YUMA COUNTY

Annual Expenditure Limitation 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."

Annual Expenditure Limitation Report

For the Fiscal Year Ended June 30, 2013

COUNTY ADMINISTRATOR
Robert L. Pickels, Jr.

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

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YUMA COUNTY
Annual Expenditure Limitation Report
For the Fiscal Year Ended
June 30, 2013

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Fester & Chapman P.C.

Certified
Public
Accountants

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Independent Accountants' Report

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

We have examined the accompanying Annual Expenditure Limitation Report of Yuma County, Arizona (the County) for the year ended June 30, 2013. This report is the responsibility of the County's management. Our responsibility is to express an opinion on this report based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included examining, on a test basis, evidence supporting the amounts and disclosures in the report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Annual Expenditure Limitation Report of Yuma County, Arizona referred to above presents, in all material respects, the information prescribed by the uniform expenditure reporting system as described in Note 1.

Fester & Chapman P.C.

February 26, 2014

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YUMA COUNTY

Annual Expenditure Limitation Report

Year Ended June 30, 2013

Part I

1.	Economic Estimates Commission expenditure limitation	$	82,596,813
2.	Amount subject to the expenditure limitation (total amount from Part II, Line C)		69,672,483
3.	Amount under the expenditure limitation	$	12,924,330

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer:

Name and Title: Scott G. Holt, Director - Financial Services

Telephone Number: (928) 373-1012 Date: 26-Feb-2014

See accompanying notes to report.

	Description	Governmental Funds	Internal Service Funds	Fiduciary Funds	Total
A.	Amounts reported on the Reconciliation, Line D	$ 106,095,560	$ 14,789,603	$ 366,967,964	$ 487,853,127
B.	Less exclusions claimed:				
	Trustee or custodian (Note 2)	1,780,496		366,967,964	368,748,460
	Grants and aid from the federal government (Note 3)	18,729,685			18,729,685
	Amounts received from the State of Arizona (Note 3)	11,555,999			11,555,999
	Quasi-external interfund transactions (Note 4)		12,090,515		12,090,515
	Highway user revenues in excess of those received in fiscal year 1979-80 (Note 3)	7,055,985			7,055,985
	Total exclusions claimed	39,122,165	12,090,515	366,967,964	418,180,644
C.	Amounts subject to the expenditure limitation	$ 66,973,395	$ 2,699,088	$ -	$ 69,672,483

See accompanying notes to report.

YUMA COUNTY
Annual Expenditure Limitation Report
Year Ended June 30, 2013

Reconciliation

Description	Governmental Funds	Internal Service Funds	Fiduciary Funds	Total
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements	$ 146,510,534	$ 15,160,603	$ 366,967,964	$ 528,639,101
B. Subtractions:				
Items not requiring use of working capital:				
Claims incurred but not reported (Note 5)		1,339,000		1,339,000
Expenditures of separate legal entities established under Arizona Revised Statutes (A.R.S.) (Note 6)	33,288,862			33,288,862
Long-term care contributions withheld by the State Treasurer (Note 7)	7,126,112			7,126,112
Total subtractions	40,414,974	1,339,000		41,753,974
C. Additions:				
Claims paid in the current year but reported as expenses incurred but not reported in previous years (Note 8)		968,000		968,000
Total additions		968,000		968,000
D. Amounts reported on Part II, Line A	$ 106,095,560	$ 14,789,603	$ 366,967,964	$ 487,853,127

See accompanying notes to report.

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Notes to Annual
Expenditure Limitation Report

Yuma County

Notes to Annual Expenditure Limitation Report
Year Ended June 30, 2013

Note 1 - Summary of Significant Accounting Policies

The Annual Expenditure Limitation Report (AELR) is presented as prescribed by the *Uniform Expenditure Reporting System* (UERS), as required by Arizona Revised Statutes 41-1279.07. The AELR excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, Section 20, from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS requirements, a note to the AELR is presented below for any exclusion claimed on Part II and each subtraction or addition in the Reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the Statement of Revenues, Expenditures, and Changes in Fund Balances for the Governmental Funds, Statement of Revenues, Expenses, and Changes in Fund Net Position for the Proprietary Funds, Statement of Cash Flows for the Proprietary Funds, and the Statement of Changes in Fiduciary Net Position for the Fiduciary Funds.

Note 2 - Trustee or Custodian

The exclusion claimed for trustee or custodian in the Governmental Funds consists of $1,325,100 in contributions by the County to the Arizona Health Care Cost Containment System for acute care; $223,800 for Administrative Cost Contributions; $183,900 in Uncompensated Care Contributions; and $47,696 in the Anti-Racketeering Fund for forfeitures received from the State. In the Fiduciary Funds, the exclusion consists of $366,967,964 in distributions to investment pool participants.

Note 3 - Federal Grants and Aid, State of Arizona, and Highway User Revenue Fund Exclusion

The following schedule presents revenues from which exclusions have been claimed for federal grants and aid, amounts received from the State of Arizona, and highway user revenues in the Governmental Funds.

Description	Amount
Grants and aid from the federal government	$ 18,729,685
Amounts received from the State of Arizona	11,555,999
Highway user revenues in excess of those received in fiscal year 1979-80	7,055,985
Other revenues (nonexcludable)	19,738,927
Total intergovernmental revenues as reported in the fund financial statements	$ 57,080,596

Note 4 - Quasi-external Interfund Transactions

The amount reported as quasi-external interfund transactions in the internal service funds consists of employer and employees' medical contributions for health and other insurance which are reported as health services claims and health services other in the fund financial statements.

Note 5 - Claims Incurred but Not Reported

The subtraction of $1,339,000 for claims incurred but not reported consists of the estimated costs of claims incurred and expensed in the current year but not yet paid in the Internal Service Funds.

Note 6 - Separate Legal Entities

The subtraction of $33,288,862 for separate legal entities established under Arizona Revised Statutes consists of expenditures of special assessment and municipal property corporations included within the County's reporting entity but not included in the Economic Estimates Commission base limit calculations, and are reported in the Governmental Funds category in the fund financial statements:

Special Assessment Districts	
General government	$ 989,134
Capital outlay	20,091
Principal retirement	152,302
Interest and fiscal charges	99,631
Total	**$ 1,261,158**

Municipal Property Corporations	
Public safety	$ 12,604,933
Culture and recreation	7,548,553
Health	4,721,670
Capital outlay	2,786,797
Principal retirement	1,875,000
Interest and fiscal charges	2,490,751
Total	**$ 32,027,704**

Total health expenditures of the Health Services District as shown above have been reduced by $2,705,337 in expenditures of grants and aid received from the federal government, which is reported in Note 3. Furthermore, the expenditures above are also reduced by the required continuation support and maintenance of effort contributions amounts of $786,898 for the Health Services District and $6,415,099 for the Jail District.

Note 7 - Long-term Care Contributions

The subtraction for long-term care contributions withheld by the State Treasurer consists of transaction privilege taxes withheld by the State Treasurer to meet the County's share of long-term care costs that was reported as revenue and an offsetting expenditure in the County's Governmental Funds. Consequently, this expenditure has been subtracted on the Reconciliation. The following schedule reflects the presentation of these payments as welfare expenditures in the General Fund.

Description	Amount
AHCCCS- Long term care	$ 7,126,112
AHCCCS	1,325,100
Administration Costs	223,800
Uncompensated Care	183,900
Mental Health Services (nonexcludable)	1,087,028
Public Fiduciary (nonexcludable)	526,003
Other expenditures (nonexcludable)	37,121
Total welfare expenditures as reported in the General Fund	$ 10,509,064

Note 8 - Claims Paid in Current Year but Reported as Expenses Incurred but Not Reported in Previous Years

The addition of $968,000 for claims paid in the current year, but reported as expenses incurred but not reported in previous years, consists of cash payments in the current year for claims recognized as an expense in previous years in the Internal Service Funds.