YUMA COUNTY

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GATEWAY TO THE WEST
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YUMA COUNTY
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Comprehensive Annual Financial Report

For Fiscal Year End June 30, 2015

Yuma County Administration Building

198 S Main Street

Yuma, Arizona 85364

YUMA COUNTY ARIZONA

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Cover Design by Brenda Mendez.

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, 2015

BOARD OF SUPERVISORS
Russell McCloud, Chair
2nd District

Lenore Loroña Stuart, 1st District
Gregory S. Ferguson, 5th District
Russ Clark, 3rd District
Marco A. (Tony) Reyes, 4th District

INTERIM COUNTY ADMINISTRATOR
James W. Flory

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Scott G. Holt

Deputy Chief Financial Officer
Gilberto Villegas, Jr.

Accountants

Toni Lindsay
Engracia Lopez
Elizabeth Canela
Elizabeth Nuñez
LeeAnne Stansbury
Elsa Garcia
Denise Butler
Denise Perez
Leonardo Tanory
Mary Jo McIntyre

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 7

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Certificate of Achievement for Excellence in Financial Reporting 9

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FINANCIAL SERVICES DEPARTMENT

Scott G. Holt
Chief Financial Officer

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

Gil Villegas Jr.
Deputy Chief Financial Officer

December 30, 2015

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, 2015.

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 La Paz 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 increase moderately for the next few years, as the economy appears to continue its correction. 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, 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 four 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 by the redevelopment (currently underway) of 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 board acting as the board of the Library District by using available cash and issuing refunding bonds refunded the existing (2006 and 2007) Library GO Bonds which will shorten the term of the bonds by two years and reduced interest rates will save the constituents in excess of $8 million over the term of bonds.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (18.2% 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 (six years ago). Yuma County management continues to be financially prudent when seeking resources for new projects; exemplified by the refunding of existing library district bonds issued in 2006 and 2007 using new bonds and available cash to reduce then interest rate and shortening the term of the prior bonds. 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 had 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 26.58% reversion on all non-major governmental funds and a 5.84% 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, 2015. 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, 2014. This was the fourteenth 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, 2014. 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 2014-2015. 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.

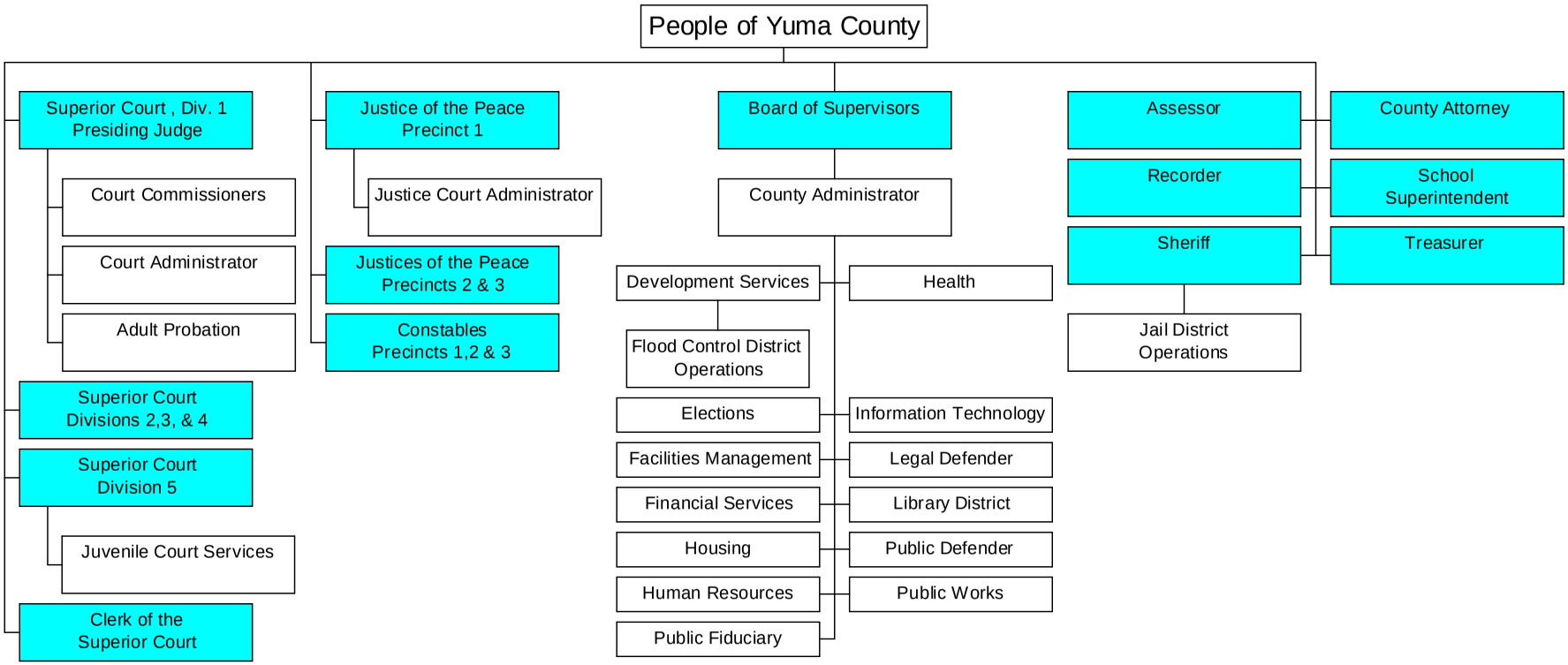
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Scott G. Holt
Chief Financial Officer

Gilberto Villegas Jr.
Deputy Chief Financial Officer

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, 2014

Executive Director/CEO

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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

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- Fund Financial Statements ..... 33 - 46
- Notes to Financial Statements ..... 47 - 84

Required Supplementary Information ..... 85 - 103

Other Supplementary Information ..... 105 - 216

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Independent Auditors' Report

Fester & Chapman P.C.

Certified
Public
Accountants

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

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

Independent Auditors' Report

The Auditor General of the State of Arizona

The Board of Supervisors of
Yuma County, Arizona

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2015, 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 17 through 26, Budgetary Comparison Schedules on pages 86 through 93, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 94, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on page 95, Schedule of County Pension Contributions on pages 96 through 97, Schedule of Agent OPEB Plans' Funding Progress on pages 99 through 100, and the Infrastructure Assets information on pages 102 through 103 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 will issue our report on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Foster & Chapman P.C.

December 30, 2015

FINANCIAL SERVICES DEPARTMENT

Scott G. Holt
Chief Financial Officer

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

Gil Villegas Jr.
Deputy Chief Financial Officer

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, 2015. 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 assets and deferred outflows of Yuma County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by $259,728,078 (*net position*). Yuma County's total net position decreased by $(5,974,138). This decrease was mostly driven by the increase in expenses of $6,418,480 or 4.5% as compared with the previous fiscal year and after restating the beginning fund balance.

- The increase in expenses was primarily in the General government and Public safety functions whose increases amounted to $2,433,619 and $1,845,216 (or 5.3% and 4.2%) respectively. The increase was due to the recognition of the Pension expense as mandated by the implemented GASB statement No. 68, Accounting and Financial Reporting for Pensions. Total additional Net Pension expense recognized amounted to $6,156,473.

- The 3.6% or $4,964,493 increase in County wide revenues was not enough to offset the increase in expenses, Property taxes and Operating grants and contributions experienced the most significant increase amounting to $1,958,927 and $1,612,483 or 5.4% and 4.7% respectively as compared to last fiscal year.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $72,030,563 a decrease of (8.3%) or $(6,493,766) in comparison with the prior year. Denoting the fact that there are almost no new revenues available and any increase in recurring revenues is matched by an increase in expenditures as the majority of the County agencies are utilizing their available reserves to continue with the expected level of services.

- Of the Major funds reported, the General fund experienced the largest decrease in fund balance of $(1,422,792). Again, this was a planned reduction in fund balance, due to the lack of new revenue sources and the increased cost, of providing the required level services. The Library district general operations $(1,385,890) or (18.83)% reduction in fund balance was also planned; this is the fourth consecutive year property tax rate has not been changed. On the other hand, the Health services district general operations fund experienced the largest increase in fund balance of $766,769 or 76.3%. The increase is due to the district's aggressive plan to reduce expenditures. The Jail District general operations fund experienced an increase of $701,189 as needed increase resulting from a reduced contribution on indirect cost to the Primary's government general fund and their effort to reduce operating expenditures.

- At the end of the fiscal year, total fund balance for the General Fund was $13,233,672 a (9.1%) 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 18.4% of total General Fund expenditures and transfers out. Welfare expenditures continue to be the main factor for the $(1.4 million) decrease; an additional increase in capital outlay expenditures of $342,804 also contributed to the reduction in fund balance. Additional funds were needed mostly to maintain buildings.

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, liabilities, and deferred inflows/outflows of resources, with the difference 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 115 to 204.

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 84 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 85 to 114 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 115 to 212 of this report.

GOVERNMENT-WIDE OVERALL 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 and deferred outflows exceeded liabilities and deferred inflows by $259,728,078 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, $294,276,592, 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 third consecutive year, the largest decrease in assets was in cash, cash equivalents and investment by (5.4%) or $(4.1) million. The cash flow was needed to pay for the ongoing operational expenses 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 $(4,117,473) or (0.9%) from last fiscal year. Total liabilities increase 145.8% or $112,527,308 due to the recognition of $114,398,002 net pension liabilities.

An additional portion of Yuma County's net position, *Restricted,* which amounts to $55,609,603 or 21.4% of total net position, represents resources subject to external restrictions on how they may be used. At the end of the current fiscal year, Yuma County reported a negative balance in the *Unrestricted* category of net position $(90,158,117).

Government-wide financial analysis (Continued)

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

Condensed Statements of Net Position
As of June 30, 2015 and 2014

	Governmental Activities	
	2015	2014
Cash, cash equivalents and investments	$ 72,058,472	$ 76,204,709
Investments held by trustee – restricted	5,108,833	5,599,459
All other current and other assets	13,891,439	14,976,381
Capital assets	348,994,682	347,390,350
Total assets	$440,053,426	$444,170,899
Total Deferred Outflow of resources	$ 23,831,646	$ -
Long-term liabilities outstanding	$181,528,718	$ 69,920,215
Other liabilities	8,174,701	7,255,896
Total liabilities	$189,703,419	$ 77,176,111
Total Deferred Inflow of resources	$ 14,453,575	$ -
Net investment in capital assets	$294,276,592	$289,410,975
Restricted	55,609,603	60,473,891
Unrestricted	(90,158,117)	17,109,922
Total net position (as restated)	$259,728,078	$366,994,788

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

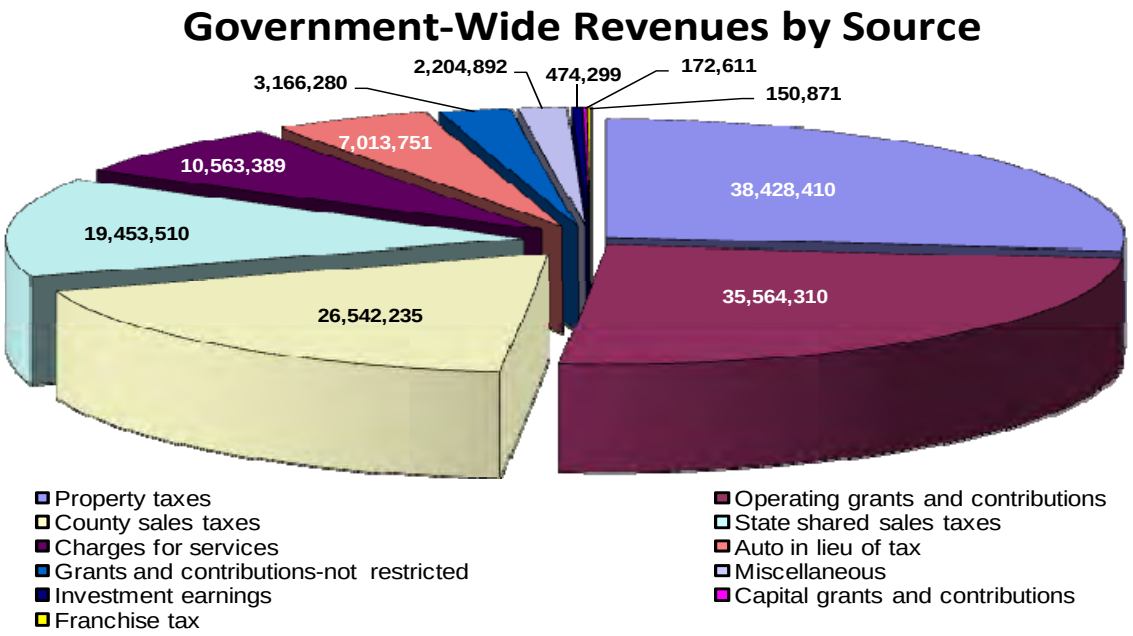
Condensed Statements of Activities
As of June 30, 2015 and 2014

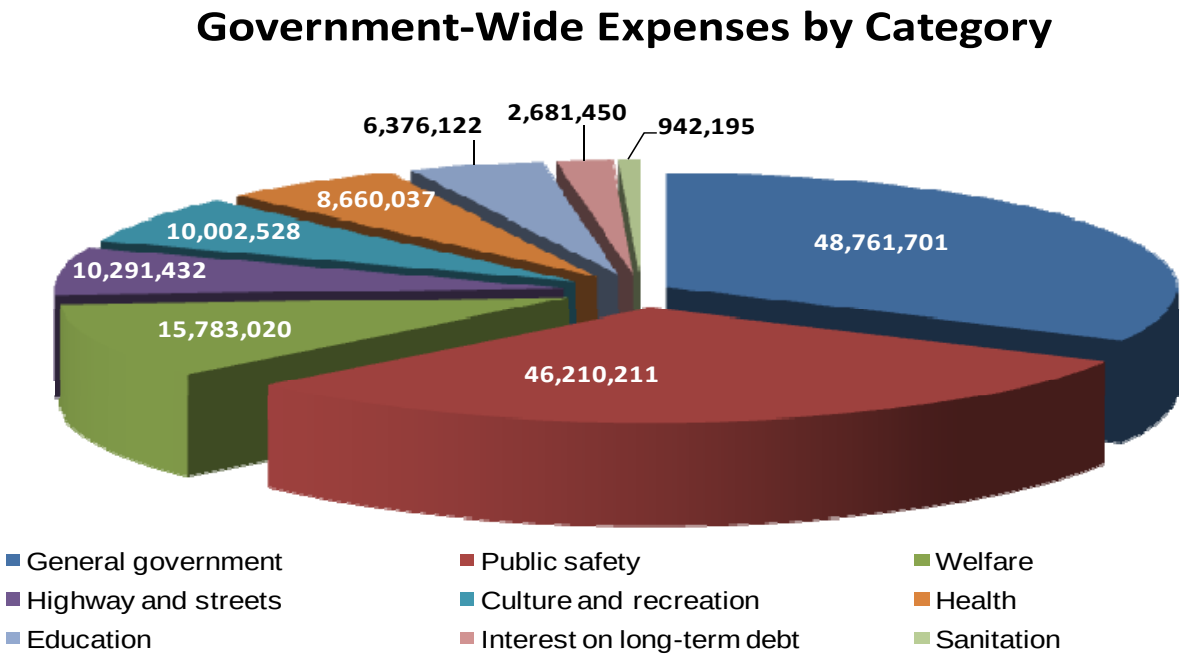
	Governmental Activities	
	2015	2014
Revenues:		
Program revenues:		
Charges for services	$ 10,563,389	$ 10,102,161
Operating grants and contributions	35,564,310	33,951,827
Capital grants and contributions	172,611	832,800
General revenues:		
Property taxes	38,428,410	36,469,483
Other county taxes:		
County sales tax	26,542,235	25,733,655
Franchise tax	150,871	154,609
Auto in lieu of tax	7,013,751	6,649,839
State shared sales taxes	19,453,510	18,671,692
Grants and contributions not restricted to specific programs	3,166,280	3,640,636
Investment earnings	474,299	455,473
Miscellaneous	2,204,893	2,107,891
Total revenues	143,734,559	138,770,066
Expenses:		
General government	48,761,701	46,328,082
Public safety	46,210,211	44,364,995
Highway and streets	10,291,432	10,077,888
Sanitation	942,195	901,795
Health	8,660,037	8,193,331
Welfare	15,783,020	15,254,112
Culture and recreation	10,002,528	9,489,428
Education	6,376,122	5,890,655
Interest on long-term debt	2,681,450	2,816,925
Total expenses	149,708,697	143,317,211
Decrease in net position	(5,974,138)	(4,547,145)
Net position (as restated) - beginning July 1	265,702,216	371,541,933
Net position - ending June 30	$259,728,078	$366,994,788

Government-wide financial analysis (Continued)

Key elements contributing to the $(5,974,138) decrease in change in net position are as follows:

- The additional $6,156,473 net pension expense contributions and the $764,350 increase in claims and judgments were the main drivers of the 4.5% or $6,391,486 total expenses increase for the current fiscal year. While the recession certainly continues to have an impact on Yuma County, management was able to take various actions to minimize its impact on governmental activities. These actions involved securing a needed increase in property tax levy, delaying certain nonrecurring expenses, doing a thorough analysis prior to filling vacancies, and refunding long-term debt (library district) to save on yearly expenses.
- Although total revenues experienced a 3.6% or $4,964,493 increase, as compared with the prior fiscal year, the increase was not enough to offset the required expenditures in the current fiscal year. Board of Supervisors approved a 0.1002 property tax rate increase, which translated in an additional $1,958,927 in revenues. Operating grants and contributions also increase in current fiscal year in an amount of $1,612,483 reflection that State's economy is improving and County agencies continue to seek grants to assist with their operations.
- Charge for services revenues experienced a modest but worth mentioning increase of $461,228 or 4.6%; perhaps an indication that the local economy continues its recovery.





FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

As noted earlier, 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 $72,030,563, a decrease of $(6,493,766) or (8.3%) in comparison with the prior year. Fiscal year end 2015 fund balances are categorized as follows: 0.6% or $442,570 Nonspendable; 81.8% or $58,940,176 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 8.7% or $6,291,281 are Committed to self-imposed constraints by the Board of Supervisors; 1.8% or $1,281,398 Assigned or "ear- marked" by management for specific purposes; and 7.0% or $5,075,138 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, 2015 and 2014

	2015		2014		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 71,853,721	50.1%	$ 69,037,531	50.0%	$ 2,816,190	4.1%
Special assessments	270,540	0.2%	308,342	0.2%	(37,802)	(12.3%)
Licenses and permits	943,852	0.7%	1,001,588	0.8%	(57,736)	(5.8%)
Intergovernmental	58,947,233	41.2%	56,905,602	41.2%	2,041,631	3.6%
Charges for services	6,155,670	4.3%	5,870,699	4.3%	284,971	4.9%
Fines and forfeits	3,135,008	2.2%	2,922,659	2.1%	212,349	7.3%
Investment income	424,606	0.3%	409,416	0.3%	15,190	3.7%
Rents	328,914	0.2%	307,218	0.2%	21,696	7.1%
Miscellaneous	1,314,306	0.9%	1,209,872	0.9%	104,434	8.6%
Total Revenues	$143,373,850	100.0%	$137,972,927	100.0%	$ 5,400,923	3.9%

Following are explanations of the key elements that contributed to the $5,400,923 revenues increase in the current fiscal year as compared to the prior fiscal year:

- The County's largest source of revenue, taxes, recorded the largest increase in current fiscal year. This is the first increase since fiscal year 2012. Taxes in general increased 4.1% or $2,816,190 from the prior year. With the approved increase in levy, property taxes collections increase a total of $1,958,927; the general fund increased $1,839,436; Library district $176,906; and Flood control districts experienced a reduction in collections by $(57,415). Local sales taxes continue to experience a modest but consistent combined increase of $331,931. 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 continues with its steady increase, for current fiscal year amounted to $781,818 or 4.2%.

- Intergovernmental revenues also contributed to the overall increase in revenues. Specifically HURF revenues increase to the Departments of Development Services and Public Works of $1,386,534 ($803,443 and $583,091 respectively). The remainder $655,097 were due to increase in current and new operational grants.

- The only and most notable decrease in revenues was recorded in the Licenses and permits in the amount of $57,736. This amount is all attributable to the General fund. Although the local economy is starting to show signs of a slow recovery, County continues to struggle reactivating new construction (permits revenue) and new business.

Governmental funds (Continued)

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, 2015 and 2014

	2015		2014		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 43,823,718	29.1%	$ 44,546,509	30.7%	$ (722,791)	(1.6%)
Public safety	40,279,751	26.8%	41,888,510	28.7%	(1,608,759)	(3.8%)
Highways and streets	8,601,040	5.7%	8,278,875	5.7%	322,165	3.9%
Sanitation	862,753	0.6%	850,056	0.6%	12,697	1.5%
Health	7,999,599	5.3%	7,831,340	5.4%	168,259	2.1%
Welfare	15,332,885	10.2%	14,895,436	10.2%	437,449	2.9%
Culture and recreation	8,352,080	5.6%	7,974,382	5.5%	377,698	4.7%
Education	6,295,983	4.2%	5,869,577	4.0%	426,406	7.3%
Capital outlay	10,025,990	6.7%	8,515,117	5.8%	1,510,873	17.7%
Debt service:						
Principal retirement	6,209,063	4.1%	2,392,522	1.6%	3,816,541	159.5%
Interest and fiscal charges	2,568,860	1.7%	2,732,368	1.9%	(163,508)	(6.0%)
Total Expenditures	$150,351,722	100.0%	$145,774,692	100.0%	$ 4,577,030	3.1%

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

- Total expenditures increase by $4,577,030 this fiscal year, mainly due to onetime events not recurrent operational expenditures. As managers continue to implement conservative spending strategies, the operational increase in expenditures has been minimum helping the County to close the structural financial imbalance.
- The majority of the expenditures increase is attributable to a onetime additional long-term principal retirement payment. Late during the current fiscal year, the County refunded callable portions of the library debt. As part of the refunding, County decided to contribute an additional $3.7million to reduce amount of outstanding debt.
- Capital outlays experienced the second largest increase in expenditures $1,510,873 or 17.7% as compared to the prior year. The $10,025,990 capital expenditures are mainly for ongoing flood control infrastructure projects amounting to $2,651,081; HURF road projects in the amount of $4,857,197; Capital maintenance of $540,101; and the reminder $1,977,611 were for needed capital items (i.e. vehicles for patrol, Right of Way acquisitions, and other machinery and equipment acquired).
- Public safety experienced a significant reduction in expenditures of $(1,608,759) or (3.8) % as compared to the prior year. The Jail district alone was responsible for the majority of these savings experiencing a $(1,273,809) reduction in expenditures. After the previous year ending balance, management implemented cost savings strategies specifically in personnel to increase fund balance. Jail District management plans to continue with these costs savings strategies, however, savings might not be as aggressive to avoid jeopardizing the quality and quantity of service to Yuma County constituents

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $13,233,672. The net change in fund balance was a decrease of $(1,422,792) or (9.7%). Despite the increase in revenues of $2,829,969 or 3.7% and nominal increase in expenditures of $456,336, the general fund experience another decrease in fund balance. 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.

All *debt service funds* had a combined fund balance of in the amount of $1,133,141 a (75.8%) or $(3,544,075) reduction as compared to the prior fiscal year mainly due to the additional $3.7milliom additional payment to the Library district general obligation bonds. 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 $156,582 is restricted, representing the creditors required reserve for future payments. The remainder funds are committed for future debt service payments.

Governmental funds (Concluded)

The *capital projects funds* have a combined fund balance of $4,782,136. The majority $4,326,947 are committed to the completion of additional office space. 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 2015 there were no significant variances between the adopted and final budget amounts. General government increased its budget authority by $160,202. This increase from contingency was primarily due to a $180,967 budgetary authority transfer to the Superior Court-Information and technology department for the completion of their audio and video upgrades to a court room. Other transfers were within budget appropriations.

At the close of the current fiscal year, Yuma County General Fund received a total of $1,357,543 more revenues than budgeted. The three revenue categories that contributed the most to this increase were local Taxes by 62.2% or $843,841; Intergovernmental with a 17.3% or $234,510 and Charge for services with a 16.8% or 228,525. Refer to Exhibit H-1 on pages 108 and 109 for additional detail on specific General fund revenue collections.

Yuma County General Fund had $4,009,318 or 5.8% less expenditure than budgeted. For the fifth year, the General government function had the most significant positive variance between budgeted and actual ($3,166,313). 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, 2015 amount to $348,994,682 (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 0.5% or $1,604,332 for the current fiscal year. Additional information on Yuma County's capital assets can be found in note 7 on pages 59-60 of this report. Also, refer to Exhibits N-1 through 3 on pages 214 through 216.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 572.39 center lane miles of paved roads the County is responsible for maintaining. The County manages its roads using the Pavement Management System, which measures the condition of the pavement and its ability to serve the traveling public. The Pavement Management System is composed of various factors evaluating distress and quality, which when combined provides a unit of measurement called "Overall Condition Index" (OCI).

OCI uses a one hundred point scale (100 Excellent, 0 Needs immediate work) to characterize the condition of the paved roadway. Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates that an overall average rating of 70.58 was achieved for fiscal year 2015. There are no changes contemplated to adjust either the committed OCI level, or the application of the Pavement Management System. Refer to pages 101 through 103 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 $55,500,543, of which $2,895,972 is payable within one year. The County is also responsible for rural loans amounting to $3,168,288 of which only $152,242 is due within one year and the rest is considered to be long-term. Amount is comprised as follows:

	Governmental Activities	
Long-term debt	2015	2014
Revenue bonds	$ 12,949,996	$ 13,961,000
General obligation bonds	40,465,000	44,355,000
Special assessment bonds with governmental commitment	30,380	34,720
Premiums	2,055,453	676,453
Subtotal bonded debt	$ 55,500,543	$ 59,027,173
Rural development loan	3,168,288	3,318,975
Total Long-term debt	$ 58,668,831	$ 62,346,148

Long-term debt (concluded)

On June 23, 2015 the Library district defeased $28,905,000 in general obligation bond for its 2006 and 2007 series ($6,105,000 and $22,800,000 respectively). The newly issued 2015 refunding series amounted to $26,300,000. A $3,700,000 additional payment was made to complete transactions.

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 and 2015 Library district General obligation bonds. Additional information on the County's long-term debt can be found in notes 9-12 on pages 61-66 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County expects the collection of its major revenue sources (local sales tax, state shared sales tax, and auto in lieu of tax) to continue in a stable, but very moderate growth (2.0 to 4.0%) 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 make up 36.9% 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 maximum allowable 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 to take advantage of a portion this available revenue source in property taxes by taking 2.0% increase over the amount levied In the prior year on the general levies. This still left on the table ($3,183,825) the difference between the maximum allowable and the amount levied by the Board. 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. For FY 2016 the Board elected to levy ½ of the difference between the maximum allowable for the year and the prior year's levy.

- The most recent estimates reflect the population of Yuma County continuing to grow; 1.3% for fiscal year 2015, while the unemployment rate was reported to be 23.3% for the calendar year 2015. 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 continued local effects of the national recession over the last five years the County continues averaging 26.2% unemployment rate which appears to be dropping as indicated by the current year numbers and moving in the direction of the more traditional county numbers. Management observations indicate a very moderate but sustained growth in the economic factors for the local Yuma County economy barring any unforeseen actions by outside forces exclusive of the agricultural segments.

- The County continues it's 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 it' capacity as the directors of the library district elected in 2015 to issue bonds in the amount of $26.3 million to refund existing voter approved GO bonds issued in 2006 and 2007 for financing construction of library facilities. This refunding will shorten the term of the bonds and save constituents approximately $9 million over the life of the bonds.

- The County has for the last six years, and continuing into fiscal year 2016, 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 21.3% 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 into and implementation of 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 an increase of total expenditures from fiscal year 2014 of 3.53%. Of the increase of $5.1M in expenditures, $3.65M was due to increased debt service payments as part of the refunding. The remaining $1.45 increase was spread over the highways and streets, sanitation, health, welfare, culture and recreation, education, and capital expenditures.

Economic Factors and Next Year's Budgets (concluded)

- The County anticipates, due to its aggressive management, to see the level of expenses to remain stable. The County continues to see 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. It has taken the county 8 years similar levels of revenues in sales taxes prior to the recession. The assessed values of property in the county are still 15% below the level at the time of the economic 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 to provide the services required by Yuma County residents. 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, Chief Financial Officer, or Gilberto Villegas, Jr., Deputy Chief Financial Officer, 198 South Main Street, Yuma, AZ. 85364 (928) 373-1012.

Basic Financial Statements

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Government-Wide
Financial Statements

YUMA COUNTY
Statement of Net Position
June 30, 2015

Exhibit A- 1

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	72,058,472
Receivables (net of allowances for uncollectibles):		
Property taxes		1,410,014
Accounts		1,377,765
Special assessments		1,642,888
Accrued interest		79,769
Due from other governments		8,938,254
Inventory		11,955
Prepaid items		430,794
Investment held by trustee - restricted		5,108,833
Capital assets (net of accumulated depreciation):		
Land		49,119,111
Buildings		131,762,793
Improvements other than buildings		8,824,609
Machinery and equipment		9,551,352
Infrastructure		145,918,402
Construction in progress		3,818,415
Total Assets	**$**	**440,053,426**
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions	$	21,632,692
Deferred charge on debt refunding		2,198,954
Total Deferred Outflow of Resources	**$**	**23,831,646**
LIABILITIES		
Accounts payable	$	2,895,426
Accrued payroll and employee benefits		3,180,969
Insurance claims payable		981,000
Deposits held for others		461,488
Retainage payable		263,427
Unearned revenue		251,601
Interest and fiscal charges payable		140,790
Long-term liabilities:		
Due within one year		8,513,497
Due in more than one year		173,015,221
Total Liabilities	**$**	**189,703,419**
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions	$	14,453,575
Total Deferred Inflow of Resources	**$**	**14,453,575**
NET POSITION		
Net investment in capital assets	$	294,276,592
Restricted for:		
Public safety		20,843,775
Highways and streets		19,300,456
Sanitation		516,703
Health		1,870,107
Welfare		973,825
Culture and recreation		6,026,315
Education		974,953
Capital projects		4,405,194
Debt service		698,275
Unrestricted		(90,158,117)
Total Net Position	**$**	**259,728,078**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2015

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	$ 48,761,701	$ 6,234,220	$ 1,883,868	$ 154,342	$ (40,489,271)
Public safety	46,210,211	2,404,133	8,958,831	-	(34,847,247)
Highways and streets	10,291,432	33,857	10,533,269	-	275,694
Sanitation	942,195	61,229	292,174	-	(588,792)
Health	8,660,037	1,347,391	3,685,009	-	(3,627,637)
Welfare	15,783,020	388,874	3,599,420	-	(11,794,726)
Culture and recreation	10,002,528	93,685	286,653	-	(9,622,190)
Education	6,376,122	-	6,325,086	18,269	(32,767)
Interest on long-term debt	2,681,450	-	-	-	(2,681,450)
Total governmental activities	$ 149,708,696	$ 10,563,389	$ 35,564,310	$ 172,611	(103,408,387)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	26,220,500
Property taxes, levied for the Library District	9,603,246
Property taxes, levied for the Flood Control District	2,604,664
Other County taxes:	
County sales taxes for General Purposes	11,934,307
County sales taxes for Jail District	11,936,114
County sales taxes for Health Services District	2,658,630
County sales taxes for Capital Projects	13,184
Franchise tax	150,871
Unrestricted State Shared taxes :	
Auto in lieu of tax	7,013,751
Sales taxes	19,453,510
Grants and contributions not restricted to specific programs	3,166,280
Investment earnings	474,299
Miscellaneous	2,204,893
Total general revenues	**97,434,249**
Change in net position	(5,974,138)
Net Position as restated, July 1, 2014	265,702,216
Net Position, June 30, 2015	**$ 259,728,078**

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

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Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2015

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	$ 11,740,537	$ 509,734	-	$ 6,090,870
Receivables (net of allowances for uncollectibles):				
Property taxes	850,275	-	-	401,591
Accounts	229,144	-	$ 2,139	3,560
Special assessments	-	-	-	-
Accrued interest	12,156	528	616	6,801
Due from:				
Other funds	708,350	200	-	-
Other governments	3,678,733	3,972	1,765,684	-
Inventory	-	-	-	-
Prepaid items	357,850	-	4,526	38,926
Investment held by trustee - restricted	-	-	-	-
Total Assets	**$ 17,577,045**	**$ 514,434**	**$ 1,772,965**	**$ 6,541,748**
Liabilities				
Liabilities:				
Accounts payable	$ 934,961	$ 137,492	$ 258,926	$ 123,709
Accrued payroll and employee benefits	2,213,841	-	315,517	101,513
Due to:				
Other funds	215,844	-	436,835	3,747
Deposits held for others	34,781	-	-	200
Retainage payable	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Unearned revenue	251,601	-	-	-
Total Liabilities	**$ 3,651,028**	**$ 137,492**	**$ 1,011,278**	**$ 229,169**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	$ 692,345	-	-	$ 337,818
Unavailable revenue- special assessments	-	-	-	-
Total Deferred Inflows of Resources	**$ 692,345**	**-**	**-**	**$ 337,818**
Fund balances				
Nonspendable	$ 357,850	-	$ 4,526	$ 38,926
Restricted	7,507,156	-	757,161	5,935,835
Committed	-	$ 376,942	-	-
Assigned	-	-	-	-
Unassigned	5,368,666	-	-	-
Total Fund Balances	13,233,672	376,942	761,687	5,974,761
Total liabilities, deferred inflows of resources, and fund balances	**$ 17,577,045**	**$ 514,434**	**$ 1,772,965**	**$ 6,541,748**

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
$ 16,759,508	$ 395,709	$ 14,621,489	$ 565,488	$ 13,094,020	$ 63,777,355
110,765	-	-	-	47,383	1,410,014
-	20,210	-	-	1,121,768	1,376,821
-	-	-	1,635,712	7,176	1,642,888
17,561	739	15,182	619	17,070	71,272
1,492	1,049,175	139,021	-	1,060,550	2,958,788
-	392,263	611,519	-	2,486,083	8,938,254
-	-	-	-	11,955	11,955
3,720	-	13,549	-	12,044	430,615
-	-	-	-	5,108,833	5,108,833
$ 16,893,046	**$ 1,858,096**	**$ 15,400,760**	**$ 2,201,819**	**$ 22,966,882**	**$ 85,726,795**
$ 136,350	$ 27,041	$ 344,726	-	$ 776,023	$ 2,739,228
6,853	56,046	34,358	-	440,352	3,168,480
1,428	2,826	1,040	-	2,454,628	3,116,348
-	-	7,645	-	418,862	461,488
86,542	-	173,745	-	3,140	263,427
-	-	-	-	140,790	140,790
-	-	-	-	755,008	755,008
-	-	-	-	-	251,601
$ 231,173	**$ 85,913**	**$ 561,514**	**$ -**	**$ 4,988,803**	**$ 10,896,370**
$ 89,893	-	-	-	$ 36,918	$ 1,156,974
-	-	-	$ 1,635,712	7,176	1,642,888
$ 89,893	**-**	**-**	**$ 1,635,712**	**$ 44,094**	**$ 2,799,862**
$ 3,720	-	$ 13,549	-	$ 23,999	$ 442,570
16,568,260	$ 1,772,183	14,825,697	$ 131,241	11,442,643	58,940,176
-	-	-	434,866	5,479,473	6,291,281
-	-	-	-	1,281,398	1,281,398
-	-	-	-	(293,528)	5,075,138
16,571,980	1,772,183	14,839,246	566,107	17,933,985	72,030,563
$ 16,893,046	**$ 1,858,096**	**$ 15,400,760**	**$ 2,201,819**	**$ 22,966,882**	**$ 85,726,795**

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YUMA COUNTY

Exhibit B- 2

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

June 30, 2015

Fund balance - total governmental funds		$ 72,030,563
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.		348,994,682
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		2,799,862
Deferred outflows and inflows of resources related to pension and deferred charges or credits on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds		
Deferred outflows related to pensions	$ 21,632,692	
Deferred charge on debt refundings	2,198,954	
Deferred inflows related to pensions	(14,453,575)	
Total		9,378,071
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	$ (12,373)	
Revolving Fund	51,355	
Workers Compensation	578,837	
Health Self-Insurance	6,326,635	
Liability Self-Insurance	354,156	
Total		7,298,610
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (12,194,988)	
Unamortized premiums	(2,055,167)	
General obligation bonds payable	(40,465,000)	
Special assessment bonds payable	(30,380)	
Rural development loans payable	(3,168,288)	
Obligations under capital leases payable	(103,201)	
Compensated absences payable	(7,139,119)	
Claims and judgments payable	(994,350)	
Net pension liabilities	(114,623,217)	
Total		(180,773,710)
Net position of governmental activities		$ 259,728,078

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, 2015

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	$ 42,039,281	$ 13,184	$ 11,936,114	$ 9,603,246
Special assessments	-	-	-	-
Licenses and permits	489,483	-	-	-
Intergovernmental	23,360,928	-	95,098	238,206
Charges for services	3,939,203	-	165,055	21,385
Fines and forfeits	1,380,056	-	-	70,970
Investment income	60,584	1,990	990	44,187
Rents	29,784	-	-	1,381
Miscellaneous	448,616	15,981	9,534	65,614
Total Revenues	**71,747,935**	**31,155**	**12,206,791**	**10,044,989**
Expenditures:				
Current:				
General government	39,391,462	-	-	-
Public safety	11,861,148	-	17,066,297	-
Highways and streets	-	-	-	-
Sanitation	501,738	-	-	-
Health	268,957	-	-	-
Welfare	11,496,817	-	-	-
Culture and recreation	10,289	-	-	7,857,058
Education	385,140	-	-	-
Capital outlay	695,372	540,101	6,885	50,191
Debt service:				
Principal retirement	18,688	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	**64,629,611**	**540,101**	**17,073,182**	**7,907,249**
Excess (deficiency) of revenues over expenditures	**7,118,324**	**(508,946)**	**(4,866,391)**	**2,137,740**
Other financing sources (uses):				
Bonds proceeds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Premiums	-	-	-	-
Transfers in	84,245	403,956	6,613,040	565
Transfers out	(8,712,847)	-	(1,045,460)	(3,524,195)
Capital leases	87,486	-	-	-
Total other financing sources (uses)	**(8,541,116)**	**403,956**	**5,567,580**	**(3,523,630)**
Net change in fund balance	(1,422,792)	(104,990)	701,189	(1,385,890)
Fund balances - beginning (July 1, 2014)	14,656,464	481,932	60,498	7,360,651
Fund balances - ending (June 30, 2015)	**$ 13,233,672**	**$ 376,942**	**$ 761,687**	**$ 5,974,761**

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
$ 2,604,664	$ 2,658,630	$ 1,057,549	-	$ 1,941,053	$ 71,853,721
-	-	-	$ 243,283	27,257	270,540
2,205	391,543	33,225	-	27,396	943,852
-	-	4,143,621	-	31,109,380	58,947,233
5,430	794,854	632	-	1,229,111	6,155,670
-	-	-	-	1,683,982	3,135,008
106,220	3,192	97,037	3,588	106,818	424,606
-	-	-	-	297,749	328,914
616	21,778	1,693	2,929	747,545	1,314,306
2,719,135	**3,869,997**	**5,333,757**	**249,800**	**37,170,291**	**143,373,850**
-	-	-	218	4,432,038	43,823,718
555,237	-	-	-	10,797,069	40,279,751
-	-	1,608,047	-	6,992,993	8,601,040
-	-	-	-	361,015	862,753
-	3,310,508	-	-	4,420,134	7,999,599
-	-	-	-	3,836,068	15,332,885
-	-	-	-	484,733	8,352,080
-	-	-	-	5,910,843	6,295,983
2,651,081	9,563	4,857,197	-	1,215,600	10,025,990
-	-	-	129,948	6,060,427	6,209,063
-	-	-	78,250	2,490,610	2,568,860
3,206,318	**3,320,071**	**6,465,244**	**208,416**	**47,001,530**	**150,351,722**
(487,183)	**549,926**	**(1,131,487)**	**41,384**	**(9,831,239)**	**(6,977,872)**
-	-	-	-	26,300,000	26,300,000
-	-	-	-	(27,403,954)	(27,403,954)
-	-	-	-	1,463,271	1,463,271
-	786,898	-	-	6,843,653	14,732,357
-	(570,055)	-	-	(886,245)	(14,738,802)
-	-	-	-	43,748	131,234
-	**216,843**	**-**	**-**	**6,360,473**	**484,106**
(487,183)	766,769	(1,131,487)	41,384	(3,470,766)	(6,493,766)
17,059,163	1,005,414	15,970,733	524,723	21,404,751	78,524,329
$ 16,571,980	**$ 1,772,183**	**$ 14,839,246**	**$ 566,107**	**$ 17,933,985**	**$ 72,030,563**

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YUMA COUNTY

Exhibit B- 4

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

Year Ended June 30, 2015

Net change in fund balances - total governmental funds	$	(6,493,766)
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		10,025,990
Depreciation expense		(8,466,557)
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.		29,469
County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for charges in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities		
County pension contributions		7,415,838
Pension expense		(13,567,366)
Collections of revenues in the governmental funds exceeded revenues reported in the Statement of Activities		(583,652)
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 repaid		6,209,063
Payment to bond refunding escrow agent		27,403,954
Amortization of bond premiums		84,557
Bonds proceeds		(26,300,000)
Premiums		(1,463,271)
Capital leases		(131,234)
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.		
Decrease in compensated absences payable		204,948
Increase in claims and judgments payable		(764,350)
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 (expenses) of the internal service funds is reported with governmental activities in the Statement of Activities.		
IT Life Cycle Management		(57,405)
Revolving Fund		(42,426)
Workers Compensation		26,208
Health Self-Insurance		662,588
Liability Self-Insurance		(166,726)
Change in net position of governmental activities	$	(5,974,138)

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, 2015

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	8,281,117
Receivables (net of allowances for uncollectibles):		
Accounts		944
Accrued interest		8,497
Due from:		
Other funds		234,621
Prepaid items		179
Total Assets	**$**	**8,525,358**
Liabilities		
Current Liabilities:		
Accounts payable	$	156,198
Accrued payroll and employee benefits		12,489
Insurance claims payable		981,000
Due to:		
Other funds		77,061
Total Liabilities	**$**	**1,226,748**
Net Position		
Unrestricted	$	7,298,610
Total Net Position	**$**	**7,298,610**

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, 2015

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 15,488,146
Miscellaneous	52,802
Total operating revenues	**15,540,948**
Operating expenses	
Personal services	479,200
Supplies and services	54,821
Tools and minor equipment	204,429
Professional services	182,630
Health services claims	8,189,718
Health services other	4,260,753
Insurance claims	745,680
Insurance other	845,626
Other	205,545
Total operating expenses	**15,168,402**
Operating Income	**372,546**
Nonoperating revenues	
Investment income	49,693
Total nonoperating revenues	**49,693**
Income before transfers	**422,239**
Transfers In	7,127
Transfers out	(682)
Total transfers	**6,445**
Increase in net position	428,684
Total net position, July 1, 2014	6,869,926
Total net position, June 30, 2015	**$ 7,298,610**

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, 2015

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 14,755,295
Receipts from other funds for goods and services provided	707,771
Other receipts	42,100
Payments for supplies and to providers of goods and services	(14,353,550)
Payments for employee	(494,761)
Other payments	(190,848)
Net cash provided by operating activities	**466,007**
Cash flows to noncapital financing activities:	
Cash transfers out to other funds	(682)
Net cash used for noncapital financing activities	**(682)**
Cash flows from investing activities:	
Interest received on investments	49,666
Net cash provided by investing activities	**49,666**
Net increase in cash and cash equivalents	514,991
Cash and cash equivalents, July 1, 2014	7,766,126
Cash and cash equivalents, June 30, 2015	**$ 8,281,117**

Reconciliation of operating income to net cash provided by operating activities:

Operating income	**$ 372,546**
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets and liabilities:	
(Increase) / decrease in assets:	
Accounts receivable	6,654
Prepaid items	(179)
Due from other funds	(68,705)
Increase / (decrease) in liabilities:	
Accounts payable	33,763
Accrued payroll and employee benefits	1,828
Insurance claims payable	44,000
Due to other funds	76,100
Net cash provided by operating activities	**$ 466,007**

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, 2015

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 44,047,239	$ 4,585,414
Receivables (net of allowances for uncollectibles):		
Accrued interest	75,425	-
Total Assets	$ 44,122,664	$ 4,585,414
Liabilities		
Deposits held for others	-	$ 4,585,414
Deferred revenue		
Total Liabilities	-	$ 4,585,414
Net Position		
Reserved for:		
Held in trust for investment trust participants	$ 44,122,664	
Total Net Position	$ 44,122,664	

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, 2015

	Investment Trust Funds
Additions:	
Contributions from participants	$ 380,516,824
Investment income	927,696
Total additions	381,444,520
Deductions:	
Distributions to participants	359,497,930
Total deductions	359,497,930
Change in net position	21,946,590
Net position held in trust, July 1, 2014	22,176,074
Net position held in trust, June 30, 2015	**$ 44,122,664**

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

Notes to
Financial Statements

Note 1 - Summary of Significant Accounting Policies

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

For the year ended June 30, 2015, the County implemented the provisions of GASB statement No. 68, *Accounting and Financial Reporting for Pensions,* as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date.* GASB Statement Nos. 68 and 71 establish standards for measuring and recognizing net pension liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to pension benefits provided through defined benefit pension plans.

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 component units

Component units are legally separate entities for which the County is considered to be financially accountable.

Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government.

Discretely presented component units, on the other hand, are reported in a separate column in the 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

Note 1 - Summary of Significant Accounting Policies (Continued)

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
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 Main Street Yuma, AZ 85364
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability; the County's Board of Supervisors serves as board of directors and management has operational responsibility for the district.	Blended	Not Available

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2015 is $6,613,040. 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, 2015 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 County's governmental and business-type activities 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

Proprietary fund revenues and expenses are classified as either operating or nonoperating. 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 nonoperating 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Additionally, the County reports the following fund types:

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

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

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

C. Basis of Accounting

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

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there 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 the 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

E. Inventories and Prepaid Items

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

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

F. Property Tax Calendar

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

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

G. Capital Assets

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

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

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land & Land improvements	All		
Construction in progress	All		
Infrastructure (paved roads)	All		
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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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 that are neither restricted nor committed. The Board has authorized the County Administrator, who in turn has authorized department heads to assign 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, the County will 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 during the month it is collected at the underlying exchange transaction, regardless when it is reported to 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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 Outflows and Inflows of Resources

The statement of net position and balance sheet includes separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. 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 1 - Summary of Significant Accounting Policies (Concluded)

O. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2015, 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	-	-	-	-	-	-	-	-	$ 11,955	$ 11,955
Prepaid items	$ 357,850	-	$ 4,526	$ 38,926	$ 3,720	-	$ 13,549	-	12,044	430,615
Total nonspendable	357,850	-	4,526	38,926	3,720	-	13,549	-	23,999	**442,570**
Restricted for:										
Capital Projects										
Bridges and drains	-	-	-	-	5,092,396	-	495,000	-	-	5,587,396
Roads	-	-	-	-	-	-	5,407,523	-	-	5,407,523
Operations and maintenance										
Library district	-	-	-	5,935,835	-	-	-	-	51,554	5,987,389
Health district	786,898	-	-	-	-	$ 1,772,183	-	-	-	2,559,081
Flood control district	-	-	-	-	11,475,864	-	-	-	-	11,475,864
Highways and streets	-	-	-	-	-	-	8,923,174	-	4,977,913	13,901,087
Debt service reserve	-	-	-	-	-	-	-	$ 131,241	25,341	156,582
Judicial activities	-	-	-	-	-	-	-	-	3,481,516	3,481,516
Housing activities	-	-	-	-	-	-	-	-	567,788	567,788
Law enforcement	6,720,258	-	757,161	-	-	-	-	-	728,420	8,205,839
Other	-	-	-	-	-	-	-	-	1,610,111	1,610,111
Total restricted	7,507,156	-	757,161	5,935,835	16,568,260	1,772,183	14,825,697	131,241	11,442,643	**58,940,176**
Committed to:										
Capital projects										
Library district	-	-	-	-	-	-	-	-	45,309	45,309
Jail district	-	-	-	-	-	-	-	-	31,533	31,533
Improvement districts	-	-	-	-	-	-	-	-	1,392	1,392
New buildings	-	-	-	-	-	-	-	-	4,326,947	4,326,947
Miscellaneous	-	$ 376,942	-	-	-	-	-	-	13	376,955
Operations and maintenance										
Superior court	-	-	-	-	-	-	-	-	95,377	95,377
Local courts	-	-	-	-	-	-	-	-	324,218	324,218
Health- Rabies	-	-	-	-	-	-	-	-	97,924	97,924
Debt service payments	-	-	-	-	-	-	-	434,866	541,704	976,570
Miscellaneous Other	-	-	-	-	-	-	-	-	15,056	15,056
Total Committed	-	376,942	-	-	-	-	-	434,866	5,479,473	**6,291,281**
Assigned to:										
Attorney- Enhancements	-	-	-	-	-	-	-	-	143,030	143,030
Housing activities	-	-	-	-	-	-	-	-	401,121	401,121
Imp Dist maintenance	-	-	-	-	-	-	-	-	567,184	567,184
Juvenile judicial activities	-	-	-	-	-	-	-	-	143,000	143,000
Other	-	-	-	-	-	-	-	-	27,063	27,063
Total Assigned	-	-	-	-	-	-	-	-	1,281,398	**1,281,398**
Unassigned	5,368,666	-	-	-	-	-	-	-	(293,528)	**5,075,138**
Total fund balances	**$ 13,233,672**	**$ 376,942**	**$ 761,687**	**$ 5,974,761**	**$ 16,571,980**	**$ 1,772,183**	**$ 14,839,246**	**$ 566,107**	**$ 17,933,985**	**$ 72,030,563**

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances – At June 30, 2015, 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:			
Crime Victim Comp Grant	County Attorney	2209	$ 26,110
Victim Rights Program	County Attorney	2346	1
Spousal Maintenance Enforcement	Clerk of Superior Court	2218	109
Emergency Management Other Grants	Emergency Mgmt	2334	11,988
No Child Left Behind	Juvenile Court	2257	1
Health Grants	Public Health District	2260	203,321
Narcotic Enforcement Grant	Sheriff-Administration	2299	894
Ops Stone Garden Grant	Sheriff-Administration	2348	51,093
Pledged Revenues Debt	Administration	3503	11

For the fiscal year ended June 30, 2015, expenditures exceeding final budget amounts at the department level within each fund are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
Crime Victim Comp Grant	County Attorney	2209	$ 5
Section 8 Voucher Program	Housing	2274	13,463
Juvenile Victim Rights	Juvenile Court	2246	198
Debt Service	Jail District	3500	1,377

The majority of these funds exceeded budget due to unusual and unplanned events. The Section 8 Voucher Program expenditure increases were not taken into account in a timely manner to adjust the budget accordingly during the current fiscal year. Jail District's Debt Service fund experienced additional banking fees that were not properly budgeted. However, the transfers in and the available carry forward fund balances were enough to offset the needed cash flow for 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 agencies.
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 at 102 percent of all deposits federal depository insurance does not cover.

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, 2015, the carrying amount of the County's deposits was $53,809,356 and the bank balance was $77,686,253. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2015, were as follows:

Investment Type	Fair Value
State Treasurer's investment pool 7	$ 29,399,900
State Treasurer's investment pool 5	90,185
U.S. agency securities	42,148,755
Total	$ 71,638,840

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, 2015, 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	$ 29,399,900
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	90,185
U.S. agency securities	AAA	Moody's	42,148,755
			$ 71,638,840

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	$ 895,802	-	$ 895,802
Yuma County	1,904	$ 4,211,127	4,213,031
Totals	$ 897,706	$ 4,211,127	$ 5,108,833

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, 2015, of 5 percent or more of the County's total investments in the Federal National Mortgage Association of 27.33%; Federal Home Loan Bank of 11.72%; Federal Home Loan Mortgage Corporation of 7.68%; and Federal Farm Credit Bank 7.39%.

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, 2015, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
State Treasurer's investment pool 7	$ 29,399,900	.10
State Treasurer's investment pool 5	90,185	.12
U.S. agency securities	42,148,755	2.05
Total	$ 71,638,840	

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

Cash, deposits, and investments:

Cash on hand	$ 351,762
Amount of deposits	53,809,356
Amount of investments	71,638,840
Total	$ 125,799,958

Statement of Net Position:

	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 72,058,472	$ 44,047,239	$ 4,585,414	$120,691,125
Investments held by trustee-restricted	5,108,833	-	-	5,108,833
Total	$ 77,167,305	$ 44,047,239	$ 4,585,414	$ 125,799,958

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, 2015 the bank balance of the County Treasurer's investment pool deposits was $42,356,770. 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	$ 115,285,939
Liabilities	-
Net position	$ 115,285,939
Net position held in trust for:	
Internal participants	$ 99,884,612
External participants	15,401,327
Total net position held in trust	$ 115,285,939
Statement of Changes in Net Position	
Total additions	$ 637,123,190
Total deductions	616,618,099
Net decrease	20,505,091
Net position held in trust:	
July 1, 2014	94,780,848
June 30, 2015	$ 115,285,939

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	$ 42,148,755	0.08-7.50%	07/16-05/18	$ 42,148,755
State Treasurer's investment pool	29,490,085	Not stated	N/A	29,490,085

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, 2015, 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 2014-15	$ 797,871	$ 207,398	$ 89,998	$ 35,634
Prior years	809,716	492,272	62,054	11,769
Total receivable	1,607,587	699,670	152,052	47,403
Less allowances for uncollectibles	(757,312)	(298,079)	(41,287)	-
Property Taxes Receivable (Net of Uncollectibles)	**$850,275**	**$401,591**	**$ 110,765**	**$ 47,383**

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2015, was as follows:

Government Activities	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Capital assets, not being depreciated:				
Land	$ 48,981,013	$ 138,098	-	$ 49,119,111
Infrastructure:				
Paved roads	86,567,511	7,090,566	-	93,658,077
Construction in progress	29,387,597	8,007,267	$ (33,576,449)	3,818,415
Total capital assets not being depreciated	164,936,121	15,235,931	(33,576,449)	146,595,603
Capital assets, being depreciated:				
Buildings	180,687,375	66,149	-	180,753,524
Improvements other than buildings	13,962,559	96,476	-	14,059,035
Machinery and equipment	36,287,399	1,831,263	(409,399)	37,709,263
Infrastructure (except paved roads)	62,973,142	26,451,419	(33,096)	89,391,465
Total capital assets being depreciated	293,910,475	28,445,307	(442,495)	321,913,287
Less: accumulated depreciation for:				
Buildings	(45,002,242)	(3,988,489)	-	(48,990,731)
Improvements other than buildings	(4,566,801)	(667,625)	-	(5,234,426)
Machinery and equipment	(25,939,944)	(2,593,466)	375,499	(28,157,911)
Infrastructure (except paved roads)	(35,947,259)	(1,216,977)	33,096	(37,131,140)
Total accumulated depreciation	(111,456,246)	(8,466,557)	408,595	(119,514,208)
Total capital assets, being depreciated, net	182,454,229	19,978,750	(33,900)	202,399,079
Governmental activities capital assets, net	**$ 347,390,350**	**$ 35,214,681**	**$ (33,610,349)**	**$ 348,994,682**

Note 7 - Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,445,532
Public safety	2,647,747
Highways and streets	1,308,572
Sanitation	55,159
Health	306,562
Welfare	381,226
Culture and recreation	1,309,706
Education	12,053
Total depreciation expense- governmental activities	$ 8,466,557

Yuma County is engaged in various construction and acquisition projects as of June 30, 2015. The projects include a major renovation of an existing building; widening existing streets; constructing streets; installing sewer lines; improving storm drainages systems and constructing new basins and bridge rehabilitations; as well as installing new cooling towers. 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	$ 264,286	$ 5,450,590	5,186,304
8450 West Hwy 95 Somerton	Buildings	1,212,856	1,843,613	630,757
2951 S. 21st Dr Audio Video Replacement	Mach & Equip	93,225	99,992	6,767
Sewer- El Prado Estates	Infrastructure	68,542	1,209,736	1,141,194
Rd- @ County 8th St & Ave C thru D	Infrastructure	261,899	3,306,601	3,044,702
Rd- @ Ave B: Co 15th thru Co 18th	Infrastructure	420,570	2,452,500	2,031,930
Rd- @ Co 18th St Impr, Av 3E thru Av A	Infrastructure	18,087	1,150,000	1,131,913
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	23,030	728,810	705,780
Rd- @ Avenue 3E thru HWY 95	Infrastructure	59,378	4,872,000	4,812,622
Rd- @ Co 25th St: Av E thru Av D	Infrastructure	425,874	900,000	474,126
Rd- @ Lake Martinez Road	Infrastructure	6,792	14,949,000	14,942,208
Rd- @ N Frontage Road - Fortuna Road to Foothills Blvd	Infrastructure	37,301	1,267,206	1,229,905
Rd- @ Tacna Railroad Quiet Zone Crossing	Infrastructure	11,129	100,000	88,871
Bridge- Rehab Co 25th St : Av E thru Av D	Infrastructure	36,315	1,380,000	1,343,685
Bridge- County 12th Street & Avenue D	Infrastructure	1,925	1,135,000	1,133,075
Bridge- Lateral Crossing Avenue E along County 17 1/2	Infrastructure	64,939	129,878	64,939
Imp- West Yuma Mesa Storm Drain	Infrastructure	591,418	6,671,496	6,080,078
Imp- North Frontage- Fortuna to Foothills-Drain	Infrastructure	9,645	6,673,300	6,663,655
Imp- Far West Storm Drain System	Infrastructure	72,205	1,761,222	1,689,017
Imp- Wellton Drainage Improvement	Infrastructure	35,658	550,000	514,342
Basin- Smuckers Park	Infrastructure	20,035	8,720,000	8,699,965
Basin- U Street	Infrastructure	26,115	204,700	178,585
		$ 3,818,415	$65,864,644	$ 62,046,229

Constructions projects are funded from various sources. The most significant are the energy efficient cooling towers funded by the HUD program federal funds. The 197 main building renovations are from bond proceeds. Projects classified as Infrastructure are funded from the State's shared Highway Users Revenue Fund with the exception of 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 $8,938,254 at June 30, 2015 includes County sales taxes revenues of $3,928,255 (allocated $1,766,336 to General Fund, $1,765,684 to Jail District, $392,263 to Health District, and $3,972 to Capital Projects); State shared sales taxes revenues of $1,690,307; and Payment for Auto in Lieu Tax of $304,603 ($214,424 for the General Fund and $90,179 for HURF). The remaining $3,015,089 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, 2015:

Governmental activities:	Balance 7/1/2014, as restated	Additions	Reductions	Balance June 30, 2015	Due within 1 year
Bonds Payable:					
Revenue bonds	$13,961,000	-	$1,011,004	$ 12,949,996	$ 1,051,000
Premiums	676,453	$ 1,463,271	84,557	2,055,167	170,632
General obligation bonds	44,355,000	26,300,000	30,190,000	40,465,000	1,670,000
Special assessments bonds with governmental commitment	34,720	-	4,340	30,380	4,340
Total bonds payable	59,027,173	27,763,271	31,289,901	55,500,543	2,895,972
Rural development loans	3,318,975	-	150,687	3,168,288	152,242
Capital leases payable	-	131,234	28,033	103,201	28,032
Compensated absences payable- Old Plan	1,668,458	1,047,457	1,051,129	1,664,786	1,048,815
Compensated absences payable- New Plan	5,675,609	3,317,602	3,518,878	5,474,333	3,394,086
Claims and judgments payable	230,000	794,350	30,000	994,350	994,350
Net pension liabilities	108,740,222	5,882,995	-	114,623,217	-
Governmental activities long-term liabilities	$ 178,660,437	$ 38,936,909	$ 36,068,628	$181,528,718	$ 8,513,497

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, 2015 in the amount of $ 2,100,000; Representing last outstanding payment.

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.

Note 10 - Bonds Payable (continued)

Revenue bonds outstanding at June 30, 2015 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2014	Issues / (Retirements)	Outstanding Principal June 30, 2015
Series- 2011 Refunding	$ 8,000,000	2.00-5.00%	7/12-7/21	$ 6,745,000	$ (725,004)	$ 6,019,996
Series- 2013	7,500,000	3.00 %	12/13- 12/33	7,216,000	(286,000)	6,930,000
			Total	$ 13,961,000	$ (1,011,004)	$ 12,949,996

Principal and interest requirements at June 30, 2015, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Refunding Revenue Bonds- Series 2011
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
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	895,000	118,625	1,013,625
2021-22	1,924,996	97,375	2,022,371
Totals	**$ 6,019,996**	**$ 1,082,338**	**$ 7,102,334**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County
Revenue Bonds- Series 2013
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
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	333,000	168,315	501,315
2021-25	1,821,000	684,420	2,505,420
2026-30	2,111,000	392,325	2,503,325
2031-33	1,428,000	75,900	1,503,900
Totals	**$ 6,930,000**	**$ 2,089,050**	**$ 9,019,050**

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.

Refunded General Obligation Bonds- On June 23, 2015 the Yuma County Free Library District issued $26,300,000 in general obligations bonds to partially advance refunding selected callable series 2006 and 2007 bonds. The new 2015 general obligation bond series have an interest rate ranging from 2.25% to 5.00%; mature July 2031; and are general callable at par on July 2025. The proceeds and cash contributions of $3,700,000 were used to advance refund $6,105,000 of principal outstanding 2006 Series and $22,800,000 of principal outstanding Series 2007 general obligation bonds which had an interest rate rating from 4.00% to 5.00%.

The net proceeds of $27,403,954 (including $1,463,271 premium and after payment of $144,650 underwriting fees and $214,667 issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment of the partially refunded bonds. As a result, the selected 2006 and 2007 series general obligation bonds are considered legally defeased and the liability for those bonds has been removed from the statement of net position.

Amount of refunding general obligation bonds issued	$ 26,300,000
Amount of additional cash contributions from debt service fund	$ 3,700,000
Amount of general obligation bonds refunded	$ 28,905,000
Decrease in total debt service payments	$ 5,384,153
Economic gain	$ 1,684,153

Note 10 - Bonds Payable (Continued)

General obligation bonds outstanding at June 30, 2015 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2014	Issues / (Retirements)	Outstanding Principal June 30,2015
Library General Obligation Bonds, 2006	$10,050,000	4.0-5.5%	7/07-7/35	$ 7,400,000	$(6,305,000)	$ 1,095,000
Library General Obligation Bonds, 2007	43,715,000	4.0-5.0%	7/08-6/35	36,955,000	(23,885,000)	13,070,000
Library General Obligation Bonds, 2015 Refunding	26,300,000	2.25-5.0%	6/15-7/31	-	26,300,000	26,300,000
			Total	**$44,355,000**	**$ (3,890,000)**	**$ 40,465,000**

Debt service requirements for the General Obligation bonds outstanding at June 30, 2015 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligations Bond - Series 2006
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
2016	$ 225,000	$ 50,400	$ 275,400
2017	-	39,150	39,150
2018	-	39,150	39,150
2019	-	39,150	39,150
2020	-	39,150	39,150
2021-25	-	195,750	195,750
2026-30	-	195,750	195,750
2031-35	870,000	133,650	1,003,650
Totals	**$ 1,095,000**	**$ 732,150**	**1,827,150**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
General Obligations Bond - Series 2007
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
2016	$ 1,125,000	$ 582,225	$ 1,707,225
2017	1,190,000	537,225	1,727,225
2018	1,130,000	489,625	1,619,625
2019	-	433,125	433,125
2020	-	433,125	433,125
2021-25	-	2,165,625	2,165,625
2026-30	1,875,000	1,912,500	3,787,500
2031-35	7,750,000	1,180,800	8,930,800
Totals	**$ 13,070,000**	**$ 7,734,250**	**$ 20,804,250**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
Refunding General Obligations Bond - Series 2015
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
2016	$ 320,000	$ 1,046,558	$ 1,366,558
2017	310,000	1,014,206	1,324,206
2018	435,000	1,001,806	1,436,806
2019	1,640,000	984,406	2,624,406
2020	1,700,000	918,806	2,618,806
2021-25	9,580,000	3,490,044	13,070,044
2026-30	9,720,000	1,725,394	11,445,394
2031	2,595,000	94,069	2,689,069
Totals	**$ 26,300,000**	**$ 10,275,289**	**$ 36,575,289**

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, 2015:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2014	Issues / (Retirements)	Outstanding Principal June 30, 2015
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	$ 34,720	$ (4,340)	$ 30,380
			Total	$ 34,720	$ (4,340)	$ 30,380

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2015:

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
Special Assessments Bonds
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
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	4,340	475	4,815
2021-22	8,680	380	9,060
Totals	**$ 30,380**	**$ 4,652**	**$ 35,032**

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, 2015:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2014	Issues / (Retirements)	Outstanding Principal June 30, 2015
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.940%	1/03-1/21	$ 51,972	$ (6,636)	$ 45,331
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/29	211,518	(14,100)	197,418
B & C Colonia Improvement District WIFA Loan	1,437,915	2.772%	7/11-7/35	1,305,385	(46,646)	1,258,739
B & C Colonia Improvement District USDA Loan	2,000,000	2.500%	7/11-1/35	1,750,100	(83,300)	1,666,800
			Total	$3,318,975	$ (150,682)	$3,168,288

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, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
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	8,052	474	8,526
2021	8,009	158	8,167
Totals	**$ 45,331**	**$ 5,526**	**$ 50,856**

DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sewer Connection Project
No 96-07 (USDA)
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
2016	$ 14,102	$ 8,884	$ 22,986
2017	14,102	8,249	22,351
2018	14,102	7,615	21,717
2019	14,102	6,980	21,082
2020	14,102	6,345	20,447
2021-25	70,508	22,209	92,717
2026-29	56,400	6,345	62,745
Totals	**$ 197,418**	**$ 66,627**	**$ 264,045**

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No 07-09 (WIFA)
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
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	53,483	29,350	82,833
2021-25	290,487	123,679	414,166
2026-30	333,044	81,122	414,166
2031-35	381,838	32,334	414,172
Totals	**$ 1,258,739**	**$ 397,930**	**$ 1,656,669**

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No 07-09 (USDA-RD)
June 30, 2015

Fiscal Year	Principal	Interest	Annual Debt Service
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	83,300	32,299	115,599
2021-25	416,500	130,256	546,756
2026-30	416,500	78,194	494,694
2031-35	417,300	26,121	443,421
Totals	**$ 1,666,800**	**$ 416,890**	**$ 2,083,690**

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	$16,121,388	12-33
General Obligation bonds	Library district property tax	Construction	59,206,689	7-35
Special Assessment bonds	Property owner assessments	Construction	35,032	1-22
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	2,134,552	7-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	1,920,716	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 2015:

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	$ 1,041,098	$1,036,584	99.57%	$18,549,154	5.59%
Library district property tax	7,399,484	6,967,138	94.16%	9,603,811	72.55%
Property owner assessments	677,134	245,819	36.30%	941,152	26.12%
General pledged revenues	500,339	500,350	99.99%	23,965,540	2.09%

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 264-265).

Note 13 – Obligations Under Capital Leases

This year the County entered into a lease agreement as lessee for financing the acquisition of machinery and equipment (vehicles) valued at $140,159. The long-term lease agreement is classified as capital leases for accounting purposes because it provides for a bargain purchase option or a transfer of ownership by the end of the lease term. The following assets were acquired through capital leases:

	Governmental Activities
Machinery and Equipment	$ 140,159
Less: accumulated depreciation	11,680
Carrying value	$ 128,479

Note 13 – Obligations Under Capital Leases (concluded)

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2015:

Year ending June 30	Governmental Activities
2016	$ 28,032
2017	28,032
2018	28,032
2019	28,031
Total minimum lease payments	112,127
Less: amount representing interest	(8,926)
Present value of minimum lease payments	$ 103,201

Note 14 - 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, 2015 is $ 7,139,119. The Old compensation plan amounts to $1,664,786 of which 51% is assignable to the General Fund and 49% to other nonmajor funds. The new compensation plan amounts to $5,474,333 of which 53% is assignable to the General Fund, 31% 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 $994,350 at June 30, 2015. This total amount is probable to be incurred within one year and is 42% or $418,000 assignable to the General Fund and 58% or $576,350 assignable to the Jail District.

Note 15 - 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.

Note 15 - Risk Management (concluded)

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.

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 $981,000 at June 30, 2015, 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, 2014 and 2015 were as follows:

	2014	2015
Claims payable, beginning of fiscal year	$ 1,339,000	$ 937,000
Current-fiscal year claims and changes in estimates	9,003,478	7,801,643
Claim payments	(9,405,478)	(7,757,643)
Claims payable, end of fiscal year	$ 937,000	$ 981,000

Note 16 - Pensions and other Postemployment Benefits

The County contributes to the five plans described below. The plans are component units of the State of Arizona.

At June 30, 2015, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

Statement of Net Position and Statement of activities	Governmental Activities
Net pension liabilities	$ 114,623,217
Deferred outflows of resources	21,632,692
Deferred inflows of resources	14,453,575
Pension expense	13,567,366

The County's accrued payroll and employee benefits includes $ 229,519 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2015. Also, the County reported $ 7,415,838 of pension contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

A. Arizona State Retirement System

Plan Descriptions—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 benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. County employees not covered by the other pension plans described below participate in the ASRS. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its Web site at www.azasrs.gov.

Benefits provided— The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

ASRS	Retirement Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.10% to 2.30%	2.10% to 2.30%

*With actuarially reduced benefits

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earning. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the survivor benefit is determined by the retirement benefit option chosen. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Note 16 - Pensions and other Postemployment Benefits (continued)

Contributions— In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2015, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.60 percent (11.48 percent for retirement and 0.12 percent for long-term disability) of the members' annual covered payroll, and the County was required by statute to contribute at the actuarially determined rate of 11.60 percent (10.89 percent for retirement, 0.59 percent for health insurance premium benefit, and 0.12 percent for long-term disability) of the active members' annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 9.57 percent (9.31 percent for retirement, 0.20 percent for health insurance premium benefit, and 0.06 percent for long-term disability) of annual covered payroll of retired members who worked for the County in positions that would typically be filled by an employee who contributes to the ASRS. The County's contributions to the pension plan for the year ended June 30, 2015 were $ 4,240,209.

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

ASRS Year ended June 30	Health Benefit Supplement Fund	Long-term Disability Fund
2015	$ 229,458	$ 46,667
2014	234,885	93,960
2013	251,103	92,709

During fiscal year 2015, the County paid for ASRS pension and OPEB contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
51.59 %	14.74 %	33.67 %

Pension Liability— At June 30, 2015, the County reported a liability of $65,128,723 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2014. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2013, to the measurement date of June 30, 2014. The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2014. The County's proportion measured as of June 30, 2014, was 0.4401 percent, which was a decrease of (0.0035) from its proportion measured as of June 30, 2013.

Pension expense and deferred outflows/inflows of resources— For the year ended June 30, 2015, the County recognized pension expense for ASRS of $4,104,525. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ASRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,310,031	-
Change in proportion and differences between employer Contributions and proportionate share of contributions	71,055	$ 488,013
Net difference between projected and actual earnings on pension plan investments	-	11,388,998
County contributions subsequent to the measurement date	4,240,209	-
Total	$ 7,621,295	$ 11,877,011

The $4,240,209 reported as deferred outflows of resources related to ASRS pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2016.

Note 16 - Pensions and other Postemployment Benefits (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the ASRS pensions will be recognized in pension expense as follows:

Year ending June 30	
2016	$ (1,589,392)
2017	(1,589,392)
2018	(2,469,892)
2019	(2,847,249)

Actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

ASRS	
Actuarial valuation date	June 30, 2013
Actuarial roll forward date	June 30, 2014
Actuarial cost method	Entry age normal
Investment rate of return	8.00%
Projected salary increases	3.00% - 6.75%
Inflation	3.00%
Permanent benefit increase	Included
Mortality rates	1994 GAM Scale BB

Actuarial assumptions used in the June 30, 2013, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012. The long-term expected rate of return on ASRS pension plan investments was determined to be 8.79 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

ASRS Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	63.00 %	7.03 %
Fixed income	25.00 %	3.20 %
Real estate	8.00 %	4.75 %
Commodities	4.00 %	4.50 %
Total	100.00 %	

Discount Rate—The discount rate used to measure the ASRS total pension liability was 8.00 percent, which is less than the long-term expected rate of return of 8.79 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the ASRS net pension liability to changes in the discount rate—The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 8.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1.00 percentage point lower (7.00 percent) or 1.00 percentage point higher (9.00 percent) than the current rate:

ASRS	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's proportionate share of the net pension liability	$ 82,319,366	$ 65,128,723	$ 55,801,935

Note 16 - Pensions and other Postemployment Benefits (continued)

Pension plan fiduciary net position—Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

B. Public Safety Personnel Retirement System and Corrections Officer Retirement Plan

Plan Descriptions—The Yuma County sheriff employees who are regularly assigned hazardous duty participate in the *Public Safety Personnel Retirement System* (PSPRS). The PSPRS administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan (agent plans). A seven-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

County detention officers, and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP). The CORP administers an agent multiple-employer defined benefit pension plan and an agent multiple employer defined benefit health insurance premium benefit (OPEB) plan for county detention officers (agent plans), and a cost-sharing multiple-employer defined benefit pension plan and a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for AOC officers (cost-sharing plans). The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The PSPRS and CORP issue publicly available financial reports that include their financial statements and required supplementary information. The reports are available on the PSPRS Web site at www.psprs.com.

Benefits provided— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits.

State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

PSPRS	**Initial membership date:**	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012**
Years of service and age required to receive benefit	20 years any age 15 years age 62	25 years age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent		
Normal Retirement	50% less 2.0% for each of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years. Not to exceed 80%	2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

Note 16 - Pensions and other Postemployment Benefits (continued)

CORP	Initial membership date:	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012**
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years any age 10 years age 62	25 years age 52.5 10 years age 62
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	2.0% to 2.5% per year of credited service not to exceed 80%	
Accidental Disability Retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service
Total and Permanent Disability Retirement	50% or normal retirement if more than 25 years of credited service	
Ordinary Disability Retirement	2.5% per year of credited service	
Survivor Benefit		
Retired Members	80% of retired member's pension benefit	
Active Members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Employees covered by benefit terms—At June 30, 2015, the following employees were covered by the agent pension plans' benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	35	27
Inactive employees entitled to but not yet receiving benefits	15	35
Active employees	78	161
Total	128	223

Contributions and annual OPEB cost—State statutes establish the pension contribution requirements for active PSPRS and CORP employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS and CORP pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2015, are indicated below. Rates are a percentage of active members' annual covered payroll.

	PSPRS Sheriff	CORP Detention	CORP AOC
Active members—Pension	11.05%	8.41%	8.41%
County			
Pension	26.41%	9.20%	14.88%
Health insurance premium benefit	1.14%	0.85%	1.24%

Note 16 - Pensions and other Postemployment Benefits (continued)

In addition, the County was required by statute to contribute at the actuarially determined rate of 19.65 percent for the PSPRS and 7.34 percent for the CORP of annual covered payroll of retired members who worked for the County in positions that would typically be filled by an employee who contributes to the PSPRS or CORP.

For the agent plans, the County's contributions to the pension plan and annual OPEB cost and contributions for the health insurance premium benefit for the year ended June 30, 2015, were:

	PSPRS Sheriff	CORP Detention
Pension		
Contributions made	$1,354,473	$484,500
Health Insurance Premium Benefit		
Annual OPEB cost	58,466	44,763
Contributions made	58,466	44,763

Contributions to the CORP AOC plan for the year ended June 30, 2015, were $992,231 (pension $915,906 and health insurance premium benefit $76,325). The County's contributions for the current and 2 preceding years for the CORP AOC OPEB, all of which were equal to the required contributions, were as follows:

CORP AOC Year ended June 30	Health Insurance Fund
2015	$ 76,325
2014	71,302
2013	77,439

During fiscal year 2015, the County paid for PSPRS and CORP pension and OPEB contributions as follows:

	General Fund	Other Major funds	Other Nonmajor funds
PSPRS	78.40 %	2.03 %	19.57 %
CORP	0.03%	-	99.97 %
CORP- AOC	43.99%	-	56.01 %

Pension liability—At June 30, 2015, the County reported the following net pension liabilities:

	Net Pension Liability
PSPRS Sheriff	$15,484,971
CORP Detention	5,982,039
CORP AOC (County's proportionate share)	13,196,244

The net pension liabilities were measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liabilities as of June 30, 2014, reflect the following changes of benefit terms and actuarial assumptions.

- In February 2014, the Arizona Supreme Court affirmed a Superior Court ruling that a 2011 law that changed the mechanism for funding permanent benefit increases was unconstitutional. As a result, the plans changed benefit terms to reflect the prior mechanism for funding permanent benefit increases and revised actuarial assumptions to explicitly value future permanent benefit increases.

- The wage growth actuarial assumption was decreased from 4.5 percent to 4.0 percent.

Note 16 - Pensions and other Postemployment Benefits (continued)

Pension actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

PSPRS and CORP—Pension	
Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Discount rate	7.85%
Projected salary increases	4.0%–8.0% for PSPRS and 4.0%–7.25% for CORP
Inflation	4.0%
Permanent benefit increase	Included
Mortality rates	RP-2000 mortality table (adjusted by 105% for both males and females)

Actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on PSPRS and CORP pension plan investments was determined to be 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP **Asset Class**	**Target Allocation**	**Long-Term Expected Real Rate of Return**
Short term investments	2%	3.25%
Absolute return	4%	6.75%
Risk parity	4%	6.04%
Fixed income	7%	4.75%
Real assets	8%	5.96%
GTAA	10%	5.73%
Private equity	11%	9.50%
Real estate	11%	6.50%
Credit opportunities	13%	8.00%
Non-U.S. equity	14%	8.63%
U.S. equity	16%	7.60%
Total	100%	

Pension discount rates—The following discount rates were used to measure the total pension liabilities:

	PSPRS Sheriff	**CORP Detention**	**CORP AOC**
Discount rates	7.85%	7.85%	7.85%

The projection of cash flows used to determine the PSPRS and CORP discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the PSPRS, CORP, and CORP AOC plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments for these plans to determine the total pension liability.

Note 16 - Pensions and other Postemployment Benefits (continued)

Changes in the Net Pension Liability:

	PSRPS			CORP		
	Increase (Decrease)			Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2014	$26,579,507	$13,257,416	$13,322,091	$14,475,353	$10,441,902	$ 4,033,451
Changes for the year:						
Service cost	$ 973,102	-	$ 973,102	$770,394	-	$770,394
Interest on the total pension liability	2,062,956	-	2,062,956	1,128,206	-	1,128,206
Changes of benefit terms	637,664	-	637,664	292,270	-	292,270
Differences between expected and actual experience in the measurement of the pension liability	(534,671)	-	(534,671)	458,574	-	458,574
Changes of assumptions or other inputs	2,691,578	-	2,691,578	1,719,316	-	1,719,316
Contributions—employer	-	$ 1,273,705	(1,273,705)	-	$ 542,639	(542,639)
Contributions—employee	-	536,761	(536,761)	-	478,367	(478,367)
Net investment income	-	1,852,836	(1,852,836)	-	1,451,690	(1,451,690)
Benefit payments, including refunds of employee contributions	(1,572,740)	(1,572,740)	-	(976,996)	(976,996)	-
Administrative expenses	-	(14,922)	14,922	-	(11,414)	11,414
Other changes	-	19,369	(19,369)	-	(41,110)	41,110
Net changes	$ 4,257,889	$ 2,095,009	$ 2,162,880	$ 3,391,764	$ 1,443,176	$ 1,948,588
Balances at June 30, 2015	$30,837,396	$15,352,425	$15,484,971	$17,867,117	$11,885,078	$ 5,982,039

The County's proportion of the CORP AOC net pension liability as of June 30, 2013 and 2014, was based on the County's actual contributions to the plan relative to the total of all participating counties' actual contributions for the year ended June 30, 2014. The County's proportion measured as of June 30, 2013 and 2014, was 5.88 percent.

Sensitivity of the County's net pension liability to changes in the discount rate—The following table presents the County's net pension liabilities calculated using the discount rates noted above, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
PSPRS Sheriff			
Rate	6.85%	7.85%	8.85%
Net pension liability	$ 19,108,182	$ 15,484,971	$ 12,448,122
CORP Detention			
Rate	6.85%	7.85%	8.85%
Net pension liability	$ 8,634,866	$ 5,982,039	$ 3,825,743
CORP AOC			
Rate	6.85%	7.85%	8.85%
County's proportionate share of the net pension liability	$ 17,425,333	$ 13,196,244	$ 9,682,437

Pension plan fiduciary net position—Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS and CORP financial reports.

Note 16 - Pensions and other Postemployment Benefits (continued)

Pension expense—For the year ended June 30, 2015, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$ 2,179,121
CORP Detention	1,121,740
CORP AOC (County's proportionate share)	1,765,819

Pension deferred outflows/inflows of resources—At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PSPRS		CORP		CORP AOC	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	$ 464,902	$ 389,834	-	$ 626,389	-
Changes of assumptions or other inputs	$ 2,340,358	-	1,461,590	-	1,938,740	-
Net difference between projected and actual earnings on pension plan investments	-	617,992	-	$ 481,937	-	$ 730,544
County contributions subsequent to the measurement date	1,354,473	-	484,500	-	915,906	-
Total	$ 3,694,831	$ 1,082,894	$ 2,335,924	$ 481,937	$ 3,481,035	$ 730,544

The amounts reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending June 30	PSPRS Sheriff	CORP Detention	CORP AOC
2016	$ 126,954	$ 205,982	$ 377,485
2017	126,954	205,982	377,485
2018	126,954	205,982	377,485
2019	126,954	205,982	377,485
2020	281,451	326,466	324,645
Thereafter	468,199	219,092	-

Agent plan OPEB actuarial assumptions—The health insurance premium benefit contribution requirements for the year ended June 30, 2015, were established by the June 30, 2013, 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' value 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 for the health insurance premium benefit 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.

Note 16 - Pensions and other Postemployment Benefits (continued)

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 all PSPRS and CORP plans and related benefits (unless noted), and the following actuarial methods and assumptions were used to establish the fiscal year 2015 contribution requirements:

PSPRS and CORP-OPEB Contribution Requirements	
Actuarial valuation date :	June 30, 2013
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	23 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method:	7-year smoothed market value; 20% corridor.
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4.50% - 8.50% for PSPRS and 4.50% - 7.75% for CORP
Wage growth	4.50% for PSPRS and CORP.

Agent plan OPEB trend Information—Annual OPEB cost information for the health insurance premium benefit for the current and 2 preceding years follows for each of the agent plans:

Plan	Year Ended June 30	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
PSPRS				
Health insurance premium benefit	2015	$58,466	100%	-
Health insurance premium benefit	2014	57,393	100%	-
Health insurance premium benefit	2013	61,733	100%	-
CORP				
Health insurance premium benefit	2015	$ 44,763	100%	-
Health insurance premium benefit	2014	44,855	100%	-
Health insurance premium benefit	2013	47,471	100%	-

Agent plan OPEB funded Status—The health insurance premium benefit plans' funded status as of the most recent valuation date, June 30, 2015, along with actuarial assumptions and methods used in those valuations follow.

	PSPRS Sheriff	CORP Detention
Actuarial accrued liability (b)	$ 620,387	$ 371,956
Actuarial value of assets (a)	1,000,475	983,569
Unfunded actuarial accrued liability (funding excess) (b) – (a)	(380,088)	(611,613)
Funded ratio (a)/(b)	161.17%	264.43%
Annual covered payroll (c)	$ 5,128,637	$ 5,266,304
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (b) - (a) / (c)	(8.13%)	(12.78%)

Note 16 - Pensions and other Postemployment Benefits (continued)

The actuarial methods and assumptions used are the same for all the PSPRS and CORP health insurance premiums benefit plans (unless noted), and for the most recent valuation date, are as follows:

PSPRS and CORP-OPEB Funded Status	
Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Amortization method	Level percent of pay closed
Remaining amortization period	21 years for underfunded 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
Payroll growth	4.00% for PSPRS and CORP

C. Elected Officials Retirement Plan

Plan description—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 (OPEB) plan for elected officials and judges who were members of the plan 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. The EORP issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on PSPRS's web site at www.psprs.com.

Benefits provided—The EORP provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average yearly compensation, and service credit as follows:

EORP	**Initial membership date:**	
Retirement and Disability	**Before January 1, 2012**	**On or after January 1, 2012**
Years of service and age required to receive benefit	20 years any age 10 years age 62 5 years age 65 5 years any age* any years and age if disabled	10 years age 62 5 years age 65 any years and age if disabled
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	4% per year of service, not to exceed 80%	3% per year of service, not to exceed 75%
Disability Retirement	80% with 10 or more years of service 40% with 5 to 10 years of service 20% with less than 5 years of service	75% with 10 or more years of service 37.5% with 5 to 10 years of service 18.75% with less than 5 years of service
Survivor Benefit		
Retired Members	75% of retired member's benefit	50% of retired member's benefit
Active Members and Other Inactive Members	75% of disability retirement benefit	50% of disability retirement benefit

* With reduced benefits of 0.25% for each month early retirement precedes the member's normal retirement age, with a maximum reduction of 30%.

Note 16 - Pensions and other Postemployment Benefits (continued)

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning.

Contributions—State statutes establish active member and employer contribution requirements. Statute also appropriates $5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designated portion of certain court fees. For the year ended June 30, 2015, active EORP members were required by statute to contribute 13 percent of the members' annual covered payroll, and the County was required to contribute 23.50 percent of active EORP members' annual covered payroll. In addition, the County was required by statute to contribute 23.50 percent of annual covered payroll of retired members who worked for the County in positions that would typically be filled by an employee who contributes to the EORP.

The County's contributions to the pension plan for the year ended June 30, 2015, were $420,750. No OPEB contributions were required or made for the year ended June30, 2015. The County's OPEB contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

EORP for OPEB	
Year ended June 30	**Health Insurance Fund**
2015	$ 43,458
2014	31,720
2013	35,866

During fiscal year 2015, the County paid for EORP pension contributions and OPEB contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
95.23 %	-	4.77 %

Pension liability—At June 30, 2015, the County reported a liability for its proportionate share of the EORP's net pension liability that reflected a reduction for the County's proportionate share of the State's appropriation for EORP. The amount the County recognized as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the County were as follows:

County's proportionate share of the EORP net pension liability	$ 14,831,269
State's proportionate share of the EORP net pension liability associated with the County	4,547,405
Total	$ 19,378,674

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. In February 2014, the Arizona Supreme Court affirmed a Superior Court ruling that a 2011 law that changed the mechanism for funding permanent benefit increases was unconstitutional. As a result, for the June 30, 2014, actuarial valuation, the plan changed benefit terms to reflect the prior mechanism for funding permanent benefit increases and revised actuarial assumptions to explicitly value future permanent benefit increases.

The County's proportion of the net pension liability as of June 30, 2013 and 2014, was based on the County's actual contributions to the plan relative to the total of all participating employers' actual contributions for the year ended June 30, 2014. The County's proportion measured as of June 30, 2013 and 2014, was 2.21 percent.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2015, the County recognized pension expense for EORP of $ 4,396,161 and revenue of $ 1,347,904 for the County's proportionate share of the State's appropriation to EORP.

Note 16 - Pensions and other Postemployment Benefits (continued)

At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

EORP	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ 65,169	-
Changes of assumptions or other inputs	4,013,688	-
Net difference between projected and actual earnings on pension plan investments	-	$ 281,189
County contributions subsequent to the measurement date	420,750	-
Total	$ 4,499,607	$ 281,189

The $ 420,750 reported as deferred outflows of resources related to EORP pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pensions will be recognized in pension expense as follows:

Year ending June 30	
2016	$2,278,733
2017	1,659,529
2018	(70,297)
2019	(70,297)

Actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

EORP	
Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Investment rate of return	7.85%
Projected salary increases	4.25%
Inflation	4.00%
Permanent benefit increase	Included
Mortality rates	RP-2000 mortality table projected to 2025 with projection scale AA

Actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on EORP pension plan investments was determined to be 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

Note 16 - Pensions and other Postemployment Benefits (concluded)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

EORP Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Short term investments	2%	3.25%
Absolute return	4%	6.75%
Risk parity	4%	6.04%
Fixed income	7%	4.75%
Real assets	8%	5.96%
GTAA	10%	5.73%
Private equity	11%	9.50%
Real estate	11%	6.50%
Credit opportunities	13%	8.00%
Non-U.S. equity	14%	8.63%
U.S. equity	16%	7.60%
Total	100%	

Discount rate—At June 30, 2014, the discount rate used to measure the EORP total pension liability was 5.67 percent, which was a decrease of 2.18 from the discount rate used as of June 30, 2013. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the statutorily set rates, and state contributions will be made as currently required by statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members. Therefore, to determine the total pension liability for the plan, the long-term expected rate of return on pension plan investments of 7.85 percent was applied to periods of projected benefit payments through the year ended June 30, 2030. A municipal bond rate of 4.29 percent obtained from the 20-year Bond Buyer Index, as published by the Federal Reserve as of June 30, 2014, was applied to periods of projected benefit payments after June 30, 2030.

Sensitivity of the County's proportionate share of the EORP net pension liability to changes in the discount rate—The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 5.67 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (4.67 percent) or 1 percentage point higher (6.67 percent) than the current rate:

EORP	1% Decrease (4.67%)	Current Discount Rate (5.67%)	1% Increase (6.67%)
County's proportionate share of the net pension liability	$ 17,314,269	$14,831,269	$12,734,769

Pension Plan Fiduciary Net Position—Detailed information about the pension plan's fiduciary net position is available in the separately issued EORP financial report.

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2015, were as follows:

	Transfers From:						
Transfer To:	General Fund	Jail District General Operations	Library District General Operations	Health District General Operations	Internal Service Fund	Nonmajor Governmental Funds	Totals
General Fund	-	-	-	-	-	$ 84,245	$ 84,245
Capital Improvements Fund	$ 403,956	-	-	-	-	-	403,956
Jail District, Operations	6,613,040	-	-	-	-	-	6,613,040
Library District, Operations	-	-	-	-	-	565	565
Health Services District	786,898	-	-	-	-	-	786,898
Internal Service Funds	7,127	-	-	-	-	-	7,127
Nonmajor Governmental Funds	901,826	$ 1,045,460	$ 3,524,195	$ 570,055	$ 682	801,435	6,843,653
Totals	$ 8,712,847	$ 1,045,460	$ 3,524,195	$ 570,055	$ 682	$ 886,245	$ 14,739,484

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers from the general fund were due to the required statutory subsidies; to the Jail and Health district's operations ($6,613,040 and $786,898 respectively). Also, the general fund contributed to a number of repair and maintenance capital projects in the amount of $403,956. Jail District's transfer of $1,045,460 was to a debt service fund to fulfill the yearly debt service payments. The Library district also transferred $3,524,195 to its debt service fund for payment of outstanding General Obligations bonds. Finally the Health district transferred $570,055 to its animal control program as approved. 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, 2015, were as follows:

	Payables From:								
Payables To:	General Fund	Jail District General Operations	Library District General Operations	Flood District General Operations	Health District General Operations	Development Services HURF	Internal Service Fund	Nonmajor Governmental Funds	Totals
General Fund	-	$ 436,835	$ 64	-	-	-	$71,219	$ 200,232	$ 708,350
Capital Improvements Fund	$ 200	-	-	-	-	-	-	-	200
Flood Control District	-	-	-	-	-	-	-	1,492	1,492
Health Services District	-	-	-	-	-	-	-	1,049,175	1,049,175
Development Services HURF	-	-	-	-	-	-	-	139,021	139,021
Internal Service Funds	58,604	-	951	-	-	-	5,510	169,556	234,621
Nonmajor Governmental Funds	157,040	-	2,732	$ 1,428	$ 2,826	$ 1,040	332	895,152	1,060,550
Totals	$ 215,844	$ 436,835	$ 3,747	$ 1,428	$ 2,826	$ 1,040	$77,061	$ 2,454,628	$ 3,193,409

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.

Note 18 – Change in Accounting Principle

Net position as of July 1, 2014, has been restated as follows for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension Transition for Contributions Made subsequent to the Measurement Date.*

	Governmental Activities
Net Position as previously reported at June 30, 2014	$ 366,994,788
Prior period adjustment- implementation of GASB 68:	
Net pension liability (measurement date as of June 30, 2013)	(108,740,222)
Deferred outflows- county contributions made during fiscal year 2014	7,447,650
Total prior period adjustment	(101,292,572)
Net position as restated, July 1, 2014	$ 265,702,216

Required Supplementary Information

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YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2015

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 41,195,440	$ 41,195,440	$ 42,039,281	$ 843,841
Licenses and permits	579,789	579,789	489,483	(90,306)
Intergovernmental	23,123,515	23,126,418	23,360,928	234,510
Charges for services	3,710,678	3,710,678	3,939,203	228,525
Fines and forfeits	1,343,572	1,343,572	1,380,056	36,484
Investment income	50,000	50,000	60,584	10,584
Rents	23,052	23,052	29,784	6,732
Miscellaneous	364,346	361,443	448,616	87,173
Total Revenue	70,390,392	70,390,392	71,747,935	1,357,543
Expenditures:				
Current:				
General government:				
County Administrator	1,362,023	1,362,023	1,303,192	58,831
Board of Supervisors	512,329	512,329	497,271	15,058
Treasurer	793,127	793,127	755,650	37,477
Assessor	1,966,067	1,966,067	1,777,049	189,018
Recorder	623,953	623,953	590,264	33,689
Election Services	521,230	521,230	517,295	3,935
Attorney - Civil Division	686,586	686,586	677,958	8,628
Attorney - Criminal Division	3,132,215	3,132,215	2,933,383	198,832
Attorney - Administration Division	595,080	595,080	569,986	25,094
Clerk of Superior Court	2,050,559	2,050,559	1,955,570	94,989
Superior Court	3,084,902	3,088,261	3,077,793	10,468
Superior Court - Security	557,012	575,512	567,874	7,638
Superior Court - Collections	418,383	407,690	390,882	16,808
Court Trial Services	886,173	846,173	777,743	68,430
Conflict Administrator	1,376,204	1,411,204	1,408,558	2,646
Superior Court - Information And Tech	447,007	450,674	401,470	49,204
Justice Court #1	1,155,440	1,155,440	1,046,127	109,313
Justice Court #2	381,725	381,725	358,003	23,722
Justice Court #3	333,402	336,902	315,356	21,546
Constable Precinct #1	301,126	299,644	296,713	2,931
Constable Precinct #2	85,842	86,842	85,316	1,526
Constable Precinct #3	4,374	3,374	258	3,116
Attorney - Victim Services	262,739	262,739	249,565	13,174
Public Defender	2,197,168	2,197,168	2,176,455	20,713
General Government	2,093,921	2,037,685	1,202,559	835,126
County Administrator - Channel 77	166,113	166,113	80,897	85,216
Juvenile Justice Center - Administration	1,506,849	1,506,849	1,476,144	30,705
Juvenile Justice Center - Detention	3,352,179	3,352,179	3,293,442	58,737
Financial Services	1,428,123	1,428,123	1,364,327	63,796
Legal Defender	1,233,021	1,233,021	1,155,973	77,048
Human Resources	780,496	780,496	703,363	77,133
General Services	2,244,438	2,244,438	2,091,610	152,828
Information Technology Services	2,871,602	2,871,602	2,515,073	356,529
Development Services	839,289	839,289	653,400	185,889
Geographical Information Systems	455,452	455,452	418,612	36,840
Planning and Zoning	948,800	948,800	808,220	140,580
DDS- Customer Service	674,084	674,084	504,230	169,854
Superior Court - Adult Prob- Pretrial	399,970	399,970	375,193	24,777

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2015

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	606,942	606,942	405,801	201,141
Superior Court - Adult Probation	1,824,874	1,824,874	1,750,871	74,003
Adult Prob-Graffiti Abatement	71,910	71,910	71,122	788
Sheriff - Administration	9,249,339	9,249,339	8,997,473	251,866
Sheriff - Medical Examiner	559,080	559,080	541,592	17,488
Emergency Services	175,452	175,452	94,289	81,163
Sanitation:				
Public Works - Solid Waste Operations	626,816	626,816	520,426	106,390
Health:				
Environmental Programs	286,342	286,342	268,957	17,385
Welfare:				
Medical Eligibility Program	10,960,750	10,960,750	10,939,224	21,526
Public Fiduciary	629,258	629,258	557,593	71,665
Culture and recreation:				
Public Works - Parks	10,814	10,814	10,289	525
Education:				
School Superintendent	387,752	387,752	385,140	2,612
Capital outlay	360,395	564,982	695,372	(130,390)
Debt service:				
Principal retirement	-	-	18,688	(18,688)
Total Expenditures	68,478,727	68,638,929	64,629,611	4,009,318
Excess (deficiency) of revenues over expenditures	1,911,665	1,751,463	7,118,324	5,366,861
Other financing sources (uses):				
Transfers in	3,923	84,223	84,245	22
Transfers out	(8,879,103)	(8,851,812)	(8,712,847)	138,965
Capital Leases	-	-	87,486	87,486
Total other financing sources (uses)	(8,875,180)	(8,767,589)	(8,541,116)	226,473
Net change in fund balance	(6,963,515)	(7,016,126)	(1,422,792)	5,593,334
Fund balances - beginning (July 1, 2014)	6,963,515	7,016,126	14,656,464	7,640,338
Fund balances - ending (June 30, 2015)	**$ -**	**$ -**	**$ 13,233,672**	**$ 13,233,672**

* 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, 2015

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 11,794,780	$ 11,794,780	$ 11,936,114	$ 141,334
Intergovernmental	141,354	141,354	95,098	(46,256)
Charges for services	553,500	553,500	165,055	(388,445)
Investment income	2,200	2,200	990	(1,210)
Miscellaneous	28,240	28,240	9,534	(18,706)
Total Revenue	12,520,074	12,520,074	12,206,791	(313,283)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	18,248,042	18,248,042	17,066,297	1,181,745
Capital outlay	80,000	80,000	6,885	73,115
Total Expenditures	18,328,042	18,328,042	17,073,182	1,254,860
Excess (deficiency) of revenues over expenditures	(5,807,968)	(5,807,968)	(4,866,391)	941,577
Other financing sources (uses):				
Transfers in	6,613,040	6,613,040	6,613,040	-
Transfers out	(1,036,575)	(1,045,460)	(1,045,460)	-
Total other financing sources (uses)	5,576,465	5,567,580	5,567,580	-
Net change in fund balance	(231,503)	(240,388)	701,189	941,577
Fund balances - beginning (July 1, 2014)	231,503	240,388	60,498	(179,890)
Fund balances - ending (June 30, 2015)	**$ -**	**$ -**	**$ 761,687**	**$ 761,687**

* 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, 2015

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 9,328,218	$ 9,328,218	$ 9,603,246	$ 275,028
Intergovernmental	49,609	49,609	238,206	188,597
Charges for services	21,182	21,182	21,385	203
Fines and forfeits	73,135	73,135	70,970	(2,165)
Investment income	30,000	30,000	44,187	14,187
Rents	1,392	1,392	1,381	(11)
Miscellaneous	83,379	83,379	65,614	(17,765)
Total Revenue	9,586,915	9,586,915	10,044,989	458,074
Expenditures:				
Current:				
Culture and recreation:				
Library	8,202,897	8,102,905	7,857,058	245,847
Capital outlay	31,083	31,083	50,191	(19,108)
Total Expenditures	8,233,980	8,133,988	7,907,249	226,739
Excess of revenues over expenditures	1,352,935	1,452,927	2,137,740	684,813
Other financing sources (uses):				
Transfers in	-	-	565	565
Transfers out	(3,424,203)	(3,524,195)	(3,524,195)	-
Total other financing sources (uses)	(3,424,203)	(3,524,195)	(3,523,630)	565
Net change in fund balance	(2,071,268)	(2,071,268)	(1,385,890)	685,378
Fund balances - beginning (July 1, 2014)	2,071,268	2,071,268	7,360,651	5,289,383
Fund balances - ending (June 30, 2015)	**$ -**	**$ -**	**$ 5,974,761**	**$ 5,974,761**

* 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, 2015

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,487,748	$ 2,487,748	$ 2,604,664	$ 116,916
Licenses and permits	-	-	2,205	2,205
Intergovernmental	970,000	970,000	-	(970,000)
Charges for services	10,000	10,000	5,430	(4,570)
Investment income	37,316	37,316	106,220	68,904
Miscellaneous	-	-	616	616
Total Revenue	3,505,064	3,505,064	2,719,135	(785,929)
Expenditures:				
Current:				
Public Safety				
Flood Control	937,765	937,765	555,237	382,528
Capital outlay	18,039,495	18,399,495	2,651,081	15,748,414
Total Expenditures	18,977,260	19,337,260	3,206,318	16,130,942
Excess (deficiency) of revenues over expenditures	(15,472,196)	(15,832,196)	(487,183)	15,345,013
Net change in fund balance	(15,472,196)	(15,832,196)	(487,183)	15,345,013
Fund balances - beginning (July 1, 2014)	15,472,196	15,832,196	17,059,163	1,226,967
Fund balances - ending (June 30, 2015)	**$ -**	**$ -**	**$ 16,571,980**	**$ 16,571,980**

* 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, 2015

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,630,236	$ 2,630,236	$ 2,658,630	$ 28,394
Licenses and permits	398,000	398,000	391,543	(6,457)
Charges for services	630,000	630,000	794,854	164,854
Investment income	-	-	3,192	3,192
Miscellaneous	23,000	23,000	21,778	(1,222)
Total Revenue	3,681,236	3,681,236	3,869,997	188,761
Expenditures:				
Current:				
Health:				
Health	1,449,166	1,449,166	1,375,994	73,172
Child Health	448,677	448,677	202,021	246,656
Communicable Disease	480,483	480,483	322,181	158,302
Environmental Health	523,653	523,653	372,662	150,991
Vector Control	151,281	151,281	150,810	471
Vital Records	241,672	241,672	231,831	9,841
Nursing	1,010,457	1,010,457	585,660	424,797
Injury Prevention	77,661	77,661	69,349	8,312
Capital outlay	-	-	9,563	(9,563)
Total Expenditures	4,383,050	4,383,050	3,320,071	1,062,979
Excess (deficiency) of revenues over expenditures	(701,814)	(701,814)	549,926	1,251,740
Other financing sources (uses):				
Transfers in	821,450	821,450	786,898	(34,552)
Transfers out	(393,169)	(618,169)	(570,055)	48,114
Total other financing sources (uses)	428,281	203,281	216,843	13,562
Net change in fund balance	(273,533)	(498,533)	766,769	1,265,302
Fund balances - beginning (July 1, 2014)	273,533	498,533	1,005,414	506,881
Fund balances - ending (June 30, 2015)	**$ -**	**$ -**	**$ 1,772,183**	**$ 1,772,183**

* 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, 2015

	Development Services HURF Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 950,000	$ 950,000	$ 1,057,549	$ 107,549
Licenses and permits	25,000	25,000	33,225	8,225
Intergovernmental	3,396,807	3,396,807	4,143,621	746,814
Charges for services	2,000	2,000	632	(1,368)
Investment income	80,000	80,000	97,037	17,037
Miscellaneous	-	-	1,693	1,693
Total Revenue	4,453,807	4,453,807	5,333,757	879,950
Expenditures:				
Current:				
Highways and Streets:				
Development Services	1,935,603	1,935,603	1,608,047	327,556
Capital outlay	14,510,000	15,225,000	4,857,197	10,367,803
Total Expenditures	16,445,603	17,160,603	6,465,244	10,695,359
Excess (deficiency) of revenues over expenditures	(11,991,796)	(12,706,796)	(1,131,487)	11,575,309
Net change in fund balance	(11,991,796)	(12,706,796)	(1,131,487)	11,575,309
Fund balances - beginning (July 1, 2014)	11,991,796	12,706,796	15,970,733	3,263,937
Fund balances - ending (June 30, 2015)	**$ -**	**$ -**	**$ 14,839,246**	**$ 14,839,246**

* Variance = Positive or (Negative)

See accompanying 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. prohibits 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, Health Services District General Operations fund, and Fill the Gap 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.

Yuma County

Required Supplementary Information **Exhibit F-1**

Schedule of the County's Proportionate Share of the Net Pension Liability

Cost-Sharing Pension Plans

June 30, 2015

Arizona State Retirement System	**Reporting Fiscal Year (Measurement Date)**	
	2015 (2014)	**2014 through 2006**
County's proportion of the net pension liability	0.4401 %	Information not available
County's proportionate share of the net pension liability	$ 65,128,723	
County's covered-employee payroll	$ 39,147,507	
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	166.37 %	
Plan fiduciary net position as a percentage of the total pension liability	69.49 %	

Corrections Officer Retirement Plan—Administrative Office of the Courts	**Reporting Fiscal Year (Measurement Date)**	
	2015 (2014)	**2014 through 2006**
County's proportion of the net pension liability	5.8809 %	Information not available
County's proportionate share of the net pension liability	$ 13,196,244	
County's covered-employee payroll	$ 6,309,882	
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	209.14 %	
Plan fiduciary net position as a percentage of the total pension liability	58.59 %	

Elected Officials Retirement Plan	**Reporting Fiscal Year (Measurement Date)**	
	2015 (2014)	**2014 through 2006**
County's proportion of the net pension liability	2.2117 %	Information not available
County's proportionate share of the net pension liability	$ 14,831,269	
State's proportionate share of the net pension liability associated with the County	4,547,405	
Total	**$ 19,378,674**	
County's covered-employee payroll	$ 2,033,310	
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	953.06 %	
Plan fiduciary net position as a percentage of the total pension liability	31.91%	

See accompanying notes to pension plan schedules.

Yuma County

Required Supplementary Information **Exhibit F-2**

Schedule of Changes in the County's Net Pension Liability and Related Ratios

Agent Pension Plans

June 30, 2015

	PSPRS		CORP	
	Reporting Fiscal Year (Measurement Date)		Reporting Fiscal Year (Measurement Date)	
	2015 (2014)	2014 through 2006	2015 (2014)	2014 through 2006
Total pension liability		Information		Information
Service cost	$ 973,102	not available	$ 770,394	not available
Interest on the total pension liability	2,062,956		1,128,206	
Changes of benefit terms	637,664		292,270	
Differences between expected and actual experience in the measurement of the pension liability	(534,671)		458,574	
Changes of assumptions or other inputs	2,691,578		1,719,316	
Benefit payments, including refunds of employee contributions	(1,572,740)		(976,996)	
Net change in total pension liability	4,257,889		3,391,764	
Total pension liability—beginning	26,579,507		14,475,353	
Total pension liability—ending (a)	$ 30,837,396		$ 17,867,117	
Plan fiduciary net position				
Contributions—employer	$ 1,273,705		$ 542,639	
Contributions—employee	536,761		478,367	
Net investment income	1,852,836		1,451,690	
Benefit payments, including refunds of employee contributions	(1,572,740)		(976,996)	
Administrative expense	(14,922)		(11,414)	
Other changes	19,369		(41,110)	
Net change in plan fiduciary net position	2,095,009		1,443,176	
Plan fiduciary net position—beginning	13,257,416		10,441,902	
Plan fiduciary net position—ending (b)	$ 15,352,425		$ 11,885,078	
County's net pension liability—ending (a) –(b)	$ 15,484,971		$ 5,982,039	
Plan fiduciary net position as a percentage of the total pension liability	49.79 %		66.52 %	
Covered-employee payroll	$ 4,969,586		$ 5,273,460	
County's net pension liability as a percentage of covered-employee payroll	311.60 %		113.44 %	

See accompanying notes to pension plan schedules.

Arizona State Retirement System	**Reporting Fiscal Year**		
	2015	**2014**	**2013 through 2006**
Statutorily required contribution	$ 4,240,209	$ 4,245,473	Information not available
County's contributions in relation to the statutorily required contribution	4,240,209	4,245,473	
County's contribution deficiency (excess)	-	-	
County's covered-employee payroll	$38,985,060	$39,147,507	
County's contributions as a percentage of covered-employee payroll	10.88 %	10.84 %	

Corrections Officer Retirement Plan-Administrative Office of the Courts	**Reporting Fiscal Year**		
	2015	**2014**	**2013 through 2006**
Statutorily required contribution	$ 915,906	$ 914,570	Information not available
County's contributions in relation to the statutorily required contribution	915,906	914,570	
County's contribution deficiency (excess)	-	-	
County's covered-employee payroll	$ 6,146,304	$ 6,309,882	
County's contributions as a percentage of covered-employee payroll	14.90 %	14.49 %	

Elected Officials Retirement Plan	**Reporting Fiscal Year**		
	2015	**2014**	**2013 through 2006**
Statutorily required contribution	$ 420,750	$ 471,263	Information not available
County's contributions in relation to the statutorily required contribution	420,750	471,263	
County's contribution deficiency (excess)	-	-	
County's covered-employee payroll	$ 2,005,375	$ 2,033,310	
County's contributions as a percentage of covered-employee payroll	20.98 %	23.17 %	

See accompanying notes to pension plan schedules.

PSPRS	**Reporting Fiscal Year**		
	2015	**2014**	**2013 through 2006**
Actuarially determined contribution	$ 1,354,473	$ 1,273,705	Information not available
County's contributions in relation to the actuarially determined contribution	1,354,473	1,273,705	
County's contribution deficiency (excess)	-	-	
County's covered-employee payroll	$ 5,128,633	$ 4,969,586	
County's contributions as a percentage of covered-employee payroll	26.41 %	25.63 %	

CORP	**Reporting Fiscal Year**		
	2015	**2014**	**2013 through 2006**
Actuarially determined contribution	$ 484,500	$ 542,639	Information not available
County's contributions in relation to the actuarially determined contribution	484,500	542,639	
County's contribution deficiency (excess)	-	-	
County's covered-employee payroll	$ 5,266,304	$ 5,273,460	
County's contributions as a percentage of covered-employee payroll	9.20 %	10.28 %	

Note 1 –Actuarially Determined Contribution Rates

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period as of the 2013 actuarial valuation	23 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 20% corridor
Actuarial assumptions:	
Investment rate of return	In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%
Projected salary increases	In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%–9.0% to 4.5%–8.5% for PSPRS and from 5.0%–8.25% to 4.5%–7.75% for CORP
Wage growth	In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	RP-2000 mortality table (adjusted by 105% for both males and females)

YUMA COUNTY

Exhibit F - 4

Required Supplementary Information

Schedule of Agent OPEB Plans' Funding Progress

June 30, 2015

Health Insurance Premium Benefit

Public Safety Personnel Retirement System (PSPRS)

Actuarial Valuation Date	Actuarial Value of 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 a Percentage of Covered Payroll ([b-a] / c)
6/30/2015	$ 1,000,475	$ 620,387	$ (380,088)	161.27%	$ 4,673,866	(8.13%)
6/30/2014	910,446	624,037	(286,409)	145.90%	4,961,705	(5.77%)
6/30/2013	-	595,984	595,984	0.00%	4,731,347	12.6%

Corrections Officer Retirement Plan (CORP)

Actuarial Valuation Date	Actuarial Value of 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 a Percentage of Covered Payroll ([b-a] / c)
6/30/2015	$ 983,569	$ 371,956	$ (611,613)	264.43%	$ 4,786,269	(12.78%)
6/30/2014	897,843	466,594	(431,249)	192.42%	5,890,174	(7.32%)
6/30/2013	-	428,335	428,335	0.00%	5,172,764	8.3%

See accompanying note to schedule of agent OPEB plans' funding progress.

Note 1 – 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.

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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:

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

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

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

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

Modified Approach for County's Paved Roads (Concluded)

The current assessment of eligible roads was completed in Nov 2014. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment study was completed on May 2012.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2015, the County's eligible roads were rated at an OCI of 70.58 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	16.45 %	100 – 80
Above average – Good	53.41 %	80 – 65
Average	28.50 %	65 – 40
Below average – Poor	1.59 %	40 – 20
Very poor – Needs immediate work	0.05 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $1,101,765 on maintenance for the fiscal year ended June 30, 2015. These expenditures were needed in order to increase the average condition to a more acceptable level. 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 $1,041,077 for the fiscal year ending June 30, 2016. This is an increase of $373,167in expenditures over the prior year. 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
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	1,101,765	70.58
2015 – 2016	1,041,077	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

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Capital Improvements Fund (Exhibit H-3) 111

Debt Service Fund (Exhibit H-4) 112

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2015

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 23,677,798	$ 23,677,798	$ 23,965,540	$ 287,742
Interest On Delinquent Taxes	960,641	960,641	1,089,910	129,269
Auto Lieu Tax	4,605,707	4,605,707	4,898,653	292,946
County Sales Tax	11,794,780	11,794,780	11,934,307	139,527
Franchise Tax	156,514	156,514	150,871	(5,643)
Total Taxes	**41,195,440**	**41,195,440**	**42,039,281**	**843,841**
Business Licenses	3,455	3,455	2,845	(610)
Building Permits	336,165	336,165	234,324	(101,841)
Plumbing Permits	26,938	26,938	23,200	(3,738)
Electrical Permits	67,363	67,363	65,501	(1,862)
Mechanical Permits	19,107	19,107	17,973	(1,134)
Sign Permits	4,332	4,332	4,694	362
Environmental Health Permits	95,237	95,237	101,180	5,943
Mobile Home Permits	16,015	16,015	16,650	635
Mobile Home Permits	2,400	2,400	3,475	1,075
Planning Variance Permits	2,296	2,296	7,591	5,295
Special Use Permits	6,481	6,481	12,050	5,569
Total Licenses and permits	**579,789**	**579,789**	**489,483**	**(90,306)**
Federal Grants	56,528	56,528	58,174	1,646
Federal Grants Prior Year	-	-	221	221
Federal Payments In Lieu Of Taxes	3,244,942	3,244,942	3,166,280	(78,662)
Agency Reimbursements	-	-	5,608	5,608
State Grants	55,464	58,367	57,140	(1,227)
State Shared Sales Tax	19,163,380	19,163,380	19,453,510	290,130
State Shared Liquor Licenses	33,163	33,163	30,943	(2,220)
State Lottery	550,038	550,038	550,038	-
State Shared Revenue	20,000	20,000	39,014	19,014
Total Intergovernmental	**23,123,515**	**23,126,418**	**23,360,928**	**234,510**
Septic Reassignment Fee	18,166	18,166	30,250	12,084
Septic Reassignment Fee	-	-	2,090	2,090
Plan Check Fees	186,415	186,415	137,670	(48,745)
Legal Services/Attorney's Fees	322,773	322,773	378,506	55,733
Modifications (P&Z)	1,123	1,123	660	(463)
Zoning Application Fees	16,764	16,764	11,701	(5,063)
Subdivision Fees	7,112	7,112	8,608	1,496
Recording Fees	267,333	267,333	344,395	77,062
Reinspection Fees	2,686	2,686	3,102	416
Temporary Use Permit	5,653	5,653	4,110	(1,543)
Planning & Zoning Books & Maps	89	89	-	(89)
Treasurer's Office Fees	169,288	169,288	293,782	124,494
Public Fiduciary Fees & Charges	73,450	73,450	81,525	8,075
Assessor's Office Fees	6,630	6,630	4,071	(2,559)
Payroll Garnishment Fees	2,543	2,543	2,983	440
Special District Charges	249,920	249,920	250,018	98
Indirect Cost Revenue	2,203,675	2,203,675	2,203,725	50
Sheriff Fees	22,500	22,500	18,681	(3,819)
Sheriff Fingerprint/Copy Fees	48,673	48,673	56,986	8,313
Correctional Housing - Juvenile	84,885	84,885	78,840	(6,045)
Medical Services Fees	21,000	21,000	27,500	6,500
Total Charges for services	**3,710,678**	**3,710,678**	**3,939,203**	**228,525**

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2015

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	315,846	315,846	321,424	5,578
Constable Fines	26,386	26,386	20,790	(5,596)
Justice Court #1 Fines	599,544	599,544	634,227	34,683
Justice Court #2 Fines	184,521	184,521	174,638	(9,883)
Justice Court #3 Fines	145,306	145,306	171,866	26,560
House Arrest Fees	5,303	5,303	7,940	2,637
Juvenile Court Fines & Fees	31,351	31,351	29,768	(1,583)
Work Furlough Fees	19,310	19,310	6,219	(13,091)
Zoning Violation Fines	1,147	1,147	985	(162)
Other Fines	14,858	14,858	12,199	(2,659)
Total Fines and forfeits	**1,343,572**	**1,343,572**	**1,380,056**	**36,484**
Interest On Investments	50,000	50,000	60,584	10,584
Total Investment income	**50,000**	**50,000**	**60,584**	**10,584**
Rent General	11,378	11,378	15,826	4,448
Rent Housing Property	11,674	11,674	13,958	2,284
Total Rents	**23,052**	**23,052**	**29,784**	**6,732**
Vending Machine Proceeds	6,210	6,210	5,035	(1,175)
Telephone Revenue	411	411	379	(32)
Bad Check Fees	20,533	20,533	21,861	1,328
Elections Deposits	150,000	150,000	175,633	25,633
Void/Stale Dated Revenue	7,962	7,962	10,210	2,248
Restitution & Other Payments	4,230	4,230	3,832	(398)
Sale Of Auction Items	15,000	15,000	45,326	30,326
Cash Over/Short	-	-	(144)	(144)
Miscellaneous Revenues	150,000	147,097	170,003	22,906
Contributions From Private Sources	10,000	10,000	16,481	6,481
Total Miscellaneous	**364,346**	**361,443**	**448,616**	**87,173**
Total General Fund Revenue	**$ 70,390,392**	**$ 70,390,392**	**$ 71,747,935**	**$ 1,357,543**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2015

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
County Administrator	$ 1,362,023	$ 1,362,023	$ 1,303,192	-	$ 1,303,192	$ 58,831
Board of Supervisors	512,329	512,329	497,271	-	497,271	15,058
Treasurer	793,127	793,127	755,650	-	755,650	37,477
Assessor	1,966,067	1,966,067	1,777,049	-	1,777,049	189,018
Recorder	623,953	623,953	590,264	-	590,264	33,689
Election Services	521,230	521,230	517,295	-	517,295	3,935
Attorney - Civil Division	686,586	686,586	677,958	-	677,958	8,628
Attorney - Criminal Division	3,132,215	3,132,215	2,933,383	-	2,933,383	198,832
Attorney - Administration Division	595,080	595,080	569,986	$ 5,019	575,005	20,075
Clerk of Superior Court	2,050,559	2,050,559	1,955,570	-	1,955,570	94,989
Superior Court	3,084,902	3,088,261	3,077,793	-	3,077,793	10,468
Superior Court - Security	557,012	575,512	567,874	-	567,874	7,638
Superior Court - Collections	418,383	407,690	390,882	-	390,882	16,808
Court Trial Services	886,173	846,173	777,743	-	777,743	68,430
Conflict Administrator	1,376,204	1,411,204	1,408,558	-	1,408,558	2,646
Superior Court - Information And Tech	447,007	627,974	401,470	224,864	626,334	1,640
Justice Court #1	1,155,440	1,155,440	1,046,127	-	1,046,127	109,313
Justice Court #2	381,725	381,725	358,003	-	358,003	23,722
Justice Court #3	333,402	336,902	315,356	-	315,356	21,546
Constable Precinct #1	301,126	299,644	296,713	-	296,713	2,931
Constable Precinct #2	85,842	86,842	85,316	-	85,316	1,526
Constable Precinct #3	4,374	3,374	258	-	258	3,116
Attorney - Victim Services	262,739	262,739	249,565	-	249,565	13,174
Public Defender	2,206,411	2,206,411	2,176,455	10,370	2,186,825	19,586
General Government	2,198,921	2,037,685	1,202,559	-	1,202,559	835,126
County Administrator - Channel 77	222,849	222,849	80,897	14,996	95,893	126,956
Juvenile Justice Center - Administration	1,506,849	1,534,136	1,476,144	28,428	1,504,572	29,564
Juvenile Justice Center - Detention	3,401,595	3,401,595	3,293,442	47,869	3,341,311	60,284
Financial Services	1,428,123	1,428,123	1,364,327	-	1,364,327	63,796
Legal Defender	1,233,021	1,233,021	1,155,973	-	1,155,973	77,048
Human Resources	780,496	780,496	703,363	-	703,363	77,133
General Services	2,244,438	2,244,438	2,110,298	87,486	2,197,784	46,654
Information Technology Services	2,871,602	2,871,602	2,515,073	27,793	2,542,866	328,736
Development Services	839,289	839,289	653,400	-	653,400	185,889
Geographical Information Systems	455,452	455,452	418,612	-	418,612	36,840
Planning and Zoning	948,800	948,800	808,220	-	808,220	140,580
DDS- Customer Service	674,084	674,084	504,230	-	504,230	169,854
Superior Court - Adult Prob- Pretrial	399,970	399,970	375,193	-	375,193	24,777
Total General government	**42,949,398**	**43,004,600**	**39,391,462**	**446,825**	**39,838,287**	**3,166,313**
Building Safety	606,942	606,942	405,801	-	405,801	201,141
Superior Court - Adult Probation	1,824,874	1,824,874	1,750,871	-	1,750,871	74,003
Adult Prob-Graffiti Abatement	71,910	71,910	71,122	-	71,122	788
Sheriff - Administration	9,389,339	9,494,339	8,997,473	237,081	9,234,554	259,785
Sheriff - Medical Examiner	559,080	559,080	541,592	11,466	553,058	6,022
Emergency Services	175,452	175,452	94,289	-	94,289	81,163
Total Public safety	**12,627,597**	**12,732,597**	**11,861,148**	**248,547**	**12,109,695**	**622,902**
Public Works - Solid Waste Operations	626,816	626,816	520,426	-	520,426	106,390
Total Sanitation	**626,816**	**626,816**	**520,426**	**-**	**520,426**	**106,390**
Environmental Programs	286,342	286,342	268,957	-	268,957	17,385
Total Health	**286,342**	**286,342**	**268,957**	**-**	**268,957**	**17,385**
Medical Eligibility Program	10,960,750	10,960,750	10,939,224	-	10,939,224	21,526
Public Fiduciary	629,258	629,258	557,593	-	557,593	71,665
Total Welfare	**11,590,008**	**11,590,008**	**11,496,817**	**-**	**11,496,817**	**93,191**
Public Works - Parks	10,814	10,814	10,289	-	10,289	525
Total Culture and recreation	**10,814**	**10,814**	**10,289**	**-**	**10,289**	**525**
School Superintendent	387,752	387,752	385,140	-	385,140	2,612
Total Education	**387,752**	**387,752**	**385,140**	**-**	**385,140**	**2,612**
Total General Fund	**$ 68,478,727**	**$ 68,638,929**	**$ 63,934,239**	**$ 695,372**	**$ 64,629,611**	**$ 4,009,318**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H - 3

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2015

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 13,184	$ 13,184
Investment income	-	-	1,990	1,990
Miscellaneous	-	-	15,981	15,981
Total Revenue	-	-	31,155	31,155
Expenditures:				
Current:				
Capital outlay:				
Public Fiduciary	$ 110,619	$ 110,619	867	109,752
Superior Court	303,956	303,956	302,660	1,296
General Services	100,000	100,000	100,132	(132)
Information Technology Services	136,442	136,442	136,442	-
Total Expenditures	651,017	651,017	540,101	110,916
Excess (deficiency) of revenues over expenditures	(651,017)	(651,017)	(508,946)	142,071
Other financing sources (uses):				
Transfers in	403,956	403,956	403,956	-
Total other financing sources (uses)	403,956	403,956	403,956	-
Net change in fund balance	(247,061)	(247,061)	(104,990)	142,071
Fund balance - beginning (July 1, 2014)	247,061	247,061	481,932	234,871
Fund balance - ending (June 30, 2015)	**$ -**	**$ -**	**$ 376,942**	**$ 376,942**

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit H - 4**

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

Year Ended June 30, 2015

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Special assessments	$ 208,844	$ 208,844	$ 243,283	$ 34,439
Investment income	-	-	3,588	3,588
Miscellaneous	-	-	2,929	2,929
Total Revenue	208,844	208,844	249,800	40,956
Expenditures:				
Current:				
General government				
Improvement District Other	-	-	218	(218)
Debt service:				
Principal retirement	129,948	129,948	129,948	-
Interest and fiscal charges	78,896	78,896	78,250	646
Total Expenditures	208,844	208,844	208,416	428
Excess (deficiency) of revenues over expenditures	-	-	41,384	41,384
Net change in fund balance	-	-	41,384	41,384
Fund balance - beginning (July 1, 2014)	-	-	524,723	524,723
Fund balance - ending (June 30, 2015)	**$ -**	**$ -**	**$ 566,107**	**$ 566,107**

* Variance = Positive or (Negative)

Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit I-1) ..... 116 - 130
Debt Service Funds (Exhibit I-2) 131
Capital Projects Funds (Exhibit I-3) ..... 132 - 133
All Nonmajor Governmental Funds (Exhibit I-4) 134

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	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	$ 8,225	$ 39,014	$ 84,193	$ 292,270	$ 45,734	$ 52,977
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	53,714	-	-
Accrued interest	11	61	282	352	162	64
Due from:						
Other funds	-	-	-	21,298	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 8,236**	**$ 39,075**	**$ 84,475**	**$ 367,634**	**$ 45,896**	**$ 53,041**
Liabilities						
Liabilities						
Accounts payable	$ 6,454	$ 35,378	$ 9,582	-	-	$ 34,472
Accrued payroll and employee benefits	477	262	39,891	$ 15,773	$ 24,365	1,851
Due to:						
Other funds	-	492	-	-	1,558	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**6,931**	**36,132**	**49,473**	**15,773**	**25,923**	**36,323**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	1,305	2,943	35,002	351,861	19,973	16,718
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,305**	**2,943**	**35,002**	**351,861**	**19,973**	**16,718**
Total liabilities, deferred inflows of resources, and fund balances	**$ 8,236**	**$ 39,075**	**$ 84,475**	**$ 367,634**	**$ 45,896**	**$ 53,041**

Exhibit I - 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
$ 31,538	$ 46,904	$ 64,251	$ 184	-	$ 15,033	$ 42,489	-
-	-	-	-	-	-	-	-
95	-	664	-	-	-	-	-
46	92	68	-	-	16	-	-
-	1,559	-	-	-	7	23,705	$ 5
-	-	-	-	$ 252	-	3,165	-
-	-	-	-	-	-	-	-
320	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 31,999	**$ 48,555**	**$ 64,983**	**$ 184**	**$ 252**	**$ 15,056**	**$ 69,359**	**$ 5**
$ 4,426	$ 15,583	-	$ 138	-	-	-	$ 1,703
2,357	9,580	-	-	-	-	$ 5,679	303
-	-	-	-	$ 195	-	10,126	24,109
-	-	-	-	-	-	-	-
6,783	**25,163**	**-**	**138**	**195**	**-**	**15,805**	**26,115**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
320	-	-	-	-	-	-	-
24,896	23,392	$ 64,983	46	57	-	53,554	-
-	-	-	-	-	15,056	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(26,110)
25,216	**23,392**	**64,983**	**46**	**57**	**15,056**	**53,554**	**(26,110)**
$ 31,999	**$ 48,555**	**$ 64,983**	**$ 184**	**$ 252**	**$ 15,056**	**$ 69,359**	**$ 5**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	Attorney					
	Witness Program 2210	Bad Check Fund 2225	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Assets Sharing 2277
Assets						
Cash and cash equivalents	-	$ 2,260	-	-	$ 674,026	$ 67,044
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	13,925	-
Accrued interest	-	2	-	-	699	69
Due from:						
Other funds	$ 16,560	-	-	$ 80,381	10,088	-
Other governments	4,453	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 21,013**	**$ 2,262**	**$ -**	**$ 80,381**	**$ 698,738**	**$ 67,113**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	$ 80	-
Accrued payroll and employee benefits	$ 6,184	-	-	$ 3,784	-	-
Due to:						
Other funds	1,245	$ 1,379	-	60,255	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**7,429**	**1,379**	**-**	**64,039**	**80**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	13,584	883	-	16,342	698,658	67,113
Committed	-	-	-	-	-	
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**13,584**	**883**	**-**	**16,342**	**698,658**	**67,113**
Total liabilities, deferred inflows of resources, and fund balances	**$ 21,013**	**$ 2,262**	**$ -**	**$ 80,381**	**$ 698,738**	**$ 67,113**

Exhibit I - 1

(Continued)

Attorney							
Federal Justice 2278	Federal Justice Asset Sharing 2280	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
$ 11,023	49,536	$ 109,986	$ 169,702	$ 6,035	$ 8,464	$ 513	$ 24,120
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11	56	120	-	212	-	-	-
-	5,271	-	-	4	-	-	-
-	-	34,838	-	-	-	1,677	-
-	-	-	-	-	-	-	-
-	1,526	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 11,034	**$ 56,389**	**$ 144,944**	**$ 169,702**	**$ 6,251**	**$ 8,464**	**$ 2,190**	**$ 24,120**
-	$ 3,550	-	-	$ 5	-	-	-
-	-	$ 1,277	-	-	-	$ 1,852	-
-	-	637	-	5	$ 3	-	$ 2
-	-	-	-	-	-	-	-
-	**3,550**	**1,914**	**-**	**10**	**3**	**1,852**	**2**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1,526	-	-	-	-	-	-
$ 11,034	51,313	-	169,702	6,241	8,461	338	24,118
-	-	-	-	-	-	-	-
-	-	143,030	-	-	-	-	-
-	-	-	-	-	-	-	-
11,034	**52,839**	**143,030**	**169,702**	**6,241**	**8,461**	**338**	**24,118**
$ 11,034	**$ 56,389**	**$ 144,944**	**$ 169,702**	**$ 6,251**	**$ 8,464**	**$ 2,190**	**$ 24,120**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	Attorney	Clerk of Superior Court				Development Serv
	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251
Assets						
Cash and cash equivalents	$ 28,804	$ 68,859	$ 57,415	-	$ 3,031	$ 806,947
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	3,088	3,958	$ 557	-	-
Accrued interest	-	73	63	3	3	835
Due from:						
Other funds	-	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 28,804**	**$ 72,020**	**$ 61,436**	**$ 560**	**$ 3,034**	**$ 807,782**
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	-	-
Accrued payroll and employee benefits	$ 860	$ 604	$ 907	-	-	-
Due to:						
Other funds	27,945	-	4,640	$ 669	-	$ 24,250
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**28,805**	**604**	**5,547**	**669**	**-**	**24,250**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	71,416	55,889	-	3,034	783,532
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(1)	-	-	(109)	-	-
Total Fund Balances	**(1)**	**71,416**	**55,889**	**(109)**	**3,034**	**783,532**
Total liabilities, deferred inflows of resources, and fund balances	**$ 28,804**	**$ 72,020**	**$ 61,436**	**$ 560**	**$ 3,034**	**$ 807,782**

Exhibit I - 1

(Continued)

Development Services		Election Services	Emergency Mgnt	Housing			
CDBG 2296	Other Grants 2349	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
-	$ 1	$ 100	-	$ 1,963	$ 6,488	$ 546,381	$ 460,050
-	-	-	-	-	-	-	-
-	-	-	-	-	47,776	3,833	13,370
$ 30	-	-	-	2	81	-	-
27,981	-	-	$ 11,885	5,074	1,057	-	24,250
14,126	-	-	59,681	-	-	27,865	6,672
-	-	-	-	-	-	11,955	-
290	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 42,427	**$ 1**	**$ 100**	**$ 71,566**	**$ 7,039**	**$ 55,402**	**$ 590,034**	**$ 504,342**
$ 26,583	-	-	$ 1,608	-	$ 2,194	$ 28,654	$ 84,152
-	-	-	1,001	-	21,222	-	-
3,664	-	-	80,945	-	938	21,052	-
-	-	-	-	-	-	185,146	233,716
30,247	**-**	**-**	**83,554**	**-**	**24,354**	**234,852**	**317,868**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
290	-	-	-	-	-	11,955	-
11,890	$ 1	100	-	7,039	31,048	343,227	186,474
-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
-	-	-	(11,988)	-	-	-	-
12,180	**1**	**100**	**(11,988)**	**7,039**	**31,048**	**355,182**	**186,474**
$ 42,427	**$ 1**	**$ 100**	**$ 71,566**	**$ 7,039**	**$ 55,402**	**$ 590,034**	**$ 504,342**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	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	$ 406,593	$ 8,281	$ 285,610	$ 17,252	$ 6,656	$ 396,322
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	717	-	-	-
Accrued interest	-	20	292	20	-	429
Due from:						
Other funds	-	-	897	-	1,111	1,364
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	819
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 406,593**	**$ 8,301**	**$ 287,516**	**$ 17,272**	**$ 7,767**	**$ 398,934**
Liabilities						
Liabilities						
Accounts payable	$ 2,274	$ 1,226	-	$ 14,668	$ 85	$ 1,013
Accrued payroll and employee benefits	-	-	$ 3,670	652	-	6,904
Due to:						
Other funds	3,198	-	6,871	428	-	4
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**5,472**	**1,226**	**10,541**	**15,748**	**85**	**7,921**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	819
Restricted	-	7,075	276,975	1,524	7,682	390,194
Committed	-	-	-	-	-	-
Assigned	401,121	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**401,121**	**7,075**	**276,975**	**1,524**	**7,682**	**391,013**
Total liabilities, deferred inflows of resources, and fund balances	**$ 406,593**	**$ 8,301**	**$ 287,516**	**$ 17,272**	**$ 7,767**	**$ 398,934**

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
$ 36	$ 562,949	-	$ 48,528	$ 21,276	$ 1,457	-	$ 17,121
-	-	-	-	-	-	-	-
-	1,945	-	-	-	-	-	-
-	588	$ 1	119	30	4	-	18
-	10,370	1,057	-	-	-	$ 942	-
3,051	-	-	-	-	-	4,517	-
-	-	-	-	-	-	-	-
-	1,205	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 3,087	**$ 577,057**	**$ 1,058**	**$ 48,647**	**$ 21,306**	**$ 1,461**	**$ 5,459**	**$ 17,139**
$ 3,051	$ 1,912	-	$ 4,733	$ 10,631	-	$ 111	-
-	13,802	$ 359	14,537	2,503	$ 485	238	-
-	-	699	-	-	976	5,111	$ 16,668
-	-	-	-	-	-	-	-
3,051	**15,714**	**1,058**	**19,270**	**13,134**	**1,461**	**5,460**	**16,668**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1,205	-	-	-	-	-	-
36	417,138	-	29,377	8,172	-	-	471
-	-	-	-	-	-	-	-
-	143,000	-	-	-	-	-	-
-	-	-	-	-	-	(1)	-
36	**561,343**	**-**	**29,377**	**8,172**	**-**	**(1)**	**471**
$ 3,087	**$ 577,057**	**$ 1,058**	**$ 48,647**	**$ 21,306**	**$ 1,461**	**$ 5,459**	**$ 17,139**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	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	$ 1,537	$ 68,433	$ 91,101	$ 11,301	$ 43,181	$ 13,441
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	4	182	161	21	93	14
Due from:						
Other funds	156	-	459	68	-	192
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	159	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 1,697**	**$ 68,774**	**$ 91,721**	**$ 11,390**	**$ 43,274**	**$ 13,647**
Liabilities						
Liabilities						
Accounts payable	-	$ 13,128	$ 24,013	-	$ 10,784	-
Accrued payroll and employee benefits	$ 652	23,615	14,028	$ 2,252	9,790	-
Due to:						
Other funds	-	120	-	-	1,148	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**652**	**36,863**	**38,041**	**2,252**	**21,722**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	159	-	-	-	-
Restricted	1,045	31,752	53,680	9,138	21,552	13,647
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,045**	**31,911**	**53,680**	**9,138**	**21,552**	**13,647**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,697**	**$ 68,774**	**$ 91,721**	**$ 11,390**	**$ 43,274**	**$ 13,647**

Exhibit I - 1

(Continued)

Justice of the Peace Courts		Legal & Public Defenders	Library District		Public Health	
Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
$ 319,606	$ 6,918	$ 15,132	$ 22,578	$ 37,187	-	$ 108,172
-	-	-	-	-	-	-
10,855	-	-	-	-	$ 74	9,209
337	-	22	-	-	-	153
-	12,414	-	-	4,519	210,798	9
9,946	-	696	-	-	684,201	-
-	-	-	-	-	-	-
4,320	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 345,064	**$ 19,332**	**$ 15,850**	**$ 22,578**	**$ 41,706**	**$ 895,073**	**$ 117,543**
$ 1,079	-	$ 1,779	-	$ 241	$ 46,133	$ 14,862
6,458	-	-	-	-	72,180	4,463
8,989	-	1,660	$ 12,489	-	980,081	294
-	-	-	-	-	-	-
16,526	**-**	**3,439**	**12,489**	**241**	**1,098,394**	**19,619**
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
4,320	-	-	-	-	-	-
-	19,332	12,411	10,089	41,465	-	-
324,218	-	-	-	-	-	97,924
-	-	-	-	-	-	-
-	-	-	-	-	(203,321)	-
328,538	**19,332**	**12,411**	**10,089**	**41,465**	**(203,321)**	**97,924**
$ 345,064	**$ 19,332**	**$ 15,850**	**$ 22,578**	**$ 41,706**	**$ 895,073**	**$ 117,543**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	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	$ 482,727	$ 2,805,205	$ 326,250	$ 24	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	4,707	1,898	-	520,771	-	-
Accrued interest	520	3,130	337	-	-	-
Due from:						
Other funds	-	10,701	-	-	-	$ 115,450
Other governments	70,703	1,165,226	-	-	$ 21,633	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 558,657**	**$ 3,986,160**	**$ 326,587**	**$ 520,795**	**$ 21,633**	**$ 115,450**
Liabilities						
Liabilities						
Accounts payable	$ 33,707	$ 97,489	$ 7,333	-	$ 5,954	-
Accrued payroll and employee benefits	2,452	81,071	877	-	2,704	-
Due to:						
Other funds	5,795	129,922	571	$ 29	13,869	$ 68,646
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**41,954**	**308,482**	**8,781**	**29**	**22,527**	**68,646**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	516,703	3,677,678	317,806	520,766	-	46,804
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(894)	-
Total Fund Balances	**516,703**	**3,677,678**	**317,806**	**520,766**	**(894)**	**46,804**
Total liabilities, deferred inflows of resources, and fund balances	**$ 558,657**	**$ 3,986,160**	**$ 326,587**	**$ 520,795**	**$ 21,633**	**$ 115,450**

Exhibit I - 1

(Continued)

Sheriff- Admin			Sheriff- Jail District				Superior Court
LEBSF Boat Patrol 2301	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	Other Jail Grants 2308	Case Processing Assistance 2206
$ 4,545	$ 152,292	-	$ 223,892	$ 15,367	$ 247,788	$ 27,219	$ 8,888
-	-	-	-	-	-	-	-
-	173	-	32	773	62,408	-	-
-	184	-	251	16	278	22	-
-	50,426	$ 91	-	-	-	-	-
21,043	18,456	280,934	20,042	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	890	-	990	-	-
-	-	-	-	-	-	-	-
$ 25,588	**$ 221,531**	**$ 281,025**	**$ 245,107**	**$ 16,156**	**$ 311,464**	**$ 27,241**	**$ 8,888**
-	$ 22,616	-	$ 623	-	$ 19,559	$ 53	-
-	1,583	-	8,026	-	5,976	-	$ 1,506
-	12,011	$ 332,118	654	-	49,557	26,777	-
-	-	-	-	-	-	-	-
-	**36,210**	**332,118**	**9,303**	**-**	**75,092**	**26,830**	**1,506**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	890	-	990	-	-
25,588	185,321	-	234,914	-	235,382	411	7,382
-	-	-	-	-	-	-	-
-	-	-	-	16,156	-	-	-
-	-	(51,093)	-	-	-	-	-
25,588	**185,321**	**(51,093)**	**235,804**	**16,156**	**236,372**	**411**	**7,382**
$ 25,588	**$ 221,531**	**$ 281,025**	**$ 245,107**	**$ 16,156**	**$ 311,464**	**$ 27,241**	**$ 8,888**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2015

	Superior Court					
	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
Assets						
Cash and cash equivalents	$ 85,730	$ 29,879	$ 24,108	$ 115,580	-	$ 39,940
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	7,555	-	896	-	$ 5,875	8,615
Accrued interest	94	47	25	120	-	51
Due from:						
Other funds	-	77,965	-	-	3,475	-
Other governments	-	15,634	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	1,525
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 93,379**	**$ 123,525**	**$ 25,029**	**$ 115,700**	**$ 9,350**	**$ 50,131**
Liabilities						
Liabilities						
Accounts payable	$ 695	$ 239	-	-	-	$ 10,283
Accrued payroll and employee benefits	1,583	4,273	-	-	-	-
Due to:						
Other funds	1,000	-	-	$ 104,793	$ 6,905	84
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**3,278**	**4,512**	**-**	**104,793**	**6,905**	**10,367**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	1,525
Restricted	90,101	119,013	25,029	-	2,445	38,239
Committed	-	-	-	-	-	-
Assigned	-	-	-	10,907	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**90,101**	**119,013**	**25,029**	**10,907**	**2,445**	**39,764**
Total liabilities, deferred inflows of resources, and fund balances	**$ 93,379**	**$ 123,525**	**$ 25,029**	**$ 115,700**	**$ 9,350**	**$ 50,131**

Exhibit I - 1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments
Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	Fill The Gap 2319
$ 6,698	$ 3,105	$ 49,369	$ 99,633	$ 147,417	-
-	-	-	-	-	-
-	6,322	10,190	3,458	-	-
9	2	60	116	152	-
-	-	26,156	1,000	-	$ 268,689
-	-	3,200	-	-	7,094
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 6,707	**$ 9,429**	**$ 88,975**	**$ 104,207**	**$ 147,569**	**$ 275,783**
$ 5,042	-	$ 932	-	-	-
622	-	2,095	-	-	$ 12,767
-	-	-	-	$ 596	263,016
-	-	-	-	-	-
5,664	**-**	**3,027**	**-**	**596**	**275,783**
-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-
1,043	-	-	104,207	146,973	-
-	9,429	85,948	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,043	**9,429**	**85,948**	**104,207**	**146,973**	**-**
$ 6,707	**$ 9,429**	**$ 88,975**	**$ 104,207**	**$ 147,569**	**$ 275,783**

YUMA COUNTY

Exhibit I - 1

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

June 30, 2015

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Assets				
Cash and cash equivalents	$ 36,900	$ 1,147,935	$ 5,475	$ 12,422,194
Receivables (net of allowances for uncollectibles):				
Property taxes	-	47,383	-	47,383
Accounts	-	-	10	797,463
Accrued interest	139	1,263	5	12,742
Due from:				
Other funds	20,982	1,075	8,334	1,057,825
Other governments	6,978	-	-	2,486,083
Inventory	-	-	-	11,955
Prepaid items	-	-	-	12,044
Investment held by trustee - restricted	-	-	-	-
Total Assets	**$ 64,999**	**$ 1,197,656**	**$ 13,824**	**$ 16,847,689**
Liabilities				
Liabilities				
Accounts payable	$ 27,950	$ 18,691	$ 5,000	$ 662,451
Accrued payroll and employee benefits	-	-	-	440,352
Due to:				
Other funds	-	-	8,161	2,327,349
Deposits held for others	-	-	-	418,862
Total Liabilities	**27,950**	**18,691**	**13,161**	**3,849,014**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	-	36,918	-	36,918
Total Deferred Inflows of Resources	**-**	**36,918**	**-**	**36,918**
Fund balances:				
Nonspendable	-	-	-	23,999
Restricted	37,049	574,863	663	11,417,302
Committed	-	-	-	532,575
Assigned	-	567,184	-	1,281,398
Unassigned	-	-	-	(293,517)
Total Fund Balances	**37,049**	**1,142,047**	**663**	**12,961,757**
Total liabilities, deferred inflows of resources, and fund balances	**$ 64,999**	**$ 1,197,656**	**$ 13,824**	**$ 16,847,689**

YUMA COUNTY

Exhibit I - 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2015

	General	Jail District	Improvement Districts		Library District	Total
	Pledged Revenues Debt 3503	Debt Service 3500	El Prado Estates 3545	Gadsden 3546	Debt Service 3547	Debt Service Funds
Assets						
Cash and cash equivalents	-	$ 956	$ 62,533	$ 70,272	$ 350,080	$ 483,841
Receivables (net of allowances for uncollectibles)						
Accounts	-	-	-	-	76,388	76,388
Special assessments	-	-	-	7,176	-	7,176
Accrued interest	$ 62	9	-	-	4,078	4,149
Due from:						
Other funds	-	-	570	2,155	-	2,725
Investment held by trustee - restricted	1,904	895,802	-	-	-	897,706
Total Assets	**$ 1,966**	**$ 896,767**	**$ 63,103**	**$ 79,603**	**$ 430,546**	**$ 1,471,985**
Liabilities and Fund Balances						
Liabilities						
Due to:						
Other funds	$ 1,977	-	-	-	-	$ 1,977
Interest and fiscal charges payable	-	$ 140,790	-	-	-	140,790
Revenue bonds payable	-	755,008	-	-	-	755,008
Total Liabilities	**1,977**	**895,798**	**-**	**-**	**-**	**897,775**
Deferred Inflows of Resources						
Unavailable revenue- special assessments	-	-	-	$ 7,176	-	7,176
Total Deferred Inflows of Resources	**-**	**-**	**-**	**7,176**	**-**	**7,176**
Fund balances:						
Restricted	-	-	$ 11,239	14,102	-	25,341
Committed	-	969	51,864	58,325	$ 430,546	541,704
Unassigned	(11)	-	-	-	-	(11)
Total Fund Balances	**(11)**	**969**	**63,103**	**72,427**	**430,546**	**567,034**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,966**	**$ 896,767**	**$ 63,103**	**$ 79,603**	**$ 430,546**	**$ 1,471,985**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2015

	Administration	Jail District	Improvement Districts		
	Capital Building Projects 04406	Capital Projects 04403	Mesa del Sol 04714	El Prado Estates 04717	B & C Colonial 04721
Assets					
Cash and cash equivalents	-	$ 31,500	$ 1,251	$ 14,600	-
Receivables (net of allowances for uncollectibles):					
Accounts	$ 247,917	-	-	-	-
Accrued interest	-	33	-	-	-
Investment held by trustee - restricted	4,211,127	-	-	-	-
Total Assets	**$ 4,459,044**	**$ 31,533**	**$ 1,251**	**$ 14,600**	**$ -**
Liabilities and Fund Balances					
Liabilities					
Accounts payable	$ 21,254	-	-	-	-
Due to:					
Other funds	110,843	-	-	$ 14,459	-
Retainage payable	-	-	-	-	-
Total Liabilities	**132,097**	**-**	**-**	**14,459**	**-**
Fund balances:					
Committed	4,326,947	$ 31,533	$ 1,251	141	-
Total Fund Balances	**4,326,947**	**31,533**	**1,251**	**141**	**-**
Total liabilities, deferred inflows of resources, and fund balances	**$ 4,459,044**	**$ 31,533**	**$ 1,251**	**$ 14,600**	**$ -**

Exhibit I - 3

Library District Capital Projects 04720	Port of Entry 04414	Total Capital Projects Funds
$ 140,621	$ 13	$ 187,985
-	-	247,917
146	-	179
-	-	4,211,127
$ 140,767	**$ 13**	**$ 4,647,208**
$ 92,318	-	$ 113,572
-	-	125,302
3,140	-	3,140
95,458	**-**	**242,014**
45,309	$ 13	4,405,194
45,309	**13**	**4,405,194**
$ 140,767	**$ 13**	**$ 4,647,208**

YUMA COUNTY

Exhibit I - 4

Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2015

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 12,422,194	$ 483,841	$ 187,985	$ 13,094,020
Receivables (net of allowances for uncollectibles):				
Property taxes	47,383	-	-	47,383
Accounts	797,463	76,388	247,917	1,121,768
Special assessments	-	7,176	-	7,176
Accrued interest	12,742	4,149	179	17,070
Due from:				
Other funds	1,057,825	2,725	-	1,060,550
Other governments	2,486,083	-	-	2,486,083
Inventory	11,955	-	-	11,955
Prepaid items	12,044	-	-	12,044
Investment held by trustee - restricted	-	897,706	4,211,127	5,108,833
Total Assets	**$ 16,847,689**	**$ 1,471,985**	**$ 4,647,208**	**$ 22,966,882**
Liabilities and Fund Balances				
Liabilities				
Accounts payable	$ 662,451	-	$ 113,572	$ 776,023
Accrued payroll and employee benefits	440,352	-	-	440,352
Due to:				
Other funds	2,327,349	$ 1,977	125,302	2,454,628
Deposits held for others	418,862	-	-	418,862
Retainage payable	-	-	3,140	3,140
Interest and fiscal charges payable	-	140,790	-	140,790
Revenue bonds payable	-	755,008	-	755,008
Total Liabilities	**3,849,014**	**897,775**	**242,014**	**4,988,803**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	36,918	-	-	36,918
Unavailable revenue- special assessments	-	7,176	-	7,176
Total Deferred Inflows of Resources	**36,918**	**7,176**	**-**	**44,094**
Fund balances:				
Nonspendable	23,999	-	-	23,999
Restricted	11,417,302	25,341	-	11,442,643
Committed	532,575	541,704	4,405,194	5,479,473
Assigned	1,281,398	-	-	1,281,398
Unassigned	(293,517)	(11)	-	(293,528)
Total Fund Balances	**12,961,757**	**567,034**	**4,405,194**	**17,933,985**
Total liabilities, deferred inflows of resources, and fund balances	**$ 16,847,689**	**$ 1,471,985**	**$ 4,647,208**	**$ 22,966,882**

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

Special Revenue Funds (Exhibit J-1) ..... 136 - 150

Debt Service Funds (Exhibit J-2) 151

Capital Projects Funds (Exhibit J-3) ..... 152 – 153

All Nonmajor Governmental Funds (Exhibit J-4) 154

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	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	$ 16,836	$ 126,428	$ 1,737,466	-	$ 1,033,145	$ 85,438
Charges for services	-	-	-	$ 572,411	-	-
Fines and forfeits	-	-	-	1,706	-	-
Investment income	40	295	1,099	2,276	643	300
Rents	-	-	-	-	-	-
Miscellaneous	1	145	33	3,717	26	4
Total Revenues	**16,877**	**126,868**	**1,738,598**	**580,110**	**1,033,814**	**85,742**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	17,320	119,005	1,737,466	696,432	1,033,145	85,499
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**17,320**	**119,005**	**1,737,466**	**696,432**	**1,033,145**	**85,499**
Excess (deficiency) of revenues over expenditures	**(443)**	**7,863**	**1,132**	**(116,322)**	**669**	**243**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(443)	7,863	1,132	(116,322)	669	243
Fund balances / (deficits), July 1, 2014	1,748	(4,920)	33,870	468,183	19,304	16,475
Fund balances / (deficits), June 30, 2015	**$ 1,305**	**$ 2,943**	**$ 35,002**	**$ 351,861**	**$ 19,973**	**$ 16,718**

Exhibit J - 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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 137,402	$ 389,894	-	$ 2,840	$ 1,962	-	$ 196,767	$ 128,732
-	-	$ 9,121	-	-	-	-	-
1,463	-	-	-	-	-	-	-
266	621	382	2	-	$ 94	-	-
-	-	-	-	-	-	-	-
-	-	2,815	-	-	25	-	5
139,131	**390,515**	**12,318**	**2,842**	**1,962**	**119**	**196,767**	**128,737**
-	-	-	-	-	-	262,356	154,847
145,460	389,894	4,911	2,840	2,030	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
145,460	**389,894**	**4,911**	**2,840**	**2,030**	**-**	**262,356**	**154,847**
(6,329)	**621**	**7,407**	**2**	**(68)**	**119**	**(65,589)**	**(26,110)**
-	-	-	-	-	-	119,143	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**119,143**	**-**
(6,329)	621	7,407	2	(68)	119	53,554	(26,110)
31,545	22,771	57,576	44	125	14,937	-	-
$ 25,216	**$ 23,392**	**$ 64,983**	**$ 46**	**$ 57**	**$ 15,056**	**$ 53,554**	**$ (26,110)**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2015

	Attorney					
	Witness Program 2210	Bad Check Fund 2225	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Asset Sharing 2277
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 179,890	-	-	$ 166,847	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	$ 504,894	-
Investment income	-	$ 14	-	4	3,053	$ 388
Rents	-	-	-	-	-	-
Miscellaneous	-	3	-	-	76,909	-
Total Revenues	**179,890**	**17**	**-**	**166,851**	**584,856**	**388**
Expenditures:						
Current:						
General government	250,577	-	-	-	-	-
Public safety	-	-	-	159,457	55,726	17,143
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**250,577**	**-**	**-**	**159,457**	**55,726**	**17,143**
Excess (deficiency) of revenues over expenditures	**(70,687)**	**17**	**-**	**7,394**	**529,130**	**(16,755)**
Other financing sources (uses):						
Transfers in	85,501	-	-	-	-	83,868
Transfers out	-	-	$ (83,868)	-	(54,408)	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**85,501**	**-**	**(83,868)**	**-**	**(54,408)**	**83,868**
Net change in fund balance	14,814	17	(83,868)	7,394	474,722	67,113
Fund balances / (deficits), July 1, 2014	(1,230)	866	83,868	8,948	223,936	-
Fund balances / (deficits), June 30, 2015	**$ 13,584**	**$ 883**	**$ -**	**$ 16,342**	**$ 698,658**	**$ 67,113**

Exhibit J - 1

(Continued)

Attorney							
Federal Justice 2278	Federal Justice Asset Sharing 2280	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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	$ 166,249	-	-	-	$ 38,507	-
-	-	-	-	-	-	-	-
-	$ 58,279	-	-	-	-	-	-
$ 69	350	781	-	$ 1,045	-	-	-
-	-	-	-	-	-	-	-
-	1	6	$ 17,989	19	-	-	$ 10,202
69	**58,630**	**167,036**	**17,989**	**1,064**	**-**	**38,507**	**10,202**
-	-	137,292	-	3,184	-	81,884	-
134	67,978	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
134	**67,978**	**137,292**	**-**	**3,184**	**-**	**81,884**	**-**
(65)	**(9,348)**	**29,744**	**17,989**	**(2,120)**	**-**	**(43,377)**	**10,202**
-	-	-	-	-	-	43,714	-
-	(63,553)	(39,850)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**(63,553)**	**(39,850)**	**-**	**-**	**-**	**43,714**	**-**
(65)	(72,901)	(10,106)	17,989	(2,120)	-	337	10,202
11,099	125,740	153,136	151,713	8,361	$ 8,461	1	13,916
$ 11,034	**$ 52,839**	**$ 143,030**	**$ 169,702**	**$ 6,241**	**$ 8,461**	**$ 338**	**$ 24,118**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Attorney	Clerk of Superior Court				Development Serv
	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 74,273	-	-	-	-	-
Charges for services	-	-	$ 43,916	-	-	-
Fines and forfeits	-	$ 34,716	-	$ 5,615	-	-
Investment income	-	411	383	26	$ 20	$ 5,037
Rents	-	-	-	-	-	-
Miscellaneous	-	3	13	-	-	2,902
Total Revenues	**74,273**	**35,130**	**44,312**	**5,641**	**20**	**7,939**
Expenditures:						
Current:						
General government	77,083	26,620	53,271	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**77,083**	**26,620**	**53,271**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(2,810)**	**8,510**	**(8,959)**	**5,641**	**20**	**7,939**
Other financing sources (uses):						
Transfers in	2,809	-	-	-	-	-
Transfers out	-	-	-	(6,992)	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**2,809**	**-**	**-**	**(6,992)**	**-**	**-**
Net change in fund balance	(1)	8,510	(8,959)	(1,351)	20	7,939
Fund balances / (deficits), July 1, 2014	-	62,906	64,848	1,242	3,014	775,593
Fund balances / (deficits), June 30, 2015	**$ (1)**	**$ 71,416**	**$ 55,889**	**$ (109)**	**$ 3,034**	**$ 783,532**

Exhibit J - 1

(Continued)

Development Services		Election Services	Emergency Mgnt	Housing			
CDBG 2296	Other Grants 2349	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 417,161	$ 140,000	-	$ 107,608	-	-	$ 1,019,048	$ 2,580,372
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
91	1	$ 4	-	$ 13	$ 287	393	193
-	-	-	-	-	-	297,749	-
-	-	-	-	-	-	54,845	56,344
417,252	**140,001**	**4**	**107,608**	**13**	**287**	**1,372,035**	**2,636,909**
421,656	105,000	8,963	-	-	-	-	-
-	-	-	123,301	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1	1,023,437	2,673,427
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	293,293	24,126
-	-	-	-	-	-	-	-
421,656	**105,000**	**8,963**	**123,301**	**-**	**1**	**1,316,730**	**2,697,553**
(4,404)	**35,001**	**(8,959)**	**(15,693)**	**13**	**286**	**55,305**	**(60,644)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(4,404)	35,001	(8,959)	(15,693)	13	286	55,305	(60,644)
16,584	(35,000)	9,059	3,705	7,026	30,762	299,877	247,118
$ 12,180	**$ 1**	**$ 100**	**$ (11,988)**	**$ 7,039**	**$ 31,048**	**$ 355,182**	**$ 186,474**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2015

	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	-	$ 25,701	-	$ 64,601	-	-
Charges for services	-	-	$ 166,895	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 129	102	1,677	85	-	$ 2,336
Rents	-	-	-	-	-	-
Miscellaneous	107,485	-	40	2	$ 863	26,139
Total Revenues	**107,614**	**25,803**	**168,612**	**64,688**	**863**	**28,475**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	25,701	158,083	63,165	2,387	392,598
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	139,203	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**139,203**	**25,701**	**158,083**	**63,165**	**2,387**	**392,598**
Excess (deficiency) of revenues over expenditures	**(31,589)**	**102**	**10,529**	**1,523**	**(1,524)**	**(364,123)**
Other financing sources (uses):						
Transfers in	-	-	449	-	-	316,550
Transfers out	-	-	(202)	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**247**	**-**	**-**	**316,550**
Net change in fund balance	(31,589)	102	10,776	1,523	(1,524)	(47,573)
Fund balances / (deficits), July 1, 2014	432,710	6,973	266,199	1	9,206	438,586
Fund balances / (deficits), June 30, 2015	**$ 401,121**	**$ 7,075**	**$ 276,975**	**$ 1,524**	**$ 7,682**	**$ 391,013**

Exhibit J - 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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 15,311	$ 975,586	$ 17,400	$ 723,544	$ 157,157	$ 23,673	$ 17,090	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2	3,292	14	505	-	17	-	$ 107
-	-	-	-	-	-	-	-
-	48	2	-	-	-	-	4
15,313	**978,926**	**17,416**	**724,049**	**157,157**	**23,690**	**17,090**	**111**
15,311	-	-	-	-	23,689	-	-
-	-	17,416	723,544	150,756	-	17,095	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	881,772	-	-	-	-	-	-
-	2,075	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,311	**883,847**	**17,416**	**723,544**	**150,756**	**23,689**	**17,095**	**-**
2	**95,079**	**-**	**505**	**6,401**	**1**	**(5)**	**111**
30	-	202	-	-	-	-	-
-	-	-	-	-	(449)	(1,360)	-
-	-	-	-	-	-	-	-
30	**-**	**202**	**-**	**-**	**(449)**	**(1,360)**	**-**
32	95,079	202	505	6,401	(448)	(1,365)	111
4	466,264	(202)	28,872	1,771	448	1,364	360
$ 36	**$ 561,343**	**$ -**	**$ 29,377**	**$ 8,172**	**$ -**	**$ (1)**	**$ 471**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2015

	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	$ 17,651	$ 1,030,593	$ 609,531	$ 84,321	$ 481,375	$ 6,243
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	54	791	732	139	426	85
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	-
Total Revenues	**17,705**	**1,031,384**	**610,263**	**84,460**	**481,802**	**6,328**
Expenditures:						
Current:						
General government	17,651	-	-	-	-	8,033
Public safety	-	1,030,593	609,531	84,321	481,375	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**17,651**	**1,030,593**	**609,531**	**84,321**	**481,375**	**8,033**
Excess (deficiency) of revenues over expenditures	**54**	**791**	**732**	**139**	**427**	**(1,705)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	415
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**415**
Net change in fund balance	54	791	732	139	427	(1,290)
Fund balances / (deficits), July 1, 2014	991	31,120	52,948	8,999	21,125	14,937
Fund balances / (deficits), June 30, 2015	**$ 1,045**	**$ 31,911**	**$ 53,680**	**$ 9,138**	**$ 21,552**	**$ 13,647**

Exhibit J - 1

(Continued)

Justice of the Peace Courts		Legal & Public Defenders	Library District		Public Health District	
Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
-	-	-	-	-	-	-
-	-	-	-	-	-	$ 27,396
$ 9,946	-	$ 16,137	$ 48,447	-	$ 3,685,009	-
-	-	-	-	-	-	-
319,327	$ 14,257	-	-	-	-	2,168
1,974	-	113	-	-	233	1,179
-	-	-	-	-	-	-
3,904	-	146	4	$ 128,088	5,615	3
335,151	**14,257**	**16,396**	**48,451**	**128,088**	**3,690,857**	**30,746**
326,853	-	11,774	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	4,054,987	365,147
-	-	-	-	-	-	-
-	-	-	48,198	74,873	-	-
-	-	-	-	-	-	-
-	-	-	-	41,402	49,852	-
-	-	-	-	-	9,344	-
326,853	**-**	**11,774**	**48,198**	**116,275**	**4,114,183**	**365,147**
8,298	**14,257**	**4,622**	**253**	**11,813**	**(423,326)**	**(334,401)**
49,602	-	-	-	-	225,000	345,055
(12,113)	(35,532)	-	(109)	(456)	-	-
-	-	-	-	-	43,748	-
37,489	**(35,532)**	**-**	**(109)**	**(456)**	**268,748**	**345,055**
45,787	(21,275)	4,622	144	11,357	(154,578)	10,654
282,751	40,607	7,789	9,945	30,108	(48,743)	87,270
$ 328,538	**$ 19,332**	**$ 12,411**	**$ 10,089**	**$ 41,465**	**$ (203,321)**	**$ 97,924**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	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	-	$ 1,057,549	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 292,174	6,389,648	-	$ 447,212	$ 177,177	-
Charges for services	61,230	-	$ 106,153	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	3,413	17,037	2,069	-	22	-
Rents	-	-	-	-	-	-
Miscellaneous	11	34,504	83	-	-	-
Total Revenues	**356,828**	**7,498,738**	**108,305**	**447,212**	**177,199**	**-**
Expenditures:						
Current:						
General government	-	-	106,565	-	-	-
Public safety	-	-	-	-	236,235	-
Highways and streets	-	6,992,993	-	-	-	-
Sanitation	361,015	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	131,814	-	-
Capital Outlay	84,588	105,485	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**445,603**	**7,098,478**	**106,565**	**131,814**	**236,235**	**-**
Excess (deficiency) of revenues over expenditures	**(88,775)**	**400,260**	**1,740**	**315,398**	**(59,036)**	**-**
Other financing sources (uses):						
Transfers in	-	682	-	5	59,058	-
Transfers out	-	-	-	(385,483)	(5,356)	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**682**	**-**	**(385,478)**	**53,702**	**-**
Net change in fund balance	(88,775)	400,942	1,740	(70,080)	(5,334)	-
Fund balances / (deficits), July 1, 2014	605,478	3,276,736	316,066	590,846	4,440	$ 46,804
Fund balances / (deficits), June 30, 2015	**$ 516,703**	**$ 3,677,678**	**$ 317,806**	**$ 520,766**	**$ (894)**	**$ 46,804**

Exhibit J - 1

(Continued)

Sheriff- Admin			Sheriff- Jail District				Superior Court
LEBSF Boat Patrol 2301	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	Other Jail Grants 2308	Case Processing Assistance 2206
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 185,469	$ 159,319	$ 979,689	$ 240,510	-	-	$ 80,700	$ 37,500
-	-	-	-	$ 7,587	$ 258,669	-	-
-	8,418	-	-	-	-	-	-
13	1,114	-	1,583	96	1,721	245	-
-	-	-	-	-	-	-	-
-	-	-	98	-	158,634	-	-
185,482	**168,851**	**979,689**	**242,191**	**7,683**	**419,024**	**80,945**	**37,500**
-	-	-	-	-	-	-	30,118
160,807	186,921	945,730	304,126	6,258	428,251	90,247	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	20,414	33,993	-	-	-	60,800	-
-	-	-	-	-	-	-	-
160,807	**207,335**	**979,723**	**304,126**	**6,258**	**428,251**	**151,047**	**30,118**
24,675	**(38,484)**	**(34)**	**(61,935)**	**1,425**	**(9,227)**	**(70,102)**	**7,382**
-	5,356	-	-	-	-	79,178	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**5,356**	**-**	**-**	**-**	**-**	**79,178**	**-**
24,675	(33,128)	(34)	(61,935)	1,425	(9,227)	9,076	7,382
913	218,449	(51,059)	297,739	14,731	245,599	(8,665)	-
$ 25,588	**$ 185,321**	**$ (51,093)**	**$ 235,804**	**$ 16,156**	**$ 236,372**	**$ 411**	**$ 7,382**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Superior Court					
	Conciliation Court 2211	Child Support Enforcement 2215	Domestic relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 195,046	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 75,018	-	$ 10,057	$ 142,140	$ 92,284	$ 97,769
Investment income	504	252	172	695	32	279
Rents	-	-	-	-	-	-
Miscellaneous	537	1,404	10	1,257	4	12,386
Total Revenues	**76,059**	**196,702**	**10,239**	**144,092**	**92,320**	**110,434**
Expenditures:						
Current:						
General government	56,462	196,193	20,052	28,933	99,631	99,235
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**56,462**	**196,193**	**20,052**	**28,933**	**99,631**	**99,235**
Excess (deficiency) of revenues over expenditures	**19,597**	**509**	**(9,813)**	**115,159**	**(7,311)**	**11,199**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(104,793)	(14,468)	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(104,793)**	**(14,468)**	**-**
Net change in fund balance	19,597	509	(9,813)	10,366	(21,779)	11,199
Fund balances / (deficits), July 1, 2014	70,504	118,504	34,842	541	24,224	28,565
Fund balances / (deficits), June 30, 2015	**$ 90,101**	**$ 119,013**	**$ 25,029**	**$ 10,907**	**$ 2,445**	**$ 39,764**

Exhibit J - 1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments
Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	Fill the Gap 2319
-	-	-	-	-	-
-	-	-	-	-	-
$ 19,994	-	$ 3,200	-	-	$ 99,480
-	-	-	-	$ 3,066	-
-	$ 66,479	109,135	$ 35,851	-	104,406
-	50	435	721	904	3
-	-	-	-	-	-
-	7	-	-	10,530	33
19,994	**66,536**	**112,770**	**36,572**	**14,500**	**203,922**
-	62,527	116,107	21,453	7,715	532,739
19,993	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,993	**62,527**	**116,107**	**21,453**	**7,715**	**532,739**
1	**4,009**	**(3,337)**	**15,119**	**6,785**	**(328,817)**
-	-	12,113	-	-	301,703
-	-	-	(23,308)	-	-
-	-	-	-	-	-
-	**-**	**12,113**	**(23,308)**	**-**	**301,703**
1	4,009	8,776	(8,189)	6,785	(27,114)
1,042	5,420	77,172	112,396	140,188	27,114
$ 1,043	**$ 9,429**	**$ 85,948**	**$ 104,207**	**$ 146,973**	**$ -**

YUMA COUNTY

Exhibit J - 1

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

Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

Year Ended June 30, 2015

	Other - Miscellaneous			Total
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
Revenues:				
Taxes	-	$ 883,504	-	$ 1,941,053
Licenses and permits	-	-	-	27,396
Intergovernmental	$ 4,902,288	-	$ 650	30,966,237
Charges for services	-	-	63	1,229,111
Fines and forfeits	-	-	-	1,683,982
Investment income	225	7,940	6	72,104
Rents	-	-	-	297,749
Miscellaneous	-	7,184	80	725,113
Total Revenues	**4,902,513**	**898,628**	**799**	**36,942,745**
Expenditures:				
Current:				
General government	-	939,324	-	4,303,098
Public safety	-	-	650	10,793,524
Highways and streets	-	-	-	6,992,993
Sanitation	-	-	-	361,015
Health	-	-	-	4,420,134
Welfare	-	-	-	3,836,068
Culture and recreation	-	-	-	123,071
Education	4,897,257	-	-	5,910,843
Capital Outlay	-	-	-	716,028
Debt service:				
Principal retirement	-	-	-	9,344
Total Expenditures	**4,897,257**	**939,324**	**650**	**37,466,118**
Excess (deficiency) of revenues over expenditures	**5,256**	**(40,696)**	**149**	**(523,373)**
Other financing sources (uses):				
Transfers in	-	-	-	1,730,433
Transfers out	-	(53,945)	-	(886,245)
Capital leases	-	-	-	43,748
Total Other financing sources (uses)	**-**	**(53,945)**	**-**	**887,936**
Net change in fund balance	5,256	(94,641)	149	364,563
Fund balances / (deficits), July 1, 2014	31,793	1,236,688	514	12,597,194
Fund balances / (deficits), June 30, 2015	**$ 37,049**	**$ 1,142,047**	**$ 663**	**$ 12,961,757**

YUMA COUNTY

Exhibit J - 2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- All Debt Service Funds
Year Ended June 30, 2015

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546	Library District Debt Service 3547	Total Debt Service Funds
Revenues:						
Special assessments	-	-	$ 12,675	$ 14,582	-	$ 27,257
Investment income	$ 2,317	$ 76	-	-	$ 31,340	33,733
Miscellaneous	297	1	5	-	17,736	18,039
Total Revenues	**2,614**	**77**	**12,680**	**14,582**	**49,076**	**79,029**
Expenditures						
Current:						
Public safety	-	3,545	-	-	-	3,545
Culture and recreation	-	-	-	-	361,117	361,117
Debt service:						
Principal retirement	286,000	755,004	10,977	14,102	4,985,000	6,051,083
Interest and fiscal charges	214,350	281,580	3,341	9,201	1,982,138	2,490,610
Total Expenditures	**500,350**	**1,040,129**	**14,318**	**23,303**	**7,328,255**	**8,906,355**
Excess (deficiency) of revenues over expenditures	**(497,736)**	**(1,040,052)**	**(1,638)**	**(8,721)**	**(7,279,179)**	**(8,827,326)**
Other financing sources (uses):						
Proceeds from sale of bonds	-	-	-	-	26,300,000	26,300,000
Payment to bond refunded escrow agent	-	-	-	-	(27,403,954)	(27,403,954)
Premiums	-	-	-	-	1,463,271	1,463,271
Transfers in	502,450	1,036,575	-	-	3,343,525	4,882,550
Total Other financing sources (uses)	**502,450**	**1,036,575**	**-**	**-**	**3,702,842**	**5,241,867**
Net change in fund balance	4,714	(3,477)	(1,638)	(8,721)	(3,576,337)	(3,585,459)
Fund balances / (deficits), July 1, 2014	(4,725)	4,446	64,741	81,148	4,006,883	4,152,493
Fund balances / (deficits), June 30, 2015	**$ (11)**	**$ 969**	**$ 63,103**	**$ 72,427**	**$ 430,546**	**$ 567,034**

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2015

	Administration	Jail District	Improvement Districts		
	Capital Building Projects 04406	Capital Projects 04403	Mesa Del Sol 04714	El Prado Estates 04717	B & C Colonial 04721
Revenues:					
Intergovernmental	-	-	-	$ 83,143	-
Investment income	-	$ 319	-	-	-
Miscellaneous	$ 4,145	248	-	-	-
Total Revenues	**4,145**	**567**	**-**	**83,143**	**-**
Expenditures:					
Current:					
General government	2,969	-	$ 48,749	14,460	$ 2,762
Culture and recreation	-	-	-	-	-
Capital Outlay	176,032	-	-	68,542	-
Total Expenditures	**179,001**	**-**	**48,749**	**83,002**	**2,762**
Excess (deficiency) of revenues over expenditures	**(174,856)**	**567**	**(48,749)**	**141**	**(2,762)**
Other financing sources (uses):					
Transfers in	-	-	50,000	-	-
Total Other financing sources (uses)	**-**	**-**	**50,000**	**-**	**-**
Net change in fund balance	(174,856)	567	1,251	141	(2,762)
Fund balances / (deficits), July 1, 2014	4,501,803	30,966	-	-	2,762
Fund balances / (deficits), June 30, 2015	**$ 4,326,947**	**$ 31,533**	**$ 1,251**	**$ 141**	**$ -**

Exhibit J - 3

Library District Capital Projects 04720	Port of Entry 04414	Total Capital Projects Funds
-	$ 60,000	$ 143,143
$ 660	2	981
-	-	4,393
660	**60,002**	**148,517**
-	60,000	128,940
545	-	545
254,998	-	499,572
255,543	**60,000**	**629,057**
(254,883)	**2**	**(480,540)**
180,670	-	230,670
180,670	**-**	**230,670**
(74,213)	2	(249,870)
119,522	11	4,655,064
$ 45,309	**$ 13**	**$ 4,405,194**

YUMA COUNTY

Exhibit J - 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2015

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 1,941,053	-	-	$ 1,941,053
Special assessments	-	$ 27,257	-	27,257
Licenses and permits	27,396	-	-	27,396
Intergovernmental	30,966,237	-	$ 143,143	31,109,380
Charges for services	1,229,111	-	-	1,229,111
Fines and forfeits	1,683,982	-	-	1,683,982
Investment income	72,104	33,733	981	106,818
Rents	297,749	-	-	297,749
Miscellaneous	725,113	18,039	4,393	747,545
Total Revenues	**36,942,745**	**79,029**	**148,517**	**37,170,291**
Expenditures:				
Current:				
General government	4,303,098	-	128,940	4,432,038
Public safety	10,793,524	3,545	-	10,797,069
Highways and streets	6,992,993	-	-	6,992,993
Sanitation	361,015	-	-	361,015
Health	4,420,134	-	-	4,420,134
Welfare	3,836,068	-	-	3,836,068
Culture and recreation	123,071	361,117	545	484,733
Education	5,910,843	-	-	5,910,843
Capital outlay	716,028	-	499,572	1,215,600
Debt service:				
Principal retirement	9,344	6,051,083	-	6,060,427
Interest and fiscal charges	-	2,490,610	-	2,490,610
Total Expenditures	**37,466,118**	**8,906,355**	**629,057**	**47,001,530**
Excess (deficiency) of revenues over expenditures	**(523,373)**	**(8,827,326)**	**(480,540)**	**(9,831,239)**
Other financing sources (uses):				
Bond Proceeds	-	26,300,000	-	26,300,000
Payment to bond refunding escrow agent	-	(27,403,954)	-	(27,403,954)
Premiums	-	1,463,271	-	1,463,271
Transfers in	1,730,433	4,882,550	230,670	6,843,653
Transfers out	(886,245)	-	-	(886,245)
Capital leases	43,748	-	-	43,748
Total other financing sources (uses)	**887,936**	**5,241,867**	**230,670**	**6,360,473**
Net change in fund balance	364,563	(3,585,459)	(249,870)	(3,470,766)
Fund balances / (deficits), July 1, 2014	12,597,194	4,152,493	4,655,064	21,404,751
Fund balances / (deficits), June 30, 2015	**$ 12,961,757**	**$ 567,034**	**$ 4,405,194**	**$ 17,933,985**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit K-1) ..... 156 - 195

Debt Service Funds (Exhibit K-2) ..... 196 - 198

Capital Projects Funds (Exhibit K-3) ..... 200 - 203

All Nonmajor Governmental Funds (Exhibit K-4) 204

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 22,870	$ 16,836	$ (6,034)	$ 132,069	$ 126,428	$ (5,641)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	40	40	124	295	171
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	1,066	145	(921)
Total Revenues	**22,870**	**16,877**	**(5,993)**	**133,259**	**126,868**	**(6,391)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	22,870	17,320	5,550	132,069	119,005	13,064
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**22,870**	**17,320**	**5,550**	**132,069**	**119,005**	**13,064**
Excess (deficiency) of revenues over expenditures	**-**	**(443)**	**(443)**	**1,190**	**7,863**	**6,673**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Premiums						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(443)	(443)	1,190	7,863	6,673
Fund balances / (deficits), July 1, 2014	-	1,748	1,748	(1,190)	(4,920)	(3,730)
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 1,305**	**$ 1,305**	**$ -**	**$ 2,943**	**$ 2,943**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Adult Probation								
Intensive Probation		2230	Probation Subsidy		2231	State Aid Enhancement		2288
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,747,048	$ 1,737,466	$ (9,582)	-	-	-	$ 1,033,145	$ 1,033,145	-
-	-	-	$ 502,023	$ 572,411	$ 70,388	-	-	-
-	-	-	14,116	1,706	(12,410)	-	-	-
1,048	1,099	51	2,500	2,276	(224)	538	643	$ 105
-	-	-	-	-	-	-	-	-
-	33	33	3,000	3,717	717	-	26	26
1,748,096	**1,738,598**	**(9,498)**	**521,639**	**580,110**	**58,471**	**1,033,683**	**1,033,814**	**131**
-	-	-	-	-	-	-	-	-
1,748,727	1,737,466	11,261	815,054	696,432	118,622	1,045,710	1,033,145	12,565
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,748,727	**1,737,466**	**11,261**	**815,054**	**696,432**	**118,622**	**1,045,710**	**1,033,145**	**12,565**
(631)	**1,132**	**1,763**	**(293,415)**	**(116,322)**	**177,093**	**(12,027)**	**669**	**12,696**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,565	-	(12,565)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**12,565**	**-**	**(12,565)**
(631)	1,132	1,763	(293,415)	(116,322)	177,093	538	669	131
631	33,870	33,239	293,415	468,183	174,768	(538)	19,304	19,842
$ -	**$ 35,002**	**$ 35,002**	**$ -**	**$ 351,861**	**$ 351,861**	**$ -**	**$ 19,973**	**$ 19,973**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 115,940	$ 85,438	$ (30,502)	$ 137,265	$ 137,402	$ 137
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	7,000	1,463	(5,537)
Investment income	396	300	(96)	265	266	1
Rents	-	-	-	-	-	-
Miscellaneous	3,101	4	(3,097)	-	-	-
Total Revenues	**119,437**	**85,742**	**(33,695)**	**144,530**	**139,131**	**(5,399)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	119,041	85,499	33,542	147,315	145,460	1,855
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**119,041**	**85,499**	**33,542**	**147,315**	**145,460**	**1,855**
Excess (deficiency) of revenues over expenditures	**396**	**243**	**(153)**	**(2,785)**	**(6,329)**	**(3,544)**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	396	243	(153)	(2,785)	(6,329)	(3,544)
Fund balances / (deficits), July 1, 2014	(396)	16,475	16,871	2,785	31,545	28,760
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 16,718**	**$ 16,718**	**$ -**	**$ 25,216**	**$ 25,216**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 405,477	$ 389,894	$ (15,583)	$ 2,813	-	$ (2,813)	$ 2,840	$ 2,840	-
-	-	-	6,235	$ 9,121	2,886	-	-	-
-	-	-	-	-	-	-	-	-
2,109	621	(1,488)	150	382	232	2	2	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,815	2,815	-	-	-
407,586	**390,515**	**(17,071)**	**9,198**	**12,318**	**3,120**	**2,842**	**2,842**	**-**
-	-	-	-	-	-	-	-	-
392,912	389,894	3,018	4,911	4,911	-	2,840	2,840	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
392,912	**389,894**	**3,018**	**4,911**	**4,911**	**-**	**2,840**	**2,840**	**-**
14,674	**621**	**(14,053)**	**4,287**	**7,407**	**3,120**	**2**	**2**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(12,565)	-	12,565	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(12,565)	**-**	**12,565**	**-**	**-**	**-**	**-**	**-**	**-**
2,109	621	(1,488)	4,287	7,407	3,120	2	2	-
(2,109)	22,771	24,880	(4,287)	57,576	61,863	(2)	44	$ 46
$ -	**$ 23,392**	**$ 23,392**	**$ -**	**$ 64,983**	**$ 64,983**	**$ -**	**$ 46**	**$ 46**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Adult Probation			Assessor		
	AZ Wanted Task Force		2345	Property Information		2202
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 6,500	$ 1,962	$ (4,538)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	$ 94	$ 94
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	25	25
Total Revenues	**6,500**	**1,962**	**(4,538)**	**-**	**119**	**119**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	6,500	2,030	4,470	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**6,500**	**2,030**	**4,470**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**(68)**	**(68)**	**-**	**119**	**119**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(68)	(68)	-	119	119
Fund balances / (deficits), July 1, 2014	-	125	125	-	14,937	14,937
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 57**	**$ 57**	**$ -**	**$ 15,056**	**$ 15,056**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Attorney								
Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209	Witness Program		2210
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 190,594	$ 196,767	$ 6,173	$ 154,842	$ 128,732	$ (26,110)	$ 214,092	$ 179,890	$ (34,202)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	5	5	-	-	-
190,594	**196,767**	**6,173**	**154,842**	**128,737**	**(26,105)**	**214,092**	**179,890**	**(34,202)**
319,863	262,356	57,507	154,842	154,847	(5)	299,593	250,577	49,016
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
319,863	**262,356**	**57,507**	**154,842**	**154,847**	**(5)**	**299,593**	**250,577**	**49,016**
(129,269)	**(65,589)**	**63,680**	**-**	**(26,110)**	**(26,110)**	**(85,501)**	**(70,687)**	**14,814**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
129,269	119,143	(10,126)	-	-	-	85,501	85,501	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
129,269	**119,143**	**(10,126)**	**-**	**-**	**-**	**85,501**	**85,501**	**-**
-	53,554	53,554	-	(26,110)	(26,110)	-	14,814	14,814
-	-	-	-	-	-	-	(1,230)	(1,230)
$ -	**$ 53,554**	**$ 53,554**	**$ -**	**$ (26,110)**	**$ (26,110)**	**$ -**	**$ 13,584**	**$ 13,584**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	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	-	-	-	$ 83,868	-	$ (83,868)
Investment income	-	$ 14	$ 14	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	3	3	-	-	-
Total Revenues	**-**	**17**	**17**	**83,868**	**-**	**(83,868)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**17**	**17**	**83,868**	**-**	**(83,868)**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(83,868)	$ (83,868)	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(83,868)**	**(83,868)**	**-**
Net change in fund balance	-	17	17	-	(83,868)	(83,868)
Fund balances / (deficits), July 1, 2014	-	866	866	-	83,868	83,868
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 883**	**$ 883**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Attorney								
HIDTA Grant (SBA)		2227	Anti- Racketeering		2235	Federal Revenue Asset Sharing		2277
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 263,533	$ 166,847	$ (96,686)	-	-	-	$ 100,000	-	$ (100,000)
-	-	-	-	-	-	-	-	-
-	-	-	$ 100,000	$ 504,894	$ 404,894	-	-	-
-	4	4	2,000	3,053	1,053	-	$ 388	388
-	-	-	-	-	-	-	-	-
-	-	-	100,000	76,909	(23,091)	-	-	-
263,533	**166,851**	**(96,682)**	**202,000**	**584,856**	**382,856**	**100,000**	**388**	**(99,612)**
-	-	-	-	-	-	-	-	-
269,545	159,457	110,088	371,994	55,726	316,268	183,868	17,143	166,725
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
269,545	**159,457**	**110,088**	**371,994**	**55,726**	**316,268**	**183,868**	**17,143**	**166,725**
(6,012)	**7,394**	**13,406**	**(169,994)**	**529,130**	**699,124**	**(83,868)**	**(16,755)**	**67,113**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	83,868	83,868	-
-	-	-	(60,222)	(54,408)	5,814	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**(60,222)**	**(54,408)**	**5,814**	**83,868**	**83,868**	**-**
(6,012)	7,394	13,406	(230,216)	474,722	704,938	-	67,113	67,113
6,012	8,948	2,936	230,216	223,936	(6,280)	-	-	-
$ -	**$ 16,342**	**$ 16,342**	**$ -**	**$ 698,658**	**$ 698,658**	**$ -**	**$ 67,113**	**$ 67,113**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Attorney					
	Federal Justice		2278	Federal Justice Asset Sharing		2280
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 15,000	$ 58,279	$ 43,279
Investment income	$ 150	$ 69	$ (81)	2,000	350	(1,650)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1	1
Total Revenues	**150**	**69**	**(81)**	**17,000**	**58,630**	**41,630**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	11,211	134	11,077	70,060	67,978	2,082
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**11,211**	**134**	**11,077**	**70,060**	**67,978**	**2,082**
Excess (deficiency) of revenues over expenditures	**(11,061)**	**(65)**	**10,996**	**(53,060)**	**(9,348)**	**43,712**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(68,824)	(63,553)	5,271
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(68,824)**	**(63,553)**	**5,271**
Net change in fund balance	(11,061)	(65)	10,996	(121,884)	(72,901)	48,983
Fund balances / (deficits), July 1, 2014	11,061	11,099	38	121,884	125,740	3,856
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 11,034**	**$ 11,034**	**$ -**	**$ 52,839**	**$ 52,839**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 160,000	$ 166,249	$ 6,249	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
800	781	(19)	-	-	-	$ 2,000	$ 1,045	$ (955)
-	-	-	-	-	-	-	-	-
-	6	6	$ 25,000	$ 17,989	$ (7,011)	-	19	19
160,800	**167,036**	**6,236**	**25,000**	**17,989**	**(7,011)**	**2,000**	**1,064**	**(936)**
274,296	137,292	137,004	50,000	-	50,000	6,000	3,184	2,816
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
274,296	**137,292**	**137,004**	**50,000**	**-**	**50,000**	**6,000**	**3,184**	**2,816**
(113,496)	**29,744**	**143,240**	**(25,000)**	**17,989**	**42,989**	**(4,000)**	**(2,120)**	**1,880**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(39,850)	(39,850)	-	-	-	-	-	-	-
-	-	-	-	-	-		-	-
(39,850)	**(39,850)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(153,346)	(10,106)	143,240	(25,000)	17,989	42,989	(4,000)	(2,120)	1,880
153,346	153,136	(210)	25,000	151,713	126,713	4,000	8,361	4,361
$ -	**$ 143,030**	**$ 143,030**	**$ -**	**$ 169,702**	**$ 169,702**	**$ -**	**$ 6,241**	**$ 6,241**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Attorney					
	Victims Compensation		2335	Victim Assist Program		2343
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 38,508	$ 38,507	$ (1)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**38,508**	**38,507**	**(1)**
Expenditures:						
Current:						
General government	$ 8,461	-	$ 8,461	82,222	81,884	338
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**8,461**	**-**	**8,461**	**82,222**	**81,884**	**338**
Excess (deficiency) of revenues over expenditures	**(8,461)**	**-**	**8,461**	**(43,714)**	**(43,377)**	**337**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	43,714	43,714	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**43,714**	**43,714**	**-**
Net change in fund balance	(8,461)	-	8,461	-	337	337
Fund balances / (deficits), July 1, 2014	8,461	$ 8,461	-	-	1	1
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 8,461**	**$ 8,461**	**$ -**	**$ 338**	**$ 338**

* Variance = Positive / (Negative)

Exhibit K - 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	$ 74,273	$ (327)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 32,676	$ 34,716	$ 2,040
-	-	-	-	-	-	328	411	83
-	-	-	-	-	-	-	-	-
$ 6,500	$ 10,202	$ 3,702	-	-	-	-	3	3
6,500	**10,202**	**3,702**	**74,600**	**74,273**	**(327)**	**33,004**	**35,130**	**2,126**
6,500	-	6,500	91,834	77,083	14,751	31,482	26,620	4,862
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,500	**-**	**6,500**	**91,834**	**77,083**	**14,751**	**31,482**	**26,620**	**4,862**
-	**10,202**	**10,202**	**(17,234)**	**(2,810)**	**14,424**	**1,522**	**8,510**	**6,988**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	17,234	2,809	(14,425)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**17,234**	**2,809**	**(14,425)**	**-**	**-**	**-**
-	10,202	10,202	-	(1)	(1)	1,522	8,510	6,988
-	13,916	13,916	-	-	-	(1,522)	62,906	64,428
$ -	**$ 24,118**	**$ 24,118**	**$ -**	**$ (1)**	**$ (1)**	**$ -**	**$ 71,416**	**$ 71,416**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Clerk of Superior Court					
	Clerk's Fund		2216	Spousal Maint Enforcement		2218
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	$ 43,960	$ 43,916	$ (44)	-	-	-
Fines and forfeits	-	-	-	$ 5,353	$ 5,615	$ 262
Investment income	468	383	(85)	397	26	(371)
Rents	-	-	-	-	-	-
Miscellaneous	-	13	13	-	-	-
Total Revenues	**44,428**	**44,312**	**(116)**	**5,750**	**5,641**	**(109)**
Expenditures:						
Current:						
General government	60,067.00	53,271	6,796	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**60,067**	**53,271**	**6,796**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(15,639)**	**(8,959)**	**6,680**	**5,750**	**5,641**	**(109)**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(6,992)	(6,992)	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(6,992)**	**(6,992)**	**-**
Net change in fund balance	(15,639)	(8,959)	6,680	(1,242)	(1,351)	(109)
Fund balances / (deficits), July 1, 2014	15,639	64,848	49,209	1,242	1,242	-
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 55,889**	**$ 55,889**	**$ -**	**$ (109)**	**$ (109)**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Clerk of Superior Court			Development Services					
Victims Location		2336	Road Fund		2251	Community Dev Block Grant		2296
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 740,350	$ 417,161	$ (323,189)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	$ 20	$ 20	-	$ 5,037	$ 5,037	-	91	91
-	-	-	-	-	-	-	-	-
-	-	-	-	2,902	2,902	-	-	-
-	**20**	**20**	**-**	**7,939**	**7,939**	**740,350**	**417,252**	**(323,098)**
-	-	-	-	-	-	740,350	421,656	318,694
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 500,000	-	500,000	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**500,000**	**-**	**500,000**	**740,350**	**421,656**	**318,694**
-	**20**	**20**	**(500,000)**	**7,939**	**507,939**	**-**	**(4,404)**	**(4,404)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	20	20	(500,000)	7,939	507,939	-	(4,404)	(4,404)
-	3,014	3,014	500,000	775,593	275,593	-	16,584	16,584
$ -	**$ 3,034**	**$ 3,034**	**$ -**	**$ 783,532**	**$ 783,532**	**$ -**	**$ 12,180**	**$ 12,180**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Development Services			Election Services		
	Other Grants		2349	Help America Vote		2203
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 105,000	$ 140,000	$ 35,000	$ 9,558	-	$ (9,558)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1	1	20	$ 4	(16)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**105,000**	**140,001**	**35,001**	**9,578**	**4**	**(9,574)**
Expenditures:						
Current:						
General government	105,000	105,000	-	9,818	8,963	855
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**105,000**	**105,000**	**-**	**9,818**	**8,963**	**855**
Excess (deficiency) of revenues over expenditures	**-**	**35,001**	**35,001**	**(240)**	**(8,959)**	**(8,719)**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	35,001	35,001	(240)	(8,959)	(8,719)
Fund balances / (deficits), July 1, 2014	-	(35,000)	(35,000)	240	9,059	8,819
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ 100**	**$ 100**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Emergency Management			Housing					
Other Grants		2334	HOME Grant		2269	Public Housing		2271
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 184,092	$ 107,608	$ (76,484)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
45	-	(45)	-	$ 13	$ 13	-	$ 287	$ 287
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
184,137	**107,608**	**(76,529)**	**-**	**13**	**13**	**-**	**287**	**287**
-	-	-	-	-	-	-	-	-
188,207	123,301	64,906	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 30,548	1	30,547
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
188,207	**123,301**	**64,906**	**-**	**-**	**-**	**30,548**	**1**	**30,547**
(4,070)	**(15,693)**	**(11,623)**	**-**	**13**	**13**	**(30,548)**	**286**	**30,834**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(4,070)	(15,693)	(11,623)	-	13	13	(30,548)	286	30,834
4,070	3,705	(365)	-	7,026	7,026	30,548	30,762	214
$ -	**$ (11,988)**	**$ (11,988)**	**$ -**	**$ 7,039**	**$ 7,039**	**$ -**	**$ 31,048**	**$ 31,048**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Housing					
	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,024,081	$ 1,019,048	$ (5,033)	$ 2,380,324	$ 2,580,372	$ 200,048
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	393	293	704	193	(511)
Rents	286,608	297,749	11,141	-	-	-
Miscellaneous	25,390	54,845	29,455	63,984	56,344	(7,640)
Total Revenues	**1,336,179**	**1,372,035**	**35,856**	**2,445,012**	**2,636,909**	**191,897**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,108,208	1,023,437	84,771	2,659,963	2,673,427	(13,464)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	299,304	293,293	6,011	24,127	24,126	1
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**1,407,512**	**1,316,730**	**90,782**	**2,684,090**	**2,697,553**	**(13,463)**
Excess (deficiency) of revenues over expenditures	**(71,333)**	**55,305**	**126,638**	**(239,078)**	**(60,644)**	**178,434**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(71,333)	55,305	126,638	(239,078)	(60,644)	178,434
Fund balances / (deficits), July 1, 2014	71,333	299,877	228,544	239,078	247,118	8,040
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 355,182**	**$ 355,182**	**$ -**	**$ 186,474**	**$ 186,474**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 25,703	$ 25,701	$ (2)	-	-	-
-	-	-	-	-	-	$ 90,000	$ 166,895	$ 76,895
-	-	-	-	-	-	-	-	-
$ 987	$ 129	$ (858)	20	102	82	500	1,677	1,177
-	-	-	-	-	-	-	-	-
127,293	107,485	(19,808)	-	-	-	-	40	40
128,280	**107,614**	**(20,666)**	**25,723**	**25,803**	**80**	**90,500**	**168,612**	**78,112**
-	-	-	-	-	-	-	-	-
-	-	-	25,703	25,701	2	162,035	158,083	3,952
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
184,652	139,203	45,449	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
184,652	**139,203**	**45,449**	**25,703**	**25,701**	**2**	**162,035**	**158,083**	**3,952**
(56,372)	**(31,589)**	**24,783**	**20**	**102**	**82**	**(71,535)**	**10,529**	**82,064**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	449	449
-	-	-	-	-	-	-	(202)	(202)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**247**	**247**
(56,372)	(31,589)	24,783	20	102	82	(71,535)	10,776	82,311
56,372	432,710	376,338	(20)	6,973	6,993	71,535	266,199	194,664
$ -	**$ 401,121**	**$ 401,121**	**$ -**	**$ 7,075**	**$ 7,075**	**$ -**	**$ 276,975**	**$ 276,975**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Juvenile Court					
	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 79,057	$ 64,601	$ (14,456)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	70	85	15	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	2	2	$ 1,200	$ 863	$ (337)
Total Revenues	**79,127**	**64,688**	**(14,439)**	**1,200**	**863**	**(337)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	79,127	63,165	15,962	5,000	2,387	2,613
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**79,127**	**63,165**	**15,962**	**5,000**	**2,387**	**2,613**
Excess (deficiency) of revenues over expenditures	**-**	**1,523**	**1,523**	**(3,800)**	**(1,524)**	**2,276**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	1,523	1,523	(3,800)	(1,524)	2,276
Fund balances / (deficits), July 1, 2014	-	1	1	3,800	9,206	5,406
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 1,524**	**$ 1,524**	**$ -**	**$ 7,682**	**$ 7,682**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Juvenile Court								
Detention Education		2242	SAFE School		2244	Charter School		2245
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 315,189	-	$ (315,189)	$ 29,816	$ 15,311	$ (14,505)	$ 904,168	$ 975,586	$ 71,418
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	$ 2,336	(664)	-	2	2	3,000	3,292	292
-	-	-	-	-	-	-	-	-
15,000	26,139	11,139	-	-	-	-	48	48
333,189	**28,475**	**(304,714)**	**29,816**	**15,313**	**(14,503)**	**907,168**	**978,926**	**71,758**
-	-	-	29,816	15,311	14,505	-	-	-
459,710	392,598	67,112	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,068,702	881,772	186,930
10,000	-	10,000	-	-	-	10,000	2,075	7,925
-	-	-	-	-	-	-	-	-
469,710	**392,598**	**77,112**	**29,816**	**15,311**	**14,505**	**1,078,702**	**883,847**	**194,855**
(136,521)	**(364,123)**	**(227,602)**	**-**	**2**	**2**	**(171,534)**	**95,079**	**266,613**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	316,550	316,550	-	30	30	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**316,550**	**316,550**	**-**	**30**	**30**	**-**	**-**	**-**
(136,521)	(47,573)	88,948	-	32	32	(171,534)	95,079	266,613
136,521	438,586	302,065	-	4	4	171,534	466,264	294,730
$ -	**$ 391,013**	**$ 391,013**	**$ -**	**$ 36**	**$ 36**	**$ -**	**$ 561,343**	**$ 561,343**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Juvenile Court					
	Juvenile Victim Rights		2246	State Aid Supreme Court		2247
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 17,400	$ 17,400	-	$ 728,277	$ 723,544	$ (4,733)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	20	14	$ (6)	750	505	(245)
Rents	-	-	-	-	-	-
Miscellaneous	-	2	2	-	-	-
Total Revenues	**17,420**	**17,416**	**(4)**	**729,027**	**724,049**	**(4,978)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	17,218	17,416	(198)	728,277	723,544	4,733
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**17,218**	**17,416**	**(198)**	**728,277**	**723,544**	**4,733**
Excess (deficiency) of revenues over expenditures	**202**	**-**	**(202)**	**750**	**505**	**(245)**
Other financing sources (uses):						
Transfers in	-	202	202	-	-	-
Transfers out	(202)	-	202	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**(202)**	**202**	**404**	**-**	**-**	**-**
Net change in fund balance	-	202	202	750	505	(245)
Fund balances / (deficits), July 1, 2014	-	(202)	(202)	(750)	28,872	29,622
Fund balances / (deficits), June 30, 2015	**$ -**	**$ -**	**$ -**	**$ -**	**$ 29,377**	**$ 29,377**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 164,917	$ 157,157	$ (7,760)	$ 23,673	$ 23,673	-	$ 18,562	$ 17,090	$ (1,472)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
80	-	(80)	10	17	$ 7	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164,997	**157,157**	**(7,840)**	**23,683**	**23,690**	**7**	**18,562**	**17,090**	**(1,472)**
-	-	-	24,132	23,689	443	-	-	-
164,997	150,756	14,241	-	-	-	18,562	17,095	1,467
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164,997	**150,756**	**14,241**	**24,132**	**23,689**	**443**	**18,562**	**17,095**	**1,467**
-	**6,401**	**6,401**	**(449)**	**1**	**450**	**-**	**(5)**	**(5)**
-	-	-	449	-	(449)	-	-	-
-	-	-	-	(449)	(449)	-	(1,360)	(1,360)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**449**	**(449)**	**(898)**	**-**	**(1,360)**	**(1,360)**
-	6,401	6,401	-	(448)	(448)	-	(1,365)	(1,365)
-	1,771	1,771	-	448	448	-	1,364	1,364
$ -	**$ 8,172**	**$ 8,172**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (1)**	**$ (1)**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Juvenile Court					
	Juvenile Probation		2259	Drug Court Education		2262
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 17,651	$ 17,651	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	$ 107	$ 107	50	54	$ 4
Rents	-	-	-	-	-	-
Miscellaneous	-	4	4	-	-	-
Total Revenues	**-**	**111**	**111**	**17,701**	**17,705**	**4**
Expenditures:						
Current:						
General government	-	-	-	17,651	17,651	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**17,651**	**17,651**	**-**
Excess (deficiency) of revenues over expenditures	**-**	**111**	**111**	**50**	**54**	**4**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	111	111	50	54	4
Fund balances / (deficits), July 1, 2014	-	360	360	(50)	991	1,041
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 471**	**$ 471**	**$ -**	**$ 1,045**	**$ 1,045**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Juvenile Court								
Intensive Probation		2265	Juvenile Diversion Intake		2266	Juvenile Diversion Program		2267
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,036,877	$ 1,030,593	$ (6,284)	$ 633,544	$ 609,531	$ (24,013)	$ 84,384	$ 84,321	$ (63)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
750	791	41	1,000	732	(268)	100	139	39
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,037,627	**1,031,384**	**(6,243)**	**634,544**	**610,263**	**(24,281)**	**84,484**	**84,460**	**(24)**
-	-	-	-	-	-	-	-	-
1,037,031	1,030,593	6,438	633,544	609,531	24,013	84,321	84,321	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,037,031	**1,030,593**	**6,438**	**633,544**	**609,531**	**24,013**	**84,321**	**84,321**	**-**
596	**791**	**195**	**1,000**	**732**	**(268)**	**163**	**139**	**(24)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
596	791	195	1,000	732	(268)	163	139	(24)
(596)	31,120	31,716	(1,000)	52,948	53,948	(163)	8,999	9,162
$ -	**$ 31,911**	**$ 31,911**	**$ -**	**$ 53,680**	**$ 53,680**	**$ -**	**$ 9,138**	**$ 9,138**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Juvenile Court					
	Juvenile Treatment		2268	Account Incentive		2327
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 489,668	$ 481,375	$ (8,293)	$ 41,453	$ 6,243	$ (35,210)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	426	(324)	-	85	85
Rents	-	-	-	-	-	-
Miscellaneous	-	1	1	-	-	-
Total Revenues	**490,418**	**481,802**	**(8,616)**	**41,453**	**6,328**	**(35,125)**
Expenditures:						
Current:						
General government	-	-	-	48,097	8,033	40,064
Public safety	489,668	481,375	8,293	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**489,668**	**481,375**	**8,293**	**48,097**	**8,033**	**40,064**
Excess (deficiency) of revenues over expenditures	**750**	**427**	**(323)**	**(6,644)**	**(1,705)**	**4,939**
Other financing sources (uses):						
Transfers in	-	-	-	7,020	415	(6,605)
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**7,020**	**415**	**(6,605)**
Net change in fund balance	750	427	(323)	376	(1,290)	(1,666)
Fund balances / (deficits), July 1, 2014	(750)	21,125	21,875	(376)	14,937	15,313
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 21,552**	**$ 21,552**	**$ -**	**$ 13,647**	**$ 13,647**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Justice of the Peace Court					
Justice Court Enhancement		2317	Additional Assess SB1398		2243
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-
-	-	-	-	-	-
$ 9,646	$ 9,946	$ 300	-	-	-
-	-	-	-	-	-
259,197	319,327	60,130	$ 12,519	$ 14,257	$ 1,738
126	1,974	1,848	-	-	-
-	-	-	-	-	-
3,723	3,904	181	-	-	-
272,692	**335,151**	**62,459**	**12,519**	**14,257**	**1,738**
402,367	326,853	75,514	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
402,367	**326,853**	**75,514**	**-**	**-**	**-**
(129,675)	**8,298**	**137,973**	**12,519**	**14,257**	**1,738**
49,602	49,602	-	-	-	-
(12,113)	(12,113)	-	(35,532)	(35,532)	-
-	-	-	-	-	-
37,489	**37,489**	**-**	**(35,532)**	**(35,532)**	**-**
(92,186)	45,787	137,973	(23,013)	(21,275)	1,738
92,186	282,751	190,565	23,013	40,607	17,594
$ -	**$ 328,538**	**$ 328,538**	**$ -**	**$ 19,332**	**$ 19,332**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Legal & Public Defenders			Library District		
	Defender Training		2326	LSTA Grants		2312
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 13,140	$ 16,137	$ 2,997	$ 93,000	$ 48,447	$ (44,553)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	113	113	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	146	146	-	4	4
Total Revenues	**13,140**	**16,396**	**3,256**	**93,000**	**48,451**	**(44,549)**
Expenditures:						
Current:						
General government	13,140	11,774	1,366	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	93,000	48,198	44,802
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**13,140**	**11,774**	**1,366**	**93,000**	**48,198**	**44,802**
Excess (deficiency) of revenues over expenditures	**-**	**4,622**	**4,622**	**-**	**253**	**253**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(109)	(109)
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(109)**	**(109)**
Net change in fund balance	-	4,622	4,622	-	144	144
Fund balances / (deficits), July 1, 2014	-	7,789	7,789	-	9,945	9,945
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 12,411**	**$ 12,411**	**$ -**	**$ 10,089**	**$ 10,089**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 25,000	$ 27,396	$ 2,396
-	-	-	$ 4,331,533	$ 3,685,009	$ (646,524)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,500	2,168	668
-	-	-	-	233	233	-	1,179	1,179
-	-	-	-	-	-	-	-	-
$ 140,274	$ 128,088	$ (12,186)	-	5,615	5,615	-	3	3
140,274	**128,088**	**(12,186)**	**4,331,533**	**3,690,857**	**(640,676)**	**26,500**	**30,746**	**4,246**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,547,189	4,054,987	492,202	416,317	365,147	51,170
-	-	-	-	-	-	-	-	-
143,489	74,873	68,616	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	41,402	(41,402)	-	49,852	(49,852)	-	-	-
-	-	-	9,344	9,344	-	-	-	-
143,489	**116,275**	**27,214**	**4,556,533**	**4,114,183**	**442,350**	**416,317**	**365,147**	**51,170**
(3,215)	**11,813**	**15,028**	**(225,000)**	**(423,326)**	**(198,326)**	**(389,817)**	**(334,401)**	**55,416**
-	-	-	225,000	225,000	-	393,169	345,055	(48,114)
-	(456)	(456)	-	-	-	-	-	-
-	-	-		43,748	43,748	-	-	-
-	**(456)**	**(456)**	**225,000**	**268,748**	**43,748**	**393,169**	**345,055**	**(48,114)**
(3,215)	11,357	14,572	-	(154,578)	(154,578)	3,352	10,654	7,302
3,215	30,108	26,893	-	(48,743)	(48,743)	(3,352)	87,270	90,622
$ -	**$ 41,465**	**$ 41,465**	**$ -**	**$ (203,321)**	**$ (203,321)**	**$ -**	**$ 97,924**	**$ 97,924**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Public Works					
	Waste Tire		2204	Public Works HURF		2253
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 950,000	$ 1,057,549	$ 107,549
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 290,000	$ 292,174	$ 2,174	6,377,316	6,389,648	12,332
Charges for services	40,000	61,230	21,230	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,000	3,413	1,413	20,000	17,037	(2,963)
Rents	-	-	-	-	-	-
Miscellaneous	-	11	11	10,000	34,504	24,504
Total Revenues	**332,000**	**356,828**	**24,828**	**7,357,316**	**7,498,738**	**141,422**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	8,805,178	6,992,993	1,812,185
Sanitation	546,577	361,015	185,562	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	90,000	84,588	5,412	175,000	105,485	69,515
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**636,577**	**445,603**	**190,974**	**8,980,178**	**7,098,478**	**1,881,700**
Excess (deficiency) of revenues over expenditures	**(304,577)**	**(88,775)**	**215,802**	**(1,622,862)**	**400,260**	**2,023,122**
Other financing sources (uses):						
Transfers in	-	-	-	-	682	682
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**682**	**682**
Net change in fund balance	(304,577)	(88,775)	215,802	(1,622,862)	400,942	2,023,804
Fund balances / (deficits), July 1, 2014	304,577	605,478	300,901	1,622,862	3,276,736	1,653,874
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 516,703**	**$ 516,703**	**$ -**	**$ 3,677,678**	**$ 3,677,678**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 826,300	$ 447,212	$ (379,088)	$ 196,242	$ 177,177	$ (19,065)
$ 120,000	$ 106,153	$ (13,847)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,069	2,069	-	-	-	-	22	22
-	-	-	-	-	-	-	-	-
-	83	83	-	-	-	-	-	-
120,000	**108,305**	**(11,695)**	**826,300**	**447,212**	**(379,088)**	**196,242**	**177,199**	**(19,043)**
117,639	106,565	11,074	-	-	-	-	-	-
-	-	-	-	-	-	257,641	236,235	21,406
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	826,300	131,814	694,486	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
117,639	**106,565**	**11,074**	**826,300**	**131,814**	**694,486**	**257,641**	**236,235**	**21,406**
2,361	**1,740**	**(621)**	**-**	**315,398**	**315,398**	**(61,399)**	**(59,036)**	**2,363**
-	-	-	-	5	5	61,399	59,058	(2,341)
-	-	-	-	(385,483)	(385,483)	-	(5,356)	(5,356)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**(385,478)**	**(385,478)**	**61,399**	**53,702**	**(7,697)**
2,361	1,740	(621)	-	(70,080)	(70,080)	-	(5,334)	(5,334)
(2,361)	316,066	318,427	-	590,846	590,846	-	4,440	4,440
$ -	**$ 317,806**	**$ 317,806**	**$ -**	**$ 520,766**	**$ 520,766**	**$ -**	**$ (894)**	**$ (894)**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Sheriff- Administration					
	Drug Task Force		2302	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 333,883	$ 159,319	$ (174,564)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	8,418	8,418
Investment income	-	-	-	-	1,114	1,114
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**333,883**	**168,851**	**(165,032)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	204,883	186,921	17,962
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	129,000	20,414	108,586
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**333,883**	**207,335**	**126,548**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**-**	**(38,484)**	**(38,484)**
Other financing sources (uses):						
Transfers in	-	-	-	-	5,356	5,356
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**5,356**	**5,356**
Net change in fund balance	-	-	-	-	(33,128)	(33,128)
Fund balances / (deficits), July 1, 2014	-	$ 46,804	$ 46,804	-	218,449	218,449
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 46,804**	**$ 46,804**	**$ -**	**$ 185,321**	**$ 185,321**

* Variance = Positive / (Negative)

Exhibit K - 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,950,000	$ 979,689	$ (970,311)	$ 280,000	$ 240,510	$ (39,490)	-	-	-
-	-	-	-	-	-	$ 7,649	$ 7,587	$ (62)
-	-	-	-	-	-	-	-	-
-	-	-	1,500	1,583	83	-	96	96
-	-	-	-	-	-	-	-	-
-	-	-	2,500	98	(2,402)	-	-	-
1,950,000	**979,689**	**(970,311)**	**284,000**	**242,191**	**(41,809)**	**7,649**	**7,683**	**34**
-	-	-	-	-	-	-	-	-
1,500,000	945,730	554,270	331,794	304,126	27,668	7,649	6,258	1,391
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
450,000	33,993	416,007	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,950,000	**979,723**	**970,277**	**331,794**	**304,126**	**27,668**	**7,649**	**6,258**	**1,391**
-	**(34)**	**(34)**	**(47,794)**	**(61,935)**	**(14,141)**	**-**	**1,425**	**1,425**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(34)	(34)	(47,794)	(61,935)	(14,141)	-	1,425	1,425
-	(51,059)	(51,059)	47,794	297,739	249,945	-	14,731	14,731
$ -	**$ (51,093)**	**$ (51,093)**	**$ -**	**$ 235,804**	**$ 235,804**	**$ -**	**$ 16,156**	**$ 16,156**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Sheriff- Jail District					
	Facility Commissary		2286	LEBSF Boat Patrol		2301
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 180,000	$ 185,469	$ 5,469
Charges for services	$ 280,000	$ 258,669	$ (21,331)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,500	1,721	221	-	13	13
Rents	-	-	-	-	-	-
Miscellaneous	186,979	158,634	(28,345)	-	-	-
Total Revenues	**468,479**	**419,024**	**(49,455)**	**180,000**	**185,482**	**5,482**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	464,844	428,251	36,593	180,000	160,807	19,193
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**464,844**	**428,251**	**36,593**	**180,000**	**160,807**	**19,193**
Excess (deficiency) of revenues over expenditures	**3,635**	**(9,227)**	**(12,862)**	**-**	**24,675**	**24,675**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	3,635	(9,227)	(12,862)	-	24,675	24,675
Fund balances / (deficits), July 1, 2014	(3,635)	245,599	249,234	-	913	913
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 236,372**	**$ 236,372**	**$ -**	**$ 25,588**	**$ 25,588**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Sheriff- Jail District			Superior Court					
Other Jail Grants		2308	Case Processing Assistance		2206	Conciliation Court		2211
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 181,146	$ 80,700	$ (100,446)	$ 37,500	$ 37,500	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 71,389	$ 75,018	$ 3,629
-	245	245	-	-	-	420	504	84
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,500	537	(1,963)
181,146	**80,945**	**(100,201)**	**37,500**	**37,500**	**-**	**74,309**	**76,059**	**1,750**
-	-	-	37,500	30,118	$ 7,382	61,849	56,462	5,387
181,146	90,247	90,899	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	60,800	(60,800)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
181,146	**151,047**	**30,099**	**37,500**	**30,118**	**7,382**	**61,849**	**56,462**	**5,387**
-	**(70,102)**	**(70,102)**	**-**	**7,382**	**7,382**	**12,460**	**19,597**	**7,137**
8,885	79,178	70,293	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,885	**79,178**	**70,293**	**-**	**-**	**-**	**-**	**-**	**-**
8,885	9,076	191	-	7,382	7,382	12,460	19,597	7,137
(8,885)	(8,665)	220	-	-	-	(12,460)	70,504	82,964
$ -	**$ 411**	**$ 411**	**$ -**	**$ 7,382**	**$ 7,382**	**$ -**	**$ 90,101**	**$ 90,101**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Superior Court					
	Child Support Enforcement		2215	Domestic Relations		2217
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 219,202	$ 195,046	$ (24,156)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 10,000	$ 10,057	$ 57
Investment income	213	252	39	120	172	52
Rents	-	-	-	-	-	-
Miscellaneous	2,020	1,404	(616)	-	10	10
Total Revenues	**221,435**	**196,702**	**(24,733)**	**10,120**	**10,239**	**119**
Expenditures						
Current:						
General government	216,746	196,193	20,553	20,052	20,052	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**216,746**	**196,193**	**20,553**	**20,052**	**20,052**	**-**
Excess (deficiency) of revenues over expenditures	**4,689**	**509**	**(4,180)**	**(9,932)**	**(9,813)**	**119**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	4,689	509	(4,180)	(9,932)	(9,813)	119
Fund balances / (deficits), July 1, 2014	(4,689)	118,504	123,193	9,932	34,842	24,910
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 119,013**	**$ 119,013**	**$ -**	**$ 25,029**	**$ 25,029**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court								
Local Court Assistance		2221	JCEF Time Payment		2222	Law Library		2224
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 142,140	$ 142,140	-	$ 95,233	$ 92,284	$ (2,949)	$ 104,357	$ 97,769	$ (6,588)
531	695	$ 164	170	32	(138)	100	279	179
-	-	-	-	-	-	-	-	-
1,255	1,257	2	-	4	4	11,000	12,386	1,386
143,926	**144,092**	**166**	**95,403**	**92,320**	**(3,083)**	**115,457**	**110,434**	**(5,023)**
38,444	28,933	9,511	101,134	99,631	1,503	128,276	99,235	29,041
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,444	**28,933**	**9,511**	**101,134**	**99,631**	**1,503**	**128,276**	**99,235**	**29,041**
105,482	**115,159**	**9,677**	**(5,731)**	**(7,311)**	**(1,580)**	**(12,819)**	**11,199**	**24,018**
-	-	-	-	-	-	-	-	-
(104,793)	(104,793)	-	(14,468)	(14,468)	-	-	-	-
-	-	-	-	-	-	-	-	-
(104,793)	**(104,793)**	**-**	**(14,468)**	**(14,468)**	**-**	**-**	**-**	**-**
689	10,366	9,677	(20,199)	(21,779)	(1,580)	(12,819)	11,199	24,018
(689)	541	1,230	20,199	24,224	4,025	12,819	28,565	15,746
$ -	**$ 10,907**	**$ 10,907**	**$ -**	**$ 2,445**	**$ 2,445**	**$ -**	**$ 39,764**	**$ 39,764**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Superior Court					
	Aztec Field Training		2234	Supreme Court Enhancement		2324
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 25,854	$ 19,994	$ (5,860)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 62,308	$ 66,479	$ 4,171
Investment income	-	-	-	219	50	(169)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	7	7
Total Revenues	**25,854**	**19,994**	**(5,860)**	**62,527**	**66,536**	**4,009**
Expenditures:						
Current:						
General government	-	-	-	62,527	62,527	-
Public safety	26,863	19,993	6,870	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**26,863**	**19,993**	**6,870**	**62,527**	**62,527**	**-**
Excess (deficiency) of revenues over expenditures	**(1,009)**	**1**	**1,010**	**-**	**4,009**	**4,009**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(1,009)	1	1,010	-	4,009	4,009
Fund balances / (deficits), July 1, 2014	1,009	1,042	33	-	5,420	5,420
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 1,043**	**$ 1,043**	**$ -**	**$ 9,429**	**$ 9,429**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court						Treasurer		
Fee- Case Management		2325	Children's Issues Educate		2339	Treasurer's Information		2201
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 3,200	$ 3,200	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 6,000	$ 3,066	$ (2,934)
106,362.00	109,135.00	$ 2,773	$ 34,046	$ 35,851	$ 1,805	-	-	-
400	435	35	350	721	371	300	904	604
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,000	10,530	9,530
109,962	**112,770**	**2,808**	**34,396**	**36,572**	**2,176**	**7,300**	**14,500**	**7,200**
163,502	116,107	47,395	21,600	21,453	147	17,000	7,715	9,285
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
163,502	**116,107**	**47,395**	**21,600**	**21,453**	**147**	**17,000**	**7,715**	**9,285**
(53,540)	**(3,337)**	**50,203**	**12,796**	**15,119**	**2,323**	**(9,700)**	**6,785**	**16,485**
12,113	12,113	-	-	-	-	-	-	-
-	-	-	(23,308)	(23,308)	-	-	-	-
-	-	-	-	-	-	-	-	-
12,113	**12,113**	**-**	**(23,308)**	**(23,308)**	**-**	**-**	**-**	**-**
(41,427)	8,776	50,203	(10,512)	(8,189)	2,323	(9,700)	6,785	16,485
41,427	77,172	35,745	10,512	112,396	101,884	9,700	140,188	130,488
$ -	**$ 85,948**	**$ 85,948**	**$ (46,616)**	**$ 57,591**	**$ 104,207**	**$ -**	**$ 146,973**	**$ 146,973**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2015

	Other - Multiple Departments			Other - Miscellaneous		
	Fill the Gap		2319	Workforce Investment Act		2291
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 100,636	$ 99,480	$ (1,156)	$ 10,737,551	$ 4,902,288	$ (5,835,263)
Charges for services	-	-	-	-	-	-
Fines and forfeits	89,721	104,406	14,685	-	-	-
Investment income	150	3	(147)	-	225	225
Rents	-	-	-	-	-	-
Miscellaneous	-	33	33	-	-	-
Total Revenues	**190,507**	**203,922**	**13,415**	**10,737,551**	**4,902,513**	**(5,835,038)**
Expenditures:						
Current:						
General government	553,100	532,739	20,361	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	10,737,551	4,897,257	5,840,294
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	**553,100**	**532,739**	**20,361**	**10,737,551**	**4,897,257**	**5,840,294**
Excess (deficiency) of revenues over expenditures	**(362,593)**	**(328,817)**	**33,776**	**-**	**5,256**	**5,256**
Other financing sources (uses):						
Transfers in	383,739	301,703	(82,036)	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total Other financing sources (uses)	**383,739**	**301,703**	**(82,036)**	**-**	**-**	**-**
Net change in fund balance	21,146	(27,114)	(48,260)	-	5,256	5,256
Fund balances / (deficits), July 1, 2014	(21,146)	27,114	48,260	-	31,793	31,793
Fund balances / (deficits), June 30, 2015	**$ -**	**$ -**	**$ -**	**$ -**	**$ 37,049**	**$ 37,049**

* Variance = Positive / (Negative)

Exhibit K - 1
(Concluded)

Other - Miscellaneous								
Improvement Districts			Other Nonmajor Funds			Total Special Revenue Funds		
		ALL			Misc			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 1,080,976	$ 883,504	$ (197,472)	-	-	-	$ 2,030,976	$ 1,941,053	$ (89,923)
-	-	-	-	-	-	25,000	27,396	2,396
-	-	-	$ 650	$ 650	-	40,042,679	30,966,237	(9,076,442)
-	-	-	-	63	$ 63	1,095,867	1,229,111	133,244
-	-	-	-	-	-	1,246,785	1,683,982	437,197
-	7,940	7,940	-	6	6	55,330	72,104	16,774
-	-	-	-	-	-	286,608	297,749	11,141
-	7,184	7,184	-	80	80	732,785	725,113	(7,672)
1,080,976	**898,628**	**(182,348)**	**650**	**799**	**149**	**45,516,030**	**36,942,745**	**(8,573,285)**
1,256,227	939,324	316,903	-	-	-	5,571,127	4,303,098	1,268,029
-	-	-	650	650	-	12,593,497	10,793,524	1,799,973
-	-	-	-	-	-	8,805,178	6,992,993	1,812,185
-	-	-	-	-	-	546,577	361,015	185,562
-	-	-	-	-	-	4,963,506	4,420,134	543,372
-	-	-	-	-	-	3,983,371	3,836,068	147,303
-	-	-	-	-	-	236,489	123,071	113,418
-	-	-	-	-	-	12,632,553	5,910,843	6,721,710
-	-	-	-	-	-	1,687,431	716,028	971,403
-	-	-	-	-	-	9,344	9,344	-
1,256,227	**939,324**	**316,903**	**650**	**650**	**-**	**51,029,073**	**37,466,118**	**13,562,955**
(175,251)	**(40,696)**	**134,555**	**-**	**149**	**149**	**(5,513,043)**	**(523,373)**	**4,989,670**
-	-	-	-	-	-	1,513,527	1,730,433	216,906
46,077	(53,945)	(100,022)	-	-	-	(416,660)	(886,245)	(469,585)
-	-	-	-	-	-	-	43,748	43,748
46,077	**(53,945)**	**(100,022)**	**-**	**-**	**-**	**1,096,867**	**887,936**	**(208,931)**
(129,174)	(94,641)	34,533	-	149	149	(4,416,176)	364,563	4,780,739
129,174	1,236,688	1,107,514	-	514	514	4,416,176	12,597,194	8,181,018
$ -	**$ 1,142,047**	**$ 1,142,047**	**$ -**	**$ 663**	**$ 663**	**$ -**	**$ 12,961,757**	**$ 12,961,757**

YUMA COUNTY

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

Year Ended June 30, 2015

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	$ 2,317	$ 2,317	$ 76	$ 76	-
Miscellaneous	-	297	297	-	1	$ 1
Total Revenues	**-**	**2,614**	**2,614**	**76**	**77**	**1**
Expenditures:						
Current:						
Public safety	-	-	-	7,677	3,545	$ 4,132
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	$ 286,000	286,000	-	725,000	755,004	(30,004)
Interest and fiscal charges	214,350	214,350	-	306,075	281,580	24,495
Total Expenditures	**500,350**	**500,350**	**-**	**1,038,752**	**1,040,129**	**(1,377)**
Excess (deficiency) of revenues over expenditures	**(500,350)**	**(497,736)**	**2,614**	**(1,038,676)**	**(1,040,052)**	**(1,376)**
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Premiums	-	-			-	
Transfers in	502,450	502,450	-	1,036,575	1,036,575	-
Total Other financing sources (uses)	**502,450**	**502,450**	**-**	**1,036,575**	**1,036,575**	**-**
Net change in fund balance	2,100	4,714	2,614	(2,101)	(3,477)	(1,376)
Fund balances / (deficits), July 1, 2014	(2,100)	(4,725)	(2,625)	2,101	4,446	2,345
Fund balances / (deficits), June 30, 2015	**$ -**	**$ (11)**	**$ (11)**	**$ -**	**$ 969**	**$ 969**

* Variance = Positive / (Negative)

Exhibit K - 2
(Continued)

Improvement Districts						Library District		
El Prado Estates		3545	Gadsden		3546	Debt Service		3547
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 14,518	$ 12,675	$ (1,843)	$ 23,303	$ 14,582	$ (8,721)	-	-	-
-	-	-	-	-	-	$ 10,000	$ 31,340	$ 21,340
-	5	5	-	-	-	-	17,736	17,736
14,518	**12,680**	**(1,838)**	**23,303**	**14,582**	**(8,721)**	**10,000**	**49,076**	**39,076**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	288,280	361,117	(72,837)
63,644	10,977	52,667	14,102	14,102	-	4,930,000	4,985,000	(55,000)
3,341	3,341	-	9,201	9,201	-	2,109,975	1,982,138	127,837
66,985	**14,318**	**52,667**	**23,303**	**23,303**	**-**	**7,328,255**	**7,328,255**	**-**
(52,467)	**(1,638)**	**50,829**	**-**	**(8,721)**	**(8,721)**	**(7,318,255)**	**(7,279,179)**	**39,076**
-	-	-	-	-	-	-	26,300,000	26,300,000
-	-	-	-	-	-	-	(27,403,954)	(27,403,954)
	-			-			1,463,271	1,463,271
-	-	-	-	-	-	3,343,525	3,343,525	-
-	**-**	**-**	**-**	**-**	**-**	**3,343,525**	**3,702,842**	**359,317**
(52,467)	(1,638)	50,829	-	(8,721)	(8,721)	(3,974,730)	(3,576,337)	398,393
52,467	64,741	12,274	-	81,148	81,148	3,974,730	4,006,883	32,153
$ -	**$ 63,103**	**$ 63,103**	**$ -**	**$ 72,427**	**$ 72,427**	**$ -**	**$ 430,546**	**$ 430,546**

YUMA COUNTY

Exhibit K - 2

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

(Concluded)

Year Ended June 30, 2015

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	$ 37,821	$ 27,257	$ (10,564)
Investment income	10,076	33,733	23,657
Miscellaneous	-	18,039	18,039
Total Revenues	**47,897**	**79,029**	**31,132**
Expenditures:			
Current:			
Public safety	7,677	3,545	4,132
Culture and recreation	288,280	361,117	(72,837)
Debt service:			
Principal retirement	6,018,746	6,051,083	(32,337)
Interest and fiscal charges	2,642,942	2,490,610	152,332
Total Expenditures	**8,957,645**	**8,906,355**	**51,290**
Excess (deficiency) of revenues over expenditures	**(8,909,748)**	**(8,827,326)**	**82,422**
Other financing sources (uses):			
Bond proceeds	-	26,300,000	26,300,000
Payment to bond refunding escrow agent	-	(27,403,954)	(27,403,954)
Premiums	-	1,463,271	1,463,271
Transfers in	4,882,550	4,882,550	-
Total Other financing sources (uses)	**4,882,550**	**5,241,867**	**359,317**
Net change in fund balance	(4,027,198)	(3,585,459)	441,739
Fund balances / (deficits), July 1, 2014	4,027,198	4,152,493	125,295
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 567,034**	**$ 567,034**

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2015

	General			Jail District		
	Administration Building		4406	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	-	-	-	$ 319	$ 319
Miscellaneous	-	$ 4,145	$ 4,145	-	248	248
Total Revenues	**-**	**4,145**	**4,145**	**-**	**567**	**567**
Expenditures:						
Current:						
General government	-	2,969	(2,969)	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital Outlay	$ 3,803,910	176,032	3,627,878	-	-	-
Total Expenditures	**3,803,910**	**179,001**	**3,624,909**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(3,803,910)**	**(174,856)**	**3,629,054**	**-**	**567**	**567**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(3,803,910)	(174,856)	3,629,054	-	567	567
Fund balances / (deficits), July 1, 2014	3,803,910	4,501,803	697,893	-	30,966	30,966
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 4,326,947**	**$ 4,326,947**	**$ -**	**$ 31,533**	**$ 31,533**

* Variance = Positive / (Negative)

Exhibit K - 3
(Continued)

Improvement Districts								
Mesa del Sol		4714	Gadsden		4717	B & C Colonial		4721
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 20,000	-	$ (20,000)
-	-	-	$ 1,059,736	$ 83,143	$ (976,593)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**1,059,736**	**83,143**	**(976,593)**	**20,000**	**-**	**(20,000)**
$ 50,000	$ 48,749	$ 1,251	409,896	$ 14,460	395,436	20,000	$ 2,762	17,238
-	-	-	-	-	-	-	-	-
-	-	-	608,200	68,542	539,658	-	-	-
50,000	**48,749**	**1,251**	**1,018,096**	**83,002**	**935,094**	**20,000**	**2,762**	**17,238**
(50,000)	**(48,749)**	**1,251**	**41,640**	**141**	**(41,499)**	**-**	**(2,762)**	**(2,762)**
(50,000)	50,000	100,000	-	-	-	-	-	-
(50,000)	**50,000**	**100,000**	**-**	**-**	**-**	**-**	**-**	**-**
(100,000)	1,251	101,251	41,640	141	(41,499)	-	(2,762)	(2,762)
100,000	-	(100,000)	(41,640)	-	41,640	-	2,762	2,762
$ -	**$ 1,251**	**$ 1,251**	**$ -**	**$ 141**	**$ 141**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2015

	Library District			Port of Entry		
	Capital Projects		4720	Capital Projects		4414
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 153,000	$ 60,000	$ (93,000)
Investment income	-	$ 660	$ 660	-	2	2
Miscellaneous	-	-	-	-	-	-
Total Revenues	**-**	**660**	**660**	**153,000**	**60,002**	**(92,998)**
Expenditures:						
Current:						
General government	-	-	-	153,000	60,000	93,000
Culture and recreation	-	545	(545)	-	-	-
Capital Outlay	$ 305,670	254,998	50,672	-	-	-
Total Expenditures	**305,670**	**255,543**	**50,127**	**153,000**	**60,000**	**93,000**
Excess (deficiency) of revenues over expenditures	**(305,670)**	**(254,883)**	**50,787**	**-**	**2**	**2**
Other financing sources (uses):						
Transfers in	180,670	180,670	-	-	-	-
Total Other financing sources (uses)	**180,670**	**180,670**	**-**	**-**	**-**	**-**
Net change in fund balance	(125,000)	(74,213)	50,787	-	2	2
Fund balances / (deficits), July 1, 2014	125,000	119,522	(5,478)	-	11	11
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 45,309**	**$ 45,309**	**$ -**	**$ 13**	**$ 13**

* Variance = Positive / (Negative)

Exhibit K - 3
(Concluded)

Total Capital Projects Funds		
Budget	Actual	Variance *
$ 20,000	-	$ (20,000)
1,212,736	$ 143,143	(1,069,593)
-	981	981
-	4,393	4,393
1,232,736	**148,517**	**(1,084,219)**
632,896	128,940	503,956
-	545	(545)
4,717,780	499,572	4,218,208
5,350,676	**629,057**	**4,721,619**
(4,117,940)	**(480,540)**	**3,637,400**
130,670	230,670	100,000
130,670	**230,670**	**100,000**
(3,987,270)	(249,870)	3,737,400
3,987,270	4,655,064	667,794
$ -	**$ 4,405,194**	**$ 4,405,194**

YUMA COUNTY

Exhibit K - 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2015

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 2,030,976	$ 1,941,053	$ (89,923)
Special assessments	57,821	27,257	(30,564)
Licenses and permits	25,000	27,396	2,396
Intergovernmental	41,255,415	31,109,380	(10,146,035)
Charges for services	1,095,867	1,229,111	133,244
Fines and forfeits	1,246,785	1,683,982	437,197
Investment income	65,330	106,818	41,488
Rents	286,608	297,749	11,141
Miscellaneous	732,785	747,545	14,760
Total Revenues	**46,796,587**	**37,170,291**	**(9,626,296)**
Expenditures:			
Current:			
General government	6,204,023	4,432,038	1,771,985
Public safety	12,601,174	10,797,069	1,804,105
Highways and streets	8,805,178	6,992,993	1,812,185
Sanitation	546,577	361,015	185,562
Health	4,963,506	4,420,134	543,372
Welfare	3,983,371	3,836,068	147,303
Culture and recreation	524,769	484,733	40,036
Education	12,632,553	5,910,843	6,721,710
Capital Outlay	6,405,211	1,215,600	5,189,611
Debt service:			
Principal retirement	6,028,090	6,060,427	(32,337)
Interest and fiscal charges	2,642,942	2,490,610	152,332
Total Expenditures	**65,337,394**	**47,001,530**	**18,335,864**
Excess (deficiency) of revenues over expenditures	**(18,540,807)**	**(9,831,239)**	**8,709,568**
Other financing sources (uses):			
Bond proceeds	-	26,300,000	26,300,000
Payment to bond refunding escrow agent	-	(27,403,954)	(27,403,954)
Premiums	-	1,463,271	1,463,271
Transfers in	6,526,747	6,843,653	316,906
Transfers out	(416,660)	(886,245)	(469,585)
Capital leases	-	43,748	43,748
Total Other financing sources (uses)	**6,110,087**	**6,360,473**	**250,386**
Net change in fund balance	(12,430,720)	(3,470,766)	8,959,954
Fund balances / (deficits), July 1, 2014	12,430,720	21,404,751	8,974,031
Fund balances / (deficits), June 30, 2015	**$ -**	**$ 17,933,985**	**$ 17,933,985**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit L - 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2015

	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	$ 242	$ 45,891	$ 443,278	$ 7,316,198	$ 475,508	$ 8,281,117
Receivables (net of allowances for uncollectibles):						
Accounts	-	34	-	910	-	944
Accrued interest	1	43	414	7,459	580	8,497
Due from:						
Other funds	67,183	11,961	144,864	5,103	5,510	234,621
Prepaid items	-	-	-	179	-	179
Total Assets	**$ 67,426**	**$ 57,929**	**$ 588,556**	**$ 7,329,849**	**$ 481,598**	**$ 8,525,358**
Liabilities						
Liabilities						
Accounts payable	$ 8,580	$ 3,660	$ 3,859	$ 17,962	$ 122,137	$ 156,198
Accrued payroll and employee benefits	-	2,582	350	4,252	5,305	12,489
Insurance claims payable	-	-	-	981,000	-	981,000
Due to:						
Other funds	71,219	332	5,510	-	-	77,061
Total Liabilities	**$ 79,799**	**$ 6,574**	**$ 9,719**	**$ 1,003,214**	**$ 127,442**	**$ 1,226,748**
Net Position						
Unrestricted	(12,373)	51,355	578,837	6,326,635	354,156	7,298,610
Total Net Position	**$ (12,373)**	**$ 51,355**	**$ 578,837**	**$ 6,326,635**	**$ 354,156**	**$ 7,298,610**

YUMA COUNTY

Exhibit L - 2

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

All Internal Service Funds

Year Ended June 30, 2015

	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	-	-	$ 553,082	$ 13,451,380	$ 1,268,304	$ 15,272,766
Charges for services	$ 143,418	$ 71,962	-	-	-	215,380
Miscellaneous	-	12,130	-	96	40,576	52,802
Total operating revenues	**143,418**	**84,092**	**553,082**	**13,451,476**	**1,308,880**	**15,540,948**
Operating expenses						
Personal services	-	98,602	15,670	151,457	213,471	479,200
Supplies and services	-	3,045	1,460	30,713	19,603	54,821
Tools and minor equipment	200,763	-	-	1,310	2,356	204,429
Professional services	-	10,965	36,258	56,541	78,866	182,630
Health services claims	-	-	-	8,189,718	-	8,189,718
Health services other	-	-	-	4,260,753	-	4,260,753
Insurance claims	-	-	368,863	7,071	369,746	745,680
Insurance others	-	517	68,219	775	776,115	845,626
Other	145	13,781	39,194	133,152	19,273	205,545
Total operating expenses	**200,908**	**126,910**	**529,664**	**12,831,490**	**1,479,430**	**15,168,402**
Operating income / (loss)	**(57,490)**	**(42,818)**	**23,418**	**619,986**	**(170,550)**	**372,546**
Nonoperating revenues						
Investment income	85	392	2,790	42,602	3,824	49,693
Total nonoperating revenues	**85**	**392**	**2,790**	**42,602**	**3,824**	**49,693**
Income / (loss) before transfers	**(57,405)**	**(42,426)**	**26,208**	**662,588**	**(166,726)**	**422,239**
Transfers						
Transfers in	-	-	-	-	7,127	7,127
Transfers out	-	(682)	-	-	-	(682)
Total operating transfers	**-**	**(682)**	**-**	**-**	**7,127**	**6,445**
Change in net position	(57,405)	(43,108)	26,208	662,588	(159,599)	428,684
Total net position / (deficit), July 1, 2014	45,032	94,463	552,629	5,664,047	513,755	6,869,926
Total net position / (deficit), June 30, 2015	**$ (12,373)**	**$ 51,355**	**$ 578,837**	**$ 6,326,635**	**$ 354,156**	**$ 7,298,610**

YUMA COUNTY

Exhibit L - 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2015

	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	-	$ 24,720	-	$ 13,457,034	$ 1,273,541	$ 14,755,295
Receipts from other funds for goods and services provided	$ 76,236	70,655	$ 560,880	-	-	707,771
Other receipts	-	-	-	-	42,100	42,100
Payments for supplies and to providers of goods and services	(121,109)	(20,178)	(517,235)	(12,509,878)	(1,185,150)	(14,353,550)
Payments to employees	-	(114,415)	(15,926)	(151,267)	(213,153)	(494,761)
Other payments	-	(13,778)	(10,025)	(147,773)	(19,272)	(190,848)
Net cash provided (used) by operating activities	**(44,873)**	**(52,996)**	**17,694**	**648,116**	**(101,934)**	**466,007**
Cash flows to noncapital financial activities:						
Transfers out	-	(682)	-	-	-	(682)
Net cash provided (used) by noncapital financial activities	**-**	**(682)**	**-**	**-**	**-**	**(682)**
Cash flows from investing activities:						
Interest received on investments	133	463	2,829	42,277	3,964	49,666
Net cash provided by investing activities	**133**	**463**	**2,829**	**42,277**	**3,964**	**49,666**
Net increase / (decrease) in cash and cash equivalents	(44,740)	(53,215)	20,523	690,393	(97,970)	514,991
Cash and cash equivalents, July 1, 2014	44,982	99,106	422,755	6,625,805	573,478	7,766,126
Cash and cash equivalents, June 30, 2015	**$ 242**	**$ 45,891**	**$ 443,278**	**$ 7,316,198**	**$ 475,508**	**$ 8,281,117**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ (57,490)**	**$ (42,818)**	**$ 23,418**	**$ 619,986**	**$ (170,550)**	**$ 372,546**
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	-	(34)	-	5,213	1,475	6,654
Prepaid expenditures	-	-	-	(179)	-	(179)
Due from other funds	(67,182)	(10,801)	7,861	(199)	1,616	(68,705)
Increase / (decrease) in liabilities:						
Accounts payable	8,580	275	(19,145)	(21,154)	65,207	33,763
Accrued payroll and employee benefits	-	413	50	449	916	1,828
Insurance claims payable	-	-	-	44,000	-	44,000
Due to other funds	71,219	(31)	5,510	-	(598)	76,100
Total Adjustments	**12,617**	**(10,178)**	**(5,724)**	**28,130**	**68,616**	**93,461**
Net cash provided (used) by operating activities	**$ (44,873)**	**$ (52,996)**	**$ 17,694**	**$ 648,116**	**$ (101,934)**	**$ 466,007**

Trust and Agency Funds

YUMA COUNTY

Exhibit M - 1

Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2015

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	$ 15,326,636	$ 28,720,603	$ 44,047,239	$ 4,585,414
Receivables (net of allowances for uncollectibles):				
Accrued interest	74,692	733	75,425	-
Total Assets	$ 15,401,328	28,721,336	$ 44,122,664	$ 4,585,414
Liabilities				
Deposits held for others	-	-	-	$ 4,585,414
Total Liabilities	$ -	$ -	$ -	$ 4,585,414
Net Position				
Reserved for:				
Held in trust for investment trust participants	$ 15,401,328	$ 28,721,336	$ 44,122,664	
Total Net Position	$ 15,401,328	$ 28,721,336	$ 44,122,664	-

YUMA COUNTY

Exhibit M - 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2015

	Investment Trust Funds		Total	
	Treasurer's Pool	Individual Accounts	Investment Trust Funds	Agency Funds
Additions:				
Contributions from participants	$ 348,682,231	$ 31,834,593	$ 380,516,824	$ 37,652,036
Investment income	927,696	-	927,696	-
Total additions	349,609,927	31,834,593	381,444,520	37,652,036
Deductions:				
Distributions to participants	356,384,673	3,113,257	359,497,930	37,652,036
Total deductions	356,384,673	3,113,257	359,497,930	$ 37,652,036
Change in net assets	(6,774,746)	28,721,336	21,946,590	
Net position held in trust, July 1, 2014	22,176,074	-	22,176,074	
Net position held in trust, June 30, 2015	$ 15,401,328	$ 28,721,336	$ 44,122,664	

YUMA COUNTY

Exhibit M - 3

Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2015

	Balance July 1, 2014	Additions	Deletions	Balance June 30, 2015
Assets				
Cash and cash equivalents	$ 4,038,492	$ 546,922	$ -	$ 4,585,414
Total Assets	$ 4,038,492	$ 546,922	$ -	$ 4,585,414
Liabilities				
Deposits held for others	$ 4,038,492	$ 546,922	$ -	$ 4,585,414
Total Liabilities	$ 4,038,492	$ 546,922	$ -	$ 4,585,414

Capital Assets
Used in the Operations
of Governmental Funds

Yuma County, Arizona

Capital Assets Used in the Operations of Governmental Funds **Exhibit N - 1**

Comparative Schedules by Source *

As of June 30,2014 and June 30,2015

	2014	2015
Governmental Funds capital assets:		
Land	$ 48,981,013	$ 49,119,111
Buildings	180,687,375	180,753,524
Improvements other than buildings	13,962,559	14,059,035
Machinery and equipment	36,287,399	37,709,263
Infrastructure	149,540,653	183,049,542
Construction in progress	29,387,597	3,818,415
Total governmental funds capital assets	$ 458,846,596	$ 468,508,890
Investments in governmental funds capital assets by source:		
General Fund	$ 19,562,753	$ 20,020,013
Major Debt Service Fund	-	-
Major Capital Projects Funds	180,114,839	181,127,162
Special Revenue Funds	-	-
Flood Control District	26,913,009	29,564,090
Health Services District	1,221,233	1,274,057
DDS HURF	46,010,417	50,834,518
Other Funds	181,756,618	182,391,854
Donations	3,267,727	3,297,196
Total governmental funds capital assets	$ 458,846,596	$ 468,508,890

* 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 **Exhibit N - 2**
Schedule by Function and Activity*
Year Ended June 30, 2015

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
Function and Activity:							
General Government:							
Administration	$ 21,952,035	$ 663,275	$ 6,894,768	$ 5,059,404	$ 9,070,302	-	$ 264,286
Adult Probation	4,213,943	-	3,922,851	6,010	285,082	-	-
Attorneys	175,568	-	39,271	-	136,297	-	-
Courts	33,796,461	649,851	28,814,541	2,528,988	1,803,081	-	-
Development Services	5,986,964	196,380	4,595,369	6,910	1,188,305	-	-
Juvenile Court	13,316,680	-	12,516,487	270,298	529,895	-	-
Public Defender	527,084	39,200	435,447	-	52,437	-	-
Total General Government	79,968,735	1,548,706	57,218,734	7,871,610	13,065,399	-	264,286
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	64,853,693	1,773,939	50,718,365	1,826,165	10,535,224	-	-
Sheriff - Boat Patrol	896,887	112,750	618,776	-	165,361	-	-
Flood Control	54,094,528	3,655,528	-	26,652	93,170	$ 49,495,560	823,618
Total Public Safety	120,241,862	5,542,217	51,494,032	1,905,719	10,980,716	49,495,560	823,618
Highways and Streets:							
Roads	187,362,002	38,377,658	5,010,882	33,486	8,961,564	133,553,982	1,424,430
Total Highways and Streets	187,362,002	38,377,658	5,010,882	33,486	8,961,564	133,553,982	1,424,430
Sanitation:							
Solid Waste	1,163,899	1,773	-	188,214	973,912	-	-
Total Sanitation	1,163,899	1,773	-	188,214	973,912	-	-
Health :							
Health	10,113,620	-	8,446,726	820,349	846,545	-	-
Total Health	10,113,620	-	8,446,726	820,349	846,545	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,616,029	202,766	12,019,583	1,850,112	330,712	-	1,212,856
Total Welfare	15,641,317	228,054	12,019,583	1,850,112	330,712	-	1,212,856
Culture and Recreation:							
Library	52,662,421	3,100,193	46,132,407	814,682	2,521,914	-	93,225
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	53,525,487	3,403,203	46,132,407	1,360,842	2,535,810	-	93,225
Education:							
Juvenile Court	462,471	-	419,163	28,703	14,605	-	-
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	491,968	17,500	431,160	28,703	14,605	-	-
Total governmental funds capital assets	$ 468,508,890	$ 49,119,111	$ 180,753,524	$ 14,059,035	$ 37,709,263	$ 183,049,542	$ 3,818,415

* 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 N - 3**

Schedule of Changes by Function and Activity

Year Ended June 30, 2015

	Governmental Capital Assets July 1, 2014	Additions	Deletions	Governmental Capital Assets June 30, 2015
Function and Activity:				
General Government:				
Administration	$ 42,321,859	$ 455,708	$ 20,825,532	$ 21,952,035
Adult Probation	4,202,743	11,200	-	4,213,943
Attorneys	170,550	5,018	-	175,568
Courts	33,202,788	593,673	-	33,796,461
Development Services	5,986,964	-	-	5,986,964
Juvenile Court	13,234,459	82,221	-	13,316,680
Public Defender	516,714	10,370	-	527,084
Total General Government	99,636,077	1,158,190	20,825,532	79,968,735
Public Safety:				
Adult Probation	181,093	-	-	181,093
Juvenile Court - Grants	215,661	-	-	215,661
Sheriff - Administration	64,761,696	438,887	346,890	64,853,693
Sheriff - Boat Patrol	896,887	-	-	896,887
Flood Control	30,572,401	27,949,959	4,427,832	54,094,528
Total Public Safety	96,627,738	28,388,846	4,774,722	120,241,862
Highways and Streets:				
Roads	182,477,821	13,204,583	8,320,402	187,362,002
Total Highways and Streets	182,477,821	13,204,583	8,320,402	187,362,002
Sanitation:				
Solid Waste	1,079,311	84,588	-	1,163,899
Total Sanitation	1,079,311	84,588	-	1,163,899
Health :				
Health	10,051,234	62,386	-	10,113,620
Total Health	10,051,234	62,386	-	10,113,620
Welfare:				
Cemetery	25,288	-		25,288
Housing	15,298,608	317,421	-	15,616,029
Total Welfare	15,323,896	317,421	-	15,641,317
Culture and Recreation:				
Library	52,297,561	452,291	87,431	52,662,421
Parks	863,066	-	-	863,066
Total Culture and Recreation	53,160,627	452,291	87,431	53,525,487
Education:				
Juvenile Court	460,395	12,935	10,859	462,471
School Superintendent	29,497	-	-	29,497
Total Education	489,892	12,935	10,859	491,968
Total governmental funds capital assets	$ 458,846,596	$ 43,681,240	$ 34,018,946	$ 468,508,890

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..... 219-248

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..... 249-254

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

Debt Capacity..... 255-266

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..... 267-274

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..... 275-280

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

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

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Financial Trends

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

	Fiscal Year 2005-06		Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues										
Charges for Services										
General Government	$ 5,696,671	(31.4%)	$ 5,548,210	(2.6%)	$ 5,831,240	5.1%	$ 7,030,773	20.6%	$ 6,924,335	(1.5%)
Public Safety	5,065,274	76.5%	3,795,111	(25.1%)	2,797,166	(26.3%)	2,291,689	(18.1%)	2,093,447	(8.7%)
Highways and Streets	87,631	(19.2%)	125,189	42.9%	93,919	(25.0%)	109,838	16.9%	77,197	(29.7%)
Sanitation	69,131	4.6%	64,823	(6.2%)	75,462	16.4%	52,503	(30.4%)	21,468	(59.1%)
Health	657,953	(4.6%)	701,720	6.7%	1,176,177	67.6%	999,275	(15.0%)	893,349	(10.6%)
Welfare	338,791	0.7%	360,780	6.5%	367,184	1.8%	411,912	12.2%	370,074	(10.2%)
Culture and Recreation	62,542	4.9%	64,742	3.5%	22,536	(65.2%)	67,293	198.6%	95,059	41.3%
Operating Grants and Contributions	35,522,157	(6.1%)	36,731,225	3.4%	39,624,394	7.9%	36,786,741	(7.2%)	40,790,384	10.9%
Capital Grants and Contributions	5,306,408	(49.0%)	50,253	(99.1%)	115,686	130.2%	104,924	(9.3%)	4,470,804	4161.0%
Total Program Revenues	**$ 52,806,558**	(13.0%)	**$ 47,442,053**	(10.2%)	**$ 50,103,764**	5.6%	**$ 47,854,948**	(4.5%)	**$ 55,736,117**	16.5%
General Revenues										
Taxes										
Property Taxes	$ 23,511,137	6.0%	$ 29,610,778	25.9%	$ 33,498,939	13.1%	$ 35,695,623	6.6%	$ 37,493,095	5.0%
County Sales Taxes	37,592,727	16.7%	34,612,349	(7.9%)	27,282,231	(21.2%)	26,064,311	(4.5%)	22,768,588	(12.6%)
Auto-in-Lieu of Tax	7,030,262	12.2%	7,541,525	7.3%	7,917,255	5.0%	7,557,201	(4.5%)	6,861,013	(9.2%)
Franchise Taxes	185,592	54.3%	171,633	(7.5%)	181,123	5.5%	148,778	(17.9%)	181,228	21.8%
Shared State Sales Taxes	18,265,508	12.7%	19,283,910	5.6%	18,693,288	(3.1%)	17,157,731	(8.2%)	16,878,309	(1.6%)
Total Taxes	**86,585,226**	12.4%	**91,220,195**	5.4%	**87,572,836**	(4.0%)	**86,623,644**	(1.1%)	**84,182,233**	(2.8%)
Grants and Contributions Not Restricted to Specific Programs	2,223,283	16.4%	2,148,468	(3.4%)	1,897,819	(11.7%)	5,900,085	210.9%	4,552,739	(22.8%)
Investment earnings	3,156,042	38.4%	5,106,758	61.8%	6,695,423	31.1%	3,531,219	(47.3%)	1,713,898	(51.5%)
Miscellaneous	3,107,989	82.0%	1,894,298	(39.1%)	1,837,847	(3.0%)	1,837,234	(0.0%)	2,345,158	27.6%
Total General Revenues	**$ 95,072,540**	14.7%	**$ 100,369,719**	5.6%	**$ 98,003,925**	(2.4%)	**$ 97,892,182**	(0.1%)	**$ 92,794,028**	(5.2%)
Total Revenues	**$ 147,879,098**	3.0%	**$ 147,811,772**	(0.0%)	**$ 148,107,689**	0.2%	**$ 145,747,130**	(1.6%)	**$ 148,530,145**	1.9%

Table A-1

Fiscal Year 2010-11 Amount	% Chg	Fiscal Year 2011-12 Amount	% Chg	Fiscal Year 2012-13 Amount	% Chg	Fiscal Year 2013-14 Amount	% Chg	Fiscal Year 2014-2015 Amount	% Chg
$ 7,757,721	12.0%	$ 7,161,588	(7.7%)	$ 6,824,536	(4.7%)	$ 5,901,084	(13.5%)	$ 6,234,220	5.6%
2,371,176	13.3%	2,462,699	3.9%	2,230,352	(9.4%)	2,422,856	8.6%	2,404,133	(0.8%)
42,994	(44.3%)	44,381	3.2%	45,555	2.6%	50,996	11.9%	33,857	(33.6%)
52,230	143.3%	35,809	(31.4%)	36,653	2.4%	72,384	97.5%	61,229	(15.4%)
931,425	4.3%	865,286	(7.1%)	1,189,023	37.4%	1,202,234	1.1%	1,347,391	12.1%
377,567	2.0%	351,361	(6.9%)	366,209	4.2%	352,644	(3.7%)	388,874	10.3%
93,180	(2.0%)	96,925	4.0%	98,985	2.1%	99,963	1.0%	93,685	(6.3%)
38,885,744	(4.7%)	36,579,844	(5.9%)	35,483,411	(3.0%)	33,951,827	(4.3%)	35,564,310	4.7%
17,998,927	302.6%	11,519,306	(36.0%)	213,005	(98.2%)	832,800	291.0%	172,611	(79.3%)
$ 68,510,964	22.9%	**$ 59,117,199**	(13.7%)	**$ 46,487,729**	(21.4%)	**$ 44,886,788**	(3.4%)	**$ 46,300,310**	3.1%
$ 37,924,367	1.2%	$ 38,788,697	2.3%	$ 37,148,236	(4.2%)	$ 36,469,483	(1.8%)	38,428,410	5.4%
23,736,455	4.3%	24,965,329	5.2%	25,532,665	2.3%	25,733,655	0.8%	26,542,235	3.1%
6,727,463	(1.9%)	6,358,376	(5.5%)	6,418,912	1.0%	6,649,839	3.6%	7,013,751	5.5%
186,550	2.9%	180,411	(3.3%)	165,593	(8.2%)	154,609	(6.6%)	150,871	(2.4%)
16,678,861	(1.2%)	17,349,424	4.0%	17,919,502	3.3%	18,671,692	4.2%	19,453,510	4.2%
85,253,696	1.3%	**87,642,237**	2.8%	**87,184,908**	(0.5%)	**87,679,278**	0.6%	**91,588,777**	4.5%
3,932,483	(13.6%)	3,954,280	0.6%	3,416,481	(13.6%)	3,640,636	6.6%	3,166,280	(13.0%)
1,103,459	(35.6%)	646,064	(41.5%)	553,550	(14.3%)	455,473	(17.7%)	474,299	4.1%
1,601,598	(31.7%)	2,510,793	56.8%	1,845,885	(26.5%)	2,107,888	14.2%	2,204,893	4.6%
$ 91,891,236	(1.0%)	**$ 94,753,374**	3.1%	**$ 93,000,824**	(1.8%)	**$ 93,883,275**	0.9%	**$ 97,434,249**	3.8%
$ 160,402,200	8.0%	**$ 153,870,573**	(4.1%)	**$ 139,488,553**	(9.3%)	**$ 138,770,063**	(0.5%)	**$ 143,734,559**	3.6%

Yuma County, Arizona

Government-wide Expenses by Function
Last Ten Fiscal Years

	Fiscal Year 2005-06		Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 38,160,597	6.1%	$ 40,039,629	4.9%	$ 42,799,239	6.9%	$ 45,304,045	5.9%	$ 50,150,134	10.7%
Public Safety	36,145,190	13.8%	38,574,625	6.7%	40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%
Highways & Streets	11,462,736	(19.5%)	15,451,075	34.8%	7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%
Sanitation	857,984	(1.5%)	862,621	0.5%	877,712	1.7%	878,146	0.0%	841,767	(4.1%)
Health	6,628,428	4.4%	7,488,353	13.0%	8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%
Welfare	12,695,814	7.4%	13,146,757	3.6%	13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)
Culture & Recreation	4,559,772	32.2%	4,348,632	(4.6%)	4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)
Education	6,963,110	(27.9%)	6,176,103	(11.3%)	6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%
Interest on Long-term Debt	1,576,642	(9.3%)	2,206,422	39.9%	3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)
Total - Expenses	**$ 119,050,273**	**2.7%**	**$ 128,294,217**	**7.8%**	**$ 128,438,904**	**0.1%**	**$ 134,445,936**	**4.7%**	**$ 148,480,177**	**10.4%**
Investment Income Change in Net Position (1)	$ 28,828,825	4.1%	$ 19,517,555	(32.3%)	$ 19,668,785	0.8%	$ 11,301,194	(42.5%)	$ 49,968	(99.6%)
Beginning Net Position (1)	268,842,497	11.5%	297,671,322	10.7%	317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%
Ending Net Position (1)	**$ 297,671,322**	**10.7%**	**$ 317,188,877**	**6.6%**	**$ 336,857,662**	**6.2%**	**$ 348,158,856**	**3.4%**	**$ 348,208,824**	**0.0%**

Table A-2

Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-2015	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 45,977,581	(8.3%)	$ 44,961,829	(2.2%)	$ 47,291,500	5.2%	$ 46,328,082	(2.0%)	$ 48,761,701	5.3%
41,268,389	2.5%	40,778,911	(1.2%)	44,237,187	8.5%	44,364,995	0.3%	46,210,211	4.2%
11,610,502	(18.9%)	11,148,656	(4.0%)	11,095,884	(0.5%)	10,077,888	(9.2%)	10,291,432	2.1%
911,775	8.3%	892,460	(2.1%)	876,743	(1.8%)	901,795	2.9%	942,195	4.5%
9,043,830	4.7%	9,121,693	0.9%	9,012,391	(1.2%)	8,193,331	(9.1%)	8,660,037	5.7%
13,728,818	6.6%	15,570,314	13.4%	15,033,810	(3.4%)	15,254,112	1.5%	15,783,020	3.5%
8,453,590	3.7%	8,995,200	6.4%	9,688,159	7.7%	9,489,428	(2.1%)	10,002,528	5.4%
8,641,658	(15.8%)	6,983,411	(19.2%)	7,191,899	3.0%	5,890,655	(18.1%)	6,376,122	8.2%
2,608,233	(12.6%)	2,626,606	0.7%	2,736,718	4.2%	2,818,925	3.0%	2,681,450	(4.9%)
$ 142,244,376	**(4.2%)**	**$ 141,079,080**	**(0.8%)**	**$ 147,164,291**	4.3%	**$ 143,319,211**	(2.6%)	**$ 149,708,696**	4.5%
$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)	$ (4,547,145)	(40.8%)	$ (5,974,138)	31.4%
348,208,824	0.0%	366,426,179	5.2%	379,217,671	3.5%	371,541,933	(2.0%)	265,702,216	(28.5%)
$ 366,426,179	**5.2%**	**$ 379,217,671**	**3.5%**	**$ 371,541,933**	(2.0%)	**$ 366,994,788**	(1.2%)	**$ 259,728,078**	(29.2%)

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year 2005-06		Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	$ 36,195,797	1.37%	$ 38,134,493	5.36%	$ 39,795,414	4.36%	$ 42,397,350	6.54%	$ 42,119,564	(0.66%)
Public Safety	35,111,387	11.50%	37,882,894	7.89%	37,821,622	(0.16%)	38,366,468	1.44%	38,202,107	(0.43%)
Highways & Streets	9,783,495	(18.82%)	11,286,358	15.36%	11,008,356	(2.46%)	11,179,796	1.56%	12,541,134	12.18%
Sanitation	830,489	(4.08%)	850,721	2.44%	819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)
Health	6,462,001	1.74%	7,384,788	14.28%	8,039,525	8.87%	8,217,172	2.21%	8,288,126	0.86%
Welfare	12,284,357	3.92%	12,742,949	3.73%	12,989,098	1.93%	13,682,775	5.34%	12,477,589	(8.81%)
Culture & Recreation	4,484,142	28.27%	4,344,464	(3.11%)	4,488,158	3.31%	8,009,183	78.45%	7,794,138	(2.68%)
Education	6,967,139	(28.13%)	6,193,698	(11.10%)	6,266,518	1.18%	6,923,526	10.48%	10,260,122	48.19%
Capital Outlay	15,856,061	(30.65%)	17,793,463	12.22%	40,107,795	125.41%	39,012,758	(2.73%)	11,297,777	(71.04%)
Debt Service - Principal	2,338,059	(49.84%)	12,020,108	414.11%	13,570,649	12.90%	4,495,840	(66.87%)	7,314,848	62.70%
Debt Service - Interest	1,576,642	(9.31%)	2,206,422	39.94%	3,806,777	72.53%	3,166,589	(16.82%)	2,983,100	(5.79%)
Investment Income	**$ 131,889,569**	**(6.29%)**	**$ 150,840,358**	**14.37%**	**$ 178,713,792**	**18.48%**	**$ 176,279,921**	**(1.36%)**	**$ 154,072,720**	**(12.60%)**
Change in Balance	$ 20,912,712	(573.97%)	$ 7,742,450	(62.98%)	$ 12,618,237	62.97%	$ (30,557,824)	(342.17%)	$ (9,872,875)	(67.69%)
Fund Balance -Beginning (1)	83,129,168	(5.04%)	104,041,880	25.16%	111,784,330	7.44%	124,402,567	11.29%	93,844,743	(24.56%)
Fund Balance -Ending (1)	**$ 104,041,880**	**25.16%**	**$ 111,784,330**	**7.44%**	**$ 124,402,567**	**11.29%**	**$ 93,844,743**	**(24.56%)**	**$ 83,971,868**	**(10.52%)**

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

Table A-3

Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 42,399,498	0.66%	$ 42,582,154	0.43%	$ 42,801,744	0.52%	$ 44,546,509	4.08%	$ 43,823,718	(1.62%)
38,814,882	1.60%	38,624,854	(0.49%)	40,561,086	5.01%	41,888,510	3.27%	40,279,751	(3.84%)
9,855,973	(21.41%)	9,466,126	(3.96%)	8,718,437	(7.90%)	8,278,875	(5.04%)	8,601,040	3.89%
854,966	7.65%	842,870	(1.41%)	801,525	(4.91%)	850,056	6.05%	862,753	1.49%
8,628,172	4.10%	8,781,513	1.78%	8,436,617	(3.93%)	7,831,340	(7.17%)	7,999,599	2.15%
13,308,587	6.66%	15,184,030	14.09%	14,536,112	(4.27%)	14,895,436	2.47%	15,332,885	2.94%
7,404,440	(5.00%)	7,514,881	1.49%	7,581,837	0.89%	7,974,382	5.18%	8,352,080	4.74%
8,627,030	(15.92%)	6,975,040	(19.15%)	7,147,788	2.48%	5,869,577	(17.88%)	6,295,983	7.26%
19,588,306	73.38%	14,713,004	(24.89%)	11,276,291	(23.36%)	8,515,117	(24.49%)	10,025,990	17.74%
1,830,822	(74.97%)	2,296,887	25.46%	2,027,302	(11.74%)	2,392,522	18.02%	6,209,063	159.52%
2,608,233	(12.57%)	2,626,606	0.70%	2,621,795	(0.18%)	2,732,368	4.22%	2,568,860	(5.98%)
$ 153,920,909	**(0.10%)**	**$ 149,607,965**	**(2.80%)**	**$ 146,510,534**	(2.07%)	**$ 145,774,692**	(0.50%)	**$ 150,351,722**	3.14%
$ 792,840	(108.03%)	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)	$ (7,779,716)	500.67%	$ (6,493,766)	(16.53%)
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%)
$ 84,764,708	**0.94%**	**$ 87,599,221**	**3.34%**	**$ 86,304,045**	(1.48%)	**$ 78,524,329**	(9.01%)	**$ 72,030,563**	(8.27%)

Yuma County, Arizona

Fund Balances of Governmental Funds (1)

Last Ten Fiscal Years

	Fiscal Year			
	2005-06	**2006-07**	**2007-08**	**2008-09**
General fund				
Reserved	$ 196,490	$ 68,868		
Unreserved	16,902,397	14,717,551	$ 14,467,797	$ 17,999,370
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total General Fund	**$ 17,098,887**	**$ 14,786,419**	**$ 14,467,797**	**$ 17,999,370**
All other governmental funds				
Reserved	$ 55,329	$ 931,027		
Unreserved, reported in:				
Debt service funds	5,974,171	6,441,128	$ 5,346,337	$ 3,566,628
Capital projects funds	44,506,282	51,121,753	54,623,120	18,823,959
Special revenue funds	36,407,211	38,504,003	49,965,313	53,454,786
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total all other governmental funds	**$ 86,942,993**	**$ 96,997,911**	**$ 109,934,770**	**$ 75,845,373**

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

Table A-4

Fiscal Year					
2009-10	**2010-11**	**2011-12**	**2012-13**	**2013-14**	**2014-15**
$ 18,236,669					
	$ 216,910	$ 266,480	$ 319,121	$ 339,796	$ 357,850
	6,967,045	7,002,264	7,433,458	7,399,938	7,507,156
	268,000				
	269,640				
	10,674,849	10,659,990	9,904,039	6,916,730	5,368,666
$ 18,236,669	**$ 18,396,444**	**$ 17,928,734**	**$ 17,656,618**	**$ 14,656,464**	**$ 13,233,672**
$ 1,498,137					
7,563,779					
56,673,283					
	$ 64,808	$ 30,425	$ 87,225	$ 95,427	$ 84,720
	57,368,443	58,145,049	54,970,411	52,601,853	51,433,020
	8,473,311	10,189,457	12,125,628	10,116,523	6,291,281
	1,223,067	1,149,959	1,582,131	1,443,019	1,281,398
	(761,365)	155,597	(117,968)	(388,957)	(293,528)
$ 65,735,199	**$ 66,368,264**	**$ 69,670,487**	**$ 68,647,427**	**$ 63,867,865**	**$ 58,796,891**

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**	
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%
14-15	140,325,732	2.23%	8,777,923	71.28%	6.26%

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds
(2) Amounts from FY 05 through FY 12 have been restated

Table A-5

Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)

Yuma County, Arizona

General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Year 2005-06		Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	$ 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%)
Special Assessments	301,455	29.96%	182,960	(39.31%)	100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%
License & Permits	2,050,209	(17.21%)	1,474,468	(28.08%)	1,545,983	4.85%	1,254,161	(18.88%)	1,113,776	(11.19%)
Intergovernmental	57,861,185	(0.34%)	58,792,620	1.61%	60,912,491	3.61%	60,566,427	(0.57%)	63,580,073	4.98%
Charges for Services	6,914,586	(0.69%)	5,972,773	(13.62%)	5,430,007	(9.09%)	5,737,349	5.66%	5,774,101	0.64%
Fines & Forfeits	2,416,846	(2.43%)	2,714,438	12.31%	2,955,329	8.87%	3,518,565	19.06%	3,259,234	(7.37%)
Investment Income	2,913,282	33.79%	4,701,157	61.37%	6,243,034	32.80%	3,264,827	(47.70%)	1,547,473	(52.60%)
Rents	294,900	4.58%	319,659	8.40%	332,282	3.95%	360,728	8.56%	330,421	(8.40%)
Miscellaneous	2,186,123	12.63%	2,512,697	14.94%	1,344,253	(46.50%)	1,260,888	(6.20%)	1,226,518	(2.73%)
Total Revenues	**$ 143,258,304**	**5.83%**	**$ 148,607,057**	**3.73%**	**$ 147,743,013**	**(0.58%)**	**$ 145,522,090**	**(1.50%)**	**$ 144,539,173**	**(0.68%)**

Table A-6

Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 68,574,835	1.89%	$ 70,292,813	2.51%	$ 69,281,357	(1.44%)	$ 69,037,531	(0.35%)	$ 71,853,721	4.08%
112,319	(72.17%)	572,462	409.68%	400,102	(30.11%)	308,342	(22.93%)	270,540	(12.26%)
1,057,715	(5.03%)	970,355	(8.26%)	1,033,921	6.55%	1,001,588	(3.13%)	943,852	(5.76%)
68,532,952	7.79%	65,712,740	(4.12%)	57,080,596	(13.14%)	56,905,602	(0.31%)	58,947,233	3.59%
7,086,558	22.73%	6,743,112	(4.85%)	6,750,567	0.11%	5,870,699	(13.03%)	6,155,670	4.85%
3,151,654	(3.30%)	3,003,379	(4.70%)	2,685,064	(10.60%)	2,922,659	8.85%	3,135,008	7.27%
984,739	(36.36%)	581,131	(40.99%)	497,828	(14.33%)	409,416	(17.76%)	424,606	3.71%
330,365	(0.02%)	301,201	(8.83%)	321,777	6.83%	307,218	(4.52%)	328,914	7.06%
1,345,393	9.69%	1,310,408	(2.60%)	1,884,512	43.81%	1,209,872	(35.80%)	1,314,306	8.63%
$ 151,176,530	**4.59%**	**$ 149,487,601**	**(1.12%)**	**$ 139,935,724**	**(6.39%)**	**$ 137,972,927**	**(1.40%)**	**$ 143,373,850**	3.91%

Yuma County, Arizona
Tax Revenues by Source
Last Ten Fiscal Years

Fiscal Year	Property Taxes (1)									
	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
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%)
14-15	25,055,450	6.42%	-	0.00%	9,603,246	1.88%	2,604,664	(2.16%)	883,504	1.96%

Fiscal Year	Auto-in-Lieu				Franchise Tax	
	General Fund		HURF Funds		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	4,898,653	5.12%	2,115,098	6.30%	150,871	(2.42%)

(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 was 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
$ 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	(0.00%)	3,471	(82.70%)	2,525,423	9.32%	25,733,654	0.79%
11,934,307	2.86%	11,936,114	2.88%	13,184	279.83%	2,658,630	5.27%	26,542,238	3.14%

Total All Taxes	
Amount	**% Chg**
$ 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%)
71,853,721	4.08%

Yuma County, Arizona
Licenses and Permits by Source
Last Ten Fiscal Years

Fiscal Year	GENERAL FUND							
	Building Permits		Plumbing		Mechanical & Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
14-15	234,324	(24.99%)	23,200	(15.13%)	83,474	(4.26%)	20,125	19.97%

Fiscal Year	OTHER FUNDS						Total All Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	2,205	(4.96%)	391,543	7.16%	60,621	(15.71%)	943,852	(5.76%)

Table A-8

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
19,641	76.33%	101,180	(0.53%)	7,539	38.92%

Yuma County, Arizona

Intergovernmental Revenues by Source

Last Ten Fiscal Years

Fiscal Year	General Fund							
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	19,453,510	4.19%	3,166,280	(8.92%)	550,038	0.00%	5,608	100.00%

Fiscal Year	Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
14-15	3,531,411	(0.87%)	951,265	(9.47%)	6,389,648	10.04%	3,599,420	10.19%

Fiscal Year	Other Funds						Total Intergovernmental	
	School		Workforce Investment Act		All Other Special Revenue Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	447,212	(38.29%)	4,902,288	16.76%	1,148,453	(11.07%)	58,947,233	3.59%

Table A-9

General Fund					
State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 19,334	(40.40%)	$ 555,504	(21.33%)	$ 21,788,571	13.26%
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%
30,943	(2.21%)	154,549	(47.23%)	23,360,928	1.47%

Other Funds					
Health District		Juvenile Court		Public Works	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%
3,685,009	1.68%	4,249,777	(0.15%)	6,681,822	9.50%

Yuma County, Arizona
Charges for Services by Source
Last Ten Fiscal Years

Fiscal Year	GENERAL FUND							
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	11,701	13.36%	137,670	(21.25%)	344,395	10.80%	378,506	3.39%

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
14-15	458,681	49.17%	431,311	(21.59%)	581,532	5.73%	-	(100.00%)

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
250,018	0.04%	75,667	(1.35%)	78,840	(12.63%)	2,203,725	6.38%

OTHER FUNDS						Total All Other Funds	
Public Health		Recorder		All Other Funds			
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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%)
794,854	17.67%	106,153	(6.52%)	302,617	(6.49%)	6,155,670	4.85%

Yuma County, Arizona
Fines and Forfeits by Source
Last Ten Fiscal Years

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
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%)
14-15	315,846	(3.93%)	26,386	6.48%	929,371	(2.47%)	5,303	(9.52%)

Fiscal Year	OTHER FUNDS							
	Justice Court Fines and Fees		Superior Court Fines and Fees		Library District Fines and Fees		All Other Funds Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
14-15	333,584	10.93%	417,268	(34.67%)	70,970	(7.37%)	443,699	10.65%

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 Cour Fines and Fees	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%
31,351	2.56%	1,147	69.93%	14,858	28.65%	504,894	362.30%	40,331	(2.33%)

Total All Fines and Fees	
Amount	% Chg
$ 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%
3,135,008	7.27%

Yuma County, Arizona
Miscellaneous Revenues by Source
Last Ten Fiscal Years

Fiscal Year	GENERAL FUND		OTHER FUNDS					
			Jail District		Capital Improvement		Library District	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	448,616	72.99%	9,534	(9.29%)	15,981	11.53%	65,615	(10.52%)

Fiscal Year	OTHER FUNDS						Total All Funds	
	Public Works		Adult Probation		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
14-15	34,515	(78.06%)	6,741	(23.42%)	383,456	29.98%	1,314,306	8.63%

Table A-12

OTHER FUNDS							
Health District		Housing		Development Services		Attorney	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 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	2254.901%	105,642	37.27%
21,778	(14.92%)	218,341	16.31%	4,595	(93.646%)	105,134	(0.48%)

Yuma County, Arizona
Other Financing Sources (Uses)
Last Ten Fiscal Years

	Fiscal Year 2005-06		Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09	
	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	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Capital lease agreements	-	-	227,613	-	189,625	(16.69%)	-	-
Transfers In	20,449,275	(33.79%)	28,042,195	37.13%	34,936,593	24.59%	$ 36,814,313	5.37%
Transfers Out	(20,959,728)	(32.84%)	(28,555,195)	36.24%	(35,252,202)	23.45%	(36,614,306)	3.86%
Other (Bond Premium)	-	-	261,138	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-
Sale of Cap. Assets	4,430	100%	-	-	-	-	-	-
Total Other Financing Sources (Uses)	**$ 9,543,977**	**1547.70%**	**$ 9,975,751**	**4.52%**	**$ 43,589,016**	**336.95%**	**$ 200,007**	**(99.54%)**

Table A-13

Fiscal Year 2009-10		Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
-	-	-	-	$ 11,280,567	100.00%	$ 7,500,000	100.00%	-	-	$ 26,300,000	100.00%
-	-	-	-	(8,692,607)	100.00%	(2,220,366)	100.00%	-	-	(27,403,954)	100.00%
-	-	-	-	-	-	-	-	-	-	1,463,271	100.00%
-	-	-	-	-	-	-	-	-	-	131,234	100.00%
$ 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%)	14,732,357	(6.43%)
(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%)	(14,738,802)	(6.25%)
-	-	-	-	-	-	-	-	-	-	-	-
251,648	100.00%	3,437,915	1266.16%	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
$ (339,328)	**(269.66%)**	**$ 3,537,219**	**(1142.42%)**	**$ 2,954,877**	(16.46%)	**$ 5,279,634**	78.68%	**$ 22,049**	(99.58%)	**$ 484,106**	2095.59%

Yuma County, Arizona

Net Position by Category
Last Ten Fiscal Years

	Fiscal Year 2005-06		Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10	
	Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
Governmental Activities										
Invested in Capital Assets, net of related debt	$ 195,616,407	6.88%	$ 208,559,572	6.62%	$ 233,880,537	12.14%	$ 248,106,049	6.08%	$ 254,210,170	2.46%
Restricted for:										
Public Safety	2,661,676	(38.62%)	2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)	790,279	(20.14%)
Highways & Streets	17,919,093	2.19%	8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%	14,687,855	15.70%
Sanitation	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Health	2,816,346	0.00%	3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)	1,603,295	(19.18%)
Welfare	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Culture & Recreation	2,724,956	9.83%	3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%	9,732,831	14.99%
Education	-	N/A	-	N/A	-	N/A	-	N/A	-	N/A
Debt Service	8,129,538	35.58%	6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%
Capital Projects	31,521,351	45.15%	41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)	1,498,137	(91.99%)
Other Purposes	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Unrestricted	36,281,955	7.49%	42,571,952	17.34%	48,452,772	13.81%	53,642,198	10.71%	58,122,478	8.35%
Total governmental net position	**$ 297,671,322**	**10.72%**	**$ 317,188,877**	**6.56%**	**$ 336,857,662**	**6.20%**	**$ 348,158,856**	**3.35%**	**$ 348,208,824**	**0.01%**

Table A-14

Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15	
Amount	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**	**Amount**	**% Chg**
$ 277,357,668	9.11%	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)	$ 289,410,975	1.03%	$ 294,276,592	1.68%
11,415,461	1344.48%	5,344,418	(53.18%)	4,560,937	(14.66%)	3,448,859	(24.38%)	20,843,775	504.37%
21,021,104	43.12%	38,279,501	82.10%	37,742,220	(1.40%)	37,082,225	(1.75%)	19,300,456	(47.95%)
-	N/A	423,787	0.00%	491,934	16.08%	605,478	23.08%	516,703	(14.66%)
1,994,249	24.38%	855,403	(57.11%)	535,771	(37.37%)	1,043,941	94.85%	1,870,107	79.14%
-	N/A	-	N/A	-	N/A	1,010,467	100.00%	973,825	(3.63%)
9,559,542	(1.78%)	9,628,372	0.72%	9,005,962	(6.46%)	7,400,704	(17.82%)	6,026,315	(18.57%)
-	N/A	-	N/A	-	N/A	944,712	100.00%	974,953	3.20%
1,508,633	(80.05%)	4,740,574	214.23%	5,281,615	11.41%	4,282,441	(18.92%)	4,405,194	2.87%
6,433,179	329.41%	5,223,620	(18.80%)	6,555,198	25.49%	4,655,064	(28.99%)	698,275	(85.00%)
-	0.00%	-		-		-			
37,182,644	(36.03%)	28,128,486	(24.35%)	20,907,294	(25.67%)	17,109,922	(18.16%)	(90,158,117)	(626.93%)
$ 366,472,480	5.25%	**$ 379,217,671**	3.48%	**$ 371,541,933**	(2.02%)	**$ 366,994,788**	(1.22%)	**$ 259,728,078**	(29.23%)

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	
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)
2014-15	71,747,935	171,731	71,919,666	64,629,611	8,606,457	73,236,068	(1,316,402)

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change in	Ending	% Change
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%)
2014-15	14,656,464	(1,316,402)	13,340,062	(9.87%)

Revenue Capacity

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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
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	4.92%	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	26.69%	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%
2014	Primary	1,263,252,724	12.86%	9,824,006,343	1.23%	12.86%	142,913,245	-5.58%	1,120,339,479	0.71%	2.1608	11.40%
(2014)	Secondary	1,263,252,724	11.64%	9,824,006,343	-1.95%	12.86%	142,913,245	-14.05%	1,120,339,479	-1.69%	3.2819	11.40%

*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.

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
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%
2014-15	24,037,770	23,813,920	99.07%	23,813,920	99.07%

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
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%
2014-15	24,037,770	23,244,474	96.70%	569,446	23,813,920	99.07%	223,850	0.93%

(1) Included in year collected / received.
(2) Included in year levied / billed.

Yuma County, Arizona

Principal Taxpayers

Current Year and Ten Year Comparison

Table - B-4

Taxpayer	2015 Actual Assessed Valuation	2015 Rank	2015 Percent of County's Net Assessed Valuation	2005 Actual Assessed Valuation	2005 Rank	2005 Percent of County's Net Assessed Valuation
ARIZONA PUBLIC SERVICE COMPANY	$ 61,463,389	1	22.68%	$ 36,899,998	1	5.44%
AGUA CALIENTE SOLAR LLC	56,371,535	2	20.80%			
UNION PACIFIC RAILROAD CO	10,284,437	3	3.80%	7,873,427	3	1.16%
ARIZONA PUBLIC SERVICE COMPANY (REE)	8,954,260	4	3.30%			
WAL-MART STORES INC DE CORP	8,207,785	5	3.03%			
ARIZONA PUBLIC SERVICE COMPANY (CWIP)	7,252,828	6	2.68%			
SOUTHWEST GAS CORPORATION (T&D)	6,937,375	7	2.56%	6,471,884	5	.95%
YUMA PALMS 1031 DELAWARE LLC ET AL	6,601,463	8	2.44%			
QWEST CORPORATION	5,284,200	9	1.95%	14,718,211	2	2.17%
GOWAN MILLING COMPANY AZ LLC	1,072,488	10	0.40%			
SFPP LP DBA KINDER MORAGN ENERGY				9,119,714	4	1.34%
LEVEL 3 COMMUNICATIONS, LLC				6,346,444	6	.94%
DOLE FRESH VEGETABLE INC.				3,538,429	7	.52%
YUMA CONGENERATION ASSOCIATES				4,349,750	8	.64%
IMPERIAL IRRIGATION DISTRICT				3,612,947	9	.53%
UNDERHILL TRANSFER COMPANY				2,486,680	10	.37%
Totals	$172,429,760		63.63%	$ 95,417,484		14.06%

Source: Yuma County Assessor's

Yuma County, Arizona

Table B-5

County General Sales Tax by Category
June 30, 2015
Current Year and Yen years ago

Category	2014-15	2005-06	% Change
Utilities	$ 1,285,403	$ 1,057,761	21.52%
Communications	295,692	444,006	(33.40%)
Publishing	9,711	17,249	(43.70%)
Restaurants & Bars	1,239,277	919,690	34.75%
Amusements	70,985	61,598	15.24%
Rental of Personal Prop	294,627	314,098	(6.20%)
Contracting	1,189,644	2,212,911	(46.24%)
Retail	7,215,253	6,411,920	12.53%
Hotel/Motel	267,588	245,654	8.93%
All Other	66,097	198,259	(66.66%)
TOTAL	$ 11,934,277	$11,883,146	0.43%

Yuma County, Arizona

Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
June 30, 2015
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
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
2014-15	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70

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

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Debt Capacity

Yuma County, Arizona

Table C-1

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

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	31004	28204	31003	31002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
2014	Primary		2.1608	0.5089	1.8281	1.6873	46.8019	37.6648	3.7145	560.5967	261.5952
2014-15	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
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
2014	Primary	2.3990	-	2.1330	2.1150	2.2584	2.0017	2.1960	2.1846	1.9557	2.0004
2014-15	Secondary	-	2.8067	0.9577	0.2008	1.0985	-	0.2054	0.2162	0.7524	0.3799

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

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
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
2014	Primary		-	-	-	-	-	-	-	-
2014-15	Secondary		0.3256	0.8417	0.2794	85.0000	53.0000	65.0000	174.24	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
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
2014	Primary	-	-	-	-	-	-	-
2014-15	Secondary	193.6800	-	1.0000	1.0000	21.5033	25.0000	0.1800

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

Yuma County, Arizona
Debt by Type
Last Ten Fiscal Years

	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
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	-	$ 8,261,010	45,540,000	-	-	39,060	1,420,718	2,062,394
2013-14	6,745,000	-	7,892,453	44,355,000	-	-	34,720	1,357,357	1,961,618
2014-15	6,020,000	-	7,521,892	41,928,271	-	-	30,380	1,304,075	1,864,218

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
$ 2,520,000	$ 2,365,000	$ 13,990,000	$ 2,040,000	$ 267,201	**$ 43,267,209**	1.12%	221.32
1,800,000	1,685,000	7,320,000	1,080,000	202,696	**40,839,374**	1.01%	207.95
-	1,345,000	-	-	291,308	**71,718,350**	1.63%	356.28
-	-	-	-	211,526	**67,317,510**	1.45%	347.23
-	-	-	-	128,233	**63,844,309**	1.29%	327.85
-	-	-	-	41,275	**60,441,402**	0.88%	308.77
-	-	-	-	-	**60,849,516**	1.13%	296.58
-	-	-	-	-	**64,773,182**	1.17%	315.70
-	-	-	-	-	**62,346,148**	1.10%	297.85
-	-	-	-	103,201	**58,772,037**	1.01%	277.21

Yuma County, Arizona

Table C-4

Legal Debt Margin
(Constitutional General Obligation Bond Capacity)
June 30, 2015

Assessed Valuation (Secondary)			$ 1,263,252,724
Gross Indebtedness		$ 16,740,565	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 6,020,000		
Revenue Bonds - Administration Building	7,521,892		
Special Assessment Notes - El Prado Estates	30,380		
Rural Development Loan - WIFA - El Prado	45,336		
Rural Development Loan - WIFA - B & C Colonia	1,258,739		
Rural Development Loan - USDA- B & C Colonia	1,666,800		
Rural Development Loan - Gadsden Sewer Project	197,418		
Total Exempt Debt		(16,740,565)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			75,795,163
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 75,795,163**
Yuma County Library District (Voter Approved)	$ 40,465,000		
Total Voter Approved Debt		$ 40,465,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 189,487,909
Total Non-exempt Bonds Outstanding			(40,465,000)
Debt Margin within 15% Debt Limitation			**$ 149,022,909**

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
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
2014-15	40,465,000	1,139,598,176	3.55%	9,824,006,343	0.41%	212,012	190.86

*Information from azstats.gov from 2009 to current
* Fiscal Year 2003 through Fiscal Year 2011 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)	
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%
2014-15	40,465,000	18,741,689	3,343,525	150,123,828	2.23%

(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 2003 through Fiscal Year 2011 restated.

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2015

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assesments: Bond	$ 30,380	$ 30,380	0.00%	$ 1
Special Assessments: Rural Development Loans	3,168,288	3,168,288	0.28%	8,808
Total Special Assessment Bonded Debt		3,198,668		8,809
Yuma County: General Obligation Bond	1,139,598,176	40,465,000	100%	40,465,000
Yuma County: Revenue Bond	1,139,598,176	12,949,996	100%	12,949,996
Yuma County: Premiums	1,139,598,176	2,055,167	100%	2,055,167
Yuma County: Capital Leases	1,139,598,176	103,201	100%	103,201
Total Yuma County Direct Bonded Debt		55,573,364		55,573,364
Arizona Western Junior College (1)	1,139,598,176	59,940,000	100%	59,940,000
Somerton Elementary School District No. 11	55,565,425	485,000	100%	485,000
Crane Elementary School District No. 13	193,474,289	18,510,000	100%	18,510,000
Mohawk Valley Elementary School District No.17	17,186,568	170,000	100%	170,000
Antelope Union High School District No. 50	108,206,246	1,450,000	100%	1,450,000
Yuma Union High School District No. 70	1,031,391,930	11,665,000	100%	11,665,000
Total Overlapping General Obligation Bonded Debt		92,220,000		92,220,000
Total Direct and Overlapping Bonded Debt				$147,802,173

*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)

Yuma County, Arizona
Pledged Revenues
Last Ten Fiscal Years

	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-2010
Pledged Revenues					
Jail District Sales Tax (1)	$ 11,883,461	$ 12,427,423	$ 12,372,890	$ 11,826,297	$ 6,447,521
Capital Projects Sales Tax (2)	1,626,229	9,223,702	9,922,548	1,742,172	19,339
Library District Property Tax (3)	-	3,040,298	3,574,367	3,305,456	4,264,422
Special Assessment Districts (4)					
Donovan Estates	53,133	60,388	29,577	29,154	336,590
Del Sur Estates	14,145	7,337	-	-	-
El Prado Estates	72,101	44,592	29,889	16,143	193,995
Gadsden	162,076	70,643	40,620	47,935	209,176
Ave B&C Colonial	-	-	-	-	31,267
Total Projected Revenues	$ 13,811,145	$ 24,874,383	$ 25,969,891	$ 16,967,157	$ 11,502,310
Debt Service Requirements					
Jail District - Bonds					
Principal	$ 1,330,000	$ 1,395,000	$ 1,940,000	$ 2,035,000	$ 5,650,000
Interest	566,256	590,638	842,063	746,823	579,157
Total Jail District Requirements	1,896,256	1,985,638	2,782,063	2,781,823	6,229,157
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	700,000	8,330,000	10,540,000	1,345,000	-
Interest	919,918	887,502	536,332	35,563	-
Total Jail District Requirements	1,619,918	9,217,502	11,076,332	1,380,563	-
Library District - Bonds					
Principal	-	1,900,000	930,000	975,000	1,020,000
Interest	-	657,688	2,366,426	2,329,226	2,290,226
Total Library District Requirements	-	2,557,688	3,296,426	3,304,226	3,310,226
Assessment Districts					
Donovan Estates - Bonds					
Principal	20,300	21,200	22,100	23,100	296,500
Interest	16,231	15,413	14,466	13,477	11,226
Total Donovan Estates	36,531	36,613	36,566	36,577	307,726
Del Sur Estates - Bonds					
Principal	14,000	45,000	-	-	-
Interest	2,470	1,555	-	-	-
Total Del Sur Estates	16,470	46,555	-	-	-
El Prado Estates - WIFA Loan					
Principal	16,755	17,146	17,552	17,974	18,423
Interest	12,345	11,647	10,934	10,205	9,458
Total El Prado Estates	29,100	28,793	28,486	28,179	27,881
Gadsden - RDA Loan					
Principal	19,984	19,984	19,984	19,984	19,984
Interest	21,133	20,234	19,334	18,435	17,536
Total Gadsden Estates	41,117	40,218	39,318	38,419	37,520
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	123,218	152,179	104,370	103,175	373,126
Total Annual Requirements	$ 3,639,392	$ 13,913,007	$ 17,259,191	$ 7,569,788	$ 9,912,509
	3.79	1.79	1.50	2.24	1.16

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.

(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

Table C-8

Fiscal Year				
2010-2011	2011-12	2012-13	2013-14	2014-15
10,778,684	$ 11,344,489	$ 11,602,960	$ 11,602,385	$ 11,936,114
37,089	18,052	20,058	3,471	13,183
3,314,226	3,325,625	3,325,625	3,340,775	6,968,938
-	-	-	-	
-	-	-	-	
20,345	18,348	15,084	10,810	4,076
25,956	21,619	49,037	16,312	14,582
66,017	532,495	335,982	281,221	243,283
$ 14,242,317	$ 15,260,629	$ 15,348,746	$ 15,254,974	$ 19,180,176
640,000	$ 550,000	$ 705,000	$ 725,004	$ 755,000
328,827	272,276	331,725	310,572	266,475
968,827	822,276	1,036,725	1,035,576	1,021,475
-	245,000	-	-	-
-	17,185	-	-	-
-	262,185	-	-	-
-	-	-	284,000	286,000
-	-	31,413	216,590	214,350
-	-	31,413	500,590	500,350
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,065,000	1,120,000	1,170,000	1,230,000	1,670,000
2,248,425	2,204,825	2,159,025	2,109,975	1,679,183
3,313,425	3,324,825	3,329,025	3,339,975	3,349,183
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	
-	-	-	-	
-	-	-	-	-
18,880	62,514	6,394	6,386	6,637
8,693	3,523	2,425	2,174	1,917
27,573	66,037	8,819	8,560	8,554
19,984	119,984	14,102	14,102	14,102
16,636	13,462	10,470	9,836	9,201
36,620	133,446	24,572	23,938	23,303
-	42,974	44,166	45,390	46,648
44,288	23,208	38,056	36,814	36,185
44,288	66,182	82,221	82,204	82,833
-	83,300	83,300	83,300	83,300
50,000	48,959	46,876	44,794	42,711
50,000	132,259	130,176	128,094	126,011
158,481	397,925	245,788	242,796	240,701
$ 4,440,734	$ 4,807,211	$ 4,642,951	$ 5,118,937	$ 5,111,709
3.21	3.17	3.31	2.98	3.75

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Economic and Demographic Information

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

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population	Civilian			Service Producing							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
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%
2014	212,012	92,838	71,198	23.3%	32,400	45.5%	9,900	13.9%	1,700	2.4%	20,800	29.2%

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	%
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%
2014	212,012	17,680	24.8%	4,300	6.0%	2,300	3.2%	2,000	2.8%	14,500	20.4%	3,500	4.9%	11,000	15.4%

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
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
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%
2014	3,085,095	6.8%	212,012	92,838	23.3%	28,541	8,797	25.2%	33,190	19,040	49.0%

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
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%
2014	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%

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

** Source: Yuma Stats and areavibes.com

Yuma County, Arizona

Demographic Statistics - County Employees

Last Ten Fiscal Years (1) (2)

	2005-2006 Employees			2006-2007 Employees			2007-2008 Employees			2008-2009 Employees			2009-2010 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	28	28	28	29	30	30	29	29	29	30	30	30	31	31	31
Board of Supervisors / County Admin	21	21	21	22	22	22	25	25	25	23	23	23	25	25	25
Development Services	76	77	78	77	77	77	81	81	81	62	62	62	73	73	73
Election Services	2	3	3	2	3	3	2	2	2	2	2	2	2	2	3
Financial Services	19	20	20	20	21	21	20	20	20	20	20	20	20	20	20
General Services	40	40	40	39	39	39	38	38	38	40	40	40	40	40	40
Human Resources	8	8	8	9	10	10	11	11	11	12	12	12	11	11	11
Information Technology Services	22	23	24	24	24	24	25	25	25	20	20	20	23	23	23
Recorder	8	8	8	10	10	10	9	9	9	11	11	11	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	4	6	8	4	3	10	3	4	5	1	3	3	5	5	5
Total General Government	238	244	248	246	249	256	253	254	255	231	233	233	250	250	251
Public Safety															
Adult Probation	85	85	85	86	88	88	87	89	91	83	84	86	82	84	86
Sheriff	311	313	314	302	303	304	317	318	318	320	321	321	329	331	331
Total Public Safety	396	398	399	388	391	392	404	407	409	403	405	407	411	415	417
Highway & Streets															
Public Works	91	91	91	90	90	90	77	77	77	73	73	73	75	75	75
Total Highway & Streets	91	91	91	90	90	90	77	77	77	73	73	73	75	75	75
Health															
Health	88	91	94	87	94	98	91	98	102	89	95	98	97	102	105
Total Health	88	91	94	87	94	98	91	98	102	89	95	98	97	102	105
Cultural & Recreation															
Library	51	57	62	54	58	61	53	57	61	63	68	73	78	86	95
Total Cultural & Recreation	51	57	62	54	58	61	53	57	61	63	68	73	78	86	95
Welfare															
Housing	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	8	8	8	8	8	8	7	7	7	8	8	8	7	7	7
Total Welfare	23	24	24	24	24	24	23	23	23	24	24	24	23	23	23
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	40	40	40	37	38	38	40	41	41	40	41	41	39	39	39
Constable Precinct #1	3	3	4	4	4	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	61	61	61	61	61	61	65	65	65	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	2	21	22	20	20	20	22	22	23	21	21	22	20	20	21
Justice Court #2	4	4	4	3	3	3	4	4	4	4	4	4	4	4	4
Justice Court #3	3	3	4	4	4	4	4	4	4	2	2	2	4	4	4
Juvenile Court	131	131	131	152	154	155	144	144	144	136	136	136	132	132	132
Legal Defender	11	11	12	10	10	10	9	9	9	11	11	11	8	8	8
Public Defender	23	23	24	15	16	16	22	22	22	23	23	23	22	22	22
Superior Court	61	54	56	57	59	61	55	56	57	52	58	62	55	56	57
Total Legal Activities	354	362	366	376	382	385	381	383	385	371	378	383	366	367	369
Total Employee Count:	1,246	1,272	1,289	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340

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

(2) Numbers from county payroll records

Table D-3

2010-11 Employees			2011-12 Employees			2012-13 Employees			2013-14 Employees			2014-15 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
32	32	32	32	32	32	30	30	30	30	30	30	29	29	29
25	25	26	28	28	28	27	27	27	27	27	27	26	28	28
70	70	70	71	71	71	57	57	57	52	52	52	48	48	48
2	2	3	3	3	3	3	3	3	3	3	3	2	3	3
20	20	20	20	20	20	18	18	18	19	19	19	20	20	20
39	39	39	40	40	40	40	40	40	39	39	39	40	40	40
11	11	11	11	11	11	9	9	9	12	12	12	10	10	11
19	19	19	29	29	29	28	28	28	27	27	27	24	24	24
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	10	10	10
5	5	13	-	-	-	-	-	-	-	-	-			
243	244	253	254	254	254	232	232	232	227	227	227	219	222	223
84	84	84	92	92	92	88	88	88	87	87	87	86	86	86
342	343	344	382	382	382	329	330	330	349	350	351	300	308	310
426	427	428	474	474	474	417	418	418	436	437	438	386	394	396
69	69	70	79	79	79	74	74	74	71	71	71	68	68	68
69	69	70	79	79	79	74	74	74	71	71	71	68	68	68
97	105	109	118	118	118	96	99	102	92	95	99	96	101	104
97	105	109	118	118	118	96	99	102	92	95	99	96	101	104
78	90	105	96	96	96	79	90	103	79	90	103	82	94	107
78	90	105	96	96	96	79	90	103	79	90	103	82	94	107
16	16	16	16	16	16	13	13	13	14	14	14	15	15	15
8	8	8	8	8	8	5	5	5	7	7	7	7	7	7
24	24	24	24	24	24	18	18	18	21	21	21	22	22	22
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
40	40	40	41	41	41	39	40	40	39	40	40	39	39	39
3	3	4	4	4	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	-	-	-	-	-	-	-	-	-
65	65	65	64	64	64	59	59	59	61	61	61	61	61	61
11	11	11	11	11	11	11	11	11	11	11	11	10	10	11
21	21	22	22	22	22	19	19	19	20	20	20	17	17	17
4	4	4	5	5	5	5	5	5	6	6	6	6	6	6
3	3	4	4	4	4	4	4	4	4	4	4	4	3	4
131	131	131	141	141	141	128	129	130	126	127	127	129	129	129
11	11	12	13	13	13	9	9	9	12	13	13	12	12	12
23	23	24	24	24	24	23	23	23	24	24	24	24	24	24
60	61	64	68	68	68	65	65	65	70	70	70	70	71	72
374	375	383	397	397	397	367	369	370	378	381	381	377	377	380
1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,327	1,345	1,255	1,283	1,305

Yuma County, Arizona

Table D-4

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

	FY2015 (3)			FY2006 (4)		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
Yuma Proving Ground	2,319	1	2.50%	1,176	6	1.56%
Yuma Regional Medical Center	2,080	2	2.24%	1,500	2	1.99%
Yuma Elementary School District #1	1,700	3	1.83%	1,200	5	1.59%
Wal-Mart Stores	1,394	4	1.50%	-		-
Yuma City Government	1,388	5	1.50%	864	10	1.14%
Yuma County	1,350	6	1.45%	1,289	4	1.71%
U.S. Marine Corps Air Station	1,350	7	1.45%	6,043	1	8.01%
Bose Corporation	1,300	8	1.40%	-		-
US Border Patrol	920	9	0.99%	-		-
ACT,Advanced Call Center Tech	814	10	0.88%	-		-
Grower's Company	-		-	1,500	3	1.99%
Dole Corporation	-		-	1,000	8	1.33%
Sayler American Fresh Foods	-		-	1,000	7	1.33%
Yuma Union High School District	-		-	690	9	0.91%
Total Top Employers	**14,615**		**15.74%**	**16,262**		**21.55%**
Total County Employment	**92,838**			**75,470**		

(1) Source: Yuma County Chamber of Commerce
(2) Information prior to fiscal year 2005-06 unavailable.
(3) Based on last available full calendar year info as of 12/31/2014.
(4) Based on last available full calendar year info as of 12/31/2007.

YUMA COUNTY, ARIZONA **Table D-5**

County - Wide Other Demographic Statistics (1)
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
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%
2014	212,012	27,483	1.81%	5,529,669	37,669	0.51%	8,222	(3.73%)

(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
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%
2014	86,497,735	(7.46%)	657	(4.92%)	1,652,000,000	5.16%	1,294,147,819	2.43%

* 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

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

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

Function/Program	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Policy & executive										
buildings	1	1	1	1	1	1	1	1	1	1
Law & justice										
Court Buildings	4	4	4	4	4	5	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	2	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	2	2	2	2	2	2	2
Patrol units	80	85	96	138	134	137	124	129	137	132
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	3	4	5	5	5	5	5	5	5	5
Criminal investigation building	3	3	3	3	3	3	3	3	3	3
Boat Storage Unit		1	1	1	1	1	1	1	1	1
Emergency Communications Site				1	1	1	2	1	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	1
Public Fiduciary	1	1	1	1	1	1	1	1	1	1
Rabies Control							1	1	1	1
Housing										
Housing units	3	3	3	3	3	3	3	3	3	3
Cultural & recreation										
Libraries	5	5	5	5	6	7	8	7	7	7
Parks	5	5	5	5	5	5	5	5	5	6
Community resources & public facilities										
Road lane miles-asphalt	1,068	1,081	1,097	1,106	1,100	1,160	1,163	1,144	1,144	1144
Road lane miles-gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3000
Bridges	99	99	99	99	99	100	100	100	100	100
Traffic signals	9	9	9	9	8	13	14	14	14	14
Roads-heavy equipment	88	96	100	100	105	105	109	97	93	93
Retention basins	32	32	32	32	33	34	34	41	41	42
Sanitary sewers - miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	11
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building								2	2	2
General government & support services										
Buildings	8	8	8	8	8	8	8	10	10	10
Solid waste										
Solid waste transfer sites	4	4	4	4	4	4	4	4	4	4
Solid waste heavy equipment	5	5	8	8	8	8	8	8	8	8

YUMA COUNTY, ARIZONA

Operating Indicators by Function/Program
Last Ten Years (1)

	2005	% Chg	2006	% Chg	2007	% Chg	2008	% Chg	2009	% Chg
Function/Program										
Community resources & public facilities										
Building inspections	19,047	(25.75%)	14,760	(22.51%)	13,043	(11.63%)	11,257	(13.69%)	9,434	(16.19%)
Enhanced lanes maintained (miles)	525	2.62%	534	1.63%	539	1.01%	548	1.68%	553	0.82%
General government & support services										
Clerk-Recorder-Assessor recorded documents	51,685	(9.94%)	48,168	(6.80%)	43,253	(10.20%)	37,075	(14.28%)	35,090	(5.35%)
Health & Public assistance										
* ADMHS clients served	99	1880.00%	63	(36.36%)	95	50.79%	104	9.47%	116	11.54%
Processed child support payments	305,689	(4.20%)	-	N/A	-	N/A	-	N/A	-	N/A
* Patient treatments at clinics	35,008	6.99%	25,378	(27.51%)	21,555	(15.06%)	19,490	(9.58%)	13,160	(32.48%)
Housing										
New Applications-public housing	484	5.22%	445	(8.06%)	539	21.12%	592	9.83%	610	3.04%
New Applications-section 8	613	1.83%	541	(11.75%)	575	6.28%	663	15.30%	680	2.56%
Law & Justice										
Filed felonies-County Attorney	1,702	(4.00%)	1,827	7.34%	1,945	6.46%	1,714	(11.88%)	1,772	3.38%
Filed misdemeanors-County Attorney	1,501	1.83%	2,606	73.62%	2,563	(1.65%)	3,087	20.44%	3,164	2.49%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	900	(19.21%)	1,249	38.78%	1,172	(6.16%)	1,082	(7.68%)	966	(10.72%)
* New caseload-Public Defenders	2,213	(10.51%)	2,118	(4.29%)	1,746	(17.56%)	1,955	11.97%	2,593	32.63%
* New caseload-Legal Defenders	393	(14.00%)	470	19.59%	373	(20.64%)	-	N/A	523	N/A
Superior Court cases	4,953	1.58%	5,428	9.59%	5,449	0.39%	5,837	7.12%	5,858	0.36%
Minute entries generated	20,533	(3.08%)	20,699	0.81%	20,697	(0.01%)	22,465	8.54%	21,120	(5.99%)
Justice Court cases	23,418	2.37%	26,141	11.63%	16,271	(37.76%)	29,316	80.17%	29,359	0.15%
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	9,332	(1.31%)	9,146	(1.99%)	10,823	18.34%	12,344	14.05%	14,319	16.00%
* Juvenile referrals -Probation	4,788	(2.46%)	4,657	(2.74%)	4,843	3.99%	4,306	(11.09%)	4,017	(6.71%)
* Cases supervised-Probation	586	5.21%	514	(12.29%)	516	0.39%	702	36.05%	1,251	78.21%
* Minor institutional care days-Probation	16,672	(2.07%)	17,002	1.98%	17,662	3.88%	19,870	12.50%	17,587	(11.49%)
Adult sentencing reports-Probation	1,228	(7.74%)	1,321	7.57%	1,198	(9.31%)	1,140	(4.84%)	1,264	10.88%
Solid Waste										
* Waste recycled	1,281	3.47%	1,128	(11.94%)	1,165	3.28%	2,477	112.62%	1,370	(44.70%)
* Landfill waste disposal	5,588	(7.19%)	6,636	18.75%	8,361	25.99%	8,069	(3.49%)	5,901	(26.87%)

All information obtained from various county departmental records
* These items are Fiscal Year all others are calendar year as of 2013
N/A- Not available at time of printing

Table E-2

2010	% Chg	2011	% Chg	2012	% Chg	2013	% Chg	2014	% Chg
7,998	(15.22%)	8,582	7.30%	7,783	(9.31%)	8,929	14.72%	7927	(11.22%)
550	(0.52%)	582	5.76%	572	(1.60%)	572	0.00%	572	0.00%
33,306	(5.08%)	29,468	(11.52%)	34,632	17.52%	34,839	0.60%	27888	(19.95%)
232	100.00%	244	5.17%	228	(6.56%)	307	34.65%	263	(14.33%)
-	N/A	NA	N/A	NA	N/A	NA	N/A	N/A	N/A
16,183	22.97%	15,088	(6.77%)	13,135	(12.94%)	11,308	(13.91%)	9132	(19.24%)
634	3.93%	533	(15.93%)	462	(13.32%)	548	18.61%	461	(15.88%)
655	(3.68%)	627	(4.27%)	571	(8.93%)	332	(41.86%)	83	(75.00%)
1,685	(4.91%)	1,644	(2.43%)	1,429	(13.08%)	1,484	3.85%	1492	0.54%
3,295	4.14%	2,911	(11.65%)	1,979	(32.02%)	1,722	(12.99%)	1528	(11.27%)
924	(4.35%)	1,878	103.25%	1,129	(39.88%)	948	(16.03%)	671	(29.22%)
2,494	(3.82%)	2,016	(19.17%)	1,863	(7.59%)	2,023	8.59%	1858	(8.16%)
645	23.33%	329	(48.99%)	235	(28.57%)	379	61.28%	324	(14.51%)
5,243	(10.50%)	4,110	(21.61%)	5,043	22.70%	4,954	(1.76%)	5083	2.60%
19,893	(5.81%)	19,478	(2.09%)	17,717	(9.04%)	18,984	7.15%	18442	(2.86%)
21,950	(25.24%)	16,292	(25.78%)	15,514	(4.78%)	15,257	(1.66%)	17121	12.22%
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%
7,224	(49.55%)	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7301	3.08%
3,295	(17.97%)	2,854	(13.38%)	2,426	(15.00%)	2,212	(8.82%)	2424	9.58%
1,222	(2.32%)	429	(64.89%)	425	(0.93%)	642	51.06%	889	38.47%
16,344	(7.07%)	17,389	6.39%	13,620	(21.67%)	10,072	(26.05%)	11,604	15.21%
1,246	(1.42%)	1,054	(15.41%)	983	(6.74%)	1,091	10.99%	1099	0.73%
1,920	40.15%	1,114	(41.96%)	1,451	30.23%	1,377	(5.11%)	1,490	8.23%
5,682	(3.71%)	5,603	(1.39%)	5,804	3.58%	6,622	14.10%	6,141	(7.25%)

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

Schedule of Insurance in Force
June 30, 2015

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity Liability	$15,000,000 per Occurrence $50,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate	ACIP	08/01/2015	$735,000
Property	$15,000,000 per Occurrence $ 50,000 deductible - Auto Liability $ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP	08/01/2015	
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurrance (Excess) $50,000 Deductible	ACIP	08/01/2015	
Healthcare Professional Liability Insurance for Nursing staff at Jail	$2,000,000 Aggregate Limit $15,000,000 per incident limit $50,000 Deductible	ACIP	8/1/2015	
Technology and Miscellaneous Professional Services,Technol Products, Network Security, Privacy, and Media Communications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible	ACIP	7/1/2015	
Underground Storage Tank	$1,000,000 limit each claim $1,000,000 aggregate $5,000 deductible each claim	ACE American Insurance Company	04/26/2016	$6,282
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.	11/01/2015	$1,735
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 limit $0.00 Deductible	Chubb	7/1/2015	$7,795
Workers' Compensation Self Insurance	$600,000 Law Enforcement Self Insured Retention $500,000 All Other Self Insured Retention	Yuma County Workers' Compensation Fund	Perpetual	$553,092 Fiscal 14/15 Premium
Excess Workers' Compensation Insurance	Statutory Limit Injury/Disease $2,000,000 Employers' Liability	Safety National Casualty Corporation	1/1/2016	$67,486
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	11/1/2017	$24,186
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	