YUMA COUNTY

Comprehensive Annual Financial Report

For Fiscal Year Ended June 30, 2014

YUMA COUNTY ARIZONA

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

{This page is intentionally left blank}

Cover by Brenda Mendez, Compliance Officer.

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, 2014

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 L. Pickels, Jr.

Prepared by Yuma County Department of Financial Services

Director
Scott G. Holt

Deputy Director
Gilberto Villegas, Jr.

Accountants

Toni Lindsay
Grace Lopez
Elizabeth Canela
LeeAnne Rachels
Elsa Garcia
Denise Butler
Denise Perez
Leonardo Tanory
Mary Jo McIntire

{This page is intentionally left blank}

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

INTRODUCTORY SECTION	Exhibit	Page
Letter of Transmittal		3
Organizational Chart		8
Certificate of Achievement for Excellence in Financial Reporting		9
FINANCIAL SECTION		
Independent Auditors' Report		13
Management's Discussion and Analysis		17
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A-1	30
Statement of Activities	A-2	31
Fund Financial Statements		
Balance Sheet - Governmental Funds	B-1	34
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	B-2	37
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	B-3	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	B-4	41
Statement of Net Position - Proprietary Funds	C-1	42
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	C-2	43
Statement of Cash Flows - Proprietary Funds	C-3	44
Statement of Fiduciary Net Position - Fiduciary Funds	D-1	45
Statement of Changes in Fiduciary Net Position - Fiduciary Func	D-2	46
Notes to Financial Statements		47
Required Supplementary Information		
Budgetary Comparison Schedules		
General Fund	E-1	76
Jail District - General Operations Fund	E-2	78
Library District - General Operations Fund	E-3	79
Flood Control District Fund	E-4	80
Health Services District Fund	E-5	81
Development Services HURF Fund	E-6	82
Notes to Budgetary Comparison Schedules		83
Schedule of Agent Retirement Plans' Funding Progress	F-1	86
Notes to Schedule of Agent Retirement Plans' Funding Progress		88
Infrastructure Assets	F-2	90

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)	Exhibit	Page
Other Supplementary Information		
Supplementary Schedules - Major Governmental Funds:		
Schedule of Revenues by Category - Budget and Actual		
General Fund	G-1	96
Schedule of Expenditures by Category - Budget and Actual		
General Fund	G-2	98
Budgetary Comparison Schedule:		
Capital Improvements Fund	G-3	100
Budgetary Comparison Schedule:		
Debt Service Fund	G-4	101
Nonmajor Governmental Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds		
Special Revenue Funds	H-1	106
Debt Service Funds	H-2	120
Capital Projects Funds	H-3	122
All Nonmajor Governmental Funds	H-4	124
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds		
Special Revenue Funds	I-1	126
Debt Service Funds	I-2	140
Capital Projects Funds	I-3	142
All Nonmajor Governmental Funds	I-4	144
Budgetary Comparison Schedules - Nonmajor Governmental Funds		
Special Revenue Funds	J-1	146
Debt Service Funds	J-2	186
Capital Projects Funds	J-3	190
All Nonmajor Governmental Funds	J-4	194
Internal Service Funds:		
Combining Statement of Net Position	K-1	196
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	K-2	197
Combining Statement of Cash Flows	K-3	198

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

FINANCIAL SECTION (Concluded)	Exhibit	Page
Trust and Agency Funds:		
Combining Statement of Net Position	L-1	200
Combining Statement of Changes in Net Position	L-2	201
Statement of Changes in Assets and Liabilities	L-3	202
Capital Assets Used in the Operations of Governmental Funds		
Comparative Schedules by Source	M-1	204
Schedule by Function and Activity	M-2	205
Schedule of Changes by Function and Activity	M-3	206

STATISTICAL SECTION	Table	Page
Financial Trends		
Government-wide Revenues by Source	A-1	210
Government-wide Expenses by Function	A-2	212
General Government Expenditures by Function	A-3	214
Fund Balances of Governmental Funds	A-4	216
Change in Fund Balances - All Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures	A-5	218
General Government Revenues by Source	A-6	220
Tax Revenues by Source	A-7	222
Licenses and Permits by Source	A-8	224
Intergovernmental Revenues by Source	A-9	226
Charges for Services by Source	A-10	228
Fines and Forfeits by Source	A-11	230
Miscellaneous Revenues by Source	A-12	232
Other Financing Sources (Uses)	A-13	234
Net Position by Category	A-14	236
General Fund Changes in Fund Balance	A-15	238
Revenue Capacity		
Assessed and Estimated Actual Value of Taxable Property	B-1	240
General Fund - Property Tax Levied and Collections (by Year Coll	B-2	241
General Fund - Property Tax Levied and Collections (by Year Levi	B-3	241
Principal Taxpayers	B-4	242
County General Sales Tax by Category	B-5	243
Sales Tax Rates in Yuma County	B-6	243

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2014

TABLE OF CONTENTS

STATISTICAL SECTION (Concluded)

Debt Capacity	**Table**	**Page**
Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)	C-1	246
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)	C-2	247
Debt by Type	C-3	248
Legal Debt Margin	C-4	250
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita	C-5	251
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	C-6	252
Computation of Direct and Overlapping Debt	C-7	253
Pledged Revenues	C-8	254
Economic and Demographic Information		
Demographic Statistics:		
Population and Employment - by Sector	D-1	258
Population and Employment - by City	D-2	259
County Employees - by Activity	D-3	260
Top Employers	D-4	262
County-Wide Other Demographic Statistics	D-5	263
County-Wide Building Permits, Bank Deposits, and Retail Sales	D-6	264
Operational Information		
Capital Asset and Infrastructure Statistics by Function/Program	E-1	267
Operating Indicators by Function/Program	E-2	268
Schedule of Insurance in Force	E-3	270

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

Organizational Chart 8

Certificate of Achievement for Excellence in Financial Reporting 9

{This page is intentionally left blank}

FINANCIAL SERVICES DEPARTMENT

Scott G. Holt
Director

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

Gil Villegas Jr.
Deputy Director

December 22, 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, 2014.

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 continuing to recover from the recent recession, the recovery effects are continuing to be seen at a somewhat slower pace here in Yuma County. It is expected revenue will remain at the same level for at least the next year, as the economy appears to continue to correct itself. The County is also monitoring expenditures implementing budgetary savings, and working with all levels of staffing 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 the County is required to provide by either Federal or State legislative bodies. Optional services are services 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 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 which 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 which 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:

(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 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 its efforts 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 several 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 a 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 (20.4% 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 its presence in Yuma County (five years ago). Yuma County management continues to be financially prudent when seeking resources for new projects; exemplified by 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 its conservative efforts in its spending for the next few years as it lives within the constraints of the current economic conditions. County management continues to reduce 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 a policy of keeping recurring expenditures at or below recurring revenues and using one-time revenues for one-time projects. Additionally, the County attempts 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 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 as of that time with a maximum increase each year thereafter of 2%. 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 25.51% reversion on all non-major governmental funds and a 5.82% 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 which 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, 2014. The results of this audit are outlined in the Independent Auditors' Report which 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, 2013. This was the thirteenth consecutive year the 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, 2013. 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 2013-2014. 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.

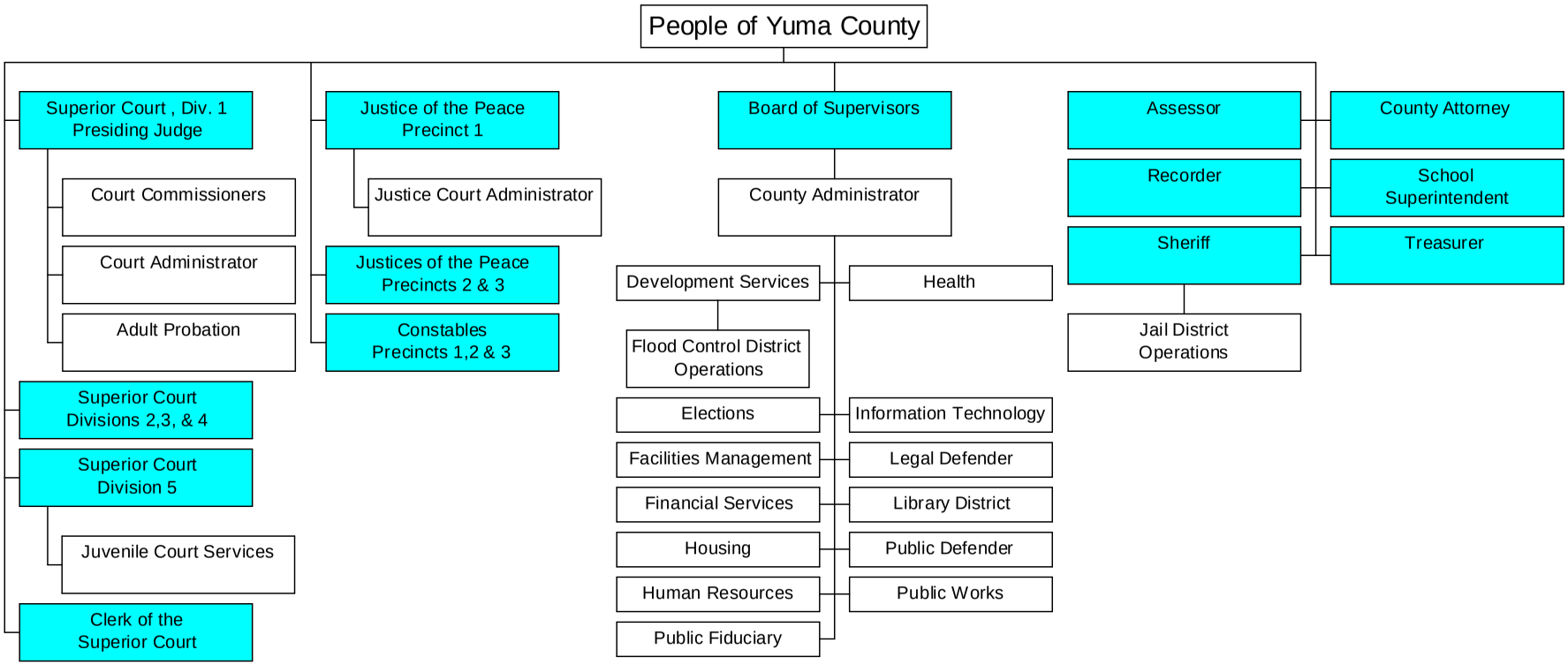
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards 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, 2013

Executive Director/CEO

{This page is intentionally left blank}

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:

Independent Auditors' Report ..... 13 - 16

Management's Discussion and Analysis ..... 17 - 26

Basic Financial Statements:

- Government-Wide Financial Statements ..... 29 - 31
- Fund Financial Statements ..... 33 - 46
- Notes to Financial Statements ..... 47 - 72

Required Supplementary Information ..... 73 - 91

Other Supplementary Information ..... 93 - 206

{This page is intentionally left blank}

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, 2014, 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, 2014, 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.

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 76 through 84, the Schedule of Agent Retirement Plans' Funding Progress on pages 86 through 88, and the Infrastructure Assets information on pages 90 through 91 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.

The communication related to compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the member of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, and other responsible parties within the County and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.

December 22, 2014

FINANCIAL SERVICES DEPARTMENT

Scott G. Holt
Director

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

Gil Villegas Jr.
Deputy Director

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, 2014. 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 $366,994,788 (*net position*). Of this amount, $17,109,922 (*unrestricted*) may be used to meet the government's ongoing obligations to citizens and creditors.

- Yuma County's total net position decreased by $(4,547,145). The decrease was due to a number of factors, but the significant decrease in revenues from the operating grants and contribution program was the main reason (4.3%). The $(1.5 million) reduction was mostly in the education function, primarily the Workforce Investment Act program.

- The County property taxes levied for all purposes (General Fund, Library and Flood districts) decreased $(678,753) or (1.8%) as compared to last year. Reflection of the continued slow recovery on property assessed valuation and the Board of Supervisors' conscious efforts not to increase property taxes. Although the reduction was not as much as the prior fiscal year $(1.6 million), the current fiscal year marks the second consecutive year with a decrease.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $78,524,329, a decrease of (9.0%) or $(7,779,716) in comparison with the prior year. Denoting the fact that there are almost no new revenues available and the majority of the funds are utilizing their available reserves to continue with the expected level of services.

- Fiscal year end 2014 fund balances are categorized as follows: 0.6% or $435,223 is Nonspendable; 76.4% or $60,001,791 is Restricted; 12.9% or $10,116,523 is Committed; 1.8% or $1,443,019 is Assigned; and 8.3% or $6,527,773 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 General fund experienced the largest decrease in fund balance of $(3,000,154). This was a planned reduction in fund balance, due to the almost flat revenue sources and the increased cost, of providing the required level services. On the other hand, the Health services district fund experienced the largest increase in fund balance of $671,180. The increase is due to the district's aggressive plan to reduce expenditures.

- At the end of the fiscal year, total fund balance for the General Fund was $14,656,464 a (17%) decrease as compared to prior year. Management realizes this is not sustainable for the County and is already looking for alternatives to maintain and/or reduce expenses and increase revenues. Fund Balance accounts for 20.4% of total General Fund expenditures and transfers out. The $(3.0 million) decrease in the Fund Balance resulted from the increase in General government and Welfare expenditures; $1.7million and $654,564 respectively.

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 (120) 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 twelve (112) 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 105 to 194.

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.

Fund financial statements (Concluded)

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. 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 72 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 73 to 91 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 105 to 202 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 $366,994,788 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, $289,410,975 or 78.9%, 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.

For the second consecutive year, the largest decrease in assets was in cash, cash equivalents and investment by (9.8%) or $(8.3) million. The reduction of investments was needed to pay for ongoing operational expenses due to the lack of additional revenues and to cancel poor performing investments. This reduction is a clear indication of the continued difficult economic times and/or slow recovery; where revenues or inflows increase is minimum and the cash flow is needed for current expenditures.

In general, total assets decreased $(7,416,284) or (1.6%) from last fiscal year. Total liabilities were also reduced by (3.6%) or $(2,869,139). There were two major factors that contributed to the reduction in liabilities: 1) decrease in insurance claims payable by $(402,000) and 2) reduction in long-term liabilities mostly form principal payments in the amount of $(2,307,897).

Government-wide financial analysis (Continued)

An additional portion of Yuma County's net position, *Restricted,* which amounts to $60,473,891 or 16.5%, represents resources subject to external restrictions on how they may be used. The *Unrestricted* balance of $17,109,922 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.

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

YUMA COUNTY
Condensed Statements of Net Position
As of June 30, 2014 and 2013

	Governmental Activities	
	2014	2013
Cash, cash equivalents and investments	$ 76,204,709	$ 84,525,594
Investments held by trustee – restricted	5,599,459	5,768,534
All other current and other assets	14,976,381	14,487,780
Capital assets	347,390,350	346,805,275
Total assets	$ 444,170,899	$ 451,587,183
Long-term liabilities outstanding	$ 69,920,215	$ 73,232,493
Other liabilities	7,255,896	6,812,757
Total liabilities	$ 77,176,111	$ 80,045,250
Net investment in capital assets	$ 289,410,975	$ 286,461,002
Restricted	60,473,891	64,173,637
Unrestricted	17,109,922	20,907,294
Total net position	$ 366,994,788	$ 371,541,933

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

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2014 and 2013

	Governmental Activities	
	2014	2013
Revenues:		
Program revenues:		
Charges for services	$ 10,102,161	$ 10,791,313
Operating grants and contributions	33,951,827	35,483,411
Capital grants and contributions	832,800	213,005
General revenues:		
Property taxes	36,469,483	37,148,236
Other county taxes:		
County sales tax	25,733,655	25,532,665
Franchise tax	154,609	165,593
Auto in lieu of tax	6,649,839	6,418,912
State shared sales taxes	18,671,692	17,919,502
Grants and contributions not restricted to specific programs	3,640,636	3,416,481
Investment earnings	455,473	553,550
Miscellaneous	2,107,891	1,845,885
Total revenues	138,770,066	139,488,553
Expenses:		
General government	46,328,082	47,291,500
Public safety	44,364,995	44,237,187
Highway and streets	10,077,888	11,095,884
Sanitation	901,795	876,743
Health	8,193,331	9,012,391
Welfare	15,254,112	15,033,810
Culture and recreation	9,489,428	9,688,159
Education	5,890,655	7,191,899
Interest on long-term debt	2,816,925	2,736,718
Total expenses	143,317,211	147,164,291
Decrease in net position	(4,547,145)	(7,675,738)
Net position - beginning July 1	371,541,933	379,217,671
Net position - ending June 30	$ 366,994,788	$ 371,541,933

Government-wide financial analysis (Continued)

Key elements contributing to the $(4,547,145) decrease in change in net position are as follows:

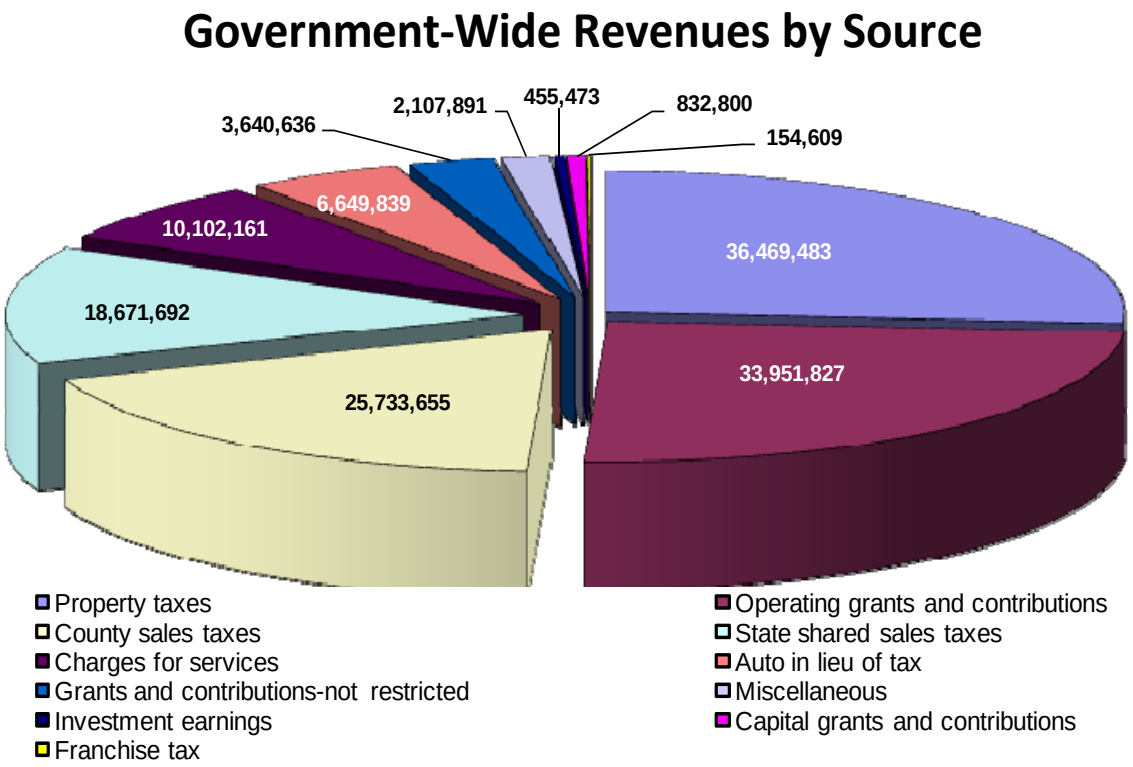
- Although both total revenues and expenses were reduced during the current fiscal year (0.5% and 2.6% respectively), Expenses reductions were not enough to offset yearly revenues declines. Program revenues recorded the largest reductions, specifically Operating grants and contributions with a (4.3%) decrease and Charges for service with a (6.4%) decrease. Property taxes again recorded the largest revenue reduction in the General revenues of $(678,753).

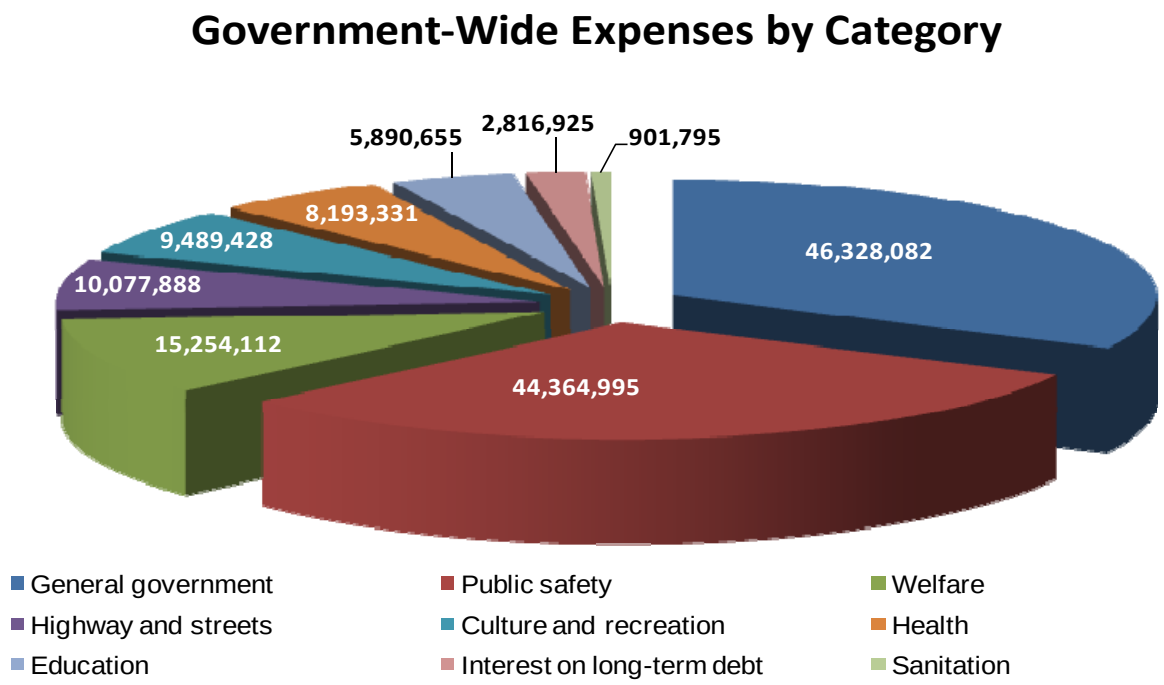
- Operating grants and contributions experienced by far the largest reduction in current fiscal year revenues $(1,531,584). The majority of this reduction is concentrated in the education function; the Workforce Investment Act revenues reduced by $(1.2 million) during the current fiscal year. As the national and state economy recovers, the County expects grants will return to prior levels or at least decease the yearly reduction in grants.

- The loss of property taxes revenues of (1.8%) as compared with prior fiscal year, comes from the decision to hold the various tax levies amounts almost at the same level as the prior years and while property taxes assessed valuation continue to decline.

- The total expenses decrease of $(3,847,080) or (2.6%) was not enough to avoid the reduction in net position. The functions with the largest expenditures reductions were education and highways and street with 18.1% and 9.2% respectively. Education was forced to reduce spending by $(1,301,244) due to the lack of funds and grants as explained above. Highways and Streets conservative spending was able to reduce expenses by $(1,017,996). The continued speculation of a possible reduction in Highway and User Revenue Funds (HURF) was a major factor to take their conservative spending approach.

- General government function expenditures decrease (2.0%) or $(963,418) in the current fiscal year.





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 $78,524,329, a decrease of $(7,779,716) or (9.0%) in comparison with the prior year. Fiscal year end 2014 fund balances are categorized as follows: 0.6% or $435,223 Nonspendable; 76.4% or $60,001,791 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 12.9% or $10,116,523 are Committed to self-imposed constraints by the Board of Supervisors; 1.8% or $1,443,019 Assigned or "ear- marked" by management for specific purposes; and 8.3% or $6,527,773 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, 2014 and 2013

	2014		2013		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 69,037,531	50.0%	$ 69,281,357	49.5%	$ (243,826)	(0.4%)
Special assessments	308,342	0.2%	400,102	0.3%	(91,760)	(22.9%)
Licenses and permits	1,001,588	0.7%	1,033,921	0.8%	(32,333)	(3.1%)
Intergovernmental	56,905,602	41.3%	57,080,596	40.8%	(174,994)	(0.3%)
Charges for services	5,870,699	4.3%	6,750,567	4.8%	(879,868)	(13.0%)
Fines and forfeits	2,922,659	2.1%	2,685,064	1.9%	237,595	8.8%
Investment income	409,416	0.3%	497,828	0.4%	(88,412)	(17.8%)
Rents	307,218	0.2%	321,777	0.2%	(14,559)	(4.5%)
Miscellaneous	1,209,872	0.9%	1,884,512	1.3%	(674,640)	(35.8%)
Total Revenues	$137,972,927	100.0%	$139,935,724	100.0%	$ (1,962,797)	(1.4%)

Governmental funds (Concluded)

Following are explanations of the key elements that contributed to the $(1,962,797) revenues decrease in the current fiscal year as compared to the prior fiscal year:

- Charges for service category recorded the largest decrease as compared to the prior fiscal year, (13.0%) or $(879,868) decrease. Indirect cost revenue is responsible for the great majority of the decrease in this category, with $(710,497), this was due to the adjustment granted to the Health district to stabilize it.
- The County's largest source of revenue, taxes, again was among the largest reductions in current fiscal year. Taxes in general decreased (0.4%) or $(243,826) from the prior year. The efforts from the Board of Supervisors not to increase property taxes, but to maintain almost the same levy, resulted in a reduction of collected taxes in the amount of $(252,752) for the general fund as compared to prior year. Same effect took place with the Library and Flood control Districts' collected property taxes each decreased $(567,444) and $(303,097) respectively.
- However, local sales taxes continue to experience a modest but consistent combined increase of $200,990. The sales tax 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.
- The only and most notable increase in revenues was recorded in the fines and forfeits category; 8.8% was attributable mostly to additional revenues received from the Anti-Racketeering forfeits; $324,605 was the total increase as compared to the prior fiscal year. The county hopes this is not an anomaly and revenues from this source continue.

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, 2014 and 2013

	2014		2013		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 44,546,509	30.6%	$ 42,801,744	29.3%	$ 1,744,765	4.1%
Public safety	41,888,510	28.7%	40,561,086	27.7%	1,327,424	3.3%
Highway and streets	8,278,875	5.7%	8,718,437	6.0%	(439,562)	(5.0%)
Sanitation	850,056	0.6%	801,525	0.5%	48,531	6.1%
Health	7,831,340	5.4%	8,436,617	5.8%	(605,277)	(7.2%)
Welfare	14,895,436	10.2%	14,536,112	9.9%	359,324	2.5%
Culture and recreation	7,974,382	5.5%	7,581,837	5.2%	392,545	5.2%
Education	5,869,577	4.0%	7,147,788	4.9%	(1,278,211)	(17.9%)
Capital outlay	8,515,117	5.8%	11,276,291	7.7%	(2,761,174)	(24.5%)
Debt service:						
Principal retirement	2,392,522	1.6%	2,027,302	1.4%	365,220	18.0%
Interest and fiscal charges	2,732,368	1.9%	2,621,795	1.8%	110,573	4.2%
Total Expenditures	$145,774,692	100.0%	$146,510,534	100.0%	$ (735,842)	(0.5%)

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

- Expenditures decreased again mainly due to management's efforts to continue with a conservative spending strategy. Although the variance with prior fiscal year was not that significant (0.5%) or $(735,842), conservative spending helps the County close the structural financial imbalance.
- The significant reduction in capital outlay expenditures of $(2,761,174) was mainly driven by the lack of new revenues to start or continue capital projects. Again for current fiscal year, the County management decided to utilize savings to pay for the essential capital projects that had to do mainly with facilities maintenance. Capital Improvements fund fund balance was significantly reduced (75.1%) to provide only for needed capital projects.
- As stated before, the education function was forced to reduce expenditures due to lack of funding from the State and Federal government.
- The 4.1% or $1,744,765 increase in the general government category is in part due to the normal inflation on cost to provide for services. The General fund departments are responsible for the increase. See Exhibit G-2 on page 98 and 99 for a detailed description of General fund departments. No single department is responsible for the entire or the majority of the increase.

Governmental funds (Concluded)

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $14,656,464. The net change in fund balance was a decrease of $(3,000,154) or (17.0%). Despite the nominal increase in revenues of $788,748 or 1.2%, the raising costs to provide services, increase General Fund expenditures by $2,937,972 or 4.8%. Management realizes this is not a sustainable path and is currently looking into strategies to increase sources and reduce expenditures without sacrificing the expected level of service; including the development of a long term financial plan.

The second major revenue source for the General fund, Intergovernmental, experienced the largest increase as compared to prior fiscal year $1.5million, mainly from State shared revenues. This is an indication that the rest of the State's economy is recuperating, while the local economy continue struggling ($2,874 increase in local sales tax). Property taxes, the General Fund's major revenue source, experienced a 1.8% increase or $397,867 mostly due to new construction. On the expenditures side, all functions recorded an increase in their expenditures during the current fiscal year. As stated before, the general government function had the largest increase of $1,694,705 followed by public safety with a $491,686 increase.

All *debt service funds* had a combined fund balance in the amount of $4,677,216. 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. Only $155,027 is restricted, representing the creditors required reserve for future payments. The remainder funds are committed for future debt service payments.

The *capital projects funds* have a combined fund balance of $5,136,996. The $(1,418,202) or 29.6% planned reduction in fund balance was primarily due to the lack of additional funds to continue with the capital projects program. There were almost no contributions from the General Fund to the Capital improvements funds for the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year 2014 there were no significant variances between the adopted and final budget amounts. General government increased its budget authority by $30,801. This was due to a $45,000 budgetary authority transfer from General Fund contingencies to the Development Services Department for the abatement of properties. Other transfers were within budget appropriations.

At the close of the current fiscal year, Yuma County General Fund received a total of $500,012 more revenues than budgeted. This was due to an unexpected increase in intergovernmental revenues ($1,061,016), specifically from State shared and lottery revenues.

Yuma County General Fund had $3,963,531 less expenditure than budgeted. For the fourth year, the General government function had the most significant positive variance between budgeted and actual. 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, 2014 amount to $347,390,350 (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 $585,075 for the current fiscal year. This minimal increase comes from right-of-way (land) and paved roads (infrastructure) adjusted during the year. 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).

Capital assets (concluded)

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 69.45 was achieved for fiscal year 2014. There are no changes contemplated to adjust either the committed OCI level, or the application of the Pavement Management System. Refer to pages 89 through 91 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 $59,027,173, of which $56,642,276 is considered long-term and $2,384,897 is payable within one year. The County is also responsible for rural loans amounting to $3,318,975 of which only $150,687 is due within one year and the rest is considered to be long-term. Amount is comprised as follows:

	Governmental Activities	
Long-term debt	2014	2013
Revenue bonds	$ 13,961,000	$ 14,950,000
General obligation bonds	44,355,000	45,585,000
Special assessment bonds with governmental commitment	34,720	39,060
Premiums	676,453	761,010
Subtotal bonded debt	$ 59,027,173	$ 61,335,070
Rural development loan	3,318,975	3,468,153
Total Long-term debt	$ 62,346,148	$ 64,803,223

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 9-12 on pages 61-65 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 (2.0 to 3.0%) based on observed economic activity in the national, state and local 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 sales tax revenues which are part of the 50.0% of the County's total revenues. Property tax levy amounts are capped by statute at a maximum 2.0% 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 the past two years, and again this year deferred taking advantage of the allowable 2.0% 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. Decisions will have to be made as to continuing effect of the decision to elect not to take advantage of the allowable increase in property taxes to meet current spending levels as the expenses of the County continue to increase due to outside forces.

- The most recent estimates reflect the population of Yuma County continuing to grow; 2.0% for fiscal year 2014, while the unemployment rate was reported to be 29.8% for the calendar year 2014. Traditionally Yuma County has a very high rate of unemployment, typically in the range of 14.0% to 17.0%, 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 27.0% 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 17.0%. 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.

Economic Factors and Next Year's Budgets (concluded)

- 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 unless it is determined to be economically advantageous to the county districts to do a bond refunding on library district bonds issued in 2006 and 2007.

- The County has for the last five years, and continuing into fiscal year 2015, 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 23.5% of actual expenditures as compared to budget from all its operational governmental units exclusive of contingencies. The expectation is this level of reversion will decrease to a level in the range of 5.0% 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. Its efforts include the looking and implementing a 10 year financial planning and performance measuring tools as part of its efforts to maintain the County in both structural and economic balance. The County saw a reduction of total expenditures from fiscal year 2014 of (0.5%) compared to a reduction in revenues of 1.4%. 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 special 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

{This page is intentionally left blank}

Government-Wide
Financial Statements

YUMA COUNTY

Exhibit A- 1

Statement of Net Position

June 30, 2014

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	76,204,709
Receivables (net of allowances for uncollectibles):		
Property taxes		1,754,312
Accounts		1,064,480
Special assessments		1,904,827
Accrued interest		88,440
Due from other governments		9,729,099
Inventory		8,510
Prepaid items		426,713
Investment held by trustee - restricted		5,599,459
Capital assets (net of accumulated depreciation):		
Land		48,981,013
Buildings		135,685,133
Improvements other than buildings		9,395,758
Machinery and equipment		10,347,455
Infrastructure		113,593,394
Construction in progress		29,387,597
Total Assets	**$**	**444,170,899**
LIABILITIES		
Accounts payable	$	3,628,606
Accrued payroll and employee benefits		1,750,657
Insurance claims payable		937,000
Deposits held for others		412,133
Retainage payable		124,456
Unearned revenue		247,759
Interest and fiscal charges payable		155,285
Long-term liabilities:		
Due within one year		7,055,784
Due in more than one year		62,864,431
Total Liabilities		**77,176,111**
NET POSITION		
Net investment in capital assets		289,410,975
Restricted for:		
Public safety		3,448,859
Highways and streets		37,082,225
Sanitation		605,478
Health		1,043,941
Welfare		1,010,467
Culture and recreation		7,400,704
Education		944,712
Capital projects		4,655,064
Debt service		4,282,441
Unrestricted		17,109,922
Total Net Position	**$**	**366,994,788**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2014

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	$ 46,328,082	$ 5,901,084	$ 1,809,080	$ 20,000	$ (38,597,918)
Public safety	44,364,995	2,422,856	9,611,241	-	(32,330,898)
Highway and streets	10,077,888	50,996	9,178,702	792,550	(55,640)
Sanitation	901,795	72,384	295,408	20,250	(513,753)
Health	8,193,331	1,202,234	3,624,021	-	(3,367,076)
Welfare	15,254,112	352,644	3,250,086	-	(11,651,382)
Culture and recreation	9,489,428	99,963	248,371	-	(9,141,094)
Education	5,890,655	-	5,934,918	-	44,263
Interest on long-term debt	2,816,925	-	-	-	(2,816,925)
Total governmental activities	$ 143,317,211	$ 10,102,161	$ 33,951,827	$ 832,800	(98,430,423)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	24,381,064
Property taxes, levied for the Library District	9,426,340
Property taxes, levied for the Flood Control District	2,662,079
Other County taxes:	
County sales taxes for General Purposes	11,602,376
County sales taxes for Jail District	11,602,385
County sales taxes for Health Services District	2,525,423
County sales taxes for Capital Projects	3,471
Franchise tax	154,609
Unrestricted State Shared taxes :	
Auto in lieu of tax	6,649,839
Sales taxes	18,671,692
Grants and contributions not restricted to specific programs	3,640,636
Investment earnings	455,473
Miscellaneous	2,107,891
Total general revenues	**93,883,278**
Change in net position	(4,547,145)
Net Position, July 1, 2013	371,541,933
Net Position, June 30, 2014	**$ 366,994,788**

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

{This page is intentionally left blank}

Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2014

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	$ 10,578,729	-	-	$ 7,598,964
Receivables (net of allowances for uncollectibles):				
Property taxes	1,074,212	-	-	511,763
Accounts	191,618	-	$ 3,934	113
Special assessments	-	-	-	-
Accrued interest	14,390	$ 144	-	9,070
Due from:				
Other funds	3,036,133	372,775	158,469	-
Other governments	3,431,900	1,537	1,697,814	-
Inventory	-	-	-	-
Prepaid items	339,796	-	4,585	59,511
Investment held by trustee - restricted	-	259,000	-	-
Total Assets	**$ 18,666,778**	**$ 633,456**	**$ 1,864,802**	**$ 8,179,421**
Liabilities				
Liabilities:				
Accounts payable	$ 1,905,287	$ 151,524	$ 225,824	$ 282,508
Accrued payroll and employee benefits	898,557	-	274,652	85,801
Due to:				
Other funds	11,015	-	1,303,828	4,766
Deposits held for others	34,532	-	-	300
Retainage payable	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Unearned revenue	247,759	-	-	-
Total Liabilities	**3,097,150**	**151,524**	**1,804,304**	**373,375**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	913,164	-	-	445,395
Unavailable revenue- special assessments	-	-	-	-
Total Deferred Inflows of Resources	**913,164**	**-**	**-**	**445,395**
Fund balances				
Nonspendable	339,796	-	4,585	59,511
Restricted	7,399,938	-	55,913	7,301,140
Committed	-	481,932	-	-
Assigned	-	-	-	-
Unassigned	6,916,730	-	-	-
Total Fund Balances	14,656,464	481,932	60,498	7,360,651
Total liabilities, deferred inflows of resources, and fund balances	**$ 18,666,778**	**$ 633,456**	**$ 1,864,802**	**$ 8,179,421**

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
$ 17,227,305	-	$ 15,840,268	$ 524,107	$ 16,669,210	$ 68,438,583
138,944	-	-	-	29,393	1,754,312
-	$ 9,009	-	-	852,208	1,056,882
-	-	-	1,878,995	25,832	1,904,827
19,372	-	17,679	616	18,714	79,985
-	1,055,404	56,176	-	1,007,189	5,686,146
-	380,517	599,677	-	3,617,654	9,729,099
-	-	-	-	8,510	8,510
2,631	-	13,155	-	7,035	426,713
-	-	-	-	5,340,459	5,599,459
$ 17,388,252	**$ 1,444,930**	**$ 16,526,955**	**$ 2,403,718**	**$ 27,576,204**	**$ 94,684,516**
$ 20,919	$ 27,743	$ 37,100	-	$ 855,266	$ 3,506,171
6,581	48,291	26,696	-	399,418	1,739,996
118,556	363,482	424,598	-	3,617,744	5,843,989
-	-	7,345	-	369,956	412,133
63,973	-	60,483	-	-	124,456
-	-	-	-	155,285	155,285
-	-	-	-	725,004	725,004
-	-	-	-	-	247,759
210,029	**439,516**	**556,222**	**-**	**6,122,673**	**12,754,793**
119,060	-	-	-	22,948	1,500,567
-	-	-	$ 1,878,995	25,832	1,904,827
119,060	**-**	**-**	**1,878,995**	**48,780**	**3,405,394**
2,631	-	13,155	-	15,545	435,223
17,056,532	1,005,414	15,957,578	129,948	11,095,328	60,001,791
-	-	-	394,775	9,239,816	10,116,523
-	-	-	-	1,443,019	1,443,019
-	-	-	-	(388,957)	6,527,773
17,059,163	1,005,414	15,970,733	524,723	21,404,751	78,524,329
$ 17,388,252	**$ 1,444,930**	**$ 16,526,955**	**$ 2,403,718**	**$ 27,576,204**	**$ 94,684,516**

{This page is intentionally left blank}

YUMA COUNTY

Exhibit B- 2

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

June 30, 2014

Fund balance - total governmental funds		$ 78,524,329
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.		347,390,350
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		3,405,394
Internal service funds are used by management to charge the costs of certain activities including insurance and maintenance and technology, to individual funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources, of the internal service funds are included in governmental activities in the Statement of Net Position:		
IT Life Cycle Management	$ 45,032	
Revolving Fund	94,463	
Workers Compensation	552,629	
Health Self-Insurance	5,664,047	
Liability Self-Insurance	513,755	
Total		6,869,926
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (13,235,996)	
Unamortized premiums	(676,453)	
General obligation bonds payable	(44,355,000)	
Special assessment bonds payable	(34,720)	
Rural development loans payable	(3,318,975)	
Compensated absences payable	(7,344,067)	
Claims and judgments payable	(230,000)	
Total		(69,195,211)
Net position of governmental activities		$ 366,994,788

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, 2014

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	$ 39,961,622	$ 3,471	$ 11,602,385	$ 9,426,340
Special assessments	-	-	-	-
Licenses and permits	561,974	-	-	-
Intergovernmental	23,022,628	-	114,315	195,371
Charges for services	3,657,920	-	318,270	20,812
Fines and forfeits	1,369,952	-	-	76,614
Investment income	63,043	2,187	1,436	52,007
Rents	21,499	-	-	2,536
Miscellaneous	259,328	14,329	10,510	73,333
Total Revenues	**68,917,966**	**19,987**	**12,046,916**	**9,847,013**
Expenditures:				
Current:				
General government	39,712,459	394,663	-	-
Public safety	11,703,657	-	18,340,106	-
Highways and streets	-	-	-	-
Sanitation	592,799	-	-	-
Health	257,953	-	-	-
Welfare	11,163,628	-	-	-
Culture and recreation	6,204	-	-	7,840,602
Education	383,407	-	-	-
Capital outlay	353,168	1,090,873	462,202	154,087
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**64,173,275**	**1,485,536**	**18,802,308**	**7,994,689**
Excess (deficiency) of revenues over expenditures	**4,744,691**	**(1,465,549)**	**(6,755,392)**	**1,852,324**
Other financing sources (uses):				
Transfers in	5,744	1,384,400	6,646,560	333
Transfers out	(7,750,589)	(1,370,789)	(1,143,072)	(3,339,975)
Total other financing sources (uses)	**(7,744,845)**	**13,611**	**5,503,488**	**(3,339,642)**
Net change in fund balance	(3,000,154)	(1,451,938)	(1,251,904)	(1,487,318)
Fund balances - beginning (July 1, 2013)	17,656,618	1,933,870	1,312,402	8,847,969
Fund balances - ending (June 30, 2014)	**$ 14,656,464**	**$ 481,932**	**$ 60,498**	**$ 7,360,651**

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
$ 2,662,079	$ 2,525,423	$ 994,853	-	$ 1,861,358	$ 69,037,531
-	-	-	$ 281,221	27,121	308,342
2,320	365,378	41,796	-	30,120	1,001,588
31,967	-	3,340,178	-	30,201,143	56,905,602
6,552	675,480	328	-	1,191,337	5,870,699
-	-	-	-	1,476,093	2,922,659
102,124	-	88,931	3,117	96,571	409,416
-	-	-	-	283,183	307,218
196	25,598	44,001	-	782,577	1,209,872
2,805,238	**3,591,879**	**4,510,087**	**284,338**	**35,949,503**	**137,972,927**
-	-	-	71,620	4,367,767	44,546,509
635,009	-	-	-	11,209,738	41,888,510
-	-	1,577,710	-	6,701,165	8,278,875
-	-	-	-	257,257	850,056
-	3,345,403	-	-	4,227,984	7,831,340
-	-	-	-	3,731,808	14,895,436
-	-	-	-	127,576	7,974,382
-	-	-	-	5,486,170	5,869,577
2,842,562	-	2,452,047	-	1,160,178	8,515,117
-	-	-	128,690	2,263,832	2,392,522
-	-	-	81,608	2,650,760	2,732,368
3,477,571	**3,345,403**	**4,029,757**	**281,918**	**42,184,235**	**145,774,692**
(672,333)	**246,476**	**480,330**	**2,420**	**(6,234,732)**	**(7,801,765)**
-	821,450	-	-	6,885,605	15,744,092
-	(396,746)	-	-	(1,720,872)	(15,722,043)
-	**424,704**	**-**	**-**	**5,164,733**	**22,049**
(672,333)	671,180	480,330	2,420	(1,069,999)	(7,779,716)
17,731,496	334,234	15,490,403	522,303	22,474,750	86,304,045
$ 17,059,163	**$ 1,005,414**	**$ 15,970,733**	**$ 524,723**	**$ 21,404,751**	**$ 78,524,329**

{This page is intentionally left blank}

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, 2014

Net change in fund balances - total governmental funds	$	(7,779,716)
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 outlay		8,515,117
Depreciation expense		(8,558,877)
Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.		792,550
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.		(163,716)
Collections of revenues in the governmental funds exceeded revenues reported in the statement of activities		(211,909)
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. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the Statement of Activities.		
Principal paid		2,392,522
Amortization of bond premiums		84,557
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.		
Increase in compensated absences payable		(230,497)
Decrease in claims and judgments payable		1,085,700
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		(8,030)
Revolving Fund		(38,171)
Workers Compensation		(33,453)
Health Self-Insurance		(787,088)
Liability Self-Insurance		393,866
Change in net position of governmental activities	$	(4,547,145)

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, 2014

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	7,766,126
Receivables (net of allowances for uncollectibles):		
Accounts		7,598
Accrued interest		8,455
Due from:		
Other funds		158,804
Total Assets	**$**	**7,940,983**
Liabilities		
Current Liabilities:		
Accounts payable	$	122,435
Accrued payroll and employee benefits		10,661
Insurance claims payable		937,000
Due to:		
Other funds		961
Total Liabilities	**$**	**1,071,057**
Net Position		
Unrestricted	$	6,869,926
Total Net Position	**$**	**6,869,926**

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, 2014

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 14,234,166
Miscellaneous	39,986
Total operating revenues	**14,274,152**
Operating expenses	
Personal services	463,011
Supplies and services	24,970
Tools and minor equipment	138,805
Professional services	167,424
Health services claims	8,613,678
Health services other	3,916,178
Insurance	1,206,022
Other	240,948
Total operating expenses	**14,771,036**
Operating loss	**(496,884)**
Nonoperating revenues	
Investment income	46,057
Total nonoperating revenues	**46,057**
Loss before transfers	**(450,827)**
Transfers out	(22,049)
Total transfers	**(22,049)**
Decrease in net position	(472,876)
Total net position, July 1, 2013	7,342,802
Total net position, June 30, 2014	**$ 6,869,926**

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, 2014

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 14,432,950
Receipts from other funds for goods and services provided	808,728
Other receipts	21,833
Payments for supplies and to providers of goods and services	(14,546,949)
Payments for employee	(534,903)
Other payments	(143,605)
Net cash provided by operating activities	**38,054**
Cash flows to noncapital financing activities:	
Cash transfers out to other funds	(22,049)
Net cash used for noncapital financing activities	**(22,049)**
Cash flows from investing activities:	
Interest received on investments	44,222
Net cash provided by investing activities	**44,222**
Net increase in cash and cash equivalents	60,227
Cash and cash equivalents, July 1, 2013	7,705,899
Cash and cash equivalents, June 30, 2014	**$ 7,766,126**
Reconciliation of operating loss to net cash used for operating activities:	
Operating loss	**$ (496,884)**
Adjustments to reconcile operating loss to net cash used for operating activities:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	(7,027)
Due from other funds	938,836
Increase / (decrease) in liabilities:	
Accounts payable	15,074
Accrued payroll and employee benefits	4,110
Insurance claims payable	(402,000)
Due to other funds	(14,055)
Net cash provided by operating activities	**$ 38,054**

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, 2014

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 22,056,876	$ 4,038,492
Receivables (net of allowances for uncollectibles):		
Accrued interest	119,198	-
Total Assets	$ 22,176,074	$ 4,038,492
Liabilities		
Deposits held for others	-	$ 4,038,492
Total Liabilities	-	$ 4,038,492
Net Position		
Reserved for:		
Held in trust for investment trust participants	$ 22,176,074	

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, 2014

	Investment Trust Funds
Additions:	
Contributions from participants	$ 358,632,335
Investment income	861,961
Total additions	359,494,296
Deductions:	
Distributions to participants	373,487,957
Total deductions	373,487,957
Change in net position	(13,993,661)
Net position held in trust, July 1, 2013	36,169,735
Net position held in trust, June 30, 2014	**$ 22,176,074**

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).

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
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

Note 1 - Summary of Significant Accounting Policies (Continued)

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
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, 2014 is $6,646,560. 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, 2014 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 information's usefulness.

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 of the County and between the County and its discretely presented components units. Governmental activities generally are financed through taxes and intergovernmental revenues. The County has no business-type activities or discretely presented component units.

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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 and revenues of ancillary activities, 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.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 are 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.

D. Cash and Investments

For purposes of its statement of cash flows, the County's cash and cash equivalents are considered to be cash on hand, demand deposits, cash and investments held by the County Treasurer, investments in the State Treasurer's Local Government Investment Pool, and only those highly liquid investments with a maturity of 3 months or less when purchased.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 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

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

The governmental funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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 that the County's Board of Supervisors approved, 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.

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 unavailable 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 in the 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.

Note 1 - Summary of Significant Accounting Policies (Concluded)

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 they forfeit any unused vacation hours in excess of the maximum amount at calendar year-end, unless otherwise approved by the Board to temporarily carry excess vacation hours. Upon terminating employment, the County pays all unused and unforfeited vacation benefits 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 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.

N. Deferred Inflows of Resources

The balance sheet includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as a revenue in future periods.

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2014, 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	-	-	-	-	-	-	-	-	$ 8,510	$ 8,510
Prepaid items	$ 339,796	-	$ 4,585	$ 59,511	$ 2,631	-	$ 13,155	-	7,035	426,713
Total nonspendable	339,796	-	4,585	59,511	2,631	-	13,155	-	15,545	**435,223**
Restricted for:										
Capital Projects										
Bridges and drains	-	-	-	-	2,669,716	-	850,555	-	-	3,520,271
Roads	-	-	-	-	-	-	10,061,683	-	-	10,061,683
Operations and maintenance										
Library district	-	-	-	7,301,140	-	-	-	-	40,053	7,341,193
Health district	786,898	-	-	-	-	$ 1,005,414	-	-	-	1,792,312
Flood control district	-	-	-	-	14,386,816	-	-	-	-	14,386,816
Highways and streets	-	-	-	-	-	-	5,045,340	-	3,276,736	8,322,076
Debt service reserve	-	-	-	-	-	-	-	$ 129,948	25,079	155,027
Judicial activities	-	-	-	-	-	-	-	-	3,286,137	3,286,137
Housing activities	-	-	-	-	-	-	-	-	576,273	576,273
Law enforcement	6,613,040	-	55,913	-	-	-	-	-	813,044	7,481,997
Other	-	-	-	-	-	-	-	-	3,078,006	3,078,006
Total restricted	7,399,938	-	55,913	7,301,140	17,056,532	1,005,414	15,957,578	129,948	11,095,328	**60,001,791**
Committed to:										
Capital projects										
Library district	-	-	-	-	-	-	-	-	119,522	119,522
Jail district	-	-	-	-	-	-	-	-	30,966	30,966
Improvement districts	-	-	-	-	-	-	-	-	2,762	2,762
New buildings	-	-	-	-	-	-	-	-	4,501,803	4,501,803
Miscellaneous	-	$ 481,932	-	-	-	-	-	-	-	481,932
Operations and maintenance										
Superior court	-	-	-	-	-	-	-	-	82,592	82,592
Local courts	-	-	-	-	-	-	-	-	282,751	282,751
Health- Rabies	-	-	-	-	-	-	-	-	87,270	87,270
Debt service payments	-	-	-	-	-	-	-	394,775	4,132,150	4,526,925
Total Committed	-	481,932	-	-	-	-	-	394,775	9,239,816	**10,116,523**
Assigned to:										
Attorney- Enhancements	-	-	-	-	-	-	-	-	153,136	153,136
Housing activities	-	-	-	-	-	-	-	-	432,710	432,710
Imp Dist maintenance	-	-	-	-	-	-	-	-	689,695	689,695
Juvenile judicial activities	-	-	-	-	-	-	-	-	152,206	152,206
Other	-	-	-	-	-	-	-	-	15,272	15,272
Total Assigned	-	-	-	-	-	-	-	-	1,443,019	**1,443,019**
Unassigned	6,916,730	-	-	-	-	-	-	-	(388,957)	**6,527,773**
Total fund balances	**$14,656,464**	**$ 481,932**	**$ 60,498**	**$7,360,651**	**$17,059,163**	**$1,005,414**	**$15,970,733**	**$ 524,723**	**$21,404,751**	**$78,524,329**

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2014, 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 transactions working on a reimbursement basis, often reimbursement are delayed more than 90 days.

Fund	Agency	Number	Amount
Governmental Funds:			
Community Punishment	Adult Probation	2229	$ 4,920
Witness Program	County Attorney	2210	1,230
Juvenile Victim Rights	Juvenile Court	2246	202
Health Grants	Public Health District	2260	48,743
Ops Stone Garden Grant	Sheriff- Admin	2348	51,059
Other Jail Grants	Sheriff-Jail District	2308	8,665
Other Grants	Other/ Development Services	2349	34,486
Pledged Revenues Debt Service	Administration	3503	4,725

For the fiscal year ended June 30, 2014, expenditures exceeding final budget amounts at the department level within each fund are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
Intensive Probation Sup Ct/JCEF	Adult Probation	2321	$ 2,402
Victim Rights Program	Attorney's Office	2346	6,096
Clerk of Superior Court	Clerk of Superior Court	2213	3
Aztec Field Training	Superior Court	2234	31
Children's Issues and Education	Superior Court	2339	50
Debt Service	Jail District	3500	281
Pledged Revenues Debt Service	Administration	3503	6,032

The majority of these departments exceeded budgets because of unusual and unplanned events. The Victim Rights Programs expenditure increases were not taken into account in a timely manner to adjust the budget accordingly and the Pledged Revenues for Administration Debt Service expenditures were charged to a line item without budget. The transfers in and carry forward fund balances were enough to offset the additional expenditures.

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, notes, and other evidences of indebtedness; interest earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories, specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes and other evidences of indebtedness that are denominated in United States dollars; 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. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better, at the time of purchase, by at least two 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 unless the investment is denominated in United States dollars.

Deposits – At June 30, 2014, the carrying amount of the County's deposits was $29,826,121 and the bank balance was $29,361,453. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2014, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 3,177,891
State Treasurer's investment pool 5	10,063,995
U.S. agency securities	64,743,790
Total	$ 77,985,676

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, 2014, 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	$ 3,177,891
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	10,063,995
U.S. agency securities	AAA	Moody's	64,743,790
			$ 77,985,676

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	$ 881,415	-	$ 881,415
Yuma County	-	$ 4,718,044	4,718,044
Totals	$ 881,415	$ 4,718,044	$ 5,599,459

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, 2014, of 5 percent or more of the County's total investments in the Federal National Mortgage Association of 37.41%; Federal Home Loan Mortgage Corporation of 24.11%; Federal Home Loan Bank of 10.77%; and Federal Farm Credit Bank 6.41%.

Note 4 - Deposits and Investments (Concluded)

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2014, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 3,177,891	.05
State Treasurer's investment pool 5	10,063,995	.16
U.S. agency securities	64,743,790	2.10
Total	$ 77,985,676	

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

Cash, deposits, and investments:

Cash on hand	$ 87,739
Amount of deposits	29,826,121
Amount of investments	77,985,676
Total	$ 107,899,536

Statement of Net Position:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 76,204,709	$ 22,056,876	$ 4,038,492	$102,300,077
Investments held by trustee-restricted	5,599,459	-	-	5,599,459
Total	$ 81,804,168	$ 22,056,876	$ 4,038,492	$ 107,899,536

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, 2014 the bank balance of the County Treasurer's investment pool deposits was $15,537,615. 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	$ 94,780,848
Liabilities	-
Net position	$ 94,780,848
Net position held in trust for:	
Internal participants	$ 72,604,774
External participants	22,176,074
Total net position held in trust	$ 94,780,848
Statement of Changes in Net Position	
Total additions	$ 609,420,415
Total deductions	632,579,996
Net decrease	23,159,581
Net position held in trust:	
July 1, 2013	117,940,429
June 30, 2014	$ 94,780,848

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	$ 64,743,790	0.38-1.93%	5/16-07/18	$ 64,743,790
State Treasurer's investment pool	13,241,886	Not stated	N/A	13,241,886

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, 2014, 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 2013-14	$ 865,209	$ 237,495	$ 100,465	$ 21,026
Prior years	776,393	499,224	66,730	8,367
Total receivable	1,641,602	736,719	167,195	29,393
Less allowances for uncollectibles	(567,390)	(224,956)	(28,251)	-
Property Taxes Receivable (Net of Uncollectibles)	**$1,074,212**	**$ 511,763**	**$ 138,944**	**$ 29,393**

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2014, was as follows:

Government Activities	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
Capital assets, not being depreciated :				
Land	$ 48,576,935	$ 723,671	$ (319,593)	$ 48,981,013
Infrastructure :				
Paved roads	85,303,469	1,264,042	-	86,567,511
Construction in progress	25,552,593	4,607,763	(772,759)	29,387,597
Total capital assets not being depreciated	159,432,997	6,595,476	(1,092,352)	164,936,121
Capital assets, being depreciated :				
Buildings	180,618,464	395,984	(327,073)	180,687,375
Improvements other than buildings	13,328,434	634,125	-	13,962,559
Machinery and equipment	35,557,165	2,507,655	(1,777,421)	36,287,399
Infrastructure (except paved roads)	62,705,036	268,106	-	62,973,142
Total capital assets being depreciated	292,209,099	3,805,870	(2,104,494)	293,910,475
Less: accumulated depreciation for:				
Buildings	(41,278,846)	(3,970,870)	247,474	(45,002,242)
Improvements other than buildings	(3,950,150)	(616,651)	-	(4,566,801)
Machinery and equipment	(24,889,632)	(2,743,616)	1,693,304	(25,939,944)
Infrastructure (except paved roads)	(34,718,193)	(1,229,066)	-	(35,947,259)
Total accumulated depreciation	(104,836,821)	(8,560,203)	1,940,778	(111,456,246)
Total capital assets, being depreciated, net	187,372,278	(4,754,333)	(163,716)	182,454,229
Governmental activities capital assets, net	**$ 346,805,275**	**$ 1,841,143**	**$ (1,256,068)**	**$ 347,390,350**

Note 7 - Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,423,944
Public safety	2,200,184
Highway and streets	1,752,808
Sanitation	48,045
Health	307,108
Welfare	347,170
Culture and recreation	1,468,874
Education	12,070
Total depreciation expense- governmental activities	$ 8,560,203

Yuma County is engaged in various construction and acquisition projects as of June 30, 2014. The projects include a major renovation of an existing building; installing new cooling towers for energy efficiency; 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
197 South Main Street	Buildings	$ 88,255	$ 5,460,000	$ 5,371,745
8450 West Hwy 95 Somerton	Buildings	930,388	1,843,613	913,225
Foothills Library Parking Lot Addition	Other Improvements	5,790	125,000	119,210
Az-Tec Emergency Response System	Other Improvements	11,854	12,554	700
Sewer- Ave B & C Colonia ID	Infrastructure	20,802,505	22,541,893	1,739,388
Rd- @ County 8th St & Ave C thru D	Infrastructure	233,279	3,306,601	3,073,322
Rd- @ Co 12th St, Ave 11E thru 12E	Infrastructure	322,787	3,585,577	3,262,790
Rd- @ Co 14th & Smrt Ave thru Ave G	Infrastructure	793,457	1,881,898	1,088,441
Rd- @ Ave B: Co 15th thru Co 18th	Infrastructure	418,070	2,454,264	2,036,194
Rd- @ Co 18th St Impr, Av 3E thru Av A	Infrastructure	16,327	1,150,000	1,133,673
Rd- @ Av C and Co 15th St realignment	Infrastructure	50,306	549,999	499,693
Rd- @ Corridor- Av E : I95 thru Co 18th St	Infrastructure	57,191	309,000	251,809
Rd- @ Co 18th St & Somerton Av Intr Impr	Infrastructure	5,282	68,194	62,912
Rd- @ Avenue 3E thru HWY 95	Infrastructure	27,001	100,000	72,999
Rd- @ Co 14th St, Av A thru Av 3E	Infrastructure	101,959	168,710	66,751
Rd- @ Co 25th St: Av E thru Av D	Infrastructure	4,900	225,000	220,100
Rd- @ Lake Martinez Road	Infrastructure	6,792	574,275	567,483
Rd- @ Frontage Rd Wide Ave 8E thru Ave 13E	Infrastructure	2,065,984	5,283,799	3,217,815
Bridge- Replacement 9271	Infrastructure	390,141	553,188	163,047
Bridge- Old Hwy 80 & Union Pacific Op Rail	Infrastructure	265,931	438,000	172,069
Bridge- Rehab Co 25th St : Av E thru Av D	Infrastructure	35,024	400,000	364,976
Imp- Crossing Smrt Av & Co 11th St Drain	Infrastructure	118,791	237,581	118,790
Imp- West Yuma Mesa Storm Drain	Infrastructure	217,173	1,674,451	1,457,278
Imp- Somerton Storm Drain	Infrastructure	743,379	1,617,915	874,536
Imp- San Luis Storm Drain	Infrastructure	1,641,362	5,280,270	3,638,909
Imp- N&W Gadsden Storm Drain	Infrastructure	13,635	1,300,000	1,286,365
Basin- Smuckers Park	Infrastructure	20,035	3,980,000	3,959,965
		$ 29,387,599	$ 65,121,783	$ 35,734,184

Constructions projects are funded from various sources. The Somerton-Housing building renovations are from HUD program federal funds. The Administration building renovations are from bond proceeds. 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 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 $9,729,099 at June 30, 2014 includes County sales taxes revenues of $3,777,679 (allocated $1,697,811 to General Fund, $1,697,814 to Jail District, $380,517 to Health District, and $1,537 to Capital Projects); State shared sales taxes revenues of $1,537,624; and Payment in Lieu of Tax of $276,444 ($191,275 for the General Fund and $85,169 for HURF). The remaining $4,137,352 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, 2014:

Governmental activities:	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014	Due within 1 year
Bonds Payable:					
Revenue bonds	$14,950,000	-	$989,000	$ 13,961,000	$1,011,000
Premiums	761,010	-	84,557	676,453	84,557
General obligation bonds	45,585,000	-	1,230,000	44,355,000	1,285,000
Special assessments bonds with governmental commitment	39,060	-	4,340	34,720	4,340
Total bonds payable	61,335,070	-	2,307,897	59,027,173	2,384,897
Rural development loans	3,468,153	-	149,178	3,318,975	150,687
Compensated absences payable- Old Plan	1,596,742	$ 984,784	913,068	1,668,458	954,077
Compensated absences payable- New Plan	5,516,828	3,507,391	3,348,610	5,675,609	3,336,123
Claims and judgments payable	1,315,700	-	1,085,700	230,000	230,000
Governmental activities long-term liabilities	$ 73,232,493	$ 4,492,175	$ 7,804,453	$ 69,920,215	$7,055,784

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.

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, 2014 in the amount of $ 4,110,000.

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. Series 2012 revenue bonds were completely paid at this time. The Series 2013 were issued at par with a 3.0 percent interest rate. Principal and interests payments are due semi-annually maturing December 2033. The Revenue Bonds are generally callable at any time before maturity, without any penalties. The refunding portion of the bond issue represents 30 percent of total proceeds received.

Revenue bonds outstanding at June 30, 2014 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2013	Issues / (Retirements)	Outstanding Principal June 30, 2014
Series- 2011 Refunding	$ 8,000,000	2.00-5.00%	7/12-7/21	$ 7,450,000	$ (705,000)	$ 6,745,000
Series- 2013	7,500,000	3.00 %	12/13- 12/33	7,500,000	(284,000)	7,216,000
			Total	$ 14,950,000	$ (989,000)	$ 13,961,000

Note 10 - Bonds Payable (Continued)

Principal and interest requirements at June 30, 2014, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Refunding Revenue Bonds- Series 2011
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	850,000	162,250	1,012,250
2020-22	2,820,000	216,000	3,036,000
Totals	**$ 6,745,000**	**$ 1,378,413**	**$ 8,123,413**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County
Revenue Bonds- Series 2013
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	323,000	178,080	501,080
2020-24	1,768,000	737,865	2,505,865
2025-29	2,049,000	454,245	2,503,245
2030-34	1,876,000	128,850	2,004,850
Totals	**$ 7,216,000**	**$ 2,303,400**	**$ 9,519,400**

General Obligation Bonds — during the year ended June 30, 2006, the County issued $10,050,000 general obligation bonds with an interest rate of 4.0–5.5 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.

General obligation bonds outstanding at June 30, 2014 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2013	Issues / (Retirements)	Outstanding Principal June 30,2014
Library General Obligation Bonds, 2006	$10,050,000	4.0-5.5%	7/07-7/35	$ 7,625,000	$ (225,000)	$ 7,400,000
Library General Obligation Bonds, 2007	43,715,000	4.0-5.0%	7/08-6/35	37,960,000	(1,005,000)	36,955,000
			Total	**$45,585,000**	**$ (1,230,000)**	**$ 44,355,000**

Debt service requirements for the General Obligation bonds outstanding at June 30, 2014 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligations Bonds- Series 2006
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	350,000	275,750	625,750
2020-24	1,750,000	1,167,438	2,917,438
2025-29	1,750,000	799,938	2,549,938
2030-34	1,750,000	415,813	2,165,813
2035	800,000	36,000	836,000
Totals	**$7,400,000**	**$3,920,189**	**$11,320,189**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligations Bonds- Series 2007
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	1,200,000	1,543,775	2,743,775
2020-24	7,130,000	6,763,625	13,893,625
2025-29	9,400,000	4,844,350	14,244,350
2030-34	12,280,000	2,293,275	14,573,275
2035	2,415,000	108,675	2,523,675
Totals	**$36,955,000**	**$22,231,000**	**$59,186,000**

Note 10 - Bonds Payable (Concluded)

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, 2014:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2013	Issues / (Retirements)	Outstanding Principal June 30, 2014
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	$ 39,060	$ (4,340)	$ 34,720
			Total	$ 39,060	$ (4,340)	$ 34,720

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2014:

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
Special Assessments Bonds
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	4,340	665	5,005
2020-22	13,020	854	13,874
Totals	**$ 34,720**	**$ 6,075**	**$ 40,795**

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 (USDA) through its Rural Utility Services office and has a principal amount of $479,610. The USDA 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 Colonia 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 was due January 1, 2012 and annually thereafter.

Note 11 - Rural Development Loans (Concluded)

The following Rural Development Loans were outstanding at June 30, 2014**:**

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2013	Issues / (Retirements)	Outstanding Principal June 30, 2014
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.940%	1/03-1/21	$ 58,358	$ (6,386)	$ 51,972
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/29	225,620	(14,102)	211,518
B & C Colonia Improvement District WIFA Loan	1,437,915	2.772%	7/11-7/35	1,350,775	(45,390)	1,305,385
B & C Colonia Improvement District USDA Loan	2,000,000	2.500%	7/11-1/35	1,833,400	(83,300)	1,750,100
			Total	$ 3,468,153	$ (149,178)	$3,318,975

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, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	7,747	786	8,533
2020-21	16,066	632	16,698
Totals	**$ 51,972**	**$ 7,443**	**$ 59,415**

DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sewer Connection Project
No 96-07 (USDA)
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
2015	$ 14,102	$ 9,201	$ 23,303
2016	14,102	9,566	23,668
2017	14,102	7,932	22,034
2018	14,102	7,198	21,300
2019	14,102	6,663	20,765
2020-24	70,508	23,795	94,303
2025-29	70,500	7,931	78,431
Totals	**$ 211,518**	**$ 72,286**	**$ 283,804**

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No 07-09 (WIFA)
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	52,040	30,793	82,833
2020-24	282,652	131,513	414,165
2025-29	324,061	90,105	414,166
2030-34	371,536	42,630	414,166
2035	80,601	2,237	82,838
Totals	**$ 1,305,385**	**$ 434,115**	**$ 1,739,500**

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No 07-09 (USDA-RD)
June 30, 2014

Fiscal Year	Principal	Interest	Annual Debt Service
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	83,300	34,381	117,681
2020-24	416,500	140,669	557,169
2025-29	416,500	88,606	505,106
2030-34	416,500	36,544	453,044
2035	84,100	1,051	85,151
Totals	**$ 1,750,100**	**$ 459,601**	**$ 2,209,701**

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	$17,642,813	12-33
General Obligation bonds	Library district property tax	Construction	70,506,189	7-35
Special Assessment bonds	Property owner assessments	Construction	40,795	1-22
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,798,916	7-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	2,493,505	1-35

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2014:

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	$ 1,043,302	$1,035,576	99.26%	$18,247,945	5.68%
Library district property tax	7,347,659	3,339,976	45.46%	9,426,340	35.43%
Property owner assessments	732,940	248,748	33.94%	1,000,733	24.86%
General pledged revenues	502,067	500,590	99.71%	22,526,976	2.22%

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 254-255).

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, 2014 is $ 7,344,067, of which 50% is assignable to the General Fund, 34% to other major funds, and 16% 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 $230,000 at June 30, 2014. 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 applicable to $600,000 for law enforcement and $500,000 all others 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 $937,000 at June 30, 2014, 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, 2013 and 2014 were as follows:

	2013	2014
Claims payable, beginning of fiscal year	$ 968,000	$ 1,339,000
Current-fiscal year claims and changes in estimates	8,415,216	9,003,478
Claim payments	(8,044,216)	(9,405,478)
Claims payable, end of fiscal year	$ 1,339,000	$ 937,000

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, state statutes establish benefits, 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 Arizona State Retirement System Board governs the ASRS 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 PSPRS Board of Trustees 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 plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities who were plan members on December 31, 2013. This plan was closed to new members as of January 1, 2014. The PSPRS Board of Trustees governs the EORP according to the provisions of A.R.S. Title 38, Chapter 5,Article 3.

Note 15 - Pensions and other Postemployment Benefits (Continued)

Beginning in fiscal year 2014, PSPRS, CORP, and EORP established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments for each plan's Pension Fund to the new Health Insurance Fund.

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

ASRS	**PSPRS, CORP, and EORP**
3300 N. Central Ave. P.O. Box 33910 Phoenix, AZ 85067-3910	3010 E. Camelback Road Suite 200 Phoenix, AZ 85016-4416
(602) 240-2000 or (800) 621-3778	(602) 255-5575
www.azasrs.gov	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, 2014, statute required active ASRS members to contribute at the actuarially determined rate of 11.54 percent (11.3 percent retirement and 0.24 percent long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.54 percent (10.7 percent for retirement, 0.6 percent for health insurance premium benefit and 0.24 percent for long-term disability) of the members' annual covered payroll.

Statute required active EORP members to contribute 13 percent of the members' annual covered payroll and statute required the County to remit a designated portion of certain court fees plus additional contributions at a percentage of the members' annual covered payroll. Through December 31, 2013, the additional contributions were at the actuarially determined rate of 25.94 percent. Beginning January 1, 2014, the additional contributions were at the statutorily required rate of 23.5 percent. Both rates include the actuarially set rate of 1.56 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
ASRS:			
2014	$4,188,782	$ 234,885	$ 93,960
2013	3,960,142	251,103	92,709
2012	3,645,177	245,959	100,300

Year ended June 30	Pension Fund	Health Insurance Fund
EORP:		
2014	$ 502,526	$ 31,720
2013	415,850	35,866
2012	357,419	35,623

Agent plans—For the year ended June 30, 2014, statute required active PSPRS members to contribute 10.35 percent of the members' annual covered payroll, and the County was required to contribute 25.63 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.07 percent of covered payroll.

Statute required active CORP members to contribute 8.41 percent of the members' annual covered payroll. In addition, statute required the County to contribute 10.29 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 0.75 percent of covered payroll.

Note 15 - Pensions and other Postemployment Benefits (Continued)

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 prepared only for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available.

Statute required active CORP-AOC members (non-dispatcher members) to contribute 8.41 percent of the members' annual covered payroll, and statute required the County to contribute 15.58 percent. The health insurance premium portion of the contribution rate was actuarially set at 1.13 percent of covered payroll.

Actuarial methods and assumptions—The contribution requirements for the year ended June 30, 2014, were established by the June 30, 2012, 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 plans' funded status 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 the County and plans' members understand them 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 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 following actuarial methods and assumptions were used to establish the fiscal year 2014 contribution requirements:

Actuarial valuation date :	June 30, 2012
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	24 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	8.00%
Projected salary increases	5.00% - 9.00% for PSPRS and 5.00% - 8.25% for 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, 2014, and related information follows:

	PSPRS	CORP	CORP-AOC
Contribution rates:			
County	25.63%	10.29%	15.58%
Plan members	10.35%	8.41%	8.41%
Required contributions:			
Pension	$1,271,377	$ 539,959	$ 911,093
Health insurance premium benefit	57,393	44,855	71,302
Contributions made:			
Pension	$ 1,271,377	$ 539,959	$ 911,093
Health insurance premium benefit	57,393	44,855	71,302

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	2014	$ 1,271,377	100%	$ -
Health insurance premium benefit	2014	57,393	100%	-
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%	-
CORP				
Pension	2014	$ 539,959	100%	$ -
Health insurance premium benefit	2014	44,855	100%	-
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%	-
CORP-AOC				
Pension	2014	$ 911,093	100%	-
Health insurance premium benefit	2014	71,302	100%	-
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	100%	-

Note 15- Pensions and other Postemployment Benefits (Concluded)

Funded Status—The plans' funded status as of the most recent valuation date, June 30, 2014, 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)	$ 30,837,396	$ 624,037	$ 17,867,117	$ 466,594
Actuarial value of assets (a)	15,568,297	910,446	11,995,944	897,843
Unfunded actuarial accrued liability (funding excess) (b) – (a)	15,269,099	(286,409)	5,871,173	(431,249)
Funded ratio (a)/(b)	50.50%	145.90%	67.10%	192.42%
Annual covered payroll (c)	$ 4,961,705	$ 4,961,705	$ 5,890,174	$ 5,890,174
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (b) - (a) / (c)	307.70%	(5.77%)	99.70%	(7.32%)

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

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	22 years for unfunded actuarial accrued liability, 20 years for overfunded
Asset valuation method	7-Year smoothed market value (80%/120% market)
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.00% - 8.00% for PSPRS and 4.00% - 7.25% for CORP
Includes inflation at	4.00% for PSPRS and CORP

Note 16 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2014, were as follows:

	Transfers From:							
Transfer To:	General Fund	Capital Improvements Fund	Jail District General Operations	Library District General Operations	Health Services District	Internal Service Fund	Nonmajor Governmental Funds	Totals
General Fund	-	-	-	-	-	-	$ 5,744	$ 5,744
Capital Improvements Fund	-	$ 1,220,789	-	-	-	-	163,611	1,384,400
Jail District, Operations	$6,646,560	-	-	-	-	-	-	6,646,560
Library District, Operations	-	-	-	-	-	-	333	333
Health Services District	821,446	-	-	-	-	-	4	821,450
Nonmajor Governmental Funds	282,583	150,000	$1,143,072	$ 3,339,975	$396,746	$22,049	1,551,180	6,885,605
Totals	$7,750,589	$ 1,370,789	$1,143,072	$ 3,339,975	$396,746	$22,049	$ 1,720,872	$ 15,744,092

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 ($1,384,400); required debt service payments and reserves in the amount of $4,378,550 (Jail District debt $1,038,575 and Library district debt $3,339,975); and from the statutory subsidies to the Jail and Health districts' operations from the General Fund ($6,646,560 and $786,898 respectively). 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, 2014, were as follows:

	Payables From:								
Payables To:	General Fund	Jail District General Operations	Library District General Operations	Flood Control District	Health Services District	Development Services HURF	Internal Service Funds	Nonmajor Governmental Funds	Totals
General Fund	-	$1,303,828	$ 64	$ 138	$ 363,482	-	$ 601	$ 1,368,020	$3,036,133
Capital Improvements Fund	-	-	-	-	-	-	-	372,775	372,775
Jail District, Operations	-	-	-	-	-	-	-	158,469	158,469
Health Services District	$ 1	-	-	-	-	-	-	1,055,403	1,055,404
Development Services HURF	-	-	-	-	-	-	-	56,176	56,176
Internal Service Funds	3,536	-	1,021	-	-	-	-	154,247	158,804
Nonmajor Governmental Funds	7,478	-	3,681	118,418	-	$ 424,598	360	452,654	1,007,189
Totals	$ 11,015	$1,303,828	$ 4,766	$118,556	$ 363,482	$ 424,598	$ 961	$ 3,617,744	$5,844,950

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.

Required Supplementary Information

{This page is intentionally left blank}

Budgetary
Comparison Schedules

YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2014

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 40,286,348	$ 40,286,348	$ 39,961,622	$ (324,726)
Licenses and permits	542,266	542,266	561,974	19,708
Intergovernmental	21,961,612	21,961,612	23,022,628	1,061,016
Charges for services	3,523,657	3,523,657	3,657,920	134,263
Fines and forfeits	1,674,145	1,674,145	1,369,952	(304,193)
Investment income	68,850	68,850	63,043	(5,807)
Rents	17,675	17,675	21,499	3,824
Miscellaneous	343,401	343,401	259,328	(84,073)
Total Revenue	68,417,954	68,417,954	68,917,966	500,012
Expenditures:				
Current:				
General government:				
County Administrator	1,302,507	1,302,507	1,248,218	54,289
Board of Supervisors	525,584	525,584	497,517	28,067
Treasurer	752,551	752,551	716,871	35,680
Assessor	1,866,959	1,909,853	1,802,726	107,127
Recorder	602,903	602,903	572,673	30,230
Election Services	454,442	454,442	298,512	155,930
Attorney - Civil Division	664,763	670,763	659,289	11,474
Attorney - Criminal Division	3,067,792	3,067,792	3,008,664	59,128
Attorney - Administration Division	588,884	588,884	570,799	18,085
Clerk of Superior Court	1,988,266	1,988,158	1,939,235	48,923
Superior Court	3,118,119	3,111,860	3,046,540	65,320
Superior Court - Security	543,693	543,693	541,776	1,917
Superior Court - Collections	402,513	402,513	398,397	4,116
Court Trial Services	819,410	845,498	770,772	74,726
Conflict Administrator	1,271,239	1,581,270	1,581,270	-
Superior Court - Information And Tech	422,017	422,017	421,789	228
Justice Court #1	1,206,708	1,185,832	1,126,062	59,770
Justice Court #2	397,380	394,774	370,715	24,059
Justice Court #3	317,260	319,646	313,211	6,435
Constable Precinct #1	276,270	277,763	278,079	(316)
Constable Precinct #2	86,528	87,702	87,702	-
Constable Precinct #3	4,116	4,116	-	4,116
Attorney - Victim Services	258,375	255,575	202,731	52,844
Public Defender	2,200,443	2,200,443	2,075,209	125,234
General Government	3,073,260	2,751,065	1,832,250	918,815
County Administrator - Channel 77	158,535	158,535	129,486	29,049
Juvenile Justice Center - Administration	1,489,008	1,489,008	1,412,878	76,130
Juvenile Justice Center - Detention	3,289,670	3,289,670	3,175,431	114,239
Financial Services	1,378,769	1,385,340	1,339,038	46,302
Legal Defender	1,200,837	1,200,837	1,139,673	61,164
Human Resources	777,587	777,587	689,191	88,396
General Services	2,144,354	2,144,354	2,009,493	134,861
Information Technology Services	2,931,242	2,887,437	2,528,900	358,537
Development Services	842,900	842,900	709,536	133,364
Geographical Information Systems	451,144	451,144	384,778	66,366
Planning and Zoning	1,090,587	1,135,587	914,766	220,821
DDS- Customer Service	677,731	677,731	532,174	145,557
Superior Court - Adult Prob- Pretrial	392,869	392,869	386,108	6,761

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2014

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	604,612	604,612	452,649	151,963
Superior Court - Adult Probation	1,844,385	1,837,840	1,722,748	115,092
Adult Prob-Graffiti Abatement	70,785	70,785	70,679	106
Sheriff - Administration	8,910,978	8,910,978	8,855,287	55,691
Sheriff - Medical Examiner	498,216	498,216	488,083	10,133
Emergency Services	182,997	182,997	114,211	68,786
Sanitation:				
Public Works - Solid Waste Operations	685,624	685,624	592,799	92,825
Health:				
Environmental Programs	296,325	296,325	254,165	42,160
Medical Eligibility Program	3,866	3,866	3,788	78
Welfare:				
Medical Eligibility Program	10,715,548	10,708,895	10,648,513	60,382
Public Fiduciary	591,925	591,925	515,115	76,810
Culture and recreation:				
Public Works - Parks	6,258	6,258	6,204	54
Education:				
School Superintendent	382,504	383,407	383,407	-
Capital outlay	274,767	274,875	353,168	(78,293)
Total Expenditures	68,106,005	68,136,806	64,173,275	3,963,531
Excess (deficiency) of revenues over expenditures	311,949	281,148	4,744,691	4,463,543
Other financing sources (uses):				
Transfers in	1,210	1,210	5,744	4,534
Transfers out	(7,737,578)	(7,758,177)	(7,750,589)	7,588
Total other financing sources (uses)	(7,736,368)	(7,756,967)	(7,744,845)	12,122
Net change in fund balance	(7,424,419)	(7,475,819)	(3,000,154)	4,475,665
Fund balances - beginning (July 1, 2013)	7,424,419	7,475,819	17,656,618	10,180,799
Fund balances - ending (June 30, 2014)	**$ -**	**$ -**	**$ 14,656,464**	**$ 14,656,464**

* 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, 2014

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 12,150,578	$ 12,150,578	$ 11,602,385	$ (548,193)
Intergovernmental	141,354	141,354	114,315	(27,039)
Charges for services	553,500	553,500	318,270	(235,230)
Investment income	2,200	2,200	1,436	(764)
Miscellaneous	28,240	28,240	10,510	(17,730)
Total Revenue	12,875,872	12,875,872	12,046,916	(828,956)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	18,846,196	18,846,196	18,340,106	506,090
Capital outlay	385,000	385,000	462,202	(77,202)
Total Expenditures	19,231,196	19,231,196	18,802,308	428,888
Excess (deficiency) of revenues over expenditures	(6,355,324)	(6,355,324)	(6,755,392)	(400,068)
Other financing sources (uses):				
Transfers in	6,646,560	6,646,560	6,646,560	-
Transfers out	(1,803,525)	(1,803,525)	(1,143,072)	660,453
Total other financing sources (uses)	4,843,035	4,843,035	5,503,488	660,453
Net change in fund balance	(1,512,289)	(1,512,289)	(1,251,904)	260,385
Fund balances - beginning (July 1, 2013)	1,512,289	1,512,289	1,312,402	(199,887)
Fund balances - ending (June 30, 2014)	**$ -**	**$ -**	**$ 60,498**	**$ 60,498**

* 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, 2014

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 9,326,993	$ 9,326,993	$ 9,426,340	$ 99,347
Intergovernmental	75,000	86,166	195,371	109,205
Charges for services	20,000	20,000	20,812	812
Fines and forfeits	65,000	65,000	76,614	11,614
Investment income	35,000	35,000	52,007	17,007
Rents	7,326	7,326	2,536	(4,790)
Miscellaneous	50,334	50,334	73,333	22,999
Total Revenue	9,579,653	9,590,819	9,847,013	256,194
Expenditures:				
Current:				
Culture and recreation:				
Library	8,110,945	8,122,111	7,840,602	281,509
Capital outlay	80,574	80,574	154,087	(73,513)
Total Expenditures	8,191,519	8,202,685	7,994,689	207,996
Excess of revenues over expenditures	1,388,134	1,388,134	1,852,324	464,190
Other financing sources (uses):				
Transfers in	-	-	333	333
Transfers out	(3,339,975)	(3,339,975)	(3,339,975)	-
Total other financing sources (uses)	(3,339,975)	(3,339,975)	(3,339,642)	333
Net change in fund balance	(1,951,841)	(1,951,841)	(1,487,318)	464,523
Fund balances - beginning (July 1, 2013)	1,951,841	1,951,841	8,847,969	6,896,128
Fund balances - ending (June 30, 2014)	**$ -**	**$ -**	**$ 7,360,651**	**$ 7,360,651**

* 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, 2014

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,627,901	$ 2,627,901	$ 2,662,079	$ 34,178
Licenses and permits	-	-	2,320	2,320
Intergovernmental	-	-	31,967	31,967
Charges for services	15,000	15,000	6,552	(8,448)
Investment income	86,000	86,000	102,124	16,124
Miscellaneous	-	-	196	196
Total Revenue	2,728,901	2,728,901	2,805,238	76,337
Expenditures:				
Current:				
Public Safety				
Flood Control	1,027,743	1,027,743	635,009	392,734
Capital outlay	18,755,914	18,755,914	2,842,562	15,913,352
Total Expenditures	19,783,657	19,783,657	3,477,571	16,306,086
Excess (deficiency) of revenues over expenditures	(17,054,756)	(17,054,756)	(672,333)	16,382,423
Fund balances - beginning (July 1, 2013)	17,054,756	17,054,756	17,731,496	676,740
Fund balances - ending (June 30, 2014)	**$ -**	**$ -**	**$ 17,059,163**	**$ 17,059,163**

* 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 Operations Fund

Year Ended June 30, 2014

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,648,826	$ 2,648,826	$ 2,525,423	$ (123,403)
Licenses and permits	398,000	398,000	365,378	(32,622)
Charges for services	630,000	630,000	675,480	45,480
Investment income	1,000	1,000	-	(1,000)
Miscellaneous	15,500	15,500	25,598	10,098
Total Revenue	3,693,326	3,693,326	3,591,879	(101,447)
Expenditures:				
Current:				
Health:				
Health	1,256,080	1,256,080	1,194,943	61,137
Child Health	408,118	408,118	236,544	171,574
Communicable Disease	474,669	474,669	311,825	162,844
Environmental Health	504,507	504,507	438,844	65,663
Vector Control	149,488	149,488	144,297	5,191
Vital Records	245,764	245,764	225,179	20,585
Nursing	1,014,625	1,014,625	727,181	287,444
Injury Prevention	66,625	66,625	66,590	35
Total Expenditures	4,119,876	4,119,876	3,345,403	774,473
Excess (deficiency) of revenues over expenditures	(426,550)	(426,550)	246,476	673,026
Other financing sources (uses):				
Transfers in	821,446	821,446	821,450	4
Transfers out	(396,746)	(396,746)	(396,746)	-
Total other financing sources (uses)	424,700	424,700	424,704	4
Net change in fund balance	(1,850)	(1,850)	671,180	673,030
Fund balances - beginning (July 1, 2013)	1,850	1,850	334,234	332,384
Fund balances - ending (June 30, 2014)	**$ -**	**$ -**	**$ 1,005,414**	**$ 1,005,414**

* 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, 2014

	Development Services HURF Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 900,000	$ 900,000	$ 994,853	$ 94,853
Licenses and permits	25,000	25,000	41,796	16,796
Intergovernmental	3,519,807	3,519,807	3,340,178	(179,629)
Charges for services	2,000	2,000	328	(1,672)
Investment income	80,000	80,000	88,931	8,931
Miscellaneous	-	-	44,001	44,001
Total Revenue	4,526,807	4,526,807	4,510,087	(16,720)
Expenditures:				
Current:				
Highway and Streets:				
Development Services	1,990,239	1,990,239	1,577,710	412,529
Capital outlay	14,680,159	15,675,159	2,452,047	13,223,112
Total Expenditures	16,670,398	17,665,398	4,029,757	13,635,641
Excess (deficiency) of revenues over expenditures	(12,143,591)	(13,138,591)	480,330	13,618,921
Fund balances - beginning (July 1, 2013)	12,143,591	13,138,591	15,490,403	2,351,812
Fund balances - ending (June 30, 2014)	**$ -**	**$ -**	**$ 15,970,733**	**$ 15,970,733**

* 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, 2014

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)
6/30/2014						
Pension	$ 15,568,297	$ 30,837,396	$ 15,269,099	50.5%	$ 4,961,705	307.7%
Health Insurance premium benefit	910,446	624,037	(286,409)	145.9%	4,961,705	(5.8%)
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	0.0%	4,865,178	12.4%

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)
6/30/2014						
Pension	$ 11,995,944	$ 17,867,117	$ 5,871,173	67.1%	$ 5,890,174	99.7%
Health Insurance premium benefit	897,843	466,594	(431,249)	192.4%	5,890,174	(7.3%)
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%

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

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 prepared only for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are 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.

Note 2 – Factors That Affect the Identification of Trends

Beginning in fiscal year 2014, PSPRS and CORP established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

Infrastructure Assets

Modified Approach for County's Paved Roads

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

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 572.39 center lane miles 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:

- Infrastructure assets must be part of a network or network subsystem.
- The County must track the assets with an acceptable asset management system that: (1) generates an up-to-date inventory; (2) performs condition assessment, which summarizes results using a measurement scale; and (3) generates annual estimates of amount needed that year to maintain assets at the predetermined condition 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 must maintain documentation that the assets are being preserved approximately at the predetermined condition 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 2014, the County's eligible roads were rated at an OCI of 69.45 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	11.32 %	100 – 80
Above average – Good	48.51 %	80 – 65
Average	38.53 %	65 – 40
Below average – Poor	1.58 %	40 – 20
Very poor – Needs immediate work	0.06 %	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 $728,597.63 on maintenance for the fiscal year ended June 30, 2014. 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 for maintaining paved roads at the average OCI of 65 is a minimum of $ 966,238 for the fiscal year ending June 30, 2015. 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 and cost were made. The 2012 estimated budget has 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 continual State of Arizona budget cuts. The 2015 estimated budget increased $265,772 due to the increase roadways scheduled to be maintained in order to increase the OCI average .Another contributing factor is the increase cost of slurry seal. A schedule of estimated annual amounts calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last 10 (ten) years is presented below:

Fiscal Year	Maintenance Estimate	Actual Expenditures	OCI Rating
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	728,598	69.45
2014 – 2015	966,238	N/A	N/A

{This page is intentionally left blank}

Other Supplementary Information

{This page is intentionally left blank}

Supplementary Schedules

Major Governmental Funds

General Fund ..... **96 - 99**

Capital Improvements Fund **100**

Debt Service Fund **101**

YUMA COUNTY

Exhibit G- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2014

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 22,343,344	$ 22,343,344	$ 22,526,976	$ 183,632
Interest On Delinquent Taxes	960,641	960,641	1,017,528	56,887
Auto Lieu Tax	4,645,785	4,645,785	4,660,133	14,348
County Sales Tax	12,150,578	12,150,578	11,602,376	(548,202)
Franchise Tax	186,000	186,000	154,609	(31,391)
Total Taxes	**40,286,348**	**40,286,348**	**39,961,622**	**(324,726)**
Business Licenses	3,000	3,000	2,345	(655)
Building Permits	278,555	278,555	312,385	33,830
Plumbing Permits	28,500	28,500	27,337	(1,163)
Electrical Permits	60,803	60,803	67,687	6,884
Mechanical Permits	16,812	16,812	19,504	2,692
Sign Permits	8,114	8,114	3,082	(5,032)
Environmental Health Permits	100,000	100,000	101,720	1,720
Mobile Home Permits	15,104	15,104	15,175	71
Mobile Home Permits	-	-	1,600	1,600
Planning Variance Permits	5,000	5,000	5,430	430
Special Use Permits	26,378	26,378	5,709	(20,669)
Total Licenses and permits	**542,266**	**542,266**	**561,974**	**19,708**
Federal Grants	86,993	86,993	50,236	(36,757)
Federal Payments In Lieu Of Taxes	3,159,077	3,159,077	3,476,376	317,299
Southwest Border Grant Initiative	150,000	150,000	164,260	14,260
State Grants	60,000	60,000	58,877	(1,123)
State Shared Sales Tax	18,434,421	18,434,421	18,671,692	237,271
State Shared Liquor Licenses	31,621	31,621	31,642	21
State Lottery	-	-	550,038	550,038
State Shared Revenue	39,500	39,500	19,507	(19,993)
Total Intergovernmental	**21,961,612**	**21,961,612**	**23,022,628**	**1,061,016**
Septic Reassignment Fee	18,166	18,166	27,850	9,684
Plan Check Fees	158,502	158,502	174,809	16,307
Legal Services/Attorney's Fees	375,000	375,000	366,113	(8,887)
Modifications (P&Z)	1,500	1,500	660	(840)
Zoning Application Fees	17,500	17,500	10,322	(7,178)
Subdivision Fees	20,000	20,000	7,984	(12,016)
Recording Fees	325,000	325,000	310,837	(14,163)
Reinspection Fees	5,000	5,000	2,209	(2,791)
Temporary Use Permit	4,250	4,250	4,465	215
Planning & Zoning Books & Maps	50	50	58	8
Treasurer's Office Fees	55,501	55,501	165,063	109,562
Public Fiduciary Fees & Charges	47,276	47,276	64,651	17,375
Assessor's Office Fees	5,000	5,000	5,875	875
Payroll Garnishment Fees	2,859	2,859	2,796	(63)
Special District Charges	248,447	248,447	249,920	1,473
Indirect Cost Revenue	2,071,487	2,071,487	2,071,487	-
Sheriff Fees	26,000	26,000	25,935	(65)
Sheriff Fingerprint/Copy Fees	65,000	65,000	50,771	(14,229)
Correctional Housing - Juvenile	45,000	45,000	90,234	45,234
Medical Services Fees	32,119	32,119	25,881	(6,238)
Total Charges for services	**3,523,657**	**3,523,657**	**3,657,920**	**134,263**

YUMA COUNTY

Exhibit G- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2014

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	304,905	304,905	328,772	23,867
Constable Fines	25,000	25,000	24,781	(219)
Justice Court #1 Fines	805,580	805,580	606,096	(199,484)
Justice Court #2 Fines	215,234	215,234	197,188	(18,046)
Justice Court #3 Fines	216,018	216,018	149,634	(66,384)
House Arrest Fees	11,000	11,000	5,861	(5,139)
Juvenile Court Fines & Fees	45,844	45,844	30,568	(15,276)
Work Furlough Fees	29,064	29,064	14,828	(14,236)
Zoning Violation Fines	1,500	1,500	675	(825)
Other Fines	20,000	20,000	11,549	(8,451)
Total Fines and forfeits	**1,674,145**	**1,674,145**	**1,369,952**	**(304,193)**
Interest On Investments	68,850	68,850	63,043	(5,807)
Total Investment income	**68,850**	**68,850**	**63,043**	**(5,807)**
Rent General	6,001	6,001	9,825	3,824
Rent Housing Property	11,674	11,674	11,674	-
Total Rents	**17,675**	**17,675**	**21,499**	**3,824**
Vending Machine Proceeds	4,000	4,000	6,717	2,717
Telephone Revenue	215	215	318	103
Bad Check Fees	27,792	27,792	19,190	(8,602)
Elections Deposits	100,000	100,000	51,326	(48,674)
Void/Stale Dated Revenue	20,487	20,487	5,669	(14,818)
Restitution & Other Payments	5,907	5,907	6,340	433
Sale Of Auction Items	35,000	35,000	24,903	(10,097)
Cash Over/Short	-	-	(10)	(10)
Miscellaneous Revenues	150,000	150,000	117,333	(32,667)
Contributions From Private Sources	-	-	27,542	27,542
Total Miscellaneous	**343,401**	**343,401**	**259,328**	**(84,073)**
Total General Fund Revenue	**$ 68,417,954**	**$ 68,417,954**	**$ 68,917,966**	**$ 500,012**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2014

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
County Administrator	$ 1,302,507	$ 1,302,507	$ 1,248,218	-	$ 1,248,218	$ 54,289
Board of Supervisors	525,584	525,584	497,517	-	497,517	28,067
Treasurer	752,551	752,551	716,871	-	716,871	35,680
Assessor	1,866,959	1,909,853	1,802,726	-	1,802,726	107,127
Recorder	602,903	602,903	572,673	-	572,673	30,230
Election Services	454,442	454,442	298,512	-	298,512	155,930
Attorney - Civil Division	664,763	670,763	659,289	-	659,289	11,474
Attorney - Criminal Division	3,067,792	3,067,792	3,008,664	-	3,008,664	59,128
Attorney - Administration Division	588,884	588,884	570,799	-	570,799	18,085
Clerk of Superior Court	1,998,830	1,998,830	1,939,235	$ 10,672	1,949,907	48,923
Superior Court	3,118,119	3,111,860	3,046,540	-	3,046,540	65,320
Superior Court - Security	543,693	543,693	541,776	-	541,776	1,917
Superior Court - Collections	402,513	402,513	398,397	-	398,397	4,116
Court Trial Services	819,410	845,498	770,772	-	770,772	74,726
Conflict Administrator	1,271,239	1,581,270	1,581,270	-	1,581,270	-
Superior Court - Information And Tech	422,017	422,017	421,789	-	421,789	228
Justice Court #1	1,206,708	1,185,832	1,126,062	-	1,126,062	59,770
Justice Court #2	397,380	394,774	370,715	-	370,715	24,059
Justice Court #3	317,260	319,646	313,211	-	313,211	6,435
Constable Precinct #1	298,735	300,228	278,079	22,149	300,228	-
Constable Precinct #2	86,528	87,702	87,702	-	87,702	-
Constable Precinct #3	4,116	4,116	-	-	-	4,116
Attorney - Victim Services	258,375	255,575	202,731	-	202,731	52,844
Public Defender	2,200,443	2,200,443	2,075,209	5,014	2,080,223	120,220
General Government	3,073,260	2,751,065	1,832,250	29,935	1,862,185	888,880
County Administrator - Channel 77	215,271	215,271	129,486	17,600	147,086	68,185
Juvenile Justice Center - Administration	1,489,008	1,489,008	1,412,878	22,449	1,435,327	53,681
Juvenile Justice Center - Detention	3,289,670	3,289,670	3,175,431	13,060	3,188,491	101,179
Financial Services	1,378,769	1,385,340	1,339,038	5,357	1,344,395	40,945
Legal Defender	1,200,837	1,200,837	1,139,673	-	1,139,673	61,164
Human Resources	777,587	777,587	689,191	-	689,191	88,396
General Services	2,144,354	2,144,354	2,009,493	-	2,009,493	134,861
Information Technology Services	2,931,242	2,887,437	2,528,900	5,963	2,534,863	352,574
Development Services	852,902	852,902	709,536	9,824	719,360	133,542
Geographical Information Systems	451,144	451,144	384,778	-	384,778	66,366
Planning and Zoning	1,090,587	1,135,587	914,766	-	914,766	220,821
DDS- Customer Service	677,731	677,731	532,174	-	532,174	145,557
Superior Court - Adult Prob- Pretrial	392,869	392,869	386,108	-	386,108	6,761
Total General government	**43,136,982**	**43,180,078**	**39,712,459**	**142,023**	**39,854,482**	**3,325,596**
Building Safety	604,612	604,612	452,649	-	452,649	151,963
Superior Court - Adult Probation	1,844,385	1,837,840	1,722,748	16,826	1,739,574	98,266
Adult Prob-Graffiti Abatement	70,785	70,785	70,679	-	70,679	106
Sheriff - Administration	9,085,978	9,085,978	8,855,287	194,319	9,049,606	36,372
Sheriff - Medical Examiner	498,216	498,216	488,083	-	488,083	10,133
Emergency Services	182,997	182,997	114,211	-	114,211	68,786
Total Public safety	**12,286,973**	**12,280,428**	**11,703,657**	**211,145**	**11,914,802**	**365,626**

YUMA COUNTY

Exhibit G- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2014

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
Public Works - Solid Waste Operations	685,624	685,624	592,799	-	592,799	92,825
Total Sanitation	**685,624**	**685,624**	**592,799**	**-**	**592,799**	**92,825**
Environmental Programs	296,325	296,325	254,165	-	254,165	42,160
Medical Eligibility Program	3,866	3,866	3,788	-	3,788	78
Total Health	**300,191**	**300,191**	**257,953**	**-**	**257,953**	**42,238**
Medical Eligibility Program	10,715,548	10,708,895	10,648,513	-	10,648,513	60,382
Public Fiduciary	591,925	591,925	515,115	-	515,115	76,810
Total Welfare	**11,307,473**	**11,300,820**	**11,163,628**	**-**	**11,163,628**	**137,192**
Public Works - Parks	6,258	6,258	6,204	-	6,204	54
Total Culture and recreation	**6,258**	**6,258**	**6,204**	**-**	**6,204**	**54**
School Superintendent	382,504	383,407	383,407	-	383,407	-
Total Education	**382,504**	**383,407**	**383,407**	**-**	**383,407**	**-**
Total General Fund	**$ 68,106,005**	**$ 68,136,806**	**$ 63,820,107**	**$ 353,168**	**$ 64,173,275**	**$ 3,963,531**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit G - 3

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2014

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 3,471	$ 3,471
Investment income	-	-	2,187	2,187
Miscellaneous	$ 5,000	$ 5,000	14,329	9,329
Total Revenue	5,000	5,000	19,987	14,987
Expenditures:				
Current:				
General government:				
Election Services	-	-	157,298	(157,298)
Superior Court	-	16,000	14,313	1,687
General Services	264,168	264,168	197,889	66,279
Information Technology Services	-	-	23,247	(23,247)
Public Fiduciary	110,619	110,619	1,916	108,703
Capital outlay:				
Election Services	164,615	164,615	-	164,615
General Services	110,000	164,069	229,764	(65,695)
Information Technology Services	1,040,442	1,040,442	861,109	179,333
Total Expenditures	1,689,844	1,759,913	1,485,536	274,377
Excess (deficiency) of revenues over expenditures	(1,684,844)	(1,754,913)	(1,465,549)	289,364
Other financing sources (uses):				
Transfers in	1,305,789	1,305,789	1,384,400	78,611
Transfers out	(1,370,789)	(1,370,789)	(1,370,789)	-
Total other financing sources (uses)	(65,000)	(65,000)	13,611	78,611
Net change in fund balance	(1,749,844)	(1,819,913)	(1,451,938)	367,975
Fund balance - beginning (July 1, 2013)	1,749,844	1,819,913	1,933,870	113,957
Fund balance - ending (June 30, 2014)	**$ -**	**$ -**	**$ 481,932**	**$ 481,932**

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit G - 4**

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

Year Ended June 30, 2014

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Special assessments	$ 210,927	$ 210,927	$ 281,221	$ 70,294
Investment income	-	-	3,117	3,117
Total Revenue	210,927	210,927	284,338	73,411
Expenditures:				
Current:				
General government				
Improvement District Other	75,000	75,000	71,620	3,380
Debt service:				
Principal retirement	128,690	128,690	128,690	-
Interest and fiscal charges	82,237	82,237	81,608	629
Total Expenditures	285,927	285,927	281,918	4,009
Excess (deficiency) of revenues over expenditures	(75,000)	(75,000)	2,420	77,420
Fund balance - beginning (July 1, 2013)	75,000	75,000	522,303	447,303
Fund balance - ending (June 30, 2014)	**$ -**	**$ -**	**$ 524,723**	**$ 524,723**

* Variance = Positive or (Negative)

{This page is intentionally left blank}

Nonmajor Governmental Funds

{This page is intentionally left blank}

Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds ..... **106 - 119**

Debt Service Funds ..... **120 - 121**

Capital Projects Funds ..... **122 - 123**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	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	$ 4,472	$ 52,726	-	$ 431,678	$ 26,604	$ 34,422
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	49,291	-	20
Accrued interest	3	84	-	527	133	47
Due from:						
Other funds	-	-	$ 298,296	2,258	14,318	-
Other governments	-	96,092	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	397	-	-
Total Assets	**$ 4,475**	**$ 148,902**	**$ 298,296**	**$ 484,151**	**$ 41,055**	**$ 34,489**
Liabilities						
Liabilities						
Accounts payable	$ 2,101	$ 57,020	-	$ 2,579	-	$ 11,209
Accrued payroll and employee benefits	626	218	$ 35,064	13,389	$ 21,751	6,805
Due to:						
Other funds	-	96,584	229,362	-	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**2,727**	**153,822**	**264,426**	**15,968**	**21,751**	**18,014**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	397	-	-
Restricted	1,748	-	33,870	467,428	19,304	16,475
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	(4,920)	-	358	-	-
Total Fund Balances	**1,748**	**(4,920)**	**33,870**	**468,183**	**19,304**	**16,475**
Total liabilities, deferred inflows of resources, and fund balances	**$ 4,475**	**$ 148,902**	**$ 298,296**	**$ 484,151**	**$ 41,055**	**$ 34,489**

Exhibit H-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Interstate Comp 2323	Global Positioning System 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
$ 37,165	$ 353,787	$ 56,961	$ 44	-	$ 14,916	-	-
-	-	-	-	-	-	-	-
522	-	589	-	-	-	-	-
59	432	63	-	-	17	-	-
-	-	-	-	-	4	$ 262	-
-	-	-	-	$ 408	-	9,318	$ 21,371
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 37,746	**$ 354,219**	**$ 57,613**	**$ 44**	**$ 408**	**$ 14,937**	**$ 9,580**	**$ 21,371**
$ 4,148	$ 10,625	$ 37	-	-	-	-	$ 902
2,053	8,210	-	-	$ 140	-	$ 6,207	282
-	312,613	-	-	143	-	3,373	20,187
-	-	-	-	-	-	-	-
6,201	**331,448**	**37**	**-**	**283**	**-**	**9,580**	**21,371**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
31,545	22,771	57,576	44	125	14,937	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31,545	**22,771**	**57,576**	**44**	**125**	**14,937**	**-**	**-**
$ 37,746	**$ 354,219**	**$ 57,613**	**$ 44**	**$ 408**	**$ 14,937**	**$ 9,580**	**$ 21,371**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	Attorney					
	Witness Program 2210	Bad Check Fund 2225	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Justice 2278
Assets						
Cash and cash equivalents	-	$ 2,242	$ 83,868	-	$ 208,148	$ 11,087
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	9,752	-
Accrued interest	-	3	-	-	275	12
Due from:						
Other funds	$ 2,484	-	-	$ 47	5,782	-
Other governments	13,813	-	-	72,337	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 16,297**	**$ 2,245**	**$ 83,868**	**$ 72,384**	**$ 223,957**	**$ 11,099**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	$ 21	-
Accrued payroll and employee benefits	$ 5,307	-	-	$ 3,166	-	-
Due to:						
Other funds	12,220	$ 1,379	-	60,270	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**17,527**	**1,379**	**-**	**63,436**	**21**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	866	83,868	8,948	223,936	246,284
Committed	-	-	-	-	-	
Assigned	-	-	-	-	-	-
Unassigned	(1,230)	-	-	-	-	(235,185)
Total Fund Balances	**(1,230)**	**866**	**83,868**	**8,948**	**223,936**	**11,099**
Total liabilities, deferred inflows of resources, and fund balances	**$ 16,297**	**$ 2,245**	**$ 83,868**	**$ 72,384**	**$ 223,957**	**$ 11,099**

Exhibit H-1

(Continued)

Attorney							
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	Victim Assist Program 2343	Victim Assist Subrogation 2344
$ 129,844	-	$ 122,331	$ 151,713	$ 8,160	$ 8,461	-	$ 13,916
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
149	-	153	-	202	-	-	-
-	-	-	-	-	-	$ 5,264	-
-	-	34,252	-	-	-	-	-
-	-	-	-	-	-	-	-
1,526	-	-	-	-	-	-	-
$ 131,519	**$ -**	**$ 156,736**	**$ 151,713**	**$ 8,362**	**$ 8,461**	**$ 5,264**	**$ 13,916**
$ 5,655	-	-	-	$ 1	-	-	-
-	-	$ 3,339	-	-	-	$ 1,591	-
124	-	261	-	-	-	3,672	-
-	-	-	-	-	-	-	-
5,779	**-**	**3,600**	**-**	**1**	**-**	**5,263**	**-**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1,526	-	-	-	-	-	-	-
124,214	-	-	151,713	8,361	8,461	1	13,916
-	-	-	-	-	-	-	-
-	-	153,136	-	-	-	-	-
-	-	-	-	-	-	-	-
125,740	**-**	**153,136**	**151,713**	**8,361**	**8,461**	**1**	**13,916**
$ 131,519	**$ -**	**$ 156,736**	**$ 151,713**	**$ 8,362**	**$ 8,461**	**$ 5,264**	**$ 13,916**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	Attorney	Clerk of Superior Court				
	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Victims Location 2336
Assets						
Cash and cash equivalents	$ 1,798	$ 59,507	-	$ 62,092	$ 8,775	$ 3,011
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	3,845	-	3,948	509	-
Accrued interest	-	69	-	73	32	3
Due from:						
Other funds	-	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 1,798**	**$ 63,421**	**$ -**	**$ 66,113**	**$ 9,316**	**$ 3,014**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	$ 8,074	-
Accrued payroll and employee benefits	$ 1,493	$ 515	-	$ 1,126	-	-
Due to:						
Other funds	305	-	-	139	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**1,798**	**515**	**-**	**1,265**	**8,074**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	62,906	-	64,848	1,242	3,014
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**-**	**62,906**	**-**	**64,848**	**1,242**	**3,014**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,798**	**$ 63,421**	**$ -**	**$ 66,113**	**$ 9,316**	**$ 3,014**

Exhibit H-1

(Continued)

Development Services		Election Services	Emergency Mgnt	Housing			
Road Fund 2251	CDBG 2296	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
$ 798,952	$ 18,963	$ 9,059	-	$ 1,950	$ 26,909	$ 398,214	$ 507,620
-	-	-	-	-	-	-	-
-	-	-	-	-	15,067	64,473	49
891	12	-	-	2	61	-	-
-	81	-	$ 714	5,097	5,565	76,178	-
-	44,623	-	104,797	-	-	503	-
-	-	-	-	-	-	8,510	-
-	-	-	350	-	-	-	-
$ 799,843	**$ 63,679**	**$ 9,059**	**$ 105,861**	**$ 7,049**	**$ 47,602**	**$ 547,878**	**$ 507,669**
-	$ 46,974	-	$ 15,977	-	-	$ 19,990	$ 45,969
-	-	-	1,323	-	$ 16,840	-	-
$ 24,250	121	-	84,856	$ 23	-	-	72,637
-	-	-	-	-	-	228,011	141,945
24,250	**47,095**	**-**	**102,156**	**23**	**16,840**	**248,001**	**260,551**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	350	-	-	8,510	-
775,593	16,584	9,059	3,355	7,026	30,762	291,367	247,118
-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
775,593	**16,584**	**9,059**	**3,705**	**7,026**	**30,762**	**299,877**	**247,118**
$ 799,843	**$ 63,679**	**$ 9,059**	**$ 105,861**	**$ 7,049**	**$ 47,602**	**$ 547,878**	**$ 507,669**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	Housing	Juvenile Court				
	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242
Assets						
Cash and cash equivalents	$ 437,393	$ 10,833	$ 274,297	$ 10,862	$ 8,573	$ 450,132
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	467	-	-	-
Accrued interest	-	19	301	16	-	537
Due from:						
Other funds	-	-	-	-	1,111	2,004
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	1,314
Total Assets	**$ 437,393**	**$ 10,852**	**$ 275,065**	**$ 10,878**	**$ 9,684**	**$ 453,987**
Liabilities						
Liabilities						
Accounts payable	$ 1,142	$ 3,879	-	$ 10,485	$ 478	$ 10,310
Accrued payroll and employee benefits	-	-	$ 3,129	371	-	4,420
Due to:						
Other funds	3,541	-	5,737	21	-	671
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**4,683**	**3,879**	**8,866**	**10,877**	**478**	**15,401**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	1,314
Restricted	-	6,973	266,199	1	-	437,272
Committed	-	-	-	-	-	-
Assigned	432,710	-	-	-	9,206	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**432,710**	**6,973**	**266,199**	**1**	**9,206**	**438,586**
Total liabilities, deferred inflows of resources, and fund balances	**$ 437,393**	**$ 10,852**	**$ 275,065**	**$ 10,878**	**$ 9,684**	**$ 453,987**

Exhibit H-1

(Continued)

Juvenile Court							
SAFE School 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	No Child Left Behind 2257	Juvenile Probation 2259
$ 2,256	$ 391,794	$ 104	$ 43,189	$ 12,648	$ 859	-	$ 17,009
-	-	-	-	-	-	-	-
-	8,725	-	-	-	-	-	-
2	498	2	119	25	3	-	19
116	-	-	-	-	-	$ 3	-
8,526	77,918	-	-	-	-	4,385	-
-	-	-	-	-	-	-	-
-	1,191	-	-	-	-	-	-
$ 10,900	**$ 480,126**	**$ 106**	**$ 43,308**	**$ 12,673**	**$ 862**	**$ 4,388**	**$ 17,028**
$ 6,262	$ 2,352	-	-	$ 8,193	-	$ 122	-
-	11,510	$ 308	$ 14,436	2,709	$ 414	57	-
4,634	-	-	-	-	-	2,845	$ 16,668
-	-	-	-	-	-	-	-
10,896	**13,862**	**308**	**14,436**	**10,902**	**414**	**3,024**	**16,668**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1,191	-	-	-	-	-	-
4	322,073	-	28,872	1,771	448	1,364	360
-	-	-	-	-	-	-	-
-	143,000	-	-	-	-	-	-
-	-	(202)	-	-	-	-	-
4	**466,264**	**(202)**	**28,872**	**1,771**	**448**	**1,364**	**360**
$ 10,900	**$ 480,126**	**$ 106**	**$ 43,308**	**$ 12,673**	**$ 862**	**$ 4,388**	**$ 17,028**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	Juvenile Court					
	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327
Assets						
Cash and cash equivalents	$ 1,464	$ 49,547	$ 68,154	$ 22,982	$ 39,556	$ 13,920
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	6	161	141	31	92	15
Due from:						
Other funds	-	-	31	-	22	-
Other governments	-	-	-	-	-	1,227
Inventory	-	-	-	-	-	-
Prepaid items	-	589	-	-	668	-
Total Assets	**$ 1,470**	**$ 50,297**	**$ 68,326**	**$ 23,013**	**$ 40,338**	**$ 15,162**
Liabilities						
Liabilities						
Accounts payable	$ 479	$ 486	$ 3,249	$ 12,825	$ 9,414	$ 225
Accrued payroll and employee benefits	-	18,509	12,129	1,189	9,221	-
Due to:						
Other funds	-	182	-	-	578	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**479**	**19,177**	**15,378**	**14,014**	**19,213**	**225**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	589	-	-	668	-
Restricted	991	30,531	52,948	8,999	20,457	14,937
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**991**	**31,120**	**52,948**	**8,999**	**21,125**	**14,937**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,470**	**$ 50,297**	**$ 68,326**	**$ 23,013**	**$ 40,338**	**$ 15,162**

Exhibit H-1

(Continued)

Justice of the Peace Courts		Legal & Public Defenders		Library District		Public Health	
Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
$ 291,930	$ 31,670	-	$ 11,227	$ 9,933	$ 31,897	-	$ 104,428
-	-	-	-	-	-	-	-
6,194	-	-	-	-	-	$ 243	-
324	-	-	21	12	43	116	113
-	8,937	-	-	-	5,267	194,649	9
-	-	-	879	-	-	925,661	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	100	-
$ 298,448	**$ 40,607**	**$ -**	**$ 12,127**	**$ 9,945**	**$ 37,207**	**$ 1,120,769**	**$ 104,550**
$ 945	$ -	-	$ 2,678	-	$ 7,099	$ 41,646	$ 14,214
5,763	-	-	-	-	-	57,421	2,792
8,989	-	-	1,660	-	-	1,070,445	274
-	-	-	-	-	-	-	-
15,697	**-**	**-**	**4,338**	**-**	**7,099**	**1,169,512**	**17,280**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	100	-
-	40,607	-	7,789	9,945	30,108	-	-
282,751	-	-	-	-	-	-	87,270
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(48,843)	-
282,751	**40,607**	**-**	**7,789**	**9,945**	**30,108**	**(48,743)**	**87,270**
$ 298,448	**$ 40,607**	**$ -**	**$ 12,127**	**$ 9,945**	**$ 37,207**	**$ 1,120,769**	**$ 104,550**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	Public Works		Recorder	Superintendent	Sheriff- Admin	
	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299	Drug Task Force 2302
Assets						
Cash and cash equivalents	$ 544,347	$ 2,602,800	$ 317,038	$ 196	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	1,619	5,974	-	590,857	-	-
Accrued interest	619	2,983	359	-	-	-
Due from:						
Other funds	3	15,983	-	-	-	$ 115,450
Other governments	70,094	1,077,184	-	-	$ 41,535	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 616,682**	**$ 3,704,924**	**$ 317,397**	**$ 591,053**	**$ 41,535**	**$ 115,450**
Liabilities						
Liabilities						
Accounts payable	$ 4,163	$ 161,823	-	-	$ 10,293	-
Accrued payroll and employee benefits	1,299	74,614	$ 753	-	3,739	-
Due to:						
Other funds	5,742	191,751	578	$ 207	23,063	$ 68,646
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**11,204**	**428,188**	**1,331**	**207**	**37,095**	**68,646**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	605,478	3,276,736	316,066	590,846	4,440	46,804
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**605,478**	**3,276,736**	**316,066**	**590,846**	**4,440**	**46,804**
Total liabilities, deferred inflows of resources, and fund balances	**$ 616,682**	**$ 3,704,924**	**$ 317,397**	**$ 591,053**	**$ 41,535**	**$ 115,450**

Exhibit H-1

(Continued)

Sheriff- Admin		Sheriff- Jail District					Superior Court	
Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	LEBSF Boat Patrol 2301	Other Jail Grants 2308	Conciliation Court 2211	Child Support Enforcement 2215
$ 150,615	-	$ 280,305	$ 14,715	$ 271,096	$ 7,309	$ 17,220	$ 64,887	$ 28,148
-	-	-	-	-	-	-	-	-
122	-	-	-	50,294	-	-	6,999	-
176	-	334	16	305	-	20	74	48
48,387	-	-	-	100	-	-	-	-
36,248	$ 372,248	21,527	-	-	20,000	952	-	92,910
-	-	-	-	-	-	-	-	-
-	-	900	-	-	-	-	-	-
$ 235,548	**$ 372,248**	**$ 303,066**	**$ 14,731**	**$ 321,795**	**$ 27,309**	**$ 18,192**	**$ 71,960**	**$ 121,106**
-	-	$ 196	-	$ 23,321	-	$ 80	$ 98	$ 139
$ 475	$ 17,985	4,476	-	3,318	-	1,213	1,358	2,463
16,624	405,322	655	-	49,557	$ 26,396	25,564	-	-
-	-	-	-	-	-	-	-	-
17,099	**423,307**	**5,327**	**-**	**76,196**	**26,396**	**26,857**	**1,456**	**2,602**
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	900	-	-	-	-	-	-
218,449	-	296,839	-	245,599	913	-	70,504	118,504
-	-	-	-	-	-	-	-	-
-	-	-	14,731	-	-	-	-	-
-	(51,059)	-	-	-	-	(8,665)	-	-
218,449	**(51,059)**	**297,739**	**14,731**	**245,599**	**913**	**(8,665)**	**70,504**	**118,504**
$ 235,548	**$ 372,248**	**$ 303,066**	**$ 14,731**	**$ 321,795**	**$ 27,309**	**$ 18,192**	**$ 71,960**	**$ 121,106**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2014

	Superior Court					
	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324
Assets						
Cash and cash equivalents	$ 33,690	$ 155,408	$ 17,171	$ 29,108	$ 1,654	$ 42,991
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	1,115	-	5,066	8,178	-	5,559
Accrued interest	37	177	15	43	4	46
Due from:						
Other funds	-	-	1,972	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 34,842**	**$ 155,585**	**$ 24,224**	**$ 37,329**	**$ 1,658**	**$ 48,596**
Liabilities						
Liabilities						
Accounts payable	-	-	-	$ 8,680	-	-
Accrued payroll and employee benefits	-	$ 883	-	-	$ 616	-
Due to:						
Other funds	-	154,161	-	84	-	$ 43,176
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**-**	**155,044**	**-**	**8,764**	**616**	**43,176**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	34,842	-	24,224	28,565	1,042	-
Committed	-	-	-	-	-	5,420
Assigned	-	541	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**34,842**	**541**	**24,224**	**28,565**	**1,042**	**5,420**
Total liabilities, deferred inflows of resources, and fund balances	**$ 34,842**	**$ 155,585**	**$ 24,224**	**$ 37,329**	**$ 1,658**	**$ 48,596**

Exhibit H-1

(Concluded)

Superior Court		Treasurer	Other- Multiple Departments		Other - Miscellaneous			Total
Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	Fill The Gap 2319	ARRA Grants 2342	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
$ 59,701	$ 110,770	$ 140,032	-	-	$ 31,205	$ 1,255,366	$ 316	$ 12,162,140
-	-	-	-	-	-	29,393	-	29,393
9,710	2,998	-	-	-	-	-	23	852,208
82	123	156	-	-	48	1,505	-	13,088
9,226	-	-	$ 161,735	-	-	2,513	20,596	1,004,464
2,200	-	-	-	-	466,646	-	-	3,617,654
-	-	-	-	-	-	-	-	8,510
-	-	-	-	-	-	-	-	7,035
$ 80,919	**$ 113,891**	**$ 140,188**	**$ 161,735**	**$ -**	**$ 497,899**	**$ 1,288,777**	**$ 20,935**	**$ 17,694,492**
$ 1,892	$ 1,495	-	$ 393	-	$ 240,928	$ 26,682	-	$ 847,948
1,855	-	-	10,548	-	-	-	-	399,418
-	-	-	123,680	-	225,178	2,459	$ 55,421	3,457,028
-	-	-	-	-	-	-	-	369,956
3,747	**1,495**	**-**	**134,621**	**-**	**466,106**	**29,141**	**55,421**	**5,074,350**
-	-	-	-	-	-	22,948	-	22,948
-	**-**	**-**	**-**	**-**	**-**	**22,948**	**-**	**22,948**
-	-	-	-	-	-	-	-	15,545
-	112,396	140,188	27,114	-	31,793	546,993	-	11,070,249
77,172	-	-	-	-	-	-	-	452,613
-	-	-	-	-	-	689,695	-	1,443,019
-	-	-	-	-	-	-	(34,486)	(384,232)
77,172	**112,396**	**140,188**	**27,114**	**-**	**31,793**	**1,236,688**	**(34,486)**	**12,597,194**
$ 80,919	**$ 113,891**	**$ 140,188**	**$ 161,735**	**$ -**	**$ 497,899**	**$ 1,288,777**	**$ 20,935**	**$ 17,694,492**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Debt Service Funds
June 30, 2014

	General Pledged Revenues Debt 3503	Jail District Debt 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546
Assets				
Cash and cash equivalents	$ 13,099	$ 4,432	$ 64,171	$ 78,993
Receivables (net of allowances for uncollectibles):				
Special assessments	-	-	4,075	21,757
Accrued interest	24	10	-	-
Due from:				
Other funds	-	-	570	2,155
Investment held by trustee - restricted	1,122	880,293	-	-
Total Assets	**$ 14,245**	**$ 884,735**	**$ 68,816**	**$ 102,905**
Liabilities and Fund Balances				
Liabilities				
Due to:				
Other funds	$ 18,970	-	-	-
Interest and fiscal charges payable	-	$ 155,285	-	-
Revenue bonds payable	-	725,004	-	-
Total Liabilities	**18,970**	**880,289**	**-**	**-**
Deferred Inflows of Resources				
Unavailable revenue- special assessments	-	-	$ 4,075	$ 21,757
Total Deferred Inflows of Resources	**-**	**-**	**4,075**	**21,757**
Fund balances:				
Restricted	-	-	10,977	14,102
Committed	-	4,446	53,764	67,046
Unassigned	(4,725)	-	-	-
Total Fund Balances	**(4,725)**	**4,446**	**64,741**	**81,148**
Total liabilities, deferred inflows of resources, and fund balances	**$ 14,245**	**$ 884,735**	**$ 68,816**	**$ 102,905**

Exhibit H- 2

Library District Debt 3547	Total Debt Service Funds
$ 4,001,700	$ 4,162,395
-	25,832
5,183	5,217
-	2,725
-	881,415
$ 4,006,883	**$ 5,077,584**
-	$ 18,970
-	155,285
-	725,004
-	**899,259**
-	25,832
-	**25,832**
-	25,079
$ 4,006,883	4,132,139
-	(4,725)
4,006,883	**4,152,493**
$ 4,006,883	**$ 5,077,584**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2014

	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	$ 167,647	$ 1,438	$ 1,075	$ 6,259	-
Receivables (net of allowances for uncollectibles):					
Accrued interest	269	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-
Total Assets	**$ 167,916**	**$ 1,438**	**$ 1,075**	**$ 6,259**	**$ -**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	-	-	-	$ 1,214	-
Due to:					
Other funds	$ 136,950	$ 1,438	$ 1,075	2,283	-
Total Liabilities	**136,950**	**1,438**	**1,075**	**3,497**	**-**
Fund balances:					
Committed	30,966	-	-	2,762	-
Total Fund Balances	**30,966**	**-**	**-**	**2,762**	**-**
Total liabilities, deferred inflows of resources, and fund balances	**$ 167,916**	**$ 1,438**	**$ 1,075**	**$ 6,259**	**$ -**

Exhibit H- 3

Library District Capital Projects 04720	Administration Capital Building Projects 04406	Port of Entry 04414	Total Capital Projects Funds
$ 125,172	$ 43,073	$ 11	$ 344,675
140	-	-	409
-	4,459,044	-	4,459,044
$ 125,312	**$ 4,502,117**	**$ 11**	**$ 4,804,128**
$ 5,790	$ 314	-	$ 7,318
-	-	-	141,746
5,790	**314**	**-**	**149,064**
119,522	4,501,803	11	4,655,064
119,522	**4,501,803**	**11**	**4,655,064**
$ 125,312	**$ 4,502,117**	**$ 11**	**$ 4,804,128**

YUMA COUNTY

Exhibit H- 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2014

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 12,162,140	$ 4,162,395	$ 344,675	$ 16,669,210
Receivables (net of allowances for uncollectibles):				
Property taxes	29,393	-	-	29,393
Accounts	852,208	-	-	852,208
Special assessments	-	25,832	-	25,832
Accrued interest	13,088	5,217	409	18,714
Due from:				
Other funds	1,004,464	2,725	-	1,007,189
Other governments	3,617,654	-	-	3,617,654
Inventory	8,510	-	-	8,510
Prepaid items	7,035	-	-	7,035
Investment held by trustee - restricted	-	881,415	4,459,044	5,340,459
Total Assets	**$ 17,694,492**	**$ 5,077,584**	**$ 4,804,128**	**$ 27,576,204**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 847,948	-	$ 7,318	$ 855,266
Accrued payroll and employee benefits	399,418	-	-	399,418
Due to:				
Other funds	3,457,028	$ 18,970	141,746	3,617,744
Deposits held for others	369,956	-	-	369,956
Interest and fiscal charges payable	-	155,285	-	155,285
Revenue bonds payable	-	725,004	-	725,004
Total Liabilities	**5,074,350**	**899,259**	**149,064**	**6,122,673**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	22,948	-	-	22,948
Unavailable revenue- special assessments	-	25,832	-	25,832
Total Deferred Inflows of Resources	**22,948**	**25,832**	**-**	**48,780**
Fund balances:				
Nonspendable	15,545	-	-	15,545
Restricted	11,070,249	25,079	-	11,095,328
Committed	452,613	4,132,139	4,655,064	9,239,816
Assigned	1,443,019	-	-	1,443,019
Unassigned	(384,232)	(4,725)	-	(388,957)
Total Fund Balances	**12,597,194**	**4,152,493**	**4,655,064**	**21,404,751**
Total liabilities, deferred inflows of resources, and fund balances	**$ 17,694,492**	**$ 5,077,584**	**$ 4,804,128**	**$ 27,576,204**

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

Special Revenue Funds ..... **126 - 139**

Debt Service Funds ..... **140 - 141**

Capital Projects Funds ..... **142 - 143**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	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	$ 46,616	$ 118,961	$ 1,441,588	-	$ 1,026,381	$ 88,893
Charges for services	-	-	-	$ 543,346	-	-
Fines and forfeits	-	-	-	9,018	-	-
Investment income	26	312	254	2,966	566	203
Rents	-	-	-	-	-	-
Miscellaneous	-	671	-	6,331	-	7,695
Total Revenues	**46,642**	**119,944**	**1,441,842**	**561,661**	**1,026,947**	**96,791**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	46,616	126,750	1,739,884	699,330	1,040,699	96,116
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**46,616**	**126,750**	**1,739,884**	**699,330**	**1,040,699**	**96,116**
Excess (deficiency) of revenues over expenditures	**26**	**(6,806)**	**(298,042)**	**(137,669)**	**(13,752)**	**675**
Other financing sources (uses):						
Transfers in	-	-	298,296	-	14,317	-
Transfers out	-	-	-	(78,611)	-	-
Total Other financing sources (uses)	**-**	**-**	**298,296**	**(78,611)**	**14,317**	**-**
Net change in fund balance	26	(6,806)	254	(216,280)	565	675
Fund balances / (deficits), July 1, 2013	1,722	1,886	33,616	684,463	18,739	15,800
Fund balances / (deficits), June 30, 2014	**$ 1,748**	**$ (4,920)**	**$ 33,870**	**$ 468,183**	**$ 19,304**	**$ 16,475**

Exhibit I-1

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Interstate Comp 2323	Global Positioning Systems 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 136,253	$ 699,581	-	$ 2,840	$ 1,232	-	$ 217,953	$ 152,433
-	-	$ 6,694	-	-	$ 34	-	-
9,528	-	-	-	-	-	-	-
282	1,290	301	2	-	82	-	-
-	-	-	-	-	-	-	-
-	-	1,800	-	-	-	-	-
146,063	**700,871**	**8,795**	**2,842**	**1,232**	**116**	**217,953**	**152,433**
-	-	-	-	-	-	319,654	152,433
150,469	388,246	960	2,840	1,115	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
150,469	**388,246**	**960**	**2,840**	**1,115**	**-**	**319,654**	**152,433**
(4,406)	**312,625**	**7,835**	**2**	**117**	**116**	**(101,701)**	**-**
-	-	-	-	-	-	101,700	-
-	(312,613)	-	-	-	(85,000)	-	-
-	**(312,613)**	**-**	**-**	**-**	**(85,000)**	**101,700**	**-**
(4,406)	12	7,835	2	117	(84,884)	(1)	-
35,951	22,759	49,741	42	8	99,821	1	-
$ 31,545	**$ 22,771**	**$ 57,576**	**$ 44**	**$ 125**	**$ 14,937**	**$ -**	**$ -**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Attorney				
	Witness Program 2210	Bad Check Fund 2225	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	$ 185,696	-	-	$ 214,474	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	$ 83,868	-	$ 109,213
Investment income	-	$ 13	-	-	1,491
Rents	-	-	-	-	-
Miscellaneous	-	40	-	-	85,520
Total Revenues	**185,696**	**53**	**83,868**	**214,474**	**196,224**
Expenditures					
Current:					
General government	256,087	-	-	-	-
Public safety	-	-	-	217,639	67,517
Highway and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	**256,087**	**-**	**-**	**217,639**	**67,517**
Excess (deficiency) of revenues over expenditures	**(70,391)**	**53**	**83,868**	**(3,165)**	**128,707**
Other financing sources (uses):					
Transfers in	84,969	-	-	-	-
Transfers out	-	-	-	-	(151,055)
Total Other financing sources (uses)	**84,969**	**-**	**-**	**-**	**(151,055)**
Net change in fund balance	14,578	53	83,868	(3,165)	(22,348)
Fund balances / (deficits), July 1, 2013	(15,808)	813	-	12,113	246,284
Fund balances / (deficits), June 30, 2014	**$ (1,230)**	**$ 866**	**$ 83,868**	**$ 8,948**	**$ 223,936**

Exhibit I-1

(Continued)

Attorney								
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	Victim Assist Program 2343	Victim Assist Subrogation 2344
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 167,122	-	-	-	$ 38,508	-
-	-	-	-	-	-	-	-	-
$ 164,647	-	-	-	-	-	-	-	-
188	$ 465	-	833	-	$ 1,116	-	-	-
-	-	-	-	-	-	-	-	-
-	8	-	-	$ 18,110	-	-	-	$ 1,964
164,835	**473**	**-**	**167,955**	**18,110**	**1,116**	**-**	**38,508**	**1,964**
-	-	-	165,959	76,749	2,080	-	80,765	-
1,219	39,531	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	11,754	-	-	-
1,219	**39,531**	**-**	**165,959**	**76,749**	**13,834**	**-**	**80,765**	**-**
163,616	**(39,058)**	**-**	**1,996**	**(58,639)**	**(12,718)**	**-**	**(42,257)**	**1,964**
-	164,647	-	-	-	-	-	42,258	-
(164,647)	-	$ (1,959)	(50,336)	-	-	-	-	-
(164,647)	**164,647**	**(1,959)**	**(50,336)**	**-**	**-**	**-**	**42,258**	**-**
(1,031)	125,589	(1,959)	(48,340)	(58,639)	(12,718)	-	1	1,964
12,130	151	1,959	201,476	210,352	21,079	$ 8,461	-	11,952
$ 11,099	**$ 125,740**	**$ -**	**$ 153,136**	**$ 151,713**	**$ 8,361**	**$ 8,461**	**$ 1**	**$ 13,916**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Attorney	Clerk of Superior Court				
	Victim Rights Program 2346	Expedited Child Support 2213	Child Support Automation 2214	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Victims Location 2336
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 74,601	-	-	-	-	-
Charges for services	-	-	-	$ 47,212	-	-
Fines and forfeits	-	$ 35,849	-	-	$ 5,445	-
Investment income	-	338	-	368	261	$ 17
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**74,601**	**36,187**	**-**	**47,580**	**5,706**	**17**
Expenditures						
Current:						
General government	89,930	30,799	-	51,154	25,692	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	43,413	-
Total Expenditures	**89,930**	**30,799**	**-**	**51,154**	**69,105**	**-**
Excess (deficiency) of revenues over expenditures	**(15,329)**	**5,388**	**-**	**(3,574)**	**(63,399)**	**17**
Other financing sources (uses):						
Transfers in	15,329	-	-	-	-	-
Transfers out	-	-	$ (1,671)	-	-	-
Total Other financing sources (uses)	**15,329**	**-**	**(1,671)**	**-**	**-**	**-**
Net change in fund balance	-	5,388	(1,671)	(3,574)	(63,399)	17
Fund balances / (deficits), July 1, 2013	-	57,518	1,671	68,422	64,641	2,997
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 62,906**	**$ -**	**$ 64,848**	**$ 1,242**	**$ 3,014**

Exhibit I-1

(Continued)

Development Services		Election Services	Emergency Mgnt	Housing			
Road Fund 2251	CDBG 2296	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	$ 413,072	$ 21,374	$ 151,397	$ 16,427	-	$ 798,054	$ 2,452,032
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 4,365	55	1	-	11	$ 217	58	169
-	-	-	-	-	-	283,183	-
28,318	-	-	-	-	-	31,720	39,336
32,683	**413,127**	**21,375**	**151,397**	**16,438**	**217**	**1,113,015**	**2,491,537**
-	418,056	12,536	-	-	-	-	-
-	-	-	125,037	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3	1,005,284	2,582,146
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	129,839	5,420
-	**418,056**	**12,536**	**125,037**	**-**	**3**	**1,135,123**	**2,587,566**
32,683	**(4,929)**	**8,839**	**26,360**	**16,438**	**214**	**(22,108)**	**(96,029)**
-	-	-	-	-	-	-	-
-	-	-	-	(23)	-	-	-
-	**-**	**-**	**-**	**(23)**	**-**	**-**	**-**
32,683	(4,929)	8,839	26,360	16,415	214	(22,108)	(96,029)
742,910	21,513	220	(22,655)	(9,389)	30,548	321,985	343,147
$ 775,593	**$ 16,584**	**$ 9,059**	**$ 3,705**	**$ 7,026**	**$ 30,762**	**$ 299,877**	**$ 247,118**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Housing	Juvenile Court				
	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 25,542	-	$ 52,746	-	-
Charges for services	-	-	$ 173,511	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 281	82	1,381	-	-	$ 2,497
Rents	-	-	-	-	-	-
Miscellaneous	116,661	-	-	-	$ 7,064	17,700
Total Revenues	**116,942**	**25,624**	**174,892**	**52,746**	**7,064**	**20,197**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	25,542	153,935	52,746	4,631	403,561
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	144,375	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	9,555
Total Expenditures	**144,375**	**25,542**	**153,935**	**52,746**	**4,631**	**413,116**
Excess (deficiency) of revenues over expenditures	**(27,433)**	**82**	**20,957**	**-**	**2,433**	**(392,919)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	370,676
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**370,676**
Net change in fund balance	(27,433)	82	20,957	-	2,433	(22,243)
Fund balances / (deficits), July 1, 2013	460,143	6,891	245,242	1	6,773	460,829
Fund balances / (deficits), June 30, 2014	**$ 432,710**	**$ 6,973**	**$ 266,199**	**$ 1**	**$ 9,206**	**$ 438,586**

Exhibit I-1

(Continued)

Juvenile Court							
SAFE School 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	No Child Left Behind 2257	Juvenile Probation 2259
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 29,081	$ 1,011,659	$ 17,500	$ 778,015	$ 124,876	$ 23,673	$ 18,464	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4	2,343	14	404	-	12	5	$ 95
-	-	-	-	-	-	-	-
-	2,400	-	-	-	-	-	-
29,085	**1,016,402**	**17,514**	**778,419**	**124,876**	**23,685**	**18,469**	**95**
29,081	-	-	-	-	23,237	-	-
-	-	17,717	778,015	123,109	-	18,464	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	879,789	-	-	-	-	-	-
-	5,929	-	-	-	-	-	-
29,081	**885,718**	**17,717**	**778,015**	**123,109**	**23,237**	**18,464**	**-**
4	**130,684**	**(203)**	**404**	**1,767**	**448**	**5**	**95**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4	130,684	(203)	404	1,767	448	5	95
-	335,580	1	28,468	4	-	1,359	265
$ 4	**$ 466,264**	**$ (202)**	**$ 28,872**	**$ 1,771**	**$ 448**	**$ 1,364**	**$ 360**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Juvenile Court					
	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 32,941	$ 1,024,840	$ 621,280	$ 55,552	$ 408,528	$ 31,459
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	18	595	659	164	383	75
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**32,959**	**1,025,435**	**621,939**	**55,716**	**408,911**	**31,534**
Expenditures						
Current:						
General government	31,941	-	-	-	-	36,062
Public safety	-	1,022,471	606,254	55,552	407,028	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	1,000	2,368	15,027	-	1,500	-
Total Expenditures	**32,941**	**1,024,839**	**621,281**	**55,552**	**408,528**	**36,062**
Excess (deficiency) of revenues over expenditures	**18**	**596**	**658**	**164**	**383**	**(4,528)**
Other financing sources (uses):						
Transfers in	-	-	-	-	23	7,020
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**23**	**7,020**
Net change in fund balance	18	596	658	164	406	2,492
Fund balances / (deficits), July 1, 2013	973	30,524	52,290	8,835	20,719	12,445
Fund balances / (deficits), June 30, 2014	**$ 991**	**$ 31,120**	**$ 52,948**	**$ 8,999**	**$ 21,125**	**$ 14,937**

Exhibit I-1

(Continued)

Justice of the Peace Courts		Legal & Public Defenders		Library District		Public Health District	
Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Indigent Dependency 2241	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	$ 30,120
$ 9,940	-	-	$ 9,411	$ 53,000	-	$ 3,624,021	-
-	-	-	-	-	-	-	-
286,556	$ 14,154	-	-	-	-	-	1,687
1,540	-	-	94	109	$ 456	554	486
-	-	-	-	-	-	-	-
3,923	-	-	-	-	32,504	11,360	-
301,959	**14,154**	**-**	**9,505**	**53,109**	**32,960**	**3,635,935**	**32,293**
283,994	-	-	11,656	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,844,092	383,892
-	-	-	-	-	-	-	-
-	-	-	-	53,000	73,776	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	77,233	-	-
283,994	**-**	**-**	**11,656**	**53,000**	**151,009**	**3,844,092**	**383,892**
17,965	**14,154**	**-**	**(2,151)**	**109**	**(118,049)**	**(208,157)**	**(351,599)**
2,056	-	-	-	-	-	-	396,746
(12,113)	-	$ (1,917)	-	-	-	-	-
(10,057)	**-**	**(1,917)**	**-**	**-**	**-**	**-**	**396,746**
7,908	14,154	(1,917)	(2,151)	109	(118,049)	(208,157)	45,147
274,843	26,453	1,917	9,940	9,836	148,157	159,414	42,123
$ 282,751	**$ 40,607**	**$ -**	**$ 7,789**	**$ 9,945**	**$ 30,108**	**$ (48,743)**	**$ 87,270**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Public Works		Recorder	Superintendent	Sheriff- Administration	
	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299	Drug Task Force 2302
Revenues:						
Taxes	-	$ 994,853	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 295,408	5,806,557	-	$ 724,694	$ 180,700	$ 1,825
Charges for services	72,384	-	$ 113,562	-	-	-
Fines and forfeits	-	-	-	-	12	-
Investment income	3,009	14,789	1,792	-	50	4
Rents	-	-	-	-	-	-
Miscellaneous	-	157,282	-	-	-	-
Total Revenues	**370,801**	**6,973,481**	**115,354**	**724,694**	**180,762**	**1,829**
Expenditures						
Current:						
General government	-	-	87,707	-	-	-
Public safety	-	-	-	-	228,433	5,299
Highway and streets	-	6,701,165	-	-	-	-
Sanitation	257,257	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	402,783	-	-
Capital Outlay	-	281,057	-	-	-	-
Total Expenditures	**257,257**	**6,982,222**	**87,707**	**402,783**	**228,433**	**5,299**
Excess (deficiency) of revenues over expenditures	**113,544**	**(8,741)**	**27,647**	**321,911**	**(47,671)**	**(3,470)**
Other financing sources (uses):						
Transfers in	-	-	-	-	49,355	-
Transfers out	-	-	-	(413,263)	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(413,263)**	**49,355**	**-**
Net change in fund balance	113,544	(8,741)	27,647	(91,352)	1,684	(3,470)
Fund balances / (deficits), July 1, 2013	491,934	3,285,477	288,419	682,198	2,756	50,274
Fund balances / (deficits), June 30, 2014	**$ 605,478**	**$ 3,276,736**	**$ 316,066**	**$ 590,846**	**$ 4,440**	**$ 46,804**

Exhibit I-1

(Continued)

Sheriff- Admin		Sheriff- Jail District					Superior Court	
Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	LEBSF Boat Patrol 2301	Other Jail Grants 2308	Conciliation Court 2211	Child Support Enforcement 2215
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 264,273	$ 1,530,330	$ 255,260	-	-	$ 183,832	$ 150	-	$ 153,667
-	-	-	$ 8,539	$ 223,250	-	-	-	-
8,897	-	-	-	-	-	-	$ 72,904	-
660	-	1,845	75	1,525	-	71	382	231
-	-	-	-	-	-	-	-	-
11,600	-	-	-	167,519	-	-	2,280	1,755
285,430	**1,530,330**	**257,105**	**8,614**	**392,294**	**183,832**	**221**	**75,566**	**155,653**
-	-	-	-	-	-	-	82,377	153,509
166,091	1,398,965	287,713	7,125	362,814	183,340	42,587	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
85,946	194,148	20,102	-	-	-	-	-	-
252,037	**1,593,113**	**307,815**	**7,125**	**362,814**	**183,340**	**42,587**	**82,377**	**153,509**
33,393	**(62,783)**	**(50,710)**	**1,489**	**29,480**	**492**	**(42,366)**	**(6,811)**	**2,144**
-	11,724	-	-	-	-	42,587	-	-
(11,724)	-	-	-	-	-	-	-	-
(11,724)	**11,724**	**-**	**-**	**-**	**-**	**42,587**	**-**	**-**
21,669	(51,059)	(50,710)	1,489	29,480	492	221	(6,811)	2,144
196,780	-	348,449	13,242	216,119	421	(8,886)	77,315	116,360
$ 218,449	**$ (51,059)**	**$ 297,739**	**$ 14,731**	**$ 245,599**	**$ 913**	**$ (8,665)**	**$ 70,504**	**$ 118,504**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Superior Court					
	Domestic relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	$ 25,000	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 10,385	$ 147,701	$ 93,406	$ 100,394	-	$ 67,059
Investment income	174	741	170	183	11	138
Rents	-	-	-	-	-	-
Miscellaneous	-	48	-	12,678	-	-
Total Revenues	**10,559**	**148,490**	**93,576**	**113,255**	**25,011**	**67,197**
Expenditures						
Current:						
General government	3,693	38,128	92,767	103,561	-	69,738
Public safety	-	-	-	2	26,599	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	5,407	-	-	-
Total Expenditures	**3,693**	**38,128**	**98,174**	**103,563**	**26,599**	**69,738**
Excess (deficiency) of revenues over expenditures	**6,866**	**110,362**	**(4,598)**	**9,692**	**(1,588)**	**(2,541)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	(154,161)	-	-	-	-
Total Other financing sources (uses)	**-**	**(154,161)**	**-**	**-**	**-**	**-**
Net change in fund balance	6,866	(43,799)	(4,598)	9,692	(1,588)	(2,541)
Fund balances / (deficits), July 1, 2013	27,976	44,340	28,822	18,873	2,630	7,961
Fund balances / (deficits), June 30, 2014	**$ 34,842**	**$ 541**	**$ 24,224**	**$ 28,565**	**$ 1,042**	**$ 5,420**

Exhibit I- 1

(Concluded)

Superior Court		Treasurer	Other- Multiple Departments		Other - Miscellaneous			Total
Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	Fill the Gap 2319	ARRA Grants 2342	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
-	-	-	-	-	-	$ 866,505	-	$ 1,861,358
-	-	-	-	-	-	-	-	30,120
$ 3,200	-	-	$ 99,114	-	$ 4,198,567	20,300	-	30,160,893
-	-	$ 2,676	-	-	-	-	$ 129	1,191,337
110,734	$ 36,145	-	108,491	-	-	-	-	1,476,093
519	582	766	171	-	269	7,526	1	64,185
-	-	-	-	-	-	-	-	283,183
-	-	10,720	-	-	-	4,370	-	781,377
114,453	**36,727**	**14,162**	**207,776**	**-**	**4,198,836**	**898,701**	**130**	**35,848,546**
148,860	18,364	23,269	486,600	-	-	867,280	35,000	4,308,718
-	-	-	-	-	-	-	-	11,121,961
-	-	-	-	-	-	-	-	6,701,165
-	-	-	-	-	-	-	-	257,257
-	-	-	-	-	-	-	-	4,227,984
-	-	-	-	-	-	-	-	3,731,808
-	-	-	-	-	-	-	-	126,776
-	-	-	-	-	4,203,598	-	-	5,486,170
-	-	-	-	-	-	-	-	889,698
148,860	**18,364**	**23,269**	**486,600**	**-**	**4,203,598**	**867,280**	**35,000**	**36,851,537**
(34,407)	**18,363**	**(9,107)**	**(278,824)**	**-**	**(4,762)**	**31,421**	**(34,870)**	**(1,002,991)**
12,113	-	-	335,448	-	-	2,207	-	1,951,471
-	-	-	-	$ (337)	-	(5,769)	(197)	(1,445,396)
12,113	**-**	**-**	**335,448**	**(337)**	**-**	**(3,562)**	**(197)**	**506,075**
(22,294)	18,363	(9,107)	56,624	(337)	(4,762)	27,859	(35,067)	(496,916)
99,466	94,033	149,295	(29,510)	337	36,555	1,208,829	581	13,094,110
$ 77,172	**$ 112,396**	**$ 140,188**	**$ 27,114**	**$ -**	**$ 31,793**	**$ 1,236,688**	**$ (34,486)**	**$ 12,597,194**

YUMA COUNTY

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

Nonmajor Governmental Funds- All Debt Service Funds

Year Ended June 30, 2014

	General Pledged Revenues Debt 3503	Jail District Debt 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546
Revenues:				
Special assessments	-	-	$ 10,810	$ 16,311
Investment income	$ 1,867	$ 50	-	-
Total Revenues	**1,867**	**50**	**10,810**	**16,311**
Expenditures				
Current:				
General government	6,202	-	-	-
Public safety	-	3,280	-	-
Culture and recreation	-	-	-	-
Debt service:				
Principal retirement	284,000	725,004	10,726	14,102
Interest and fiscal charges	216,590	310,572	3,787	9,835
Total Expenditures	**506,792**	**1,038,856**	**14,513**	**23,937**
Excess (deficiency) of revenues over expenditures	**(504,925)**	**(1,038,806)**	**(3,703)**	**(7,626)**
Other financing sources (uses):				
Transfers in	150,000	1,038,575	-	-
Transfers out	(133,830)	-	(9,753)	-
Total Other financing sources (uses)	**16,170**	**1,038,575**	**(9,753)**	**-**
Net change in fund balance	(488,755)	(231)	(13,456)	(7,626)
Fund balances / (deficits), July 1, 2013	484,030	4,677	78,197	88,774
Fund balances / (deficits), June 30, 2014	**$ (4,725)**	**$ 4,446**	**$ 64,741**	**$ 81,148**

Exhibit I- 2

Library District Debt 3547	Total Debt Service Funds
-	$ 27,121
$ 28,804	30,721
28,804	**57,842**
-	6,202
-	3,280
800	800
1,230,000	2,263,832
2,109,976	2,650,760
3,340,776	**4,924,874**
(3,311,972)	**(4,867,032)**
3,340,221	4,528,796
(125,000)	(268,583)
3,215,221	**4,260,213**
(96,751)	(606,819)
4,103,634	4,759,312
$ 4,006,883	**$ 4,152,493**

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2014

	Jail District Capital Projects 04403	Improvement Districts			
		El Prado Estates 04717	Gadsden 04719	B & C Colonial 04721	B & C ARRA 04722
Revenues:					
Intergovernmental	-	-	-	-	$ 20,250
Investment income	$ 1,096	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	**1,096**	**-**	**-**	**-**	**20,250**
Expenditures					
Current:					
General government	-	$ 3,562	-	$ 15,012	10,351
Public safety	84,497	-	-	-	-
Capital Outlay	150,726	-	-	9,081	16,628
Total Expenditures	**235,223**	**3,562**	**-**	**24,093**	**26,979**
Excess (deficiency) of revenues over expenditures	**(234,127)**	**(3,562)**	**-**	**(24,093)**	**(6,729)**
Other financing sources (uses):					
Transfers in	104,497	13,315	-	-	28,696
Transfers out	-	-	-	(6,647)	-
Total Other financing sources (uses)	**104,497**	**13,315**	**-**	**(6,647)**	**28,696**
Net change in fund balance	(129,630)	9,753	-	(30,740)	21,967
Fund balances / (deficits), July 1, 2013	160,596	$ (9,753)	-	33,502	(21,967)
Fund balances / (deficits), June 30, 2014	**$ 30,966**	**$ -**	**$ -**	**$ 2,762**	**$ -**

Exhibit I- 3

Library District Capital Projects 04720	Administration Capital Building Projects 04406	Port of Entry 04414	Total Capital Projects Funds
-	-	$ 20,000	$ 40,250
$ 558	-	11	1,665
-	$ 1,200	-	1,200
558	**1,200**	**20,011**	**43,115**
-	3,922	20,000	52,847
-	-	-	84,497
5,790	88,255	-	270,480
5,790	**92,177**	**20,000**	**407,824**
(5,232)	**(90,977)**	**11**	**(364,709)**
125,000	133,830	-	405,338
(246)	-	-	(6,893)
124,754	**133,830**	**-**	**398,445**
119,522	42,853	11	33,736
-	4,458,950	-	4,621,328
$ 119,522	**$ 4,501,803**	**$ 11**	**$ 4,655,064**

YUMA COUNTY

Exhibit I- 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2014

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 1,861,358	-	-	$ 1,861,358
Special assessments	-	$ 27,121	-	27,121
Licenses and permits	30,120	-	-	30,120
Intergovernmental	30,160,893	-	$ 40,250	30,201,143
Charges for services	1,191,337	-	-	1,191,337
Fines and forfeits	1,476,093	-	-	1,476,093
Investment income	64,185	30,721	1,665	96,571
Rents	283,183	-	-	283,183
Miscellaneous	781,377	-	1,200	782,577
Total Revenues	**35,848,546**	**57,842**	**43,115**	**35,949,503**
Expenditures				
Current:				
General government	4,308,718	6,202	52,847	4,367,767
Public safety	11,121,961	3,280	84,497	11,209,738
Highway and streets	6,701,165	-	-	6,701,165
Sanitation	257,257	-	-	257,257
Health	4,227,984	-	-	4,227,984
Welfare	3,731,808	-	-	3,731,808
Culture and recreation	126,776	800	-	127,576
Education	5,486,170	-	-	5,486,170
Capital outlay	889,698	-	270,480	1,160,178
Debt service:				
Principal retirement	-	2,263,832	-	2,263,832
Interest and fiscal charges	-	2,650,760	-	2,650,760
Total Expenditures	**36,851,537**	**4,924,874**	**407,824**	**42,184,235**
Excess (deficiency) of revenues over expenditures	**(1,002,991)**	**(4,867,032)**	**(364,709)**	**(6,234,732)**
Other financing sources (uses):				
Transfers in	1,951,471	4,528,796	405,338	6,885,605
Transfers out	(1,445,396)	(268,583)	(6,893)	(1,720,872)
Total other financing sources (uses)	**506,075**	**4,260,213**	**398,445**	**5,164,733**
Net change in fund balance	(496,916)	(606,819)	33,736	(1,069,999)
Fund balances / (deficits), July 1, 2013	13,094,110	4,759,312	4,621,328	22,474,750
Fund balances / (deficits), June 30, 2014	**$ 12,597,194**	**$ 4,152,493**	**$ 4,655,064**	**$ 21,404,751**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds ..... **146 - 185**

Debt Service Funds ..... **186 - 188**

Capital Projects Funds ..... **190 - 193**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 48,717	$ 46,616	$ (2,101)	$ 133,823	$ 118,961	$ (14,862)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	26	26	124	312	188
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	1,066	671	(395)
Total Revenues	**48,717**	**46,642**	**(2,075)**	**135,013**	**119,944**	**(15,069)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	48,717	46,616	2,101	133,695	126,750	6,945
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**48,717**	**46,616**	**2,101**	**133,695**	**126,750**	**6,945**
Excess (deficiency) of revenues over expenditures	**-**	**26**	**26**	**1,318**	**(6,806)**	**(8,124)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	26	26	1,318	(6,806)	(8,124)
Fund balances / (deficits), July 1, 2013	-	1,722	1,722	(1,318)	1,886	3,204
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 1,748**	**$ 1,748**	**$ -**	**$ (4,920)**	**$ (4,920)**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation		2230	Probation Subsidy		2231	State Aid Enhancement		2288
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,441,588	$ 1,441,588	-	-	-	-	$ 1,026,381	$ 1,026,381	-
-	-	-	$ 583,059	$ 543,346	$ (39,713)	-	-	-
-	-	-	14,116	9,018	(5,098)	-	-	-
1,048	254	$ (794)	3,989	2,966	(1,023)	538	566	$ 28
-	-	-	-	-	-	-	-	-
-	-	-	-	6,331	6,331	-	-	-
1,442,636	**1,441,842**	**(794)**	**601,164**	**561,661**	**(39,503)**	**1,026,919**	**1,026,947**	**28**
-	-	-	-	-	-	-	-	-
1,750,510	1,739,884	10,626	763,664	699,330	64,334	1,041,823	1,040,699	1,124
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,750,510	**1,739,884**	**10,626**	**763,664**	**699,330**	**64,334**	**1,041,823**	**1,040,699**	**1,124**
(307,874)	**(298,042)**	**9,832**	**(162,500)**	**(137,669)**	**24,831**	**(14,904)**	**(13,752)**	**1,152**
308,921	298,296	(10,625)	-	-	-	15,441	14,317	(1,124)
-	-	-	(78,611)	(78,611)	-	-	-	-
308,921	**298,296**	**(10,625)**	**(78,611)**	**(78,611)**	**-**	**15,441**	**14,317**	**(1,124)**
1,047	254	(793)	(241,111)	(216,280)	24,831	537	565	28
(1,047)	33,616	34,663	241,111	684,463	443,352	(537)	18,739	19,276
$ -	**$ 33,870**	**$ 33,870**	**$ -**	**$ 468,183**	**$ 468,183**	**$ -**	**$ 19,304**	**$ 19,304**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 100,102	$ 88,893	$ (11,209)	$ 139,160	$ 136,253	$ (2,907)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,298	9,528	230
Investment income	396	203	(193)	265	282	17
Rents	-	-	-	-	-	-
Miscellaneous	3,101	7,695	4,594	-	-	-
Total Revenues	**103,599**	**96,791**	**(6,808)**	**148,723**	**146,063**	**(2,660)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	97,782	96,116	1,666	156,282	150,469	5,813
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**97,782**	**96,116**	**1,666**	**156,282**	**150,469**	**5,813**
Excess (deficiency) of revenues over expenditures	**5,817**	**675**	**(5,142)**	**(7,559)**	**(4,406)**	**3,153**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	5,817	675	(5,142)	(7,559)	(4,406)	3,153
Fund balances / (deficits), July 1, 2013	(5,817)	15,800	21,617	7,559	35,951	28,392
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 16,475**	**$ 16,475**	**$ -**	**$ 31,545**	**$ 31,545**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Adult Probation								
Intensive Probation SupCrt / JCEF		2321	Interstate Comp		2323	Global Positioning Syst		2333
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 710,206	$ 699,581	$ (10,625)	-	-	-	$ 2,840	$ 2,840	-
-	-	-	$ 6,235	$ 6,694	$ 459	-	-	-
-	-	-	-	-	-	-	-	-
2,109	1,290	(819)	288	301	13	5	2	$ (3)
-	-	-	-	-	-	-	-	-
-	-	-	1,800	1,800	-	-	-	-
712,315	**700,871**	**(11,444)**	**8,323**	**8,795**	**472**	**2,845**	**2,842**	**(3)**
		-						
-	-	-	-	-	-	-	-	-
385,844	388,246	(2,402)	2,500	960	1,540	2,840	2,840	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
385,844	**388,246**	**(2,402)**	**2,500**	**960**	**1,540**	**2,840**	**2,840**	**-**
326,471	**312,625**	**(13,846)**	**5,823**	**7,835**	**2,012**	**5**	**2**	**(3)**
-	-	-	-	-	-	-	-	-
(324,362)	(312,613)	11,749	-	-	-	-	-	-
(324,362)	**(312,613)**	**11,749**	**-**	**-**	**-**	**-**	**-**	**-**
2,109	12	(2,097)	5,823	7,835	2,012	5	2	(3)
(2,109)	22,759	24,868	(5,823)	49,741	55,564	(5)	42	47
$ -	**$ 22,771**	**$ 22,771**	**$ -**	**$ 57,576**	**$ 57,576**	**$ -**	**$ 44**	**$ 44**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Adult Probation			Assessor		
	AZ Wanted Task Force		2345	Property Information		2202
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 9,000	$ 1,232	$ (7,768)	-	-	-
Charges for services	-	-	-	-	$ 34	$ 34
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	82	82
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**9,000**	**1,232**	**(7,768)**	**-**	**116**	**116**
Expenditures						
Current:						-
General government	-	-	-	-	-	-
Public safety	9,000	1,115	7,885	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**9,000**	**1,115**	**7,885**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**117**	**117**	**-**	**116**	**116**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	$ (85,000)	(85,000)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(85,000)**	**(85,000)**	**-**
Net change in fund balance	-	117	117	(85,000)	(84,884)	116
Fund balances / (deficits), July 1, 2013	-	8	8	85,000	99,821	14,821
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 125**	**$ 125**	**$ -**	**$ 14,937**	**$ 14,937**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209	Witness Program		2210
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 217,951	$ 217,953	$ 2	$ 152,433	$ 152,433	$ -	$ 171,183	$ 185,696	$ 14,513
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
217,951	**217,953**	**2**	**152,433**	**152,433**	**-**	**171,183**	**185,696**	**14,513**
		-						
321,158	319,654	1,504	152,433	152,433	-	261,599	256,087	5,512
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
321,158	**319,654**	**1,504**	**152,433**	**152,433**	**-**	**261,599**	**256,087**	**5,512**
(103,207)	**(101,701)**	**1,506**	**-**	**-**	**-**	**(90,416)**	**(70,391)**	**20,025**
103,207	101,700	(1,507)	-	-	-	90,416	84,969	(5,447)
-	-	-	-	-	-	-	-	-
103,207	**101,700**	**(1,507)**	**-**	**-**	**-**	**90,416**	**84,969**	**(5,447)**
-	(1)	(1)	-	-	-	-	14,578	14,578
-	1	1	-	-	-	-	(15,808)	(15,808)
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1,230)**	**$ (1,230)**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Attorney					
	Bad Check Fund		2225	Federal Narcotics Enforcement		2226
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 200,000	$ 83,868	$ (116,132)
Investment income	-	$ 13	$ 13	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	40	40	-	-	-
Total Revenues	**-**	**53**	**53**	**200,000**	**83,868**	**(116,132)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	200,000	-	200,000
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**200,000**	**-**	**200,000**
Excess (deficiency) of revenues over expenditures	**-**	**53**	**53**	**-**	**83,868**	**83,868**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	$ (804)	-	804	-	-	-
Total Other financing sources (uses)	**(804)**	**-**	**804**	**-**	**-**	**-**
Net change in fund balance	(804)	53	857	-	83,868	83,868
Fund balances / (deficits), July 1, 2013	804	813	9	-	-	-
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 866**	**$ 866**	**$ -**	**$ 83,868**	**$ 83,868**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
HIDTA Grant (SBA)		2227	Anti- Racketeering		2235	Federal Justice		2278
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 257,604	$ 214,474	$ (43,130)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 100,000	$ 109,213	$ 9,213	$ 164,647	$ 164,647	-
-	-	-	2,000	1,491	(509)	150	188	$ 38
-	-	-	-	-	-	-	-	-
-	-	-	40,000	85,520	45,520	-	-	-
257,604	**214,474**	**(43,130)**	**142,000**	**196,224**	**54,224**	**164,797**	**164,835**	**38**
-	-	-	-	-	-	-	-	-
263,616	217,639	45,977	300,000	67,517	232,483	12,353	1,219	11,134
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
263,616	**217,639**	**45,977**	**300,000**	**67,517**	**232,483**	**12,353**	**1,219**	**11,134**
(6,012)	**(3,165)**	**2,847**	**(158,000)**	**128,707**	**286,707**	**152,444**	**163,616**	**11,172**
-	-	-	-	-	-	-	-	-
-	-	-	(152,562)	(151,055)	1,507	(164,647)	(164,647)	-
-	**-**	**-**	**(152,562)**	**(151,055)**	**1,507**	**(164,647)**	**(164,647)**	**-**
(6,012)	(3,165)	2,847	(310,562)	(22,348)	288,214	(12,203)	(1,031)	11,172
6,012	12,113	6,101	310,562	246,284	(64,278)	12,203	12,130	(73)
$ -	**$ 8,948**	**$ 8,948**	**$ -**	**$ 223,936**	**$ 223,936**	**$ -**	**$ 11,099**	**$ 11,099**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Attorney					
	Federal Justice Asset Sharing		2280	ACJC Domestic Violence		2284
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 4	$ 465	$ 461	$ 5	-	$ (5)
Rents	-	-	-	-	-	-
Miscellaneous	-	8	8	-	-	-
Total Revenues	**4**	**473**	**469**	**5**	**-**	**(5)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	165,022	39,531	125,491	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**165,022**	**39,531**	**125,491**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(165,018)**	**(39,058)**	**125,960**	**5**	**-**	**(5)**
Other financing sources (uses):						
Transfers in	-	164,647	164,647	-	-	-
Transfers out	-	-	-	-	$ (1,959)	(1,959)
Total Other financing sources (uses)	**-**	**164,647**	**164,647**	**-**	**(1,959)**	**(1,959)**
Net change in fund balance	(165,018)	125,589	290,607	5	(1,959)	(1,964)
Fund balances / (deficits), July 1, 2013	165,018	151	(164,867)	(5)	1,959	1,964
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 125,740**	**$ 125,740**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney								
Crime Prosecution Enhancement		2290	Victim Serv Restitution ST		2330	Victim Serv Restitution FED		2331
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 140,000	$ 167,122	$ 27,122	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
600	833	233	-	-	-	$ 3,307	$ 1,116	$ (2,191)
-	-	-	-	-	-	-	-	-
-	-	-	$ 25,000	$ 18,110	$ (6,890)	-	-	-
140,600	**167,955**	**27,355**	**25,000**	**18,110**	**(6,890)**	**3,307**	**1,116**	**(2,191)**
290,962	165,959	125,003	76,749	76,749	-	6,000	2,080	3,920
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,000	11,754	246
290,962	**165,959**	**125,003**	**76,749**	**76,749**	**-**	**18,000**	**13,834**	**4,166**
(150,362)	**1,996**	**152,358**	**(51,749)**	**(58,639)**	**(6,890)**	**(14,693)**	**(12,718)**	**1,975**
-	-	-	-	-	-	-	-	-
(50,336)	(50,336)	-	-	-	-	-	-	-
(50,336)	**(50,336)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(200,698)	(48,340)	152,358	(51,749)	(58,639)	(6,890)	(14,693)	(12,718)	1,975
200,698	201,476	778	51,749	210,352	158,603	14,693	21,079	6,386
$ -	**$ 153,136**	**$ 153,136**	**$ -**	**$ 151,713**	**$ 151,713**	**$ -**	**$ 8,361**	**$ 8,361**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Attorney					
	Victims Compensation		2335	Victim Assist Program		2343
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 38,508	$ 38,508	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**38,508**	**38,508**	**-**
Expenditures						
Current:						
General government	$ 8,461	$ -	$ 8,461	80,822	80,765	$ 57
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**8,461**	**-**	**8,461**	**80,822**	**80,765**	**57**
Excess (deficiency) of revenues over expenditures	**(8,461)**	**-**	**8,461**	**(42,314)**	**(42,257)**	**57**
Other financing sources (uses):						
Transfers in	-	-	-	42,314	42,258	(56)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**42,314**	**42,258**	**(56)**
Net change in fund balance	(8,461)	-	8,461	-	1	1
Fund balances / (deficits), July 1, 2013	8,461	$ 8,461	-	-	-	-
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 8,461**	**$ 8,461**	**$ -**	**$ 1**	**$ 1**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Attorney						Clerk of Superior Court		
Victim Assist Subrogation		2344	Victim Rights Program		2346	Expedited Child Support		2213
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 74,600	$ 74,601	$ 1	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 31,259	$ 35,849	$ 4,590
-	-	-	-	-	-	311	338	27
-	-	-	-	-	-	-	-	-
$ 6,500	$ 1,964	$ (4,536)	-	-	-	-	-	-
6,500	**1,964**	**(4,536)**	**74,600**	**74,601**	**1**	**31,570**	**36,187**	**4,617**
6,500	-	6,500	83,834	89,930	(6,096)	30,796	30,799	(3)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,500	**-**	**6,500**	**83,834**	**89,930**	**(6,096)**	**30,796**	**30,799**	**(3)**
-	**1,964**	**1,964**	**(9,234)**	**(15,329)**	**(6,095)**	**774**	**5,388**	**4,614**
-	-	-	15,634	15,329	(305)	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**15,634**	**15,329**	**(305)**	**-**	**-**	**-**
-	1,964	1,964	6,400	-	(6,400)	774	5,388	4,614
-	11,952	11,952	(6,400)	-	6,400	(774)	57,518	58,292
$ -	**$ 13,916**	**$ 13,916**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 62,906**	**$ 62,906**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Clerk of Superior Court					
	Child Support Automation		2214	Clerk's Fund		2216
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	$ 47,903	$ 47,212	$ (691)
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	521	368	(153)
Rents	-	-	-	-	-	-
Miscellaneous	$ 12	-	$ (12)	-	-	-
Total Revenues	**12**	**-**	**(12)**	**48,424**	**47,580**	**(844)**
Expenditures						
Current:						
General government	-	-	-	64,440	51,154	13,286
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**64,440**	**51,154**	**13,286**
Excess (deficiency) of revenues over expenditures	**12**	**-**	**(12)**	**(16,016)**	**(3,574)**	**12,442**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	$ (1,671)	(1,671)	-	-	-
Total Other financing sources (uses)	**-**	**(1,671)**	**(1,671)**	**-**	**-**	**-**
Net change in fund balance	12	(1,671)	(1,683)	(16,016)	(3,574)	12,442
Fund balances / (deficits), July 1, 2013	(12)	1,671	1,683	16,016	68,422	52,406
Fund balances / (deficits), June 30, 2014	**$ -**	**$ -**	**$ -**	**$ -**	**$ 64,848**	**$ 64,848**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Clerk of Superior Court						Development Services		
Spousal Maint Enforcement		2218	Victims Location		2336	Road Fund		2251
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 5,688	$ 5,445	$ (243)	-	-	-	-	-	-
404	261	(143)	$ 22	$ 17	$ (5)	$ 5,000	$ 4,365	$ (635)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	28,318	28,318
6,092	**5,706**	**(386)**	**22**	**17**	**(5)**	**5,000**	**32,683**	**27,683**
42,646	25,692	16,954	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	164,025	-	164,025
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,423	43,413	(14,990)	-	-	-	(64,025)	-	(64,025)
71,069	**69,105**	**1,964**	**-**	**-**	**-**	**100,000**	**-**	**100,000**
(64,977)	**(63,399)**	**1,578**	**22**	**17**	**(5)**	**(95,000)**	**32,683**	**127,683**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(64,977)	(63,399)	1,578	22	17	(5)	(95,000)	32,683	127,683
64,977	64,641	(336)	(22)	2,997	3,019	95,000	742,910	647,910
$ -	**$ 1,242**	**$ 1,242**	**$ -**	**$ 3,014**	**$ 3,014**	**$ -**	**$ 775,593**	**$ 775,593**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Development Services			Election Services		
	Community Dev Block Grant		2296	Help America Vote		2203
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 584,589	$ 413,072	$ (171,517)	$ 13,256	$ 21,374	$ 8,118
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	55	55	20	1	(19)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**584,589**	**413,127**	**(171,462)**	**13,276**	**21,375**	**8,099**
Expenditures						
Current:						
General government	584,589	418,056	166,533	13,495	12,536	959
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**584,589**	**418,056**	**166,533**	**13,495**	**12,536**	**959**
Excess (deficiency) of revenues over expenditures	**-**	**(4,929)**	**(4,929)**	**(219)**	**8,839**	**9,058**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(4,929)	(4,929)	(219)	8,839	9,058
Fund balances / (deficits), July 1, 2013	-	21,513	21,513	219	220	1
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 16,584**	**$ 16,584**	**$ -**	**$ 9,059**	**$ 9,059**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Emergency Management			Housing					
Other Grants		2334	HOME Grant		2269	Public Housing		2271
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 174,380	$ 151,397	$ (22,983)	$ -	$ 16,427	$ 16,427	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
45	-	(45)	-	11	11	-	$ 217	$ 217
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
174,425	**151,397**	**(23,028)**	**-**	**16,438**	**16,438**	**-**	**217**	**217**
-	-	-	-	-	-	-	-	-
178,587	125,037	53,550	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 30,500	3	30,497
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
178,587	**125,037**	**53,550**	**-**	**-**	**-**	**30,500**	**3**	**30,497**
(4,162)	**26,360**	**30,522**	**-**	**16,438**	**16,438**	**(30,500)**	**214**	**30,714**
-	-	-	-	-	-	-	-	-
-	-	-	-	(23)	(23)	-	-	-
-	**-**	**-**	**-**	**(23)**	**(23)**	**-**	**-**	**-**
(4,162)	26,360	30,522	-	16,415	16,415	(30,500)	214	30,714
4,162	(22,655)	(26,817)	-	(9,389)	(9,389)	30,500	30,548	48
$ -	**$ 3,705**	**$ 3,705**	**$ -**	**$ 7,026**	**$ 7,026**	**$ -**	**$ 30,762**	**$ 30,762**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Housing					
	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,257,049	$ 798,054	$ (458,995)	$ 2,424,421	$ 2,452,032	$ 27,611
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	58	(42)	704	169	(535)
Rents	286,608	283,183	(3,425)	-	-	-
Miscellaneous	10,500	31,720	21,220	44,045	39,336	(4,709)
Total Revenues	**1,554,257**	**1,113,015**	**(441,242)**	**2,469,170**	**2,491,537**	**22,367**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,056,934	1,005,284	51,650	2,590,347	2,582,146	8,201
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	460,004	129,839	330,165	7,679	5,420	2,259
Total Expenditures	**1,516,938**	**1,135,123**	**381,815**	**2,598,026**	**2,587,566**	**10,460**
Excess (deficiency) of revenues over expenditures	**37,319**	**(22,108)**	**(59,427)**	**(128,856)**	**(96,029)**	**32,827**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)		**-**	**-**	**-**	**-**	**-**
Net change in fund balance	37,319	(22,108)	(59,427)	(128,856)	(96,029)	32,827
Fund balances / (deficits), July 1, 2013	(37,319)	321,985	359,304	128,856	343,147	214,291
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 299,877**	**$ 299,877**	**$ -**	**$ 247,118**	**$ 247,118**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Housing			Juvenile Court					
Water Company 13-6		2275	Family Counseling		2212	Juvenile Probation Fees		2232
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 25,585	$ 25,542	$ (43)	-	-	-
-	-	-	-	-	-	$ 240,000	$ 173,511	$ (66,489)
-	-	-	-	-	-	-	-	-
$ 987	$ 281	$ (706)	20	82	62	1,500	1,381	(119)
-	-	-	-	-	-	-	-	-
127,293	116,661	(10,632)	-	-	-	-	-	-
128,280	**116,942**	**(11,338)**	**25,605**	**25,624**	**19**	**241,500**	**174,892**	**(66,608)**
-	-	-	-	-	-	-	-	-
-	-	-	25,585	25,542	43	209,832	153,935	55,897
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164,257	144,375	19,882	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164,257	**144,375**	**19,882**	**25,585**	**25,542**	**43**	**209,832**	**153,935**	**55,897**
(35,977)	**(27,433)**	**8,544**	**20**	**82**	**62**	**31,668**	**20,957**	**(10,711)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(35,977)	(27,433)	8,544	20	82	62	31,668	20,957	(10,711)
35,977	460,143	424,166	(20)	6,891	6,911	(31,668)	245,242	276,910
$ -	**$ 432,710**	**$ 432,710**	**$ -**	**$ 6,973**	**$ 6,973**	**$ -**	**$ 266,199**	**$ 266,199**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Juvenile Court					
	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 59,962	$ 52,746	$ (7,216)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	70	-	(70)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 6,965	$ 7,064	$ 99
Total Revenues	**60,032**	**52,746**	**(7,286)**	**6,965**	**7,064**	**99**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	60,032	52,746	7,286	6,965	4,631	2,334
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**60,032**	**52,746**	**7,286**	**6,965**	**4,631**	**2,334**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**-**	**2,433**	**2,433**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	-	-	-	2,433	2,433
Fund balances / (deficits), July 1, 2013	-	1	1	-	6,773	6,773
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ 9,206**	**$ 9,206**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Detention Education		2242	SAFE School		2244	Charter School		2245
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 370,676	-	$ (370,676)	$ 29,816	$ 29,081	$ (735)	$ 989,959	$ 1,011,659	$ 21,700
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	$ 2,497	(503)	-	4	4	3,000	2,343	(657)
-	-	-	-	-	-	-	-	-
15,000	17,700	2,700	-	-	-	-	2,400	2,400
388,676	**20,197**	**(368,479)**	**29,816**	**29,085**	**(731)**	**992,959**	**1,016,402**	**23,443**
-	-	-	29,816	29,081	735	-	-	-
467,912	403,561	64,351	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	911,869	879,789	32,080
-	9,555	(9,555)	-	-	-	10,000	5,929	4,071
467,912	**413,116**	**54,796**	**29,816**	**29,081**	**735**	**921,869**	**885,718**	**36,151**
(79,236)	**(392,919)**	**(313,683)**	**-**	**4**	**4**	**71,090**	**130,684**	**59,594**
-	370,676	370,676	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**370,676**	**370,676**	**-**	**-**	**-**	**-**	**-**	**-**
(79,236)	(22,243)	56,993	-	4	4	71,090	130,684	59,594
79,236	460,829	381,593	-	-	-	(71,090)	335,580	406,670
$ -	**$ 438,586**	**$ 438,586**	**$ -**	**$ 4**	**$ 4**	**$ -**	**$ 466,264**	**$ 466,264**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Juvenile Court					
	Juvenile Victim Rights		2246	State Aid Supreme Court		2247
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 18,158	$ 17,500	$ (658)	$ 778,015	$ 778,015	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	14	(36)	750	404	$ (346)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**18,208**	**17,514**	**(694)**	**778,765**	**778,419**	**(346)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	18,208	17,717	491	778,015	778,015	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**18,208**	**17,717**	**491**	**778,015**	**778,015**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**(203)**	**(203)**	**750**	**404**	**(346)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(203)	(203)	750	404	(346)
Fund balances / (deficits), July 1, 2013	-	1	1	(750)	28,468	29,218
Fund balances / (deficits), June 30, 2014	**$ -**	**$ (202)**	**$ (202)**	**$ -**	**$ 28,872**	**$ 28,872**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Court Appointed Specialist		2248	Court Improvement		2249	No Child Left Behind		2257
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 126,535	$ 124,876	$ (1,659)	$ 23,673	$ 23,673	-	$ 18,464	$ 18,464	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
60	-	(60)	10	12	$ 2	-	5	$ 5
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
126,595	**124,876**	**(1,719)**	**23,683**	**23,685**	**2**	**18,464**	**18,469**	**5**
-	-	-	23,683	23,237	446	-	-	-
126,595	123,109	3,486	-	-	-	18,464	18,464	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
126,595	**123,109**	**3,486**	**23,683**	**23,237**	**446**	**18,464**	**18,464**	**-**
-	**1,767**	**1,767**	**-**	**448**	**448**	**-**	**5**	**5**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1,767	1,767	-	448	448	-	5	5
-	4	4	-	-	-	-	1,359	1,359
$ -	**$ 1,771**	**$ 1,771**	**$ -**	**$ 448**	**$ 448**	**$ -**	**$ 1,364**	**$ 1,364**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Juvenile Court					
	Juvenile Probation		2259	Drug Court Education		2262
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 33,029	$ 32,941	$ (88)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 95	$ 95	50	18	(32)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**95**	**95**	**33,079**	**32,959**	**(120)**
Expenditures						
Current:						
General government	-	-	-	33,029	31,941	1,088
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	1,000	(1,000)
Total Expenditures	**-**	**-**	**-**	**33,029**	**32,941**	**88**
Excess (deficiency) of revenues over expenditures	**-**	**95**	**95**	**50**	**18**	**(32)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	95	95	50	18	(32)
Fund balances / (deficits), July 1, 2013	-	265	265	(50)	973	1,023
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 360**	**$ 360**	**$ -**	**$ 991**	**$ 991**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Juvenile Court								
Intensive Probation		2265	Juvenile Diversion Intake		2266	Juvenile Diversion Program		2267
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,024,840	$ 1,024,840	-	$ 623,835	$ 621,280	$ (2,555)	$ 68,377	$ 55,552	$ (12,825)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
750	595	$ (155)	1,000	659	(341)	100	164	64
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,025,590	**1,025,435**	**(155)**	**624,835**	**621,939**	**(2,896)**	**68,477**	**55,716**	**(12,761)**
-	-	-	-	-	-	-	-	-
1,024,840	1,022,471	2,369	608,835	606,254	2,581	68,377	55,552	12,825
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,368	(2,368)	15,000	15,027	(27)	-	-	-
1,024,840	**1,024,839**	**1**	**623,835**	**621,281**	**2,554**	**68,377**	**55,552**	**12,825**
750	**596**	**(154)**	**1,000**	**658**	**(342)**	**100**	**164**	**64**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
750	596	(154)	1,000	658	(342)	100	164	64
(750)	30,524	31,274	(1,000)	52,290	53,290	(100)	8,835	8,935
$ -	**$ 31,120**	**$ 31,120**	**$ -**	**$ 52,948**	**$ 52,948**	**$ -**	**$ 8,999**	**$ 8,999**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Juvenile Court					
	Juvenile Treatment		2268	Account Incentive		2327
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 416,639	$ 408,528	$ (8,111)	$ 43,363	$ 31,459	$ (11,904)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	383	(367)	-	75	75
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**417,389**	**408,911**	**(8,478)**	**43,363**	**31,534**	**(11,829)**
Expenditures						
Current:						
General government	-	-	-	50,383	36,062	14,321
Public safety	416,639	407,028	9,611	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	1,500	(1,500)	-	-	-
Total Expenditures	**416,639**	**408,528**	**8,111**	**50,383**	**36,062**	**14,321**
Excess (deficiency) of revenues over expenditures	**750**	**383**	**(367)**	**(7,020)**	**(4,528)**	**2,492**
Other financing sources (uses):						
Transfers in	-	23	23	7,020	7,020	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**23**	**23**	**7,020**	**7,020**	**-**
Net change in fund balance	750	406	(344)	-	2,492	2,492
Fund balances / (deficits), July 1, 2013	(750)	20,719	21,469	-	12,445	12,445
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 21,125**	**$ 21,125**	**$ -**	**$ 14,937**	**$ 14,937**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Justice of the Peace Court						Legal & Public Defenders		
Justice Court Enhancement		2317	Additional Assess SB1398		2243	Indigent Dependency		2241
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 9,646	$ 9,940	$ 294	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
423,318	286,556	(136,762)	$ 9,163	$ 14,154	$ 4,991	-	-	-
5,000	1,540	(3,460)	-	-	-	$ 11	-	$ (11)
-	-	-	-	-	-	-	-	-
8,566	3,923	(4,643)	-	-	-	-	-	-
446,530	**301,959**	**(144,571)**	**9,163**	**14,154**	**4,991**	**11**	**-**	**(11)**
363,770	283,994	79,776	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
363,770	**283,994**	**79,776**	**-**	**-**	**-**	**-**	**-**	**-**
82,760	**17,965**	**(64,795)**	**9,163**	**14,154**	**4,991**	**11**	**-**	**(11)**
2,056	2,056	-	-	-	-	-	-	-
(12,113)	(12,113)	-	-	-	-	-	$ (1,917)	(1,917)
(10,057)	**(10,057)**	**-**	**-**	**-**	**-**	**-**	**(1,917)**	**(1,917)**
72,703	7,908	(64,795)	9,163	14,154	4,991	11	(1,917)	(1,928)
(72,703)	274,843	347,546	(9,163)	26,453	35,616	(11)	1,917	1,928
$ -	**$ 282,751**	**$ 282,751**	**$ -**	**$ 40,607**	**$ 40,607**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Legal & Public Defenders			Library District		
	Defender Training		2326	LSTA Grants		2312
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 13,350	$ 9,411	$ (3,939)	$ 73,000	$ 53,000	$ (20,000)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	94	94	-	109	109
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	3,000	-	(3,000)
Total Revenues	**13,350**	**9,505**	**(3,845)**	**76,000**	**53,109**	**(22,891)**
Expenditures						
Current:						
General government	13,350	11,656	1,694	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	76,000	53,000	23,000
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**13,350**	**11,656**	**1,694**	**76,000**	**53,000**	**23,000**
Excess (deficiency) of revenues over expenditures	**-**	**(2,151)**	**(2,151)**	**-**	**109**	**109**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(2,151)	(2,151)	-	109	109
Fund balances / (deficits), July 1, 2013	-	9,940	9,940	-	9,836	9,836
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 7,789**	**$ 7,789**	**$ -**	**$ 9,945**	**$ 9,945**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Library District			Public Health District					
Other Grants		2313	Other Grants		2260	Rabies Control		2264
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 41,250	$ 30,120	$ (11,130)
-	-	-	$ 4,258,074	$ 3,624,021	$ (634,053)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	500	1,687	1,187
-	$ 456	$ 456	-	554	554	-	486	486
-	-	-	-	-	-	-	-	-
$ 119,802	32,504	(87,298)	19,125	11,360	(7,765)	-	-	-
119,802	**32,960**	**(86,842)**	**4,277,199**	**3,635,935**	**(641,264)**	**41,750**	**32,293**	**(9,457)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,277,199	3,844,092	433,107	433,281	383,892	49,389
-	-	-	-	-	-	-	-	-
107,802	73,776	34,026	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
69,848	77,233	(7,385)	-	-	-	-	-	-
177,650	**151,009**	**26,641**	**4,277,199**	**3,844,092**	**433,107**	**433,281**	**383,892**	**49,389**
(57,848)	**(118,049)**	**(60,201)**	**-**	**(208,157)**	**(208,157)**	**(391,531)**	**(351,599)**	**39,932**
-	-	-	-	-	-	396,746	396,746	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**396,746**	**396,746**	**-**
(57,848)	(118,049)	(60,201)	-	(208,157)	(208,157)	5,215	45,147	39,932
57,848	148,157	90,309	-	159,414	159,414	(5,215)	42,123	47,338
$ -	**$ 30,108**	**$ 30,108**	**$ -**	**$ (48,743)**	**$ (48,743)**	**$ -**	**$ 87,270**	**$ 87,270**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Public Works					
	Waste Tire		2204	Public Works HURF		2253
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 900,000	$ 994,853	$ 94,853
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 280,000	$ 295,408	$ 15,408	5,633,193	5,806,557	173,364
Charges for services	30,000	72,384	42,384	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,000	3,009	1,009	20,000	14,789	(5,211)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	10,000	157,282	147,282
Total Revenues	**312,000**	**370,801**	**58,801**	**6,563,193**	**6,973,481**	**410,288**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	7,839,496	6,701,165	1,138,331
Sanitation	456,397	257,257	199,140	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	315,000	281,057	33,943
Total Expenditures	**456,397**	**257,257**	**199,140**	**8,154,496**	**6,982,222**	**1,172,274**
Excess (deficiency) of revenues over expenditures	**(144,397)**	**113,544**	**257,941**	**(1,591,303)**	**(8,741)**	**1,582,562**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(144,397)	113,544	257,941	(1,591,303)	(8,741)	1,582,562
Fund balances / (deficits), July 1, 2013	144,397	491,934	347,537	1,591,303	3,285,477	1,694,174
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 605,478**	**$ 605,478**	**$ -**	**$ 3,276,736**	**$ 3,276,736**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Recorder			School Superintendent			Sheriff- Administration		
Recorder's Fund		2205	School Grants		2281	Narcotic Enforcement		2299
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 840,031	$ 724,694	$ (115,337)	$ 197,422	$ 180,700	$ (16,722)
$ 120,000	$ 113,562	$ (6,438)	-	-	-	-	-	-
-	-	-	-	-	-	-	12	12
1,400	1,792	392	-	-	-	-	50	50
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
121,400	**115,354**	**(6,046)**	**840,031**	**724,694**	**(115,337)**	**197,422**	**180,762**	**(16,660)**
105,919	87,707	18,212	-	-	-	-	-	-
-	-	-	-	-	-	246,777	228,433	18,344
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	840,031	402,783	437,248	-	-	-
-	-	-	-	-	-	-	-	-
105,919	**87,707**	**18,212**	**840,031**	**402,783**	**437,248**	**246,777**	**228,433**	**18,344**
15,481	**27,647**	**12,166**	**-**	**321,911**	**321,911**	**(49,355)**	**(47,671)**	**1,684**
-	-	-	-	-	-	49,355	49,355	-
-	-	-	-	(413,263)	(413,263)	-	-	-
-	**-**	**-**	**-**	**(413,263)**	**(413,263)**	**49,355**	**49,355**	**-**
15,481	27,647	12,166	-	(91,352)	(91,352)	-	1,684	1,684
(15,481)	288,419	303,900	-	682,198	682,198	-	2,756	2,756
$ -	**$ 316,066**	**$ 316,066**	**$ -**	**$ 590,846**	**$ 590,846**	**$ -**	**$ 4,440**	**$ 4,440**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Sheriff- Administration					
	Drug Task Force		2302	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 276,939	$ 1,825	$ (275,114)	$ 229,000	$ 264,273	$ 35,273
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,897	8,897
Investment income	-	4	4	-	660	660
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	11,600	11,600
Total Revenues	**276,939**	**1,829**	**(275,110)**	**229,000**	**285,430**	**56,430**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	276,939	5,299	271,640	186,448	166,091	20,357
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	89,000	85,946	3,054
Total Expenditures	**276,939**	**5,299**	**271,640**	**275,448**	**252,037**	**23,411**
Excess (deficiency) of revenues over expenditures	**-**	**(3,470)**	**(3,470)**	**(46,448)**	**33,393**	**79,841**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(11,724)	(11,724)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(11,724)**	**(11,724)**	**-**
Net change in fund balance	-	(3,470)	(3,470)	(58,172)	21,669	79,841
Fund balances / (deficits), July 1, 2013	-	50,274	50,274	58,172	196,780	138,608
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 46,804**	**$ 46,804**	**$ -**	**$ 218,449**	**$ 218,449**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Administration			Sheriff- Jail District					
Operation Stone Garden		2348	Jail Enhancement		2237	Inmate Health		2238
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 2,263,800	$ 1,530,330	$ (733,470)	$ 280,000	$ 255,260	$ (24,740)	-	-	-
-	-	-	-	-	-	$ 7,649	$ 8,539	$ 890
-	-	-	-	-	-	-	-	-
-	-	-	1,500	1,845	345	90	75	(15)
-	-	-	-	-	-	-	-	-
-	-	-	2,500	-	(2,500)	-	-	-
2,263,800	**1,530,330**	**(733,470)**	**284,000**	**257,105**	**(26,895)**	**7,739**	**8,614**	**875**
-	-	-	-	-	-	-	-	-
1,775,524	1,398,965	376,559	308,343	287,713	20,630	7,739	7,125	614
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
500,000	194,148	305,852	-	20,102	(20,102)	-	-	-
2,275,524	**1,593,113**	**682,411**	**308,343**	**307,815**	**528**	**7,739**	**7,125**	**614**
(11,724)	**(62,783)**	**(51,059)**	**(24,343)**	**(50,710)**	**(26,367)**	**-**	**1,489**	**1,489**
11,724	11,724	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,724	**11,724**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(51,059)	(51,059)	(24,343)	(50,710)	(26,367)	-	1,489	1,489
-	-	-	24,343	348,449	324,106	-	13,242	13,242
$ -	**$ (51,059)**	**$ (51,059)**	**$ -**	**$ 297,739**	**$ 297,739**	**$ -**	**$ 14,731**	**$ 14,731**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Sheriff- Jail District					
	Facility Commissary		2286	LEBSF Boat Patrol		2301
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 235,790	$ 183,832	$ (51,958)
Charges for services	$ 280,000	$ 223,250	$ (56,750)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,500	1,525	25	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	156,979	167,519	10,540	-	-	-
Total Revenues	**438,479**	**392,294**	**(46,185)**	**235,790**	**183,832**	**(51,958)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	488,041	362,814	125,227	240,065	183,340	56,725
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**488,041**	**362,814**	**125,227**	**240,065**	**183,340**	**56,725**
Excess (deficiency) of revenues over expenditures	**(49,562)**	**29,480**	**79,042**	**(4,275)**	**492**	**4,767**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(49,562)	29,480	79,042	(4,275)	492	4,767
Fund balances / (deficits), July 1, 2013	49,562	216,119	166,557	4,275	421	(3,854)
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 245,599**	**$ 245,599**	**$ -**	**$ 913**	**$ 913**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Sheriff- Jail District			Superior Court					
Other Jail Grants		2308	Conciliation Court		2211	Child Support Enforcement		2215
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 51,754	$ 150	$ (51,604)	-	-	-	$ 174,457	$ 153,667	$ (20,790)
-	-	-	-	-	-	-	-	-
-	-	-	$ 76,097	$ 72,904	$ (3,193)	-	-	-
115	71	(44)	420	382	(38)	213	231	18
-	-	-	-	-	-	-	-	-
-	-	-	4,000	2,280	(1,720)	2,113	1,755	(358)
51,869	**221**	**(51,648)**	**80,517**	**75,566**	**(4,951)**	**176,783**	**155,653**	**(21,130)**
-	-	-	90,031	82,377	7,654	185,379	153,509	31,870
51,869	42,587	9,282	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,869	**42,587**	**9,282**	**90,031**	**82,377**	**7,654**	**185,379**	**153,509**	**31,870**
-	**(42,366)**	**(42,366)**	**(9,514)**	**(6,811)**	**2,703**	**(8,596)**	**2,144**	**10,740**
-	42,587	42,587	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**42,587**	**42,587**	**-**	**-**	**-**	**-**	**-**	**-**
-	221	221	(9,514)	(6,811)	2,703	(8,596)	2,144	10,740
-	(8,886)	(8,886)	9,514	77,315	67,801	8,596	116,360	107,764
$ -	**$ (8,665)**	**$ (8,665)**	**$ -**	**$ 70,504**	**$ 70,504**	**$ -**	**$ 118,504**	**$ 118,504**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	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	$ 9,502	$ 10,385	$ 883	$ 147,701	$ 147,701	-
Investment income	181	174	(7)	281	741	$ 460
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	48	48
Total Revenues	**9,683**	**10,559**	**876**	**147,982**	**148,490**	**508**
Expenditures						
Current:						
General government	5,000	3,693	1,307	38,163	38,128	35
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**5,000**	**3,693**	**1,307**	**38,163**	**38,128**	**35**
Excess (deficiency) of revenues over expenditures	**4,683**	**6,866**	**2,183**	**109,819**	**110,362**	**543**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(154,161)	(154,161)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(154,161)**	**(154,161)**	**-**
Net change in fund balance	4,683	6,866	2,183	(44,342)	(43,799)	543
Fund balances / (deficits), July 1, 2013	(4,683)	27,976	32,659	44,342	44,340	(2)
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 34,842**	**$ 34,842**	**$ -**	**$ 541**	**$ 541**

* 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	$ 25,000	-
-	-	-	-	-	-	-	-	-
$ 91,530	$ 93,406	$ 1,876	$ 104,580	$ 100,394	$ (4,186)	-	-	-
307	170	(137)	300	183	(117)	-	11	$ 11
-	-	-	-	-	-	-	-	-
-	-	-	6,000	12,678	6,678	-	-	-
91,837	**93,576**	**1,739**	**110,880**	**113,255**	**2,375**	**25,000**	**25,011**	**11**
98,174	92,767	5,407	119,463	103,561	15,902	-	-	-
-	-	-	-	2	(2)	26,568	26,599	(31)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	5,407	(5,407)	-	-	-	-	-	-
98,174	**98,174**	**-**	**119,463**	**103,563**	**15,900**	**26,568**	**26,599**	**(31)**
(6,337)	**(4,598)**	**1,739**	**(8,583)**	**9,692**	**18,275**	**(1,568)**	**(1,588)**	**(20)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(6,337)	(4,598)	1,739	(8,583)	9,692	18,275	(1,568)	(1,588)	(20)
6,337	28,822	22,485	8,583	18,873	10,290	1,568	2,630	1,062
$ -	**$ 24,224**	**$ 24,224**	**$ -**	**$ 28,565**	**$ 28,565**	**$ -**	**$ 1,042**	**$ 1,042**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Superior Court					
	Supreme Court Enhancement		2324	Fee- Case Management		2325
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 3,200	$ 3,200	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 72,221	$ 67,059	$ (5,162)	112,435	110,734	$ (1,701)
Investment income	712	138	(574)	1,000	519	(481)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**72,933**	**67,197**	**(5,736)**	**116,635**	**114,453**	**(2,182)**
Expenditures						
Current:						
General government	78,525	69,738	8,787	165,516	148,860	16,656
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**78,525**	**69,738**	**8,787**	**165,516**	**148,860**	**16,656**
Excess (deficiency) of revenues over expenditures	**(5,592)**	**(2,541)**	**3,051**	**(48,881)**	**(34,407)**	**14,474**
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	(5,592)	(2,541)	3,051	(36,768)	(22,294)	14,474
Fund balances / (deficits), July 1, 2013	5,592	7,961	2,369	36,768	99,466	62,698
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 5,420**	**$ 5,420**	**$ -**	**$ 77,172**	**$ 77,172**

* Variance = Positive / (Negative)

Exhibit J- 1
(Continued)

Superior Court			Treasurer			Other - Multiple Departments		
Children's Issues and Educate		2339	Treasurer's Information		2201	Fill the Gap		2319
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 162,116	$ 99,114	$ (63,002)
-	-	-	$ 6,000	$ 2,676	$ (3,324)	-	-	-
$ 34,046	$ 36,145	$ 2,099	-	-	-	57,877	108,491	50,614
490	582	92	300	766	466	100	171	71
-	-	-	-	-	-	-	-	-
-	-	-	1,000	10,720	9,720	-	-	-
34,536	**36,727**	**2,191**	**7,300**	**14,162**	**6,862**	**220,093**	**207,776**	**(12,317)**
18,314	18,364	(50)	26,685	23,269	3,416	572,107	486,600	85,507
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,314	**18,364**	**(50)**	**26,685**	**23,269**	**3,416**	**572,107**	**486,600**	**85,507**
16,222	**18,363**	**2,141**	**(19,385)**	**(9,107)**	**10,278**	**(352,014)**	**(278,824)**	**73,190**
-	-	-	-	-	-	335,448	335,448	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**335,448**	**335,448**	**-**
16,222	18,363	2,141	(19,385)	(9,107)	10,278	(16,566)	56,624	73,190
(16,222)	94,033	110,255	19,385	149,295	129,910	16,566	(29,510)	(46,076)
$ -	**$ 112,396**	**$ 112,396**	**$ -**	**$ 140,188**	**$ 140,188**	**$ -**	**$ 27,114**	**$ 27,114**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2014

	Other - Multiple Departments					
	ARRA- Grants		2342	Workforce Investment Act		2291
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 9,838	-	$ (9,838)	$ 11,517,206	$ 4,198,567	$ (7,318,639)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	269	269
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**9,838**	**-**	**(9,838)**	**11,517,206**	**4,198,836**	**(7,318,370)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highway and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	9,838	-	9,838	-	-	-
Education	-	-	-	11,517,206	4,203,598	7,313,608
Capital Outlay	-	-	-	-	-	-
Total Expenditures	**9,838**	**-**	**9,838**	**11,517,206**	**4,203,598**	**7,313,608**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**-**	**(4,762)**	**(4,762)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	$ (337)	(337)	-	-	-
Total Other financing sources (uses)	**-**	**(337)**	**(337)**	**-**	**-**	**-**
Net change in fund balance	-	(337)	(337)	-	(4,762)	(4,762)
Fund balances / (deficits), July 1, 2013	-	337	337	-	36,555	36,555
Fund balances / (deficits), June 30, 2014	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,793**	**$ 31,793**

* Variance = Positive / (Negative)

Exhibit J- 1
(Concluded)

Other - Multiple Departments			Other - Miscellaneous			Total Special Revenue Funds		
Improvement Districts		ALL	Other Nonmajor Funds		Misc			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 1,040,808	$ 866,505	$ (174,303)	-	-	-	$ 1,940,808	$ 1,861,358	$ (79,450)
-	-	-	-	-	-	41,250	30,120	(11,130)
20,300	20,300	-	$ 35,000	-	$ (35,000)	40,357,833	30,160,893	(10,196,940)
-	-	-	-	$ 129	129	1,320,846	1,191,337	(129,509)
-	-	-	-	-	-	1,663,978	1,476,093	(187,885)
-	7,526	7,526	-	1	1	69,972	64,185	(5,787)
-	-	-	-	-	-	286,608	283,183	(3,425)
-	4,370	4,370	-	-	-	614,367	781,377	167,010
1,061,108	**898,701**	**(162,407)**	**35,000**	**130**	**(34,870)**	**46,295,662**	**35,848,546**	**(10,447,116)**
1,171,414	867,280	304,134	35,000	35,000	-	5,248,205	4,308,718	939,487
-	-	-	-	-	-	12,950,847	11,121,961	1,828,886
-	-	-	-	-	-	8,003,521	6,701,165	1,302,356
-	-	-	-	-	-	456,397	257,257	199,140
-	-	-	-	-	-	4,710,480	4,227,984	482,496
-	-	-	-	-	-	3,842,038	3,731,808	110,230
-	-	-	-	-	-	193,640	126,776	66,864
-	-	-	-	-	-	13,269,106	5,486,170	7,782,936
-	-	-	-	-	-	1,442,929	889,698	553,231
1,171,414	**867,280**	**304,134**	**35,000**	**35,000**	**-**	**50,117,163**	**36,851,537**	**13,265,626**
(110,306)	**31,421**	**141,727**	**-**	**(34,870)**	**(34,870)**	**(3,821,501)**	**(1,002,991)**	**2,818,510**
-	2,207	2,207	-	-	-	1,390,395	1,951,471	561,076
-	(5,769)	(5,769)	-	(197)	(197)	(1,034,320)	(1,445,396)	(411,076)
-	**(3,562)**	**(3,562)**	**-**	**(197)**	**(197)**	**356,075**	**506,075**	**150,000**
(110,306)	27,859	138,165	-	(35,067)	(35,067)	(3,465,426)	(496,916)	2,968,510
110,306	1,208,829	1,098,523	-	581	581	3,465,426	13,094,110	9,628,684
$ -	**$ 1,236,688**	**$ 1,236,688**	**$ -**	**$ (34,486)**	**$ (34,486)**	**$ -**	**$ 12,597,194**	**$ 12,597,194**

YUMA COUNTY

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

Year Ended June 30, 2014

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	$ 1,000	$ 1,867	$ 867	$ 50	$ 50	-
Total Revenues	**1,000**	**1,867**	**867**	**50**	**50**	**-**
Expenditures						
Current:						
General government	-	6,202	(6,202)	-	-	-
Public safety	-	-	-	3,000	3,280	$ (280)
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	281,000	284,000	(3,000)	705,000	725,004	(20,004)
Interest and fiscal charges	219,760	216,590	3,170	330,575	310,572	20,003
Total Expenditures	**500,760**	**506,792**	**(6,032)**	**1,038,575**	**1,038,856**	**(281)**
Excess (deficiency) of revenues over expenditures	**(499,760)**	**(504,925)**	**(5,165)**	**(1,038,525)**	**(1,038,806)**	**(281)**
Other financing sources (uses):						
Transfers in	150,000	150,000	-	1,038,575	1,038,575	-
Transfers out	(133,830)	(133,830)	-	-	-	-
Total Other financing sources (uses)	**16,170**	**16,170**	**-**	**1,038,575**	**1,038,575**	**-**
Net change in fund balance	(483,590)	(488,755)	(5,165)	50	(231)	(281)
Fund balances / (deficits), July 1, 2013	483,590	484,030	440	(50)	4,677	4,727
Fund balances / (deficits), June 30, 2014	**$ -**	**$ (4,725)**	**$ (4,725)**	**$ -**	**$ 4,446**	**$ 4,446**

* 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 *
$ 23,978	$ 10,810	$ (13,168)	$ 29,872	$ 16,311	$ (13,561)	-	-	-
-	-	-	-	-	-	$ 15,403	$ 28,804	$ 13,401
23,978	**10,810**	**(13,168)**	**29,872**	**16,311**	**(13,561)**	**15,403**	**28,804**	**13,401**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	800	800	-
20,360	10,726	9,634	19,984	14,102	5,882	1,230,000	1,230,000	-
3,618	3,787	(169)	9,888	9,835	53	2,109,976	2,109,976	-
23,978	**14,513**	**9,465**	**29,872**	**23,937**	**5,935**	**3,340,776**	**3,340,776**	**-**
-	**(3,703)**	**(3,703)**	**-**	**(7,626)**	**(7,626)**	**(3,325,373)**	**(3,311,972)**	**13,401**
-	-	-	-	-	-	3,339,975	3,340,221	246
(9,753)	(9,753)	-	-	-	-	(125,000)	(125,000)	-
(9,753)	**(9,753)**	**-**	**-**	**-**	**-**	**3,214,975**	**3,215,221**	**246**
(9,753)	(13,456)	(3,703)	-	(7,626)	(7,626)	(110,398)	(96,751)	13,647
9,753	78,197	68,444	-	88,774	88,774	110,398	4,103,634	3,993,236
$ -	**$ 64,741**	**$ 64,741**	**$ -**	**$ 81,148**	**$ 81,148**	**$ -**	**$ 4,006,883**	**$ 4,006,883**

YUMA COUNTY

Exhibit J- 2

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

(Concluded)

Year Ended June 30, 2014

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	$ 53,850	$ 27,121	$ (26,729)
Investment income	16,453	30,721	14,268
Total Revenues	**70,303**	**57,842**	**(12,461)**
Expenditures			
Current:			
General government	-	6,202	(6,202)
Public safety	3,000	3,280	(280)
Culture and recreation	800	800	-
Debt service:			
Principal retirement	2,256,344	2,263,832	(7,488)
Interest and fiscal charges	2,673,817	2,650,760	23,057
Total Expenditures	**4,933,961**	**4,924,874**	**9,087**
Excess (deficiency) of revenues over expenditures	**(4,863,658)**	**(4,867,032)**	**(3,374)**
Other financing sources (uses):			
Transfers in	4,528,550	4,528,796	246
Transfers out	(268,583)	(268,583)	-
Total Other financing sources (uses)	**4,259,967**	**4,260,213**	**246**
Net change in fund balance	(603,691)	(606,819)	(3,128)
Fund balances / (deficits), July 1, 2013	603,691	4,759,312	4,155,621
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 4,152,493**	**$ 4,152,493**

* Variance = Positive / (Negative)

{This page is intentionally left blank}

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2014

	Jail District			Improvement Districts		
	Capital Projects		4403	El Prado		4717
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 1,239,736	-	$ (1,239,736)
Investment income	-	$ 1,096	$ 1,096	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**1,096**	**1,096**	**1,239,736**	**-**	**(1,239,736)**
Expenditures						
Current:						
General government	-	-	-	-	$ 3,562	(3,562)
Public safety	-	84,497	(84,497)	-	-	-
Capital Outlay	$ 925,546	150,726	774,820	1,118,096	-	1,118,096
Total Expenditures	**925,546**	**235,223**	**690,323**	**1,118,096**	**3,562**	**1,114,534**
Excess (deficiency) of revenues over expenditures	**(925,546)**	**(234,127)**	**691,419**	**121,640**	**(3,562)**	**(125,202)**
Other financing sources (uses):						
Transfers in	764,950	104,497	(660,453)	9,753	13,315	3,562
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**764,950**	**104,497**	**(660,453)**	**9,753**	**13,315**	**3,562**
Net change in fund balance	(160,596)	(129,630)	30,966	131,393	9,753	(121,640)
Fund balances / (deficits), July 1, 2013	160,596	160,596	-	(131,393)	$ (9,753)	121,640
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 30,966**	**$ 30,966**	**$ -**	**$ -**	**$ -**

* 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 *
-	-	-	$ 24,108	-	$ (24,108)	-	-	-
-	-	-	-	-	-	$ 1,136,417	$ 20,250	$ (1,116,167)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**24,108**	**-**	**(24,108)**	**1,136,417**	**20,250**	**(1,116,167)**
-	-	-	24,108	$ 15,012	9,096	-	10,351	(10,351)
-	-	-	-	-	-	-	-	-
-	-	-	-	9,081	(9,081)	1,136,417	16,628	1,119,789
-	**-**	**-**	**24,108**	**24,093**	**15**	**1,136,417**	**26,979**	**1,109,438**
-	**-**	**-**	**-**	**(24,093)**	**(24,093)**	**-**	**(6,729)**	**(6,729)**
-	-	-	-	-	-	-	28,696	28,696
-	-	-	-	(6,647)	(6,647)	-	-	-
-	**-**	**-**	**-**	**(6,647)**	**(6,647)**	**-**	**28,696**	**28,696**
-	-	-	-	(30,740)	(30,740)	-	21,967	21,967
-	-	-	-	33,502	33,502	-	(21,967)	(21,967)
$ -	**$ -**	**$ -**	**$ -**	**$ 2,762**	**$ 2,762**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2014

	Library District			Administration Building		
	Capital Projects		4720	Capital Projects		4406
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	$ 558	$ 558	-	-	-	-
Miscellaneous	-	-	-	-	$ 1,200	$ 1,200
Total Revenues	**558**	**558**	**-**	**-**	**1,200**	**1,200**
Expenditures						
Current:						
General government	-	-	-	-	3,922	(3,922)
Public safety	-	-	-	-	-	-
Capital Outlay	5,790	5,790	-	$ 840,500	88,255	752,245
Total Expenditures	**5,790**	**5,790**	**-**	**840,500**	**92,177**	**748,323**
Excess (deficiency) of revenues over expenditures	**(5,232)**	**(5,232)**	**-**	**(840,500)**	**(90,977)**	**749,523**
Other financing sources (uses):						
Transfers in	125,000	125,000	-	133,830	133,830	-
Transfers out	-	(246)	$ (246)	-	-	-
Total Other financing sources (uses)	**125,000**	**124,754**	**(246)**	**133,830**	**133,830**	**-**
Net change in fund balance	119,768	119,522	(246)	(706,670)	42,853	749,523
Fund balances / (deficits), July 1, 2013	(119,768)	-	119,768	706,670	4,458,950	3,752,280
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 119,522**	**$ 119,522**	**$ -**	**$ 4,501,803**	**$ 4,501,803**

* Variance = Positive / (Negative)

Exhibit J- 3
(Concluded)

Port of Entry Capital Projects 4414			Total Capital Projects Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	$ 24,108	-	$ (24,108)
$ 80,000	$ 20,000	$ (60,000)	2,456,153	$ 40,250	(2,415,903)
-	11	11	558	1,665	1,107
-	-	-	-	1,200	1,200
80,000	**20,011**	**(59,989)**	**2,480,819**	**43,115**	**(2,437,704)**
80,000	20,000	60,000	104,108	52,847	51,261
-	-	-	-	84,497	(84,497)
-	-	-	4,026,349	270,480	3,755,869
80,000	**20,000**	**60,000**	**4,130,457**	**407,824**	**3,722,633**
-	**11**	**11**	**(1,649,638)**	**(364,709)**	**1,284,929**
-	-	-	1,033,533	405,338	(628,195)
-	-	-	-	(6,893)	6,893
-	**-**	**-**	**1,033,533**	**398,445**	**(621,302)**
-	11	11	(616,105)	33,736	649,841
-	-	-	616,105	4,621,328	4,005,223
$ -	**$ 11**	**$ 11**	**$ -**	**$ 4,655,064**	**$ 4,655,064**

YUMA COUNTY

Exhibit J- 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2014

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 1,940,808	$ 1,861,358	$ (79,450)
Special assessments	77,958	27,121	(50,837)
Licenses and permits	41,250	30,120	(11,130)
Intergovernmental	42,813,986	30,201,143	(12,612,843)
Charges for services	1,320,846	1,191,337	(129,509)
Fines and forfeits	1,663,978	1,476,093	(187,885)
Investment income	86,983	96,571	9,588
Rents	286,608	283,183	(3,425)
Miscellaneous	614,367	782,577	168,210
Total Revenues	**48,846,784**	**35,949,503**	**(12,897,281)**
Expenditures			
Current:			
General government	5,352,313	4,367,767	984,546
Public safety	12,953,847	11,209,738	1,744,109
Highway and streets	8,003,521	6,701,165	1,302,356
Sanitation	456,397	257,257	199,140
Health	4,710,480	4,227,984	482,496
Welfare	3,842,038	3,731,808	110,230
Culture and recreation	194,440	127,576	66,864
Education	13,269,106	5,486,170	7,782,936
Capital Outlay	5,469,278	1,160,178	4,309,100
Debt service:			
Principal retirement	2,256,344	2,263,832	(7,488)
Interest and fiscal charges	2,673,817	2,650,760	23,057
Total Expenditures	**59,181,581**	**42,184,235**	**16,997,346**
Excess (deficiency) of revenues over expenditures	**(10,334,797)**	**(6,234,732)**	**4,100,065**
Other financing sources (uses):			
Transfers in	6,952,478	6,885,605	(66,873)
Transfers out	(1,302,903)	(1,720,872)	(417,969)
Total Other financing sources (uses)	**5,649,575**	**5,164,733**	**(484,842)**
Net change in fund balance	(4,685,222)	(1,069,999)	3,615,223
Fund balances / (deficits), July 1, 2013	4,685,222	22,474,750	17,789,528
Fund balances / (deficits), June 30, 2014	**$ -**	**$ 21,404,751**	**$ 21,404,751**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit K- 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2014

	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	$ 44,982	$ 99,106	$ 422,755	$ 6,625,805	$ 573,478	$ 7,766,126
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	-	6,123	1,475	7,598
Accrued interest	50	100	452	7,134	719	8,455
Due from:						
Due from other funds	-	1,174	152,726	4,904	-	158,804
Total Assets	**$ 45,032**	**$ 100,380**	**$ 575,933**	**$ 6,643,966**	**$ 575,672**	**$ 7,940,983**
Liabilities						
Liabilities						
Accounts payable	-	$ 3,385	$ 23,004	$ 39,116	$ 56,930	$ 122,435
Accrued payroll and employee benefits	-	2,169	300	3,803	4,389	10,661
Insurance claims payable	-	-	-	937,000	-	937,000
Due to:						
Due to other funds	-	363	-	-	598	961
Total Liabilities	**$ -**	**$ 5,917**	**$ 23,304**	**$ 979,919**	**$ 61,917**	**$ 1,071,057**
Net Position						
Unrestricted	45,032	94,463	552,629	5,664,047	513,755	6,869,926
Total Net Position	**$ 45,032**	**$ 94,463**	**$ 552,629**	**$ 5,664,047**	**$ 513,755**	**$ 6,869,926**

YUMA COUNTY

Exhibit K- 2

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

All Internal Service Funds

Year Ended June 30, 2014

	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	-	-	$ 572,934	$ 12,076,842	$ 1,405,131	$ 14,054,907
Charges for services	$ 122,656	$ 56,603	-	-	-	179,259
Miscellaneous	-	16,466	-	-	23,520	39,986
Total operating revenues	**122,656**	**73,069**	**572,934**	**12,076,842**	**1,428,651**	**14,274,152**
Operating expenses						
Personal services	-	69,128	15,487	175,312	203,084	463,011
Supplies and services	-	1,169	427	16,351	7,023	24,970
Tools and minor equipment	130,896	-	-	6,909	1,000	138,805
Professional services	-	10,921	36,972	50,833	68,698	167,424
Health services claims	-	-	-	8,613,678	-	8,613,678
Health services other	-	-	-	3,916,178	-	3,916,178
Insurance	-	-	492,347	11,947	701,728	1,206,022
Other	-	8,565	63,744	111,210	57,429	240,948
Total operating expenses	**130,896**	**89,783**	**608,977**	**12,902,418**	**1,038,962**	**14,771,036**
Operating income / (loss)	**(8,240)**	**(16,714)**	**(36,043)**	**(825,576)**	**389,689**	**(496,884**
Nonoperating revenues						
Investment income	210	592	2,590	38,488	4,177	46,057
Total nonoperating revenues	**210**	**592**	**2,590**	**38,488**	**4,177**	**46,057**
Income / (loss) before transfers	**(8,030)**	**(16,122)**	**(33,453)**	**(787,088)**	**393,866**	**(450,827)**
Transfers						
Transfers out	-	(22,049)	-	-	-	(22,049)
Total operating transfers	**-**	**(22,049)**	**-**	**-**	**-**	**(22,049**
Change in net position	(8,030)	(38,171)	(33,453)	(787,088)	393,866	(472,876)
Total net position / (deficit), July 1, 2013	53,062	132,634	586,082	6,451,135	119,889	7,342,802
Total net position / (deficit), June 30, 2014	**$ 45,032**	**$ 94,463**	**$ 552,629**	**$ 5,664,047**	**$ 513,755**	**$ 6,869,926**

YUMA COUNTY

Exhibit K- 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2014

	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	-	$ 24,330	-	$ 13,006,433	$ 1,402,187	$ 14,432,950
Receipts from other funds for goods and services provided	$ 134,754	105,060	$ 568,914	-	-	808,728
Other receipts	-	-	-	-	21,833	21,833
Payments for supplies and to providers of goods and services	(142,994)	(15,263)	(579,336)	(13,044,492)	(764,864)	(14,546,949)
Payments to employees	-	(98,766)	(24,953)	(194,058)	(217,126)	(534,903)
Other payments	-	(525)	-	(102,200)	(40,880)	(143,605)
Net cash provided (used) by operating activities	**(8,240)**	**14,836**	**(35,375)**	**(334,317)**	**401,150**	**38,054**
Cash flows to noncapital financial activities:						
Transfers out	-	(22,049)	-	-	-	(22,049)
Net cash provided (used) by noncapital financial activities	**-**	**(22,049)**	**-**	**-**	**-**	**(22,049)**
Cash flows from investing activities:						
Interest received on investments	192	577	2,461	37,290	3,702	44,222
Net cash provided by investing activities	**192**	**577**	**2,461**	**37,290**	**3,702**	**44,222**
Net increase / (decrease) in cash and cash equivalents	(8,048)	(6,636)	(32,914)	(297,027)	404,852	60,227
Cash and cash equivalents, July 1, 2013	53,030	105,742	455,669	6,922,832	168,626	7,705,899
Cash and cash equivalents, June 30, 2014	**$ 44,982**	**$ 99,106**	**$ 422,755**	**$ 6,625,805**	**$ 573,478**	**$ 7,766,126**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ (8,240)**	**$ (16,714)**	**$ (36,043)**	**$ (825,576)**	**$ 389,689**	**$ (496,884)**
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	-	500	-	(6,052)	(1,475)	(7,027)
Due from other funds	-	27,881	(5,176)	916,131	-	938,836
Increase / (decrease) in liabilities:						
Accounts payable	-	1,848	5,787	(19,014)	26,453	15,074
Accrued payroll and employee benefits	-	958	57	2,194	901	4,110
Insurance claims payable	-	-	-	(402,000)	-	(402,000)
Due to other funds	-	363	-	-	(14,418)	(14,055)
Total Adjustments	**-**	**31,550**	**668**	**491,259**	**11,461**	**534,938**
Net cash provided (used) by operating activities	**$ (8,240)**	**$ 14,836**	**$ (35,375)**	**$ (334,317)**	**$ 401,150**	**$ 38,054**

Trust and Agency Funds

YUMA COUNTY

Exhibit L- 1

Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2014

	Investment Trust Funds	
	Treasurer's Pool	Agency Funds
Assets		
Cash and cash equivalents	$ 22,056,876	$ 4,038,492
Receivables (net of allowances for uncollectibles):		
Accrued interest	119,198	-
Total Assets	$ 22,176,074	$ 4,038,492
Liabilities		
Deposits held for others	-	$ 4,038,492
Total Liabilities	$ -	$ 4,038,492
Net Position		
Reserved for:		
Held in trust for investment trust participants	$ 22,176,074	

YUMA COUNTY

Exhibit L- 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2014

	Investment Trust Funds Treasurer's Pool	Agency Funds
Additions:		
Contributions from participants	$ 358,632,335	$ 26,310,651
Investment income	861,961	-
Total additions	359,494,296	26,310,651
Deductions:		
Distributions to participants	373,487,957	26,310,651
Total deductions	373,487,957	$ 26,310,651
Change in net assets	(13,993,661)	
Net position held in trust, July 1, 2013	36,169,735	
Net position held in trust, June 30, 2014	$ 22,176,074	

YUMA COUNTY

Exhibit L- 3

Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2014

	Balance July 1, 2013	Additions	Deletions	Balance June 30, 2014
Assets				
Cash and cash equivalents	$ 3,668,950	$ 369,542	$ -	$ 4,038,492
Total Assets	$ 3,668,950	$ 369,542	$ -	$ 4,038,492
Liabilities				
Deposits held for others	$ 3,668,950	$ 369,542	$ -	$ 4,038,492
Total Liabilities	$ 3,668,950	$ 369,542	$ -	$ 4,038,492

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, 2013 and June 30,2014

	2013	2014
Governmental Funds capital assets:		
Land	$ 48,576,935	$ 48,981,013
Buildings	180,618,464	180,687,375
Improvements other than buildings	13,328,434	13,962,559
Machinery and equipment	35,557,165	36,287,399
Infrastructure	148,008,505	149,540,653
Construction in progress	25,552,593	29,387,597
Total governmental funds capital assets	$ 451,642,096	$ 458,846,596
Investments in governmental funds capital assets by source:		
General Fund	$ 19,942,423	$ 19,562,753
Major Debt Service Fund	-	-
Major Capital Projects Funds	178,889,740	180,114,839
Special Revenue Funds	-	-
Flood Control District	24,070,448	26,913,009
Health Services District	1,221,233	1,221,233
DDS HURF	43,558,369	46,010,417
Other Funds	180,692,156	181,756,618
Donations	3,267,727	3,267,727
Total governmental funds capital assets	$ 451,642,096	$ 458,846,596

* 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, 2014

Exhibit M-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 42,321,859	$ 663,275	$ 6,894,768	$ 5,059,404	$ 8,807,729	-	$ 20,896,683
Adult Probation	4,202,744	-	3,922,851	6,010	273,883	-	-
Attorneys	170,550	-	39,272	-	131,278	-	-
Courts	33,202,787	649,851	28,748,391	2,528,988	1,275,557	-	-
Development Services	5,986,964	196,380	4,595,369	6,910	1,188,305	-	-
Juvenile Court	13,234,459	-	12,516,487	270,298	447,674	-	-
Public Defender	516,714	39,200	435,447	-	42,067	-	-
Total General Government	99,636,077	1,548,706	57,152,585	7,871,610	12,166,493	-	20,896,683
Public Safety:							
Adult probation	181,093	-	72,186	14,284	94,623	-	-
Juvenile Court - Grants	215,661	-	84,705	38,618	92,338	-	-
Sheriff - Administration	64,761,696	1,773,939	50,718,366	1,826,165	10,443,226	-	-
Sheriff - Boat Patrol	896,887	112,750	618,776	-	165,361	-	-
Total Public Safety	66,055,337	1,886,689	51,494,033	1,879,067	10,795,548	-	-
Highways and Streets:							
Flood Control	30,572,401	3,551,771	-	26,652	93,170	$ 24,265,224	2,635,584
Roads	182,477,821	38,343,317	5,010,881	33,486	8,901,485	125,275,429	4,913,223
Total Highways and Streets	213,050,222	41,895,088	5,010,881	60,138	8,994,655	149,540,653	7,548,807
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	10,051,234	-	8,446,726	820,349	784,159	-	-
Total Health	10,051,234	-	8,446,726	820,349	784,159	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,298,608	202,766	12,019,582	1,850,112	295,760	-	930,388
Total Welfare	15,323,896	228,054	12,019,582	1,850,112	295,760	-	930,388
Culture and Recreation:							
Library	52,297,561	3,100,193	46,132,408	718,206	2,340,964	-	5,790
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	53,160,627	3,403,203	46,132,408	1,264,366	2,354,860	-	5,790
Education:							
Juvenile Court	460,395	-	419,163	28,703	6,600	-	5,929
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	489,892	17,500	431,160	28,703	6,600	-	5,929
Total governmental funds capital assets	$ 458,846,596	$ 48,981,013	$ 180,687,375	$ 13,962,559	$ 36,287,399	$ 149,540,653	$ 29,387,597

* 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, 2014

	Governmental Capital Assets July 1, 2013	Additions	Deletions	Governmental Capital Assets June 30, 2014
Function and Activity:				
General Government:				
Administration	$ 42,036,200	$ 961,408	$ 675,749	$ 42,321,859
Adult Probation	4,049,369	153,375	-	4,202,744
Attorneys	196,895	24,577	50,923	170,549
Courts	33,630,065	101,491	528,768	33,202,788
Development Services	6,021,974	13,029	48,038	5,986,965
Juvenile Court	12,975,999	349,629	91,170	13,234,458
Public Defender	511,700	5,014	-	516,714
Total General Government	99,422,202	1,608,523	1,394,648	99,636,077
Public Safety:				
Adult Probation	206,788	16,826	42,521	181,093
Juvenile Court - Grants	251,545	29,450	65,334	215,661
Sheriff - Administration	64,056,119	1,107,443	401,866	64,761,696
Sheriff - Boat Patrol	896,887	-	-	896,887
Total Public Safety	65,411,339	1,153,719	509,721	66,055,337
Highways and Streets:				
Flood Control	27,729,839	2,842,561	-	30,572,400
Roads	179,332,719	3,967,877	822,774	182,477,822
Total Highways and Streets	207,062,558	6,810,438	822,774	213,050,222
Sanitation:				
Solid Waste	1,079,311	-	-	1,079,311
Total Sanitation	1,079,311	-	-	1,079,311
Health :				
Health	10,027,884	39,758	16,408	10,051,234
Total Health	10,027,884	39,758	16,408	10,051,234
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	15,169,810	512,772	383,974	15,298,608
Total Welfare	15,195,098	512,772	383,974	15,323,896
Culture and Recreation:				
Library	52,096,675	270,207	69,321	52,297,561
Parks	863,066	-	-	863,066
Total Culture and Recreation	52,959,741	270,207	69,321	53,160,627
Education:				
Juvenile Court	454,466	5,929	-	460,395
School Superintendent	29,497	-	-	29,497
Total Education	483,963	5,929	-	489,892
Total governmental funds capital assets	$ 451,642,096	$ 10,401,346	$ 3,196,846	$ 458,846,596

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..... 209-238

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..... 239-243

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

Debt Capacity..... 245-255

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..... 257-264

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..... 265-270

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

{This page is intentionally left blank}

Financial Trends

Yuma County, Arizona
Government-wide Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2004-05		2005-06		2006-07		2007-08	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
Charges for Services								
General Government	$ 8,300,405	17.0%	$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)	$ 5,831,240	5.1%
Public Safety	2,870,355	19.5%	5,065,274	76.5%	3,795,111	(25.1%)	2,797,166	(26.3%)
Highway & Streets	108,477	2.4%	87,631	(19.2%)	125,189	42.9%	93,919	(25.0%)
Sanitation	66,087	30.7%	69,131	4.6%	64,823	(6.2%)	75,462	16.4%
Health	689,350	7.1%	657,953	(4.6%)	701,720	6.7%	1,176,177	67.6%
Welfare	336,485	13.7%	338,791	0.7%	360,780	6.5%	367,184	1.8%
Culture & Recreation	59,642	(0.5%)	62,542	4.9%	64,742	3.5%	22,536	(65.2%)
Operating Grants & Contributions	37,842,357	0.7%	35,522,157	(6.1%)	36,731,225	3.4%	39,624,394	7.9%
Capital Grants & Contributions	10,399,038	183.2%	5,306,408	(49.0%)	50,253	(99.1%)	115,686	130.2%
Total Program Revenues	**$ 60,672,196**	16.9%	**$ 52,806,558**	(13.0%)	**$ 47,442,053**	(10.2%)	**$ 50,103,764**	5.6%
General Revenues								
Taxes								
Property Taxes	$ 22,176,789	7.7%	$ 23,511,137	6.0%	$ 29,610,778	25.9%	$ 33,498,939	13.1%
County Sales Taxes	32,226,336	16.2%	37,592,727	16.7%	34,612,349	(7.9%)	27,282,231	(21.2%)
Auto-in-Lieu of Tax	6,265,275	7.0%	7,030,262	12.2%	7,541,525	7.3%	7,917,255	5.0%
Franchise Taxes	120,253	(11.0%)	185,592	54.3%	171,633	(7.5%)	181,123	5.5%
Shared State Sales Taxes	16,212,307	10.6%	18,265,508	12.7%	19,283,910	5.6%	18,693,288	(3.1%)
Total Taxes	**77,000,960**	11.6%	**86,585,226**	12.4%	**91,220,195**	5.4%	**87,572,836**	(4.0%)
Grants and Contributions Not Restricted to Specific Programs	1,909,810	(58.0%)	2,223,283	16.4%	2,148,468	(3.4%)	1,897,819	(11.7%)
Investment earnings	2,280,631	55.6%	3,156,042	38.4%	5,106,758	61.8%	6,695,423	31.1%
Miscellaneous	1,707,991	(33.6%)	3,107,989	82.0%	1,894,298	(39.1%)	1,837,847	(3.0%)
Total General Revenues	**$ 82,899,392**	6.9%	**$ 95,072,540**	14.7%	**$ 100,369,719**	5.6%	**$ 98,003,925**	(2.4%)
Total Revenues	**$ 143,571,588**	10.9%	**$ 147,879,098**	3.0%	**$ 147,811,772**	(0.0%)	**$ 148,107,689**	0.2%

Table A-1

Fiscal Year											
2008-09		**2009-10**		**2010-11**		**2011-12**		**2012-13**		**2013-14**	
Amount	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg	**Amount**	% Chg
$ 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%)	$ 5,901,084	(13.5%)
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%)	2,422,856	8.6%
109,838	16.9%	77,197	(29.7%)	42,994	(44.3%)	44,381	3.2%	45,555	2.6%	50,996	11.9%
52,503	(30.4%)	21,468	(59.1%)	52,230	143.3%	35,809	(31.4%)	36,653	2.4%	72,384	97.5%
999,275	(15.0%)	893,349	(10.6%)	931,425	4.3%	865,286	(7.1%)	1,189,023	37.4%	1,202,234	1.1%
411,912	12.2%	370,074	(10.2%)	377,567	2.0%	351,361	(6.9%)	366,209	4.2%	352,644	(3.7%)
67,293	198.6%	95,059	41.3%	93,180	(2.0%)	96,925	4.0%	98,985	2.1%	99,963	1.0%
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%)	33,951,827	(4.3%)
104,924	(9.3%)	4,470,804	4161.0%	17,998,927	302.6%	11,519,306	(36.0%)	213,005	(98.2%)	832,800	291.0%
$ 47,854,948	(4.5%)	**$ 55,736,117**	16.5%	**$ 68,510,964**	22.9%	**$ 59,117,199**	(13.7%)	**$ 46,487,729**	(21.4%)	**$ 44,886,788**	(3.4%)
$ 35,695,623	6.6%	$ 37,493,095	5.0%	$ 37,924,367	1.2%	$ 38,788,697	2.3%	$ 37,148,236	(4.2%)	$ 36,469,483	(1.8%)
26,064,311	(4.5%)	22,768,588	(12.6%)	23,736,455	4.3%	24,965,329	5.2%	25,532,665	2.3%	25,733,655	0.8%
7,557,201	(4.5%)	6,861,013	(9.2%)	6,727,463	(1.9%)	6,358,376	(5.5%)	6,418,912	1.0%	6,649,839	3.6%
148,778	(17.9%)	181,228	21.8%	186,550	2.9%	180,411	(3.3%)	165,593	(8.2%)	154,609	(6.6%)
17,157,731	(8.2%)	16,878,309	(1.6%)	16,678,861	(1.2%)	17,349,424	4.0%	17,919,502	3.3%	18,671,692	4.2%
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%)	**87,679,278**	0.6%
5,900,085	210.9%	4,552,739	(22.8%)	3,932,483	(13.6%)	3,954,280	0.6%	3,416,481	(13.6%)	3,640,636	6.6%
3,531,219	(47.3%)	1,713,898	(51.5%)	1,103,459	(35.6%)	646,064	(41.5%)	553,550	(14.3%)	455,473	(17.7%)
1,837,234	(0.0%)	2,345,158	27.6%	1,601,598	(31.7%)	2,510,793	56.8%	1,845,885	(26.5%)	2,107,888	14.2%
$ 97,892,182	(0.1%)	**$ 92,794,028**	(5.2%)	**$ 91,891,236**	(1.0%)	**$ 94,753,374**	3.1%	**$ 93,000,824**	(1.8%)	**$ 93,883,275**	0.9%
$ 145,747,130	(1.6%)	**$ 148,530,145**	1.9%	**$ 160,402,200**	8.0%	**$ 153,870,573**	(4.1%)	**$ 139,488,553**	(9.3%)	**$ 138,770,063**	(0.5%)

Yuma County, Arizona
Government-wide Expenses by Function
Last Ten Fiscal Years

	Fiscal Year							
	2004-05		**2005-06**		**2006-07**		**2007-08**	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
General Government	$ 35,978,984	15.7%	$ 38,160,597	6.1%	$ 40,039,629	4.9%	$ 42,799,239	6.9%
Public Safety	31,748,603	2.3%	36,145,190	13.8%	38,574,625	6.7%	40,728,698	5.6%
Highway & Streets	14,248,072	14.3%	11,462,736	(19.5%)	15,451,075	34.8%	7,280,293	(52.9%)
Sanitation	871,424	21.8%	857,984	(1.5%)	862,621	0.5%	877,712	1.7%
Health	6,351,269	13.1%	6,628,428	4.4%	7,488,353	13.0%	8,623,313	15.2%
Welfare	11,820,871	1.5%	12,695,814	7.4%	13,146,757	3.6%	13,139,929	(0.1%)
Culture & Recreation	3,450,050	(2.1%)	4,559,772	32.2%	4,348,632	(4.6%)	4,824,207	10.9%
Education	9,662,024	4.4%	6,963,110	(27.9%)	6,176,103	(11.3%)	6,358,736	3.0%
Interest on Long-term Debt	1,738,525	(7.3%)	1,576,642	(9.3%)	2,206,422	39.9%	3,806,777	72.5%
Total - Expenses	**$ 115,869,822**	**8.0%**	**$ 119,050,273**	**2.7%**	**$ 128,294,217**	**7.8%**	**$ 128,438,904**	**0.1%**
Change in Net Position (1)	$ 27,701,766	24.6%	$ 28,828,825	4.1%	$ 19,517,555	(32.3%)	$ 19,668,785	0.8%
Beginning Net Position (1)	241,140,731	10.2%	268,842,497	11.5%	297,671,322	10.7%	317,188,877	6.6%
Ending Net Position (1)	**$ 268,842,497**	**11.5%**	**$ 297,671,322**	**10.7%**	**$ 317,188,877**	**6.6%**	**$ 336,857,662**	**6.2%**

Table A-2

Fiscal Year											
2008-09		**2009-10**		**2010-11**		**2011-12**		**2012-13**		**2013-14**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%	$ 46,328,082	(2.0%)
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%	44,364,995	0.3%
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%)	10,077,888	(9.2%)
878,146	0.0%	841,767	(4.1%)	911,775	8.3%	892,460	(2.1%)	876,743	(1.8%)	901,795	2.9%
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%)	8,193,331	(9.1%)
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%)	15,254,112	1.5%
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%	9,489,428	(2.1%)
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%	5,890,655	(18.1%)
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%	2,818,925	3.0%
$ 134,445,936	**4.7%**	**$ 148,480,177**	**10.4%**	**$ 142,244,376**	**(4.2%)**	**$ 141,079,080**	**(0.8%)**	**$ 147,164,291**	4.3%	**$ 143,319,211**	(2.6%)
$ 11,301,194	(42.5%)	$ 49,968	(99.6%)	$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)	$ (4,547,145)	(40.8%)
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%)
$ 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%)	**$ 366,994,788**	(1.2%)

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year							
	2004-05		2005-06		2006-07		2007-08	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 35,706,375	12.33%	$ 36,195,797	1.37%	$ 38,134,493	5.36%	$ 39,795,414	4.36%
Public Safety	31,488,941	5.92%	35,111,387	11.50%	37,882,894	7.89%	37,821,622	(0.16%)
Highway & Streets	12,051,334	12.91%	9,783,495	(18.82%)	11,286,358	15.36%	11,008,356	(2.46%)
Sanitation	865,829	24.11%	830,489	(4.08%)	850,721	2.44%	819,880	(3.63%)
Health	6,351,269	17.47%	6,462,001	1.74%	7,384,788	14.28%	8,039,525	8.87%
Welfare	11,820,871	5.05%	12,284,357	3.92%	12,742,949	3.73%	12,989,098	1.93%
Culture & Recreation	3,495,949	3.42%	4,484,142	28.27%	4,344,464	(3.11%)	4,488,158	3.31%
Education	9,693,452	4.79%	6,967,139	(28.13%)	6,193,698	(11.10%)	6,266,518	1.18%
Capital Outlay	22,864,257	20.29%	15,856,061	(30.65%)	17,793,463	12.22%	40,107,795	125.41%
Debt Service - Principal	4,661,203	84.58%	2,338,059	(49.84%)	12,020,108	414.11%	13,570,649	12.90%
Debt Service - Interest	1,738,525	(7.28%)	1,576,642	(9.31%)	2,206,422	39.94%	3,806,777	72.53%
Total	**$ 140,738,005**	**12.06%**	**$ 131,889,569**	**(6.29%)**	**$ 150,840,358**	**14.37%**	**$ 178,713,792**	**18.48%**
Change in Balance	$ (4,412,270)	634.89%	$ 20,912,712	(573.97%)	$ 7,742,450	(62.98%)	$ 12,618,237	62.97%
Fund Balance -Beginning (1)	87,541,438	(0.68%)	83,129,168	(5.04%)	104,041,880	25.16%	111,784,330	7.44%
Fund Balance -Ending (1)	**$ 83,129,168**	**(5.04%)**	**$ 104,041,880**	**25.16%**	**$ 111,784,330**	**7.44%**	**$ 124,402,567**	**11.29%**

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

Table A-3

Fiscal Year											
2008-09		**2009-10**		**2010-11**		**2011-12**		**2012-13**		**2013-14**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%	$ 44,546,509	4.08%
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%	41,888,510	3.27%
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%)	8,278,875	(5.04%)
828,464	1.05%	794,215	(4.13%)	854,966	7.65%	842,870	(1.41%)	801,525	(4.91%)	850,056	6.05%
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%)	7,831,340	(7.17%)
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%)	14,895,436	2.47%
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%	7,974,382	5.18%
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%	5,869,577	(17.88%)
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%)	8,515,117	(24.49%)
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%)	2,392,522	18.02%
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%)	2,732,368	4.22%
$ 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%)	**$ 145,774,692**	(0.50%)
$ (30,557,824)	(342.17%)	$ (9,872,875)	(67.69%)	$ 792,840	(108.03%)	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)	$ (7,779,716)	500.67%
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%)
$ 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%)	**$ 78,524,329**	(9.01%)

Yuma County, Arizona

Fund Balances of Governmental Funds (1)

Last Ten Fiscal Years

	Fiscal Year			
	2004-05	**2005-06**	**2006-07**	**2007-08**
General fund				
Reserved	$ 130,101	$ 196,490	$ 68,868	
Unreserved	17,903,235	16,902,397	14,717,551	$ 14,467,797
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total General Fund	**$ 18,033,336**	**$ 17,098,887**	**$ 14,786,419**	**$ 14,467,797**
All other governmental funds				
Reserved	$ 44,703	$ 55,329	$ 931,027	
Unreserved, reported in:				
Debt service funds	5,461,660	5,974,171	6,441,128	$ 5,346,337
Capital projects funds	24,576,613	44,506,282	51,121,753	54,623,120
Special revenue funds	35,012,856	36,407,211	38,504,003	49,965,313
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total all other governmental funds	**$ 65,095,832**	**$ 86,942,993**	**$ 96,997,911**	**$ 109,934,770**

(1) Due to implementation of GASB #54 in FY 2011, Categories regarding fund balances have been redefined.

Table A-4

Fiscal Year					
2008-09	**2009-10**	**2010-11**	**2011-12**	**2012-13**	**2013-14**
$ 17,999,370	$ 18,236,669				
		$ 216,910	$ 266,480	$ 319,121	$ 339,796
		6,967,045	7,002,264	7,433,458	7,399,938
		268,000			
		269,640			
		10,674,849	10,659,990	9,904,039	6,916,730
$ 17,999,370	**$ 18,236,669**	**$ 18,396,444**	**$ 17,928,734**	**$ 17,656,618**	**$ 14,656,464**
$ 3,566,628	$ 1,498,137				
18,823,959	7,563,779				
53,454,786	56,673,283				
		$ 64,808	$ 30,425	$ 87,225	$ 95,427
		57,368,443	58,145,049	54,970,411	52,601,853
		8,473,311	10,189,457	12,125,628	10,116,523
		1,223,067	1,149,959	1,582,131	1,443,019
		(761,365)	155,597	(117,968)	(388,957)
$ 75,845,373	**$ 65,735,199**	**$ 66,368,264**	**$ 69,670,487**	**$ 68,647,427**	**$ 63,867,865**

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**	
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%
13-14	137,259,575	1.50%	5,124,890	10.23%	3.73%

(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**
$ (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	(108.03%)	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)	(145.69%)	87,599,221	3.34%	86,304,045	(1.48%)
(7,779,716)	(500.67%)	86,304,045	(1.48%)	78,524,329	(9.01%)

Yuma County
General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year							
	2004-05		**2005-06**		**2006-07**		**2007-08**	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
Taxes	$ 60,762,963	11.10%	$ 68,319,718	12.44%	$ 71,936,285	5.29%	$ 68,879,548	(4.25%)
Special Assessments	231,955	38.42%	301,455	29.96%	182,960	(39.31%)	100,086	(45.30%)
License & Permits	2,476,335	(2.28%)	2,050,209	(17.21%)	1,474,468	(28.08%)	1,545,983	4.85%
Intergovernmental	58,058,184	2.22%	57,861,185	(0.34%)	58,792,620	1.61%	60,912,491	3.61%
Charges for Services	6,962,411	24.22%	6,914,586	(0.69%)	5,972,773	(13.62%)	5,430,007	(9.09%)
Fines & Forfeits	2,477,111	9.10%	2,416,846	(2.43%)	2,714,438	12.31%	2,955,329	8.87%
Investment Income	2,177,538	48.53%	2,913,282	33.79%	4,701,157	61.37%	6,243,034	32.80%
Rents	281,994	(0.04%)	294,900	4.58%	319,659	8.40%	332,282	3.95%
Miscellaneous	1,940,938	33.84%	2,186,123	12.63%	2,512,697	14.94%	1,344,253	(46.50%)
Total Revenues	**$ 135,369,429**	**8.07%**	**$ 143,258,304**	**5.83%**	**$ 148,607,057**	**3.73%**	**$147,743,013**	**(0.58%)**

Table A-6

Fiscal Year											
2008-09		**2009-10**		**2010-11**		**2011-12**		**2012-13**		**2013-14**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)	$ 69,037,531	(0.35%)
93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)	572,462	409.68%	400,102	(30.11%)	308,342	(22.93%)
1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)	970,355	(8.26%)	1,033,921	6.55%	1,001,588	(3.13%)
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%)	56,905,602	(0.31%)
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%	5,870,699	(13.03%)
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%)	2,922,659	8.85%
3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)	581,131	(40.99%)	497,828	(14.33%)	409,416	(17.76%)
360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)	301,201	(8.83%)	321,777	6.83%	307,218	(4.52%)
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%	1,209,872	(35.80%)
$145,522,090	**(1.50%)**	**$144,539,173**	**(0.68%)**	**$ 151,176,530**	**4.59%**	**$149,487,601**	**(1.12%)**	**$139,935,724**	**(6.39%)**	**$137,972,927**	**(1.40%)**

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
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%
13-14	23,544,504	1.37%	-	0.00%	9,426,340	(5.68%)	2,662,079	(10.22%)	866,505	(11.55%)

	Auto-in-Lieu				Franchise Tax	
Fiscal Year	General Fund		HURF Funds		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
13-14	4,660,133	2.69%	1,989,706	5.78%	154,609	(6.63%)

(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
$ 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%	24,965,329	5.18%
11,599,502	2.25%	11,602,960	2.28%	20,058	11.11%	2,310,145	2.30%	25,532,665	2.27%
11,602,376	0.02%	11,602,385	(0.0050%)	3,471	(82.70%)	2,525,423	9.32%	25,733,654	0.79%

Total All Taxes	
Amount	**% Chg**
$ 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%)
69,037,531	(0.35%)

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
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%)
13-14	312,385	(0.27%)	27,337	(13.74%)	87,191	(0.24%)	16,775	7.05%

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
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%
13-14	2,320	(22.15%)	365,378	10.52%	71,916	26.62%	1,001,588	(3.13%)

Table A-8

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
11,139	(27.28%)	101,720	(41.36%)	5,427	(19.97%)

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
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%
13-14	18,671,692	4.20%	3,476,376	7.13%	550,038	100.00%	-	(100.00%)

Fiscal Year	All Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
13-14	3,562,345	4.21%	1,050,787	0.84%	5,806,557	1.94%	3,266,513	3.47%

Fiscal Year	School		Workforce Investment Act		Other Special Revenue Funds		Total Intergovernmental	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
04-05	$ 760,570	23.95%	$ 7,742,629	(3.58%)	$ 4,355,596	(21.67%)	$ 57,195,938	0.71%
05-06	912,537	19.98%	5,168,782	(33.24%)	2,876,454	(33.96%)	56,872,159	(0.57%)
06-07	694,555	(23.89%)	4,434,415	(14.21%)	2,447,458	(14.91%)	57,685,730	1.43%
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%	59,583,409	3.29%
08-09	1,205,013	64.60%	4,977,186	12.14%	4,167,169	46.57%	60,566,427	1.65%
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%
11-12	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%)
13-14	724,694	(9.16%)	4,198,567	(22.06%)	1,291,369	(42.81%)	56,905,602	(0.31%)

Table A-9

706,149

General Fund					
State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 32,437	(27.05%)	706,154	(19.95%)	$ 19,788,299	13.69%
19,334	(40.40%)	555,504	(21.33%)	21,788,571	10.11%
32,457	67.88%	681,312	22.65%	23,008,403	5.60%
31,267	(3.67%)	420,565	(38.27%)	22,353,836	(2.84%)
29,874	(4.46%)	2,075,843	393.58%	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%
31,642	10.34%	292,880	(6.86%)	23,022,628	6.99%

All Other Funds					
Health District		Juvenile Court		Public Works	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
3,624,021	(2.60%)	4,256,156	3.73%	6,101,965	1.99%

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
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%)
13-14	10,322	(30.44%)	174,809	5.03%	310,837	(14.71%)	366,113	(8.64%)

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
13-14	307,492	5.76%	550,059	(12.42%)	550,040	(6.18%)	34	466.67%

307,492

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
249,920	1.64%	76,706	30.31%	90,234	(21.06%)	2,071,487	(25.54%)

OTHER FUNDS						Total All Funds	
Public Health		Recorder		Other Funds			
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%	322,241	(10.21%)	6,750,567	0.11%
675,480	5.84%	113,562	(17.42%)	323,604	0.42%	5,870,699	(13.03%)

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
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%)
13-14	328,772	1.25%	24,781	(9.32%)	952,918	(10.17%)	5,861	(20.40%)

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
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%)
13-14	300,710	31.07%	638,728	(0.39%)	76,614	2.56%	400,976	2548.45%

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
$ 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%)
30,568	(22.52%)	675	(71.22%)	11,549	(94.13%)	109,213	229.73%	41,294	26.20%

Total All Fines and Fees	
Amount	% Chg
$ 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%)
2,922,659	8.85%

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
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%)
13-14	259,328	(36.58%)	10,510	(72.53%)	14,329	(88.49%)	73,333	(15.49%)

Fiscal Year	OTHER FUNDS						Total All Funds	
	Public Works		Adult Probation		Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
13-14	157,282	25.24%	8,802	(11.37%)	295,012	(40.25%)	1,209,872	(35.80%)

Table A-12

OTHER FUNDS							
Health District		Housing		Development Services		Attorney	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
25,598	(64.50%)	187,717	(57.78%)	72,319	2254.90%	105,642	37.27%

Yuma County, Arizona

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

	Fiscal Year							
	2004-05		2005-06		2006-07		2007-08	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Bond proceeds	-	-	$ 10,050,000	-	$ 10,000,000	(0.50%)	$ 43,715,000	337.15%
Payment to refunded debt	-	-	-	-	-	-	-	-
Capital lease agreements	$ 423,621	6.26%	-	-	227,613	-	189,625	(16.69%)
Transfers In	30,886,390	72.31%	20,449,275	(33.79%)	28,042,195	37.13%	34,936,593	24.59%
Transfers Out	(31,210,390)	71.49%	(20,959,728)	(32.84%)	(28,555,195)	36.24%	(35,252,202)	23.45%
Other (Bond Premium)	-	-	-	-	261,138	-	-	-
Loan proceeds	479,610	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	4,430	100%	-	-	-	-
Total Other Financing Sources (Uses)	**$ 579,231**	**368.40%**	**$ 9,543,977**	**1547.70%**	**$ 9,975,751**	**4.52%**	**$ 43,589,016**	**336.95%**

Table A-13

Fiscal Year											
2008-09		**2009-10**		**2010-11**		**2011-12**		**2012-13**		**2013-14**	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
-	-	-	-	-	-	$ 11,280,567	100.00%	$ 7,500,000	100.00%	-	(100.00%)
-	-	-	-	-	-	(8,692,607)	100.00%	(2,220,366)	100.00%	-	(100.00%)
-	-	-	-	-	-	-	-	-	-	-	-
$ 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%	$ 15,744,092	(22.98%)
(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%	(15,722,043)	(23.09%)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	251,648	100.00%	3,437,915	1266.16%	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
$ 200,007	**(99.54%)**	**$ (339,328)**	**(269.66%)**	**$ 3,537,219**	**(1142.42%)**	**$ 2,954,877**	(16.46%)	**$ 5,279,634**	78.68%	**$ 22,049**	(99.58%)

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

	Fiscal Year									
	2004-05		2005-06		2006-07		2007-08		2008-09	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
Governmental Activities										
Invested in Capital Assets, net of related debt	$ 183,023,938	17.77%	$ 195,616,407	6.88%	$ 208,559,572	6.62%	$ 233,880,537	12.14%	$ 248,106,049	6.08%
Restricted for:										
Public Safety	4,336,202	(23.00%)	2,661,676	(38.62%)	2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)
Highway & Streets	17,535,433	11.03%	17,919,093	2.19%	8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%
Sanitation	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Health	-	0.00%	2,816,346	0.00%	3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)
Welfare	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Culture & Recreation	2,480,971	38.68%	2,724,956	9.83%	3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%
Education	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Debt Service	5,996,160	59.92%	8,129,538	35.58%	6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)
Capital Projects	21,716,661	(8.38%)	31,521,351	45.15%	41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)
Unrestricted	33,753,132	(3.74%)	36,281,955	7.49%	42,571,952	17.34%	48,452,772	13.81%	53,642,198	10.71%
Total governmental net position	**$ 268,842,497**	**11.49%**	**$ 297,671,322**	**10.72%**	**$ 317,188,877**	**6.56%**	**$ 336,857,662**	**6.20%**	**$ 348,158,856**	**3.35%**

Table A-14

Fiscal Year									
2009-10		2010-11		2011-12		2012-13		2013-14	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 254,210,170	2.46%	$ 277,357,668	9.11%	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)	$ 289,410,975	1.03%
790,279	(20.14%)	11,415,461	1344.48%	5,344,418	(53.18%)	4,560,937	(14.66%)	3,448,859	(24.38%)
14,687,855	15.70%	21,021,104	43.12%	38,279,501	82.10%	37,742,220	(1.40%)	37,082,225	(1.75%)
-	N/A	-	N/A	423,787	0.00%	491,934	16.08%	605,478	23.08%
1,603,295	(19.18%)	1,994,249	24.38%	855,403	(57.11%)	535,771	(37.37%)	1,043,941	94.85%
-	N/A	-	N/A	-	N/A	-	N/A	1,010,467	100.00%
9,732,831	14.99%	9,559,542	(1.78%)	9,628,372	0.72%	9,005,962	(6.46%)	7,400,704	(17.82%)
-	N/A	-	N/A	-	N/A	-	N/A	944,712	100.00%
7,563,779	112.07%	1,508,633	(80.05%)	4,740,574	214.23%	5,281,615	11.41%	4,282,441	(18.92%)
1,498,137	(91.99%)	6,433,179	329.41%	5,223,620	(18.80%)	6,555,198	25.49%	4,655,064	(28.99%)
58,122,478	8.35%	37,182,644	(36.03%)	28,128,486	(24.35%)	20,907,294	(25.67%)	17,109,922	(18.16%)
$ 348,208,824	**0.01%**	**$ 366,472,480**	5.25%	**$ 379,217,671**	3.48%	**$ 371,541,933**	(2.02%)	**$ 366,994,788**	(1.22%)

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	
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)
2013-14	68,917,966	5,744	68,923,710	64,173,275	7,750,589	71,923,864	(3,000,154)

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change in	Ending	% Change
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%)
2013-14	17,656,618	(3,000,154)	14,656,464	(20.47%)

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
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	1,193,869,610	-4.82%	10,221,626,280	-11.26%	11.68%	231,684,593	3.32%	1,112,115,440	-10.82%	1.8798	10.88%
(2012)	Secondary	1,226,268,745	-6.56%	11,228,014,696	-8.85%	10.92%	368,252,436	38.50%	1,135,540,935	-13.72%	2.9783	10.11%
2013	Primary	1,119,278,070	-6.25%	9,705,003,492	-5.05%	11.53%	151,356,536	-34.67%	1,112,447,688	0.03%	2.0606	11.46%
(2013)	Secondary	1,131,581,406	-7.72%	10,019,022,791	-10.77%	11.29%	166,277,725	-54.85%	1,139,598,176	0.36%	3.1824	11.37%

*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 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
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	22,343,172	21,928,380	98.14%	21,928,380	98.14%
2013-14	22,952,064	22,526,976	98.15%	22,526,976	98.15%

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
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	22,343,172	21,308,865	95.37%	619,515	21,928,380	98.14%	414,792	1.86%
2013-14	22,952,064	22,017,114	95.93%	509,862	22,526,976	98.15%	425,088	1.85%

(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	2014 Actual Assessed Valuation	2014 Rank	2014 Percent of County's Net Assessed Valuation	2004 Actual Assessed Valuation	2004 Rank	2004 Percent of County's Net Assessed Valuation
ARIZONA PUBLIC SERVICE CO	$ 61,498,738	1	23.18%	$ 33,463,619	1	5.14%
AGUA CALIENTE SOLAR LLC	51,155,980	2	22.01%			
UNION PACIFIC RAILROAD CO	10,769,169	3	4.63%	6,576,405	4	1.01%
WAL-MART STORES INC DE CORP	7,887,621	4	3.39%			
SOUTHWEST GAS CORPORATION (T&D)	7,117,271	5	3.06%	6,181,464	6	0.95%
YUMA PALMS 1031 DELAWARE LLC ET AL	7,096,268	6	3.05%			
ARIZONA PUBLIC SERVICE COMPANY (REE)	6,490,322	7	2.79%			
QWEST CORPORATION	5,256,968	8	2.26%	14,743,232	2	2.27%
NORTH BAJA PIPELINE LLC	3,257,675	9	1.40%			
DOLE FRESH VEGETABLE INC CA CORP	3,092,212	10	1.33%	3,504,169	9	0.54%
SANTA FE PACIFIC PIPELINE L.P.				9,867,576	3	1.52%
LEVEL 3 COMMUNICATIONS, LLC				6,485,170	5	1.00%
YUMA COGENERATION ASSOCIATES				4,815,251	7	0.74%
IMPERIAL IRRIGTION DISTRICT				3,784,509	8	0.58%
UNDERHILL TRANSFER COMPANY				2,374,649	10	0.37%
Totals	$163,622,224		67.13%	$ 91,796,044		14.12%

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, 2014
Current year and nine years ago

Category	2005-06	2013-14	% Change
Utilities	$ 1,057,761	$ 1,288,311	21.80%
Communications	444,006	309,715	(30.25%)
Publishing	17,249	9,595	(44.37%)
Restaurants & Bars	919,690	1,175,551	27.82%
Amusements	61,598	69,822	13.35%
Rental of Personal Prop	314,098	372,763	18.68%
Contracting	2,212,911	1,308,392	(40.87%)
Retail	6,411,920	6,831,329	6.54%
Hotel/Motel	245,654	254,067	3.42%
All Other	198,259	(15,414)	(107.77%)
TOTAL	$ 11,883,146	$11,604,131	(2.35%)

Yuma County, Arizona

Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
June 30, 2014
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
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
2013-14	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.

{This page is intentionally left blank}

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	-	-	-	-	-
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	1311.2520	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	-	-	-	-	-	-	-	-	-	-
2013	Primary	-	2.0606	0.5123	1.7387	1.4872	326.0530	302.7669	3.2986	673.2544	256.8717
2013-14	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
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	1.9305	2.2712	1.9466	3.1106	2.6328	2.4142	2.0979	2.0992	2.0019	1.6874
2012-13	Secondary	0.3675	0.0806	0.6322	1.5188	1.0734	0.0000	0.1695	0.3231	0.0773	0.3470
2013	Primary	2.3273	2.0825	1.9304	3.4038	2.6942	2.5006	2.0815	2.3145	2.1651	1.8847
2013-14	Secondary	0.4164	0.8519	1.3132	0.4462	1.0153	0.0000	0.2164	0.3041	0.6136	0.3379

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
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
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	-	0.3287	0.8424	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
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
2013	Primary	-	-	-	-	-	-	-
2013-14	Secondary	185.0000	8.6800	1.0000	1.0000	16.9500	10.0000	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
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
2013-14	6,745,000	-	7,216,000	44,355,000	-	-	34,720	1,357,357	1,961,618

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
$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
-	-	-	-	-	**61,669,695**	1.13%	294.61

Yuma County, Arizona

Table C-4

Legal Debt Margin
(Constitutional General Obligation Bond Capacity)
June 30, 2014

Assessed Valuation (Secondary)			$ 1,131,581,406
Gross Indebtedness		$ 17,314,695	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 6,745,000		
Revenue Bonds - Administration Building	7,216,000		
Special Assessment Notes - El Prado Estates	34,720		
Rural Development Loan - WIFA - El Prado	51,972		
Rural Development Loan - WIFA - B & C Colonia	1,305,385		
Rural Development Loan - USDA- B & C Colonia	1,750,100		
Rural Development Loan - Gadsden Sewer Project	211,518		
Total Exempt Debt		(17,314,695)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			67,894,884
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 67,894,884**
Yuma County Library District (Voter Approved)	$ 44,355,000		
Total Voter Approved Debt		$ 44,355,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 169,737,211
Total Non-exempt Bonds Outstanding			(44,355,000)
Debt Margin within 15% Debt Limitation			**$ 125,382,211**

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 Estimated Actual Value	*Population	Net Bonded Debt Per Capita
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	45,585,000	1,226,268,745	3.72%	11,228,014,696	0.41%	205,174	222.18
2013-14	44,355,000	1,131,581,406	3.92%	10,019,022,791	0.44%	209,323	211.90

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

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)	
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	45,540,000	28,261,164	3,329,025	146,510,534	2.27%
2013-14	44,355,000	26,151,189	3,339,975	145,774,692	2.29%

(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, 2014

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Yuma County: Library District	$ 1,131,581,406	$ 44,355,000	100%	$ 44,355,000
Total Direct General Obligation Bonded Debt		44,355,000		44,355,000
Arizona Western Junior College (1)	1,131,581,406	62,590,000	100%	62,590,000
Somerton Elementary School District No. 11	59,009,925	945,000	100%	945,000
Crane Elementary School District No. 13	193,438,858	9,915,000	100%	9,915,000
Mohawk Valley Elementary School District No.17	17,630,724	330,000	100%	330,000
Gadsden Elementary School District No. 32	57,468,343	115,000	100%	115,000
Antelope Union High School District No. 50	75,081,986	1,620,000	100%	1,620,000
Yuma Union High School District No. 70	1,056,499,420	17,190,000	100%	17,190,000
Total Overlapping General Obligation Bonded Debt		92,705,000		92,705,000
Total Direct and Overlapping General Obligation Bonded Debt				$137,060,000

*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: Diana.Doucette@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				
	2004-05	2005-06	2006-07	2007-08	2008-09
Pledged Revenues					
Jail District Sales Tax (1)	$ 10,756,744	$ 11,883,461	$ 12,427,423	$ 12,372,890	$ 11,826,297
Capital Projects Sales Tax (2)	4,152,264	1,626,229	9,223,702	9,922,548	1,742,172
Library District Property Tax (3)	-	-	3,040,298	3,574,367	3,305,456
Special Assessment Districts (4)					
Donovan Estates	56,061	53,133	60,388	29,577	29,154
Del Sur Estates	13,850	14,145	7,337	-	-
El Prado Estates	41,634	72,101	44,592	29,889	16,143
Gadsden	-	162,076	70,643	40,620	47,935
Total Projected Revenues	$ 15,020,553	$ 13,811,145	$ 24,874,383	$ 25,969,891	$ 16,967,157
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,265,000	$ 1,330,000	$ 1,395,000	$ 1,940,000	$ 2,035,000
Interest	637,122	566,256	590,638	842,063	746,823
Total Jail District Requirements	1,902,122	1,896,256	1,985,638	2,782,063	2,781,823
East County - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total East County Requirements	-	-	-	-	-
Admin Building - Bonds					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total East County Requirements	-	-	-	-	-
Capital Sales Tax - Certificates of Payment					
Principal	3,100,000	700,000	8,330,000	10,540,000	1,345,000
Interest	1,050,288	919,918	887,502	536,332	35,563
Total Jail District Requirements	4,150,288	1,619,918	9,217,502	11,076,332	1,380,563
Library District - Bonds					
Principal	-	-	1,900,000	930,000	975,000
Interest	-	-	657,688	2,366,426	2,329,226
Total Library District Requirements	-	-	2,557,688	3,296,426	3,304,226
Assessment Districts					
Principal	19,500	20,300	21,200	22,100	23,100
Interest	17,192	16,231	15,413	14,466	13,477
Total Donovan Estates	36,692	36,531	36,613	36,566	36,577
Principal	14,000	14,000	45,000	-	-
Interest	3,135	2,470	1,555	-	-
Total Del Sur Estates	17,135	16,470	46,555	-	-
El Prado Estates - WIFA Loan					
Principal	16,378	16,755	17,146	17,552	17,974
Interest	13,027	12,345	11,647	10,934	10,205
Total El Prado Estates	29,405	29,100	28,793	28,486	28,179
Gadsden - RDA Loan					
Principal	-	19,984	19,984	19,984	19,984
Interest	-	21,133	20,234	19,334	18,435
Total Gadsden Estates	-	41,117	40,218	39,318	38,419
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	83,232	123,218	152,179	104,370	103,175
Total Annual Requirements	$ 6,135,642	$ 3,639,392	$ 13,913,007	$ 17,259,191	$ 7,569,788
	2.45	3.79	1.79	1.50	2.24

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 construction 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

Fiscal Year				
2009-2010	2010-2011	2011-12	2012-13	2013-14
$ 6,447,521	$ 10,778,684	$ 11,344,489	$ 11,602,960	$ 11,602,385
19,339	37,089	18,052	20,058	3,471
4,264,422	3,314,226	3,325,625	3,325,625	3,340,775
336,590	-	-	-	-
-	-	-	-	-
193,995	20,345	18,348	15,084	10,810
209,176	25,956	21,619	49,037	16,312
31,267	66,017	532,495	335,982	281,221
$ 11,502,310	$ 14,242,317	$ 15,260,629	$ 15,348,746	$ 15,254,974
$ 5,650,000	$ 640,000	$ 550,000	$ 705,000	$ 725,004
579,157	328,827	272,276	331,725	310,572
6,229,157	968,827	822,276	1,036,725	1,035,576
-	-	245,000	-	-
-	-	17,185	-	-
-	-	262,185	-	-
-	-	-	-	284,000
-	-	-	31,413	216,590
-	-	-	31,413	500,590
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,020,000	1,065,000	1,120,000	1,170,000	1,230,000
2,290,226	2,248,425	2,204,825	2,159,025	2,109,975
3,310,226	3,313,425	3,324,825	3,329,025	3,339,975
296,500	-	-	-	-
11,226	-	-	-	-
307,726	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,423	18,880	62,514	6,394	6,386
9,458	8,693	3,523	2,425	2,174
27,881	27,573	66,037	8,819	8,560
19,984	19,984	119,984	14,102	14,102
17,536	16,636	13,462	10,470	9,836
37,520	36,620	133,446	24,572	23,938
-	-	42,974	44,166	45,390
-	44,288	23,208	38,056	36,814
-	44,288	66,182	82,221	82,204
-	-	83,300	83,300	83,300
-	50,000	48,959	46,876	44,794
-	50,000	132,259	130,176	128,094
373,126	158,481	397,925	245,788	242,796
$ 9,912,509	$ 4,440,734	$ 4,807,211	$ 4,642,951	$ 5,118,937
1.16	3.21	3.17	3.31	2.98

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

{This page is intentionally left blank}

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			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
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	43.1%	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%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.5%	20,800	32.4%

Calendar Year*	Total Population *	Farming / Agriculture *		Goods Producing						Government					
				Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
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%
2013	209,323	17,990	28.1%	4,300	6.7%	2,400	3.7%	2,000	3.1%	15,100	23.6%	3,700	5.8%	11,400	17.8%

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

Calendar Year	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
2004	2,837,052	4.6%	177,209	72,800	15.6%	23,591	5,963	8.4%	21,180	5,795	33.8%
2005	2,866,800	4.7%	183,659	75,470	16.0%	25,113	6,170	8.6%	21,799	6,040	34.5%
2006	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
2007	3,029,090	3.8%	192,699	79,100	13.9%	25,393	6,532	7.3%	25,658	6,133	30.8%
2008	3,136,231	7.0%	193,869	82,500	16.0%	28,268	6,748	8.6%	26,705	6,603	34.4%
2009	3,142,641	7.4%	194,737	85,600	26.3%	26,727	6,875	15.0%	27,629	7,196	49.7%
2010	3,181,532	10.1%	195,751	92,372	26.6%	27,325	7,110	15.1%	25,614	8,467	50.0%
2011	3,017,885	8.5%	195,751	87,566	25.4%	26,265	6,973	16.1%	30,607	17,249	67.5%
2012	3,030,238	8.3%	205,174	92,015	27.5%	29,205	7,047	15.7%	31,080	16,851	63.9%
2013	3,012,288	8.0%	209,323	91,292	29.8%	28,135	6,897	17.3%	32,305	17,793	67.1%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate
2004	8,855	3,462	24.4%	1,900	696	17.2%	77,515	39,674	12.0%
2005	9,642	3,598	24.8%	2,031	723	17.7%	86,543	41,098	12.3%
2006	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
2007	10,879	3,712	21.8%	2,303	754	15.4%	93,212	43,249	10.6%
2008	11,377	3,935	24.8%	2,318	791	17.7%	93,719	44,942	12.2%
2009	11,713	4,184	38.3%	2,363	825	28.7%	94,361	46,243	20.8%
2010	14,329	4,712	38.6%	2,884	897	29.0%	93,275	48,814	21.0%
2011	14,470	4,703	40.4%	2,926	888	30.5%	91,906	44,590	16.8%
2012	14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%
2013	15,246	4,747	42.4%	3,048	889	32.3%	95,717	44,033	18.3%

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

** Source: Yuma Stats and areavibes.com

Yuma County, Arizona

Demographic Statistics - County Employees - by Activity

Last Ten Fiscal Years (1) (2)

	2004-2005 Employees			2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 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	29	29	29	28	28	28	29	30	30	29	29	29	30	30	30
Board of Supervisors / County Admin	17	17	17	21	21	21	22	22	22	25	25	25	23	23	23
Development Services	70	72	73	76	77	78	77	77	77	81	81	81	62	62	62
Election Services	2	2	2	2	3	3	2	3	3	2	2	2	2	2	2
Financial Services	17	17	17	19	20	20	20	21	21	20	20	20	20	20	20
General Services	34	34	34	40	40	40	39	39	39	38	38	38	40	40	40
Human Resources	8	8	8	8	8	8	9	10	10	11	11	11	12	12	12
Information Technology Services	20	22	23	22	23	24	24	24	24	25	25	25	20	20	20
Recorder	10	10	10	8	8	8	10	10	10	9	9	9	11	11	11
Treasurer	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	2	6	10	4	6	8	4	3	10	3	4	5	1	3	3
Total General Government	218	227	233	238	244	248	246	249	256	253	254	255	231	233	233
Public Safety															
Adult Probation	82	82	82	85	85	85	86	88	88	87	89	91	83	84	86
Sheriff	303	304	305	311	313	314	302	303	304	317	318	318	320	321	321
Total Public Safety	385	386	387	396	398	399	388	391	392	404	407	409	403	405	407
Highway & Streets															
Public Works	92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
Total Highway & Streets	92	92	92	91	91	91	90	90	90	77	77	77	73	73	73
Health															
Health	90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
Total Health	90	93	95	88	91	94	87	94	98	91	98	102	89	95	98
Cultural & Recreation															
Library	51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
Total Cultural & Recreation	51	57	62	51	57	62	54	58	61	53	57	61	63	68	73
Welfare															
Housing	18	20	21	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	7	8	8	8	8	8	8	8	8	7	7	7	8	8	8
Total Welfare	25	28	29	23	24	24	24	24	24	23	23	23	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	36	36	36	40	40	40	37	38	38	40	41	41	40	41	41
Constable Precinct #1	3	4	4	3	3	4	4	4	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	57	58	58	61	61	61	61	61	61	65	65	65	65	65	65
County Attorney: Victim Services	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	17	18	18	2	21	22	20	20	20	22	22	23	21	21	22
Justice Court #2	3	3	3	4	4	4	3	3	3	4	4	4	4	4	4
Justice Court #3	4	4	4	3	3	4	4	4	4	4	4	4	2	2	2
Juvenile Court	142	143	144	131	131	131	152	154	155	144	144	144	136	136	136
Legal Defender	7	7	7	11	11	12	10	10	10	9	9	9	11	11	11
Public Defender	16	16	16	23	23	24	15	16	16	22	22	22	23	23	23
Superior Court	46	49	60	61	54	56	57	59	61	55	56	57	52	58	62
Total Legal Activities	344	351	355	354	362	366	376	382	385	381	383	385	371	378	383
Total Employee Count:	1,210	1,239	1,258	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296

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

(2) Numbers from county payroll records

Table D-3

2009-2010 Employees			2010-11 Employees			2011-12 Employees			2012-13 Employees			2013-14 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
31	31	31	32	32	32	32	32	32	30	30	30	30	30	30
25	25	25	25	25	26	28	28	28	27	27	27	27	27	27
73	73	73	70	70	70	71	71	71	57	57	57	52	52	52
2	2	3	2	2	3	3	3	3	3	3	3	3	3	3
20	20	20	20	20	20	20	20	20	18	18	18	19	19	19
40	40	40	39	39	39	40	40	40	40	40	40	39	39	39
11	11	11	11	11	11	11	11	11	9	9	9	12	12	12
23	23	23	19	19	19	29	29	29	28	28	28	27	27	27
10	10	10	10	10	10	10	10	10	10	10	10	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10	9	9	9
5	5	5	5	5	13	-	-	-	-	-	-	-	-	-
250	250	251	243	244	253	254	254	254	232	232	232	227	227	227
82	84	86	84	84	84	92	92	92	88	88	88	87	87	87
329	331	331	342	343	344	382	382	382	329	330	330	349	350	351
411	415	417	426	427	428	474	474	474	417	418	418	436	437	438
75	75	75	69	69	70	79	79	79	74	74	74	71	71	71
75	75	75	69	69	70	79	79	79	74	74	74	71	71	71
97	102	105	97	105	109	118	118	118	96	99	102	92	95	99
97	102	105	97	105	109	118	118	118	96	99	102	92	95	99
78	86	95	78	90	105	96	96	96	79	90	103	79	90	103
78	86	95	78	90	105	96	96	96	79	90	103	79	90	103
16	16	16	16	16	16	16	16	16	13	13	13	14	14	14
7	7	7	8	8	8	8	8	8	5	5	5	7	7	7
23	23	23	24	24	24	24	24	24	18	18	18	21	21	21
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
39	39	39	40	40	40	41	41	41	39	40	40	39	40	40
4	4	4	3	3	4	4	4	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	-	-	-	-	-	-
65	65	65	65	65	65	64	64	64	59	59	59	61	61	61
11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
20	20	21	21	21	22	22	22	22	19	19	19	20	20	20
4	4	4	4	4	4	5	5	5	5	5	5	6	6	6
4	4	4	3	3	4	4	4	4	4	4	4	4	4	4
132	132	132	131	131	131	141	141	141	128	129	130	126	127	127
8	8	8	11	11	12	13	13	13	9	9	9	12	13	13
22	22	22	23	23	24	24	24	24	23	23	23	24	24	24
55	56	57	60	61	64	68	68	68	65	65	65	70	70	70
366	367	369	374	375	383	397	397	397	367	369	370	378	381	381
1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,327	1,345

Yuma County, Arizona

Table D-4

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

	FY2014 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
U.S. Marine Corps Air Station	2,164	1	2.37%	6,043	1	8.01%
Yuma Proving Ground	2,093	2	2.29%	1,176	6	1.56%
Yuma Regional Medical Center	1,991	3	2.18%	1,500	2	1.99%
Date Pac, LLC	1,500	4	1.64%	-		-
Yuma Elementary School District #1	1,400	5	1.53%	1,200	5	1.59%
Yuma County	1,336	6	1.46%	1,289	4	1.71%
Trax International	1,262	7	1.38%	-		-
Yuma City Government	1,200	8	1.31%	864	10	1.14%
US Border Patrol	1,000	9	1.10%	-		-
Yuma Union High School District	1,000	10	1.10%	690	9	0.91%
Grower's Company	-		-	1,500	2	1.99%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Dole Corporation	-		-	1,000	7	1.33%
Total Top Employers	**14,946**		**16.37%**	**16,262**		**21.55%**
Total County Employment	**91,292**			**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] (In 000's)	Average Daily School Membership[3] (through Grade 12)		College and University Enrollment	
		Amount	% Change		Amount	% Change	Amount	% Change
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	26,928	(23.06%)	5,300,165	37,307	(1.46%)	9,058	2.54%
2012	205,174	27,091	0.61%	5,441,761	37,559	0.68%	8,517	(5.97%)
2013	209,323	26,995	(0.35%)	5,399,670	37,479	(0.21%)	8,541	0.28%

(1) Source: Arizona Department of Administration (azstats.gov)
(2) Source: Bureau of Economic Analysis (bea.gov)
(3) Source: Arizona Department of Education (azed.org)
* Years 2011 and 2012 corrected

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* (1)		New Housing Units Authorized * (1)		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
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	47,960,368	(16.03%)	540	(15.23%)	1,389,000,000	1.98%	1,230,944,602	(3.19%)
2012	81,028,604	68.95%	633	17.22%	1,541,000,000	10.94%	1,233,268,670	0.19%
2013	93,466,420	15.35%	691	9.16%	1,571,000,000	1.95%	1,263,460,275	2.45%

* 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)

(1) Years 2011 and 2012 corrected.

Operational information

{This page is intentionally left blank}

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

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

	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Function/Program										
Policy & executive										
buildings	1	1	1	1	1	1	1	1	1	1
Law & justice										
Court Buildings	4	4	4	4	4	4	5	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	2	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	1
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	1	1	2	2	2	2	2	2
Aircraft	1	-	-	-	-	-	-	-	-	-
Patrol units	75	80	85	96	138	134	137	124	129	137
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	3	4	5	5	5	5	5	5	5
Criminal investigation building	2	3	3	3	3	3	3	3	3	3
Boat Storage Unit			1	1	1	1	1	1	1	1
Emergency Communications Site					1	1	1	2	1	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	1
Public Fiduciary	1	1	1	1	1	1	1	1	1	1
Rabies Control								1	1	1
Housing										
Housing units	3	3	3	3	3	3	3	3	3	3
Cultural & recreation										
Libraries	5	5	5	5	5	6	7	8	7	7
Parks	5	5	5	5	5	5	5	5	5	5
Community resources & public facilities										
Road lane miles-asphalt	1,051	1,068	1,081	1,097	1,106	1,100	1,160	1,163	1,144	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	100	100	100	100
Traffic signals	9	9	9	9	9	8	13	14	14	14
Roads-heavy equipment	88	88	96	100	100	105	105	109	97	93
Retention basins	32	32	32	32	32	33	34	34	41	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	2
General government & support services										
Buidlings	8	8	8	8	8	8	8	8	10	10
Solid waste										
Solid waste transfer sites	4	4	4	4	4	4	4	4	4	4
Solid waste heavy equipment	5	5	5	8	8	8	8	8	8	8

All information developed from Yuma County Records
(1) Operation data only available for the last nine fiscal years due to the implementation of GASB34

YUMA COUNTY, ARIZONA
Operating Indicators by Function/Program
Last Ten Years (1)

	2004	% Chg	2005	% Chg	2006	% Chg	2007	% Chg	2008	% 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%)	11,257	(13.69%)
Enhanced lanes maintained (miles)	512	1.42%	525	2.62%	534	1.63%	539	1.01%	548	1.68%
General government & support services										
Clerk-Recorder-Assessor recorded documents	57,388	18.69%	51,685	(9.94%)	48,168	(6.80%)	43,253	(10.20%)	37,075	(14.28%)
Health & Public assistance										
* ADMHS clients served	5	(70.59%)	99	1880.00%	63	(36.36%)	95	50.79%	104	9.47%
Processed child support payments	319,098	10.26%	305,689	(4.20%)	-	N/A	-	N/A	-	N/A
* Patient treatments at clinics	32,720	3.35%	35,008	6.99%	25,378	(27.51%)	21,555	(15.06%)	19,490	(9.58%)
Housing										
New Applications-public housing	460	1.77%	484	5.22%	445	(8.06%)	539	21.12%	592	9.83%
New Applications-section 8	602	1.35%	613	1.83%	541	(11.75%)	575	6.28%	663	15.30%
Law & Justice										
Filed felonies-County Attorney	1,773	(4.98%)	1,702	(4.00%)	1,827	7.34%	1,945	6.46%	1,714	(11.88%)
Filed misdemeanors-County Attorney	1,474	12.01%	1,501	1.83%	2,606	73.62%	2,563	(1.65%)	3,087	20.44%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	1,114	(4.46%)	900	(19.21%)	1,249	38.78%	1,172	(6.16%)	1,082	(7.68%)
* New caseload-Public Defenders	2,473	(1.43%)	2,213	(10.51%)	2,118	(4.29%)	1,746	(17.56%)	1,955	11.97%
* New caseload-Legal Defenders	457	(40.49%)	393	(14.00%)	470	19.59%	373	(20.64%)	-	N/A
Superior Court cases	4,876	(2.19%)	4,953	1.58%	5,428	9.59%	5,449	0.39%	5,837	7.12%
Minute entries generated	21,186	(3.85%)	20,533	(3.08%)	20,699	0.81%	20,697	(0.01%)	22,465	8.54%
Justice Court cases	22,876	5.79%	23,418	2.37%	26,141	11.63%	16,271	(37.76%)	29,316	80.17%
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%	1,500,000	0.00%
Processed offenders-Sheriff	9,456	7.93%	9,332	(1.31%)	9,146	(1.99%)	10,823	18.34%	12,344	14.05%
* Juvenile referrals -Probation	4,909	(1.49%)	4,788	(2.46%)	4,657	(2.74%)	4,843	3.99%	4,306	(11.09%)
* Cases supervised-Probation	557	(15.61%)	586	5.21%	514	(12.29%)	516	0.39%	702	36.05%
* Minor institutional care days-Probation	17,025	(1.74%)	16,672	(2.07%)	17,002	1.98%	17,662	3.88%	19,870	12.50%
Adult sentencing reports-Probation	1,331	5.80%	1,228	(7.74%)	1,321	7.57%	1,198	(9.31%)	1,140	(4.84%)
Solid Waste										
* Waste recycled	1,238	83.41%	1,281	3.47%	1,128	(11.94%)	1,165	3.28%	2,477	112.62%
* Landfill waste disposal	6,021	1.57%	5,588	(7.19%)	6,636	18.75%	8,361	25.99%	8,069	(3.49%)

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

2009	% Chg	2010	% Chg	2011	% Chg	2012	% Chg	2013	% Chg
9,434	(16.19%)	7,998	(15.22%)	8,582	7.30%	7,783	(9.31%)	8,929	14.72%
553	0.82%	550	(0.52%)	582	5.76%	572	(1.60%)	572	0.00%
35,090	(5.35%)	33,306	(5.08%)	29,468	(11.52%)	34,632	17.52%	34,839	0.60%
116	11.54%	232	100.00%	244	5.17%	228	(6.56%)	307	34.65%
-	N/A	-	N/A	NA	N/A	NA	N/A	NA	N/A
13,160	(32.48%)	16,183	22.97%	15,088	(6.77%)	13,135	(12.94%)	11,308	(13.91%)
610	3.04%	634	3.93%	533	(15.93%)	462	(13.32%)	548	18.61%
680	2.56%	655	(3.68%)	627	(4.27%)	571	(8.93%)	332	(41.86%)
1,772	3.38%	1,685	(4.91%)	1,644	(2.43%)	1,429	(13.08%)	1,484	3.85%
3,164	2.49%	3,295	4.14%	2,911	(11.65%)	1,979	(32.02%)	1,722	(12.99%)
966	(10.72%)	924	(4.35%)	1,878	103.25%	1,129	(39.88%)	948	(16.03%)
2,593	32.63%	2,494	(3.82%)	2,016	(19.17%)	1,863	(7.59%)	2,023	8.59%
523	N/A	645	23.33%	329	(48.99%)	235	(28.57%)	379	61.28%
5,858	0.36%	5,243	(10.50%)	4,110	(21.61%)	5,043	22.70%	4,954	(1.76%)
21,120	(5.99%)	19,893	(5.81%)	19,478	(2.09%)	17,717	(9.04%)	18,984	7.15%
29,359	0.15%	21,950	(25.24%)	16,292	(25.78%)	15,514	(4.78%)	15,257	(1.66%)
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%
14,319	16.00%	7,224	(49.55%)	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%
4,017	(6.71%)	3,295	(17.97%)	2,854	(13.38%)	2,426	(15.00%)	2,212	(8.82%)
1,251	78.21%	1,222	(2.32%)	429	(64.89%)	425	(0.93%)	642	51.06%
17,587	(11.49%)	16,344	(7.07%)	17,389	6.39%	13,620	(21.67%)	10,072	(26.05%)
1,264	10.88%	1,246	(1.42%)	1,054	(15.41%)	983	(6.74%)	1,091	10.99%
1,370	(44.70%)	1,920	40.15%	1,114	(41.96%)	1,451	30.23%	1,377	(5.11%)
5,901	(26.87%)	5,682	(3.71%)	5,603	(1.39%)	5,804	3.58%	6,622	14.10%

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

Schedule of Insurance in Force
June 30, 2014

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	$10,000,000 per Occurrence $10,000,000 Errors & Omissions Annual Aggregate $1,000,000 deductible for employment practices $400,000 deductible for all others	C.V. Starr & Company	08/01/2014	$235,300
Property	$300,729,597 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	08/01/2014	$185,868
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	08/01/2014	$3,505
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 aggregate $5,000 deductible each claim	ACE American Insurance Company	04/26/2015	$6,067
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.	11/01/2014	$1,735
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	HM Insurance Company		
Medical Self Insurance Plan 1 Plan 1 Plan 2 Plan 2 Plan 1 Plan 1 Plan 2 Plan 2	$2,000,000 limit $250 deductible maximum per person PPO $500 deductible maximum per person non-PPO $750 deductible maximum per person PPO $2,000 deductible maximum per person non-PPO $1,000 deductible maximum per family PPO $2,250 deductible maximum per family non-PPO $2,000 deductible maximum per family PPO $6,000 deductible maximum per family non-PPO	Yuma County Employee Benefit Trust	Perpetual	
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 limit $0.00 Deductible	Chubb	7/1/2014	$6,110
Workers' Compensation Self Insurance	$500,000 Law Enforcement Self Insured Retention $400,000 All Other Self Insured Retention	Yuma County Workers' Compensation Fund	Perpetual	$572,933 Fiscal 13/14 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease $2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2015	$59,031
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	10/30/2014	$36,407
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