,752**	**-**	**-**	**420,811**
Fund balances				
Nonspendable	319,121	-	2,131	42,048
Restricted	7,433,458	-	1,310,271	8,805,921
Committed	-	1,933,870	-	-
Assigned	-	-	-	-
Unassigned	9,904,039	-	-	-
Total Fund Balances	17,656,618	1,933,870	1,312,402	8,847,969
Total liabilities, deferred inflows of resources, and fund balances	**$ 22,987,323**	**$ 1,986,770**	**$ 2,904,443**	**$ 9,934,096**

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

Exhibit B- 1

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
$ 17,845,351	-	$ 15,558,727	$ 521,582	$ 18,640,375	$ 76,819,695
149,713	-	-	-	42,651	1,745,815
-	$ 1,250	-	239	828,769	957,278
-	-	-	2,160,216	52,954	2,213,170
14,687	-	12,769	482	15,168	66,703
-	35,490	-	-	178,912	6,189,226
-	349,955	571,856	-	2,911,688	9,091,280
-	-	-	-	8,032	8,032
2,575	689	13,435	-	18,315	398,314
-	-	-	-	5,509,535	5,768,534
$ 18,012,326	**$ 387,384**	**$ 16,156,787**	**$ 2,682,519**	**$ 28,206,399**	**$ 103,258,047**
$ 12,020	$ 13,090	$ 126,618	-	$ 1,116,146	$ 3,036,824
5,615	40,060	23,110	-	325,134	1,393,722
144,239	-	509,661	-	2,986,634	7,271,850
-	-	6,995	-	304,116	461,798
-	-	-	-	23,937	23,937
-	-	-	-	165,863	165,863
-	-	-	-	705,000	705,000
-	-	-	-	20,250	277,704
161,874	**53,150**	**666,384**	**-**	**5,647,080**	**13,336,698**
118,956	-	-	-	31,615	1,404,134
-	-	-	$ 2,160,216	52,954	2,213,170
118,956	**-**	**-**	**2,160,216**	**84,569**	**3,617,304**
2,575	689	13,435	-	26,347	406,346
17,728,921	333,545	15,476,968	127,466	11,187,319	62,403,869
-	-	-	394,837	9,796,921	12,125,628
-	-	-	-	1,582,131	1,582,131
-	-	-	-	(117,968)	9,786,071
17,731,496	334,234	15,490,403	522,303	22,474,750	86,304,045
$ 18,012,326	**$ 387,384**	**$ 16,156,787**	**$ 2,682,519**	**$ 28,206,399**	**$ 103,258,047**

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YUMA COUNTY

Exhibit B- 2

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

June 30, 2013

Fund balance - total governmental funds		$ 86,304,045
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		346,805,275
Some receivables are not available to pay for current period expenditures and, therefore, are deferred in the funds.		3,617,304
Internal service funds are used by management to charge the costs of certain activities such as insurance and maintenance and technology, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position:		
IT Life Cycle Management	$ 53,062	
Revolving Fund	132,634	
Workers Compensation	586,082	
Health Self-Insurance	6,451,135	
Liability Self-Insurance	119,889	
Total		7,342,802
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (14,245,000)	
Unamortized premiums	(761,010)	
General obligation bonds payable	(45,585,000)	
Special assessment bonds payable	(39,060)	
Rural development loans payable	(3,468,153)	
Compensated absences payable	(7,113,570)	
Claims and judgments payable	(1,315,700)	
Total		(72,527,493)
Net position of governmental activities		$ 371,541,933

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

YUMA COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2013

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	$ 39,528,557	$ 20,058	$ 11,602,960	$ 9,993,784
Special assessments	-	-	-	-
Licenses and permits	643,557	-	-	-
Intergovernmental	21,517,481	130,053	129,736	112,564
Charges for services	4,438,245	-	399,176	21,051
Fines and forfeits	1,494,053	-	-	74,699
Investment income	80,747	5,856	7,881	68,908
Rents	17,675	-	-	3,236
Miscellaneous	408,903	124,540	38,254	86,779
Total Revenues	**68,129,218**	**280,507**	**12,178,007**	**10,361,021**
Expenditures:				
Current:				
General government	38,017,754	417,729	-	-
Public safety	11,211,971	-	17,452,690	-
Highways and streets	-	-	-	-
Sanitation	569,404	-	-	-
Health	222,712	-	-	-
Welfare	10,509,064	57,401	-	-
Culture and recreation	6,120	-	-	7,477,320
Education	363,932	-	-	-
Capital outlay	334,346	2,562,345	88,456	198,367
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**61,235,303**	**3,037,475**	**17,541,146**	**7,675,687**
Excess (deficiency) of revenues over expenditures	**6,893,915**	**(2,756,968)**	**(5,363,139)**	**2,685,334**
Other financing sources (uses):				
Bonds proceeds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Transfers in	378,353	1,435,097	6,415,099	-
Transfers out	(7,544,384)	(1,310,603)	(1,547,499)	(3,370,768)
Total other financing sources (uses)	**(7,166,031)**	**124,494**	**4,867,600**	**(3,370,768)**
Net change in fund balance	(272,116)	(2,632,474)	(495,539)	(685,434)
Fund balances - beginning (July 1, 2012)	17,928,734	4,566,344	1,807,941	9,533,403
Fund balances - ending (June 30, 2013)	**$ 17,656,618**	**$ 1,933,870**	**$ 1,312,402**	**$ 8,847,969**

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

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
$ 2,965,176	$ 2,310,145	$ 940,488	-	$ 1,920,189	$ 69,281,357
-	-	-	$ 335,982	64,120	400,102
2,980	330,589	32,517	-	24,278	1,033,921
-	-	3,814,408	-	31,376,354	57,080,596
9,730	638,204	328	-	1,243,833	6,750,567
-	-	-	-	1,116,312	2,685,064
113,370	637	102,034	3,367	115,028	497,828
-	-	-	-	300,866	321,777
15,849	72,117	103,658	-	1,034,412	1,884,512
3,107,105	**3,351,692**	**4,993,433**	**339,349**	**37,195,392**	**139,935,724**
-	-	-	-	4,366,261	42,801,744
737,992	-	-	-	11,158,433	40,561,086
-	-	1,683,217	-	7,035,220	8,718,437
-	-	-	-	232,121	801,525
-	3,924,200	-	-	4,289,705	8,436,617
-	-	-	-	3,969,647	14,536,112
-	-	-	-	98,397	7,581,837
-	-	-	-	6,783,856	7,147,788
2,235,981	-	3,671,945	-	2,184,851	11,276,291
-	-	-	127,466	1,899,836	2,027,302
-	-	-	84,932	2,536,863	2,621,795
2,973,973	**3,924,200**	**5,355,162**	**212,398**	**44,555,190**	**146,510,534**
133,132	**(572,508)**	**(361,729)**	**126,951**	**(7,359,798)**	**(6,574,810)**
-	-	-	-	7,500,000	7,500,000
-	-	-	-	(2,220,366)	(2,220,366)
-	786,898	-	-	11,425,622	20,441,069
(2,140)	(359,174)	(29,555)	-	(6,276,946)	(20,441,069)
(2,140)	**427,724**	**(29,555)**	**-**	**10,428,310**	**5,279,634**
130,992	(144,784)	(391,284)	126,951	3,068,512	(1,295,176)
17,600,504	479,018	15,881,687	395,352	19,406,238	87,599,221
$ 17,731,496	**$ 334,234**	**$ 15,490,403**	**$ 522,303**	**$ 22,474,750**	**$ 86,304,045**

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YUMA COUNTY

Exhibit B- 4

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

Year Ended June 30, 2013

Net change in fund balances - total governmental funds	$	(1,295,176)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital expenditures		11,276,291
Depreciation expense and loss on disposals of nondepreciable capital assets- infrastructure.		(10,678,977)
In the Statement of Activities, only the gain / loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital assets sold.		(8,218)
Collections of revenues in the governmental funds exceeded revenues reported in the statement of activities		(687,959)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Principal paid		4,247,668
Amortization of bond premiums		84,557
Bonds proceeds		(7,500,000)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.		
Increase in compensated absences payable		(1,458,634)
Increase in claims and judgments payable		(493,108)
Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Activities.		
IT Life Cycle Management		284
Revolving Fund		22,388
Workers Compensation		(68,480)
Health Self-Insurance		(1,061,519)
Liability Self-Insurance		(54,855)
Change in net position of governmental activities	$	(7,675,738)

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

YUMA COUNTY

Exhibit C- 1

Statement of Net Position
Proprietary Funds
June 30, 2013

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	7,705,899
Receivables (net of allowances for uncollectibles):		
Accounts		571
Accrued interest		6,617
Due from:		
Other funds		1,097,640
Total Assets	**$**	**8,810,727**
Liabilities		
Current Liabilities:		
Accounts payable	$	107,361
Accrued payroll and employee benefits		6,548
Insurance claims payable		1,339,000
Due to:		
Other funds		15,016
Total Liabilities	**$**	**1,467,925**
Net Position		
Unrestricted	$	7,342,802
Total Net Position	**$**	**7,342,802**

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

YUMA COUNTY

Exhibit C- 2

Statement of Revenues, Expenses, and Changes in Fund Net Position

Proprietary Funds

Year Ended June 30, 2013

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 13,642,995
Miscellaneous	299,704
Total operating revenues	**13,942,699**
Operating expenses	
Personal services	438,602
Supplies and services	282,750
Tools and minor equipment	220,377
Professional services	108,520
Health services claims	8,415,216
Health services other	3,675,299
Insurance	1,909,636
Other	110,203
Total operating expenses	**15,160,603**
Operating loss	**(1,217,904)**
Nonoperating revenues	
Investment income	55,722
Total nonoperating revenues	**55,722**
Decrease in net position	(1,162,182)
Total net position, July 1, 2012	8,504,984
Total net position, June 30, 2013	**$ 7,342,802**

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

YUMA COUNTY
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2013

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 12,022,530
Receipts from other funds for goods and services provided	953,925
Other receipts	131,175
Payments for supplies and to providers of goods and services	(14,051,157)
Payments for employee wages and benefits	(483,079)
Other payments	(260,784)
Net cash used for operating activities	**(1,687,390)**
Cash flows from investing activities:	
Interest received on investments	57,747
Net cash provided by investing activities	**57,747**
Net decrease in cash and cash equivalents	(1,629,643)
Cash and cash equivalents, July 1, 2012	9,335,542
Cash and cash equivalents, June 30, 2013	**$ 7,705,899**
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	**$ (1,217,904)**
Adjustments to reconcile operating loss to net cash used for operating activites:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	11,677
Due from other funds	(892,184)
Increase / (decrease) in liabilities:	
Accounts payable	33,500
Accrued payroll and employee benefits	(1,895)
Insurance claims payable	371,000
Due to other funds	8,416
Net cash used for operating activities	**$ (1,687,390)**

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

YUMA COUNTY

Exhibit D- 1

Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 36,123,863	$ 3,668,950
Receivables (net of allowances for uncollectibles):		
Accrued interest	45,872	-
Total Assets	$ 36,169,735	$ 3,668,950
Liabilities		
Deposits held for others	-	$ 3,668,950
Total Liabilities	-	$ 3,668,950
Net Position		
Held in trust for investment trust participants	$ 36,169,735	
Total Net Position	$ 36,169,735	

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

YUMA COUNTY

Exhibit D- 2

Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2013

	Investment Trust Funds
Additions:	
Contributions from participants	$ 380,358,177
Investment income	1,009,847
Total additions	381,368,024
Deductions:	
Distributions to participants	366,967,964
Total deductions	366,967,964
Change in net position	14,400,060
Net position held in trust, July 1, 2012	21,769,675
Net position held in trust, June 30, 2013	**$ 36,169,735**

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

Notes to
Financial Statements

Note 1 - Summary of Significant Accounting Policies

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

For the year ended June 30, 2013 the County implemented the provision of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus, an amendment of GASB Statements No. 14 and No. 34*; GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements;* GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position;* and early implemented GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities.*

GASB Statement No. 61 modifies existing requirements for determining which component units should be included in the financial reporting entity and the related display and disclosure requirements. GASB Statement No. 62 incorporates certain accounting and financial reporting guidance in FASB Statements and Interpretations issued on or before November 30, 1989, Accounting Principles Board Opinions, and Accounting Research Bulletins into GASB's authoritative literature. GASB Statement No. 63 provides guidance for reporting deferred outflows or resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB Statement No. 65 requires governments to adopt provisions of Concepts Statement No. 4 for all other items reported as assets and liabilities, which were not addressed as part of GASB Statement No. 63. This Statement also restricts the use of the term *deferred* to only deferred outflows of resources and deferred inflows of resources and revises the major fund calculation.

A. Reporting Entity

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

Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County's operations. Component units should be blended in the County's financial statements when the component unit's governing body is substantively the same as the County's governing body and there is either a financial benefit or burden relationship between the County and the component unit or county management has operational responsibility for it; the component unit provides services entirely, or almost entirely, to the County; or the component unit's total debt outstanding is expected to be repaid entirely or almost entirely with the County's resources. Therefore, data from these units is combined with data of the primary government.

Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County.

Each blended component unit discussed below has a June 30 year-end. The County has no discretely presented component units. The following table describes the County's component units:

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; the County's Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available

Note 1- Summary of Significant Accounting Policies (Continued)

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2013 is $6,415,099. Yuma County is also required to maintain support of the Health Services District. The amount of health services support for the year ended June 30, 2013 is $786,898. The Health Services District also includes the Rabies Control Fund.

B. Basis of Presentation

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes levied or imposed by the County, are reported as general revenues.

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

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

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

The County reports the following *major governmental* funds:

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

The *Capital Improvements Fund* accounts for the majority of the County's Capital Projects. These projects are funded substantially by the General Fund.

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

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

Additionally, the County reports the following fund types:

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

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

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

C. Basis of Accounting

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

D. Cash and Investments

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

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

E. Inventories and Prepaid Items

Inventories in the government-wide financial statements are recorded as assets when purchases and expensed when consumed. These inventories are stated at cost using the first-in, first-out method. The inventories in the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. Amounts on hand at year-end are shown on the balance sheet as an asset for informational purposes only and as nonspendable fund balance to indicate that they do not constitute “available spendable resources.” These inventories are stated at cost using the first-in, first-out method**.**

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

F. Property Tax Calendar

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

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

G. Capital Assets

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

H. Fund Balance Classifications

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

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

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the County's Board of Supervisors, which is the highest level of decision-making authority within the County. The committed fund balance constraints can only be removed or changed by Board action when adopting a resolution to establish, modify, or rescind the commitment.

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

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

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the County's policy to use restricted fund balances first. The County has not formally adopted a policy specifying the hierarchy in use of unrestricted fund balances; however, the County considers that the committed amounts will be used first, followed by assigned amounts, and then unassigned amounts.

I. Investment Income

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

J. Sales Tax Revenue

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

Note 1 - Summary of Significant Accounting Policies (Continued)

K. Intergovernmental Grants and Aid

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

L. Compensated Absences

In addition to the traditional Vacation/Sick Leave program, Yuma County Board of Supervisors adopted a new Accrued Leave program for the current fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO although applicable to all employees in Yuma County, was offered as a one-time option for those that wanted to continue in the traditional plan. As result of this, only a handful of County employees and all of the Courts' employees (Superior Court, Juvenile Court, and Adult Probation) elected to continue under the traditional plan.

The PTO leave program combined the traditional vacation and sick leave hours into one new accrual rate, and although the PTO plan offers more advantages to employees in their ability to accrue and use time, it also provides an opportunity for Yuma County to implement an attendance policy and make other modifications to the pertinent Personnel Rules.

Under the new PTO plan employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees are only compensated for up to 400 hours of accumulated PTO hours.

The Traditional Vacation/Sick Leave program allows employees to accumulate up to 240 hours of vacation depending on years of service, but any vacation hours in excess of the maximum amount that are unused at calendar year-end are forfeited, unless otherwise approved by the Board to temporarily carry excess vacation hours. Upon terminating employment, all unused and unforfeited vacation benefits are paid to employees. Employees may also accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative, but are forfeited upon terminating employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible employees are compensated for actual sick leave up to 1,000 hours at $3 per hour.

Accordingly, both PTO up to 400 hours, and vacation benefits are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured; for example, as a result of employee resignations and retirements by fiscal year-end. Also, vested accumulated sick hours are recorded and accrued as a liability in the government-wide financial statements similar to the PTO and vacation benefits. A liability for sick hours is reported in the governmental funds' financial statements only when vested employees depart from the County.

M. Long-term Obligations

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

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

Note 1 - Summary of Significant Accounting Policies (Concluded)

N. Deferred Inflows of Resources

This financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow or resources (revenue) until then. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2013, were as follows:

Fund balance	General	Capital Improvements	Jail District General Operations	Library District General Operations	Flood Control District General Operations	Health Serv District General Operations	Development Services HURF	Imp District B & C Colonia Debt Serv	Other Governmental Funds	Total
Nonspendable:										
Inventory	-	-	-	-	-	-	-	-	$ 8,032	$ 8,032
Prepaid items	$ 319,121	-	$ 2,131	$ 42,048	$ 2,575	$ 689	$ 13,435	-	18,315	398,314
Total nonspendable	319,121	-	2,131	42,048	2,575	689	13,435	-	26,347	**406,346**
Restricted for:										
Capital Projects										
Bridges and drains	-	-	-	-	660,423	-	957,555	-	-	1,617,978
Roads	-	-	-	-	-	-	8,094,033	-	-	8,094,033
Operations and maintenance										
Library district	-	-	-	8,802,582	-	-	-	-	151,262	8,953,844
Health district	786,898	-	-	-	-	333,545	-	-	157,176	1,277,619
Flood control district	-	-	-	-	17,068,498	-	-	-	-	17,068,498
Highways and streets	-	-	-	-	-	-	6,425,380	-	4,771,297	11,196,677
Debt service reserve	-	-	-	3,339	-	-	-	$ 127,466	39,832	170,637
Judicial activities	-	-	-	-	-	-	-	-	3,017,711	3,017,711
Housing activities	-	-	-	-	-	-	-	-	687,240	687,240
Law enforcement	6,646,560	-	1,310,271	-	-	-	-	-	815,008	8,771,839
Other	-	-	-	-	-	-	-	-	1,547,793	1,547,793
Total restricted	7,433,458	-	1,310,271	8,805,921	17,728,921	333,545	15,476,968	127,466	11,187,319	**62,403,869**
Committed to:										
Capital projects										
Improvement districts	-	-	-	-	-	-	-	-	33,502	33,502
New buildings	-	-	-	-	-	-	-	-	4,458,950	4,458,950
Miscellaneous	-	$ 1,933,870	-	-	-	-	-	-	160,596	2,094,466
Operations and maintenance										
Superior court	-	-	-	-	-	-	-	-	107,427	107,427
Local courts	-	-	-	-	-	-	-	-	274,843	274,843
Health- Rabies	-	-	-	-	-	-	-	-	42,123	42,123
Debt service payments	-	-	-	-	-	-	-	394,837	4,719,480	5,114,317
Total Committed	-	1,933,870	-	-	-	-	-	394,837	9,796,921	**12,125,628**
Assigned to:										
Attorney- Enhancements	-	-	-	-	-	-	-	-	203,393	203,393
Housing activities	-	-	-	-	-	-	-	-	460,143	460,143
Imp Dist maintenance	-	-	-	-	-	-	-	-	711,240	711,240
Juvenile judicial activities	-	-	-	-	-	-	-	-	149,773	149,773
Other	-	-	-	-	-	-	-	-	57,582	57,582
Total Assigned	-	-	-	-	-	-	-	-	1,582,131	**1,582,131**
Unassigned	9,904,039	-	-	-	-	-	-	-	(117,968)	**9,786,071**
Total fund balances	**$ 17,656,618**	**$ 1,933,870**	**$ 1,312,402**	**$ 8,847,969**	**$ 17,731,496**	**$ 334,234**	**$15,490,403**	**$ 522,303**	**$ 22,474,750**	**$86,304,045**

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2013, the following funds reported deficits in fund balances. These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in the next fiscal year. The majority of these funds are grants related working on reimbursement basis, often reimbursement from grantors are delayed more than 90 days.

Fund	Agency	Number	Amount
Governmental Funds:			
Witness Program	County Attorney	2210	$ 15,808
Other Grants	Emergency Management	2334	22,655
HOME Grant	Housing Department	2269	9,389
Other Grants	Sheriff- Jail District	2308	8,886
Fill the Gap	Miscellaneous Departments	2319	29,510
El Prado Estates	Improvement Districts	4717	9,753
B & C Colonia ARRA	Improvement Districts	4722	21,967

For the fiscal year ended June 30, 2013, expenditures exceeding final budget amounts at the department level within each fund are as follows:

Fund	Agency	Number	Excess
Governmental Funds:			
HIDTA Grant (SBA)	Attorney's Office	2227	103
State Aid Supreme Court	Juvenile Court	2247	5
Court Improvement	Juvenile Court	2249	11
Narcotic Enforcement	Sheriff- Administration	2299	4,081
Drug Task Force	Sheriff- Jail District	2302	22,552

The majority of these departments exceeded budgets because of unusual and unplanned events. The Sheriff's Drug Task Force fund exceeded its yearly budgeted expenditures due to an increase in related cases. The additional funds received and carry forward fund balance were enough to offset additional expenditures, however the budget was not adjusted. The same scenario applies to the Narcotic Enforcement fund.

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

Note 4 - Deposits and Investments

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

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

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

Note 4 - Deposits and Investments (Continued)

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

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

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

Foreign currency risk- Statutes do not allow foreign investments.

Deposits – At June 30, 2013, the carrying amount of the County's deposits was $35,744,126 and the bank balance was $38,803,586. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2013, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 33,421,400
State Treasurer's investment pool 5	707,921
U.S. agency securities	60,063,970
Total	$ 94,193,291

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

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2013, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
State Treasurer's investment pool 7	Unrated	Not applicable	$ 33,421,400
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	707,921
U.S. agency securities	AAA	Moody's	60,063,970
			$ 94,193,291

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

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

Department	Debt Service	Construction	Total
Jail District	$ 870,867	$ 174,857	$ 1,045,724
Yuma County	-	4,722,810	4,722,810
Totals	$ 870,867	$ 4,897,667	$ 5,768,534

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2013, of 5 percent or more of the County's total investments in the Federal National Mortgage Association of 39.38%; Federal Home Loan Mortgage Corporation of 11.89%, and Federal Home Loan Bank of 8.92%

Note 4 - Deposits and Investments (Continued)

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2013, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 33,421,400	.05
State Treasurer's investment pool 5	707,921	.06
U.S. agency securities	60,063,970	2.50
Total	$ 94,193,291	

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

Cash on hand	$ 149,524
Amount of deposits	35,744,126
Amount of investments	94,193,291
Total	$ 130,086,941

Statement of Net Position:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 84,525,594	$36,123,863	$3,668,950	$124,318,407
Investments held by trustee-restricted	5,768,534	-	-	5,768,534
Total	$ 90,294,128	$ 36,123,863	$3,668,950	$ 130,086,941

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

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

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

At June 30, 2013 the bank balance of the County Treasurer's investment pool deposits was $22,149,459. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks.

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

Statement of Net Position	
Assets	$ 117,940,429
Liabilities	-
Net position	$ 117,940,429
Net position held in trust for:	
Internal participants	$ 81,770,694
External participants	36,169,735
Total net position held in trust	$ 117,940,429
Statement of Changes in Net Position	
Total additions	$ 621,190,013
Total deductions	607,546,167
Net increase	13,643,846
Net position held in trust:	
July 1, 2012	104,296,583
June 30, 2013	$ 117,940,429

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

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Fair Value
U.S. agency securities	$ 60,063,970	0.50-4.00%	10/15-06/18	$ 60,063,970
State Treasurer's investment pool	34,129,321	Not stated	N/A	34,129,321

Note 6 - Property Taxes Receivable

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, and at June 30, 2013, the uncollected property taxes and related allowances for uncollectibles were as follows:

	Major Governmental Funds			
Fiscal Year	General Fund	Library District General Ops Fund	Flood Control General Ops District Fund	Nonmajor Governmental Funds
Current 2012-13	$ 940,379	$ 429,751	$ 129,776	$ 39,981
Prior years	551,299	259,931	40,777	2,670
Total receivable	1,491,678	689,682	170,553	42,651
Less allowances for uncollectibles	(451,888)	(176,021)	(20,840)	-
Property Taxes Receivable (Net of Uncollectibles)	**$1,039,790**	**$ 513,661**	**$ 149,713**	**$ 42,651**

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2013, was as follows:

Governmental Activities:	**Balance July 1, 2012**	**Additions**	**Deletions**	**Balance June 30, 2013**
Capital assets, not being depreciated :				
Land	$ 48,520,591	$ 313,929	$ (257,585)	$ 48,576,935
Infrastructure:				
Paved roads	83,768,926	3,688,320	(2,153,777)	85,303,469
Construction in progress	26,615,928	6,691,520	(7,754,855)	25,552,593
Total capital assets not being depreciated	158,905,445	10,693,769	(10,166,217)	159,432,997
Capital assets, being depreciated :				
Buildings	177,276,671	3,349,582	(7,789)	180,618,464
Improvements other than buildings	12,977,096	351,338		13,328,434
Machinery and equipment	34,610,542	1,751,902	(805,279)	35,557,165
Infrastructure (except paved roads)	59,820,480	2,884,556		62,705,036
Total capital assets being depreciated	284,684,789	8,337,378	(813,068)	292,209,099
Less accumulated depreciation for :				
Buildings	(37,375,720)	(3,904,165)	1,039	(41,278,846)
Improvements other than buildings	(3,376,059)	(574,091)		(3,950,150)
Machinery and equipment	(23,071,376)	(2,622,067)	803,811	(24,889,632)
Infrastructure (except paved roads)	(33,565,315)	(1,152,878)		(34,718,193)
Total accumulated depreciation	(97,388,470)	(8,253,201)	804,850	(104,836,821)
Total capital assets, being depreciated, net	187,296,319	84,177	(8,218)	187,372,278
Governmental activities capital assets, net	**$ 346,201,764**	**$10,777,946**	**$ (10,174,435)**	**$ 346,805,275**

Note 7 - Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,280,531
Public safety	2,075,393
Highway and streets	1,702,885
Sanitation	46,579
Health	286,993
Welfare	352,531
Culture and recreation	1,503,372
Education	4,917
Total depreciation expense- governmental activities	$ 8,253,201

Yuma County is engaged in various construction and acquisition projects as of June 30, 2013. The projects include widening existing streets; constructing streets; installing sewer lines; improving storm drainages systems and constructing new basins; and bridge rehabilitations. At year end the County's commitments for projects are as follows:

Project Description	Project Class	Expenditures to date	Total Project Cost	Remaining Commitments
Library Book Drop equipment	Mach & Equip	$ 13,858	$ 30,974	$ 17,116
Cooling Tower	Mach & Equip	179,438	233,330	53,892
Housing Remodelings, Somerton	Buildings	1,180,695	1,843,613	662,918
Sewer- Ave B & C Colonia ID	Infrastructure	20,776,796	22,242,954	1,466,158
Rd- @ Co 8th St & Ave C thru D	Infrastructure	233,279	3,306,601	3,073,322
Rd- @ Co 12th St, Ave 11E thru 12E	Infrastructure	157,895	3,557,895	3,400,000
Rd- @ Co 14th & Somerton Ave thru G	Infrastructure	180,113	1,256,113	1,076,000
Rd- @ Ave B & Co 15th thru Co 18th	Infrastructure	413,806	2,813,806	2,400,000
Rd- @ Ave C & Co 15th St	Infrastructure	50,306	534,306	484,000
Rd- @ Ave E & I-95 thru Co 18th St	Infrastructure	28,500	66,500	38,000
Rd- @ Ave 3E & I-95 (Arby Road Widening)	Infrastructure	24,178	48,178	24,000
Rd- @ Co 14th St & Ave A thru 3E	Infrastructure	63,911	177,911	114,000
Rd- Crossing @ Ave H & Co 15th St	Infrastructure	72,007	144,007	72,000
Rd- @ Ave 8E & Ave 13E (Frontage Rd)	Infrastructure	1,552,990	6,172,990	4,620,000
Bridge- Replace #9271 (Ave F1/2 & 19th)	Infrastructure	226,416	286,416	60,000
Bridge- Rehab Hwy 80 & Union Pacific	Infrastructure	99,336	174,336	75,000
Imp- West Yuma Mesa Storm Drainage Systen	Infrastructure	198,339	858,762	660,423
Imp- Somerton Area Drain Systems	Infrastructure	77,210	1,720,210	1,643,000
Imp- San Luis Drainage System	Infrastructure	23,520	2,663,788	2,640,268
		$25,552,593	$48,132,690	$ 22,580,097

Constructions projects are funded from various sources. The Housing building renovations are from HUD program federal funds. Projects classified as Infrastructure are funded from the State's shared Highway Users Revenue Fund with the exceptions of: a) Ave B & C Colonia project which is funded with funds from the American Recovery and Reinvestment Act, federal loans, and special assessments; and b) Drainage Projects which are funded with flood control funds.

Note 8 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $9,091,280 at June 30, 2013 includes County sales taxes revenues of $3,855,797 (allocated $1,751,038 to General Fund, $1,754,563 to Jail District, $349,955 to Health District, and $241 to capital projects); State shared sales taxes revenues of $1,553,344; and Payment in Lieu of Tax of $252,705 ($167,884 for the General Fund and $84,821 for HURF). The remaining $3,429,434 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Note 9 - Changes in Long-Term Liabilities

The following schedule details the County's long-term liability and obligation activity for year ended June 30, 2013.

Governmental activities:	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due within 1 year
Bonds Payable:					
Revenue bonds	$10,435,000	$ 7,500,000	$2,985,000	$ 14,950,000	$ 989,000
Premiums	845,567	-	84,557	761,010	-
General obligation bonds	46,755,000	-	1,170,000	45,585,000	1,230,000
Special assessments bonds with governmental commitment	43,400	-	4,340	39,060	4,340
Total bonds payable	58,078,967	7,500,000	4,243,897	61,335,070	2,223,340
Rural development loans	3,616,115	-	147,962	3,468,153	149,178
Compensated absences payable- Old Plan	5,654,936	584,276	4,642,470	1,596,742	980,904
Compensated absences payable- New Plan	-	5,516,828	-	5,516,828	3,365,265
Claims and judgments payable	822,592	1,250,700	757,592	1,315,700	1,315,700
Governmental activities long-term liabilities	$68,172,610	$14,851,804	$ 9,791,921	$ 73,232,493	$8,034,387

Note 10 - Bonds Payable

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

Revenue Bonds- On June 25, 2013 the Yuma County Board of Supervisors authorized the issuance of $7,500,000 pledged revenues bonds (Series 2013) to legally defease the one year old Series 2012 revenue bonds ($2,190,000) and secure additional funds for the acquisition and remodeling of a historic building ($5,310,000) for additional administration office space.

New Debt Issue- The new Revenue Bonds (Series 2013) were issued at par with a 3.00 percent interest rate. The principal and interest payments are due semiannually commencing December 15, 2013, and maturing December 15, 2033. The Revenue Bonds are generally callable at any time before maturity, without any penalties. The refunding portion of the bond issue represents 30% of total proceeds received. The advance refunding resulted in an estimated economic gain of $ 56,701

Amount of refunding bonds issued	$ 2,190,000
Amount of bonds refunded	$ 2,190,000
Increase in debt service payments	$ 380,258
Economic gain	$ 56,701

Note 10 - Bonds Payable (Continued)

Refunded Bonds- On September 2011, the Yuma County Jail District refunded the remainder of its 2007 Revenue bonds issuance ($8,000,000). Series 2011 Refunding Bonds were non-callable, bank qualified with an interest rate of 2.00 to 5.00 percent payable semiannually, principal is due yearly, and is maturing July 2021. The Series 2007 Revenue Bonds remain legally defeased in substance with a principal outstanding, at June 30, 2013 in the amount of $ 6,035,000.

Revenue bonds outstanding at June 30, 2013 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2012	Issues / (Retirements)	Outstanding Principal June 30, 2013
Series- 2011 Refunding	$ 8,000,000	2.00 – 5.00%	7/12-7/21	$ 8,000,000	$ (550,000)	$ 7,450,000
Series- 2012 Defeased	2,435,000	1.22 – 3.86%	7/12-7/21	2,435,000	(2,435,000)	-
Series- 2013	7,500,000	3.00 %	12/13-12/33	-	7,500,000	7,500,000
			Total	$ 10,435,000	$ 4,515,000	$ 14,950,000

Principal and interest requirements at June 30, 2013, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Refunding Revenue Bonds- Series 2011
June 30, 2013

Fiscal Year	Principal	Interest	Annual Debt Service
2014	$ 705,000	$ 321,150	$ 1,026,150
2015	725,000	296,075	1,021,075
2016	755,000	266,475	1,021,475
2017	780,000	235,775	1,015,775
2018	815,000	201,838	1,016,838
2019-22	3,670,000	378,250	4,048,250
Totals	**$ 7,450,000**	**$ 1,699,563**	**$ 9,149,563**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County
Revenue Bonds- Series 2013
June 30, 2013

Fiscal Year	Principal	Interest	Annual Debt Service
2014	$ 284,000	$ 216,590	$ 500,590
2015	286,000	214,350	500,350
2016	296,000	205,695	501,695
2017	304,000	196,755	500,755
2018	314,000	187,560	501,560
2019-23	1,716,000	789,735	2,505,735
2024-28	1,989,000	514,365	2,503,365
2029-33	2,311,000	194,940	2,505,940
Totals	**$ 7,500,000**	**$ 2,519,990**	**$ 10,019,990**

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

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2012	Issues / (Retirements)	Outstanding Principal June 30,2012
Library General Obligation Bonds, 2006	$10,050,000	4.0-5.5%	7/07-7/35	$ 7,850,000	$ (225,000)	$ 7,625,000
Library General Obligation Bonds, 2007	43,715,000	4.0-5.0%	7/08-6/35	38,905,000	(945,000)	37,960,000
			Total	**$46,755,000**	**$ (1,170,000)**	**$ 45,585,000**

Note 10 - Bonds Payable (Concluded)

Debt service requirements for the General Obligation bonds outstanding at June 30, 2013 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligations Bonds- Series 2006
June 30, 2013

Fiscal Year	Principal	Interest	Annual Debt Service
2014	$ 225,000	$ 333,500	$ 558,500
2015	200,000	322,250	522,250
2016	225,000	312,250	537,250
2017	225,000	301,000	526,000
2018	350,000	289,750	639,750
2019-23	1,750,000	1,238,313	2,988,313
2024-28	1,750,000	875,188	2,625,188
2029-33	1,750,000	493,688	2,243,688
2034-35	1,150,000	87,750	1,237,750
Totals	**$7,625,000**	**$4,253,689**	**$11,878,689**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligations Bonds- Series 2007
June 30, 2013

Fiscal Year	Principal	Interest	Annual Debt Service
2014	$ 1,005,000	$ 1,776,475	$ 2,781,475
2015	1,085,000	1,736,275	2,821,275
2016	1,125,000	1,692,875	2,817,875
2017	1,190,000	1,647,875	2,837,875
2018	1,130,000	1,600,275	2,730,275
2019-23	6,740,000	7,091,710	13,831,710
2024-28	8,900,000	5,271,575	14,171,575
2029-33	11,650,000	2,850,625	14,500,625
2034-35	5,135,000	339,750	5,474,750
Totals	**$37,960,000**	**$24,007,435**	**$61,967,435**

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, 2013:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2012	Issues / (Retirements)	Outstanding Principal June 30, 2013
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	$ 43,400	$ (4,340)	$ 39,060
			Total	$ 43,400	$ (4,340)	$ 39,060

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2013. The debt service schedule was recalculated because additional funds ($ 25,000) were paid last fiscal year:

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
Special Assessments Bonds
June 30, 2013

Fiscal Year	Principal *	Interest	Annual Debt Service
2014	$ 4,340	$ 1,614	$ 5,954
2015	4,340	1,424	5,764
2016	4,340	1,234	5,574
2017	4,340	1,044	5,384
2018	4,340	854	5,194
2019-22	17,360	1,519	18,879
Totals	**$ 39,060**	**$ 7,689**	**$ 46,749**

* Trustee updated amortization schedule.

Note 11 - Rural Development Loans

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

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

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

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

The following Rural Development Loans were outstanding at June 30, 2013**:**

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2012	Issues / (Retirements)	Outstanding Principal June 30, 2013
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.940%	1/03-1/21	$ 64,752	$ (6,394)	$ 58,358
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/29	239,720	(14,100)	225,620
B & C Colonia Improvement District WIFA Loan	1,437,915	2.772%	7/11-7/35	1,394,943	(44,168)	1,350,775
B & C Colonia Improvement District USDA-RD Loan	2,000,000	2.500%	7/11-1/35	1,916,700	(83,300)	1,833,400
			Total	$ 3,616,115	$147,962	$3,468,153

During fiscal year June 30, 2012, additional principal payments were made on the El Prado WIFA Loan ($50,000) and the Gadsden USDA loan ($100,000); funds were from advance collections from new tenants and interest savings. Due to these additional payments, trustee recalculated the amortization schedules.

Note 11 - Rural Development Loans (Concluded)

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

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado, Sewer Improvement Project
No. 97-10 (WIFA)
June 30, 2013

Fiscal Year	Principal *	Interest	Annual Debt Service
2014	$ 6,386	$ 2,174	$ 8,560
2015	6,637	1,917	8,554
2016	6,899	1,650	8,549
2017	7,170	1,373	8,543
2018	7,453	1,085	8,538
2019-21	23,813	1,418	25,231
Totals	**$ 58,358**	**$ 9,617**	**$ 67,975**

* Trustee updated amortization schedule.

DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sewer Connection Project
No 96-07 (USDA)
June 30, 2013

Fiscal Year	Principal*	Interest	Annual Debt Service
2014	$ 14,102	$ 9,836	$ 23,938
2015	14,102	9,201	23,303
2016	14,102	8,566	22,668
2017	14,102	7,932	22,034
2018	14,102	7,198	21,300
2019-23	70,508	26,968	97,476
2024-28	70,506	11,104	81,610
2029	14,096	317	14,413
Totals	**$ 225,620**	**$ 81,122**	**$ 306,742**

* Trustee updated amortization schedule.

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No. 07-09 (WIFA)
June 30, 2013

Fiscal Year	Principal	Interest	Annual Debt Service
2014	$ 45,390	$ 37,443	$ 82,833
2015	46,648	36,185	82,833
2016	47,941	34,892	82,833
2017	49,270	33,563	82,833
2018	50,636	32,197	82,833
2019-23	275,029	139,136	414,165
2024-28	315,320	98,846	414,166
2029-33	361,515	52,651	414,166
2034-35	159,026	6,645	165,671
Totals	**$1,350,775**	**$ 471,558**	**$ 1,822,333**

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No. 07-09 (USDA-RD)
June 30, 2013

Fiscal Year	Principal	Interest	Annual Debt Service
2014	$ 83,300	$ 44,794	$ 128,094
2015	83,300	42,711	126,011
2016	83,300	40,629	123,929
2017	83,300	38,546	121,846
2018	83,300	36,464	119,764
2019-23	416,500	151,081	567,581
2024-28	416,500	99,019	515,519
2029-33	416,500	46,956	463,456
2034-35	167,400	4,195	171,595
Totals	**$ 1,833,400**	**$ 504,395**	**$ 2,337,795**

Note 12 - Pledged Revenues

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

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax and maintenance of effort	Construction	$19,169,553	12-33
General Obligation bonds	Library district property tax	Construction	73,846,124	7-35
Special Assessment bonds	Property owner assessments	Construction	46,749	1-22
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,890,308	7-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	2,644,537	1-35

Note 12 - Pledged Revenues (Concluded)

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2013:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue	Total Revenue Available	Percentage Pledged of Total
Jail district sales tax and maintenance of effort	$ 1,046,859	$1,036,725	99.04%	$18,018,059	5.81%
Library district property tax	7,433,460	3,329,026	44.79%	9,993,784	74.38%
Property owner assessments	937,652	251,933	26.87%	1,379,803	67.96%
General pledged revenues	575,285	31,413	5.43%	22,129,109	2.60%

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

For further information on long-term debt, refer to Note 9. For additional information on pledged revenues refer to Table C-8 (pages 262-263).

Note 13 - Compensated Absences and Claims and Judgments Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2013 is $ 7,113,570, of which 48% is assignable to the General Fund, 33% to other major funds, and 19% to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney, Risk Director, and County management, reasonable possible and probable losses not covered by insurance from these proceedings total $1,315,700 at June 30, 2013. This total amount is probable to be incurred within one year and is all assignable to the General Fund.

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. For the below mentioned liabilities, settled claims have not exceeded insurance coverage for any of the past three fiscal years.

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

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

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

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

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

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

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

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

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

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

Note 14 - Risk Management (concluded)

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

The insurance claims payable liability of the Trust totaling $1,339,000 at June 30, 2013, 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, 2012 and 2013 were as follows:

	2012	2013
Claims payable, beginning of fiscal year	$ 1,205,000	$ 968,000
Current-fiscal year claims and changes in estimates	8,943,002	8,415,216
Claim payments	(9,180,002)	(8,044,216)
Claims payable, end of fiscal year	$ 968,000	$ 1,339,000

Note 15 - Pensions and other Postemployment Benefits

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

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

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

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

The *Elected Officials Retirement Plan* (EORP) administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium benefit that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Board of Trustees, of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3.

Note 15 - Pensions and other Postemployment Benefits (Continued)

EORP's health insurance premium benefit portion is not administered as its own formal trust. Therefore, in accordance with GASB Statement No. 43, the County is required to disclose certain actuarial information related to the health insurance premium benefit portion that is similar to that of an agent multiple-employer defined benefit plan. However, the Board of Trustees obtains an actuarial valuation for both EORP portions on their statutory basis as cost-sharing plans, and therefore, actuarial information for the County, as a participating government employer, is not available.

Each plan issues a publicly available financial report that includes its financial statements and required supplementary information. A report is available on their Web-site or 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
www.azasrs.gov

PSPRS, CORP, and EORP
3010 E. Camelback Road
Suite 200
Phoenix, AZ 85016-4416
(602) 255-5575
www.psprs.com

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

Cost-sharing plans—For the year ended June 30, 2013, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.14 percent (10.9 percent retirement and 0.24 percent long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 11.14 percent (10.25 percent for retirement, 0.65 percent for health insurance premium benefit and 0.24 percent for long-term disability) of the members' annual covered payroll.

Active EORP members were required by statute to contribute 11.50 percent of the members' annual covered payroll, and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 20.87 percent of the members' annual covered payroll that includes the actuarially set rate of 1.8 percent for the plan's health insurance premium benefit.

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

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-term Disability Fund	Health Insurance Premium Benefit
ASRS:				
2013	$ 3,960,142	$ 251,103	$ 92,709	N /A
2012	3,645,177	245,959	100,300	N /A
2011	3,505,148	233,677	97,365	N /A
EORP:				
2013	415,850	N /A	N /A	$ 35,866
2012	357,419	N /A	N /A	35,623
2011	297,328	N /A	N /A	33,581

Agent plans—For the year ended June 30, 2013, active PSPRS members were required by statute to contribute 9.55 percent of the members' annual covered payroll, and the County was required to contribute 22.58 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.12 percent of covered payroll.

Active CORP members were required by statute to contribute 8.41 percent of the members' annual covered payroll. In addition, the County was required to contribute 8.10 percent. The aggregate of the members' and the County's contributions is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 0.79 percent of covered payroll.

Note 15 - Pensions and other Postemployment Benefits (Continued)

All participating employers in the CORP Active Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan, and as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available.

CORP-AOC members (non-dispatcher members) were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 13.12 percent. The health insurance premium portion of the contribution rate was actuarially set at 1.27 percent of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2013, were established by the June 30, 2011, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions:

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

Projections of benefits are based on (1) the plans as understood by the County and plans' members, and include the types of benefits in force at the valuation date, and (2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for both plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2013 contribution requirements, are as follows:

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

Annual Pension/OPEB Cost— The Yuma County pension/OPEB cost for the agent plans for the year ended June 30, 2013, and related information follows:

	PSPRS	CORP	CORP-AOC
Contribution rates:			
County	22.58%	8.10%	13.12%
Plan members	9.55%	8.41%	8.41%
Required contributions:			
Pension	$1,064,847	$ 399,732	$ 722,563
Health insurance premium benefit	61,733	47,471	77,439
Contributions made:			
Pension	$ 1,070,700	$ 403,355	$ 722,563
Health insurance premium benefit	55,880	43,847	77,439

Note 15 - Pensions and other Postemployment Benefits (Continued)

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

Plan	Year Ended June 30	Annual Pension/ OPEB Cost	Percentage of Annual Cost Contributed	Net Pension/OPEB Obligation
PSPRS				
Pension	2013	$ 1,064,847	101%	$ 5,853
Health insurance premium benefit	2013	61,733	91%	(5,853)
Pension	2012	926,217	100%	-
Health insurance premium benefit	2012	51,348	100%	-
Pension	2011	965,424	100%	$ 23
Health insurance premium benefit	2011	58,000	100%	(23)
CORP				
Pension	2013	$ 399,732	101%	$ 3,624
Health insurance premium benefit	2013	47,471	92%	(3,624)
Pension	2012	236,330	100%	-
Health insurance premium benefit	2012	35,943	100%	-
Pension	2011	231,715	102%	$ 5,278
Health insurance premium benefit	2011	43,219	88%	(5,278)
CORP-AOC				
Pension	2013	$ 722,563	100%	-
Health insurance premium benefit	2013	77,439	100%	-
Pension	2012	720,457	100%	-
Health insurance premium benefit	2012	88,058	110%	-
Pension	2011	628,711	102%	$ 9,905
Health insurance premium benefit	2011	81,104	88%	(9,905)

Note 15- Pensions and other Postemployment Benefits (Concluded)

Funded Status—The funded status of the plans as of the most recent valuation date, June 30, 2013, along with actuarial assumptions and methods used in those valuations follow.

	PSPRS		CORP	
	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit
Actuarial accrued liability (b)	$ 26,579,507	$ 595,984	$ 14,475,353	$ 428,335
Actuarial value of assets (a)	15,673,417	-	12,382,794	-
Unfunded actuarial accrued liability (funding excess) (b) – (a)	10,906,090	595,984	2,092,559	428,335
Funded ratio (a)/(b)	59.00%	0.00%	85.50%	0.00%
Annual covered payroll (c)	$ 4,731,347	$ 4,731,347	$ 5,172,764	$ 5,172,764
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (b) - (a) / (c)	230.50%	12.60%	40.50%	8.28%

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

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	23 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value (80%/120% market)
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.50% - 8.50% for PSPRS and 4.50% - 7.75% for CORP
Includes inflation at	4.50% for PSPRS and CORP

Note 16 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2013, were as follows:

	Transfers From:								
Transfer To:	General Fund	Capital Improvements Fund	Jail District General Operations	Library Distirct General Operations	Flood Control District	Health Services District	Development Services HURF	Nonmajor Governmental Funds	Totals
General Fund	-	$ 106,310	$ 250,000	-	-	-	-	$ 22,043	$ 378,353
Capital Improvements Fund	$ 83,990	1,203,832	-	$ 41,743	$ 2,140	-	$ 29,555	73,837	1,435,097
Jail District, Operations	6,415,099	-	-	-	-	-	-	-	6,415,099
Health Services District	786,898	-	-	-	-	-	-	-	786,898
Nonmajor Governmental Funds	258,397	461	1,297,499	3,329,025	-	$ 359,174	-	6,181,066	11,425,622
Totals	$ 7,544,384	$ 1,310,603	$ 1,547,499	$ 3,370,768	$ 2,140	$ 359,174	$ 29,555	$ 6,276,946	$ 20,441,069

Note 16 - Interfund Balances and Activity (Concluded)

The majority of the larger transfers listed in the previous page, resulted from the funding of new and existing capital projects ($1,435,097); required debt service payments and reserves in the amount of $4,626,524 (Jail District debt $1,297,499 and Library district debt $3,329,025); and from the statutory subsidies to the Jail and Health districts' operations from the General Fund ($6,415,099 and $786,898, respectively). Jail District transferred $250,000 to the General Fund as part of a previously agreed transaction resulting from previous years' General Fund's support to the Jail District. All transfers are consistent with the funds' purposes, the County's policy, and as permitted by State law.

Interfund receivables and payables – Interfund balances at June 30, 2013, were as follows:

	Payables From:							
		Jail District	Library District					
Payables To:	General Fund	General Operations	General Operations	Flood Control District	Development Services HURF	Internal Service Funds	Nonmajor Governmental Funds	Totals
General Fund	$ 513,948	$1,086,134	$ 325,134	$144,239	$ 504,411	$14,775	$ 2,756,566	$5,345,207
Capital Improvements Fund	423,807	-	-	-	-	-	190,582	614,389
Jail District, Operations	13,048	-	-	-	-	-	2,180	15,228
Health Services District	35,490	-	-	-	-	-	-	35,490
Internal Service Funds	1,059,342	-	992	-	-	-	37,306	1,097,640
Nonmajor Governmental Funds	166,466	6,955	-	-	5,250	241	-	178,912
Totals	$2,212,101	$1,093,089	$ 326,126	$144,239	$ 509,661	$15,016	$ 2,986,634	$7,286,866

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

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Required Supplementary Information

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Budgetary
Comparison Schedules

YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2013

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 39,023,175	$ 39,023,175	$ 39,528,557	$ 505,382
Licenses and permits	522,766	522,766	643,557	120,791
Intergovernmental	20,981,464	20,981,464	21,517,481	536,017
Charges for services	4,378,548	4,378,548	4,438,245	59,697
Fines and forfeits	1,839,893	1,839,893	1,494,053	(345,840)
Investment income	100,000	100,000	80,747	(19,253)
Rents	17,675	17,675	17,675	-
Miscellaneours	318,335	318,335	408,903	90,568
Total Revenue	67,181,856	67,181,856	68,129,218	947,362
Expenditures:				
Current:				
General government:				
County Administrator	1,075,089	1,075,089	1,061,542	13,547
Board of Supervisors	487,857	491,707	491,707	-
Treasurer	704,920	716,159	716,159	-
Assessor	1,855,125	1,855,125	1,816,015	39,110
Recorder	599,785	599,785	570,229	29,556
Election Services	453,237	453,237	442,235	11,002
Attorney - Civil Division	660,391	651,514	635,982	15,532
Attorney - Criminal Division	2,869,790	2,869,790	2,823,167	46,623
Attorney - Administration Division	587,403	587,403	578,893	8,510
Clerk of Superior Court	1,919,804	1,919,804	1,885,101	34,703
Superior Court	2,847,615	2,876,709	2,867,357	9,352
Superior Court - Security	520,426	520,426	510,828	9,598
Superior Court - Collections	327,108	337,108	332,863	4,245
Court Trial Services	899,540	833,887	775,240	58,647
Conflict Administrator	1,209,803	1,354,070	1,354,070	-
Superior Court - Information And Tech	403,403	406,003	401,177	4,826
Justice Court #1	1,150,113	1,139,448	1,080,412	59,036
Justice Court #2	300,953	318,923	311,848	7,075
Justice Court #3	305,052	297,747	293,167	4,580
Constable Precinct #1	262,440	268,670	263,820	4,850
Constable Precinct #2	80,018	83,073	83,073	-
Constable Precinct #3	18,024	11,794	2,000	9,794
Attorney - Victim Services	246,292	246,292	196,253	50,039
Public Defender	2,080,188	2,130,888	2,124,721	6,167
General Government	3,537,757	3,348,605	1,299,653	2,048,952
County Administrator - Channel 77	171,854	171,854	128,922	42,932
Juvenile Justice Center - Administration	1,486,612	1,484,646	1,451,901	32,745
Juvenile Justice Center - Detention	3,152,339	3,152,339	3,061,862	90,477
Financial Services	1,343,278	1,343,278	1,296,173	47,105
Legal Defender	1,193,188	1,193,188	1,040,749	152,439
Human Resources	732,972	732,972	655,526	77,446
General Services	2,079,126	2,079,126	1,983,954	95,172
Information Technology Services	2,868,151	2,844,000	2,509,144	334,856
Development Services	834,795	834,795	760,756	74,039
Geographical Information Systems	446,512	446,512	355,011	91,501
Planning and Zoning	1,018,927	1,068,927	934,803	134,124
DDS- Customer Service	633,786	633,786	553,831	79,955
Superior Court - Adult Prob- Pretrial	368,742	368,742	367,610	1,132

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2013

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	575,107	575,107	480,334	94,773
Superior Court - Adult Probation	1,824,056	1,822,401	1,786,987	35,414
Adult Prob-Graffiti Abatement	64,992	66,647	66,603	44
Sheriff - Administration	8,397,501	8,455,353	8,329,626	125,727
Sheriff - Medical Examiner	514,768	456,916	450,581	6,335
Sheriff - Detention	-	-	-	-
Emergency Services	171,225	171,225	97,840	73,385
Sanitation:				
Public Works - Solid Waste Operations	656,856	656,856	569,404	87,452
Health:				
Environmental Programs	279,728	279,728	222,712	57,016
Welfare:				
Medical Eligibility Program	10,173,083	10,173,083	9,983,061	190,022
Public Fiduciary	585,741	585,741	526,003	59,738
Culture and recreation:				
Public Works - Parks	6,206	6,206	6,120	86
Education:				
School Superintendent	366,216	366,216	363,932	2,284
Capital outlay	56,736	330,887	334,346	(3,459)
Total Expenditures	65,404,630	65,693,787	61,235,303	4,458,484
Excess (deficiency) of revenues over expenditures	1,777,226	1,488,069	6,893,915	5,405,846
Other financing sources (uses):				
Transfers in	106,310	356,310	378,353	22,043
Transfers out	(7,549,183)	(7,560,026)	(7,544,384)	15,642
Total other financing sources (uses)	(7,442,873)	(7,203,716)	(7,166,031)	37,685
Net change in fund balance	(5,665,647)	(5,715,647)	(272,116)	5,443,531
Fund balances - beginning (July 1, 2012)	5,665,647	5,715,647	17,928,734	12,213,087
Fund balances - ending (June 30, 2013)	**$ -**	**$ -**	**$ 17,656,618**	**$ 17,656,618**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 2**

Required Supplementary Information

Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2013

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 11,536,581	$ 11,536,581	$ 11,602,960	$ 66,379
Intergovernmental	141,354	141,354	129,736	(11,618)
Charges for services	553,500	553,500	399,176	(154,324)
Investment income	2,200	2,200	7,881	5,681
Miscellaneous	28,240	28,240	38,254	10,014
Total Revenue	12,261,875	12,261,875	12,178,007	(83,868)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	18,670,451	18,420,451	17,452,690	967,761
Capital outlay	-	-	88,456	(88,456)
Total Expenditures	18,670,451	18,420,451	17,541,146	879,305
Excess (deficiency) of revenues over expenditures	(6,408,576)	(6,158,576)	(5,363,139)	795,437
Other financing sources (uses):				
Transfers in	6,415,099	6,415,099	6,415,099	-
Transfers out	(1,036,725)	(1,286,725)	(1,547,499)	(260,774)
Total other financing sources (uses)	5,378,374	5,128,374	4,867,600	(260,774)
Net change in fund balance	(1,030,202)	(1,030,202)	(495,539)	534,663
Fund balances - beginning (July 1, 2012)	1,030,202	1,030,202	1,807,941	777,739
Fund balances - ending (June 30, 2013)	**$ -**	**$ -**	**$ 1,312,402**	**$ 1,312,402**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 3**

Required Supplementary Information

Budgetary Comparison Schedule - Library District General Operations Fund

Year Ended June 30, 2013

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 9,788,093	$ 9,788,093	$ 9,993,784	$ 205,691
Intergovernmental	50,000	50,000	112,564	62,564
Charges for services	20,000	20,000	21,051	1,051
Fines and forfeits	64,753	64,753	74,699	9,946
Investment income	35,088	35,088	68,908	33,820
Rents	7,326	7,326	3,236	(4,090)
Miscellaneous	50,237	50,237	86,779	36,542
Total Revenue	10,015,497	10,015,497	10,361,021	345,524
Expenditures:				
Current:				
Culture and recreation:				
Library	8,159,533	8,181,011	7,477,320	703,691
Capital outlay	-	-	198,367	(198,367)
Total Expenditures	8,159,533	8,181,011	7,675,687	505,324
Excess of revenues over expenditures	1,855,964	1,834,486	2,685,334	850,848
Other financing sources (uses):				
Transfers out	(3,370,768)	(3,370,768)	(3,370,768)	-
Total other financing sources (uses)	(3,370,768)	(3,370,768)	(3,370,768)	-
Net change in fund balance	(1,514,804)	(1,536,282)	(685,434)	850,848
Fund balances - beginning (July 1, 2012)	1,514,804	1,536,282	9,533,403	7,997,121
Fund balances - ending (June 30, 2013)	**$ -**	**$ -**	**$ 8,847,969**	**$ 8,847,969**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 4**

Required Supplementary Information

Budgetary Comparison Schedule - Flood Control District General Operations Fund

Year Ended June 30, 2013

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,910,907	$ 2,910,907	$ 2,965,176	$ 54,269
Licenses and permits	-	-	2,980	2,980
Charges for services	7,000	7,000	9,730	2,730
Investment income	43,755	43,755	113,370	69,615
Miscellaneous	-	-	15,849	15,849
Total Revenue	2,961,662	2,961,662	3,107,105	145,443
Expenditures:				
Current:				
Public Safety				
Flood Control	3,065,642	3,065,642	737,992	2,327,650
Capital outlay	15,250,000	15,250,000	2,235,981	13,014,019
Total Expenditures	18,315,642	18,315,642	2,973,973	15,341,669
Excess (deficiency) of revenues over expenditures	(15,353,980)	(15,353,980)	133,132	15,487,112
Other financing sources (uses):				
Transfers out	(2,140)	(2,140)	(2,140)	-
Total other financing sources (uses)	(2,140)	(2,140)	(2,140)	-
Net change in fund balance	(15,356,120)	(15,356,120)	130,992	15,487,112
Fund balances - beginning (July 1, 2012)	15,356,120	15,356,120	17,600,504	2,244,384
Fund balances - ending (June 30, 2013)	**$ -**	**$ -**	**$ 17,731,496**	**$ 17,731,496**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 5**

Required Supplementary Information

Budgetary Comparison Schedule - Health Services District General Opertions Fund

Year Ended June 30, 2013

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,225,000	$ 2,225,000	$ 2,310,145	$ 85,145
Licenses and permits	398,000	398,000	330,589	(67,411)
Charges for services	622,961	622,961	638,204	15,243
Investment income	1,000	1,000	637	(363)
Miscellaneous	68,500	68,500	72,117	3,617
Total Revenue	3,315,461	3,315,461	3,351,692	36,231
Expenditures:				
Current:				
Health:				
Health	1,795,595	1,782,381	1,709,336	73,045
Child Health	384,370	384,370	222,064	162,306
Communicable Disease	471,109	471,109	380,217	90,892
Environmental Health	484,552	484,552	485,938	(1,386)
Vector Control	145,190	145,190	143,242	1,948
Vital Records	222,730	222,730	193,097	29,633
Nursing	989,287	989,287	727,057	262,230
Injury Prevention	65,825	65,825	63,249	2,576
Total Expenditures	4,558,658	4,545,444	3,924,200	621,244
Excess (deficiency) of revenues over expenditures	(1,243,197)	(1,229,983)	(572,508)	657,475
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(345,960)	(359,174)	(359,174)	-
Total other financing sources (uses)	440,938	427,724	427,724	-
Net change in fund balance	(802,259)	(802,259)	(144,784)	657,475
Fund balances - beginning (July 1, 2012)	802,259	802,259	479,018	(323,241)
Fund balances - ending (June 30, 2013)	**$ -**	**$ -**	**$ 334,234**	**$ 334,234**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY **Exhibit E - 6**

Required Supplementary Information

Budgetary Comparison Schedule - Development Services HURF Fund

Year Ended June 30, 2013

	Development Services HURF Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 900,000	$ 900,000	$ 940,488	$ 40,488
Licenses and permits	25,000	25,000	32,517	7,517
Intergovernmental	3,883,807	3,883,807	3,814,408	(69,399)
Charges for services	2,000	2,000	328	(1,672)
Investment income	80,000	80,000	102,034	22,034
Miscellaneous	-	-	103,658	103,658
Total Revenue	4,890,807	4,890,807	4,993,433	102,626
Expenditures:				
Current:				
Highway and Streets:				
Development Services	2,524,047	2,658,225	1,683,217	975,008
Capital outlay	14,341,047	15,116,144	3,671,945	11,444,199
Total Expenditures	16,865,094	17,774,369	5,355,162	12,419,207
Excess (deficiency) of revenues over expenditures	(11,974,287)	(12,883,562)	(361,729)	12,521,833
Other financing sources (uses):				
Transfers out	(29,555)	(29,555)	(29,555)	-
Total other financing sources (uses)	(29,555)	(29,555)	(29,555)	-
Net change in fund balance	(12,003,842)	(12,913,117)	(391,284)	12,521,833
Fund balances - beginning (July 1, 2012)	12,003,842	12,913,117	15,881,687	2,968,570
Fund balances - ending (June 30, 2013)	**$ -**	**$ -**	**$ 15,490,403**	**$ 15,490,403**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Notes to Budgetary Comparison Schedules

Note 1 - Budgeting and Budgetary Control

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

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

Note 2 - Budgetary Basis of Accounting

The County's budgets are prepared on a basis consistent with generally accepted accounting principles.

Schedule of
Agent Retirement Plans'
Funding Progress

YUMA COUNTY

Exhibit F- 1

Required Supplementary Information

Schedule of Agent Retirement Plans' Funding Progress

June 30, 2013

Public Safety Personnel Retirement System (PSPRS)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c)
6/30/2013						
Pension	$ 15,673,417	$ 26,579,507	$ 10,906,090	59.0%	$ 4,731,347	230.5%
Health Insurance premium benefit	-	595,984	595,984	0.00%	4,731,347	12.6%
6/30/2012						
Pension	15,500,639	25,505,703	10,005,064	60.8%	4,865,178	205.6%
Health Insurance premium benefit	-	604,053	604,053	0.00%	4,865,178	12.4%
6/30/2011						
Pension	14,927,778	22,972,839	8,045,061	65.0%	4,999,438	160.9%
Health Insurance premium benefit	-	597,529	597,529	0.00%	4,999,438	12.0%

Corrections Officer Retirement Plan (CORP)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c)
6/30/2013						
Pension	$ 12,382,794	$ 14,475,353	$ 2,092,559	85.5%	$ 5,172,764	40.5%
Health Insurance premium benefit	-	428,335	428,335	0.00%	5,172,764	8.3%
6/30/2012						
Pension	11,798,753	13,987,084	2,188,331	84.4%	5,424,670	40.3%
Health Insurance premium benefit	-	408,389	408,389	0.00%	5,424,670	7.5%
6/30/2011						
Pension	11,465,215	12,475,019	1,009,804	91.9%	5,450,325	18.5%
Health Insurance premium benefit	-	411,608	411,608	0.00%	5,450,325	7.6%

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

Notes to Schedule of Agent Retirement Plans' Funding Progress

Note 1 – Actuarial Information Available

EORP's health insurance premium benefit portion is not administered as its own formal trust. Therefore, in accordance with GASB Statement No. 43, the County is required to disclose certain actuarial information related to the health insurance premium benefit portion of the plan that is similar to that of an agent multiple-employer defined benefit plan. However, the Board of Trustees obtains an actuarial valuation for both the pension and health insurance benefit portions of the plan on their statutory basis as a cost-sharing plan, and therefore, actuarial information for the health insurance benefit portion of the plan for the County, as a participating government employer, is not available.

All participating employers in the CORP Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan and, as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information for the County, as a participating government, is not available.

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

Infrastructure Assets

Modified Approach for County's Paved Roads

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

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 572.39 center lane miles (reduction of 9.30 miles from last fiscal year) of paved roads that the County is responsible to maintain and preserve.

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

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

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

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

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

Modified Approach for County's Paved Roads (Concluded)

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

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2013, the County's eligible roads were rated at an OCI of 74.67 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	20.64 %	100 – 80
Above average – Good	62.08 %	80 – 65
Average	15.48 %	65 – 40
Below average – Poor	1.75 %	40 – 20
Very poor – Needs immediate work	0.05 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $999,615 on maintenance for the fiscal year ended June 30, 2013. These expenditures delayed deterioration and preserved the condition to an acceptable level, however the overall condition of the roads was not improved through these maintenance expenditures. The County has estimated that the amount of annual expenditures required to maintain paved roads at the average OCI of 65 is a minimum of $ 700,466 for the fiscal year ending June 30, 2014. The decrease of $765,678 in actual expenditures in fiscal year 2011 over fiscal year 2010 was due to the State of Arizona budget cuts for the second year in a row. As less revenue was anticipated, fewer repair contracts were entered into and therefore fewer cost were made. The 2012 estimated budget increased in the amount of $897,137 due to a carryover in funds from 2011.The 2014 estimated budget has decreased $155,788 due to continuing State of Arizona budget cuts. A schedule of estimated annual amounts to maintain and preserve streets at the current level compared to actual expenditures for road maintenance for the last 10 (ten) years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
2004 – 2005	$ 1,161,000	$ 1,798,833	79.30
2005 – 2006	988,412	808,199	79.29
2006 – 2007	1,971,293	1,858,342	76.31
2007 – 2008	2,563,000	1,633,484	76.40
2008 – 2009	2,035,000	2,048,509	77.35
2009 – 2010	2,687,000	1,688,034	74.99
2010 – 2011	775,554	922,356	74.67
2011 – 2012	1,672,691	1,318,980	74.71
2012 – 2013	856,254	999,615	74.67
2013 – 2014	700,466	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

General Fund **98**

Capital Improvements Fund **102**

Debt Service Fund **103**

YUMA COUNTY

Exhibit G- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2013

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 21,748,170	$ 21,748,170	$ 22,129,109	$ 380,939
Interest On Delinquent Taxes	956,562	956,562	1,096,417	139,855
Auto Lieu Tax	4,593,862	4,593,862	4,537,936	(55,926)
County Sales Tax	11,538,581	11,538,581	11,599,502	60,921
Franchise Tax	186,000	186,000	165,593	(20,407)
Total Taxes	**39,023,175**	**39,023,175**	**39,528,557**	**505,382**
Business Licenses	3,000	3,000	3,400	400
Building Permits	258,543	258,543	313,243	54,700
Plumbing Permits	32,500	32,500	31,692	(808)
Electrical Permits	60,803	60,803	67,921	7,118
Mechanical Permits	13,583	13,583	19,478	5,895
Sign Permits	8,114	8,114	3,381	(4,733)
Environmental Health Permits	100,000	100,000	173,455	73,455
Mobile Home Permits	14,845	14,845	15,670	825
Planning Variance Permits	-	-	2,430	2,430
Special Use Permits	31,378	31,378	12,887	(18,491)
Total Licenses and permits	**522,766**	**522,766**	**643,557**	**120,791**
Federal Grants	75,000	75,000	65,325	(9,675)
Federal Payments In Lieu Of Taxes	3,224,801	3,224,801	3,244,942	20,141
Southwest Border Grant Initiative	400,000	400,000	171,539	(228,461)
Agency Reimbursements	79,213	79,213	9,906	(69,307)
State Grants	70,969	70,969	58,082	(12,887)
State Shared Sales Tax	17,040,922	17,040,922	17,919,502	878,580
State Shared Liquor Licenses	31,621	31,621	28,678	(2,943)
State Shared Revenue	58,938	58,938	19,507	(39,431)
Total Intergovernmental	**20,981,464**	**20,981,464**	**21,517,481**	**536,017**
Septic Reassignment Fee	18,166	18,166	21,650	3,484
Plan Check Fees	158,502	158,502	166,442	7,940
Legal Services/Attorney's Fees	405,000	405,000	400,757	(4,243)
Modifications (P&Z)	-	-	840	840
Zoning Application Fees	17,500	17,500	14,840	(2,660)
Subdivision Fees	10,000	10,000	12,161	2,161
Recording Fees	285,000	285,000	364,439	79,439
Reinspection Fees	5,000	5,000	2,632	(2,368)
Temporary Use Permit	5,000	5,000	2,790	(2,210)
Planning & Zoning Books & Maps	50	50	38	(12)
Treasurer's Office Fees	8,500	8,500	156,760	148,260
Public Fiduciary Fees & Charges	47,276	47,276	60,038	12,762
Assessor's Office Fees	50,001	50,001	5,968	(44,033)
Payroll Garnishment Fees	2,859	2,859	2,582	(277)
Special District Charges	386,979	386,979	245,880	(141,099)
Indirect Cost Revenue	2,798,944	2,798,944	2,781,984	(16,960)
Sheriff Fees	26,000	26,000	19,020	(6,980)
Sheriff Fingerprint/Copy Fees	96,221	96,221	39,846	(56,375)
Correctional Housing - Juvenile	32,000	32,000	114,303	82,303
Medical Services Fees	25,550	25,550	25,275	(275)
Total Charges for services	**4,378,548**	**4,378,548**	**4,438,245**	**59,697**

YUMA COUNTY

Exhibit G- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2013

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	385,000	385,000	324,703	(60,297)
Constable Fines	25,000	25,000	27,328	2,328
Justice Court #1 Fines	850,000	850,000	668,709	(181,291)
Justice Court #2 Fines	206,178	206,178	219,502	13,324
Justice Court #3 Fines	260,926	260,926	172,602	(88,324)
House Arrest Fees	10,000	10,000	7,363	(2,637)
Juvenile Court Fines & Fees	54,612	54,612	39,451	(15,161)
Work Furlough Fees	32,677	32,677	17,297	(15,380)
Zoning Violation Fines	3,000	3,000	2,345	(655)
Other Fines	12,500	12,500	14,753	2,253
Total Fines and forfeits	**1,839,893**	**1,839,893**	**1,494,053**	**(345,840)**
Interest On Investments	100,000	100,000	80,747	(19,253)
Total Investment income	**100,000**	**100,000**	**80,747**	**(19,253)**
Rent General	6,001	6,001	6,001	-
Rent Housing Property	11,674	11,674	11,674	-
Total Rents	**17,675**	**17,675**	**17,675**	**-**
Vending Machine Proceeds	7,500	7,500	5,235	(2,265)
Telephone Revenue	288	288	390	102
Bad Check Fees	2,792	2,792	3,431	639
Elections Deposits	100,000	100,000	167,876	67,876
Void/Stale Dated Revenue	10,000	10,000	18,258	8,258
Restitution & Other Payments	7,755	7,755	4,373	(3,382)
Sale Of Auction Items	40,000	40,000	10,567	(29,433)
Cash Over/Short	-	-	(269)	(269)
Miscellaneous Revenues	150,000	150,000	199,042	49,042
Total Miscellaneous	**318,335**	**318,335**	**408,903**	**90,568**
Total General Fund Revenue	**$ 67,181,856**	**$ 67,181,856**	**$ 68,129,218**	**$ 947,362**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2013

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
County Administrator	$ 1,075,089	$ 1,075,089	$ 1,061,542	-	$ 1,061,542	$ 13,547
Board of Supervisors	487,857	491,707	491,707	-	491,707	-
Treasurer	704,920	716,159	716,159	-	716,159	-
Assessor	1,855,125	1,855,125	1,816,015	-	1,816,015	39,110
Recorder	599,785	599,785	570,229	-	570,229	29,556
Election Services	453,237	453,237	442,235	-	442,235	11,002
Attorney - Civil Division	660,391	651,514	635,982	-	635,982	15,532
Attorney - Criminal Division	2,869,790	2,869,790	2,823,167	-	2,823,167	46,623
Attorney - Administration Division	587,403	587,403	578,893	-	578,893	8,510
Clerk of Superior Court	1,919,804	1,919,804	1,885,101	-	1,885,101	34,703
Superior Court	2,847,615	2,876,709	2,867,357	-	2,867,357	9,352
Superior Court - Security	520,426	520,426	510,828	-	510,828	9,598
Superior Court - Collections	327,108	337,108	332,863	-	332,863	4,245
Court Trial Services	899,540	833,887	775,240	-	775,240	58,647
Conflict Administrator	1,209,803	1,354,070	1,354,070	-	1,354,070	-
Superior Court - Information And Tech	403,403	406,003	401,177	-	401,177	4,826
Justice Court #1	1,150,113	1,139,448	1,080,412	-	1,080,412	59,036
Justice Court #2	300,953	318,923	311,848	-	311,848	7,075
Justice Court #3	305,052	297,747	293,167	-	293,167	4,580
Constable Precinct #1	262,440	268,670	263,820	-	263,820	4,850
Constable Precinct #2	80,018	83,073	83,073	-	83,073	-
Constable Precinct #3	18,024	11,794	2,000	-	2,000	9,794
Attorney - Victim Services	246,292	246,292	196,253	-	196,253	50,039
Public Defender	2,080,188	2,130,888	2,124,721	-	2,124,721	6,167
General Government	3,537,757	3,348,605	1,299,653	-	1,299,653	2,048,952
County Administrator - Channel 77	228,590	228,590	128,922	$ 43,324	172,246	56,344
Juvenile Justice Center - Administration	1,486,612	1,484,646	1,451,901	-	1,451,901	32,745
Juvenile Justice Center - Detention	3,152,339	3,152,339	3,061,862	-	3,061,862	90,477
Financial Services	1,343,278	1,343,278	1,296,173	-	1,296,173	47,105
Legal Defender	1,193,188	1,193,188	1,040,749	-	1,040,749	152,439
Human Resources	732,972	732,972	655,526	-	655,526	77,446
General Services	2,079,126	2,079,126	1,983,954	-	1,983,954	95,172
Information Technology Services	2,868,151	2,868,151	2,509,144	24,151	2,533,295	334,856
Development Services	834,795	834,795	760,756	-	760,756	74,039
Geographical Information Systems	446,512	446,512	355,011	-	355,011	91,501
Planning and Zoning	1,018,927	1,068,927	934,803	-	934,803	134,124
DDS- Customer Service	633,786	633,786	553,831	-	553,831	79,955
Superior Court - Adult Prob- Pretrial	368,742	368,742	367,610	-	367,610	1,132
Total General government	**41,789,151**	**41,828,308**	**38,017,754**	**67,475**	**38,085,229**	**3,743,079**
Building Safety	575,107	575,107	480,334	-	480,334	94,773
Superior Court - Adult Probation	1,824,056	1,822,401	1,786,987	-	1,786,987	35,414
Adult Prob-Graffiti Abatement	64,992	66,647	66,603	-	66,603	44
Sheriff - Administration	8,397,501	8,705,353	8,329,626	263,858	8,593,484	111,869
Sheriff - Medical Examiner	514,768	456,916	450,581	-	450,581	6,335
Emergency Services	171,225	171,225	97,840	3,013	100,853	70,372
Total Public safety	**11,547,649**	**11,797,649**	**11,211,971**	**266,871**	**11,478,842**	**318,807**
Public Works - Solid Waste Operations	656,856	656,856	569,404	-	569,404	87,452
Total Sanitation	**656,856**	**656,856**	**569,404**	**-**	**569,404**	**87,452**
Environmental Programs	279,728	279,728	222,712	-	222,712	57,016
Total Health	**279,728**	**279,728**	**222,712**	**-**	**222,712**	**57,016**
Medical Eligibility Program	10,173,083	10,173,083	9,983,061	-	9,983,061	190,022
Public Fiduciary	585,741	585,741	526,003	-	526,003	59,738
Total Welfare	**10,758,824**	**10,758,824**	**10,509,064**	**-**	**10,509,064**	**249,760**

YUMA COUNTY

Exhibit G- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2013

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency Expenditure**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**		**Variance ***
Public Works - Parks	6,206	6,206	6,120	-	6,120	86
Total Culture and recreation	**6,206**	**6,206**	**6,120**	**-**	**6,120**	**86**
School Superintendent	366,216	366,216	363,932	-	363,932	2,284
Total Education	**366,216**	**366,216**	**363,932**	**-**	**363,932**	**2,284**
Total General Fund	**$ 65,404,630**	**$ 65,693,787**	**$ 60,900,957**	**$ 334,346**	**$ 61,235,303**	**$ 4,458,484**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 3

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2013

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 20,058	$ 20,058
Intergovernmental	-	$ 156,962	130,053	(26,909)
Investment income	-	-	5,856	5,856
Miscellaneous	$ 30,333	30,333	124,540	94,207
Total Revenue	30,333	187,295	280,507	93,212
Expenditures:				
Current:				
General government:				
Election Services	-	-	130,575	(130,575)
Superior Court	-	25,000	22,699	2,301
General Government	424,267	424,267	41,706	382,561
General Services	210,737	210,737	98,348	112,389
Development Services	126,245	126,245	124,401	1,844
Justice Court #2	-	2,174	-	2,174
Welfare				
Public Fiduciary	-	64,381	57,401	6,980
Capital outlay:				
Election Services	-	142,000	-	142,000
Superior Court	-	100,000	75,392	24,608
General Services	305,333	368,841	399,413	(30,572)
Information Technology Services	832,438	818,057	223,155	594,902
Development Services	1,686,000	1,680,859	1,777,450	(96,591)
Justice Court #2	50,000	84,929	86,935	(2,006)
Total Expenditures	3,635,020	4,047,490	3,037,475	1,010,015
Excess (deficiency) of revenues over expenditures	(3,604,687)	(3,860,195)	(2,756,968)	1,103,227
Other financing sources (uses):				
Transfers in	1,449,152	1,512,660	1,435,097	(77,563)
Transfers out	(1,310,142)	(1,310,142)	(1,310,603)	(461)
Total other financing sources (uses)	139,010	202,518	124,494	(78,024)
Net change in fund balance	(3,465,677)	(3,657,677)	(2,632,474)	1,025,203
Fund balance - beginning (July 1, 2012)	3,465,677	3,657,677	4,566,344	908,667
Fund balance - ending (June 30, 2013)	**$ -**	**$ -**	**$ 1,933,870**	**$ 1,933,870**

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit G - 4

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

Year Ended June 30, 2013

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Special assessments	$ 212,398	$ 212,398	$ 335,982	$ 123,584
Investment income	-	-	3,367	3,367
Total Revenue	212,398	212,398	339,349	126,951
Expenditures:				
Current:				
Debt service:				
Principal retirement	127,466	127,466	127,466	-
Interest and fiscal charges	84,932	84,932	84,932	-
Total Expenditures	212,398	212,398	212,398	-
Excess (deficiency) of revenues over expenditures	-	-	126,951	126,951
Fund balance - beginning (July 1, 2012)	-	-	395,352	395,352
Fund balance - ending (June 30, 2013)	**$ -**	**$ -**	**$ 522,303**	**$ 522,303**

* Variance = Positive or (Negative)

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Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds **108**

Debt Service Funds **124**

Capital Projects Funds **126**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Assets						
Cash and cash equivalents	$ 4,946	$ 64,902	$ 107,687	$ 604,346	$ 120,555	$ 39,894
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	43,220	-	20
Accrued interest	5	56	119	503	118	35
Due from:						
Other funds	-	-	-	49,004	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	3,035	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 4,951**	**$ 64,958**	**$ 107,806**	**$ 700,108**	**$ 120,673**	**$ 39,949**
Liabilities						
Liabilities						
Accounts payable	$ 523	$ 61,641	-	$ 6,305	$ 4,079	$ 14,008
Accrued payroll and employee benefits	497	173	$ 27,803	9,340	16,058	1,865
Due to:						
Other funds	2,209	1,258	46,387	-	81,797	8,276
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**3,229**	**63,072**	**74,190**	**15,645**	**101,934**	**24,149**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	3,035	-	-
Restricted	1,722	1,886	33,616	681,428	18,739	15,800
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,722**	**1,886**	**33,616**	**684,463**	**18,739**	**15,800**
Total liabilities, deferred inflows of resources, and fund balances	**$ 4,951**	**$ 64,958**	**$ 107,806**	**$ 700,108**	**$ 120,673**	**$ 39,949**

Exhibit H-1

(Continued)

Adult Probation						Assessor	Attorney
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Global Positioning System 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207
$ 54,969	$ 135,777	$ 10,316	$ 49,701	$ 42	$ 5	$ 99,732	$ 4,091
-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-
51	120	7	40	-	-	82	-
-	-	-	-	-	3	7	-
-	-	-	-	-	165	-	26,005
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 55,041	**$ 135,897**	**$ 10,323**	**$ 49,741**	**$ 42**	**$ 173**	**$ 99,821**	**$ 30,096**
$ 10,630	-	$ 4,902	-	-	-	-	-
1,645	$ 7,402	-	-	-	-	-	$ 5,008
6,815	105,736	5,421	-	-	$ 165	-	25,087
-	-	-	-	-	-	-	-
19,090	**113,138**	**10,323**	**-**	**-**	**165**	**-**	**30,095**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
35,951	22,759	-	49,741	42	8	99,821	1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,951	**22,759**	**-**	**49,741**	**42**	**8**	**99,821**	**1**
$ 55,041	**$ 135,897**	**$ 10,323**	**$ 49,741**	**$ 42**	**$ 173**	**$ 99,821**	**$ 30,096**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Attorney					
	Crime Victim Comp Grant 2209	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235
Assets						
Cash and cash equivalents	$ 16,354	$ 12,743	$ 201	$ 3,890	-	$ 242,425
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	-	-	7	-	204
Due from:						
Other funds	-	-	-	-	-	4,276
Other governments	-	-	-	-	$ 44,068	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 16,354**	**$ 12,743**	**$ 201**	**$ 3,897**	**$ 44,068**	**$ 246,905**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	-	$ 621
Accrued payroll and employee benefits	-	$ 4,209	-	$ 921	$ 4,367	-
Due to:						
Other funds	$ 16,354	24,342	$ 201	2,163	27,588	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**16,354**	**28,551**	**201**	**3,084**	**31,955**	**621**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	813	12,113	246,284
Committed	-	-	-	-	-	
Assigned	-	-	-	-	-	-
Unassigned	-	(15,808)	-	-	-	-
Total Fund Balances	**-**	**(15,808)**	**-**	**813**	**12,113**	**246,284**
Total liabilities, deferred inflows of resources, and fund balances	**$ 16,354**	**$ 12,743**	**$ 201**	**$ 3,897**	**$ 44,068**	**$ 246,905**

Exhibit H-1

(Continued)

Attorney							
Fed Revenue Asset Sharing 2277	Federal Justice 2278	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335
$ 91	$ 12,120	$ 322	$ 1,957	$ 179,907	$ 210,449	$ 21,156	$ 8,461
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	10	-	2	151	-	221	-
-	-	-	-	-	-	34	-
-	-	-	-	36,004	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 91	**$ 12,130**	**$ 322**	**$ 1,959**	**$ 216,062**	**$ 210,449**	**$ 21,411**	**$ 8,461**
-	-	$ 113	-	-	-	$ 332	-
-	-	-	-	$ 2,478	-	-	-
$ 91	-	58	-	12,108	$ 97	-	-
-	-	-	-	-	-	-	-
91	**-**	**171**	**-**	**14,586**	**97**	**332**	**-**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
-	12,130	151	1,959	-	210,352	21,079	8,461
-	-	-	-	-	-	-	-
-	-	-	-	201,476	-	-	-
-	-	-	-	-	-	-	-
-	**12,130**	**151**	**1,959**	**201,476**	**210,352**	**21,079**	**8,461**
$ 91	**$ 12,130**	**$ 322**	**$ 1,959**	**$ 216,062**	**$ 210,449**	**$ 21,411**	**$ 8,461**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Attorney			Clerk of Superior Court		
	Victim Assist Program 2343	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216
Assets						
Cash and cash equivalents	$ 6,863	$ 11,952	$ 21,151	$ 60,256	$ 1,670	$ 73,630
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	-	-	47	1	58
Due from:						
Other funds	-	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 6,863**	**$ 11,952**	**$ 21,151**	**$ 60,303**	**$ 1,671**	**$ 73,688**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	-	-
Accrued payroll and employee benefits	$ 1,268	-	$ 1,236	$ 419	-	$ 923
Due to:						
Other funds	5,595	-	19,915	2,366	-	4,343
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**6,863**	**-**	**21,151**	**2,785**	**-**	**5,266**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	11,952	-	57,518	1,671	68,422
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**-**	**11,952**	**-**	**57,518**	**1,671**	**68,422**
Total liabilities, deferred inflows of resources, and fund balances	**$ 6,863**	**$ 11,952**	**$ 21,151**	**$ 60,303**	**$ 1,671**	**$ 73,688**

Exhibit H-1

(Continued)

Clerk of Superior Court			Development Services		Election Services		Emergency Mgnt
Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Health and Human Services 2347	Other Grants 2334
$ 64,588	-	$ 2,995	$ 766,532	$ 6,348	$ 220	$ 23	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53	-	2	628	3	-	-	-
-	-	-	-	12,286	-	-	$ -
-	-	-	-	3,696	-	-	23,391
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 64,641	**$ -**	**$ 2,997**	**$ 767,160**	**$ 22,333**	**$ 220**	**$ 23**	**$ 23,391**
-	-	-	-	$ 381	-	-	$ 12,174
-	-	-	-	439	-	-	1,086
-	-	-	$ 24,250	-	-	-	32,786
-	-	-	-	-	-	-	-
-	**-**	**-**	**24,250**	**820**	**-**	**-**	**46,046**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
64,641	-	2,997	742,910	21,513	220	23	-
-	-	-	-	-	-	-	-
-	-	-		-	-	-	-
-	-	-	-	-	-	-	(22,655)
64,641	**-**	**2,997**	**742,910**	**21,513**	**220**	**23**	**(22,655)**
$ 64,641	**$ -**	**$ 2,997**	**$ 767,160**	**$ 22,333**	**$ 220**	**$ 23**	**$ 23,391**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Housing					Juvenile Court
	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212
Assets						
Cash and cash equivalents	$ 1,559	$ 123,039	$ 521,064	$ 489,721	$ 458,312	$ 10,106
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	13,144	49	6,018	-
Accrued interest	1	84	-	-	-	12
Due from:						
Other funds	-	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	8,032	-	-	-
Prepaid items	-	-	224	184	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 1,560**	**$ 123,123**	**$ 542,464**	**$ 489,954**	**$ 464,330**	**$ 10,118**
Liabilities						
Liabilities						
Accounts payable	-	$ 9,802	$ 14,637	$ 45,452	$ 4,187	$ 3,227
Accrued payroll and employee benefits	-	13,555	-	-	-	-
Due to:						
Other funds	$ 10,949	69,218	3,081	-	-	-
Deposits held for others	-	-	202,761	101,355	-	-
Total Liabilities	**10,949**	**92,575**	**220,479**	**146,807**	**4,187**	**3,227**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	8,256	184	-	-
Restricted	-	30,548	313,729	342,963	-	6,891
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	460,143	-
Unassigned	(9,389)	-	-	-	-	-
Total Fund Balances	**(9,389)**	**30,548**	**321,985**	**343,147**	**460,143**	**6,891**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,560**	**$ 123,123**	**$ 542,464**	**$ 489,954**	**$ 464,330**	**$ 10,118**

Exhibit H-1

(Continued)

Juvenile Court							
Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248
$ 253,406	$ 8,764	$ 5,662	$ 485,886	$ 474,141	$ 1,852	$ 99,963	$ 15,393
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
199	10	-	410	438	2	97	15
25,408	-	1,111	-	-	-	-	-
-	-	-	-	77,946	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,900	-	-	-
-	-	-	-	-	-	-	-
$ 279,013	**$ 8,774**	**$ 6,773**	**$ 486,296**	**$ 554,425**	**$ 1,854**	**$ 100,060**	**$ 15,408**
$ 5,250	$ 4,626	-	$ 1,574	$ 177,889	$ 237	-	$ 8,696
2,177	309	-	4,416	9,130	251	$ 13,107	1,469
26,344	3,838	-	19,477	31,826	1,365	58,485	5,239
-	-	-	-	-	-	-	-
33,771	**8,773**	**-**	**25,467**	**218,845**	**1,853**	**71,592**	**15,404**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	1,900	-	-	-
245,242	1	-	460,829	190,680	1	28,468	4
-	-	-	-	-	-	-	-
-	-	6,773	-	143,000	-	-	-
-	-	-	-	-	-	-	-
245,242	**1**	**6,773**	**460,829**	**335,580**	**1**	**28,468**	**4**
$ 279,013	**$ 8,774**	**$ 6,773**	**$ 486,296**	**$ 554,425**	**$ 1,854**	**$ 100,060**	**$ 15,408**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Juvenile Court					
	Court Improvement 2249	Improving AM Schools 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266
Assets						
Cash and cash equivalents	$ 2,225	$ 2,014	$ 16,919	$ 4,062	$ 145,321	$ 111,653
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	2	-	14	5	142	111
Due from:						
Other funds	-	-	-	-	-	-
Other governments	-	769	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 2,227**	**$ 2,783**	**$ 16,933**	**$ 4,067**	**$ 145,463**	**$ 111,764**
Liabilities						
Liabilities						
Accounts payable	-	$ 809	-	$ 373	$ 28,312	$ 1,795
Accrued payroll and employee benefits	$ 356	163	-	513	15,776	10,389
Due to:						
Other funds	1,871	452	$ 16,668	2,208	70,851	47,290
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**2,227**	**1,424**	**16,668**	**3,094**	**114,939**	**59,474**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	1,359	265	973	30,524	52,290
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**-**	**1,359**	**265**	**973**	**30,524**	**52,290**
Total liabilities, deferred inflows of resources, and fund balances	**$ 2,227**	**$ 2,783**	**$ 16,933**	**$ 4,067**	**$ 145,463**	**$ 111,764**

Exhibit H-1

(Continued)

Juvenile Court			Justice Courts	Legal & Public Defenders		Library District	
Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
$ 18,121	$ 64,310	$ 7,314	$ 302,542	$ 1,915	$ 14,387	$ 9,979	$ 114,182
-	-	-	-	-	-	-	-
-	-	-	8,778	-	-	-	24,150
17	64	7	245	2	17	23	107
-	-	-	-	-	-	-	4,519
-	-	9,354	-	-	2,718	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	6,731
-	-	-	-	-	-	-	-
$ 18,138	**$ 64,374**	**$ 16,675**	**$ 311,565**	**$ 1,917**	**$ 17,122**	**$ 10,002**	**$ 149,689**
$ 248	$ 1,832	$ 359	$ 1,632	-	$ 5,522	-	$ 1,532
1,530	5,522	773	4,808	-	-	-	-
7,525	36,301	3,098	30,282	-	1,660	$ 166	-
-	-	-	-	-	-	-	-
9,303	**43,655**	**4,230**	**36,722**	**-**	**7,182**	**166**	**1,532**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	6,731
8,835	20,719	12,445	-	-	9,940	9,836	141,426
-	-	-	274,843	-	-	-	-
-	-	-	-	1,917	-	-	-
-	-	-	-	-	-	-	-
8,835	**20,719**	**12,445**	**274,843**	**1,917**	**9,940**	**9,836**	**148,157**
$ 18,138	**$ 64,374**	**$ 16,675**	**$ 311,565**	**$ 1,917**	**$ 17,122**	**$ 10,002**	**$ 149,689**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Public Health		Public Works		Recorder	Superintendent
	Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281
Assets						
Cash and cash equivalents	$ 363,276	$ 81,118	$ 439,015	$ 2,931,093	$ 303,441	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	200	481	-	-	$ 682,335
Accrued interest	267	63	366	2,318	260	-
Due from:						
Other funds	-	-	-	-	-	-
Other governments	802,212	-	69,627	1,025,666	-	-
Inventory	-	-	-	-	-	-
Prepaid items	2,238	-	-	-	495	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 1,167,993**	**$ 81,381**	**$ 509,489**	**$ 3,959,077**	**$ 304,196**	**$ 682,335**
Liabilities						
Liabilities						
Accounts payable	$ 43,421	$ 14,256	$ 5,897	$ 185,200	$ 9,776	-
Accrued payroll and employee benefits	45,449	3,641	1,052	58,483	1,088	-
Due to:						
Other funds	919,709	21,361	10,606	429,917	4,913	$ 137
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**1,008,579**	**39,258**	**17,555**	**673,600**	**15,777**	**137**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	2,238	-	-	-	495	-
Restricted	157,176	-	491,934	3,285,477	287,924	682,198
Committed	-	42,123	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**159,414**	**42,123**	**491,934**	**3,285,477**	**288,419**	**682,198**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,167,993**	**$ 81,381**	**$ 509,489**	**$ 3,959,077**	**$ 304,196**	**$ 682,335**

Exhibit H-1

(Continued)

Sheriff- Admin				Sheriff- Jail District				
Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	LEBSF Boat Patrol 2301	Other Jail Grants 2308
$ 16,270	$ 4,801	$ 209	$ 40,980	$ 344,069	$ 12,549	$ 253,639	-	$ 21,901
-	-	-	-	-	-	-	-	-
303	-	-	-	-	683	41,127	-	-
14	-	-	-	272	10	195	-	17
-	-	-	-	-	-	-	-	-
63,635	81,065	-	373,974	25,650	-	-	15,971	2,675
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 80,222	**$ 85,866**	**$ 209**	**$ 414,954**	**$ 369,991**	**$ 13,242**	**$ 294,961**	**$ 15,971**	**$ 24,593**
$ 51,373	$ 7,144	-	$ 38,694	$ 468	-	$ 12,536	-	$ 150
3,064	4,243	-	9,452	3,375	-	2,709	$ 5,049	1,060
23,029	24,205	-	170,028.00	17,699	-	63,597	10,501	32,269
-	-	-	-	-	-	-	-	-
77,466	**35,592**	**-**	**218,174**	**21,542**	**-**	**78,842**	**15,550**	**33,479**
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
2,756	50,274	$ 209	196,780	348,449	-	216,119	421	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	13,242	-	-	-
-	-	-	-	-	-	-	-	(8,886)
2,756	**50,274**	**209**	**196,780**	**348,449**	**13,242**	**216,119**	**421**	**(8,886)**
$ 80,222	**$ 85,866**	**$ 209**	**$ 414,954**	**$ 369,991**	**$ 13,242**	**$ 294,961**	**$ 15,971**	**$ 24,593**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2013

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Assets						
Cash and cash equivalents	$ 85,658	$ 27,954	$ 166,366	$ 25,180	$ 36,390	$ 5,101
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	1,653	577	-
Accrued interest	66	22	137	17	24	5
Due from:						
Other funds	-	-	-	1,972	176	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 85,724**	**$ 27,976**	**$ 166,503**	**$ 28,822**	**$ 37,167**	**$ 5,106**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	$ 18,143	$ 35
Accrued payroll and employee benefits	$ 1,489	-	$ 709	-	151	489
Due to:						
Other funds	6,920	-	121,454	-	-	1,952
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**8,409**	**-**	**122,163**	**-**	**18,294**	**2,476**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	77,315	27,976	-	28,822	18,873	2,630
Committed	-	-	-	-	-	-
Assigned	-	-	44,340	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**77,315**	**27,976**	**44,340**	**28,822**	**18,873**	**2,630**
Total liabilities, deferred inflows of resources, and fund balances	**$ 85,724**	**$ 27,976**	**$ 166,503**	**$ 28,822**	**$ 37,167**	**$ 5,106**

Exhibit H-1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments		
Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Child Support Enforcement 2215	Treasurer's Information 2201	Fill The Gap 2319	Southwest Border 2320	ARRA Grants 2342
$ 7,955	$ 105,049	$ 95,451	$ 52,438	$ 145,847	-	-	$ 337
-	-	-	-	-	-	-	-
-	3,200	-	-	-	-	-	-
6	94	77	38	124	-	-	-
-	-	-	54,896	-	-	-	-
-	-	-	11,558	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3,508	-	-	-
-	-	-	-	-	-	-	-
$ 7,961	**$ 108,343**	**$ 95,528**	**$ 118,930**	**$ 149,479**	**$ -**	**$ -**	**$ 337**
-	-	$ 1,495	$ 111	$ 184	-	-	-
-	$ 1,484	-	2,459	-	$ 8,307	-	-
-	7,393	-	-	-	21,203	-	-
-	-	-	-	-	-	-	-
-	**8,877**	**1,495**	**2,570**	**184**	**29,510**	**-**	**-**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	3,508	-	-	-
-	-	94,033	116,360	145,787	-	-	337
7,961	99,466	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(29,510)	-	-
7,961	**99,466**	**94,033**	**116,360**	**149,295**	**(29,510)**	**-**	**337**
$ 7,961	**$ 108,343**	**$ 95,528**	**$ 118,930**	**$ 149,479**	**$ -**	**$ -**	**$ 337**

YUMA COUNTY

Exhibit H-1

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

June 30, 2013

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Assets				
Cash and cash equivalents	$ 31,063	$ 1,330,211	$ 16,614	$ 13,731,054
Receivables (net of allowances for uncollectibles):				
Property taxes	-	42,651	-	42,651
Accounts	2,810	-	-	828,769
Accrued interest	50	1,115	-	10,104
Due from:				
Other funds	2,632	-	10,188	166,512
Other governments	215,539	-	-	2,911,688
Inventory	-	-	-	8,032
Prepaid items	-	-	-	18,315
Investment held by trustee - restricted	-	-	-	-
Total Assets	**$ 252,094**	**$ 1,373,977**	**$ 26,802**	**$ 17,717,125**
Liabilities				
Liabilities				
Accounts payable	$ 215,539	$ 77,921	-	$ 1,116,043
Accrued payroll and employee benefits	-	-	-	325,134
Due to:				
Other funds	-	55,612	-	2,846,107
Deposits held for others	-	-	-	304,116
Total Liabilities	**215,539**	**133,533**	**-**	**4,591,400**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	-	31,615	-	31,615
Total Deferred Inflows of Resources	**-**	**31,615**	**-**	**31,615**
Fund balances:				
Nonspendable	-	-	-	26,347
Restricted	36,555	497,589	$ 26,802	11,147,487
Committed	-	-	-	424,393
Assigned	-	711,240	-	1,582,131
Unassigned	-	-	-	(86,248)
Total Fund Balances	**36,555**	**1,208,829**	**26,802**	**13,094,110**
Total liabilities, deferred inflows of resources, and fund balances	**$ 252,094**	**$ 1,373,977**	**$ 26,802**	**$ 17,717,125**

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YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Debt Service Funds
June 30, 2013

	General Pledged Revenues Debt 3503	Jail District Debt 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546
Assets				
Cash and cash equivalents	$ 478,882	$ 95,783	$ 77,627	$ 86,619
Receivables (net of allowances for uncollectibles):				
Special assessments	-	-	14,885	38,069
Accrued interest	382	51	-	-
Due from:				
Other funds	-	-	570	2,155
Investment held by trustee - restricted	4,766	870,867	-	-
Total Assets	**$ 484,030**	**$ 966,701**	**$ 93,082**	**$ 126,843**
Liabilities and Fund Balances				
Liabilities				
Due to:				
Other funds	-	$ 91,161	-	-
Interest and fiscal charges payable	-	165,863	-	-
Revenue bonds payable	-	705,000	-	-
Total Liabilities	**-**	**962,024**	**-**	**-**
Deferred Inflows of Resources				
Unavailable revenue- speical assessmens	-	-	$ 14,885	$ 38,069
Total Deferred Inflows of Resources	**-**	**-**	**14,885**	**38,069**
Fund balances:				
Restricted	-	-	19,848	19,984
Committed	484,030	4,677	58,349	68,790
Total Fund Balances	**484,030**	**4,677**	**78,197**	**88,774**
Total liabilities, deferred inflows of resources, and fund balances	**$ 484,030**	**$ 966,701**	**$ 93,082**	**$ 126,843**

Exhibit H- 2

Library District Debt 3547	Total Debt Service Funds
$ 4,099,003	$ 4,837,914
-	52,954
4,631	5,064
-	2,725
-	875,633
$ 4,103,634	**$ 5,774,290**
-	$ 91,161
-	165,863
-	705,000
-	**962,024**
-	52,954
-	**52,954**
-	39,832
4,103,634	4,719,480
4,103,634	**4,759,312**
$ 4,103,634	**$ 5,774,290**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2013

	Jail District Capital Projects 04403	Improvement Districts			
		El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Assets					
Cash and cash equivalents	-	$ 7,272	$ 1,075	$ 33,649	$ 29,402
Due from:					
Other funds	$ 9,675	-	-	-	-
Investment held by trustee - restricted	174,858	-	-	-	-
Total Assets	**$ 184,533**	**$ 7,272**	**$ 1,075**	**$ 33,649**	**$ 29,402**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	-	-	-	-	-
Due to:					
Other funds	-	$ 17,025	$ 1,075	147	$ 31,119
Retainage payable	$ 23,937	-	-	-	-
Unearned revenue	-	-	-	-	20,250
Total Liabilities	**23,937**	**17,025**	**1,075**	**147**	**51,369**
Fund balances:					
Committed	160,596	-	-	33,502	-
Unassigned	-	(9,753)	-	-	(21,967)
Total Fund Balances	**160,596**	**(9,753)**	**-**	**33,502**	**(21,967)**
Total liabilities, deferred inflows of resources, and fund balances	**$ 184,533**	**$ 7,272**	**$ 1,075**	**$ 33,649**	**$ 29,402**

Exhibit H- 3

Library District Capital Projects 04720	Administration Capital Building Projects 04406	Total Capital Projects Funds
-	$ 9	$ 71,407
-	-	9,675
-	4,459,044	4,633,902
$ -	**$ 4,459,053**	**$ 4,714,984**
-	$ 103	$ 103
-	-	49,366
-	-	23,937
-	-	20,250
-	**103**	**93,656**
-	4,458,950	4,653,048
-	-	(31,720)
-	**4,458,950**	**4,621,328**
$ -	**$ 4,459,053**	**$ 4,714,984**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2013

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 13,731,054	$ 4,837,914	$ 71,407	$ 18,640,375
Receivables (net of allowances for uncollectibles):				
Property taxes	42,651	-	-	42,651
Accounts	828,769	-	-	828,769
Special assessments	-	52,954	-	52,954
Accrued interest	10,104	5,064	-	15,168
Due from:				
Other funds	166,512	2,725	9,675	178,912
Other governments	2,911,688	-	-	2,911,688
Inventory	8,032	-	-	8,032
Prepaid items	18,315	-	-	18,315
Investment held by trustee - restricted	-	875,633	4,633,902	5,509,535
Total Assets	**$ 17,717,125**	**$ 5,774,290**	**$ 4,714,984**	**$ 28,206,399**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 1,116,043	-	$ 103	$ 1,116,146
Accrued payroll and employee benefits	325,134	-	-	325,134
Due to:				
Other funds	2,846,107	$ 91,161	49,366	2,986,634
Deposits held for others	304,116	-	-	304,116
Retainage payable	-	-	23,937	23,937
Interest and fiscal charges payable	-	165,863	-	165,863
Revenue bonds payable	-	705,000	-	705,000
Uneraned revenue	-	-	20,250	20,250
Total Liabilities	**4,591,400**	**962,024**	**93,656**	**5,647,080**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	31,615	-	-	31,615
Unavailable revenue- speical assessmens	-	52,954	-	52,954
Total Deferred Inflows of Resources	**31,615**	**52,954**	**-**	**84,569**
Fund balances:				
Nonspendable	26,347	-	-	26,347
Restricted	11,147,487	39,832	-	11,187,319
Committed	424,393	4,719,480	4,653,048	9,796,921
Assigned	1,582,131	-	-	1,582,131
Unassigned	(86,248)	-	(31,720)	(117,968)
Total Fund Balances	**13,094,110**	**4,759,312**	**4,621,328**	**22,474,750**
Total liabilities, deferred inflows of resources, and fund balances	**$ 17,717,125**	**$ 5,774,290**	**$ 4,714,984**	**$ 28,206,399**

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

Special Revenue Funds **130**

Debt Service Funds **146**

Capital Projects Funds **148**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 48,232	$ 75,647	$ 1,535,239	-	$ 1,017,417	$ 105,241
Charges for services	-	-	-	$ 579,187	-	-
Fines and forfeits	-	-	-	13,079	-	-
Investment income	-	357	942	4,500	705	244
Rents	-	-	-	-	-	-
Miscellaneous	21	1,423	1,178	6,011	941	140
Total Revenues	**48,253**	**77,427**	**1,537,359**	**602,777**	**1,019,063**	**105,625**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	48,449	75,647	1,620,008	643,023	1,009,719	106,679
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**48,449**	**75,647**	**1,620,008**	**643,023**	**1,009,719**	**106,679**
Excess (deficiency) of revenues over expenditures	**(196)**	**1,780**	**(82,649)**	**(40,246)**	**9,344**	**(1,054)**
Other financing sources (uses):						
Transfers in	-	-	79,582	-	-	-
Transfers out	-	-	-	-	(7,698)	-
Total Other financing sources (uses)	**-**	**-**	**79,582**	**-**	**(7,698)**	**-**
Net change in fund balance	(196)	1,780	(3,067)	(40,246)	1,646	(1,054)
Fund balances / (deficits), July 1, 2012	1,918	106	36,683	724,709	17,093	16,854
Fund balances / (deficits), June 30, 2013	**$ 1,722**	**$ 1,886**	**$ 33,616**	**$ 684,463**	**$ 18,739**	**$ 15,800**

Exhibit I-1

(Continued)

Adult Probation						Assessor	Attorney
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Extra Probation 2322	Interstate Comp 2323	Global Positioning Systems 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 150,700	$ 480,410	$ 513	-	$ 2,840	$ 2,332	-	$ 230,535
-	-	89	$ 6,973	-	-	$ 6	-
10,727	-	-	-	-	-	-	-
326	625	111	293	2	-	647	-
-	-	-	-	-	-	-	-
213	-	-	4	-	-	761	-
161,966	**481,035**	**713**	**7,270**	**2,842**	**2,332**	**1,414**	**230,535**
-	-	-	-	-	-	2,414	312,774
152,100	408,527	34,683	566	2,840	2,330	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
152,100	**408,527**	**34,683**	**566**	**2,840**	**2,330**	**2,414**	**312,774**
9,866	**72,508**	**(33,970)**	**6,704**	**2**	**2**	**(1,000)**	**(82,239)**
-	7,698	-	-	-	-	-	82,240
-	(79,582)	-	-	-	-	-	-
-	**(71,884)**	**-**	**-**	**-**	**-**	**-**	**82,240**
9,866	624	(33,970)	6,704	2	2	(1,000)	1
26,085	22,135	33,970	43,037	40	6	100,821	-
$ 35,951	**$ 22,759**	**$ -**	**$ 49,741**	**$ 42**	**$ 8**	**$ 99,821**	**$ 1**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Attorney					
	Crime Victim Comp Grant 2209	Witness Program 2210	Federal Victim Comp Grant 2223	Bad Check Fund 2225	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 128,337	$ 155,375	-	-	$ 257,582	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	$ 33,122
Investment income	-	-	-	$ 148	-	1,575
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	21,808	-	24,604
Total Revenues	**128,337**	**155,375**	**-**	**21,956**	**257,582**	**59,301**
Expenditures						
Current:						
General government	128,336	249,290	-	53,647	-	-
Public safety	-	-	-	-	253,183	47,696
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**128,336**	**249,290**	**-**	**53,647**	**253,183**	**47,696**
Excess (deficiency) of revenues over expenditures	**1**	**(93,915)**	**-**	**(31,691)**	**4,399**	**11,605**
Other financing sources (uses):						
Transfers in	-	78,107	-	31,699	1,702	-
Transfers out	-	-	-	-	-	(125,435)
Total Other financing sources (uses)	**-**	**78,107**	**-**	**31,699**	**1,702**	**(125,435)**
Net change in fund balance	1	(15,808)	-	8	6,101	(113,830)
Fund balances / (deficits), July 1, 2012	(1)	-	-	805	6,012	360,114
Fund balances / (deficits), June 30, 2013	**$ -**	**$ (15,808)**	**$ -**	**$ 813**	**$ 12,113**	**$ 246,284**

Exhibit I-1

(Continued)

Attorney							
Fed Revenue Asset Sharing 2277	Federal Justice 2278	Federal Justice Asset Sharing 2280	ACJC Domestic Violence 2284	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	$ 170,676	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 21	$ 77	$ 3	$ 14	1,145	-	$ 2,063	-
-	-	-	-	-	-	-	-
99	5	43	1	256	$ 24,167	644	-
120	**82**	**46**	**15**	**172,077**	**24,167**	**2,707**	**-**
-	-	-	-	139,295	50,000	2,438	-
5,024	5	723	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,024	**5**	**723**	**-**	**139,295**	**50,000**	**2,438**	**-**
(4,904)	**77**	**(677)**	**15**	**32,782**	**(25,833)**	**269**	**-**
-	-	-	-	-	-	-	-
-	-	-	-	(11,876)	-	-	-
-	**-**	**-**	**-**	**(11,876)**	**-**	**-**	**-**
(4,904)	77	(677)	15	20,906	(25,833)	269	-
4,904	12,053	828	1,944	180,570	236,185	20,810	$ 8,461
$ -	**$ 12,130**	**$ 151**	**$ 1,959**	**$ 201,476**	**$ 210,352**	**$ 21,079**	**$ 8,461**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Attorney			Clerk of Superior Court		
	Victim Assist Program 2343	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 25,600	-	$ 73,920	-	-	-
Charges for services	-	-	-	-	-	$ 43,960
Fines and forfeits	-	-	-	$ 32,720	-	-
Investment income	-	-	-	326	$ 10	469
Rents	-	-	-	-	-	-
Miscellaneous	-	$ 5,330	-	133	23	460
Total Revenues	**25,600**	**5,330**	**73,920**	**33,179**	**33**	**44,889**
Expenditures						
Current:						
General government	75,999	5,613	75,354	22,372	-	53,070
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**75,999**	**5,613**	**75,354**	**22,372**	**-**	**53,070**
Excess (deficiency) of revenues over expenditures	**(50,399)**	**(283)**	**(1,434)**	**10,807**	**33**	**(8,181)**
Other financing sources (uses):						
Transfers in	50,399	-	1,844	-	-	-
Transfers out	-	-	(410)	-	-	-
Total Other financing sources (uses)	**50,399**	**-**	**1,434**	**-**	**-**	**-**
Net change in fund balance	-	(283)	-	10,807	33	(8,181)
Fund balances / (deficits), July 1, 2012	-	12,235	-	46,711	1,638	76,603
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 11,952**	**$ -**	**$ 57,518**	**$ 1,671**	**$ 68,422**

Exhibit I-1

(Continued)

Clerk of Superior Court			Development Services		Election Services		Emergency Mgnt
Spousal Maint Enforcement 2218	IV-D Case Processing 2318	Victims Location 2336	Road Fund 2251	CDBG 2296	Help America Vote 2203	Health and Human Services 2347	Other Grants 2334
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	$ 105,748	$ 2,672	-	$ 115,378
-	-	-	-	-	-	-	-
$ 5,352	-	-	-	-	-	-	-
398	-	$ 18	$ 4,994	44	41	$ 9	3
-	-	-	-	-	-	-	-
6	-	-	3,066	5	-	-	-
5,756	**-**	**18**	**8,060**	**105,797**	**2,713**	**9**	**115,381**
-	-	-	-	108,803	14,400	29,997	-
-	-	-	-	-	-	-	141,366
-	-	-	64,025	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,833	-	-	-	15,630
-	**-**	**-**	**67,858**	**108,803**	**14,400**	**29,997**	**156,996**
5,756	**-**	**18**	**(59,798)**	**(3,006)**	**(11,687)**	**(29,988)**	**(41,615)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
5,756	-	18	(59,798)	(3,006)	(11,687)	(29,988)	(41,615)
58,885	-	2,979	802,708	24,519	11,907	30,011	18,960
$ 64,641	**$ -**	**$ 2,997**	**$ 742,910**	**$ 21,513**	**$ 220**	**$ 23**	**$ (22,655)**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Housing					Juvenile Court
	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 169,042	-	$ 864,024	$ 2,124,011	-	$ 24,202
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	19	$ 472	393	391	$ 453	60
Rents	-	-	300,866	-	-	-
Miscellaneous	23	-	30,845	293,304	120,483	2
Total Revenues	**169,084**	**472**	**1,196,128**	**2,417,706**	**120,936**	**24,264**
Expenditures						
Current:						
General government	183,808	-	-	-	-	-
Public safety	-	-	-	-	-	24,202
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	26	1,085,229	2,757,012	127,380	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	157,811	19,130	-	-
Total Expenditures	**183,808**	**26**	**1,243,040**	**2,776,142**	**127,380**	**24,202**
Excess (deficiency) of revenues over expenditures	**(14,724)**	**446**	**(46,912)**	**(358,436)**	**(6,444)**	**62**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(14,724)	446	(46,912)	(358,436)	(6,444)	62
Fund balances / (deficits), July 1, 2012	5,335	30,102	368,897	701,583	466,587	6,829
Fund balances / (deficits), June 30, 2013	**$ (9,389)**	**$ 30,548**	**$ 321,985**	**$ 343,147**	**$ 460,143**	**$ 6,891**

Exhibit I-1

(Continued)

Juvenile Court							
Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	$ 43,354	-	-	$ 952,585	$ 17,122	$ 757,439	$ 102,698
$ 202,469	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,400	-	-	$ 2,810	3,498	-	537	68
-	-	-	-	-	-	-	-
1,316	-	$ 1,533	19,685	1,742	-	-	129
205,185	**43,354**	**1,533**	**22,495**	**957,825**	**17,122**	**757,976**	**102,895**
-	-	-	-	-	-	-	-
171,323	43,354	2,335	369,716	-	17,123	757,444	102,887
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	900,637	-	-	-
-	-	-	-	256,472	-	-	-
171,323	**43,354**	**2,335**	**369,716**	**1,157,109**	**17,123**	**757,444**	**102,887**
33,862	**-**	**(802)**	**(347,221)**	**(199,284)**	**(1)**	**532**	**8**
-	-	-	368,335	-	-	-	-
-	-	-	(10,000)	-	-	-	-
-	**-**	**-**	**358,335**	**-**	**-**	**-**	**-**
33,862	-	(802)	11,114	(199,284)	(1)	532	8
211,380	1	7,575	449,715	534,864	2	27,936	(4)
$ 245,242	**$ 1**	**$ 6,773**	**$ 460,829**	**$ 335,580**	**$ 1**	**$ 28,468**	**$ 4**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Juvenile Court					
	Court Improvement 2249	Improving AM Schools 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 23,773	$ 23,132	-	$ 39,248	$ 1,001,724	$ 622,406
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	12	-	$ 108	38	804	712
Rents	-	-	-	-	-	-
Miscellaneous	-	-	126	-	14	15
Total Revenues	**23,785**	**23,132**	**234**	**39,286**	**1,002,542**	**623,133**
Expenditures						
Current:						
General government	23,786	-	-	39,248	-	-
Public safety	-	19,412	-	-	1,001,724	622,406
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**23,786**	**19,412**	**-**	**39,248**	**1,001,724**	**622,406**
Excess (deficiency) of revenues over expenditures	**(1)**	**3,720**	**234**	**38**	**818**	**727**
Other financing sources (uses):						
Transfers in	-	10,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**10,000**	**-**	**-**	**-**	**-**
Net change in fund balance	(1)	13,720	234	38	818	727
Fund balances / (deficits), July 1, 2012	1	(12,361)	31	935	29,706	51,563
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 1,359**	**$ 265**	**$ 973**	**$ 30,524**	**$ 52,290**

Exhibit I-1

(Continued)

Juvenile Court			Justice Courts	Legal & Public Defenders		Library District	
Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 94,643	$ 362,394	$ 31,874	$ 6,597	-	$ 12,258	$ 40,218	-
-	-	-	-	-	-	-	-
-	-	-	229,431	-	-	-	-
91	377	49	2,273	$ 13	106	-	$ 734
-	-	-	-	-	-	-	-
3	-	-	7,065	9	138	198	97,717
94,737	**362,771**	**31,923**	**245,366**	**22**	**12,502**	**40,416**	**98,451**
-	-	33,466	369,218	-	12,589	-	-
94,643	362,394	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	34,808	35,625
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,410	-
94,643	**362,394**	**33,466**	**369,218**	**-**	**12,589**	**40,218**	**35,625**
94	**377**	**(1,543)**	**(123,852)**	**22**	**(87)**	**198**	**62,826**
-	-	5,096	2,056	-	-	-	-
-	-	-	(12,113)	-	-	-	-
-	**-**	**5,096**	**(10,057)**	**-**	**-**	**-**	**-**
94	377	3,553	(133,909)	22	(87)	198	62,826
8,741	20,342	8,892	408,752	1,895	10,027	9,638	85,331
$ 8,835	**$ 20,719**	**$ 12,445**	**$ 274,843**	**$ 1,917**	**$ 9,940**	**$ 9,836**	**$ 148,157**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Public Health District		Public Works		Recorder	Superintendent
	Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281
Revenues:						
Taxes	-	-	-	$ 940,488	-	-
Licenses and permits	-	$ 24,278	-	-	-	-
Intergovernmental	$ 3,720,773	-	$ 286,596	5,696,148	-	$ 797,783
Charges for services	-	-	36,653	-	$ 137,522	-
Fines and forfeits	-	863	-	-	-	-
Investment income	2,386	400	2,802	18,610	1,983	-
Rents	-	-	-	-	-	-
Miscellaneous	-	110	408	125,174	2,897	-
Total Revenues	**3,723,159**	**25,651**	**326,459**	**6,780,420**	**142,402**	**797,783**
Expenditures						
Current:						
General government	-	-	-	-	121,857	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	6,971,195	-	-
Sanitation	-	-	232,121	-	-	-
Health	3,921,403	368,302	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	443,120
Capital Outlay	-	-	26,191	85,282	-	-
Total Expenditures	**3,921,403**	**368,302**	**258,312**	**7,056,477**	**121,857**	**443,120**
Excess (deficiency) of revenues over expenditures	**(198,244)**	**(342,651)**	**68,147**	**(276,057)**	**20,545**	**354,663**
Other financing sources (uses):						
Transfers in	6,873	359,174	-	-	-	-
Transfers out	-	-	-	(9,281)	-	(368,335)
Total Other financing sources (uses)	**6,873**	**359,174**	**-**	**(9,281)**	**-**	**(368,335)**
Net change in fund balance	(191,371)	16,523	68,147	(285,338)	20,545	(13,672)
Fund balances / (deficits), July 1, 2012	350,785	25,600	423,787	3,570,815	267,874	695,870
Fund balances / (deficits), June 30, 2013	**$ 159,414**	**$ 42,123**	**$ 491,934**	**$ 3,285,477**	**$ 288,419**	**$ 682,198**

Exhibit I-1

(Continued)

Sheriff- Administration				Sheriff- Jail District				
Narcotic Enforcement 2299	Drug Task Force 2302	Local Law Enforcement 2303	Other Grants 2306	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	LEBSF Boat Patrol 2301	Other Jail Grants 2308
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 206,131	$ 290,242	-	$ 2,117,222	$ 264,480	-	-	$ 159,270	$ 54,676
-	-	-	-	-	$ 8,838	$ 220,086	-	-
-	-	-	10,094	-	-	-	-	-
170	-	-	100	2,028	79	1,302	-	129
-	-	-	-	-	-	-	-	-
1	17	$ 179	57	3,473	15	184,669	-	-
206,302	**290,259**	**179**	**2,127,473**	**269,981**	**8,932**	**406,057**	**159,270**	**54,805**
-	-	-	-	-	-	-	-	-
255,930	294,828	-	1,611,301	220,068	7,320	341,838	163,237	71,887
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	545,828	-	-	-	-	-
255,930	**294,828**	**-**	**2,157,129**	**220,068**	**7,320**	**341,838**	**163,237**	**71,887**
(49,628)	**(4,569)**	**179**	**(29,656)**	**49,913**	**1,612**	**64,219**	**(3,967)**	**(17,082)**
50,370	-	-	742	-	-	-	-	-
(742)	-	-	-	-	-	-	-	-
49,628	**-**	**-**	**742**	**-**	**-**	**-**	**-**	**-**
-	(4,569)	179	(28,914)	49,913	1,612	64,219	(3,967)	(17,082)
2,756	54,843	30	225,694	298,536	11,630	151,900	4,388	8,196
$ 2,756	**$ 50,274**	**$ 209**	**$ 196,780**	**$ 348,449**	**$ 13,242**	**$ 216,119**	**$ 421**	**$ (8,886)**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Superior Court					
	Conciliation Court 2211	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	$ 25,002
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 71,389	$ 9,772	$ 168,470	$ 91,482	$ 93,686	-
Investment income	524	160	734	256	243	-
Rents	-	-	-	-	-	-
Miscellaneous	4,282	346	1,441	179	7,302	-
Total Revenues	**76,195**	**10,278**	**170,645**	**91,917**	**101,231**	**25,002**
Expenditures						
Current:						
General government	80,163	5,331	36,532	108,210	123,805	-
Public safety	-	-	-	-	-	25,493
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**80,163**	**5,331**	**36,532**	**108,210**	**123,805**	**25,493**
Excess (deficiency) of revenues over expenditures	**(3,968)**	**4,947**	**134,113**	**(16,293)**	**(22,574)**	**(491)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(118,667)	-	-	-
Total Other financing sources (uses)	**-**	**-**	**(118,667)**	**-**	**-**	**-**
Net change in fund balance	(3,968)	4,947	15,446	(16,293)	(22,574)	(491)
Fund balances / (deficits), July 1, 2012	81,283	23,029	28,894	45,115	41,447	3,121
Fund balances / (deficits), June 30, 2013	**$ 77,315**	**$ 27,976**	**$ 44,340**	**$ 28,822**	**$ 18,873**	**$ 2,630**

Exhibit I- 1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments		
Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Child Support Enforcement 2215	Treasurer's Information 2201	Fill the Gap 2319	Southwest Border 2320	ARRA Grants 2342
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	$ 3,200	-	$ 149,960	-	$ 110,053	-	$ 28,052
-	-	-	-	$ 8,050	-	-	-
$ 67,044	106,362	$ 33,004	-	-	123,746	-	-
218	696	548	236	904	114	-	3
-	-	-	-	-	-	-	-
186	-	-	2,020	12,968	1,195	-	-
67,448	**110,258**	**33,552**	**152,216**	**21,922**	**235,108**	**-**	**28,055**
98,525	121,202	15,772	151,767	23,205	478,413	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,164
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
98,525	**121,202**	**15,772**	**151,767**	**23,205**	**478,413**	**-**	**27,164**
(31,077)	**(10,944)**	**17,780**	**449**	**(1,283)**	**(243,305)**	**-**	**891**
-	12,113	-	-	-	206,840	-	4,892
-	-	-	-	-	-	-	(8,333)
-	**12,113**	**-**	**-**	**-**	**206,840**	**-**	**(3,441)**
(31,077)	1,169	17,780	449	(1,283)	(36,465)	-	(2,550)
39,038	98,297	76,253	115,911	150,578	6,955	-	2,887
$ 7,961	**$ 99,466**	**$ 94,033**	**$ 116,360**	**$ 149,295**	**$ (29,510)**	**$ -**	**$ 337**

YUMA COUNTY

Exhibit I- 1

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

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

Year Ended June 30, 2013

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:				
Taxes	-	$ 979,701	-	$ 1,920,189
Licenses and permits	-	-	-	24,278
Intergovernmental	$ 5,386,676	-	-	31,293,402
Charges for services	-	-	-	1,243,833
Fines and forfeits	-	-	$ 15,969	1,116,312
Investment income	402	8,110	2	78,667
Rents	-	-	-	300,866
Miscellaneous	898	11,806	4	1,025,316
Total Revenues	**5,387,976**	**999,617**	**15,975**	**37,002,863**
Expenditures				
Current:				
General government	-	890,288	-	4,240,987
Public safety	-	-	-	11,133,433
Highway and streets	-	-	-	7,035,220
Sanitation	-	-	-	232,121
Health	-	-	-	4,289,705
Welfare	-	-	-	3,969,647
Culture and recreation	-	-	-	97,597
Education	5,440,099	-	-	6,783,856
Capital Outlay	-	-	-	1,115,587
Total Expenditures	**5,440,099**	**890,288**	**-**	**38,898,153**
Excess (deficiency) of revenues over expenditures	**(52,123)**	**109,329**	**15,975**	**(1,895,290)**
Other financing sources (uses):				
Transfers in	-	-	-	1,359,762
Transfers out	-	(21,217)	(413)	(774,102)
Total Other financing sources (uses)	**-**	**(21,217)**	**(413)**	**585,660**
Net change in fund balance	(52,123)	88,112	15,562	(1,309,630)
Fund balances / (deficits), July 1, 2012	88,678	1,120,717	11,240	14,403,740
Fund balances / (deficits), June 30, 2013	**$ 36,555**	**$ 1,208,829**	**$ 26,802**	**$ 13,094,110**

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YUMA COUNTY

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

Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2013

	General Pledged Revenues Debt 3503	Jail District Debt 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546
Revenues:				
Special assessments	-	-	$ 15,084	$ 49,036
Investment income	$ 3,394	$ 104	-	-
Miscellaneous	-	43	188	-
Total Revenues	**3,394**	**147**	**15,272**	**49,036**
Expenditures				
Current:				
General government	26,334	-	-	-
Public safety	-	5,500	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal retirement	-	705,000	10,734	14,102
Interest and fiscal charges	31,413	331,725	4,229	10,470
Total Expenditures	**57,747**	**1,042,225**	**14,963**	**24,572**
Excess (deficiency) of revenues over expenditures	**(54,353)**	**(1,042,078)**	**309**	**24,464**
Other financing sources (uses):				
Proceeds from sale of bonds	7,500,000	-	-	-
Payment to bond refunded escrow agent	(2,220,366)	-	-	-
Transfers in	-	1,297,499	-	-
Transfers out	(5,313,142)	-	-	-
Total Other financing sources (uses)	**(33,508)**	**1,297,499**	**-**	**-**
Net change in fund balance	(87,861)	255,421	309	24,464
Fund balances / (deficits), July 1, 2012	571,891	(250,744)	77,888	64,310
Fund balances / (deficits), June 30, 2013	**$ 484,030**	**$ 4,677**	**$ 78,197**	**$ 88,774**

Exhibit I- 2

Library District Debt 3547	Total Debt Service Funds
-	$ 64,120
$ 32,856	36,354
-	231
32,856	**100,705**
-	26,334
-	5,500
800	800
1,170,000	1,899,836
2,159,026	2,536,863
3,329,826	**4,469,333**
(3,296,970)	**(4,368,628)**
-	7,500,000
-	(2,220,366)
3,518,727	4,816,226
-	(5,313,142)
3,518,727	**4,782,718**
221,757	414,090
3,881,877	4,345,222
$ 4,103,634	**$ 4,759,312**

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2013

	Jail District Capital Projects 04403	Improvement Districts			
		El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Revenues:					
Intergovernmental	-	-	-	-	$ 82,952
Investment income	$ 7	-	-	-	-
Miscellaneous	8,865	-	-	-	-
Total Revenues	**8,872**	**-**	**-**	**-**	**82,952**
Expenditures					
Current:					
General government	-	-	-	$ 36,546	62,300
Public safety	19,500	-	-	-	-
Capital Outlay	258,583	-	-	5,604	14,487
Total Expenditures	**278,083**	**-**	**-**	**42,150**	**76,787**
Excess (deficiency) of revenues over expenditures	**(269,211)**	**-**	**-**	**(42,150)**	**6,165**
Other financing sources (uses):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(269,211)	-	-	(42,150)	6,165
Fund balances / (deficits), July 1, 2012	429,807	$ (9,753)	-	75,652	(28,132)
Fund balances / (deficits), June 30, 2013	**$ 160,596**	**$ (9,753)**	**$ -**	**$ 33,502**	**$ (21,967)**

Exhibit I- 3

Library District Capital Projects 04720	Administration Capital Building Projects 04406	Total Capital Projects Funds
-	-	$ 82,952
-	-	7
-	-	8,865
-	**-**	**91,824**
-	94	98,940
-	-	19,500
-	790,590	1,069,264
-	**790,684**	**1,187,704**
-	**(790,684)**	**(1,095,880)**
-	5,249,634	5,249,634
(189,702)	-	(189,702)
(189,702)	**5,249,634**	**5,059,932**
(189,702)	4,458,950	3,964,052
189,702	-	657,276
$ -	**$ 4,458,950**	**$ 4,621,328**

YUMA COUNTY

Exhibit I- 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2013

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 1,920,189	-	-	$ 1,920,189
Special assessments	-	$ 64,120	-	64,120
Licenses and permits	24,278	-	-	24,278
Intergovernmental	31,293,402	-	$ 82,952	31,376,354
Charges for services	1,243,833	-	-	1,243,833
Fines and forfeits	1,116,312	-	-	1,116,312
Investment income	78,667	36,354	7	115,028
Rents	300,866	-	-	300,866
Miscellaneous	1,025,316	231	8,865	1,034,412
Total Revenues	**37,002,863**	**100,705**	**91,824**	**37,195,392**
Expenditures				
Current:				
General government	4,240,987	26,334	98,940	4,366,261
Public safety	11,133,433	5,500	19,500	11,158,433
Highway and streets	7,035,220	-	-	7,035,220
Sanitation	232,121	-	-	232,121
Health	4,289,705	-	-	4,289,705
Welfare	3,969,647	-	-	3,969,647
Culture and recreation	97,597	800	-	98,397
Education	6,783,856	-	-	6,783,856
Capital outlay	1,115,587	-	1,069,264	2,184,851
Debt service:				
Principal retirement	-	1,899,836	-	1,899,836
Interest and fiscal charges	-	2,536,863	-	2,536,863
Total Expenditures	**38,898,153**	**4,469,333**	**1,187,704**	**44,555,190**
Excess (deficiency) of revenues over expenditures	**(1,895,290)**	**(4,368,628)**	**(1,095,880)**	**(7,359,798)**
Other financing sources (uses):				
Bond Proceeds	-	7,500,000	-	7,500,000
Payment to bond refunding escrow agent	-	(2,220,366)	-	(2,220,366)
Transfers in	1,359,762	4,816,226	5,249,634	11,425,622
Transfers out	(774,102)	(5,313,142)	(189,702)	(6,276,946)
Total other financing sources (uses)	**585,660**	**4,782,718**	**5,059,932**	**10,428,310**
Net change in fund balance	(1,309,630)	414,090	3,964,052	3,068,512
Fund balances / (deficits), July 1, 2012	14,403,740	4,345,222	657,276	19,406,238
Fund balances / (deficits), June 30, 2013	**$ 13,094,110**	**$ 4,759,312**	**$ 4,621,328**	**$ 22,474,750**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds **152**

Debt Service Funds **194**

Capital Projects Funds **198**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 48,717	$ 48,232	$ (485)	$ 128,093	$ 75,647	$ (52,446)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	357	357
Rents	-	-	-	-	-	-
Miscellaneous	-	21	21	-	1,423	1,423
Total Revenues	**48,717**	**48,253**	**(464)**	**128,093**	**77,427**	**(50,666)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	49,056	48,449	607	128,093	75,647	52,446
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**49,056**	**48,449**	**607**	**128,093**	**75,647**	**52,446**
Excess (deficiency) of revenues over expenditures	**(339)**	**(196)**	**143**	**-**	**1,780**	**1,780**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(339)	(196)	143	-	1,780	1,780
Fund balances / (deficits), July 1, 2012	339	1,918	1,579	-	106	106
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 1,722**	**$ 1,722**	**$ -**	**$ 1,886**	**$ 1,886**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Intensive Probation		2230	Probation Subsidy		2231	State Aid Enhancement		2288
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,535,239	$ 1,535,239	-	-	-	-	$ 1,021,496	$ 1,017,417	$ (4,079)
-	-	-	$ 609,051	$ 579,187	$ (29,864)	-	-	-
-	-	-	14,116	13,079	(1,037)	-	-	-
1,048	942	$ (106)	3,989	4,500	511	987	705	(282)
-	-	-	-	-	-	-	-	-
-	1,178	1,178	-	6,011	6,011	-	941	941
1,536,287	**1,537,359**	**1,072**	**627,156**	**602,777**	**(24,379)**	**1,022,483**	**1,019,063**	**(3,420)**
-	-	-	-	-	-	-	-	-
1,625,807	1,620,008	5,799	722,462	643,023	79,439	1,011,139	1,009,719	1,420
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,625,807	**1,620,008**	**5,799**	**722,462**	**643,023**	**79,439**	**1,011,139**	**1,009,719**	**1,420**
(89,520)	**(82,649)**	**6,871**	**(95,306)**	**(40,246)**	**55,060**	**11,344**	**9,344**	**(2,000)**
80,775	79,582	(1,193)	-	-	-	-	-	-
-	-	-	(78,611)	-	78,611	(10,330)	(7,698)	2,632
80,775	**79,582**	**(1,193)**	**(78,611)**	**-**	**78,611**	**(10,330)**	**(7,698)**	**2,632**
(8,745)	(3,067)	5,678	(173,917)	(40,246)	133,671	1,014	1,646	632
8,745	36,683	27,938	173,917	724,709	550,792	(1,014)	17,093	18,107
$ -	**$ 33,616**	**$ 33,616**	**$ -**	**$ 684,463**	**$ 684,463**	**$ -**	**$ 18,739**	**$ 18,739**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 112,371	$ 105,241	$ (7,130)	$ 153,630	$ 150,700	$ (2,930)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,164	10,727	1,563
Investment income	396	244	(152)	778	326	(452)
Rents	-	-	-	-	-	-
Miscellaneous	3,101	140	(2,961)	-	213	213
Total Revenues	**115,868**	**105,625**	**(10,243)**	**163,572**	**161,966**	**(1,606)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	115,832	106,679	9,153	177,598	152,100	25,498
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**115,832**	**106,679**	**9,153**	**177,598**	**152,100**	**25,498**
Excess (deficiency) of revenues over expenditures	**36**	**(1,054)**	**(1,090)**	**(14,026)**	**9,866**	**23,892**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	36	(1,054)	(1,090)	(14,026)	9,866	23,892
Fund balances / (deficits), July 1, 2012	(36)	16,854	16,890	14,026	26,085	12,059
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 15,800**	**$ 15,800**	**$ -**	**$ 35,951**	**$ 35,951**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation SupCrt / JCEF		2321	Extra Probation		2322	Interstate Comp		2323
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 480,410	$ 480,410	-	-	$ 513	$ 513	-	-	-
-	-	-	$ 1,000	89	(911)	$ 6,690	$ 6,973	$ 283
-	-	-	-	-	-	-	-	-
2,109	625	$ (1,484)	325	111	(214)	389	293	(96)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4	4
482,519	**481,035**	**(1,484)**	**1,325**	**713**	**(612)**	**7,079**	**7,270**	**191**
		-						
-	-	-	-	-	-	-	-	-
412,677	408,527	4,150	35,241	34,683	558	700	566	134
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
412,677	**408,527**	**4,150**	**35,241**	**34,683**	**558**	**700**	**566**	**134**
69,842	**72,508**	**2,666**	**(33,916)**	**(33,970)**	**(54)**	**6,379**	**6,704**	**325**
10,330	7,698	(2,632)	-	-	-	-	-	-
(80,775)	(79,582)	1,193	-	-	-	-	-	-
(70,445)	**(71,884)**	**(1,439)**	**-**	**-**	**-**	**-**	**-**	**-**
(603)	624	1,227	(33,916)	(33,970)	(54)	6,379	6,704	325
603	22,135	21,532	33,916	33,970	54	(6,379)	43,037	49,416
$ -	**$ 22,759**	**$ 22,759**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,741**	**$ 49,741**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Adult Probation			Adult Probation		
	Global Positiioning Syst		2333	AZ Wanted Task Force		2345
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 2,840	$ 2,840	-	$ 13,982	$ 2,332	$ (11,650)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	5	2	$ (3)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**2,845**	**2,842**	**(3)**	**13,982**	**2,332**	**(11,650)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	2,840	2,840	-	13,982	2,330	11,652
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**2,840**	**2,840**	**-**	**13,982**	**2,330**	**11,652**
Excess (deficiency) of revenues over expenditures	**5**	**2**	**(3)**	**-**	**2**	**2**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	5	2	(3)	-	2	2
Fund balances / (deficits), July 1, 2012	(5)	40	45	-	6	6
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 42**	**$ 42**	**$ -**	**$ 8**	**$ 8**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Assessor			Attorney					
Property Information		2202	Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 230,534	$ 230,535	$ 1	$ 128,336	$ 128,337	$ 1
-	$ 6	$ 6	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	647	647	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	761	761	-	-	-	-	-	-
-	**1,414**	**1,414**	**230,534**	**230,535**	**1**	**128,336**	**128,337**	**1**
		-			-			
$ 16,888	2,414	14,474	312,774	312,774	-	128,336	128,336	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,888	**2,414**	**14,474**	**312,774**	**312,774**	**-**	**128,336**	**128,336**	**-**
(16,888)	**(1,000)**	**15,888**	**(82,240)**	**(82,239)**	**1**	**-**	**1**	**1**
-	-	-	82,240	82,240	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**82,240**	**82,240**	**-**	**-**	**-**	**-**
(16,888)	(1,000)	15,888	-	1	1	-	1	1
16,888	100,821	83,933	-	-	-	-	(1)	(1)
$ -	**$ 99,821**	**$ 99,821**	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Attorney					
	Witness Program		2210	Federal Victim Comp Grant		2223
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 172,228	$ 155,375	$ (16,853)	$ 37,155	-	$ (37,155)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**172,228**	**155,375**	**(16,853)**	**37,155**	**-**	**(37,155)**
Expenditures						
Current:						
General government	258,939	249,290	$ 9,649	37,155	-	37,155
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**258,939**	**249,290**	**9,649**	**37,155**	**-**	**37,155**
Excess (deficiency) of revenues over expenditures	**(86,711)**	**(93,915)**	**(7,204)**	**-**	**-**	**-**
Other financing sources (uses):						
Transfers in	85,506	78,107	(7,399)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**85,506**	**78,107**	**(7,399)**	**-**	**-**	**-**
Net change in fund balance	(1,205)	(15,808)	(14,603)	-	-	-
Fund balances / (deficits), July 1, 2012	1,205	-	(1,205)	-	-	-
Fund balances / (deficits), June 30, 2013	**$ -**	**$ (15,808)**	**$ (15,808)**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Bad Check Fund		2225	HIDTA Grant (SBA)		2227	Anti- Racketeering		2235
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 251,378	$ 257,582	$ 6,204	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 100,000	$ 33,122	$ (66,878)
$ 150	$ 148	$ (2)	-	-	-	2,000	1,575	(425)
-	-	-	-	-	-	-	-	-
25,219	21,808	(3,411)	-	-	-	40,000	24,604	(15,396)
25,369	**21,956**	**(3,413)**	**251,378**	**257,582**	**6,204**	**142,000**	**59,301**	**(82,699)**
57,068	53,647	3,421	-	-	-	-	-	-
-	-	-	253,080	253,183	(103)	300,620	47,696	252,924
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
57,068	**53,647**	**3,421**	**253,080**	**253,183**	**(103)**	**300,620**	**47,696**	**252,924**
(31,699)	**(31,691)**	**8**	**(1,702)**	**4,399**	**6,101**	**(158,620)**	**11,605**	**170,225**
31,699	31,699	-	1,702	1,702	-	-	-	-
-	-	-	-	-	-	(125,435)	(125,435)	-
31,699	**31,699**	**-**	**1,702**	**1,702**	**-**	**(125,435)**	**(125,435)**	**-**
-	8	8	-	6,101	6,101	(284,055)	(113,830)	170,225
-	805	805	-	6,012	6,012	284,055	360,114	76,059
$ -	**$ 813**	**$ 813**	**$ -**	**$ 12,113**	**$ 12,113**	**$ -**	**$ 246,284**	**$ 246,284**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Attorney					
	Fed Revenue Asset Sharing		2277	Federal Justice		2278
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 100	$ 21	$ (79)	$ 250	$ 77	$ (173)
Rents	-	-	-	-	-	-
Miscellaneous	-	99	99	-	5	5
Total Revenues	**100**	**120**	**20**	**250**	**82**	**(168)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	9,528	5,024	4,504	12,343	5	12,338
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**9,528**	**5,024**	**4,504**	**12,343**	**5**	**12,338**
Excess (deficiency) of revenues over expenditures	**(9,428)**	**(4,904)**	**4,524**	**(12,093)**	**77**	**12,170**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(9,428)	(4,904)	4,524	(12,093)	77	12,170
Fund balances / (deficits), July 1, 2012	9,428	4,904	(4,524)	12,093	12,053	(40)
Fund balances / (deficits), June 30, 2013	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,130**	**$ 12,130**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Federal Justice Asset Sharing		2280	ACJC Domestic Violence		2284	Crime Prosecution Enhancement		2290
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 120,000	$ 170,676	$ 50,676
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 50	$ 3	$ (47)	$ 5	$ 14	$ 9	600	1,145	545
-	-	-	-	-	-	-	-	-
-	43	43	-	1	1	-	256	256
50	**46**	**(4)**	**5**	**15**	**10**	**120,600**	**172,077**	**51,477**
-	-	-	-	-	-	139,295	139,295	-
937	723	214	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
937	**723**	**214**	**-**	**-**	**-**	**139,295**	**139,295**	**-**
(887)	**(677)**	**210**	**5**	**15**	**10**	**(18,695)**	**32,782**	**51,477**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(11,876)	(11,876)	-
-	**-**	**-**	**-**	**-**	**-**	**(11,876)**	**(11,876)**	**-**
(887)	(677)	210	5	15	10	(30,571)	20,906	51,477
887	828	(59)	(5)	1,944	1,949	30,571	180,570	149,999
$ -	**$ 151**	**$ 151**	**$ -**	**$ 1,959**	**$ 1,959**	**$ -**	**$ 201,476**	**$ 201,476**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Attorney					
	Victim Serv Restitution ST		2330	Victim Serv Restitution FED		2331
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	$ 7,307	$ 2,063	$ (5,244)
Rents	-	-	-	-	-	-
Miscellaneous	$ 25,000	$ 24,167	$ (833)	2,700	644	(2,056)
Total Revenues	**25,000**	**24,167**	**(833)**	**10,007**	**2,707**	**(7,300)**
Expenditures						
Current:						
General government	50,000	50,000	-	6,000	2,438	3,562
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**50,000**	**50,000**	**-**	**6,000**	**2,438**	**3,562**
Excess (deficiency) of revenues over expenditures	**(25,000)**	**(25,833)**	**(833)**	**4,007**	**269**	**(3,738)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(25,000)	(25,833)	(833)	4,007	269	(3,738)
Fund balances / (deficits), July 1, 2012	25,000	236,185	211,185	(4,007)	20,810	24,817
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 210,352**	**$ 210,352**	**$ -**	**$ 21,079**	**$ 21,079**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Victims Compensation		2335	Victim Assist Program		2343	Victim Assist Subrogation		2344
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 25,902	$ 25,600	$ (302)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 6,500	$ 5,330	$ (1,170)
-	**-**	**-**	**25,902**	**25,600**	**(302)**	**6,500**	**5,330**	**(1,170)**
$ 8,461	-	8,461	76,466	75,999	467	6,500	5,613	887
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,461	**-**	**8,461**	**76,466**	**75,999**	**467**	**6,500**	**5,613**	**887**
(8,461)	**-**	**8,461**	**(50,564)**	**(50,399)**	**165**	**-**	**(283)**	**(283)**
-	-	-	50,399	50,399	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**50,399**	**50,399**	**-**	**-**	**-**	**-**
(8,461)	-	8,461	(165)	-	165	-	(283)	(283)
8,461	$ 8,461	-	165	-	(165)	-	12,235	12,235
$ -	**$ 8,461**	**$ 8,461**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,952**	**$ 11,952**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Attorney			Clerk of Superior Court		
	Victim Rights Program		2346	Expedited Child Support		2213
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 73,920	$ 73,920	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 29,219	$ 32,720	$ 3,501
Investment income	-	-	-	412	326	(86)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	133	133
Total Revenues	**73,920**	**73,920**	**-**	**29,631**	**33,179**	**3,548**
Expenditures						
Current:						
General government	88,029	75,354	$ 12,675	26,039	22,372	3,667
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**88,029**	**75,354**	**12,675**	**26,039**	**22,372**	**3,667**
Excess (deficiency) of revenues over expenditures	**(14,109)**	**(1,434)**	**12,675**	**3,592**	**10,807**	**7,215**
Other financing sources (uses):						
Transfers in	14,519	1,844	(12,675)	-	-	-
Transfers out	(410)	(410)	-	-	-	-
Total Other financing sources (uses)	**14,109**	**1,434**	**(12,675)**	**-**	**-**	**-**
Net change in fund balance	-	-	-	3,592	10,807	7,215
Fund balances / (deficits), July 1, 2012	-	-	-	(3,592)	46,711	50,303
Fund balances / (deficits), June 30, 2013	**$ -**	**$ -**	**$ -**	**$ -**	**$ 57,518**	**$ 57,518**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court								
Child Support Automation		2214	Clerk's Fund		2216	Spousal Maint Enforcement		2218
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 48,025	$ 43,960	$ (4,065)	-	-	-
-	-	-	-	-	-	$ 5,847	$ 5,352	$ (495)
$ 19	$ 10	$ (9)	699	469	(230)	578	398	(180)
-	-	-	-	-	-	-	-	-
-	23	23	-	460	460	-	6	6
19	**33**	**14**	**48,724**	**44,889**	**(3,835)**	**6,425**	**5,756**	**(669)**
-	-	-	64,883	53,070	11,813	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**64,883**	**53,070**	**11,813**	**-**	**-**	**-**
19	**33**	**14**	**(16,159)**	**(8,181)**	**7,978**	**6,425**	**5,756**	**(669)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
19	33	14	(16,159)	(8,181)	7,978	6,425	5,756	(669)
(19)	1,638	1,657	16,159	76,603	60,444	(6,425)	58,885	65,310
$ -	**$ 1,671**	**$ 1,671**	**$ -**	**$ 68,422**	**$ 68,422**	**$ -**	**$ 64,641**	**$ 64,641**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Clerk of Superior Court					
	IV-D Case Processing		2318	Victims Location		2336
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	$ 35	$ 18	$ (17)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**35**	**18**	**(17)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**35**	**18**	**(17)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	-	-	35	18	(17)
Fund balances / (deficits), July 1, 2012	-	-	-	(35)	2,979	3,014
Fund balances / (deficits), June 30, 2013	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,997**	**$ 2,997**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Development Services						Election Services		
Road Fund		2251	Community Dev Block Grant		2296	Help America Vote		2203
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 178,294	$ 105,748	$ (72,546)	$ 13,257	$ 2,672	$ (10,585)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 4,994	$ 4,994	-	44	44	-	41	41
-	-	-	-	-	-	-	-	-
-	3,066	3,066	-	5	5	-	-	-
-	**8,060**	**8,060**	**178,294**	**105,797**	**(72,497)**	**13,257**	**2,713**	**(10,544)**
-	-	-	178,294	108,803	69,491	30,932	14,400	16,532
-	-	-	-	-	-	-	-	-
$ 64,025	64,025	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	3,833	26,167	-	-	-	-	-	-
94,025	**67,858**	**26,167**	**178,294**	**108,803**	**69,491**	**30,932**	**14,400**	**16,532**
(94,025)	**(59,798)**	**34,227**	**-**	**(3,006)**	**(3,006)**	**(17,675)**	**(11,687)**	**5,988**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(94,025)	(59,798)	34,227	-	(3,006)	(3,006)	(17,675)	(11,687)	5,988
94,025	802,708	708,683	-	24,519	24,519	17,675	11,907	(5,768)
$ -	**$ 742,910**	**$ 742,910**	**$ -**	**$ 21,513**	**$ 21,513**	**$ -**	**$ 220**	**$ 220**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Election Services			Emergency Management		
	Health and Human Services		2347	Other Grants		2334
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 171,780	$ 115,378	$ (56,402)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 9	$ 9	45	3	(42)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**9**	**9**	**171,825**	**115,381**	**(56,444)**
Expenditures						
Current:						
General government	$ 30,000	29,997	3	-	-	-
Public safety	-	-	-	170,292	141,366	28,926
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	15,630	(15,630)
Total Expenditures	**30,000**	**29,997**	**3**	**170,292**	**156,996**	**13,296**
Excess (deficiency) of revenues over expenditures	**(30,000)**	**(29,988)**	**12**	**1,533**	**(41,615)**	**(43,148)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(30,000)	(29,988)	12	1,533	(41,615)	(43,148)
Fund balances / (deficits), July 1, 2012	30,000	30,011	11	(1,533)	18,960	20,493
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 23**	**$ 23**	**$ -**	**$ (22,655)**	**$ (22,655)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Housing								
HOME Grant		2269	Public Housing		2271	Conventional 13-6-PHA		2273
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 183,943	$ 169,042	$ (14,901)	-	-	-	$ 1,049,903	$ 864,024	$ (185,879)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	19	19	-	$ 472	$ 472	100	393	293
-	-	-	-	-	-	272,214	300,866	28,652
-	23	23	-	-	-	10,500	30,845	20,345
183,943	**169,084**	**(14,859)**	**-**	**472**	**472**	**1,332,717**	**1,196,128**	**(136,589)**
183,943	183,808	135	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 30,062	26	30,036	1,083,450	1,085,229	(1,779)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	293,483	157,811	135,672
183,943	**183,808**	**135**	**30,062**	**26**	**30,036**	**1,376,933**	**1,243,040**	**133,893**
-	**(14,724)**	**(14,724)**	**(30,062)**	**446**	**30,508**	**(44,216)**	**(46,912)**	**(2,696)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**		**-**	**-**
-	(14,724)	(14,724)	(30,062)	446	30,508	(44,216)	(46,912)	(2,696)
-	5,335	5,335	30,062	30,102	40	44,216	368,897	324,681
$ -	**$ (9,389)**	**$ (9,389)**	**$ -**	**$ 30,548**	**$ 30,548**	**$ -**	**$ 321,985**	**$ 321,985**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Housing					
	Section 8 Voucher Program		2274	Water Company 13-6		2275
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 2,117,299	$ 2,124,011	$ 6,712	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	391	(609)	$ 987	$ 453	$ (534)
Rents	-	-	-	-	-	-
Miscellaneous	31,985	293,304	261,319	127,293	120,483	(6,810)
Total Revenues	**2,150,284**	**2,417,706**	**267,422**	**128,280**	**120,936**	**(7,344)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,757,148	2,757,012	136	127,380	127,380	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	18,994	19,130	(136)	-	-	-
Total Expenditures	**2,776,142**	**2,776,142**	**-**	**127,380**	**127,380**	**-**
Excess (deficiency) of revenues over expenditures	**(625,858)**	**(358,436)**	**267,422**	**900**	**(6,444)**	**(7,344)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(625,858)	(358,436)	267,422	900	(6,444)	(7,344)
Fund balances / (deficits), July 1, 2012	625,858	701,583	75,725	(900)	466,587	467,487
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 343,147**	**$ 343,147**	**$ -**	**$ 460,143**	**$ 460,143**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Family Counseling		2212	Juvenile Probation Fees		2232	Juvenile Crime Reduction		2233
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 24,493	$ 24,202	$ (291)	-	-	-	$ 46,690	$ 43,354	$ (3,336)
-	-	-	$ 240,000	$ 202,469	$ (37,531)	-	-	-
-	-	-	-	-	-	-	-	-
130	60	(70)	1,500	1,400	(100)	15	-	(15)
-	-	-	-	-	-	-	-	-
-	2	2	-	1,316	1,316	-	-	-
24,623	**24,264**	**(359)**	**241,500**	**205,185**	**(36,315)**	**46,705**	**43,354**	**(3,351)**
-	-	-	-	-	-	-	-	-
24,493	24,202	291	207,247	171,323	35,924	46,705	43,354	3,351
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,493	**24,202**	**291**	**207,247**	**171,323**	**35,924**	**46,705**	**43,354**	**3,351**
130	**62**	**(68)**	**34,253**	**33,862**	**(391)**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
130	62	(68)	34,253	33,862	(391)	-	-	-
(130)	6,829	6,959	(34,253)	211,380	245,633	-	1	1
$ -	**$ 6,891**	**$ 6,891**	**$ -**	**$ 245,242**	**$ 245,242**	**$ -**	**$ 1**	**$ 1**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Juvenile Court					
	Juvenile Restitution		2240	Detention Education		2242
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 368,335	-	$ (368,335)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 40	-	$ (40)	3,000	$ 2,810	(190)
Rents	-	-	-	-	-	-
Miscellaneous	2,800	$ 1,533	(1,267)	15,000	19,685	4,685
Total Revenues	**2,840**	**1,533**	**(1,307)**	**386,335**	**22,495**	**(363,840)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	6,900	2,335	4,565	441,213	369,716	71,497
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**6,900**	**2,335**	**4,565**	**441,213**	**369,716**	**71,497**
Excess (deficiency) of revenues over expenditures	**(4,060)**	**(802)**	**3,258**	**(54,878)**	**(347,221)**	**(292,343)**
Other financing sources (uses):						
Transfers in	-	-	-	-	368,335	368,335
Transfers out	-	-	-	(10,000)	(10,000)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(10,000)**	**358,335**	**368,335**
Net change in fund balance	(4,060)	(802)	3,258	(64,878)	11,114	75,992
Fund balances / (deficits), July 1, 2012	4,060	7,575	3,515	64,878	449,715	384,837
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 6,773**	**$ 6,773**	**$ -**	**$ 460,829**	**$ 460,829**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Charter School		2245	Juvenile Victim Rights		2246	State Aid Supreme Court		2247
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 944,908	$ 952,585	$ 7,677	$ 17,250	$ 17,122	$ (128)	$ 757,439	$ 757,439	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	3,498	498	20	-	(20)	750	537	$ (213)
-	-	-	-	-	-	-	-	-
-	1,742	1,742	-	-	-	-	-	-
947,908	**957,825**	**9,917**	**17,270**	**17,122**	**(148)**	**758,189**	**757,976**	**(213)**
-	-	-	-	-	-	-	-	-
-	-	-	17,270	17,123	147	757,439	757,444	(5)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
921,203	900,637	20,566	-	-	-	-	-	-
262,000	256,472	5,528	-	-	-	-	-	-
1,183,203	**1,157,109**	**26,094**	**17,270**	**17,123**	**147**	**757,439**	**757,444**	**(5)**
(235,295)	**(199,284)**	**36,011**	**-**	**(1)**	**(1)**	**750**	**532**	**(218)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(235,295)	(199,284)	36,011	-	(1)	(1)	750	532	(218)
235,295	534,864	299,569	-	2	2	(750)	27,936	28,686
$ -	**$ 335,580**	**$ 335,580**	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ 28,468**	**$ 28,468**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Juvenile Court					
	Court Appointed Specialist		2248	Court Improvement		2249
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 106,749	$ 102,698	$ (4,051)	$ 23,773	$ 23,773	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	31	68	37	2	12	$ 10
Rents	-	-	-	-	-	-
Miscellaneous	-	129	129	-	-	-
Total Revenues	**106,780**	**102,895**	**(3,885)**	**23,775**	**23,785**	**10**
Expenditures						
Current:						
General government	-	-	-	23,775	23,786	(11)
Public safety	106,780	102,887	3,893	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**106,780**	**102,887**	**3,893**	**23,775**	**23,786**	**(11)**
Excess (deficiency) of revenues over expenditures	**-**	**8**	**8**	**-**	**(1)**	**(1)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	8	8	-	(1)	(1)
Fund balances / (deficits), July 1, 2012	-	(4)	(4)	-	1	1
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 4**	**$ 4**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Improving AM Schools		2257	Juvenile Probation		2259	Drug Court Education		2262
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 20,043	$ 23,132	$ 3,089	$ 115,815	-	$ (115,815)	$ 39,248	$ 39,248	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	550	$ 108	(442)	50	38	$ (12)
-	-	-	-	-	-	-	-	-
-	-	-	-	126	126	-	-	-
20,043	**23,132**	**3,089**	**116,365**	**234**	**(116,131)**	**39,298**	**39,286**	**(12)**
-	-	-	-	-	-	39,248	39,248	-
30,043	19,412	10,631	121,333	-	121,333	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,043	**19,412**	**10,631**	**121,333**	**-**	**121,333**	**39,248**	**39,248**	**-**
(10,000)	**3,720**	**13,720**	**(4,968)**	**234**	**5,202**	**50**	**38**	**(12)**
10,000	10,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,000	**10,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	13,720	13,720	(4,968)	234	5,202	50	38	(12)
-	(12,361)	(12,361)	4,968	31	(4,937)	(50)	935	985
$ -	**$ 1,359**	**$ 1,359**	**$ -**	**$ 265**	**$ 265**	**$ -**	**$ 973**	**$ 973**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Juvenile Court					
	Intensive Probation		2265	Juvenile Diversion Intake		2266
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,020,629	$ 1,001,724	$ (18,905)	$ 622,406	$ 622,406	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	804	54	1,000	712	$ (288)
Rents	-	-	-	-	-	-
Miscellaneous	-	14	14	-	15	15
Total Revenues	**1,021,379**	**1,002,542**	**(18,837)**	**623,406**	**623,133**	**(273)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	1,020,629	1,001,724	18,905	622,406	622,406	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**1,020,629**	**1,001,724**	**18,905**	**622,406**	**622,406**	**-**
Excess (deficiency) of revenues over expenditures	**750**	**818**	**68**	**1,000**	**727**	**(273)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	750	818	68	1,000	727	(273)
Fund balances / (deficits), July 1, 2012	(750)	29,706	30,456	(1,000)	51,563	52,563
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 30,524**	**$ 30,524**	**$ -**	**$ 52,290**	**$ 52,290**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Juvenile Diversion Program		2267	Juvenile Treatment		2268	Account Incentive		2327
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 94,891	$ 94,643	$ (248)	$ 362,953	$ 362,394	$ (559)	$ 45,381	$ 31,874	$ (13,507)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	91	(9)	750	377	(373)	-	49	49
-	-	-	-	-	-	-	-	-
-	3	3	-	-	-	-	-	-
94,991	**94,737**	**(254)**	**363,703**	**362,771**	**(932)**	**45,381**	**31,923**	**(13,458)**
-	-	-	-	-	-	50,477	33,466	17,011
94,891	94,643	248	362,953	362,394	559	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
94,891	**94,643**	**248**	**362,953**	**362,394**	**559**	**50,477**	**33,466**	**17,011**
100	**94**	**(6)**	**750**	**377**	**(373)**	**(5,096)**	**(1,543)**	**3,553**
-	-	-	-	-	-	5,096	5,096	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**5,096**	**5,096**	**-**
100	94	(6)	750	377	(373)	-	3,553	3,553
(100)	8,741	8,841	(750)	20,342	21,092	-	8,892	8,892
$ -	**$ 8,835**	**$ 8,835**	**$ -**	**$ 20,719**	**$ 20,719**	**$ -**	**$ 12,445**	**$ 12,445**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Justice Court			Legal & Public Defenders		
	Justice Court Enhancement		2317	Indigent Dependency		2241
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 9,646	$ 6,597	$ (3,049)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	307,958	229,431	(78,527)	-	-	-
Investment income	5,000	2,273	(2,727)	$ 11	$ 13	$ 2
Rents	-	-	-	-	-	-
Miscellaneous	8,566	7,065	(1,501)	-	9	9
Total Revenues	**331,170**	**245,366**	**(85,804)**	**11**	**22**	**11**
Expenditures						
Current:						
General government	461,847	369,218	92,629	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**461,847**	**369,218**	**92,629**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(130,677)**	**(123,852)**	**6,825**	**11**	**22**	**11**
Other financing sources (uses):						
Transfers in	2,056	2,056	-	-	-	-
Transfers out	(12,113)	(12,113)	-	-	-	-
Total Other financing sources (uses)	**(10,057)**	**(10,057)**	**-**	**-**	**-**	**-**
Net change in fund balance	(140,734)	(133,909)	6,825	11	22	11
Fund balances / (deficits), July 1, 2012	140,734	408,752	268,018	(11)	1,895	1,906
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 274,843**	**$ 274,843**	**$ -**	**$ 1,917**	**$ 1,917**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Legal & Public Defenders			Library District					
Defender Training		2326	LSTA Grants		2312	Other Grants		2313
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 14,500	$ 12,258	$ (2,242)	$ 73,000	$ 40,218	$ (32,782)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	106	106	-	-	-	-	$ 734	$ 734
-	-	-	-	-	-	-	-	-
-	138	138	-	198	198	$ 42,182	97,717	55,535
14,500	**12,502**	**(1,998)**	**73,000**	**40,416**	**(32,584)**	**42,182**	**98,451**	**56,269**
14,067	12,589	1,478	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	73,000	34,808	38,192	114,395	35,625	78,770
-	-	-	-	-	-	-	-	-
-	-	-	-	5,410	(5,410)	-	-	-
14,067	**12,589**	**1,478**	**73,000**	**40,218**	**32,782**	**114,395**	**35,625**	**78,770**
433	**(87)**	**(520)**	**-**	**198**	**198**	**(72,213)**	**62,826**	**135,039**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
433	(87)	(520)	-	198	198	(72,213)	62,826	135,039
(433)	10,027	10,460	-	9,638	9,638	72,213	85,331	13,118
$ -	**$ 9,940**	**$ 9,940**	**$ -**	**$ 9,836**	**$ 9,836**	**$ -**	**$ 148,157**	**$ 148,157**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Public Health District					
	Other Grants		2260	Rabies Control		2264
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	$ 41,250	$ 24,278	$ (16,972)
Intergovernmental	$ 4,401,369	$ 3,720,773	$ (680,596)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	863	863
Investment income	-	2,386	2,386	-	400	400
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	110	110
Total Revenues	**4,401,369**	**3,723,159**	**(678,210)**	**41,250**	**25,651**	**(15,599)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	4,082,287	3,921,403	160,884	400,424	368,302	32,122
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**4,082,287**	**3,921,403**	**160,884**	**400,424**	**368,302**	**32,122**
Excess (deficiency) of revenues over expenditures	**319,082**	**(198,244)**	**(517,326)**	**(359,174)**	**(342,651)**	**16,523**
Other financing sources (uses):						
Transfers in	-	6,873	6,873	359,174	359,174	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**6,873**	**6,873**	**359,174**	**359,174**	**-**
Net change in fund balance	319,082	(191,371)	(510,453)	-	16,523	16,523
Fund balances / (deficits), July 1, 2012	(319,082)	350,785	669,867	-	25,600	25,600
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 159,414**	**$ 159,414**	**$ -**	**$ 42,123**	**$ 42,123**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Public Works						Recorder		
Waste Tire		2204	Public Works HURF		2253	Recorder's Fund		2205
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	$ 900,000	$ 940,488	$ 40,488	-	-	-
-	-	-	-	-	-	-	-	-
$ 270,000	$ 286,596	$ 16,596	5,533,193	5,696,148	162,955	-	-	-
30,000	36,653	6,653	-	-	-	$ 124,939	$ 137,522	$ 12,583
-	-	-	-	-	-	-	-	-
2,000	2,802	802	20,000	18,610	(1,390)	8,130	1,983	(6,147)
-	-	-	-	-	-	-	-	-
-	408	408	10,000	125,174	115,174	-	2,897	2,897
302,000	**326,459**	**24,459**	**6,463,193**	**6,780,420**	**317,227**	**133,069**	**142,402**	**9,333**
-	-	-	-	-	-	135,799	121,857	13,942
-	-	-	-	-	-	-	-	-
-	-	-	8,000,311	6,971,195	1,029,116	-	-	-
403,159	232,121	171,038	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	26,191	23,809	175,000	85,282	89,718	-	-	-
453,159	**258,312**	**194,847**	**8,175,311**	**7,056,477**	**1,118,834**	**135,799**	**121,857**	**13,942**
(151,159)	**68,147**	**219,306**	**(1,712,118)**	**(276,057)**	**1,436,061**	**(2,730)**	**20,545**	**23,275**
-	-	-	-	-	-	-	-	-
-	-	-	(9,281)	(9,281)	-	-	-	-
-	**-**	**-**	**(9,281)**	**(9,281)**	**-**	**-**	**-**	**-**
(151,159)	68,147	219,306	(1,721,399)	(285,338)	1,436,061	(2,730)	20,545	23,275
151,159	423,787	272,628	1,721,399	3,570,815	1,849,416	2,730	267,874	265,144
$ -	**$ 491,934**	**$ 491,934**	**$ -**	**$ 3,285,477**	**$ 3,285,477**	**$ -**	**$ 288,419**	**$ 288,419**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	School Superintendent			Sheriff- Administration		
	School Grants		2281	Narcotic Enforcement		2299
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 912,260	$ 797,783	$ (114,477)	$ 201,479	$ 206,131	$ 4,652
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	170	170
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	1
Total Revenues	**912,260**	**797,783**	**(114,477)**	**201,479**	**206,302**	**4,823**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	251,849	255,930	(4,081)
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	912,260	443,120	469,140	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**912,260**	**443,120**	**469,140**	**251,849**	**255,930**	**(4,081)**
Excess (deficiency) of revenues over expenditures	**-**	**354,663**	**354,663**	**(50,370)**	**(49,628)**	**742**
Other financing sources (uses):						
Transfers in	-	-	-	50,370	50,370	-
Transfers out	-	(368,335)	(368,335)	-	(742)	(742)
Total Other financing sources (uses)	**-**	**(368,335)**	**(368,335)**	**50,370**	**49,628**	**(742)**
Net change in fund balance	-	(13,672)	(13,672)	-	-	-
Fund balances / (deficits), July 1, 2012	-	695,870	695,870	-	2,756	2,756
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 682,198**	**$ 682,198**	**$ -**	**$ 2,756**	**$ 2,756**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Administration								
Drug Task Force		2302	Local Law Enforcement		2303	Other Grants		2306
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 272,276	$ 290,242	$ 17,966	-	-	-	$ 3,173,194	$ 2,117,222	$ (1,055,972)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	10,094	10,094
-	-	-	-	-	-	-	100	100
-	-	-	-	-	-	-	-	-
-	17	17	-	$ 179	$ 179	-	57	57
272,276	**290,259**	**17,983**	**-**	**179**	**179**	**3,173,194**	**2,127,473**	**(1,045,721)**
-	-	-	-	-	-	-	-	-
272,276	294,828	(22,552)	-	-	-	2,116,711	1,611,301	505,410
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,056,483	545,828	510,655
272,276	**294,828**	**(22,552)**	**-**	**-**	**-**	**3,173,194**	**2,157,129**	**1,016,065**
-	**(4,569)**	**(4,569)**	**-**	**179**	**179**	**-**	**(29,656)**	**(29,656)**
-	-	-	-	-	-	-	742	742
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**742**	**742**
-	(4,569)	(4,569)	-	179	179	-	(28,914)	(28,914)
-	54,843	54,843	-	30	30	-	225,694	225,694
$ -	**$ 50,274**	**$ 50,274**	**$ -**	**$ 209**	**$ 209**	**$ -**	**$ 196,780**	**$ 196,780**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Sheriff- Jail District					
	Jail Enhancement		2237	Inmate Health		2238
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 280,000	$ 264,480	$ (15,520)	-	-	-
Charges for services	-	-	-	$ 7,649	$ 8,838	$ 1,189
Fines and forfeits	-	-	-	-	-	-
Investment income	1,050	2,028	978	90	79	(11)
Rents	-	-	-	-	-	-
Miscellaneous	2,500	3,473	973	-	15	15
Total Revenues	**283,550**	**269,981**	**(13,569)**	**7,739**	**8,932**	**1,193**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	300,595	220,068	80,527	7,739	7,320	419
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**300,595**	**220,068**	**80,527**	**7,739**	**7,320**	**419**
Excess (deficiency) of revenues over expenditures	**(17,045)**	**49,913**	**66,958**	**-**	**1,612**	**1,612**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(17,045)	49,913	66,958	-	1,612	1,612
Fund balances / (deficits), July 1, 2012	17,045	298,536	281,491	-	11,630	11,630
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 348,449**	**$ 348,449**	**$ -**	**$ 13,242**	**$ 13,242**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Jail District									Superior Court		
Facility Commissary		2286	LEBSF Boat Patrol		2301	Other Jail Grants		2308	Conciliation Court		2211
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	$ 235,790	$ 159,270	$ (76,520)	$ 51,754	$ 54,676	$ 2,922	-	-	-
$ 262,670	$ 220,086	$ (42,584)	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	$ 69,388	$ 71,389	$ 2,001
7,000	1,302	(5,698)	-	-	-	950	129	(821)	212	524	312
-	-	-	-	-	-	-	-	-	-	-	-
156,979	184,669	27,690	-	-	-	-	-	-	3,061	4,282	1,221
426,649	**406,057**	**(20,592)**	**235,790**	**159,270**	**(76,520)**	**52,704**	**54,805**	**2,101**	**72,661**	**76,195**	**3,534**
-	-	-	-	-	-	-	-	-	82,540	80,163	2,377
508,391	341,838	166,553	235,790	163,237	72,553	78,204	71,887	6,317	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
508,391	**341,838**	**166,553**	**235,790**	**163,237**	**72,553**	**78,204**	**71,887**	**6,317**	**82,540**	**80,163**	**2,377**
(81,742)	**64,219**	**145,961**	**-**	**(3,967)**	**(3,967)**	**(25,500)**	**(17,082)**	**8,418**	**(9,879)**	**(3,968)**	**5,911**
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(81,742)	64,219	145,961	-	(3,967)	(3,967)	(25,500)	(17,082)	8,418	(9,879)	(3,968)	5,911
81,742	151,900	70,158	-	4,388	4,388	25,500	8,196	(17,304)	9,879	81,283	71,404
$ -	**$ 216,119**	**$ 216,119**	**$ -**	**$ 421**	**$ 421**	**$ -**	**$ (8,886)**	**$ (8,886)**	**$ -**	**$ 77,315**	**$ 77,315**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Superior Court					
	Domestic Relations		2217	Local Court Assistance		2221
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 7,054	$ 9,772	$ 2,718	$ 150,482	$ 168,470	$ 17,988
Investment income	482	160	(322)	680	734	54
Rents	-	-	-	-	-	-
Miscellaneous	-	346	346	-	1,441	1,441
Total Revenues	**7,536**	**10,278**	**2,742**	**151,162**	**170,645**	**19,483**
Expenditures						
Current:						
General government	20,000	5,331	14,669	36,677	36,532	145
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**20,000**	**5,331**	**14,669**	**36,677**	**36,532**	**145**
Excess (deficiency) of revenues over expenditures	**(12,464)**	**4,947**	**17,411**	**114,485**	**134,113**	**19,628**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(145,638)	(118,667)	26,971
Total Other financing sources (uses)	**-**	**-**	**-**	**(145,638)**	**(118,667)**	**26,971**
Net change in fund balance	(12,464)	4,947	17,411	(31,153)	15,446	46,599
Fund balances / (deficits), July 1, 2012	12,464	23,029	10,565	31,153	28,894	(2,259)
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 27,976**	**$ 27,976**	**$ -**	**$ 44,340**	**$ 44,340**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court								
JCEF Time Payment		2222	Law Library		2224	Aztec Field Training		2234
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 25,000	$ 25,002	$ 2
-	-	-	-	-	-	-	-	-
$ 109,679	$ 91,482	$ (18,197)	$ 104,580	$ 93,686	$ (10,894)	-	-	-
441	256	(185)	450	243	(207)	118	-	(118)
-	-	-	-	-	-	-	-	-
-	179	179	4,000	7,302	3,302	-	-	-
110,120	**91,917**	**(18,203)**	**109,030**	**101,231**	**(7,799)**	**25,118**	**25,002**	**(116)**
108,346	108,210	136	126,076	123,805	2,271	-	-	-
-	-	-	-	-	-	25,968	25,493	475
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
108,346	**108,210**	**136**	**126,076**	**123,805**	**2,271**	**25,968**	**25,493**	**475**
1,774	**(16,293)**	**(18,067)**	**(17,046)**	**(22,574)**	**(5,528)**	**(850)**	**(491)**	**359**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1,774	(16,293)	(18,067)	(17,046)	(22,574)	(5,528)	(850)	(491)	359
(1,774)	45,115	46,889	17,046	41,447	24,401	850	3,121	2,271
$ -	**$ 28,822**	**$ 28,822**	**$ -**	**$ 18,873**	**$ 18,873**	**$ -**	**$ 2,630**	**$ 2,630**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Superior Court					
	Supreme Court Enhancement		2324	Fee- Case Management		2325
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 8,200	$ 3,200	$ (5,000)
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 72,221	$ 67,044	$ (5,177)	122,535	106,362	(16,173)
Investment income	712	218	(494)	1,000	696	(304)
Rents	-	-	-	-	-	-
Miscellaneous	-	186	186	-	-	-
Total Revenues	**72,933**	**67,448**	**(5,485)**	**131,735**	**110,258**	**(21,477)**
Expenditures						
Current:						
General government	98,525	98,525	-	121,202	121,202	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**98,525**	**98,525**	**-**	**121,202**	**121,202**	**-**
Excess (deficiency) of revenues over expenditures	**(25,592)**	**(31,077)**	**(5,485)**	**10,533**	**(10,944)**	**(21,477)**
Other financing sources (uses):						
Transfers in	-	-	-	12,113	12,113	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**12,113**	**12,113**	**-**
Net change in fund balance	(25,592)	(31,077)	(5,485)	22,646	1,169	(21,477)
Fund balances / (deficits), July 1, 2012	25,592	39,038	13,446	(22,646)	98,297	120,943
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 7,961**	**$ 7,961**	**$ -**	**$ 99,466**	**$ 99,466**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court						Treasurer		
Children's Issues and Educate		2339	Child Support Enforcement		2215	Treasurer's Information		2201
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 169,516	$ 149,960	$ (19,556)	-	-	-
-	-	-	-	-	-	$ 6,000	$ 8,050	$ 2,050
$ 28,277	$ 33,004	$ 4,727	-	-	-	-	-	-
318	548	230	166	236	70	300	904	604
-	-	-	-	-	-	-	-	-
-	-	-	2,399	2,020	(379)	5,000	12,968	7,968
28,595	**33,552**	**4,957**	**172,081**	**152,216**	**(19,865)**	**11,300**	**21,922**	**10,622**
22,000	15,772	6,228	169,687	151,767	17,920	25,885	23,205	2,680
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
22,000	**15,772**	**6,228**	**169,687**	**151,767**	**17,920**	**25,885**	**23,205**	**2,680**
6,595	**17,780**	**11,185**	**2,394**	**449**	**(1,945)**	**(14,585)**	**(1,283)**	**13,302**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6,595	17,780	11,185	2,394	449	(1,945)	(14,585)	(1,283)	13,302
(6,595)	76,253	82,848	(2,394)	115,911	118,305	14,585	150,578	135,993
$ -	**$ 94,033**	**$ 94,033**	**$ -**	**$ 116,360**	**$ 116,360**	**$ -**	**$ 149,295**	**$ 149,295**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2013

	Other - Multiple Departments					
	Fill the Gap		2319	Workforce Investment Act		2291
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 177,046	$ 110,053	$ (66,993)	$ 7,034,123	$ 5,386,676	$ (1,647,447)
Charges for services	-	-	-	-	-	-
Fines and forfeits	57,896	123,746	65,850	-	-	-
Investment income	200	114	(86)	-	402	402
Rents	-	-	-	-	-	-
Miscellaneous	-	1,195	1,195	-	898	898
Total Revenues	**235,142**	**235,108**	**(34)**	**7,034,123**	**5,387,976**	**(1,646,147)**
Expenditures						
Current:						
General government	538,420	478,413	60,007	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	7,034,123	5,440,099	1,594,024
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**538,420**	**478,413**	**60,007**	**7,034,123**	**5,440,099**	**1,594,024**
Excess (deficiency) of revenues over expenditures	**(303,278)**	**(243,305)**	**59,973**	**-**	**(52,123)**	**(52,123)**
Other financing sources (uses):						
Transfers in	233,811	206,840	(26,971)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**233,811**	**206,840**	**(26,971)**	**-**	**-**	**-**
Net change in fund balance	(69,467)	(36,465)	33,002	-	(52,123)	(52,123)
Fund balances / (deficits), July 1, 2012	69,467	6,955	(62,512)	-	88,678	88,678
Fund balances / (deficits), June 30, 2013	**$ -**	**$ (29,510)**	**$ (29,510)**	**$ -**	**$ 36,555**	**$ 36,555**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Other - Multiple Departments						Other - Miscellaneous		
SW Border Prosecution		2320	ARRA Grants		2342	Improvement Districts		ALL
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,188,449	$ 979,701	$ (208,748)
-	-	-	-	-	-	-	-	-
-	-	-	$ 34,086	$ 28,052	$ (6,034)	20,300	-	(20,300)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	3	3	-	8,110	8,110
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,806	11,806
-	**-**	**-**	**34,086**	**28,055**	**(6,031)**	**1,208,749**	**999,617**	**(209,132)**
-	-	-	-	-	-	1,292,882	890,288	402,594
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	223	-	223	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	34,086	27,164	6,922	-	-	-
-	-	-	439	-	439	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**34,748**	**27,164**	**7,584**	**1,292,882**	**890,288**	**402,594**
-	**-**	**-**	**(662)**	**891**	**1,553**	**(84,133)**	**109,329**	**193,462**
-	-	-	-	4,892	4,892	-	-	-
-	-	-	-	(8,333)	(8,333)	(200,000)	(21,217)	178,783
-	**-**	**-**	**-**	**(3,441)**	**(3,441)**	**(200,000)**	**(21,217)**	**178,783**
-	-	-	(662)	(2,550)	(1,888)	(284,133)	88,112	372,245
-	-	-	662	2,887	2,225	284,133	1,120,717	836,584
$ -	**$ -**	**$ -**	**$ -**	**$ 337**	**$ 337**	**$ -**	**$ 1,208,829**	**$ 1,208,829**

YUMA COUNTY

Exhibit J- 1

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

Year Ended June 30, 2013

	Other - Miscellaneous			Total Special Revenue Funds		
	Other Nonmajor Funds		Misc			
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 2,088,449	$ 1,920,189	$ (168,260)
Licenses and permits	-	-	-	41,250	24,278	(16,972)
Intergovernmental	-	-	-	35,758,442	31,293,402	(4,465,040)
Charges for services	-	-	-	1,336,024	1,243,833	(92,191)
Fines and forfeits	-	$ 15,969	$ 15,969	1,188,416	1,116,312	(72,104)
Investment income	-	2	2	85,361	78,667	(6,694)
Rents	-	-	-	272,214	300,866	28,652
Miscellaneous	-	4	4	524,785	1,025,316	500,531
Total Revenues	**-**	**15,975**	**15,975**	**41,294,941**	**37,002,863**	**(4,292,078)**
Expenditures						
Current:						
General government	-	-	-	5,067,455	4,240,987	826,468
Public safety	-	-	-	12,700,052	11,133,433	1,566,619
Highway and streets	-	-	-	8,064,336	7,035,220	1,029,116
Sanitation	-	-	-	403,159	232,121	171,038
Health	-	-	-	4,482,934	4,289,705	193,229
Welfare	-	-	-	3,998,040	3,969,647	28,393
Culture and recreation	-	-	-	221,481	97,597	123,884
Education	-	-	-	8,868,025	6,783,856	2,084,169
Capital Outlay	-	-	-	1,885,960	1,115,587	770,373
Total Expenditures	**-**	**-**	**-**	**45,691,442**	**38,898,153**	**6,793,289**
Excess (deficiency) of revenues over expenditures	**-**	**15,975**	**15,975**	**(4,396,501)**	**(1,895,290)**	**2,501,211**
Other financing sources (uses):						
Transfers in	-	-	-	1,029,790	1,359,762	329,972
Transfers out	-	(413)	(413)	(684,469)	(774,102)	(89,633)
Total Other financing sources (uses)	**-**	**(413)**	**(413)**	**345,321**	**585,660**	**240,339**
Net change in fund balance	-	15,562	15,562	(4,051,180)	(1,309,630)	2,741,550
Fund balances / (deficits), July 1, 2012	-	11,240	11,240	4,051,180	14,403,740	10,352,560
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 26,802**	**$ 26,802**	**$ -**	**$ 13,094,110**	**$ 13,094,110**

* Variance = Positive / (Negative)

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YUMA COUNTY

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

Year Ended June 30, 2013

	General Pledged Revenues Debt Service 3503			Jail District Debt Service 3500		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	$ 3,394	$ 3,394	$ 104	$ 104	-
Miscellaneous	-	-	-	-	43	$ 43
Total Revenues	**-**	**3,394**	**3,394**	**104**	**147**	**43**
Expenditures						
Current:						
General government	-	26,334	(26,334)	-	-	-
Public safety	-	-	-	5,500	5,500	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	705,000	705,000	-
Interest and fiscal charges	62,826	31,413	31,413	331,725	331,725	-
Total Expenditures	**62,826**	**57,747**	**5,079**	**1,042,225**	**1,042,225**	**-**
Excess (deficiency) of revenues over expenditures	**(62,826)**	**(54,353)**	**8,473**	**(1,042,121)**	**(1,042,078)**	**43**
Other financing sources (uses):						
Bond proceeds	-	7,500,000	7,500,000	-	-	-
Payment to bond refunding escrow agent	2,410,000	(2,220,366)	189,634	-	-	-
Transfers in	2,190,000	-	(2,190,000)	1,036,725	1,297,499	260,774
Transfers out	(63,508)	(5,313,142)	(5,249,634)	-	-	-
Total Other financing sources (uses)	**4,536,492**	**(33,508)**	**250,000**	**1,036,725**	**1,297,499**	**260,774**
Net change in fund balance	4,473,666	(87,861)	258,473	(5,396)	255,421	260,817
Fund balances / (deficits), July 1, 2012	(4,473,666)	571,891	5,045,557	5,396	(250,744)	(256,140)
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 484,030**	**$ 5,304,030**	**$ -**	**$ 4,677**	**$ 4,677**

* Variance = Positive / (Negative)

Exhibit J- 2
(Continued)

Improvement Districts						Library District		
El Prado Estates		3545	Gadsden		3546	Debt Service		3547
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 25,000	$ 15,084	$ (9,916)	$ 30,000	$ 49,036	$ 19,036	-	-	-
-	-	-	-	-	-	$ 10,000	$ 32,856	$ 22,856
-	188	188	-	-	-	-	-	-
25,000	**15,272**	**(9,728)**	**30,000**	**49,036**	**19,036**	**10,000**	**32,856**	**22,856**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,800	800	5,000
19,848	10,734	9,114	19,984	14,102	5,882	1,170,000	1,170,000	-
7,108	4,229	2,879	14,838	10,470	4,368	2,159,025	2,159,026	(1)
26,956	**14,963**	**11,993**	**34,822**	**24,572**	**10,250**	**3,334,825**	**3,329,826**	**4,999**
(1,956)	**309**	**2,265**	**(4,822)**	**24,464**	**29,286**	**(3,324,825)**	**(3,296,970)**	**27,855**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,329,025	3,518,727	189,702
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**3,329,025**	**3,518,727**	**189,702**
(1,956)	309	2,265	(4,822)	24,464	29,286	4,200	221,757	217,557
1,956	77,888	75,932	4,822	64,310	59,488	(4,200)	3,881,877	3,886,077
$ -	**$ 78,197**	**$ 78,197**	**$ -**	**$ 88,774**	**$ 88,774**	**$ -**	**$ 4,103,634**	**$ 4,103,634**

YUMA COUNTY

Exhibit J- 2

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

(Concluded)

Year Ended June 30, 2013

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	$ 55,000	$ 64,120	$ 9,120
Investment income	10,104	36,354	26,250
Miscellaneous	-	231	231
Total Revenues	**65,104**	**100,705**	**35,601**
Expenditures			
Current:			
General government	-	26,334	(26,334)
Public safety	5,500	5,500	-
Culture and recreation	5,800	800	5,000
Debt service:			
Principal retirement	1,914,832	1,899,836	14,996
Interest and fiscal charges	2,575,522	2,536,863	38,659
Total Expenditures	**4,501,654**	**4,469,333**	**32,321**
Excess (deficiency) of revenues over expenditures	**(4,436,550)**	**(4,368,628)**	**67,922**
Other financing sources (uses):			
Bond proceeds	-	7,500,000	7,500,000
Payment to bond refunding escrow agent	2,410,000	(2,220,366)	(4,630,366)
Transfers in	6,555,750	4,816,226	(1,739,524)
Transfers out	(63,508)	(5,313,142)	(5,249,634)
Total Other financing sources (uses)	**8,902,242**	**4,782,718**	**(4,119,524)**
Net change in fund balance	4,465,692	414,090	(4,051,602)
Fund balances / (deficits), July 1, 2012	(4,465,692)	4,345,222	8,810,914
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 4,759,312**	**$ 4,759,312**

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2013

	Jail District			Improvement Districts		
	Capital Projects		4403	El Prado		4717
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	$ 532,500	-	$ (532,500)
Investment income	-	$ 7	$ 7	-	-	-
Miscellaneous	-	8,865	8,865	-	-	-
Total Revenues	**-**	**8,872**	**8,872**	**532,500**	**-**	**(532,500)**
Expenditures						
Current:						
General government	-	-	-	$ 102,125	-	102,125
Public safety	$ 100,000	19,500	80,500	-	-	-
Capital Outlay	329,000	258,583	70,417	344,300	-	344,300
Total Expenditures	**429,000**	**278,083**	**150,917**	**446,425**	**-**	**446,425**
Excess (deficiency) of revenues over expenditures	**(429,000)**	**(269,211)**	**159,789**	**86,075**	**-**	**(86,075)**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(429,000)	(269,211)	159,789	86,075	-	(86,075)
Fund balances / (deficits), July 1, 2012	429,000	429,807	807	(86,075)	$ (9,753)	76,322
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 160,596**	**$ 160,596**	**$ -**	**$ (9,753)**	**$ (9,753)**

* Variance = Positive / (Negative)

Exhibit J- 3
(Continued)

Improvement Districts								
Gadsden		4719	B & C Colonial		4721	B & C Colonial ARRA		4722
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,136,417	$ 82,952	$ (1,053,465)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**1,136,417**	**82,952**	**(1,053,465)**
-	-	-	-	$ 36,546	$ (36,546)	168,898	62,300	106,598
-	-	-	-	-	-	-	-	-
-	-	-	$ 65,503	5,604	59,899	628,701	14,487	614,214
-	**-**	**-**	**65,503**	**42,150**	**23,353**	**797,599**	**76,787**	**720,812**
-	**-**	**-**	**(65,503)**	**(42,150)**	**23,353**	**338,818**	**6,165**	**(332,653)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	(65,503)	(42,150)	23,353	338,818	6,165	(332,653)
-	-	-	65,503	75,652	10,149	(338,818)	(28,132)	310,686
$ -	**$ -**	**$ -**	**$ -**	**$ 33,502**	**$ 33,502**	**$ -**	**$ (21,967)**	**$ (21,967)**

YUMA COUNTY

Exhibit J- 3

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

(Concluded)

Year Ended June 30, 2013

	Library District			Administration Building			Total Capital Projects Funds		
	Capital Projects		4720	Capital Projects		4406			
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:									
Intergovernmental	-	-	-	-	-	-	$ 1,668,917	$ 82,952	$ (1,585,965)
Investment income	-	-	-	-	-	-	-	7	7
Miscellaneous	-	-	-	-	-	-	-	8,865	8,865
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**1,668,917**	**91,824**	**(1,577,093)**
Expenditures									
Current:									
General government	-	-	-	$ 30,000	$ 94	$ 29,906	301,023	98,940	202,083
Public safety	-	-	-	-	-	-	100,000	19,500	80,500
Capital Outlay	-	-	-	795,000	790,590	4,410	2,162,504	1,069,264	1,093,240
Total Expenditures	**-**	**-**	**-**	**825,000**	**790,684**	**34,316**	**2,563,527**	**1,187,704**	**1,375,823**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**(825,000)**	**(790,684)**	**34,316**	**(894,610)**	**(1,095,880)**	**(201,270)**
Other financing sources (uses):									
Bond proceeds	-	-	-	7,500,000	-	(7,500,000)	7,500,000	-	(7,500,000)
Transfers in	-	-	-	-	5,249,634	5,249,634	-	5,249,634	5,249,634
Transfers out	-	$ (189,702)	$ (189,702)	(2,190,000)	-	2,190,000	(2,190,000)	(189,702)	2,000,298
Total Other financing sources (uses)	**-**	**(189,702)**	**(189,702)**	**5,310,000**	**5,249,634**	**(60,366)**	**5,310,000**	**5,059,932**	**(250,068)**
Net change in fund balance	-	(189,702)	(189,702)	4,485,000	4,458,950	(26,050)	4,415,390	3,964,052	(451,338)
Fund balances / (deficits), July 1, 2012	-	189,702	189,702	(4,485,000)	-	4,485,000	(4,415,390)	657,276	5,072,666
Fund balances / (deficits), June 30, 2013	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,458,950**	**$ 4,458,950**	**$ -**	**$ 4,621,328**	**$ 4,621,328**

* Variance = Positive / (Negative)

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YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2013

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 2,088,449	$ 1,920,189	$ (168,260)
Special assessments	55,000	64,120	9,120
Licenses and permits	41,250	24,278	(16,972)
Intergovernmental	37,427,359	31,376,354	(6,051,005)
Charges for services	1,336,024	1,243,833	(92,191)
Fines and forfeits	1,188,416	1,116,312	(72,104)
Investment income	95,465	115,028	19,563
Rents	272,214	300,866	28,652
Miscellaneous	524,785	1,034,412	509,627
Total Revenues	**43,028,962**	**37,195,392**	**(5,833,570)**
Expenditures			
Current:			
General government	5,368,478	4,366,261	1,002,217
Public safety	12,805,552	11,158,433	1,647,119
Highway and streets	8,064,336	7,035,220	1,029,116
Sanitation	403,159	232,121	171,038
Health	4,482,934	4,289,705	193,229
Welfare	3,998,040	3,969,647	28,393
Culture and recreation	227,281	98,397	128,884
Education	8,868,025	6,783,856	2,084,169
Capital Outlay	4,048,464	2,184,851	1,863,613
Debt service:			
Principal retirement	1,914,832	1,899,836	14,996
Interest and fiscal charges	2,575,522	2,536,863	38,659
Total Expenditures	**52,756,623**	**44,555,190**	**8,201,433**
Excess (deficiency) of revenues over expenditures	**(9,727,661)**	**(7,359,798)**	**2,367,863**
Other financing sources (uses):			
Bond proceeds	7,500,000	7,500,000	-
Payment to bond refunding escrow agent	2,410,000	(2,220,366)	(4,630,366)
Transfers in	7,585,540	11,425,622	3,840,082
Transfers out	(2,937,977)	(6,276,946)	(3,338,969)
Total Other financing sources (uses)	**14,557,563**	**10,428,310**	**(4,129,253)**
Net change in fund balance	4,829,902	3,068,512	(1,761,390)
Fund balances / (deficits), July 1, 2012	(4,829,902)	19,406,238	24,236,140
Fund balances / (deficits), June 30, 2013	**$ -**	**$ 22,474,750**	**$ 22,474,750**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2013

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Assets						
Cash and cash equivalents	$ 53,030	$ 105,742	$ 455,669	$ 6,922,832	$ 168,626	$ 7,705,899
Receivables (net of allowances for uncollectibles):						
Accounts	-	500	-	71	-	571
Accrued interest	32	84	323	5,934	244	6,617
Due from:						
Due from other funds	-	29,055	147,550	921,035	-	1,097,640
Total Assets	**$ 53,062**	**$ 135,381**	**$ 603,542**	**$ 7,849,872**	**$ 168,870**	**$ 8,810,727**
Liabilities						
Accounts payable	-	$ 1,537	$ 17,217	$ 58,130	$ 30,477	$ 107,361
Accrued payroll and employee benefits	-	1,210	243	1,607	3,488	6,548
Claims payable	-	-	-	1,339,000	-	1,339,000
Due to:						
Due to other funds	-	-	-	-	15,016	15,016
Total Liabilities	**$ -**	**$ 2,747**	**$ 17,460**	**$ 1,398,737**	**$ 48,981**	**$ 1,467,925**
Net Position						
Unrestricted	$ 53,062	$ 132,634	$ 586,082	$ 6,451,135	$ 119,889	$ 7,342,802
Total Net Position	**$ 53,062**	**$ 132,634**	**$ 586,082**	**$ 6,451,135**	**$ 119,889**	**$ 7,342,802**

YUMA COUNTY

Exhibit K- 2

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

All Internal Service Funds

Year Ended June 30, 2013

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Operating revenues						
Charges for services - insurance premiums	$ 217,777	-	$ 423,957	$ 11,422,025	$ 1,517,886	$ 13,581,645
Charges for services	-	$ 61,350	-	-	-	61,350
Miscellaneous	-	50,340	119,236	3,408	126,720	299,704
Total operating revenues	**217,777**	**111,690**	**543,193**	**11,425,433**	**1,644,606**	**13,942,699**
Operating expenses						
Personal services	-	40,477	14,427	187,707	195,991	438,602
Supplies and services	-	-	5,573	198,210	78,967	282,750
Tools and minor equipment	217,776	-	-	803	1,798	220,377
Professional services	-	12,481	36,740	36,929	22,370	108,520
Health services claims	-	-	-	8,415,216	-	8,415,216
Health services other	-	-	-	3,675,299	-	3,675,299
Insurance	-	-	507,965	7,857	1,393,814	1,909,636
Other	-	36,969	49,165	15,521	8,548	110,203
Total operating expenses	**217,776**	**89,927**	**613,870**	**12,537,542**	**1,701,488**	**15,160,603**
Operating income / (loss)	**1**	**21,763**	**(70,677)**	**(1,112,109)**	**(56,882)**	**(1,217,904)**
Nonoperating revenues						
Investment income	283	625	2,197	50,590	2,027	55,722
Total nonoperating revenues	**283**	**625**	**2,197**	**50,590**	**2,027**	**55,722**
Change in net position	284	22,388	(68,480)	(1,061,519)	(54,855)	(1,162,182)
Total net position / (deficit), July 1, 2012	52,778	110,246	654,562	7,512,654	174,744	8,504,984
Total net position / (deficit), June 30, 2013	**$ 53,062**	**$ 132,634**	**$ 586,082**	**$ 6,451,135**	**$ 119,889**	**$ 7,342,802**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2013

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Cash flows from operating activities:						
Receipts from customers	-	$ 21,097	-	$ 10,485,935	$ 1,515,498	$ 12,022,530
Receipts from other funds for goods and services provided	$ 238,600	177,859	$ 537,466	-	-	953,925
Other receipts	-	1,026	-	3,408	126,741	131,175
Payments for supplies and to providers of goods and services	(220,400)	(62,985)	(591,390)	(11,770,878)	(1,405,504)	(14,051,157)
Payments to employees	-	(104,081)	(19,413)	(172,506)	(187,079)	(483,079)
Other payments	(1,309)	(1,673)	-	(190,791)	(67,011)	(260,784)
Net cash provided (used) by operating activities	**16,891**	**31,243**	**(73,337)**	**(1,644,832)**	**(17,355)**	**(1,687,390)**
Cash flows from investing activities:						
Interest received on investments	286	620	2,192	52,658	1,991	57,747
Net cash provided by investing activities	**286**	**620**	**2,192**	**52,658**	**1,991**	**57,747**
Net increase / (decrease) in cash and cash equivalents	17,177	31,863	(71,145)	(1,592,174)	(15,364)	(1,629,643)
Cash and cash equivalents, July 1, 2012	35,853	73,879	526,814	8,515,006	183,990	9,335,542
Cash and cash equivalents, June 30, 2013	**$ 53,030**	**$ 105,742**	**$ 455,669**	**$ 6,922,832**	**$ 168,626**	**$ 7,705,899**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ 1**	**$ 21,763**	**$ (70,677)**	**$ (1,112,109)**	**$ (56,882)**	**$ (1,217,904)**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets and liabilities:						
(Increase) / decreases in assets:						
Accounts receivable	-	11,748	-	(71)	-	11,677
Due from other funds	16,890	7,625	(2,681)	(914,018)	-	(892,184)
Increase / (decrease) in liabilities:						
Accounts payable	-	(9,295)	(2)	16,794	26,003	33,500
Accrued payroll and employee benefits	-	(598)	23	(1,353)	33	(1,895)
Insurance claims payable	-	-	-	371,000	-	371,000
Due to other funds	-	-	-	(5,075)	13,491	8,416
Total Adjustments	**16,890**	**9,480**	**(2,660)**	**(532,723)**	**39,527**	**(469,486)**
Net cash provided (used) by operating activities	**$ 16,891**	**$ 31,243**	**$ (73,337)**	**$ (1,644,832)**	**$ (17,355)**	**$ (1,687,390)**

Trust and Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2013

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	$ 36,123,863	$ -	$ 36,123,863	$ 3,668,950
Receivables (net of allowances for uncollectibles):				
Accrued interest	45,872	-	45,872	-
Total Assets	$ 36,169,735	$ -	$ 36,169,735	$ 3,668,950
Liabilities				
Deposits held for others	-	-	-	$ 3,668,950
Total Liabilities	$ -	$ -	$ -	$ 3,668,950
Net Position				
Reserved for:				
Held in trust for investment trust participants	$ 36,169,735	$ -	$ 36,169,735	

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2013

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Additions:				
Contributions from participants	$ 380,356,309	$ 1,868	$ 380,358,177	$ 26,391,815
Investment income	1,009,847	-	1,009,847	-
Total additions	381,366,156	1,868	381,368,024	26,391,815
Deductions:				
Distributions to participants	362,735,221	4,232,743	366,967,964	26,391,815
Total deductions	362,735,221	4,232,743	366,967,964	$ 26,391,815
Change in net assets	18,630,935	(4,230,875)	14,400,060	
Net position held in trust, July 1, 2012	17,538,800	4,230,875	21,769,675	
Net position held in trust, June 30, 2013	$ 36,169,735	$ -	$ 36,169,735	

YUMA COUNTY

Exhibit L- 3

Statement of Changes in Assets and Liabilities
Agency Fund
For the Year Ended June 30, 2013

	Balance July 1, 2012	Additions	Deletions	Balance June 30, 2013
Assets				
Cash and cash equivalents	$ 4,143,800	$ -	$ (474,850)	$ 3,668,950
Total Assets	$ 4,143,800	$ -	$ (474,850)	$ 3,668,950
Liabilities				
Deposits held for others	$ 4,143,800	$ -	$ (474,850)	$ 3,668,950
Total Liabilities	$ 4,143,800	$ -	$ (474,850)	$ 3,668,950

Capital Assets
Used in the Operations
of Governmental Funds

Yuma County, Arizona

Exhibit M-1

Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source *
As of June 30,2012 and June 30,2013

	2012	2013
Governmental Funds capital assets:		
Land	$ 48,520,591	$ 48,576,935
Buildings	177,276,671	180,618,464
Improvements other than buildings	12,977,096	13,328,434
Machinery and equipment	34,610,542	35,557,165
Infrastructure	143,589,406	148,008,505
Construction in progress	26,615,928	25,552,593
Total governmental funds capital assets	$ 443,590,234	$ 451,642,096
Investments in governmental funds capital assets by source:		
General Fund	$ 19,697,907	$ 19,942,423
Major Debt Service Fund	-	-
Major Capital Projects Funds	171,802,074	178,889,740
Special Revenue Funds	-	-
Flood Control District	25,609,114	24,070,448
Health Services District	1,221,233	1,221,233
DDS HURF	46,186,748	43,558,369
Other Funds	175,805,431	180,692,156
Donations	3,267,727	3,267,727
Total governmental funds capital assets	$ 443,590,234	$ 451,642,096

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2013

Exhibit M-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 42,036,200	$ 663,275	$ 6,882,829	$ 5,059,404	$ 8,474,458	-	$ 20,956,234
Adult Probation	4,049,369	-	3,922,851	6,010	120,508	-	-
Attorneys	196,895	-	39,271	-	157,624	-	-
Courts	33,630,065	649,851	29,045,220	2,513,998	1,420,996	-	-
Development Services	6,021,974	196,380	4,595,369	6,910	1,223,315	-	-
Juvenile Court	12,975,999	-	12,450,899	15,840	509,260	-	-
Public Defender	511,700	39,200	435,447	-	37,053	-	-
Total General Government	99,422,202	1,548,706	57,371,886	7,602,162	11,943,214	-	20,956,234
Public Safety:							
Adult probation	206,788	-	72,186	14,284	120,318	-	-
Juvenile Court - Grants	251,545	-	84,705	38,618	128,222	-	-
Sheriff - Administration	64,056,119	1,773,939	50,675,747	1,675,439	9,930,994	-	-
Sheriff - Boat Patrol	896,887	112,750	618,776	-	165,361	-	-
Total Public Safety	65,411,339	1,886,689	51,451,414	1,728,341	10,344,895	-	-
Highways and Streets:							
Flood Control	27,729,839	3,046,452	-	26,652	92,444	$ 24,265,224	299,067
Roads	179,332,719	38,444,558	5,010,882	33,486	8,997,774	123,743,281	3,102,738
Total Highways and Streets	207,062,558	41,491,010	5,010,882	60,138	9,090,218	148,008,505	3,401,805
Sanitation:							
Solid Waste	1,079,311	1,773	-	188,214	889,324	-	-
Total Sanitation	1,079,311	1,773	-	188,214	889,324	-	-
Health :							
Health	10,027,884	-	8,406,968	820,349	800,567	-	-
Total Health	10,027,884	-	8,406,968	820,349	800,567	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,169,810	202,766	11,822,671	1,670,840	292,838	-	1,180,695
Total Welfare	15,195,098	228,054	11,822,671	1,670,840	292,838	-	1,180,695
Culture and Recreation:							
Library	52,096,675	3,100,193	46,123,483	683,527	2,175,613	-	13,859
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	52,959,741	3,403,203	46,123,483	1,229,687	2,189,509	-	13,859
Education:							
Juvenile Court	454,466	-	419,163	28,703	6,600	-	-
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	483,963	17,500	431,160	28,703	6,600	-	-
Total governmental funds capital assets	$ 451,642,096	$ 48,576,935	$ 180,618,464	$ 13,328,434	$ 35,557,165	$ 148,008,505	$ 25,552,593

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit M-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2013

	Governmental Capital Assets July 1, 2012	Additions	Deletions	Governmental Capital Assets June 30, 2013
Function and Activity:				
General Government:				
Administration	$ 41,007,182	$ 1,563,640	$ 534,622	$ 42,036,200
Adult Probation	4,008,530	40,839	-	4,049,369
Attorneys	196,896	-	-	196,896
Courts	31,612,849	4,182,623	2,165,408	33,630,064
Development Services	6,008,191	27,569	13,786	6,021,974
Juvenile Court	13,037,153	-	61,154	12,975,999
Public Defender	511,700	-	-	511,700
Total General Government	96,382,501	5,814,671	2,774,970	99,422,202
Public Safety:				
Adult Probation	198,773	14,284	6,269	206,788
Juvenile Court - Grants	251,545	-	-	251,545
Sheriff - Administration	62,955,053	1,164,390	63,324	64,056,119
Sheriff - Boat Patrol	896,887	-	-	896,887
Total Public Safety	64,302,258	1,178,674	69,593	65,411,339
Highways and Streets:				
Flood Control	26,718,214	2,436,877	1,425,252	27,729,839
Roads	177,082,382	8,897,667	6,647,330	179,332,719
Total Highways and Streets	203,800,596	11,334,544	8,072,582	207,062,558
Sanitation:				
Solid Waste	1,053,120	26,191	-	1,079,311
Total Sanitation	1,053,120	26,191	-	1,079,311
Health :				
Health	9,988,007	39,877	-	10,027,884
Total Health	9,988,007	39,877	-	10,027,884
Welfare:				
Cemetery	25,288	-		25,288
Housing	15,029,622	176,941	36,753	15,169,810
Total Welfare	15,054,910	176,941	36,753	15,195,098
Culture and Recreation:				
Library	51,910,496	203,777	17,598	52,096,675
YMPO	7,789	-	7,789	-
Parks	863,066	-	-	863,066
Total Culture and Recreation	52,781,351	203,777	25,387	52,959,741
Education:				
Juvenile Court	197,994	256,472	-	454,466
School Superintendent	29,497	-	-	29,497
Total Education	227,491	256,472	-	483,963
Total governmental funds capital assets	$ 443,590,234	$ 19,031,147	$ 10,979,285	$ 451,642,096

STATISTICAL SECTION

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

Financial Trends..... 217-246

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

Revenue Capacity..... 247-252

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

Debt Capacity..... 253-263

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

Economic and Demographic Information..... 265-272

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

Operational Information..... 273-278

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

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

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Financial Trends

Yuma County, Arizona

Government-wide Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
Charges for Services								
General Government	$ 7,093,636	14.4%	$ 8,300,405	17.0%	$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)
Public Safety	2,402,007	5.4%	2,870,355	19.5%	5,065,274	76.5%	3,795,111	(25.1%)
Highway & Streets	105,975	2.1%	108,477	2.4%	87,631	(19.2%)	125,189	42.9%
Sanitation	50,555	84.1%	66,087	30.7%	69,131	4.6%	64,823	(6.2%)
Health	643,951	(11.4%)	689,350	7.1%	657,953	(4.6%)	701,720	6.7%
Welfare	295,885	18.3%	336,485	13.7%	338,791	0.7%	360,780	6.5%
Culture & Recreation	59,964	0.0%	59,642	(0.5%)	62,542	4.9%	64,742	3.5%
Operating Grants & Contributions	37,597,648	3.8%	37,842,357	0.7%	35,522,157	(6.1%)	36,731,225	3.4%
Capital Grants & Contributions	3,672,046	11.1%	10,399,038	183.2%	5,306,408	(49.0%)	50,253	(99.1%)
Total Program Revenues	**$ 51,921,667**	5.5%	**$ 60,672,196**	16.9%	**$ 52,806,558**	(13.0%)	**$ 47,442,053**	(10.2%)
General Revenues								
Taxes								
Property Taxes	$20,582,593	3.2%	$ 22,176,789	7.7%	$ 23,511,137	6.0%	$ 29,610,778	25.9%
County Sales Taxes	27,740,649	13.8%	32,226,336	16.2%	37,592,727	16.7%	34,612,349	(7.9%)
Auto-in-Lieu of Tax	5,855,576	10.8%	6,265,275	7.0%	7,030,262	12.2%	7,541,525	7.3%
Franchise Taxes	135,173	9.0%	120,253	(11.0%)	185,592	54.3%	171,633	(7.5%)
Shared State Sales Taxes	14,652,864	6.5%	16,212,307	10.6%	18,265,508	12.7%	19,283,910	5.6%
Total Taxes	**68,966,855**	8.6%	**77,000,960**	11.6%	**86,585,226**	12.4%	**91,220,195**	5.4%
Grants and Contributions Not Restricted to Specific Programs	4,544,710	33.3%	1,909,810	(58.0%)	2,223,283	16.4%	2,148,468	(3.4%)
Investment earnings	1,466,106	(1003.2%)	2,280,631	55.6%	3,156,042	38.4%	5,106,758	61.8%
Miscellaneous	2,573,950	152.2%	1,707,991	(33.6%)	3,107,989	82.0%	1,894,298	(39.1%)
Total General Revenues	**$ 77,551,621**	14.5%	**$ 82,899,392**	6.9%	**$ 95,072,540**	14.7%	**$ 100,369,719**	5.6%
Total Revenues	**$ 129,473,288**	10.7%	**$ 143,571,588**	10.9%	**$ 147,879,098**	3.0%	**$ 147,811,772**	(0.0%)

Table A-1

Fiscal Year											
2007-08		**2008-09**		**2009-10**		**2010-11**		**2011-12**		**2012-13**	
Amount	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg
$ 5,831,240	5.1%	$ 7,030,773	20.6%	$ 6,924,335	(1.5%)	$ 7,757,721	12.0%	$ 7,161,588	(7.7%)	$ 6,824,536	(4.7%)
2,797,166	(26.3%)	2,291,689	(18.1%)	2,093,447	(8.7%)	2,371,176	13.3%	2,462,699	3.9%	2,230,352	(9.4%)
93,919	(25.0%)	109,838	16.9%	77,197	(29.7%)	42,994	(44.3%)	44,381	3.2%	45,555	2.6%
75,462	16.4%	52,503	(30.4%)	21,468	(59.1%)	52,230	143.3%	35,809	(31.4%)	36,653	2.4%
1,176,177	67.6%	999,275	(15.0%)	893,349	(10.6%)	931,425	4.3%	865,286	(7.1%)	1,189,023	37.4%
367,184	1.8%	411,912	12.2%	370,074	(10.2%)	377,567	2.0%	351,361	(6.9%)	366,209	4.2%
22,536	(65.2%)	67,293	198.6%	95,059	41.3%	93,180	(2.0%)	96,925	4.0%	98,985	2.1%
39,624,394	7.9%	36,786,741	(7.2%)	40,790,384	10.9%	38,885,744	(4.7%)	36,579,844	(5.9%)	35,483,411	(3.0%)
115,686	130.2%	104,924	(9.3%)	4,470,804	4161.0%	17,998,927	302.6%	11,519,306	(36.0%)	213,005	(98.2%)
$ 50,103,764	5.6%	**$ 47,854,948**	(4.5%)	**$ 55,736,117**	16.5%	**$ 68,510,964**	22.9%	**$ 59,117,199**	(13.7%)	**$ 46,487,729**	(27.2%)
$ 33,498,939	13.1%	$ 35,695,623	6.6%	$ 37,493,095	5.0%	$ 37,924,367	1.2%	$ 38,788,697	2.3%	$ 37,148,236	(4.4%)
27,282,231	(21.2%)	26,064,311	(4.5%)	22,768,588	(12.6%)	23,736,455	4.3%	24,965,329	5.2%	25,532,665	2.2%
7,917,255	5.0%	7,557,201	(4.5%)	6,861,013	(9.2%)	6,727,463	(1.9%)	6,358,376	(5.5%)	6,418,912	0.9%
181,123	5.5%	148,778	(17.9%)	181,228	21.8%	186,550	2.9%	180,411	(3.3%)	165,593	(8.9%)
18,693,288	(3.1%)	17,157,731	(8.2%)	16,878,309	(1.6%)	16,678,861	(1.2%)	17,349,424	4.0%	17,919,502	3.2%
87,572,836	(4.0%)	**86,623,644**	(1.1%)	**84,182,233**	(2.8%)	**85,253,696**	1.3%	**87,642,237**	2.8%	**87,184,908**	(0.5%)
1,897,819	(11.7%)	5,900,085	210.9%	4,552,739	(22.8%)	3,932,483	(13.6%)	3,954,280	0.6%	3,416,481	(15.7%)
6,695,423	31.1%	3,531,219	(47.3%)	1,713,898	(51.5%)	1,103,459	(35.6%)	646,064	(41.5%)	553,550	(16.7%)
1,837,847	(3.0%)	1,837,234	(0.0%)	2,345,158	27.6%	1,601,598	(31.7%)	2,510,793	56.8%	1,845,885	(36.0%)
$ 98,003,925	(2.4%)	**$ 97,892,182**	(0.1%)	**$ 92,794,028**	(5.2%)	**$ 91,891,236**	(1.0%)	**$ 94,753,374**	3.1%	**$ 93,000,824**	(1.9%)
$ 148,107,689	0.2%	**$ 145,747,130**	(1.6%)	**$ 148,530,145**	1.9%	**$ 160,402,200**	8.0%	**$ 153,870,573**	(4.1%)	**$ 139,488,553**	(10.3%)

Yuma County, Arizona

Government-wide Expenses by Function
Last Ten Fiscal Years

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

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

Table A-2

Fiscal Year											
2007-08		2008-09		2009-10		2010-11		2011-12		2012-13	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 42,799,239	6.9%	$ 45,304,045	5.9%	$ 50,150,134	10.7%	$ 45,977,581	(8.3%)	$ 44,961,829	(2.2%)	$ 47,291,500	5.2%
40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%	41,268,389	2.5%	40,778,911	(1.2%)	44,237,187	8.5%
7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%	11,610,502	(18.9%)	11,148,656	(4.0%)	11,095,884	(0.5%)
877,712	1.7%	878,146	0.0%	841,767	(4.1%)	911,775	8.3%	892,460	(2.1%)	876,743	(1.8%)
8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%	9,043,830	4.7%	9,121,693	0.9%	9,012,391	(1.2%)
13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)	13,728,818	6.6%	15,570,314	13.4%	15,033,810	(3.4%)
4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)	8,453,590	3.7%	8,995,200	6.4%	9,688,159	7.7%
6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%	8,641,658	(15.8%)	6,983,411	(19.2%)	7,191,899	3.0%
3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)	2,608,233	(12.6%)	2,626,606	0.7%	2,736,718	4.2%
$ 128,438,904	**0.1%**	**$ 134,445,936**	**4.7%**	**$ 148,480,177**	**10.4%**	**$ 142,244,376**	**(4.2%)**	**$ 141,079,081**	**(0.8%)**	**$ 147,164,291**	4.3%
$ 19,668,785	0.8%	$ 11,301,194	(42.5%)	$ 49,968	(99.6%)	$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)
317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%	348,208,824	0.0%	366,426,179	5.2%	379,217,671	3.5%
$ 336,857,662	**6.2%**	**$ 348,158,856**	**3.4%**	**$ 348,208,824**	**0.0%**	**$ 366,426,179**	**5.2%**	**$ 379,217,671**	**3.5%**	**$ 371,541,933**	(2.0%)

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year							
	2003-04		**2004-05**		**2005-06**		**2006-07**	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
General Government	$ 31,787,613	14.40%	$ 35,706,375	12.33%	$ 36,195,797	1.37%	$ 38,134,493	5.36%
Public Safety	29,729,919	12.44%	31,488,941	5.92%	35,111,387	11.50%	37,882,894	7.89%
Highway & Streets	10,673,332	30.94%	12,051,334	12.91%	9,783,495	(18.82%)	11,286,358	15.36%
Sanitation	697,616	(7.17%)	865,829	24.11%	830,489	(4.08%)	850,721	2.44%
Health	5,406,788	14.83%	6,351,269	17.47%	6,462,001	1.74%	7,384,788	14.28%
Welfare	11,252,257	6.13%	11,820,871	5.05%	12,284,357	3.92%	12,742,949	3.73%
Culture & Recreation	3,380,410	3.51%	3,495,949	3.42%	4,484,142	28.27%	4,344,464	(3.11%)
Education	9,250,498	(9.44%)	9,693,452	4.79%	6,967,139	(28.13%)	6,193,698	(11.10%)
Capital Outlay	19,007,393	20.20%	22,864,257	20.29%	15,856,061	(30.65%)	17,793,463	12.22%
Debt Service - Principal	2,525,260	24.35%	4,661,203	84.58%	2,338,059	(49.84%)	12,020,108	414.11%
Debt Service - Interest	1,875,070	(5.15%)	1,738,525	(7.28%)	1,576,642	(9.31%)	2,206,422	39.94%
Total	**$ 125,586,156**	**12.39%**	**$ 140,738,005**	**12.06%**	**$ 131,889,569**	**(6.29%)**	**$ 150,840,358**	**14.37%**
Change in Balance	$ (600,402)	(132.96%)	$ (4,412,270)	634.89%	$ 20,912,712	(573.97%)	$ 7,742,450	(62.98%)
Fund Balance -Beginning (1)	88,141,840	2.11%	87,541,438	(0.68%)	83,129,168	(5.04%)	104,041,880	25.16%
Fund Balance -Ending (1)	**$ 87,541,438**	**(0.68%)**	**$ 83,129,168**	**(5.04%)**	**$ 104,041,880**	**25.16%**	**$ 111,784,330**	**7.44%**

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

Table A-3

Fiscal Year											
2007-08		**2008-09**		**2009-10**		**2010-11**		**2011-12**		**2012-13**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 39,795,414	4.36%	$ 42,397,350	6.54%	$ 42,119,564	(0.66%)	$ 42,399,498	0.66%	$ 42,582,154	0.43%	$ 42,801,744	0.52%
37,821,622	(0.16%)	38,366,468	1.44%	38,202,107	(0.43%)	38,814,882	1.60%	38,624,854	(0.49%)	40,561,086	5.01%
11,008,356	(2.46%)	11,179,796	1.56%	12,541,134	12.18%	9,855,973	(21.41%)	9,466,126	(3.96%)	8,718,437	(7.90%)
819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)	854,966	7.65%	842,870	(1.41%)	801,525	(4.91%)
8,039,525	8.87%	8,217,172	2.21%	8,288,126	0.86%	8,628,172	4.10%	8,781,513	1.78%	8,436,617	(3.93%)
12,989,098	1.93%	13,682,775	5.34%	12,477,589	(8.81%)	13,308,587	6.66%	15,184,030	14.09%	14,536,112	(4.27%)
4,488,158	3.31%	8,009,183	78.45%	7,794,138	(2.68%)	7,404,440	(5.00%)	7,514,881	1.49%	7,581,837	0.89%
6,266,518	1.18%	6,923,526	10.48%	10,260,122	48.19%	8,627,030	(15.92%)	6,975,040	(19.15%)	7,147,788	2.48%
40,107,795	125.41%	39,012,758	(2.73%)	11,297,777	(71.04%)	19,588,306	73.38%	14,713,004	(24.89%)	11,276,291	(23.36%)
13,570,649	12.90%	4,495,840	(66.87%)	7,314,848	62.70%	1,830,822	(74.97%)	2,296,887	25.46%	2,027,302	(11.74%)
3,806,777	72.53%	3,166,589	(16.82%)	2,983,100	(5.79%)	2,608,233	(12.57%)	2,626,606	0.70%	2,621,795	(0.18%)
$ 178,713,792	**18.48%**	**$ 176,279,921**	**(1.36%)**	**$ 154,072,720**	**(12.60%)**	**$ 153,920,909**	**(0.10%)**	**$ 149,607,965**	**(2.80%)**	**$ 146,510,534**	(2.07%)
$ 12,618,237	62.97%	$ (30,557,824)	(342.17%)	$ (9,872,875)	(67.69%)	$ 792,840	(108.03%)	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)
111,784,330	7.44%	124,402,567	11.29%	93,844,743	(24.56%)	83,971,868	(10.52%)	84,764,708	0.94%	87,599,221	3.34%
$ 124,402,567	**11.29%**	**$ 93,844,743**	**(24.56%)**	**$ 83,971,868**	**(10.52%)**	**$ 84,764,708**	**0.94%**	**$ 87,599,221**	**3.34%**	**$ 86,304,045**	(1.48%)

Yuma County, Arizona

Fund Balances of Governmental Funds

Last Ten Fiscal Years

	Fiscal Year			
	2003-04	**2004-05**	**2005-06**	**2006-07**
General fund				
Reserved	$ 29,816	$ 130,101	$ 196,490	$ 68,868
Unreserved	15,494,871	17,903,235	16,902,397	14,717,551
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total General Fund	**$ 15,524,687**	**$ 18,033,336**	**$ 17,098,887**	**$ 14,786,419**
All other governmental funds				
Reserved	$ 84,645	$ 44,703	$ 55,329	$ 931,027
Unreserved, reported in:				
Debt service funds	5,284,990	5,461,660	5,974,171	6,441,128
Capital projects funds	32,044,405	24,576,613	44,506,282	51,121,753
Special revenue funds	34,602,711	35,012,856	36,407,211	38,504,003
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total all other governmental funds	**$ 72,016,751**	**$ 65,095,832**	**$ 86,942,993**	**$ 96,997,911**

Table A-4

2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
$ 14,467,797	$ 17,999,370	$ 18,236,669			
			$ 216,910	$ 266,480	$ 319,121
			6,967,045	7,002,264	7,433,458
			268,000		
			269,640		
			10,674,849	10,659,990	9,904,039
$ 14,467,797	**$ 17,999,370**	**$ 18,236,669**	**$ 18,396,444**	**$ 17,928,734**	**$ 17,656,618**
$ 5,346,337	$ 3,566,628	$ 1,498,137			
54,623,120	18,823,959	7,563,779			
49,965,313	53,454,786	56,673,283			
			$ 64,808	$ 30,425	$ 87,225
			57,368,443	58,145,049	54,970,411
			8,473,311	10,189,457	12,125,628
			1,223,067	1,149,959	1,582,131
			(761,365)	155,597	(117,968)
$ 109,934,770	**$ 75,845,373**	**$ 65,735,199**	**$ 66,368,264**	**$ 69,670,487**	**$ 68,647,427**

Yuma County, Arizona

Change in Fund Balances- All Funds (1)

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

Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures (2)		Total Debt Service Expenditures		Ratio of Debt Service to Non- Capital
	Amount	**% Chg**	**Amount**	**% Chg**	
03-04	$ 134,371,798	46.18%	$ 4,400,330	9.80%	3.27%
04-05	136,371,196	1.49%	6,399,728	45.44%	4.69%
05-06	133,886,169	(1.82%)	3,914,701	(38.83%)	2.92%
06-07	144,197,998	7.70%	14,226,530	263.41%	9.87%
07-08	147,348,894	2.19%	17,377,426	22.15%	11.79%
08-09	137,633,897	(6.59%)	7,662,429	(55.91%)	5.57%
09-10	140,269,416	1.91%	10,297,948	34.40%	7.34%
10-11	134,410,523	(4.18%)	4,439,055	(56.89%)	3.30%
11-12	134,894,961	0.36%	4,923,493	10.91%	3.65%
12-13	135,234,234	0.25%	4,649,097	(5.57%)	3.44%

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

(2) Amounts through FY 04-12 have been Restated

Table A-5

Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ (600,402)	(132.96%)	$ 88,141,840	2.11%	$ 87,541,438	(0.68%)
(4,412,270)	634.89%	87,541,438	(0.68%)	83,129,168	(5.04%)
20,912,712	(573.97%)	83,129,168	(5.04%)	104,041,880	25.16%
7,742,450	(62.98%)	104,041,880	25.16%	111,784,330	7.44%
12,618,237	62.97%	111,784,330	7.44%	124,402,567	11.29%
(30,557,824)	(342.17%)	124,402,567	11.29%	93,844,743	(24.56%)
(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)
792,840	(24.56%)	83,971,868	(10.52%)	84,764,708	0.94%
2,834,513	257.51%	84,764,708	0.94%	87,599,221	3.34%
(1,295,176)	(145.87%)	87,599,221	3.35%	86,304,045	(1.48%)

Yuma County
General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	$ 54,689,904	10.16%	$ 60,762,963	11.10%	$ 68,319,718	12.44%	$ 71,936,285	5.29%
Special Assessments	167,573	(6.11%)	231,955	38.42%	301,455	29.96%	182,960	(39.31%)
License & Permits	2,534,078	26.20%	2,476,335	(2.28%)	2,050,209	(17.21%)	1,474,468	(28.08%)
Intergovernmental	56,795,219	5.01%	58,058,184	2.22%	57,861,185	(0.34%)	58,792,620	1.61%
Charges for Services	5,604,958	6.55%	6,962,411	24.22%	6,914,586	(0.69%)	5,972,773	(13.62%)
Fines & Forfeits	2,270,569	9.41%	2,477,111	9.10%	2,416,846	(2.43%)	2,714,438	12.31%
Investment Income	1,466,106	(1003.19%)	2,177,538	48.53%	2,913,282	33.79%	4,701,157	61.37%
Rents	282,112	(15.61%)	281,994	(0.04%)	294,900	4.58%	319,659	8.40%
Miscellaneous	1,450,235	42.09%	1,940,938	33.84%	2,186,123	12.63%	2,512,697	14.94%
Total Revenues	**$ 125,260,754**	**9.45%**	**$ 135,369,429**	**8.07%**	**$ 143,258,304**	**5.83%**	**$ 148,607,057**	**3.73%**

Table A-6

Fiscal Year											
2007-08		**2008-09**		**2009-10**		**2010-11**		**2011-12**		**2012-13**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 68,879,548	(4.25%)	$ 69,465,913	0.85%	$ 67,303,924	(3.11%)	$ 68,574,835	1.89%	$ 70,292,813	2.51%	$ 69,281,357	(1.44%)
100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)	572,462	409.68%	400,102	(30.11%)
1,545,983	4.85%	1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)	970,355	(8.26%)	1,033,921	6.55%
60,912,491	3.61%	60,566,427	(0.57%)	63,580,073	4.98%	68,532,952	7.79%	65,712,740	(4.12%)	57,080,596	(13.14%)
5,430,007	(9.09%)	5,737,349	5.66%	5,774,101	0.64%	7,086,558	22.73%	6,743,112	(4.85%)	6,750,567	0.11%
2,955,329	8.87%	3,518,565	19.06%	3,259,234	(7.37%)	3,151,654	(3.30%)	3,003,379	(4.70%)	2,685,064	(10.60%)
6,243,034	32.80%	3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)	581,131	(40.99%)	497,828	(14.33%)
332,282	3.95%	360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)	301,201	(8.83%)	321,777	6.83%
1,344,253	(46.50%)	1,260,888	(6.20%)	1,226,518	(2.73%)	1,345,393	9.69%	1,310,408	(2.60%)	1,884,512	43.81%
$147,743,013	**(0.58%)**	**$145,522,090**	**(1.50%)**	**$144,539,173**	**(0.68%)**	**$ 151,176,530**	**4.59%**	**$149,487,601**	(1.12%)	**$139,935,724**	**(7.44%)**

Yuma County, Arizona

Tax Revenues by Source

Last Ten Fiscal Years

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

Property Taxes (1)										
Fiscal Year	General Fund (1)		Jail District (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 15,269,302	5.91%	-	0.00%	$ 3,244,656	5.00%	$ 1,779,172	5.85%	$ 665,243	1.73%
04-05	15,770,808	3.28%	-	0.00%	3,865,984	19.15%	1,901,775	6.89%	612,527	(7.92%)
05-06	16,721,819	6.03%	-	0.00%	4,188,056	8.33%	2,068,590	8.77%	532,672	(13.04%)
06-07	18,018,569	7.75%	-	0.00%	8,251,721	97.03%	2,682,331	29.67%	658,157	23.56%
07-08	19,330,702	7.28%	-	0.00%	10,002,549	21.22%	3,314,578	23.57%	851,110	29.32%
08-09	20,763,199	7.41%	-	0.00%	10,269,314	2.67%	3,757,681	13.37%	905,429	6.38%
09-10	22,104,685	6.46%	-	0.00%	10,750,925	4.69%	3,717,939	(1.06%)	919,546	1.56%
10-11	23,106,954	4.53%	-	0.00%	10,321,903	(3.99%)	3,536,926	(4.87%)	958,584	4.25%
11-12	24,188,658	4.68%	$ 9	100.00%	10,439,203	1.14%	3,202,688	(9.45%)	958,139	(0.05%)
12-13	23,225,526	(3.98%)	-	100.00%	9,993,784	(4.27%)	2,965,176	(7.42%)	979,701	2.25%

	Auto-in-Lieu				Franchise Tax	
Fiscal Year	General Fund		HURF Funds		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 3,706,770	11.68%	$ 2,148,806	9.21%	$ 135,173	9.04%
04-05	3,991,507	7.68%	2,273,768	5.82%	120,253	(11.04%)
05-06	4,449,474	11.47%	2,580,788	13.50%	185,592	54.33%
06-07	4,821,719	8.37%	2,719,806	5.39%	171,633	(7.52%)
07-08	5,114,403	6.07%	2,802,852	3.05%	181,123	5.53%
08-09	4,985,571	(2.52%)	2,571,630	(8.25%)	148,778	(17.86%)
09-10	4,583,767	(8.06%)	2,277,246	(11.45%)	181,228	21.81%
10-11	4,520,947	(1.37%)	2,206,516	(3.11%)	186,550	2.94%
11-12	4,533,376	0.27%	1,825,000	(17.29%)	180,411	(3.29%)
12-13	4,537,936	0.10%	1,880,976	3.07%	165,593	(8.21%)

(1) Includes all property tax revenues

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

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

Table A-7

Local Sales									
General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)		Total Local Sales Taxes	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	Amount	% Chg
$ 9,259,931	13.76%	$ 9,258,301	13.48%	$ 9,222,550	14.06%	-	0.00%	$ 27,740,782	13.76%
10,736,927	15.95%	10,756,744	16.18%	10,732,670	16.37%	-	0.00%	32,226,341	16.17%
11,883,146	10.68%	11,883,461	10.47%	11,826,904	10.20%	$ 1,999,216	0.00%	37,592,727	16.65%
12,427,290	4.58%	12,427,423	4.58%	7,292,550	(38.34%)	2,465,086	23.30%	34,612,349	(7.93%)
12,373,201	(0.44%)	12,372,890	(0.44%)	54,809	(99.25%)	2,481,331	0.66%	27,282,230	(21.18%)
11,826,051	(4.42%)	11,826,297	(4.42%)	60,702	10.75%	2,351,261	(5.24%)	26,064,311	(4.46%)
10,344,860	(12.52%)	10,344,969	(12.53%)	19,339	(68.14%)	2,059,420	(12.41%)	22,768,587	(12.64%)
10,778,810	4.19%	10,778,684	4.19%	37,088	91.78%	2,141,873	4.00%	23,736,456	4.25%
11,344,479	5.25%	11,344,489	5.25%	18,052	(51.33%)	2,258,309	5.44%	17,349,424	(26.91%)
11,599,502	2.25%	11,602,960	2.28%	20,058	11.11%	2,310,145	2.30%	17,919,502	3.29%

Total All Taxes	
Amount	**% Chg**
$ 54,689,904	10.16%
60,762,963	11.10%
68,319,718	12.44%
71,936,285	5.29%
68,879,548	(4.25%)
69,465,913	0.85%
67,303,924	(3.11%)
68,574,835	1.89%
70,292,804	2.51%
69,281,357	(1.44%)

Yuma County, Arizona

Licenses and Permits by Source
Last Ten Fiscal Years
(All information from prior year financial reports unless otherwise specified)

Fiscal Year	GENERAL FUND							
	Building Permits		Plumbing		Mechanical & Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 1,295,329	34.06%	$ 173,476	52.39%	$ 321,561	42.28%	$ 53,348	6.25%
04-05	1,394,431	7.65%	160,828	(7.29%)	301,374	(6.28%)	60,209	12.86%
05-06	1,153,857	(17.25%)	122,792	(23.65%)	253,181	(15.99%)	62,358	3.57%
06-07	614,421	(46.75%)	57,268	(53.36%)	137,902	(45.53%)	49,798	(20.14%)
07-08	486,257	(20.86%)	47,763	(16.60%)	117,467	(14.82%)	63,604	27.72%
08-09	340,100	(30.06%)	29,467	(38.31%)	89,303	(23.98%)	40,533	(36.27%)
09-10	316,054	(7.07%)	36,053	22.35%	94,861	6.22%	24,683	(39.10%)
10-11	276,243	(12.60%)	33,541	(6.97%)	90,409	(4.69%)	22,225	(9.96%)
11-12	297,773	7.79%	27,545	(17.88%)	80,680	(10.76%)	17,220	(22.52%)
12-13	313,243	5.20%	31,692	15.06%	87,399	8.33%	15,670	(9.00%)

Fiscal Year	ALL OTHER FUNDS						Total All Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
02-03	$ 934	3.09%	$ 369,198	4.64%	$ 88,636	(12.20%)	$ 2,008,019	31.33%
03-04	1,071	14.67%	368,276	(0.25%)	69,878	(21.16%)	2,534,078	26.20%
04-05	1,595	48.93%	135,332	(63.25%)	82,409	17.93%	2,476,335	(2.28%)
05-06	815	(48.90%)	71,305	(47.31%)	69,599	(15.54%)	2,050,209	(17.21%)
06-07	3,284	302.94%	256,648	259.93%	98,566	41.62%	1,474,468	(28.08%)
07-08	2,885	(12.15%)	479,650	86.89%	74,619	(24.30%)	1,545,983	4.85%
08-09	1,595	(44.71%)	497,762	3.78%	96,499	29.32%	1,254,161	(18.88%)
09-10	2,215	38.87%	441,114	(11.38%)	68,336	(29.18%)	1,113,776	(11.19%)
10-11	2,330	5.19%	462,903	4.94%	34,836	(49.02%)	1,057,715	(5.03%)
11-12	2,610	12.02%	355,830	(23.13%)	68,323	96.13%	970,355	(8.26%)
12-13	2,980	14.18%	330,589	(7.09%)	56,795	(16.87%)	1,033,921	6.55%

Table A-8

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 33,118	39.79%	$ 206,885	28.89%	$ 11,136	27.14%
15,891	(52.02%)	319,010	54.20%	5,256	(52.80%)
30,743	93.46%	281,352	(11.80%)	4,207	(19.96%)
20,919	(31.96%)	231,753	(17.63%)	3,909	(7.08%)
37,529	79.40%	228,410	(1.44%)	7,799	99.52%
27,420	(26.94%)	125,502	(45.05%)	5,980	(23.32%)
11,551	(57.87%)	112,338	(10.49%)	6,571	9.88%
26,541	129.77%	99,063	(11.82%)	9,624	46.46%
32,507	22.48%	77,695	(21.57%)	10,172	5.69%
15,317	(52.88%)	173,455	123.25%	6,781	(33.34%)

Yuma County, Arizona

Intergovernmental Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	General Fund							
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 14,652,864	11.12%	$ 1,870,691	(45.05%)	$ 550,035	0.00%	$ 46,044	(32.09%)
04-05	16,310,084	11.31%	1,909,810	2.09%	550,035	0.00%	279,779	507.63%
05-06	18,299,455	12.20%	1,944,685	1.83%	550,035	0.00%	419,558	49.96%
06-07	19,283,910	5.38%	1,936,291	(0.43%)	550,035	0.00%	524,398	24.99%
07-08	18,693,288	(3.06%)	1,910,901	(1.31%)	550,035	0.00%	747,780	42.60%
08-09	17,157,731	(8.21%)	4,308,880	125.49%	522,533	(5.00%)	697,438	(6.73%)
09-10	16,878,309	(1.63%)	3,229,109	(25.06%)	304,381	(41.75%)	543,585	(22.06%)
10-11	16,678,861	(1.18%)	3,261,388	1.00%	-	0.00%	137,310	(74.74%)
11-12	17,349,424	4.02%	3,325,344	1.96%	-	0.00%	5,000	(96.36%)
12-13	17,919,502	3.29%	3,244,942	(2.42%)	-	0.00%	9,906	98.12%

Fiscal Year	All Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 2,377,463	(1.21%)	$ 1,095,250	(17.64%)	$ 4,082,377	(5.91%)	$ 3,379,751	3.86%
04-05	2,687,574	13.04%	859,166	(21.56%)	4,408,980	8.00%	3,236,681	(4.23%)
05-06	3,083,170	14.72%	1,047,650	21.94%	5,077,705	15.17%	2,911,207	(10.06%)
06-07	3,292,038	6.77%	940,215	(10.25%)	5,201,130	2.43%	2,935,079	0.82%
07-08	3,341,232	1.49%	1,235,129	31.37%	5,951,624	14.43%	3,434,266	17.01%
08-09	3,147,213	(5.81%)	1,138,867	(7.79%)	4,273,416	(28.20%)	3,574,328	4.08%
09-10	3,150,298	0.10%	778,161	(31.67%)	3,693,276	(13.58%)	4,115,679	15.15%
10-11	3,214,287	2.03%	804,849	3.43%	3,555,169	(3.74%)	3,542,481	(13.93%)
11-12	3,376,870	5.06%	1,103,175	37.07%	4,400,660	23.78%	3,427,447	(3.25%)
12-13	3,418,571	1.23%	1,042,025	(5.54%)	5,696,148	29.44%	3,157,077	(7.89%)

Fiscal Year	All Other Funds						Total Intergovernmental	
	School		Workforce Investment Act		Other Special Revenue Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 613,619	25.49%	$ 8,029,723	(8.73%)	$ 5,560,808	168.61%	$ 56,795,219	5.01%
04-05	760,570	23.95%	7,742,629	(3.58%)	4,355,596	(21.67%)	58,058,184	2.22%
05-06	912,537	19.98%	5,168,782	(33.24%)	2,876,454	(33.96%)	57,861,085	(0.34%)
06-07	694,555	(23.89%)	4,434,415	(14.21%)	2,447,458	(14.91%)	58,792,620	1.61%
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%	60,912,491	3.61%
08-09	1,205,013	64.60%	4,977,186	12.14%	4,167,169	46.57%	60,566,427	(0.57%)
09-10	790,076	(34.43%)	4,674,389	(6.08%)	10,274,534	146.56%	63,580,073	4.98%
10-11	906,430	14.73%	6,203,116	32.70%	13,985,587	36.12%	68,532,952	7.79%
12-13	846,310	(6.63%)	5,527,686	(10.89%)	11,244,505	(19.60%)	65,712,740	(4.12%)
12-13	797,783	(5.73%)	5,386,676	(2.55%)	2,258,127	(79.92%)	57,080,596	(13.14%)

Table A-9

General Fund					
State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 44,467	121.20%	$ 882,102	3.45%	$ 17,405,656	(0.22%)
32,437	(27.05%)	1,568,400	77.80%	19,788,299	13.69%
19,334	(40.40%)	1,544,430	(1.53%)	21,788,571	10.11%
32,457	67.88%	1,788,202	15.78%	23,008,403	5.60%
31,267	(3.67%)	1,749,647	(2.16%)	22,353,836	(2.84%)
29,874	(4.46%)	2,075,843	18.64%	24,792,299	10.91%
29,888	0.05%	1,730,313	(16.65%)	22,715,585	(8.38%)
31,621	5.80%	977,529	(43.51%)	21,086,709	(7.17%)
24,216	(23.42%)	791,480	(19.03%)	21,495,464	1.94%
28,678	18.43%	314,453	(60.27%)	21,517,481	0.10%

All Other Funds					
Health District		Juvenile Court		Public Works	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 3,488,422	24.58%	$ 4,048,614	(6.75%)	$ 6,713,535	(1.48%)
3,138,778	(10.02%)	4,095,042	1.15%	6,984,874	4.04%
3,275,644	4.36%	4,432,490	8.24%	7,286,876	4.32%
4,079,137	24.53%	4,864,310	9.74%	6,895,880	(5.37%)
3,673,727	(9.94%)	4,635,262	(4.71%)	8,273,853	19.98%
3,337,179	(9.16%)	4,507,479	(2.76%)	6,696,123	(19.07%)
4,016,879	20.37%	3,859,822	(14.37%)	6,389,228	(4.58%)
4,134,804	2.94%	3,806,305	(1.39%)	6,284,065	(1.65%)
4,210,745	1.84%	4,070,381	6.94%	6,009,497	(4.37%)
3,720,773	(11.64%)	4,103,191	0.81%	5,982,744	(0.45%)

Yuma County, Arizona

Charges for Services by Source
Last Ten Fiscal Years
(All information from prior year financial reports unless otherwise specified)

Fiscal Year	GENERAL FUND							
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 38,955	7.52%	$ 427,432	12.41%	$ 543,144	27.03%	$ 257,839	2.34%
04-05	114,668	194.36%	552,150	29.18%	549,860	1.24%	286,135	10.97%
05-06	68,765	(40.03%)	574,059	3.97%	669,481	21.75%	289,703	1.25%
06-07	38,173	(44.49%)	345,017	(39.90%)	526,811	(21.31%)	333,493	15.12%
07-08	75,575	97.98%	240,841	(30.19%)	458,767	(12.92%)	402,764	20.77%
08-09	31,807	(57.91%)	185,300	(23.06%)	340,384	(25.80%)	410,080	1.82%
09-10	17,485	(45.03%)	155,051	(16.32%)	370,006	8.70%	405,558	(1.10%)
10-11	7,732	(55.78%)	160,018	3.20%	360,064	(2.69%)	388,490	(4.21%)
11-12	16,125	108.55%	159,948	(0.04%)	305,647	(15.11%)	436,385	12.33%
12-13	14,840	(7.97%)	166,442	4.06%	364,439	19.24%	400,757	(8.16%)

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 147,508	7.98%	$ 1,573,350	2.57%	$ 439,873	7.11%	$ 186,584	11.84%
04-05	194,138	31.61%	2,080,643	32.24%	461,813	4.99%	206,868	10.87%
05-06	176,881	(8.89%)	1,827,032	(12.19%)	485,405	5.11%	218,912	5.82%
06-07	165,766	(6.28%)	1,154,038	(36.84%)	506,546	4.36%	95,272	(56.48%)
07-08	139,835	(15.64%)	809,335	(29.87%)	531,097	4.85%	-	(100.00%)
08-09	158,679	13.48%	629,852	(22.18%)	488,622	(8.00%)	-	0.00%
09-10	132,580	(16.45%)	403,380	(35.96%)	516,071	5.62%	127,742	0.00%
10-11	232,883	75.65%	685,079	69.83%	575,941	11.60%	120,478	(5.69%)
11-12	280,130	20.29%	747,337	9.09%	616,309	7.01%	52,751	(56.22%)
12-13	290,734	3.79%	628,100	(15.95%)	586,249	(4.88%)	6	(99.99%)

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 171,236	2.10%	$ 28,743	(46.24%)	$ 68,566	42.97%	$ 1,026,592	16.82%
181,940	6.25%	55,468	92.98%	82,976	21.02%	1,097,804	6.94%
96,350	(47.04%)	35,393	(36.19%)	87,291	5.20%	1,250,511	13.91%
197,730	105.22%	27,059	(23.55%)	116,351	33.29%	1,075,259	(14.01%)
316,684	60.16%	34,390	27.09%	203,659	75.04%	1,360,592	26.54%
341,132	7.72%	31,398	(8.70%)	89,482	(56.06%)	2,157,025	58.54%
386,979	13.44%	70,374	124.14%	102,349	14.38%	2,281,782	5.78%
384,825	(0.56%)	87,872	24.86%	68,652	(32.92%)	3,148,068	37.97%
248,447	(35.44%)	77,845	(11.41%)	39,964	(41.79%)	2,909,067	(7.59%)
245,880	(1.03%)	58,866	(24.38%)	114,303	186.01%	2,781,984	(4.37%)

OTHER FUNDS						Total All Funds	
Public Health		Recorder		Other Funds			
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 270,590	(5.66%)	$ 187,320	11.64%	$ 237,226	(24.39%)	$ 5,604,958	6.55%
553,824	104.67%	204,911	9.39%	339,213	42.99%	6,962,411	24.22%
583,647	5.38%	221,548	8.12%	329,608	(2.83%)	6,914,586	(0.69%)
444,902	(23.77%)	216,862	(2.12%)	729,484	121.32%	5,972,763	(13.62%)
339,944	(23.59%)	149,705	(30.97%)	366,819	(49.72%)	5,430,007	(9.09%)
369,348	8.65%	141,143	(5.72%)	363,097	(1.01%)	5,737,349	5.66%
325,500	(11.87%)	121,866	(13.66%)	357,378	(1.58%)	5,774,101	0.64%
353,028	8.46%	122,914	0.86%	390,513	9.27%	7,086,558	22.73%
378,074	7.09%	116,200	(5.46%)	358,883	(8.10%)	6,743,112	(4.85%)
638,204	68.80%	137,522	18.35%	286,928	(20.05%)	6,750,567	0.11%

Yuma County, Arizona

Fines and Forfeits by Source

Last Ten Fiscal Years

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

Fiscal Year	GENERAL FUND							
	Superior Court Fines		Constable Fees		Justice Court Fines and Fees		House Arrest Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 207,414	(7.30%)	$ 32,114	29.59%	$ 911,724	(10.98%)	$ 24,945	(63.72%)
04-05	498,863	140.52%	34,209	6.52%	954,692	4.71%	21,217	(14.94%)
05-06	225,739	(54.75%)	41,435	21.12%	1,017,999	6.63%	24,125	13.71%
06-07	275,162	21.89%	41,814	0.91%	1,071,715	5.28%	25,433	5.42%
07-08	293,417	6.63%	34,747	(16.90%)	1,346,854	25.67%	20,628	(18.89%)
08-09	508,885	73.43%	31,803	(8.47%)	1,492,818	10.84%	10,498	(49.11%)
09-10	419,276	(17.61%)	24,934	(21.60%)	1,243,087	(16.73%)	7,283	(30.62%)
10-11	330,137	(21.26%)	19,286	(22.65%)	1,296,573	4.30%	12,683	74.15%
11-12	291,433	(11.72%)	23,050	19.52%	1,236,832	(4.61%)	11,841	(6.64%)
12-13	324,703	11.42%	27,328	18.56%	1,060,813	(14.23%)	7,363	(37.82%)

Fiscal Year	OTHER FUNDS							
	Justice Court Fines and Fees		Superior Court Fines and Fees		Library District Fines and Fees		Other Funds Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 172,267	107.95%	$ 541,875	13.54%	$ 46,505	3.69%	$ 27,583	332.20%
04-05	176,460	2.43%	561,880	3.69%	44,642	(4.01%)	2,178	(92.10%)
05-06	306,620	73.76%	592,123	5.38%	46,464	4.08%	21,010	864.65%
06-07	388,006	26.54%	629,794	6.36%	45,731	(1.58%)	26,484	26.05%
07-08	327,848	(15.50%)	675,001	7.18%	46,349	1.35%	28,882	9.05%
08-09	378,311	15.39%	754,060	11.71%	50,432	8.81%	32,089	11.10%
09-10	337,162	(10.88%)	855,347	13.43%	73,019	44.79%	37,984	18.37%
10-11	318,945	(5.40%)	862,684	0.86%	70,809	(3.03%)	24,173	(36.36%)
11-12	301,614	(5.43%)	683,759	(20.74%)	74,005	4.51%	172,869	615.13%
12-13	229,431	(23.93%)	641,209	(6.22%)	74,699	0.94%	15,140	(91.24%)

Table A-11

GENERAL FUND						OTHER FUNDS			
Juvenile Court Fines and Fees		Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 72,291	12.86%	$ 4,764	308.58%	$ 44,159	224.27%	$ 160,464	646.03%	$ 24,464	10.87%
86,595	19.79%	5,457	14.55%	36,962	(16.30%)	31,853	(80.15%)	22,103	(9.65%)
77,985	(9.94%)	3,660	(32.93%)	29,578	(19.98%)	20,692	(35.04%)	15,054	(31.89%)
85,854	10.09%	3,600	(1.64%)	29,022	(1.88%)	75,655	265.62%	16,168	7.40%
76,439	(10.97%)	5,250	45.83%	40,243	38.66%	35,589	(52.96%)	24,082	48.95%
62,017	(18.87%)	9,160	74.48%	44,829	11.40%	115,641	224.93%	28,022	16.36%
59,997	(3.26%)	6,095	(33.46%)	65,634	46.41%	97,874	(15.36%)	31,542	12.56%
55,081	(8.19%)	3,120	(48.81%)	39,809	(39.35%)	82,065	(16.15%)	36,289	15.05%
48,413	(12.11%)	1,415	(54.65%)	45,759	14.95%	75,442	(8.07%)	36,947	1.81%
39,451	(18.51%)	2,345	65.72%	196,740	329.95%	33,122	(56.10%)	32,720	(11.44%)

Total All Fines and Fees	
Amount	**% Chg**
$ 2,270,569	9.41%
2,477,111	9.10%
2,422,484	(2.21%)
2,714,438	12.05%
2,955,329	8.87%
3,518,565	19.06%
3,259,234	(7.37%)
3,151,654	(3.30%)
3,003,379	(4.70%)
2,685,064	(10.60%)

Yuma County, Arizona

Miscellaneous Revenues by Source

Last Ten Fiscal Years

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

Fiscal Year	GENERAL FUND		OTHER FUNDS					
			Jail District		Capital Improvement		Library District	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 610,007	95.84%	$ 115,895	4.77%	-	(100.00%)	$ 132,685	47.77%
04-05	394,893	(35.26%)	81,635	(29.56%)	$ 48,776	0.00%	80,254	(39.52%)
05-06	608,071	53.98%	376,936	361.73%	144,084	195.40%	212,586	164.89%
06-07	782,485	28.68%	198,721	(47.28%)	164,822	14.39%	151,344	(28.81%)
07-08	476,631	(39.09%)	158,704	(20.14%)	1,332	(99.19%)	111,535	(26.30%)
08-09	448,670	(5.87%)	166,301	4.79%	-	(100.00%)	173,595	55.64%
09-10	392,264	(12.57%)	136,159	(18.12%)	-	(100.00%)	189,540	9.19%
10-11	358,294	(8.66%)	152,461	11.97%	-	(100.00%)	120,878	(36.23%)
11-12	374,865	4.62%	11,644	(92.36%)	12,166	(100.00%)	145,749	20.58%
12-13	408,903	9.08%	38,254	228.53%	124,540	923.67%	86,779	(40.46%)

Fiscal Year	OTHER FUNDS						Total All Funds	
	Public Works		Adult Probation		Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
03-04	$ 60,397	112.73%	$ 15,118	(58.55%)	$ 196,618	96.46%	$ 1,450,235	42.09%
04-05	164,083	171.67%	19,548	29.30%	294,896	49.98%	1,940,938	33.84%
05-06	113,882	(30.59%)	41,262	111.08%	114,074	(61.32%)	2,186,123	12.63%
06-07	244,279	114.50%	30,014	(27.26%)	130,270	14.20%	2,512,697	14.94%
07-08	32,300	(86.78%)	26,245	(12.56%)	59,146	(54.60%)	1,344,253	(46.50%)
08-09	12,030	(62.76%)	20,104	(23.40%)	65,780	11.22%	1,260,888	(6.20%)
09-10	88,441	635.17%	14,846	(26.15%)	45,964	(30.12%)	1,226,518	(2.73%)
10-11	12,426	(85.95%)	17,787	19.81%	65,610	42.74%	1,345,393	9.69%
11-12	155,458	1151.07%	6,911	(61.15%)	252,619	285.03%	1,310,408	(2.60%)
12-13	125,582	(19.22%)	9,931	43.70%	493,723	95.44%	1,884,512	43.81%

Table A-12

OTHER FUNDS							
Health District		Housing		Development Services		Attorney	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 83,435	(0.71%)	$ 167,416	0.91%	-	(100.00%)	$ 68,664	(5.61%)
228,566	173.94%	183,474	9.59%	$ 395,835	0.00%	48,978	(28.67%)
115,740	(49.36%)	183,595	0.07%	91,958	(76.77%)	183,935	275.55%
155,876	34.68%	199,232	8.52%	281,588	206.21%	174,066	(5.37%)
61,622	(60.47%)	275,962	38.51%	12,973	(95.39%)	127,803	(26.58%)
29,282	(52.48%)	257,423	(6.72%)	10,438	(19.54%)	77,265	(39.54%)
46,394	58.44%	224,756	(12.69%)	6,228	(40.33%)	81,926	6.03%
22,804	(50.85%)	466,852	107.72%	35,730	473.70%	92,551	12.97%
70,704	210.05%	186,331	(60.09%)	1,672	(95.32%)	92,289	(0.28%)
72,117	2.00%	444,655	138.64%	3,071	83.67%	76,957	(16.61%)

Yuma County, Arizona

Other Financing Sources (Uses)
Last Ten Fiscal Years
(All Information from Prior Year Financial Reports unless otherwise specified)

	Fiscal Year							
	2003-04		2004-05		2005-06		2006-07	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Bond proceeds	-	-	-	-	$ 10,050,000	-	$ 10,000,000	(0.50%)
Payment to refunded debt	-	-	-	-	-	-	-	-
Capital lease agreements	$ 398,662	-	$ 423,621	6.26%	-	-	227,613	-
Transfers In	17,924,686	(35.96%)	30,886,390	72.31%	20,449,275	(33.79%)	28,042,195	37.13%
Transfers Out	(18,199,686)	(36.23%)	(31,210,390)	71.49%	(20,959,728)	(32.84%)	(28,555,195)	36.24%
Other (Bond Premium)	-	-	-	-	-	-	261,138	-
Loan proceeds	-	-	479,610	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	4,430	-	-	-
Total Other Financing Sources (Uses)	**$ 123,662**	**(122.58%)**	**$ 579,231**	**368.40%**	**$ 9,543,977**	**1547.70%**	**$ 9,975,751**	**4.52%**

Table A-13

Fiscal Year												
2007-08		**2008-09**		**2009-10**		**2010-11**		**2011-12**		**2012-13**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 43,715,000	337.15%	-	-	-	-	-	-	$ 11,280,567	100.00%	$ 7,500,000	100.00%
-	-	-	-	-	-	-	-	(8,692,607)	100.00%	(2,220,366)	100.00%
189,625	(16.69%)	-	-	-	-	-	-	-	-	-	-
34,936,593	24.59%	$ 36,814,313	5.37%	$ 21,266,440	(42.23%)	$ 15,986,583	(24.83%)	18,981,200	18.73%	20,441,069	9.13%
(35,252,202)	23.45%	(36,614,306)	3.86%	(21,857,416)	(40.30%)	(15,887,279)	(27.31%)	(18,614,283)	17.16%	(20,441,069)	11.50%
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	251,648	-	3,437,915	-	-	-	-	-
-	-	-	-	-	-	-	-		-		-
$ (125,984)	**(101.26%)**	**$ 200,007**	**(258.76%)**	**$ (339,328)**	**(269.66%)**	**$ 3,537,219**	**(1142.42%)**	**$ 2,954,877**	(16.46%)	**$ 5,279,634**	65.72%

Yuma County, Arizona
Net Position by Category
Last Ten Fiscal Years
(All Information from Prior Year Financial Reports unless otherwise specified)

	2003-04		2004-05		2005-06		2006-07		2007-08
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**
Governmental Activities									
Invested in Capital Assets, net of related debt	$ 155,410,656	6.35%	$ 183,023,938	17.77%	$ 195,616,407	6.88%	$ 208,559,572	6.62%	$ 233,880,537
Restricted for:									
Public Safety	5,631,100	(24.03%)	4,336,202	(23.00%)	2,661,676	(38.62%)	2,838,133	6.63%	3,108,067
Highway & Streets	15,793,696	(2.48%)	17,535,433	11.03%	17,919,093	2.19%	8,447,696	(52.86%)	10,128,511
Sanitation	-	N/A	-	N/A	-	N/A	-	N/A	-
Health	-	0.00%	-	0.00%	2,816,346	0.00%	3,233,852	14.82%	2,711,793
Culture & Recreation	1,789,026	7.45%	2,480,971	38.68%	2,724,956	9.83%	3,974,791	45.87%	6,688,032
Debt Service	3,749,490	23.38%	5,996,160	59.92%	8,129,538	35.58%	6,441,128	(20.77%)	5,346,337
Capital Projects	23,702,381	48.78%	21,716,661	(8.38%)	31,521,351	45.15%	41,121,753	30.46%	26,541,613
Other Purposes	-	(100.00%)	-	0.00%	-	0.00%	-	0.00%	-
Unrestricted	35,064,382	23.92%	33,753,132	(3.74%)	36,281,955	7.49%	42,571,952	17.34%	48,452,772
Total governmental net position	**$ 241,140,731**	**10.15%**	**$ 268,842,497**	**11.49%**	**$ 297,671,322**	**10.72%**	**$ 317,188,877**	**6.56%**	**$ 336,857,662**

Table A-14

	2008-09		2009-10		2010-11		2011-12		2012-13	
% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12.14%	$ 248,106,049	6.08%	$ 254,210,170	2.46%	$ 277,357,668	9.11%	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)
9.51%	989,600	(68.16%)	790,279	(20.14%)	11,415,461	1344.48%	5,344,418	(53.18%)	4,560,937	(14.66%)
19.90%	12,694,335	25.33%	14,687,855	15.70%	21,021,104	43.12%	38,279,501	82.10%	37,742,220	(1.40%)
N/A	-	N/A	-	N/A	-	N/A	423,787	0.00%	491,934	16.08%
(16.14%)	1,983,782	(26.85%)	1,603,295	(19.18%)	1,994,249	24.38%	855,403	(57.11%)	535,771	(37.37%)
68.26%	8,464,426	26.56%	9,732,831	14.99%	9,559,542	(1.78%)	9,628,372	0.72%	9,005,962	(6.46%)
(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%	1,508,633	(80.05%)	4,740,574	214.23%	5,281,615	11.41%
(35.46%)	18,711,838	(29.50%)	1,498,137	(91.99%)	6,433,179	329.41%	5,223,620	(18.80%)	6,555,198	25.49%
0.00%	-	0.00%	-	0.00%	-	0.00%	-		-	
13.81%	53,642,198	10.71%	58,122,478	8.35%	37,182,644	(36.03%)	28,128,486	(24.35%)	20,907,294	(25.67%)
6.20%	**$ 348,158,856**	**3.35%**	**$ 348,208,824**	**0.01%**	**$ 366,472,480**	5.25%	**$ 379,217,671**	3.48%	**$ 371,541,933**	(2.02%)

Yuma County, Arizona

Table A-15

General Fund Changes in Fund Balance
Last Ten Fiscal Years
(All Information from Prior Year Financial Reports unless otherwise specified)

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers In & Other	Total	Expenditures	Transfers Out & Other	Total	
2003-04	$ 53,151,273	$ 25,000	$ 53,176,273	$ 43,116,445	$ 11,448,633	$ 54,565,078	$ (1,388,805)
2004-05	58,189,093	305,774	58,494,867	47,004,323	8,981,895	55,986,218	2,508,649
2005-06	62,737,664	18,767	62,756,431	51,657,521	12,033,359	63,690,880	(934,449)
2006-07	65,273,762	417,408	65,691,170	55,962,510	12,041,128	68,003,638	(2,312,468)
2007-08	66,451,637	203,936	66,655,573	58,326,778	8,647,417	66,974,195	(318,622)
2008-09	70,057,911	4,347,002	74,404,913	60,015,890	10,857,450	70,873,340	3,531,573
2009-10	66,935,949	743,273	67,679,222	58,792,270	8,649,653	67,441,923	237,299
2010-11	67,379,878	1,467,970	68,847,848	60,142,931	8,545,142	68,688,073	159,775
2011-12	68,916,013	413,870	69,329,883	62,159,841	7,637,752	69,797,593	(467,710)
2012-13	68,129,218	378,353	68,507,571	61,235,303	7,544,384	68,779,687	(272,116)

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change in	Ending	% Change
2003-04	$ 16,913,492	$ (1,388,805)	$ 15,524,687	(8.21%)
2004-05	15,524,687	2,508,649	18,033,336	16.16%
2005-06	18,033,336	(934,449)	17,098,887	(5.18%)
2006-07	17,098,887	(2,312,468)	14,786,419	(13.52%)
2007-08	14,786,419	(318,622)	14,467,797	(2.15%)
2008-09	14,467,797	3,531,573	17,999,370	24.41%
2009-10	17,999,370	237,299	18,236,669	1.32%
2010-11	18,236,669	159,775	18,396,444	0.88%
2011-12	18,396,444	(467,710)	17,928,734	(2.54%)
2012-13	17,928,734	(272,116)	17,656,618	(1.54%)

Revenue Capacity

Yuma County, Arizona **Table B-1**

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(All information obtained from County Assessor's abstract records)

Tax (fiscal) Year	Type	Secured Personal Property and Real Property: Assessed Value Amount	Assessed Value % Chng	Estimated Actual Value Amount	Estimated Actual Value % Chng	Ratio of **Assessed** Value to Total Estimated Value	Secured Personal Property and Real Property: Exempt Assessed Value Amount	Exempt Assessed Value % Chng	Net Assessed Value Amount	Net Assessed Value % Chng	Total Direct Tax Rate	Ratio of **Net Assessed** Value to Total Estimated Value
2003	Primary	$ 734,852,978	5.74%	$ 5,161,887,329	6.17%	14.24%	$ 102,909,916	4.50%	$ 631,943,062	5.94%	2.3180	12.24%
(2003)	Secondary	771,600,322	7.67%	5,394,833,720	7.52%	14.30%	121,165,557	20.31%	650,434,765	5.60%	3.1720	12.06%
2004	Primary	775,088,708	4.07%	5,484,294,110	15.28%	12.85%	116,325,312	3.03%	658,763,396	4.24%	2.3180	11.07%
(2004)	Secondary	795,421,099	1.28%	5,632,972,757	4.07%	13.92%	116,700,410	-15.19%	678,720,689	4.35%	3.2420	12.09%
2005	Primary	826,245,093	8.04%	5,937,434,635	0.25%	13.85%	115,989,457	9.40%	710,255,636	7.82%	2.2239	11.91%
(2005)	Secondary	848,416,576	8.57%	6,122,618,368	9.31%	13.82%	119,147,184	15.95%	729,269,392	7.45%	3.1479	11.88%
2006	Primary	808,886,482	-2.10%	6,229,502,893	15.95%	13.80%	133,545,053	15.14%	820,782,919	15.56%	2.1429	11.87%
(2006)	Secondary	1,067,728,387	25.85%	7,756,796,877	26.61%	13.81%	126,459,760	6.14%	941,268,627	25.79%	3.4069	11.81%
2007	Primary	1,074,488,725	32.84%	7,958,279,842	27.75%	13.50%	136,612,011	2.30%	937,876,714	14.27%	2.0192	11.78%
(2007)	Secondary	1,265,353,376	18.51%	9,500,029,297	22.47%	13.32%	158,738,054	25.52%	1,106,615,322	17.57%	3.2832	11.65%
2008	Primary	1,250,863,952	16.41%	9,454,203,269	18.80%	13.23%	171,047,780	25.21%	1,079,816,172	15.13%	1.8825	11.42%
(2008)	Secondary	1,627,707,823	28.64%	12,580,105,769	32.42%	12.94%	258,546,322	62.88%	1,369,161,501	23.73%	2.9674	10.88%
2009	Primary	1,397,513,008	11.72%	10,778,538,187	14.01%	12.97%	174,307,866	1.91%	1,223,205,142	13.28%	1.7548	11.35%
(2009)	Secondary	1,712,123,701	5.19%	13,435,858,375	6.80%	12.74%	262,445,742	1.51%	1,449,677,959	5.88%	2.7747	10.79%
2010	Primary	1,496,641,880	7.09%	11,657,522,744	8.15%	12.84%	195,311,492	12.05%	1,301,330,388	6.39%	1.7397	11.16%
(2010)	Secondary	1,673,888,080	-2.23%	13,030,768,568	-3.01%	12.85%	237,953,039	-9.33%	1,435,935,041	-0.95%	2.7596	11.02%
2011	Primary	1,254,317,477	-16.19%	11,518,177,617	-1.20%	10.89%	224,238,502	14.81%	1,247,021,315	-4.17%	1.8798	10.83%
(2011)	Secondary	1,312,293,848	-21.60%	12,317,787,777	-5.47%	10.65%	265,883,481	11.74%	1,316,076,878	-8.35%	2.9608	10.68%
2012	Primary	1,119,278,070	-10.77%	10,221,626,280	-11.26%	10.95%	231,684,593	3.32%	1,112,115,440	-10.82%	2.0606	10.88%
(2012)	Secondary	1,131,581,406	-13.77%	11,228,014,696	-8.85%	10.08%	368,252,436	38.50%	1,135,540,935	-13.72%	3.1824	10.11%

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

Yuma County, Arizona **Table B-2**

General Fund - Property Tax Levied and Collections (by Year Collected)

Last Ten Fiscal Years

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Total Tax Collections	Total Collection as Percent of Current Levy
2003-04	$ 14,648,440	$ 13,734,084	93.76%	$ 13,734,084	93.76%
2004-05	15,270,136	14,511,502	95.03%	14,511,502	95.03%
2005-06	15,795,395	15,543,999	98.41%	15,543,999	98.41%
2006-07	17,588,577	17,431,574	99.11%	17,431,574	99.11%
2007-08	18,936,854	18,731,286	98.91%	18,731,286	98.91%
2008-09	20,327,539	19,886,957	97.83%	19,886,957	97.83%
2009-10	21,509,071	21,118,123	98.18%	21,118,123	98.18%
2010-11	22,681,316	22,112,074	97.49%	22,112,074	97.49%
2011-12	23,478,870	23,161,816	98.65%	23,161,816	98.65%
2012-13	22,952,064	21,928,380	95.54%	21,928,380	95.54%

Yuma County, Arizona **Table B-3**

General Fund - Property Tax Levied and Collections (by Year Levied)

Last Ten Fiscal Years

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
2003-04	$ 14,648,440	$ 13,409,643	91.54%	-	$ 13,409,643	95.03%	$ 1,238,797	8.46%
2004-05	15,270,136	14,004,035	91.71%	$ 507,467	14,511,502	95.03%	758,634	4.97%
2005-06	15,795,395	15,410,537	97.56%	133,462	15,543,999	98.41%	251,396	1.59%
2006-07	17,588,577	17,144,126	97.47%	287,448	17,431,574	99.11%	157,003	0.89%
2007-08	18,936,854	18,453,958	97.45%	277,328	18,731,286	98.91%	205,568	1.09%
2008-09	20,327,539	19,508,404	95.97%	378,553	19,886,957	97.83%	440,582	2.17%
2009-10	21,509,071	20,551,870	95.55%	566,253	21,118,123	98.18%	390,948	1.82%
2010-11	22,681,316	21,506,754	94.82%	605,320	22,112,074	97.49%	569,242	2.51%
2011-12	23,478,870	22,519,140	95.91%	642,676	23,161,816	98.65%	317,054	1.35%
2012-13	22,952,064	21,308,865	92.84%	619,515	21,928,380	95.54%	1,023,684	4.46%

(1) Included in year collected / received.

(2) Included in year levied / billed.

YUMA COUNTY, ARIZONA

Table B-4

Principal Taxpayers
Current Year and Ten Year Comparison (1)

Taxpayer	2013 Actual Assessed Valuation	2013 Rank	2013 Percent of County's Net Assessed Valuation	2003 Actual Assessed Valuation	2003 Rank	2003 Percent of County's Net Assessed Valuation
ARIZONA PUBLIC SERVICE CO	$ 63,977,371	1	27.53%	$ 35,156,866	1	6.24%
AGUA CALIENTE SOLAR LLC	16,136,055	2	6.94%	-		-
UNION PACIFIC RAILROAD CO	8,670,451	3	3.73%	7,429,049	4	1.11%
WAL-MART STORES INC DE CORP	8,174,906	4	3.52%			
YUMA PALMS 1031 DELAWARE LLC ET AL	7,288,621	5	3.14%	-		-
SOUTHWEST GAS CORP (T&D)	6,928,533	6	2.98%	5,677,262	6	0.94%
QWEST CORPORATION	5,662,743	7	2.44%	15,020,317	2	2.19%
COTTONWOOD CAMELOT H DE LLC	1,787,415	10	0.77%	-		-
NORTH BAJA PIPELINE LLC	3,470,943	8	1.49%	-		-
DOLE FRESH VEGETABLE INC CA CORP	3,324,052	9	1.43%	3,593,808	9	0.71%
LEVEL 3 COMMUNICATIONS LLC				6,287,615	5	0.46%
YUMA PALMS 1031 DELAWARE LLC ET AL				4,694,500	7	0.83%
KINDER MORGAN ENGERY PARTNERS				10,167,086	3	2.97%
QWEST VOMM CORPORATION				3,328,635	10	0.64%
IMPERIAL IRRIGTION DISTRICT				3,921,777	8	0.64%
Totals	$125,421,090		53.97%	$ 95,276,915		16.73%

Source: Yuma County Assessor's
(1) Data not available prior to 2003

Yuma County, Arizona

Table B-5

County General Sales Tax by Category
June 30, 2013
Current year and eight years ago

Category	2005-06	2012-13	% Change
Utilities	$ 1,057,761	$1,304,181	23.30%
Communications	444,006	324,127	(27.00%)
Publishing	17,249	7,938	(53.98%)
Restaurants & Bars	919,690	1,134,873	23.40%
Amusements	61,598	71,696	16.39%
Rental of Personal Prop	314,098	340,011	8.25%
Contracting	2,212,911	1,455,328	(34.23%)
Retail	6,411,920	6,587,161	2.73%
Hotel/Motel	245,654	263,482	7.26%
All Other	198,259	110,705	(44.16%)
TOTAL	11,883,146	$11,599,502	(2.39%)

Yuma County, Arizona

Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
June 30, 2013
Last Ten Years (Rates in cents per dollar)

		County (2)				**Cities (6)**			
Fiscal Year	**State**	General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Wellton	Yuma
2003-04	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2004-05	5.60	0.50	0.50	0.50	-	3.50	2.50	2.50	1.70
2005-06	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2011-12	6.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2012-13	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70

Source is Arizona Department of Revenue and County records.
(1) Rates established by action of governing body and voter approval.
(2) Governing body is elected Board of Supervisors.
(3) Rate established by action of governing body and voter approval in 1996; extended in 2011 Special Election through December 31, 2036.
(4) Rate established by action of governing body and voter approval in 2000; ended Jan 31, 2007 by board action.
(5) Rate established by action of governing body in 2005.
(6) Governing body is elected City Council.

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Debt Capacity

Yuma County, Arizona

Table C-1

Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)
(Per $100 of Assessed Value)
Last Ten Years
(All information obtained from County Financial records)

GENERAL TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton-Amistade Estates Unit #3	Somerton-Amistade Estates Unit #4	Downtown Mall Maintenance District	San Luis-Ranchos Los Oros	San Luis-Los Portales
Primary Tax Authority No.		00986	02000	02001	04154	04152	31001	31,004	28204	31,003	31,002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
2003	Primary	-	2.3180	0.0472	1.8693	-	157.5663	287.5561	4.7747	492.2007	196.3651
2003-04	Secondary	-	-	-	-	-	-	-	-	-	-
2004	Primary	-	2.3180	0.0456	1.8693	-	117.0047	162.9726	4.7747	448.1113	187.7277
2004-05	Secondary	-	-	-	-	-	-	-	-	-	-
2005	Primary	-	2.2239	0.4358	1.8693	-	117.0047	162.9726	4.7747	490.3965	195.6453
2005-06	Secondary	-	-	-	-	-	-	-	-	-	-
2006	Primary	-	2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	Secondary	-	-	-	-	-	-	-	-	-	-
2007	Primary	-	2.0192	0.0000	1.6744	1.3442	105.3042	195.5671	4.7747	1,311.2520	523.1283
2007-08	Secondary	-	-	-	-	-	-	-	-	-	-
2008	Primary	-	1.8825	0.0000	1.5596	1.3514	347.1139	289.7291	4.7747	574.0274	229.0251
2008-09	Secondary	-	-	-	-	-	-	-	-	-	-
2009	Primary	-	1.7548	0.3306	1.4706	1.1795	319.8128	296.9723	4.7747	574.0274	229.0701
2009-10	Secondary	-	-	-	-	-	-	-	-	-	-
2010	Primary	-	1.7397	0.3564	1.4691	1.2238	319.8128	296.9723	4.7747	574.0650	229.0701
2010-11	Secondary	-	-	-	-	-	-	-	-	-	-
2011	Primary	-	1.8798	0.4259	1.5787	1.2807	319.8128	296.9723	2.7927	635.7076	253.6326
2011-12	Secondary	-	-	-	-	-	-	-	-	-	-
2012	Primary	-	1.8798	0.4717	1.5787	1.3383	326.0530	302.7669	2.7927	432.2496	175.4465
2012-13	Secondary	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	Yuma Elementary School District No. 01	Somerton Elementary	Crane School District No. 13	Hyder Elementary	Mohawk Elementary	Wellton Elementary	Gadsden Elementary	Antelope Union High	Yuma Union High School District No. 70	Arizona Western Community College District
Primary Tax Authority No.		05001	05011	05013	05016	05017	05024	05032	06101	06103	08150
Secondary Tax Authority No.		55001	55011	55013	55016	55017	55024	55032	56101	56103	58150
2003	Primary	2.0527	3.1439	2.5066	2.1697	2.1605	2.9292	4.0216	2.2942	2.2323	1.8267
2003-04	Secondary	1.3679	2.2545	1.1845	2.5056	1.0295	0.8229	1.6510	0.6555	0.7868	0.2301
2004	Primary	1.7880	3.1189	2.4501	2.1278	2.5582	2.9292	3.9794	2.3254	2.3305	1.8605
2004-05	Secondary	1.2566	2.2783	0.7018	2.6591	1.0194	1.6807	0.6816	0.6816	0.7428	0.2178
2005	Primary	2.7753	3.4753	2.0844	1.7244	2.6492	2.8109	4.1645	2.1730	2.2739	1.8847
2005-06	Secondary	1.1599	1.1605	0.6475	1.5126	1.0391	0.8287	1.5085	0.6950	0.7426	0.4727
2006	Primary	1.9817	3.3935	1.4298	3.8278	3.3216	3.2284	4.1644	2.0057	2.2666	1.8852
2006-07	Secondary	0.7616	1.2555	0.9252	2.1344	1.4945	0.8817	1.2021	0.2351	0.7450	0.4993
2007	Primary	2.0418	2.2875	2.0173	2.5132	2.0828	2.3046	4.0609	2.0607	1.7345	1.8852
2007-08	Secondary	0.5626	0.8436	0.5752	1.9379	0.4429	0.3509	1.0518	0.0000	0.4419	0.4993
2008	Primary	1.8209	4.4348	1.7392	1.9744	2.0347	2.4573	4.3122	2.0480	1.9214	1.6274
2008-09	Secondary	0.3381	1.0407	0.7150	1.7010	0.3860	0.0831	0.0301	0.4342	0.7450	0.3652
2009	Primary	1.5759	3.9003	1.8459	2.7394	2.3724	1.9897	1.7464	1.6723	1.8218	1.5142
2009-10	Secondary	0.3237	0.6218	0.7011	1.6384	1.2565	0.6229	0.1538	0.4364	0.3322	0.3163
2010	Primary	1.2247	3.4050	1.7450	2.6449	2.5154	2.3847	1.7837	1.5999	1.4606	1.5000
2010-11	Secondary	0.3709	0.6795	0.7568	1.5491	0.9874	0.4107	0.2019	0.5605	0.6275	0.3079
2011	Primary	1.8588	2.5499	1.8995	3.2394	2.7444	2.1774	1.9274	2.1030	2.0755	1.6163
2011-12	Secondary	0.3448	0.6696	0.6394	1.6535	0.7813	0.3888	0.1676	0.3165	0.9263	0.3297
2012	Primary	1.8588	2.2712	1.9466	3.1106	2.6328	2.4142	2.0979	2.0992	2.0019	1.6874
2012-13	Secondary	0.3448	0.0806	0.6322	1.5188	1.0734	0.0000	0.1695	0.3231	0.0773	0.3470

Yuma County, Arizona

Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)
(Per $100 of Assessed Value)
Last Ten Years
(All information obtained from County Financial records)

SPECIAL DISTRICT TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	Yuma Hospital District	Maricopa Electrical District #8 *	Library District	Flood Control District	Yuma - Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton - Mohawk Irrigation District	Hillander C Irrigation District
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
2003	Primary	-	-	-	-	-	-	-	-	-
2003-04	Secondary	-	3.5248	0.5040	0.3500	50.0000	30.0000	26.0000	159.70	8.6928
2004	Primary	-	-	-	-	-	-	-	-	-
2004-05	Secondary	-	4.2448	0.5740	0.3500	50.0000	30.0000	26.0000	159.70	5.2157
2005	Primary	-	-	-	-	-	-	-	-	-
2005-06	Secondary	-	0.7622	0.5740	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
2007	Primary	-	-	-	-	-	-	-	-	-
2007-08	Secondary	-	0.5053	0.9140	0.3500	60.0000	35.0000	32.0000	159.70	5.2157
2008	Primary	-	-	-	-	-	-	-	-	-
2008-09	Secondary	-	0.5244	0.7671	0.3178	60.0000	35.0000	32.0000	159.70	5.2157
2009	Primary	-	-	-	-	-	-	-	-	-
2009-10	Secondary	-	0.6274	0.7341	0.2858	70.0000	40.0000	38.0000	159.70	5.2157
2010	Primary	-	-	-	-	-	-	-	-	-
2010-11	Secondary	-	0.3421	0.7341	0.2858	85.0000	40.0000	55.0000	151.20	5.2157
2011	Primary	-	-	-	-	-	-	-	-	-
2011-12	Secondary	-	0.3347	0.8016	0.2794	85.0000	45.0000	55.0000	165.60	5.2157
2012	Primary	-	-	-	-	-	-	-	-	-
2012-13	Secondary	-	0.3499	0.8191	0.2794	85.0000	53.0000	55.0000	173.00	5.2157

SPECIAL DISTRICT TAXING AUTHORITIES

Tax Year (Fiscal Year)	Type	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710
2003	Primary	-	-	-	-	-	-	-
2003-04	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500
2004	Primary	-	-	-	-	-	-	-
2004-05	Secondary	125.0000	8.6800	1.0000	1.0000	-	7.0000	0.2500
2005	Primary	-	-	-	-	-	-	-
2005-06	Secondary	125.0000	8.6800	1.0000	-	-	7.0000	0.2250
2006	Primary	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000
2007	Primary	-	-	-	-	-	-	-
2007-08	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800
2008	Primary	-	-	-	-	-	-	-
2008-09	Secondary	165.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800
2009	Primary	-	-	-	-	-	-	-
2009-10	Secondary	185.0000	8.6800	1.0000	1.0000	18.8097	8.0000	0.1800
2010	Primary	-	-	-	-	-	-	-
2010-11	Secondary	185.0000	8.6800	1.0000	1.0000	20.9305	8.0000	0.1800
2011	Primary	-	-	-	-	-	-	-
2011-12	Secondary	185.0000	8.6800	1.0000	1.0000	17.0775	8.0000	0.1800
2012	Primary	-	-	-	-	-	-	-
2012-13	Secondary	185.0000	8.6800	1.0000	1.0000	17.2000	9.0000	0.1800

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

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

(All information obtained from County Financial records)

	Bonds							Rural Development Loans	
	Revenue		Gen Obligation		Special Assessment				
Fiscal Year	Jail District	East County	Admin Building	Library District	Del Sur	Donovan Estates	El Prado Estates	WIFA Loan	USDA Sewer
2003-04	$ 13,335,000	-	-	-	$ 73,000	$ 342,700	$ 123,070	$ 202,545	-
2004-05	12,140,000	-	-	-	59,000	323,200	116,240	192,997	$ 479,610
2005-06	10,875,000	-	-	$ 10,050,000	45,000	362,900	109,410	183,069	459,629
2006-07	19,545,000	-	-	8,150,000	-	341,700	102,580	172,757	439,641
2007-08	18,150,000	-	-	50,935,000	-	319,600	95,750	162,035	419,657
2008-09	16,210,000	-	-	49,960,000	-	296,500	88,920	150,891	399,673
2009-10	14,175,000	-	-	48,940,000	-	-	82,080	139,307	379,689
2010-11	8,525,000	-	-	47,875,000	-	-	75,240	1,565,182	2,359,705
2011-12	8,245,000	$ 2,190,000	-	46,755,000	-	-	43,400	1,459,695	2,156,421
2012-13	7,450,000	-	$ 7,500,000	45,540,000	-	-	39,060	1,420,718	2,062,394

Table C-3

Certificates of Participation							
1998 Health Building	1999 Adult Probation	2001 A Juv & Justice Centers	2001 A Juv & Justice Centers	**Capital Leases**	**Total Outstanding Debt**	Total Debt as a % of Personal Income	Total Debt Per Capita
$ 3,240,000	$ 3,045,000	$ 16,440,000	$ 2,390,000	$ 327,074	**$ 39,518,389**	1.14%	217.77
2,880,000	2,705,000	16,090,000	2,340,000	504,370	**37,830,417**	0.99%	199.65
2,520,000	2,365,000	13,990,000	2,040,000	267,201	**43,267,209**	1.05%	221.32
1,800,000	1,685,000	7,320,000	1,080,000	202,696	**40,839,374**	0.97%	207.95
-	1,345,000	-	-	291,308	**71,718,350**	1.56%	356.28
-	-	-	-	211,526	**67,317,510**	1.38%	347.23
-	-	-	-	128,233	**63,844,309**	1.22%	327.85
-	-	-	-	41,275	**60,441,402**	1.20%	308.77
-	-	-	-	-	**60,849,516**	1.13%	296.58
-	-	-	-	-	**64,012,172**	1.13%	311.99

Yuma County, Arizona

Table C-4

Legal Debt Margin
(Constitutional General Obligation Bond Capacity)
June 30, 2013

Assessed Valuation (Secondary)			$ 1,312,293,848
Gross Indebtedness		$ 18,466,984	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 7,450,000		
Revenue Bonds - Administration Building	7,500,000		
Special Assessment Notes - El Prado Estates	39,060		
Rural Development Loan - WIFA - El Prado	64,752		
Rural Development Loan - WIFA - B & C Colonia	1,350,775		
Rural Development Loan - USDA- B & C Colonia	1,833,400		
Rural Development Loan - Gadsden Sewer Project	228,997		
Total Exempt Debt		(18,466,984)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			78,737,631
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 78,737,631**
Yuma County Library District (Voter Approved)	$ 45,540,000		
Total Voter Approved Debt		$ 45,540,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 196,844,077
Total Non-exempt Bonds Outstanding			(45,540,000)
Debt Margin within 15% Debt Limitation			**$ 151,304,077**

Per the Arizona Constitution, Counties may issue general obligation bonds up to 6% of the jurisdiction's net secondary assessed valuation without voter approval. Voter approval is required before issuing over the 6%. With voter approval counties may issue general obligation bonds up to 15% of the jurisdiction's net secondary assessed valuation. (Arizona Constitution, Article 9, Section 8)

Yuma County, Arizona

Table C-5

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

Fiscal Year	Net Bonded Debt **	Assessed Net Value (Secondary)	Ratio of Net Bonded Debt to Assessed Value	Estimated Actual Value (Secondary)	Ratio of Net Bonded Debt to Estamited Acutal Value	*Population	Net Bonded Debt Per Capita
2003-04	-	$ 650,434,765	0.00%	$5,394,833,720	0.00%	172,033	-
2004-05	-	678,720,689	0.00%	5,632,972,757	0.00%	177,209	-
2005-06	$ 10,050,000	729,269,392	1.38%	6,122,618,368	0.16%	183,659	$ 54.72
2006-07	8,150,000	917,331,539	0.89%	7,756,796,877	0.11%	189,163	43.08
2007-08	50,935,000	1,106,578,023	4.60%	9,500,029,297	0.54%	192,699	264.32
2008-09	49,960,000	1,369,161,501	3.65%	12,580,105,769	0.40%	193,869	257.70
2009-10	48,940,000	1,477,891,304	3.31%	13,435,858,375	0.36%	194,737	251.31
2010-11	47,875,000	1,418,967,607	3.37%	13,030,768,568	0.37%	195,751	244.57
2011-12	46,755,000	1,312,293,848	3.56%	12,317,787,777	0.38%	200,431	233.27
2012-13	45,540,000	1,131,581,406	4.02%	11,228,014,696	0.41%	205,174	221.96

*Information from azstats.gov from 2009 to current
** Fiscal Years 03-11 restated.

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

YUMA COUNTY, ARIZONA

Table C-6

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

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	
2003-04	-	-	-	$ 125,984,818	-
2004-05	-	-	-	140,360,930	-
2005-06	$ 10,050,000	$ 7,039,876	-	131,889,570	-
2006-07	8,150,000	6,382,188	$ 2,557,688	150,840,358	1.70%
2007-08	50,935,000	39,492,968	3,296,426	178,713,792	1.84%
2008-09	49,960,000	37,163,663	3,304,226	176,279,921	1.87%
2009-10	48,940,000	34,873,518	3,310,226	154,072,720	2.15%
2010-11	47,875,000	32,625,013	3,313,425	153,920,909	2.15%
2011-12	46,755,000	30,420,189	3,324,825	149,607,965	2.22%
2012-13	45,585,000	28,261,164	3,329,025	146,510,534	2.27%

(1) Includes agent and other fees.
(2) Includes only debt service expenditures related to general bonded debt.
(3) Includes general, special revenue, capital projects, and debt service funds.
(4) Ratio of debt service related expenditures to total general expenditures
* Fiscal Years 03-11 restated.

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2013

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Yuma County: Library District	$ 1,131,581,406	$ 45,585,000	100%	$ 45,585,000
Total Direct General Obligation Bonded Debt		45,585,000		45,585,000
Arizona Western Junior College (1)	1,131,581,406	64,760,000	100%	64,760,000
City of Yuma (2)	557,164,564	1,345,000	100%	1,345,000
Yuma Elementary School District No. 1	746,582,294	3,000,000	100%	3,000,000
Somerton Elementary School District No. 11	59,009,925	1,390,000	100%	1,390,000
Crane Elementary School District No. 13	193,438,858	11,245,000	100%	11,245,000
Hyder Elementary School District No.16	27,869,228	-	100%	-
Mohawk Valley Elementary School District No.17	17,630,724	480,000	100%	480,000
Wellton Elementary School District No.24	29,582,034	-	100%	-
Gadsden Elementary School District No. 32	57,468,343	225,000	100%	225,000
Antelope Union High School District No. 50	75,081,986	1,770,000	100%	1,770,000
Yuma Union High School District No. 70	1,131,581,406	22,135,000	100%	22,135,000
Total Overlapping General Obligation Bonded Debt		106,350,000		106,350,000
Total Direct and Overlapping General Obligation Bonded Debt				$151,935,000

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

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

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

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
Pledged Revenues					
Jail District Sales Tax (1)	$ 9,258,301	$ 10,756,744	$ 11,883,461	$ 12,427,423	$ 12,372,890
Capital Projects Sales Tax (2)	2,202,293	4,152,264	1,626,229	9,223,702	9,922,548
Library District Property Tax (3)	-	-	-	3,040,298	3,574,367
Special Assessment Districts (4)					
Donovan Estates	66,082	56,061	53,133	60,388	29,577
Del Sur Estates	33,014	13,850	14,145	7,337	-
El Prado Estates	68,477	41,634	72,101	44,592	29,889
Gadsden	-	-	162,076	70,643	40,620
Total Projected Revenues	$ 11,628,167	$ 15,020,553	$ 13,811,145	$ 24,874,383	$ 25,969,891
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,195,000	$ 1,265,000	$ 1,330,000	$ 1,395,000	$ 1,940,000
Interest	708,582	637,122	566,256	590,638	842,063
Total Jail District Requirements	1,903,582	1,902,122	1,896,256	1,985,638	2,782,063
East County - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total East County Requirements	-	-	-	-	-
Capital Sales Tax - Certificates of Payment					
Principal	1,100,000	3,100,000	700,000	8,330,000	10,540,000
Interest	1,108,448	1,050,288	919,918	887,502	536,332
Total Jail District Requirements	2,208,448	4,150,288	1,619,918	9,217,502	11,076,332
Library District - Bonds					
Principal	-	-	-	1,900,000	930,000
Interest	-	-	-	657,688	2,366,426
Total Library District Requirements	-	-	-	2,557,688	3,296,426
Assessment Districts					
Donovan Estates - Bonds					
Principal	18,600	19,500	20,300	21,200	22,100
Interest	18,025	17,192	16,231	15,413	14,466
Total Donovan Estates	36,625	36,692	36,531	36,613	36,566
Del Sur Estates - Bonds					
Principal	14,000	14,000	14,000	45,000	-
Interest	3,800	3,135	2,470	1,555	-
Total Del Sur Estates	17,800	17,135	16,470	46,555	-
El Prado Estates - WIFA Loan					
Principal	16,017	16,378	16,755	17,146	17,552
Interest	13,695	13,027	12,345	11,647	10,934
Total El Prado Estates	29,712	29,405	29,100	28,793	28,486
Gadsden - RDA Loan					
Principal	-	-	19,984	19,984	19,984
Interest	-	-	21,133	20,234	19,334
Total Gadsden Estates	-	-	41,117	40,218	39,318
B & C Colonia - WIFA Loan					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total B & C Colonia Estates	-	-	-	-	-
B & C Colonia - RDA Loan					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total B & C Colonia Estates	-	-	-	-	-
Total Assessment Districts Requirements	84,137	83,232	123,218	152,179	104,370
Total Annual Requirements	$ 4,196,167	$ 6,135,642	$ 3,639,392	$ 13,913,007	$ 17,259,191
	2.77	2.45	3.79	1.79	1.50

Estimated Coverage

(1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Monies to meet the debt requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by Fiscal Year 2015 when the tax is set to terminate unless the tax is extended by voter action.

(2) A Capital Sales Tax of .05 cents was approved by voters in 2000 for the purpose of payment of specific capital certificates of participation which had been previously issued. This tax was to continue until the total amount approved by the voters was collected. The tax was terminated in January, 2007 at which time the total amount approved was anticipated to be collected.

Table C-8

	2008-09	2009-2010	2010-2011	2011-12	2012-13
Jail District Sales Tax (1)	$ 11,826,297	$ 6,447,521	$ 10,778,684	$ 11,344,489	$ 11,602,960
Capital Projects Sales Tax (2)	1,742,172	19,339	37,089	18,052	20,058
Library District Property Tax (3)	3,305,456	4,264,422	3,314,226	3,325,625	3,325,625
Special Assessment Districts (4)					
Donovan Estates	29,154	336,590	-	-	-
Del Sur Estates	-	-	-	-	-
El Prado Estates	16,143	193,995	20,345	18,348	15,084
Gadsden	47,935	209,176	25,956	21,619	49,037
Ave B&C Colonial		31,267	66,017	532,495	335,982
Total Projected Revenues	$ 16,967,157	$ 11,502,310	$ 14,242,317	$ 15,260,629	$ 15,348,746
Jail District - Bonds					
Principal	$ 2,035,000	$ 5,650,000	$ 640,000	$ 550,000	$ 705,000
Interest	746,823	579,157	328,827	272,276	331,725
Total Jail District Requirements	2,781,823	6,229,157	968,827	822,276	1,036,725
East County - Bonds					
Principal	-	-	-	245,000	-
Interest	-	-	-	17,185	-
Total East County Requirements	-	-	-	262,185	-
Admin Building - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	31,413
Total East County Requirements	-	-	-	-	31,413
Capital Sales Tax - Certificates of Payment					
Principal	1,345,000	-	-	-	-
Interest	35,563	-	-	-	-
Total Jail District Requirements	1,380,563	-	-	-	-
Library District - Bonds					
Principal	975,000	1,020,000	1,065,000	1,120,000	1,170,000
Total Library District Requirements	3,304,226	3,310,226	3,313,425	3,324,825	3,329,025
Assessment Districts					
Donovan Estates - Bonds					
Principal	23,100	296,500	-	-	-
Interest	13,477	11,226	-	-	-
Total Donovan Estates	36,577	307,726	-	-	-
Del Sur Estates - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Del Sur Estates	-	-	-	-	-
El Prado Estates - WIFA Loan					
Principal	17,974	18,423	18,880	62,514	6,394
Interest	10,205	9,458	8,693	3,523	2,425
Total El Prado Estates	28,179	27,881	27,573	66,037	8,819
Gadsden - RDA Loan					
Principal	19,984	19,984	19,984	119,984	14,102
Interest	18,435	17,536	16,636	13,462	10,470
Total Gadsden Estates	38,419	37,520	36,620	133,446	24,572
B & C Colonia - WIFA Loan					
Principal	-	-	-	42,974	44,166
Interest	-	-	44,288	23,208	38,056
Total B & C Colonia Estates	-	-	44,288	66,182	82,221
B & C Colonia - RDA Loan					
Principal	-	-	-	83,300	83,300
Interest	-	-	50,000	48,959	46,876
Total B & C Colonia Estates	-	-	50,000	132,259	130,176
Total Assessment Districts Requirements	103,175	373,126	158,481	397,925	245,788
Total Annual Requirements	$ 7,569,788	$ 9,912,509	$ 4,440,734	$ 4,807,211	$ 4,642,951
	2.24	1.16	3.21	3.17	3.31

Estimated Coverage

(3) The Library District, by voter action in 2005, approved issuance of $53,765,000 in bonds to cover the construction of new library facilities, and the levying of a property tax to repay the bonds. Upon repayment of these bonds the property tax will be discontinued.

(4) Special Assessment Districts are formed under Arizona Revised Statutes to provide for infrastructure improvements construction and operation of these activities, irrigation, street lighting, sewer and water, roads, etc. These districts are established by the owners of the parcels for the specific benefit of on the members of the district to cover all costs for the operation of the district and the repayment of any debt incurred to provide for the improvements

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Economic and Demographic Information

Yuma County, Arizona **Table D-1**

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Service Producing Trade, Trnp., Comm. Employed	Service Producing Trade, Trnp., Comm. %	Service Producing Financial Actv. Employed	Service Producing Financial Actv. %	Service Producing Service Misc. Employed	Service Producing Service Misc. %
2003	172,033	71,650	54,275	24.2%	25,025	46.1%	9,450	17.4%	1,400	2.6%	14,175	26.1%
2004	177,209	72,800	61,400	15.7%	27,800	45.3%	9,700	15.8%	1,400	2.3%	16,700	27.2%
2005	183,659	75,470	63,370	16.0%	29,600	46.7%	10,200	16.1%	1,500	2.4%	17,900	28.2%
2006	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
2007	192,699	79,100	70,200	11.3%	30,100	42.9%	10,700	15.2%	1,500	2.1%	17,900	25.5%
2008	193,869	82,525	69,300	16.0%	29,900	42.6%	10,500	15.2%	1,500	2.2%	17,900	25.8%
2009	194,737	85,600	67,500	21.1%	27,700	41.0%	9,500	14.1%	1,600	2.4%	16,600	24.6%
2010	195,751	92,372	67,789	26.6%	29,200	43.1%	9,100	13.4%	1,400	2.1%	18,700	27.6%
2011	200,431	87,566	65,316	25.4%	29,300	44.9%	8,900	13.6%	1,200	1.8%	19,200	29.4%
2012	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%

Calendar Year*	Total Population *	Farming / Agriculture * Employed	Farming / Agriculture * %	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Goods Producing Construction Employed	Goods Producing Construction %	Goods Producing Manufacturing Employed	Goods Producing Manufacturing %	Government Grand Total Employed	Government Grand Total %	Government Federal Employed	Government Federal %	Government State and Local Employed	Government State and Local %
2003	172,033	10,625	19.6%	5,650	10.4%	3,750	6.9%	1,900	3.5%	13,000	24.0%	2,700	5.0%	10,300	19.0%
2004	177,209	12,900	21.0%	7,300	11.9%	4,300	7.0%	3,000	4.9%	13,400	21.8%	2,900	4.7%	10,500	17.1%
2005	183,659	12,170	19.2%	7,800	12.3%	4,800	7.6%	3,000	4.7%	13,800	21.8%	3,000	4.7%	10,800	17.0%
2006	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007	192,699	16,140	23.0%	7,700	11.0%	4,800	6.8%	2,900	4.1%	14,900	21.2%	3,400	4.8%	11,500	16.4%
2008	193,869	16,000	23.1%	7,000	10.1%	4,100	5.9%	2,900	4.2%	14,800	21.4%	3,500	5.1%	11,300	16.3%
2009	194,737	17,600	26.1%	5,200	7.7%	3,400	5.0%	1,800	2.7%	15,200	22.5%	3,600	5.3%	11,600	17.2%
2010	195,751	14,730	21.7%	4,100	6.0%	2,500	3.7%	1,600	2.4%	14,100	20.8%	3,900	5.8%	10,200	15.0%
2011	200,431	15,650	24.0%	3,900	6.0%	2,100	3.2%	1,800	2.8%	16,000	24.5%	3,800	5.8%	12,200	18.7%
2012	205,174	15,700	23.5%	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%

Source: Arizona Department of Administration (azstats.gov)

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

Yuma County, Arizona

Table D-2

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

State of Arizona		Yuma County			Fortuna Foothills CDP **			City of San Luis		
Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2,665,322	5.6%	172,033	71,650	17.0%	23,035	5,835	9.1%	19,745	5,816	36.0%
2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
3,136,231	7.0%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,614	8,467	50.0%
3,017,885	8.5%	195,751	87,566	25.4%	26,265	6,973	16.1%	30,607	17,249	67.5%
3,030,238	8.3%	205,174	92,015	27.5%	29,205	7,047	15.7%	31,080	16,851	63.9%

City of Somerton			Town of Wellton			City of Yuma		
Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
8,180	3,442	26.2%	1,880	702	18.8%	83,330	38,962	13.0%
8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%
14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%

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

** Source: Yuma Stats

Yuma County, Arizona

Demographic Statistics - County Employees - by Activity

Last Ten Fiscal Years (1) (2)

	2003-2004 Employees			2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	28	28	28	29	29	29	28	28	28	29	30	30	29	29	29
Board of Supervisors / County Admin	17	17	17	17	17	17	21	21	21	22	22	22	25	25	25
Development Services	67	67	67	70	72	73	76	77	78	77	77	77	81	81	81
Election Services	2	3	3	2	2	2	2	3	3	2	3	3	2	2	2
Financial Services	16	16	16	17	17	17	19	20	20	20	21	21	20	20	20
General Services	29	30	31	34	34	34	40	40	40	39	39	39	38	38	38
Human Resources	8	8	8	8	8	8	8	8	8	9	10	10	11	11	11
Information Technology Services	20	20	20	20	22	23	22	23	24	24	24	24	25	25	25
Recorder	10	10	10	10	10	10	8	8	8	10	10	10	9	9	9
Treasurer	9	10	10	9	10	10	10	10	10	10	10	10	10	10	10
YMPO	2	6	10	2	6	10	4	6	8	4	3	10	3	4	5
Total General Government	208	215	220	218	227	233	238	244	248	246	249	256	253	254	255
Public Safety															
Adult Probation	79	80	80	82	82	82	85	85	85	86	88	88	87	89	91
Sheriff	293	294	294	303	304	305	311	313	314	302	303	304	317	318	318
Total Public Safety	372	374	374	385	386	387	396	398	399	388	391	392	404	407	409
Highway & Streets															
Public Works	89	89	89	92	92	92	91	91	91	90	90	90	77	77	77
Total Highway & Streets	89	89	89	92	92	92	91	91	91	90	90	90	77	77	77
Health															
Health	86	90	93	90	93	95	88	91	94	87	94	98	91	98	102
Total Health	86	90	93	90	93	95	88	91	94	87	94	98	91	98	102
Cultural & Recreation															
Library	50	56	61	51	57	62	51	57	62	54	58	61	53	57	61
Total Cultural & Recreation	50	56	61	51	57	62	51	57	62	54	58	61	53	57	61
Welfare															
Housing	20	22	24	18	20	21	16	16	16	16	16	16	16	16	16
Public Fiduciary	4	4	4	7	8	8	8	8	8	8	8	8	7	7	7
Total Welfare	24	26	28	25	28	29	23	24	24	24	24	24	23	23	23
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	31	31	31	36	36	36	40	40	40	37	38	38	40	41	41
Constable Precinct #1	3	4	4	3	4	4	3	3	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1	1	1	1	1	1	1	1	-	-	-
County Attorney	56	56	56	57	58	58	61	61	61	61	61	61	65	65	65
County Attorney: Victim Services	10	10	10	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	17	17	17	17	18	18	2	21	22	20	20	20	22	22	23
Justice Court #2	3	3	3	3	3	3	4	4	4	3	3	3	4	4	4
Justice Court #3	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4
Juvenile Court	141	142	142	142	143	144	131	131	131	152	154	155	144	144	144
Legal Defender	9	9	9	7	7	7	11	11	12	10	10	10	9	9	9
Public Defender	17	17	17	16	16	16	23	23	24	15	16	16	22	22	22
Superior Court	46	48	50	46	49	60	61	54	56	57	59	61	55	56	57
Total Legal Activities	339	343	345	344	351	355	354	362	366	376	382	385	381	383	385
Total Employee Count:	1,173	1,198	1,215	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317

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

(2) Numbers from county payroll records

Table D-3

2008-2009 Employees			2009-2010 Employees			2010-11 Employees			2011-12 Employees			2012-13 Employees		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
30	30	30	31	31	31	32	32	32	32	32	32	30	30	30
23	23	23	25	25	25	25	25	26	28	28	28	27	27	27
62	62	62	73	73	73	70	70	70	71	71	71	57	57	57
2	2	2	2	2	3	2	2	3	3	3	3	3	3	3
20	20	20	20	20	20	20	20	20	20	20	20	18	18	18
40	40	40	40	40	40	39	39	39	40	40	40	40	40	40
12	12	12	11	11	11	11	11	11	11	11	11	9	9	9
20	20	20	23	23	23	19	19	19	29	29	29	28	28	28
11	11	11	10	10	10	10	10	10	10	10	10	10	10	10
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
1	3	3	5	5	5	5	5	13	-	-	-	-	-	-
231	233	233	250	250	251	243	244	253	254	254	254	232	232	232
83	84	86	82	84	86	84	84	84	92	92	92	88	88	88
320	321	321	329	331	331	342	343	344	382	382	382	329	330	330
403	405	407	411	415	417	426	427	428	474	474	474	417	418	418
73	73	73	75	75	75	69	69	70	79	79	79	74	74	74
73	73	73	75	75	75	69	69	70	79	79	79	74	74	74
89	95	98	97	102	105	97	105	109	118	118	118	96	99	102
89	95	98	97	102	105	97	105	109	118	118	118	96	99	102
63	68	73	78	86	95	78	90	105	96	96	96	79	90	103
63	68	73	78	86	95	78	90	105	96	96	96	79	90	103
16	16	16	16	16	16	16	16	16	16	16	16	13	13	13
8	8	8	7	7	7	8	8	8	8	8	8	5	5	5
24	24	24	23	23	23	24	24	24	24	24	24	18	18	18
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
40	41	41	39	39	39	40	40	40	41	41	41	39	40	40
4	4	4	4	4	4	3	3	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	1	1	1	-	-	-
65	65	65	65	65	65	65	65	65	64	64	64	59	59	59
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
21	21	22	20	20	21	21	21	22	22	22	22	19	19	19
4	4	4	4	4	4	4	4	4	5	5	5	5	5	5
2	2	2	4	4	4	3	3	4	4	4	4	4	4	4
136	136	136	132	132	132	131	131	131	141	141	141	128	129	130
11	11	11	8	8	8	11	11	12	13	13	13	9	9	9
23	23	23	22	22	22	23	23	24	24	24	24	23	23	23
52	58	62	55	56	57	60	61	64	68	68	68	65	65	65
371	378	383	366	367	369	374	375	383	397	397	397	367	369	370
1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Seven Years Ago (1)(2)

	FY2013 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Marine Corps Air Station	2,164	1	2.35%	6,043	1	8.01%
U.S. Army	2,093	2	2.27%	1,176	6	1.56%
Yuma Regional Medical Center	1,991	3	2.16%	1,500	2	1.99%
Yuma Elementary School District	1,400	4	1.52%	1,200	5	1.59%
Yuma County	1,336	5	1.45%	1,289	4	1.71%
Yuma City Government	1,200	6	1.30%	864	10	1.14%
Trax International	1,145	7	1.24%	-		-
US Border Patrol	1,000	8	1.09%	-		-
Cocopah Tribe	870	9	0.95%	-		-
ACT, Advanced Call Ctr Tech	820	10	0.89%	-		-
Yuma Union High School District	-		-	690	9	0.91%
Grower's Company	-		-	1,500	3	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	8	1.33%
Total Top Employers	**14,019**		**15.24%**	**16,262**		**21.55%**
Total County Employment	**92,015**			**75,470**		

(1) Source: Greater Yuma Economic Development Corporation
(2) Information prior to fiscal year 2005-06 unavailable.
(3) Based on last available full calendar year info as of 12/31/2013.
(4) Based on last available full calendar year info as of 12/31/2006.

YUMA COUNTY, ARIZONA

Table D-5

County - Wide Other Demographic Statistics
Last Ten Years

Calendar Year	County Population[1]	Per Capita Income[2]		Total Personal Income[2]	Average Daily School Membership[3] (through Grade 12)		College and University Enrollment	
		Amount	% Change	(In 000's)	Amount	% Change	Amount	% Change
2003	172,033	19,171	(3.47%)	$ 3,298,045	31,791	1.04%	6,284	1.91%
2004	177,209	20,265	5.71%	3,591,140	34,514	8.57%	6,450	2.64%
2005	183,659	21,005	3.65%	3,857,757	35,621	3.21%	7,468	15.78%
2006	189,163	21,336	1.58%	4,035,982	37,320	4.77%	7,707	3.20%
2007	192,699	22,772	6.73%	4,388,142	37,886	1.52%	7,600	(1.39%)
2008	193,869	23,988	5.34%	4,650,530	37,229	(1.73%)	7,898	3.92%
2009	194,737	25,496	6.29%	4,965,015	37,967	1.98%	8,655	9.58%
2010	195,751	34,999	37.27%	5,196,000	37,858	(0.29%)	8,834	2.07%
2011	200,431	39,937	14.11%	5,300,165	37,307	(1.46%)	9,058	2.54%
2012	205,174	41,560	4.06%	5,441,761	37,559	0.68%	8,517	(5.97%)

(1) Source: Arizona Department of Administration (azstats.gov)
(2) Source: Bureau of Economic Analysis (bea.gov)
(3) Source: Arizona Department of Education (azed.org)

YUMA COUNTY, ARIZONA

Table D-6

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

Calendar Year	Value of Building Construction Cost*		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2003	$ 217,343,008	45.09%	1,805	12.32%	$ 997,000,000	8.13%	$ 966,672,745	8.19%
2004	327,483,949	50.68%	2,475	37.12%	1,111,000,000	11.43%	1,053,583,182	8.99%
2005	511,502,562	56.19%	2,586	4.48%	1,223,000,000	10.08%	1,225,866,861	16.35%
2006	182,228,696	(64.37%)	1,307	(49.46%)	1,347,000,000	10.14%	1,279,315,606	4.36%
2007	250,338,844	37.38%	2,362	80.72%	1,325,000,000	(1.63%)	1,341,139,317	4.83%
2008	93,181,843	(62.78%)	1,136	(51.91%)	1,339,000,000	1.06%	1,331,107,532	(0.75%)
2009	83,645,949	(10.23%)	881	(22.45%)	1,314,000,000	(1.87%)	1,197,319,952	(10.05%)
2010	57,114,289	(31.72%)	637	(27.70%)	1,362,000,000	3.65%	1,271,566,415	6.20%
2011	39,043,445	(31.64%)	319	(49.92%)	1,389,000,000	1.98%	1,230,944,602	(3.19%)
2012	52,442,929	34.32%	386	21.00%	1,541,000,000	10.94%	1,233,268,670	0.19%

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

** Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

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

Operational Information

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YUMA COUNTY, ARIZONA **Table E-1**

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

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Function/Program										
Policy & executive										
buildings	1	1	1	1	1	1	1	1	1	1
Law & justice										
Court Buildings	3	4	4	4	4	4	4	5	5	5
Legal defense buildings	2	2	2	2	2	2	2	2	2	2
Juvenile Building	1	1	1	1	1	1	1	1	1	2
Adult Probation Building	1	1	1	1	1	1	1	1	1	1
Parking Garage	-	1	1	1	1	1	1	1	1	1
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	1	2	2	2	2	2
Aircraft	2	1	-	-	-	-	-	-	-	-
Patrol units	70	75	80	85	96	138	134	137	124	129
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	3	3	4	5	5	5	5	5	5
Criminal investigation building	2	2	3	3	3	3	3	3	3	3
Boat Storage Unit				1	1	1	1	1	1	1
Emergency Communications Site						1	1	1	2	1
Health & public assistance										
Administration	1	1	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2	2	2
TB housing unit	-	-	1	1	1	1	1	1	1	1
Public Fudiciary	1	1	1	1	1	1	1	1	1	1
Rabies Control									1	1
Housing										
Housing units	3	3	3	3	3	3	3	3	3	3
Cultural & recreation										
Libraries	5	5	5	5	5	5	6	7	8	7
Parks	5	5	5	5	5	5	5	5	5	5
Community resources & public facilities										
Road lane miles-asphalt	1,024	1,051	1,068	1,081	1,097	1,106	1,100	1,160	1,163	1,144
Road lane miles-gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Bridges	99	99	99	99	99	99	99	100	100	100
Traffic signals	9	9	9	9	9	9	8	13	14	14
Roads-heavy equipment	88	88	88	96	100	100	105	105	109	97
Retention basins	32	32	32	32	32	32	33	34	34	41
Sanitary sewers - miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building										2
General government & support services										
Buidlings	10	8	8	8	8	8	8	8	8	10
Solid waste										
Solid waste transfer sites	4	4	4	4	4	4	4	4	4	4
Solid waste heavy equipment	3	5	5	5	8	8	8	8	8	8

All information derived from Yuma County Records

YUMA COUNTY, ARIZONA

Operating Indicators by Function/Program

Last Ten Years (1)

		2004	% Chg	2005	% Chg	2006	% Chg	2007	% Chg
Function/Program									
	Community resources & public facilities								
	Building inspections	25,653	(7.68%)	19,047	(25.75%)	14,760	(22.51%)	13,043	(11.63%)
	Enhanced lanes maintained (miles)	512	1.42%	525	2.62%	534	1.63%	539	1.01%
	General government & support services								
	Clerk-Recorder-Assessor								
33	recorded documents	57,388	18.69%	51,685	(9.94%)	48,168	(6.80%)	43,253	(10.20%)
	Health & Public assistance								
*	ADMHS clients served	5	(70.59%)	99	1880.00%	63	(36.36%)	95	50.79%
	Processed child support payments	319,098	10.26%	305,689	(4.20%)	-	N/A	-	N/A
*	Patient treatments at clinics	32,720	3.35%	35,008	6.99%	25,378	(27.51%)	21,555	(15.06%)
	Housing								
	New Applications-public housing	460	1.77%	484	5.22%	445	(8.06%)	539	21.12%
	New Applications-section 8	602	1.35%	613	1.83%	541	(11.75%)	575	6.28%
	Law & Justice								
	Filed felonies-County Attorney	1,773	(4.98%)	1,702	(4.00%)	1,827	7.34%	1,945	6.46%
	Filed misdemeanors-County Attorney	1,474	12.01%	1,501	1.83%	2,606	73.62%	2,563	(1.65%)
	Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	1,114	(4.46%)	900	(19.21%)	1,249	38.78%	1,172	(6.16%)
*	New caseload-Public Defenders	2,473	(1.43%)	2,213	(10.51%)	2,118	(4.29%)	1,746	(17.56%)
*	New caseload-Legal Defenders	457	(40.49%)	393	(14.00%)	470	19.59%	373	(20.64%)
	Superior Court cases	4,876	(2.19%)	4,953	1.58%	5,428	9.59%	5,449	0.39%
	Minute entries generated	21,186	(3.85%)	20,533	(3.08%)	20,699	0.81%	20,697	(0.01%)
	Justice Court cases	22,876	5.79%	23,418	2.37%	26,141	11.63%	16,271	(37.76%)
	Public Safety								
	Total miles patrolled - Sheriff	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
	Processed offenders-Sheriff	9,456	7.93%	9,332	(1.31%)	9,146	(1.99%)	10,823	18.34%
*	Juvenile referrals -Probation	4,909	(1.49%)	4,788	(2.46%)	4,657	(2.74%)	4,843	3.99%
*	Cases supervised-Probation	557	(15.61%)	586	5.21%	514	(12.29%)	516	0.39%
*	Minor institutional care days-Probation	17,025	(1.74%)	16,672	(2.07%)	17,002	1.98%	17,662	3.88%
	Adult sentencing reports-Probation	1,331	5.80%	1,228	(7.74%)	1,321	7.57%	1,198	(9.31%)
	Solid Waste								
*	Waste recycled	1,238	83.41%	1,281	3.47%	1,128	(11.94%)	1,165	3.28%
*	Landfill waste disposal	6,021	1.57%	5,588	(7.19%)	6,636	18.75%	8,361	25.99%

All information obtained from various county departmental records

* These items are fiscal year all others are calendar year as of 6/30/13

N/A- Not available at time of printing

Table E-2

2008	% Chg	2009	% Chg	2010	% Chg	2011	% Chg	2012	% Chg
11,257	(13.69%)	9,434	(16.19%)	7,998	(15.22%)	8,582	7.30%	7,783	(9.31%)
548	1.68%	553	0.82%	550	(0.52%)	582	5.76%	572	(1.60%)
37,075	(14.28%)	35,090	(5.35%)	33,306	(5.08%)	29,468	(11.52%)	34,632	17.52%
104	9.47%	116	11.54%	232	100.00%	244	5.17%	228	(6.56%)
-	N/A	-	N/A	-	N/A	NA	N/A	NA	N/A
19,490	(9.58%)	13,160	(32.48%)	16,183	22.97%	15,088	(6.77%)	13,135	(12.94%)
592	9.83%	610	3.04%	634	3.93%	533	(15.93%)	462	(13.32%)
663	15.30%	680	2.56%	655	(3.68%)	627	(4.27%)	571	(8.93%)
1,714	(11.88%)	1,772	3.38%	1,685	(4.91%)	1,644	(2.43%)	1,429	(13.08%)
3,087	20.44%	3,164	2.49%	3,295	4.14%	2,911	(11.65%)	1,979	(32.02%)
1,082	(7.68%)	966	(10.72%)	924	(4.35%)	1,878	103.25%	1,129	(39.88%)
1,955	11.97%	2,593	32.63%	2,494	(3.82%)	2,016	(19.17%)	1,863	(7.59%)
-	N/A	523	N/A	645	23.33%	329	(48.99%)	235	(28.57%)
5,837	7.12%	5,858	0.36%	5,243	(10.50%)	4,110	(21.61%)	5,043	22.70%
22,465	8.54%	21,120	(5.99%)	19,893	(5.81%)	19,478	(2.09%)	17,717	(9.04%)
29,316	80.17%	29,359	0.15%	21,950	(25.24%)	16,292	(25.78%)	15,514	(4.78%)
1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
12,344	14.05%	14,319	16.00%	7,224	(49.55%)	7,066	(2.19%)	6,939	(1.80%)
4,306	(11.09%)	4,017	(6.71%)	3,295	(17.97%)	2,854	(13.38%)	2,426	(15.00%)
702	36.05%	1,251	78.21%	1,222	(2.32%)	429	(64.89%)	425	(0.93%)
19,870	12.50%	17,587	(11.49%)	16,344	(7.07%)	17,389	6.39%	13,620	(21.67%)
1,140	(4.84%)	1,264	10.88%	1,246	(1.42%)	1,054	(15.41%)	983	(6.74%)
2,477	112.62%	1,370	(44.70%)	1,920	40.15%	1,114	(41.96%)	1,451	30.23%
8,069	(3.49%)	5,901	(26.87%)	5,682	(3.71%)	5,603	(1.39%)	5,804	3.58%

YUMA COUNTY, ARIZONA **Table E-3**

Schedule of Insurance in Force
June 30, 2013

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	$20,000,000 per Occurrence $20,000,000 Errors & Omissions Annual Aggregate $500,000 deductible for employment practices $400,000 deductible for all others	C.V. Starr & Company	08/01/2013	$308,500
Property	$281,347,106 blanket limit ($25,000,000 Earthquake/Flood) $ 25,000 deductible - Boiler & Machinery $ 25,000 deductible - All other perils $ 100,000 deductible - Earth Movement $ 100,000 deductible - Flood	The Travelers Indemnity Company	08/01/2013	$180,515
Commercial Crime	$1,000,000 Limit Employee Theft and Fraud $50,000 Limit Money Orders/Counterfeit Currency $10,000 Deductible	The Fidelity and Deposit Company of Maryland	08/01/2013	$3,505
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 aggregate $5,000 deductible each claim	ACE American Insurance Company	04/26/2014	$8,777
Tourist Auto Liability	$100,000 Property Damage and Liability $2,000 per person $10,000 per accident Medical $100,000 Legal Assistance Collision Deductible = 2% of insured value or $400 minimum Theft Deductible = 5% of insured value or $800 minimum	AXA Seguros, S.A. de C.V.	11/01/2013	$1,735
	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	Blue Cross Blue Shield Jul 2012 - June 2013		$11,164,958
Medical Self Insurance Plan 1 Plan 2	 $250 deductible maximum per person $750 deductible maximum per person	Yuma County Employee Benefit Trust	Perpetual	$11,164,958
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 limit $0.00 Deductible	Chubb	7/1/2013	$6,500
Workers' Compensation Self Insurance	$500,000 Law Enforcement Self Insured Retention $400,000 All Other Self Insured Retention	Yuma County Workers' Compensation Fund	Perpetual	$564,316 Fiscal 12/13 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease $2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2014	$50,846
Healthcare Professional Liability Insurance for Nursing staff at Jail	$3,000,000 Aggregate Limit $1,000,000 per incident limit $0 Deductible	Arch Specialty Insurance Company	10/30/2013	$34,056
Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing	$5,000,000 Aggregate Limit $5,000,000 per incident limit $25,000 Deductible	XL Insurance Group/ Indian Harbor Insurance Company	11/1/2014	$24,955