COMPREHENSIVE ANNUAL FINANCIAL REPORT

For The Fiscal Year Ended
June 30, 2017

YUMA COUNTY ARIZONA

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

{This page is intentionally left blank}

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, 2017

BOARD OF SUPERVISORS
Marco A (Tony) Reyes, Chair
4th District

Martin Porchas, 1st District
Darren Simmons, 3rd District
Russ McCloud, 2nd District
Lynne Pancrazi, 5th District

COUNTY ADMINISTRATOR
Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Gilberto Villegas, Jr.

Accountants

Toni Lindsay
Engracia Lopez
Elizabeth Canela
Hector Wakamatzu
LeeAnne Stansbury
Elsa Garcia
Denise Butler
Denise Perez
Leonardo Tanory
MaryJo McIntyre

{This page is intentionally left blank}

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

INTRODUCTORY SECTION	Exhibit	Page
Letter of Transmittal		3
Organizational Chart		8
Certificate of Achievement for Excellence in Financial Reporting		9
FINANCIAL SECTION		
Independent Auditors' Report		13
Management's Discussion and Analysis		17
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A-1	30
Statement of Activities	A-2	31
Fund Financial Statements		
Balance Sheet - Governmental Funds	B-1	34
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	B-2	37
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	B-3	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	B-4	41
Statement of Net Position - Proprietary Funds	C-1	42
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	C-2	43
Statement of Cash Flows - Proprietary Funds	C-3	44
Statement of Fiduciary Net Position - Fiduciary Funds	D-1	45
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	D-2	46
Notes to Financial Statements		47
Required Supplementary Information		
Budgetary Comparison Schedules		
General Fund	E-1	88
Jail District - General Operations Fund	E-2	90
Library District - General Operations Fund	E-3	91
Flood Control District Fund	E-4	92
Health Services District- General Operations Fund	E-5	93
Development Services HURF Fund	E-6	94
Notes to Budgetary Comparison Schedules		95
Schedule of County's Proportionate Share of Net Pension Liability Cost-Sharing Pension Plans	F-1	96
Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Pension Plans	F-2	97

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)	Exhibit	Page
Schedule of County Pension Contributions	F-3	98
Notes to Pension Plan Schedules		100
Schedule of Agent OPEB Plans' Funding Progress	F-4	101
Notes to Schedule of Agent OPEB Plan's Funding Progress		102
Infrastructure Assets	G-1	103
Other Supplementary Information		
Supplementary Schedules - Major Governmental Funds:		
Schedule of Revenues by Category - Budget and Actual General Fund	H-1	108
Schedule of Expenditures by Category - Budget and Actual General Fund	H-2	110
Budgetary Comparison Schedule: Capital Improvements Fund	H-3	111
Budgetary Comparison Schedule: B & C Colonia- Debt Service Fund	H-4	112
Nonmajor Governmental Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds		
Special Revenue Funds	I-1	116
Debt Service Funds	I-2	130
Capital Projects Funds	I-3	131
All Nonmajor Governmental Funds	I-4	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds		
Special Revenue Funds	J-1	134
Debt Service Funds	J-2	148
Capital Projects Funds	J-3	149
All Nonmajor Governmental Funds	J-4	150
Budgetary Comparison Schedules - Nonmajor Governmental Funds		
Special Revenue Funds	K-1	152
Debt Service Funds	K-2	190
Capital Projects Funds	K-3	194
All Nonmajor Governmental Funds	K-4	197
Internal Service Funds:		
Combining Statement of Net Position	L-1	200
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	L-2	201
Combining Statement of Cash Flows	L-3	202

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

FINANCIAL SECTION (Concluded)	Exhibit	Page
Trust and Agency Funds:		
Combining Statement of Net Position	M-1	204
Combining Statement of Changes in Net Position	M-2	205
Statement of Changes in Assets and Liabilities	M-3	206
Capital Assets Used in the Operations of Governmental Funds		
Comparative Schedules by Source	N-1	208
Schedule by Function and Activity	N-2	209
Schedule of Changes by Function and Activity	N-3	210

STATISTICAL SECTION	Table	Page
Financial Trends		
Government-Wide Revenues by Source	A-1	214
Government-Wide Expenses by Function	A-2	216
General Government Expenditures by Function	A-3	218
Fund Balances of Governmental Funds	A-4	220
Change in Fund Balances - All Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures	A-5	221
General Government Revenues by Source	A-6	222
Tax Revenues by Source	A-7	224
Licenses and Permits by Source	A-8	226
Intergovernmental Revenues by Source	A-9	227
Charges for Services by Source	A-10	228
Fines and Forfeits by Source	A-11	229
Miscellaneous Revenues by Source	A-12	230
Other Financing Sources (Uses)	A-13	232
Net Position by Category	A-14	234
General Fund Changes in Fund Balance	A-15	236
Revenue Capacity		
Assessed and Estimated Actual Value of Taxable Property	B-1	238
General Fund - Property Tax Levied and Collections (by Year Collected)	B-2	239
General Fund - Property Tax Levied and Collections (by Year Levied)	B-3	239
Principal Taxpayers	B-4	240
County General Sales Tax by Category	B-5	241
Sales Tax Rates in Yuma County	B-6	241
Debt Capacity		
Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)	C-1	244
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)	C-2	245

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017

TABLE OF CONTENTS

STATISTICAL SECTION (Concluded)

Debt Capacity (Concluded)	**Table**	**Page**
Debt by Type	C-3	246
Legal Debt Margin	C-4	247
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita	C-5	248
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	C-6	249
Computation of Direct and Overlapping Debt	C-7	250
Pledged Revenues	C-8	251
Economic and Demographic Information		
Demographic Statistics:		
Population and Employment - by Sector	D-1	254
Population and Employment - by City	D-2	255
County Employees - by Activity	D-3	256
Top Employers	D-4	258
County-Wide Other Demographic Statistics	D-5	259
County-Wide Building Permits, Bank Deposits, and Retail Sales	D-6	260
Operational Information		
Capital Asset and Infrastructure Statistics by Function/Program	E-1	263
Operating Indicators by Function/Program	E-2	264
Schedule of Insurance in Force	E-3	266

INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal ..... 3 – 7

Organizational Chart 8

Certificate of Achievement for Excellence in Financial Reporting 9

{This page is intentionally left blank}

FINANCIAL SERVICES DEPARTMENT

Gil Villegas Jr.
Chief Financial Officer

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

March 9, 2018

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, 2017.

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 to 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. Audit is in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including a schedule of expenditures of federal awards, a schedule of findings and questionable costs, and independent auditors' reports 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 their intended purposes are 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.

The 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 yearend.

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 these goals within the constraints placed upon the County through statutory limitations and revenues from outside sources. The management staff within Yuma County exhibits a spirit of cooperation 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 given 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 its commitment to maintain a presence in the downtown area by the redevelopment of a historic building across the street from the current main administration building; this project alleviates the space needs in the areas of Adult Probation and Administration.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (22.6% 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 last recession made its presence in Yuma County (eight years ago). Yuma County management continues to be financially prudent when seeking resources for new projects. 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 review and control the number of capital projects in an effort to direct funds to cover more pressing and mandated services. The 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 one time 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 limit tax levies even during periods of reduced assessed values. It continues to maintain a level of taxation below the maximum level allowed when other counties within the State are 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, limits the County to levying its property taxes at the level at that time with a maximum increase each year thereafter of 2%. County management has asked for and received cooperation from all of departments concerning restricting expenditures and replacement of employees, except where necessary. This cooperative effort has resulted in an 18.66% reversion on all non-major governmental funds and a 4.44% reversion in the General Fund from actual to budgeted expenditures.

CASH MANAGEMENT

The Yuma County Treasurer, an elected position, 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, PLLC. to perform an audit of Yuma County's financial statements for fiscal year ended June 30, 2017. 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, 2016. This was the sixteenth 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, 2016. 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 2016-2017. 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

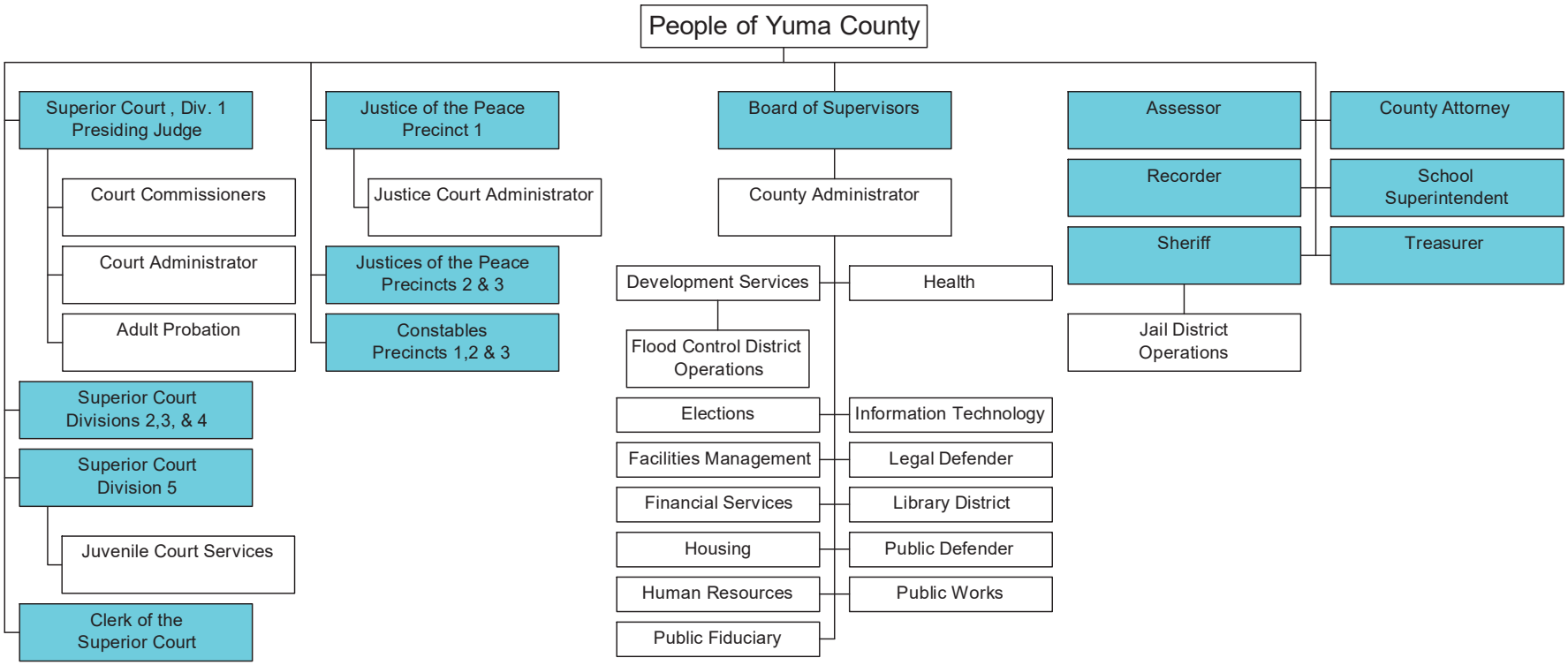
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

Gilberto Villegas, Jr.
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, 2016

Executive Director/CEO

{This page is intentionally left blank}

FINANCIAL SECTION

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

The following is contained in the Financial Section:

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

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

Basic Financial Statements:

- Government-Wide Financial Statements ..... 29 - 31
- Fund Financial Statements ..... 33 - 46
- Notes to Financial Statements ..... 47 - 86

Required Supplementary Information ..... 87 - 104

Other Supplementary Information ..... 105 - 210

{This page is intentionally left blank}

Independent Auditors' Report

FESTER & CHAPMAN PLLC
CERTIFIED PUBLIC ACCOUNTANTS

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, 2017, 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 accounting principles generally accepted in the United States of America; 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 auditing standards generally accepted in the United States of America, 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.

Address • 9019 East Bahia Drive Suite 100 • Scottsdale, AZ 85260 | **Phone** • (602) 264-3077 | **Fax** • (602) 265-6241

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, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 17 through 26, Budgetary Comparison Schedules on pages 88 through 95, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 96, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on page 97, Schedule of County Pension Contributions on pages 98 through 99, Schedule of Agent OPEB Plans' Funding Progress on pages 101 through 102, and the Infrastructure Assets information on pages 103 through 104 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 auditing standards generally accepted in the United States of America, 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 management's responsibility 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 auditing standards generally accepted in the United States of America. 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 the County received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues the County received 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.

Fester & Chapman, PLLC

March 9, 2018

FINANCIAL SERVICES DEPARTMENT

Gilberto Villegas, Jr
Chief Financial Officer

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

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, 2017. 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 $268,150,494 (*net position*). Yuma County's total net position experienced a nominal decrease of $(370,489). The increase in total expenses of $12,124,052 or 8.4% as compared with the previous fiscal year end, exceeded total revenues increase of $2,960,658 or 1.9%. Clear indication that as the local economy is slowly recovering, operations costs are increasing at a more rapid pace.
- Main factors on the expenses increase included allocations for recognizing current year's pension expense increase of ($2,897,747); PSPRS and EORP excess contributions reimbursements ($1,213,970 claims and judgments); and increase on compensated absences ($309,662); the remainder difference is attributable to increase in operational costs. The expense functions of General government and Public safety, whose increases amounted to $4,024,500 and $3,298,418 or 8.7% and 7.5% respectively, accounted for the majority of the increase.
- Most notable revenue increases that contributed to the 1.9% or $2,960,658 increase in County wide revenues were; property taxes collections $1,409,006 or 3.4% due to a tax-levy increase adopted for current fiscal year; a 2.7% or $973,236 increase in operating grants contributions; and a 3.1% or $841,418 increase in County's sales taxes.
- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $80,844,905 an increase of 4.9% or $3,756,040 in comparison with the prior year. In addition to the property taxes collections increase, intergovernmental revenue experienced an increase as compare to the prior fiscal year of 1.9% or $1,161,155 mostly from State shared sales taxes ($446,328 or 2.2%). County and State's moderate sales tax increase reiterate the slow recovery our local economy continues to experience.
- For the second consecutive year, of the major funds reported, the Library district's general operations fund experienced a decrease in fund balance $(614,812) or (11.9)%. As for the last six years, this reduction in fund balance has been planned and will continue until fund balance is within the desired levels of reserve between 15 and 25% of expenditures and transfers out. On the other hand, the General fund experienced the largest increase in fund balance of $2,158,327 or 14.1%. The increase is in part due to the continued plan to reduce expenditures and build a desired fund balance.
- At the end of the fiscal year, total fund balance for the General Fund was $17,452,552 a 14.1% increase as compared to prior year. Management efforts to maintain and/or minimize expenses increases without sacrificing provided services continue to be successful. General fund expenditures were maintained at a 3.1% increase or $2,511,485, on the other hand, total General fund revenues experienced a $2,780,288 or 3.6% increase. Fund balance accounts for 22.6% of total General Fund expenditures and transfers out.

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.

Overview of the Financial Statements (continued)

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 202.

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

Proprietary funds are used to account for Yuma County's internal service funds, which is a device to accumulate and allocate costs internally among Yuma County's various functions. Yuma County uses internal service funds to account for the Information and Technology (IT) life cycle management, revolving fund for improvement districts, workers compensation insurance, health self-insurance and liability self-insurance fund. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Overview of the Financial Statements (concluded)

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 86 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 88 to 112 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 206 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 $268,150,494 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, $296,351,166, 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.

In general, total assets increased $4,621,987 or 1.0% from last fiscal year. The largest decrease in assets was in investments held by trustee, $(1,704,237) or (64.8)%. All borrowed and trustee deposited funds for capital projects have been depleted, only the required debt service payment for the Jail district is now outstanding. Cash and cash equivalents recorded an increase of 6.8% or $5,530,116. Yuma County Treasurer's office indicates this increase is resulting from normal transactions held to be posted the next business day.

Deferred outflows of resources, specifically related to pensions, increased $10,751,789 or 55.2%. The significant increase is mostly attributable to the increase in the difference between projected and actual earnings on pension plan investments.

Total liabilities increased 5.7% or $10,874,450, again mostly due to the increase of $11,278,122 net pension liability and recognition of $1,213,970 liability from mandated PSPRS and EORP excess contributions reimbursements; combined with net decrease in bonds and loans debt of $(2,742,182). The remainder $1,124,540 increase in the other liability categories.

An additional portion of Yuma County's net position, *Restricted,* which amounts to $59,891,654 or 22.3% 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 $(88,092,326).

Government-wide financial analysis (Continued)

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

YUMA COUNTY
Condensed Statements of Net Position
As of June 30, 2017 and 2016

	Governmental Activities	
	2017	2016
Cash, cash equivalents and investments	$ 86,467,380	$ 80,937,264
Investments held by trustee – restricted	927,014	2,631,251
All other current and other assets	16,180,234	15,462,446
Capital assets	350,070,075	349,991,755
Total assets	$453,644,703	$449,022,716
Total Deferred Outflow of resources	$ 33,271,159	$ 22,580,430
Long-term liabilities outstanding	$ 192,642,718	$ 182,853,731
Other liabilities	10,197,416	9,111,953
Total liabilities	$202,840,134	$191,965,684
Total Deferred Inflow of resources	$ 15,925,234	$ 11,116,479
Net investment in capital assets	$ 296,351,166	$ 295,264,180
Restricted	59,891,654	58,927,255
Unrestricted	(88,092,326)	(85,670,452)
Total net position	$268,150,494	$268,520,983

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

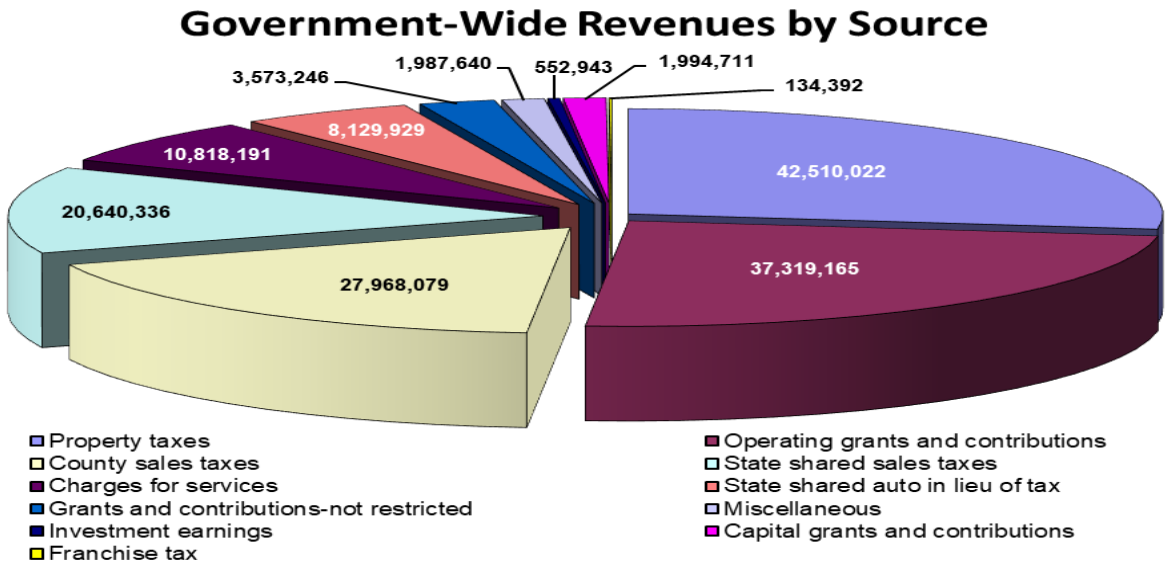
YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2017 and 2016

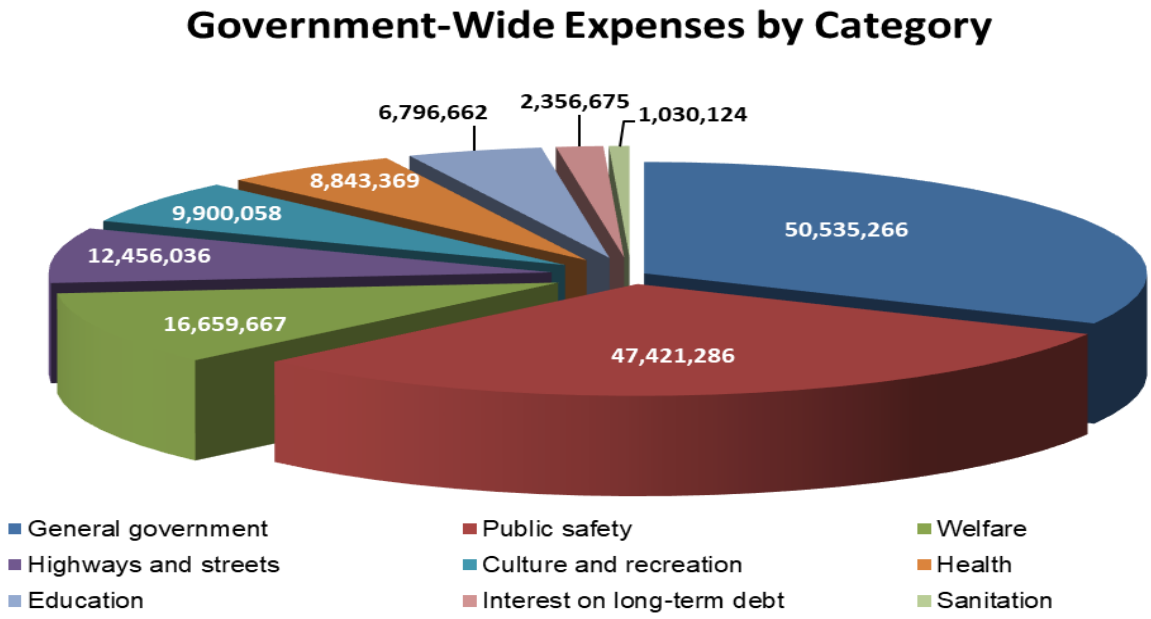
	Governmental Activities	
	2017	2016
Revenues:		
Program revenues:		
Charges for services	$ 10,818,191	$ 10,492,295
Operating grants and contributions	37,319,165	36,345,929
Capital grants and contributions	1,994,711	3,368,486
General revenues:		
Property taxes	42,510,022	41,101,016
Other county taxes:		
County sales tax	27,968,079	27,126,661
Franchise tax	134,392	131,546
State shared auto in lieu of tax	8,129,929	7,624,328
State shared sales taxes	20,640,336	20,194,008
Grants and contributions not restricted to specific programs	3,573,246	3,768,167
Investment earnings	552,943	469,775
Miscellaneous	1,987,640	2,045,784
Total revenues	155,628,654	152,667,995
Expenses:		
General government	50,535,266	46,510,766
Public safety	47,421,286	44,122,868
Highways and streets	12,456,036	10,072,778
Sanitation	1,030,124	891,291
Health	8,843,369	8,358,008
Welfare	16,659,667	16,174,152
Culture and recreation	9,900,058	9,435,723
Education	6,796,662	6,152,666
Interest on long-term debt	2,356,675	2,156,838
Total expenses	155,999,143	143,875,090
Increase/(decrease) in net position	(370,489)	8,792,905
Net position - beginning July 1	268,520,983	259,728,078
Net position - ending June 30	$268,150,494	$268,520,983

Government-wide financial analysis (Continued)

Key elements contributing to the $(370,489) decrease in net position are as follows:

- For the third consecutive year, total revenues experienced an increase ($2,960,658). Almost half of the total current year's revenues increase, as compared with the prior fiscal year, is accounted in the property taxes collections. The approval of a $0.085 total property tax rate increase translated in an additional $1,409,006 in collected revenues.
- Local sales tax and State shared sales tax also experienced a modest increase of $841,418 or 3.1% and $446,328 or 2.2% respectively, a reflection that local and State economies continue to improve. Operating grants, in particular for the Health and Library Districts, had a 2.7% or 973,236 increase in total revenues.
- All reported expense functions recorded an increase for the current fiscal year. Total expenses increase amounts to $12,124,052 or 8.4%. The General government and Public safety function account for the most significant allocation or expenditure increase $4,024,500 or 8.7% and $3,298,418 or 7.5% respectively. These increases are mostly attributable to the rises in operation costs specifically in salaries.
- However, it was the Highways and street function who recorded the highest percentage increase of 23.7% or $2,383,258. This Highways and street increase obeys to the Board of Supervisors' directive to aggressively pursue a road maintenance schedule. Public works and the Engineering division within the Development Services department have implemented and executed a maintenance and replacement road plan for County roads. This effort is to continue next fiscal year as well.





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 $80,844,905, an increase of $3,756,040 or 4.9% in comparison with the prior year. Fiscal year end 2017 fund balances are categorized as follows: 0.6% or $482,455 is Nonspendable; 84.0% or $67,890,225 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 2.6% or $2,134,427 are Committed to self-imposed constraints by the Board of Supervisors; 1.9% or $1,559,182 is Assigned or "ear- marked" by management for specific purposes; and 10.9% or $8,778,616 is 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, 2017 and 2016

	2017		2016		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 78,645,355	51.2%	$ 75,898,036	50.8%	$ 2,747,319	3.6%
Special assessments	342,472	0.2%	257,318	0.2%	85,154	33.1%
Licenses and permits	1,037,930	0.7%	978,454	0.7%	59,476	6.1%
Intergovernmental	62,165,929	40.6%	61,004,774	40.9%	1,161,155	1.9%
Charges for services	6,365,896	4.1%	6,184,108	4.1%	181,788	2.9%
Fines and forfeits	3,062,170	2.0%	3,008,665	2.0%	53,505	1.8%
Investment income	490,916	0.3%	416,688	0.3%	74,228	17.8%
Rents	352,200	0.2%	321,071	0.2%	31,129	9.7%
Miscellaneous	1,070,466	0.7%	1,207,376	0.8%	(136,910)	(11.3%)
Total Revenues	$ 153,533,334	100.0%	$ 149,276,490	100.0%	$ 4,256,844	2.9%

Following are explanations of the key elements that contributed to the $4,256,844 revenues increase in the current fiscal year as compared to the prior fiscal year:

- For the third consecutive year, the County's largest source of revenue, taxes, recorded the most significant increase in the amount of $2,747,319; taxes, in general, increased 3.6% from the prior year. With the approved increase in levy and increase in delinquent property taxes collections, property taxes receipts increased a total of $1,409,006; the general fund increased $1,266,859; Library district $85,336; and Flood control districts increased $27,358 the remainder $29,453 is attributable to Improvement districts. Local sales taxes continue to experience a modest but consistent combined increase of $850,418 or 3.1%. The sales tax increase is an indication that the local economy continues to reflect the upward movement in regards to retail sales. Auto Lieu Tax was another contributing factor to the total increase in taxes; increase for current fiscal year amounted to $399,274. The remaining $88,621 is due to a combination of other taxes line items.
- Intergovernmental revenues also contributed to the overall increase in revenues in the amount of $1,161,155. The state shared sales tax continues with its steady increase, for current fiscal year amounted to $446,328 or 2.2%. State HURF revenues also experienced an increase of $313,011 or 2.9%. The remainder $401,816 were due to increases in current and new operational grants.
- The only decrease in revenues was recorded in the Miscellaneous category, amounting to $(136,910). This amount is mostly attributable to the Elections department in the General Fund a $67,958 reduction in Election Deposits.

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, 2017 and 2016

	2017		2016		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 45,506,820	30.3%	$ 44,728,000	30.9%	$ 778,820	1.7%
Public safety	42,055,255	28.0%	40,301,381	27.9%	1,753,874	4.4%
Highways and streets	10,280,223	6.8%	8,543,777	5.9%	1,736,446	20.3%
Sanitation	946,876	0.6%	836,843	0.6%	110,033	13.1%
Health	8,189,738	5.4%	7,975,662	5.5%	214,076	2.7%
Welfare	16,170,927	10.8%	15,876,606	11.0%	294,321	1.9%
Culture and recreation	8,264,632	5.5%	8,308,929	5.7%	(44,297)	(0.5%)
Education	6,695,045	4.5%	6,112,392	4.2%	582,653	9.5%
Capital outlay	7,365,892	4.9%	6,696,752	4.6%	669,140	10.0%
Debt service:						
Principal retirement	2,871,492	1.9%	3,277,103	2.3%	(405,611)	(12.4%)
Interest and fiscal charges	2,029,151	1.3%	1,961,685	1.4%	67,466	3.4%
Total Expenditures	$ 150,376,051	100.0%	$ 144,619,130	100.0%	$ 5,756,921	4.0%

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

- Total expenditures increase of $5,756,921 or 4.0% this fiscal year, was mainly driven by the additional operational costs in the Jail District General Operations fund, by $1,432,307, and the completion of a number of road maintenance projects in the Development Service-HURF fund, $1,671,018. Another significant increase was reported in the General Fund department operations of $1,281,717. The remainder $1,371,879 is distributed among the funds within Yuma County.

- As mentioned before, Public Safety's increase is primarily due to the increase of $1,432,307 in operation costs for the Jail District; 90% of this increase or $1,292,774 can be directly identified in personnel cost. A new payment plan was developed and implemented for Detention Officers. After a salary market study, it was found that most position were below market. The plan has helped the District to fill most vacancies and retain qualified employees. The remainder $139,533 are in supplies and services.

- Highways and Street increase of $1,736,446 or 20.3% is mainly assigned to the Development Service Department- HURF expenditures. Road repair seals increased by $1,606,581 for current fiscal year. The increase is driven by a directive from the Board of Supervisors to aggressively pursue a road repair schedule. This level of expenditure for road repairs is expected to continue to the next fiscal year. The rest of the increase $129,865 is for normal increase in operations.

- The most significant expenditure decrease as compared to the prior fiscal year was in the debt service category. Principal and Interest payments were reduced by a combined $(338,145). Total reduction resulted from the refinancing of the Library District general bond issuance implemented the previous fiscal year.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $17,452,552. The net change in fund balance was an increase of $2,158,327 or 14.1%. The $2,780,288 or 3.6% increase in revenues over shadowed the increase in expenditures of $2,511,485 or 3.8% as compared to the previous year to record a positive fund balance increase for the second consecutive time in the last six years. Management realized the reductions to the General Fund's fund balance was not a sustainable path and developed and implemented strategies to increase revenue sources and maintain and/or keep expenditures increase to a minimum 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 in the amount of $1,215,181 an $186,318 increase as compared to the prior fiscal year; mainly due to the additional special assessment collections of $109,856 to service the B & C Colonia Improvement district fund, excess funds transfer to the Library district debt service funds of $77,538 for additional expenditures that did not materialize. The difference of $(1,076) is from the remaining debt service funds.

Governmental funds (Concluded)

These fund balances are dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, the Jail District Revenue bonds, and various Special Assessment bonds. $159,548 is restricted, representing the creditors required reserve for future payments

The *capital projects funds* have a combined fund balance of $499,131 a $(2,226,861) reduction from the prior fiscal year. The majority of the combined fund balance are committed to the completion of various building renovation projects. The adopted General Fund contributions of $1,031,099 to the Capital improvements funds for the current fiscal year were committed to ongoing maintenance and repair projects ($106,261); a new phone system ($774,838); and the final payment for the Assessor's imagery system ($150,000). During the year additional funds of $291,144 were transfers as from agencies benefiting from the phone system.

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year 2017 there were no significant variances between the adopted and final budget amounts. Despite the various budget adjustments within the General fund, overall budget authority in the general fund only increased by $30,291. The most significant budgetary authority activity within the general fund was a $200,000 transfer to the Conflict Administrator division within the County Administration department and $70,000 transfer to the County Attorney-Criminal Division to acquire equipment needed. These increases were offset with reductions to budget authority to General government $(310,254) the remainder difference of $40,254 was to miscellaneous departments for unexpected expenditures.

At the close of the current fiscal year, Yuma County General Fund received a total of $1,329,470 more revenues than budgeted. The two revenue categories that contributed the most to this increase were Taxes by $1,032,749 and Charges for Services $232,773. Refer to Exhibit H-1 on pages 108 and 109 for additional detail on specific General fund revenue collections.

Yuma County General Fund had $2,495,785 or 3.6% less expenditure than budgeted. For the seventh consecutive year, the General government function had the most significant positive variance between budgeted and actual ($2,547,420). This is a reflection of management's strategies to continue expending conservatively, especially in all the General Fund departments.

CAPITAL ASSET

Yuma County's capital assets for its governmental activities at June 30, 2017 amount to $350,070,075 (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 $78,320 for the current fiscal year. Additional information on Yuma County's capital assets can be found in note 7 on pages 60-61 of this report. Also, refer to Exhibits N-1 through 3 on pages 208 through 210.

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 576.44 center lane miles of paved roads the County is responsible for maintaining (1.38 center miles increase). In addition to the paved roads, Yuma County also maintains 1,500 miles of gravel roads. In which 270.64 miles are maintained regularly, and 1,229.36 miles are maintained periodically.

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 70.55 was achieved for fiscal year 2017. There are no changes contemplated to adjust either the committed OCI level, or the application of the Pavement Management System. Refer to pages 103 through 104 for a complete disclosure of the Modified Approach.

LONG-TERM DEBT ADMINISTRATION

At the end of current fiscal year, Yuma County had total bonded debt outstanding of $50,371,968, of which $2,921,558 is payable within one year. The County is also responsible for rural loans amounting to $2,862,204 of which only $155,491 is due within one year and the rest is considered to be long-term. Amount is comprised as follows:

	Governmental Activities	
Long-term debt	2017	2016
Revenue bonds	$ 10,814,996	$ 11,898,996
General obligation bonds	36,820,000	38,320,000
Special assessment bonds with governmental commitment	21,700	26,040
Premiums	2,715,272	2,948,490
Subtotal bonded debt	$ 50,371,968	$ 53,193,526
Rural development loan	2,862,204	3,016,046
Total Long-term debt	$ 53,234,172	$ 56,209,572

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 2006 and 2007 Library district General Obligation bonds. Additional information on the County's long-term debt can be found in notes 9-12 on pages 62-67 of this report.

On October 16, 2017 the Board of Supervisors approved the issuance of $2,417,000 pledged revenue obligations for Yuma County. Proceeds are to finance the acquisition and/or replacement of old equipment and to make renovations to various County owned buildings.

Also, on October 16, 2017 the Jail District's Board of Directors, approved issuance of $2,209,000 pledged revenue obligations. Proceeds are to finance improvements to the District's detention facilities.

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 state shared auto in lieu of tax) to continue in a stable, but very moderate growth (1.5 to 3.0%) based on observed economic activity in the national, state and local economies. After several years of retrenching in revenue sources from both the local and state levels, the County continues to experience a nominal but important increase in sales tax revenues which make up 31.7% 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 approved a 1.9% levy increase over the amount levied in the prior year on the general levies. This still left on the table ($1,742,754) 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 Fiscal Year 2018 the Board elected not to utilize the available 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 2017, while the unemployment rate was reported to be 18.7% for the calendar year 2016 (3.5 percentage points decrease as compared to the prior year). Traditionally Yuma County has a very high rate of unemployment, typically in the range of 16.0% to 27.5%, 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 averages 22.2% unemployment rate (over the last 10 years) 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.

Economic Factors and Next Year's Budgets (concluded)

- The County continues its efforts to position itself in a minimum long-term debt status. Administration believes the continued limitation of long-term debt not only saves the County on interest payments, but also improves the County's credit ratings and borrowing capacity for emergencies by keeping a low ratio of debt to expenditures and revenues.

- The County has, for the past eight years, worked with management to responsibly minimize the operating costs within all levels of government given the continuing trends of moderate growth patterns within the economy nationally, statewide and locally. This year the County saw a reversion of 24.7% of actual expenditures as compared to budget from all its operational governmental units exclusive of contingencies. 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 2016 of 3.6%.

- 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 last recession which resulted from the financial and construction downturn. It has taken the county 8 years to attain 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:

Gilberto Villegas, Jr.
Chief Financial Officer
198 South Main Street
Yuma, AZ. 85364

(928) 373-1012

Basic Financial Statements

{This page is intentionally left blank}

Government-Wide Financial Statements

YUMA COUNTY
Statement of Net Position
June 30, 2017

Exhibit A- 1

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	86,467,380
Receivables (net of allowances for uncollectibles):		
Property taxes		1,201,771
Accounts		851,693
Special assessments		2,699,614
Accrued interest		96,151
Due from other governments		10,846,960
Inventory		9,173
Prepaid items		474,872
Investment held by trustee - restricted		927,014
Capital assets (net of accumulated depreciation):		
Land		50,887,245
Buildings		129,401,659
Improvements other than buildings		8,373,830
Machinery and equipment		8,785,140
Infrastructure		150,002,037
Construction in progress		2,620,164
Total Assets	**$**	**453,644,703**
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions	$	30,224,591
Deferred charge on debt refunding		3,046,568
Total Deferred Outflow of Resources	**$**	**33,271,159**
LIABILITIES		
Accounts payable	$	4,651,798
Accrued payroll and employee benefits		2,917,267
Insurance claims payable		1,265,000
Deposits held for others		841,062
Retainage payable		229,615
Unearned revenue		182,582
Interest and fiscal charges payable		110,092
Long-term liabilities:		
Due within one year		9,160,615
Due in more than one year		183,482,103
Total Liabilities	**$**	**202,840,134**
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions	$	15,925,234
Total Deferred Inflow of Resources	**$**	**15,925,234**
NET POSITION		
Net investment in capital assets	$	296,351,166
Restricted for:		
Public safety		24,647,191
Highways and streets		23,914,892
Sanitation		554,929
Health		3,324,908
Welfare		1,119,392
Culture and recreation		4,657,284
Education		872,837
Capital projects		157,260
Debt service		642,961
Unrestricted		(88,092,326)
Total Net Position	**$**	**268,150,494**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2017

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	$ 50,535,266	$ 6,770,700	$ 1,859,978	$ 58,487	$ (41,846,101)
Public safety	47,421,286	1,925,463	9,022,163	-	(36,473,660)
Highways and streets	12,456,036	37,188	11,405,613	1,936,224	922,989
Sanitation	1,030,124	67,801	304,726	-	(657,597)
Health	8,843,369	1,508,222	4,136,311	-	(3,198,836)
Welfare	16,659,667	423,116	3,804,853	-	(12,431,698)
Culture and recreation	9,900,058	85,701	432,181	-	(9,382,176)
Education	6,796,662	-	6,353,340	-	(443,322)
Interest on long-term debt	2,356,675	-	-	-	(2,356,675)
Total governmental activities	$ 155,999,143	$ 10,818,191	$ 37,319,165	$ 1,994,711	(105,867,076)
	General revenues:				
	Taxes:				
	Property taxes, levied for general purposes				29,894,542
	Property taxes, levied for the Library District				10,076,696
	Property taxes, levied for the Flood Control District				2,538,784
	Other County taxes:				
	County sales taxes for General Purposes				12,580,917
	County sales taxes for Jail District				12,580,956
	County sales taxes for Health Services District				2,805,527
	County sales taxes for Capital Projects				679
	Franchise tax				134,392
	Unrestricted State Shared taxes :				
	Auto in lieu of tax				8,129,929
	Sales taxes				20,640,336
	Grants and contributions not restricted to specific programs				3,573,246
	Investment earnings				552,943
	Miscellaneous				1,987,640
	Total general revenues				**105,496,587**
	Change in net position				(370,489)
	Net Position, July 1, 2016				268,520,983
	Net Position, June 30, 2017				**$ 268,150,494**

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

{ This page is intentionally left blank }

Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2017

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	$ 14,686,451	$ 484,522	$ 421,624	$ 4,763,523
Receivables (net of allowances for uncollectibles):				
Property taxes	731,568	-	-	338,473
Accounts	87,983	-	18,317	8,310
Special assessments	-	-	-	-
Accrued interest	14,724	896	1,310	5,654
Due from:				
Other funds	1,281,569	142,838	1,220	8
Other governments	4,161,884	134	1,972,351	-
Inventory	-	-	-	-
Prepaid items	214,156	-	50,551	148,331
Investment held by trustee - restricted	-	-	-	-
Total Assets	**$ 21,178,335**	**$ 628,390**	**$ 2,465,373**	**$ 5,264,299**
Liabilities				
Accounts payable	$ 643,657	$ 286,519	$ 213,374	$ 263,071
Accrued payroll and employee benefits	1,508,869	-	466,942	153,055
Due to:				
Other funds	688,685	-	27,597	3,688
Deposits held for others	32,022	-	-	300
Retainage payable	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Unearned revenue	139,054	-	-	30,672
Total Liabilities	**3,012,287**	**286,519**	**707,913**	**450,786**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	713,496	-	-	258,854
Unavailable revenue- special assessments	-	-	-	-
Total Deferred Inflows of Resources	**713,496**	**-**	**-**	**258,854**
Fund balances				
Nonspendable	214,156	-	50,551	148,331
Restricted	8,554,213	-	1,706,909	4,406,328
Committed	-	341,871	-	-
Assigned	-	-	-	-
Unassigned	8,684,183	-	-	-
Total Fund Balances	17,452,552	341,871	1,757,460	4,554,659
Total liabilities, deferred inflows of resources, and fund balances	**$ 21,178,335**	**$ 628,390**	**$ 2,465,373**	**$ 5,264,299**

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
$ 19,648,278	$ 1,889,141	$ 17,492,795	$ 705,356	$ 17,132,404	$ 77,224,094
92,078	-	-	-	39,652	1,201,771
-	-	-	-	727,332	841,942
-	-	-	2,485,101	214,513	2,699,614
21,682	2,060	19,485	800	19,411	86,022
56	1,140,976	315,151	-	645,544	3,527,362
-	440,232	658,093	-	3,614,266	10,846,960
-	-	-	-	9,173	9,173
3,653	209	15,263	-	41,119	473,282
-	-	-	-	927,014	927,014
$ 19,765,747	**$ 3,472,618**	**$ 18,500,787**	**$ 3,191,257**	**$ 23,370,428**	**$ 97,837,234**
$ 22,430	$ 63,422	$ 1,101,290	-	$ 1,895,261	$ 4,489,024
5,307	62,540	51,059	-	651,034	2,898,806
-	105,760	8,477	-	2,819,683	3,653,890
-	-	7,345	-	801,395	841,062
51,896	-	177,719	-	-	229,615
-	-	-	-	110,092	110,092
-	-	-	-	815,012	815,012
12,856	-	-	-	-	182,582
92,489	**231,722**	**1,345,890**	**-**	**7,092,477**	**13,220,083**
64,792	-	-	-	35,490	1,072,632
-	-	-	$ 2,485,101	214,513	2,699,614
64,792	**-**	**-**	**2,485,101**	**250,003**	**3,772,246**
3,653	209	15,263	-	50,292	482,455
19,604,813	3,240,687	17,139,634	133,936	13,103,705	67,890,225
-	-	-	572,220	1,220,336	2,134,427
-	-	-	-	1,559,182	1,559,182
-	-	-	-	94,433	8,778,616
19,608,466	3,240,896	17,154,897	706,156	16,027,948	80,844,905
$ 19,765,747	**$ 3,472,618**	**$ 18,500,787**	**$ 3,191,257**	**$ 23,370,428**	**$ 97,837,234**

{This page is intentionally left blank}

YUMA COUNTY

Exhibit B- 2

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

June 30, 2017

Fund balance - total governmental funds		$ 80,844,905
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.		350,070,075
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		3,772,246
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	$ 30,137,171	
Deferred charge on debt refundings	3,046,568	
Deferred inflows related to pensions	(15,820,663)	
Total		17,363,076
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	$ 17,346	
Revolving Fund	(166,308)	
Workers Compensation	335,405	
Health Self-Insurance	7,426,804	
Liability Self-Insurance	(358,241)	
Total		7,255,006
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (9,999,984)	
Unamortized premiums	(2,715,272)	
General obligation bonds payable	(36,820,000)	
Special assessment bonds payable	(21,700)	
Rural development loans payable	(2,862,204)	
Obligations under capital leases payable	(484,737)	
Compensated absences payable	(7,246,907)	
Claims and judgments payable	(1,529,121)	
Net pension liabilities	(129,474,889)	
Total		(191,154,814)
Net position of governmental activities		$ 268,150,494

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, 2017

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	$ 47,330,249	$ 679	$ 12,580,956	$ 10,076,696
Special assessments	-	-	-	-
Licenses and permits	573,653	-	-	-
Intergovernmental	25,170,868	2,480	72,570	388,835
Charges for services	4,236,448	-	156,973	17,285
Fines and forfeits	1,486,636	-	-	64,791
Investment income	71,486	7,448	4,352	37,589
Rents	24,741	-	-	3,625
Miscellaneous	257,606	1,149	4,216	70,500
Total Revenues	**79,151,687**	**11,756**	**12,819,067**	**10,659,321**
Expenditures:				
Current:				
General government	41,166,567	65,301	-	-
Public safety	12,704,584	-	18,497,370	-
Highways and streets	-	-	-	-
Sanitation	555,174	-	-	-
Health	284,810	-	-	-
Welfare	12,018,893	-	-	-
Culture and recreation	5,525	-	-	8,177,604
Education	393,405	-	-	-
Capital outlay	815,649	1,014,648	111,038	1,598
Debt service:				
Principal retirement	85,854	-	-	-
Interest and fiscal charges	1,785	-	-	-
Total Expenditures	**68,032,246**	**1,079,949**	**18,608,408**	**8,179,202**
Excess (deficiency) of revenues over expenditures	**11,119,441**	**(1,068,193)**	**(5,789,341)**	**2,480,119**
Other financing sources (uses):				
Proceeds from sale of capital assets	70,220	-	-	-
Proceeds from capital lease agreement	500,363	-	-	-
Transfers in	3,813	1,322,213	6,885,255	-
Transfers out	(9,535,510)	(131,214)	(1,038,914)	(3,094,931)
Total other financing sources (uses)	**(8,961,114)**	**1,190,999**	**5,846,341**	**(3,094,931)**
Net change in fund balance	2,158,327	122,806	57,000	(614,812)
Fund balances - beginning (July 1, 2016)	15,294,225	219,065	1,700,460	5,169,471
Fund balances - ending (June 30, 2017)	**$ 17,452,552**	**$ 341,871**	**$ 1,757,460**	**$ 4,554,659**

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
$ 2,538,784	$ 2,805,527	$ 1,196,465	-	$ 2,115,999	$ 78,645,355
-	-	-	$ 309,194	33,278	342,472
1,470	393,717	35,580	-	33,510	1,037,930
-	-	4,426,980	-	32,104,196	62,165,929
5,865	925,142	1,608	-	1,022,575	6,365,896
-	-	-	-	1,510,743	3,062,170
127,524	11,911	116,722	4,659	109,225	490,916
-	-	-	-	323,834	352,200
117	35,193	5,425	-	696,260	1,070,466
2,673,760	**4,171,490**	**5,782,780**	**313,853**	**37,949,620**	**153,533,334**
-	-	-	-	4,274,952	45,506,820
520,290	-	-	-	10,333,011	42,055,255
-	-	3,290,151	-	6,990,072	10,280,223
-	-	-	-	391,702	946,876
-	3,170,884	-	-	4,734,044	8,189,738
-	-	-	-	4,152,034	16,170,927
-	-	-	-	81,503	8,264,632
-	-	-	-	6,301,640	6,695,045
440,370	70,645	2,159,123	-	2,752,821	7,365,892
-	-	-	132,570	2,653,068	2,871,492
-	-	-	71,427	1,955,939	2,029,151
960,660	**3,241,529**	**5,449,274**	**203,997**	**44,620,786**	**150,376,051**
1,713,100	**929,961**	**333,506**	**109,856**	**(6,671,166)**	**3,157,283**
3,617	-	7	-	24,550	98,394
-	-	-	-	-	500,363
-	786,898	-	-	6,379,661	15,377,840
-	(891,649)	-	-	(685,622)	(15,377,840)
3,617	**(104,751)**	**7**	**-**	**5,718,589**	**598,757**
1,716,717	825,210	333,513	109,856	(952,577)	3,756,040
17,891,749	2,415,686	16,821,384	596,300	16,980,525	77,088,865
$ 19,608,466	**$ 3,240,896**	**$ 17,154,897**	**$ 706,156**	**$ 16,027,948**	**$ 80,844,905**

{This page is intentionally left blank}

YUMA COUNTY

Exhibit B- 4

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

Year Ended June 30, 2017

Net change in fund balances - total governmental funds	$	3,756,040
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		7,365,892
Depreciation expense		(8,713,032)
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.		1,332,483
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		8,815,621
Pension expense		(14,177,939)
Collections of revenues in the governmental funds are less than revenues reported in the Statement of Activities		(389,744)
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		2,871,492
Amortization of bond premiums		233,218
Capital leases (net)		(406,057)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.		
Increase in compensated absences payable		(309,662)
Increase in claims and judgments payable		(770,546)
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		(2,049)
Revolving Fund		(48,963)
Workers Compensation		19,222
Health Self-Insurance		117,260
Liability Self-Insurance		(63,725)
Change in net position of governmental activities	$	(370,489)

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, 2017

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	9,243,286
Receivables (net of allowances for uncollectibles):		
Accounts		9,751
Accrued interest		10,129
Due from:		
Other funds		194,419
Prepaid items		1,590
Total Assets	**$**	**9,459,175**
Deferred Outflow of Resources		
Deferred Outflow of resources related to pensions	$	87,420
Total Deferred Outflow of Resources	**$**	**87,420**
Liabilities		
Current Liabilities:		
Accounts payable	$	162,774
Accrued payroll and employee benefits		18,461
Insurance claims payable		1,265,000
Due to:		
Other funds		67,891
Net pension liability		672,892
Total Liabilities	**$**	**2,187,018**
Deferred Inflow of Resources		
Deferred Inflow of resources related to pensions	$	104,571
Total Deferred Inflow of Resources	**$**	**104,571**
Net Position		
Reserved for:		
Prepaid items		1,590
Unrestricted		7,253,416
Total Net Position	**$**	**7,255,006**

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, 2017

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 15,972,203
Miscellaneous	126,932
Total operating revenues	**16,099,135**
Operating expenses	
Personal services	562,539
Supplies and services	14,582
Tools and minor equipment	222,289
Professional services	126,748
Health services claims	7,852,389
Health services other	5,075,092
Insurance claims	425,248
Insurance other	1,272,609
Other	604,622
Total operating expenses	**16,156,118**
Operating loss	**(56,983)**
Nonoperating revenues	
Investment income	62,027
Other	16,701
Total nonoperating revenues	**78,728**
Change in net position	21,745
Total net position, July 1, 2016	7,233,261
Total net position, June 30, 2017	**$ 7,255,006**

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

YUMA COUNTY

Exhibit C- 3

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2017

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 14,901,339
Receipts from other funds for goods and services provided	756,567
Other receipts	452,643
Payments for supplies and to providers of goods and services	(14,888,544)
Payments for employee	(504,097)
Other payments	(365,888)
Net cash provided by operating activities	**352,020**
Cash flows to noncapital financing activities:	
Other	16,701
Net cash used for noncapital financing activities	**16,701**
Cash flows from investing activities:	
Interest received on investments	62,033
Net cash provided by investing activities	**62,033**
Net increase in cash and cash equivalents	430,754
Cash and cash equivalents, July 1, 2016	8,812,532
Cash and cash equivalents, June 30, 2017	**$ 9,243,286**
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	**$ (56,983)**
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Changes in assets, liabilities, and deferred in and out flows :	
(Increase) / decrease in assets:	
Accounts receivable	(9,751)
Prepaid items	8,675
Due from other funds	(42,728)
(Increase) / decreases in deferred outflows	
Deferred outflows	(29,601)
Increase / (decrease) in liabilities:	
Accounts payable	(95,430)
Accrued payroll and employee benefits	1,748
Insurance claims payable	420,000
Due to other funds	66,205
Net pension liability	53,756
Increase / (decrease) in deferred inflows	
Deferred inflows	36,129
Net cash provided by operating activities	**$ 352,020**

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, 2017

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 75,232,271	$ 4,928,913
Receivables (net of allowances for uncollectibles):		
Accrued interest	216,845	-
Total Assets	$ 75,449,116	$ 4,928,913
Liabilities		
Deposits held for others	-	$ 4,928,913
Total Liabilities	$ -	$ 4,928,913
Net Position		
Reserved for:		
Held in trust for investment trust participants	$ 75,449,116	
Total Net Position	$ 75,449,116	

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, 2017

	Investment Trust Funds
Additions:	
Contributions from participants	$ 416,545,270
Investment income	898,152
Total additions	417,443,422
Deductions:	
Distributions to participants	430,872,331
Total deductions	430,872,331
Change in net position	(13,428,909)
Net position held in trust, July 1, 2016	88,878,025
Net position held in trust, June 30, 2017	**$ 75,449,116**

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, 2017, the County implemented the provisions of GASB statement No. 77, *Tax Abatement Disclosures,* establishes standards for disclosing tax abatements agreements the County entered into and agreements that other governments entered into that reduced the County's tax revenues.

A. Reporting Entity

The County is a general purpose local government that a separately elected board of supervisors governs. 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
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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2017 is $6,885,255. 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, 2017 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.

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

Proprietary fund revenues and expenses are classified as either operating or 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 and a .01 cent transaction privilege (sales) tax. A significant support to the district comes from a number of federal and state grants aimed to aid in the implementation of the required health programs and services, however, all grant related revenue is recorded in their non-major grants fund.

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

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

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

Note 1 - Summary of Significant Accounting Policies (Continued)

Additionally, the County reports the following fund types:

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. All investments are stated at fair value.

E. Inventories and Prepaid Items

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

F. Property Tax Calendar

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

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

G. Capital Assets

Capital assets are reported at actual cost, or estimated historical cost if historical records are not available. Donated assets are reported at acquisition value.

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

	Capitalization Threshold		
Land & Land improvements	All		
Construction in progress	All	**Depreciation**	**Estimated**
Infrastructure (paved roads)	All	**Method**	**Useful Life**
Buildings	$ 10,000	Straight line	15-50
Improvements other than buildings	10,000	Straight line	5-40
Machinery and equipment	5,000	Straight line	5-25
Infrastructure (except paved roads)	10,000	Straight line	10-50

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

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

H. Fund Balance Classifications

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

Note 1 - Summary of Significant Accounting Policies (Continued)

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

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

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but 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**.**

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.

Note 1 - Summary of Significant Accounting Policies (Concluded)

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 revenue in future periods.

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, 2017, 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	-	-	-	-	-	-	-	-	$ 9,173	$ 9,173
Prepaid items	$ 214,156	-	$ 50,551	$ 148,331	$ 3,653	$ 209	$ 15,263	-	41,119	473,282
Total nonspendable	214,156	-	50,551	148,331	3,653	209	15,263	-	50,292	**482,455**
Restricted for:										
Capital Projects										
Bridges and culverts	-	-	-	-		-	207,062	-	-	207,062
Retention Basins/Dra	-	-	-	-	19,412,295	-	-	-	-	19,412,295
Roads	-	-	-	-	-	-	11,680,174	-	-	11,680,174
Traffic Signals	-	-	-	-	-	-	1,513,000	-	-	1,513,000
Operations and maintenance										
Library district	-	-	-	4,406,328	-	-	-	-	102,625	4,508,953
Health district	786,898	-	-	-	-	3,240,687	-	-	-	4,027,585
Flood control district	-	-	-	-	192,518	-	-	-	-	192,518
Highways and streets	-	-	-	-	-	-	3,739,398	-	6,758,033	10,497,431
Debt service reserve	766,586	-	-	-	-	-	-	$133,936	25,612	926,134
Judicial activities	-	-	-	-	-	-	-	-	3,253,007	3,253,007
Housing activities	-	-	-	-	-	-	-	-	683,442	683,442
Law enforcement	7,000,729	-	1,706,909	-	-	-	-	-	723,314	9,430,952
Other	-	-	-	-	-	-	-	-	1,557,672	1,557,672
Total restricted	8,554,213	-	1,706,909	4,406,328	19,604,813	3,240,687	17,139,634	133,936	13,103,705	**67,890,225**
Committed to:										
Capital projects										
Jail district	-	-	-	-	-	-	-	-	31,943	31,943
Improvement districts	-	-	-	-	-	-	-	-	45,151	45,151
New buildings	-	-	-	-	-	-	-	-	80,166	80,166
Miscellaneous	-	$ 341,871	-	-	-	-	-	-	-	341,871
Debt service payments	-	-	-	-	-	-	-	572,220	483,413	1,055,633
Judicial activities	-	-	-	-	-	-	-	-	495,651	495,651
Health- Rabies	-	-	-	-	-	-	-	-	84,012	84,012
Total Committed	-	341,871	-	-	-	-	-	572,220	1,220,336	**2,134,427**
Assigned to:										
Judicial activites										
Attorney- Enhanceme	-	-	-	-	-	-	-	-	14,949	14,949
Juvenile- School	-	-	-	-	-	-	-	-	143,000	143,000
Superior court	-	-	-	-	-	-	-	-	55,813	55,813
Housing activities	-	-	-	-	-	-	-	-	411,584	411,584
Law enforcement	-	-	-	-	-	-	-	-	4,949	4,949
Imp Dist maintenance	-	-	-	-	-	-	-	-	928,887	928,887
Total Assigned	-	-	-	-	-	-	-	-	1,559,182	**1,559,182**
Unassigned	8,684,183	-	-	-	-	-	-	-	94,433	**8,778,616**
Total fund balances	**$ 17,452,552**	**$ 341,871**	**$ 1,757,460**	**$ 4,554,659**	**$ 19,608,466**	**$ 3,240,896**	**$ 17,154,897**	**$ 706,156**	**$ 16,027,948**	**$ 80,844,905**

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances or net position – At June 30, 2017, the following nonmajor funds reported deficits in fund balances or net position.

Fund	Agency	Number	Amount
Governmental Funds:			
Arizona Wanted Task Force	Adult Probation	2345	$ 768
Ops Stone Garden	Sheriff-Administration	2348	77,301
Case Processing Assistance	Superior Court	2206	6,135
Proprietary Funds:			
Revolving Fund	Public Works	6602	$ 166,673
Liability Self-Insurance	Administration	6608	359,061

Note 3 - Stewardship, Compliance, and Accountability (Concluded)

These fund deficits resulted from either operations during the year or a carryover from prior years, but are expected to be corrected through normal operations in the next fiscal year. Governmental Funds are grants related transactions working on a reimbursement basis, often reimbursements are delayed more than 90 days. Proprietary type funds deficits in total net position are resulting from the reporting of pension related activity primarily the recognition of the net pension liability attributable to the internal service funds.

For the fiscal year ended June 30, 2017, expenditures exceeding final budget amounts at the department level within each fund are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
General Fund- Recorder	Recorder	0500	$ 482,390
Witness Program	Attorney	2210	7,671
Section 8 Voucher Program	Housing	2274	12,866
LEBSF-Boat Patrol	Sheriff-Administration	2301	14,993
Debt Service- Jail District	Sheriff-Jail District	3500	437
Capital Projects	Library District	4720	115

The majority of these funds exceeded budget due to unusual and unplanned events. The Recorder's office engage on an unbudgeted capital lease towards the end of the fiscal year, Capital lease was needed for compliance. Sheriff's LEBSF- Boat Patrol fund experienced additional charges in personnel expenditures; however, cash savings were enough to pay for additional expenditures. The additional charges in the Section 8 Voucher Program were due to additional required Housing Assistance Program payments. The available carry forward fund balances were enough to offset the needed cash flow for the additional expenditures in all instances.

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.

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.

Note 4 -Deposits and Investments (Continued)

Deposits – At June 30, 2017, the carrying amount of the County's deposits was $45,254,359 and the bank balance was $43,093,508. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2017, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

		Fair value measurement using		
	Amount	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investment by fair value level				
U.S. agency securities	$ 53,320,123	$ 49,945,123	-	$3,375,000
U.S. Treasury securities	14,647,147	14,647,147	-	-
Total investments by fair value level	67,967,270	$ 64,592,270	-	$ 3,375,000
External investment pools measured at fair value				
State Treasurer's investment pool 7	37,712,436			
State Treasurer's investment pool 5	16,278,801			
Total investments measured at fair value level	53,991,237			
Total investments	$ 121,958,507			

Investments categorized as Level 1 are valued using prices quoted in active markets for those investments. Investments categorized as Level 3 are valued using price quotes from most recent traded similar securities, but not specifically for the disclosed security; input is available without undue cost or effort from the broker. Investments in the State Treasurer's investment pools are valued at the pool's shared price multiplied by the number of participant's pool shares. The State Board of Investment provides oversight for the State Treasurer's pools.

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2017, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U.S. agency securities	AAA	Moody's	$ 53,320,123
U.S. Treasury securities	AAA	Moody's	14,647,147
State Treasurer's investment pool 7	Unrated	Not applicable	37,712,436
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	16,278,801
			$121,958,507

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.

At June 30, 2017, the following investments were 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
Jail District	$ 927,009
Yuma County	5
Totals	$ 927,014

The $ 927,014 investments are cash equivalents with BNY Mellon, uninsured not registered in the County's name and held by the counter's party trust department or agent but not in the County's name.

Note 4 -Deposits and Investments (Concluded)

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, 2017, of 5 percent or more of the County's total investments in the Federal Home Loan Mortgage Association of 19.88%, Federal Home Loan Bank of 10.77%, and the Federal National Mortgage Association of 7.03%.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2017, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
U.S. agency securities	$ 53,320,123	1.18
U.S. Treasury securities	14,647,147	0.99
State Treasurer's investment pool 7	37,712,436	0.20
State Treasurer's investment pool 5	16,278,801	0.09
Total	$121,958,507	

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

Cash, deposits, and investments:	
Cash on hand	$ 559,557
Amount of deposits	45,254,359
Amount of investments	121,958,507
Total	$ 167,772,423

Statement of Net Position:	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 86,467,380	$ 75,449,116	$ 4,928,913	$ 166,845,409
Investments held by trustee-restricted	927,014	-	-	927,014
Total	$ 87,394,394	$ 75,449,116	$ 4,928,913	$ 167,772,423

Note 5 -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 her 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, 2017 the bank balance of the County Treasurer's investment pool deposits was $ 37,542,167. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Amount
U.S. agency securities	$ 53,300,000	0.63-2.10%	08/17-06/22	$ 53,320,123
U.S. Treasury securities	14,660,000	0.50-1.88%	07/17-06/18	14,647,147
State Treasurer's investment pool	53,991,237	Not stated	N/A	53,991,237

Note 5 -County Treasurer's Investment Pool (Concluded)

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

Statement of Net Position	
Assets	$ 160,148,807
Liabilities	-
Net position	$ 160,148,807
Net position held in trust for:	
Internal participants	$ 93,889,463
External participants	66,259,344
Total net position held in trust	$ 160,148,807
Statement of Changes in Net Position	
Total additions	$ 680,799,696
Total deductions	667,130,448
Net increase	13,669,248
Net position held in trust:	
July 1, 2016	146,479,559
June 30, 2017	$ 160,148,807

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, 2017, 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 2016-17	$ 837,898	$ 304,656	$ 77,523	$ 25,004
Prior years (Net of allowances)	125,311	116,242	29,742	14,648
Total receivable	963,209	420,898	107,265	39,652
Less allowances for uncollectibles	(231,641)	(82,425)	(15,187)	-
Property Taxes Receivable (Net of Uncollectibles)	**$ 731,568**	**$ 338,473**	**$ 92,078**	**$ 39,652**

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2017, was as follows:

Government Activities	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Capital assets, not being depreciated:				
Land	$ 50,256,839	$ 630,906	$ (500)	$ 50,887,245
Infrastructure :				
Paved roads	97,734,587	2,343,592	-	100,078,179
Construction in progress	5,751,045	4,309,098	(7,439,979)	2,620,164
Total capital assets not being depreciated	153,742,471	7,283,596	(7,440,479)	153,585,588
Capital assets, being depreciated:				
Buildings	181,078,729	5,183,536	-	186,262,265
Improvements other than buildings	14,302,517	634,705	(20)	14,937,202
Machinery and equipment	38,149,837	2,599,678	(1,228,732)	39,520,783
Infrastructure (except paved roads)	90,212,773	581,020	(152,270)	90,641,523
Total capital assets being depreciated	323,743,856	8,998,939	(1,381,022)	331,361,773
Less: accumulated depreciation for:				
Buildings	(52,921,014)	(3,939,592)	-	(56,860,606)
Improvements other than buildings	(5,885,330)	(678,042)	-	(6,563,372)
Machinery and equipment	(29,689,688)	(2,224,003)	1,178,048	(30,735,643)
Infrastructure (except paved roads)	(38,998,540)	(1,871,395)	152,270	(40,717,665)
Total accumulated depreciation	(127,494,572)	(8,713,032)	1,330,318	(134,877,286)
Total capital assets, being depreciated, net	196,249,284	285,907	(50,704)	196,484,487
Governmental activities capital assets, net	**$349,991,755**	**$7,569,503**	**$ (7,491,183)**	**$ 350,070,075**

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,122,373
Public safety	2,612,108
Highways and streets	1,837,008
Sanitation	59,021
Health	326,635
Welfare	400,776
Culture and recreation	1,342,257
Education	12,854
Total depreciation expense- governmental activities	$ 8,713,032

Note 7 - Capital Assets (Concluded)

Yuma County is engaged in various construction and acquisition projects as of June 30, 2017. The projects include a major renovation of an existing building; widening existing streets; constructing streets; installing sewer lines; improving storm drainages systems; constructing new basins; and bridge rehabilitations. At year end the County's commitments for projects are as follows:

Project Description	Project Class	Expenditures to date	Total Project Cost	Remaining Commitments
8450 West Hwy 95 Somerton	Buildings	$74,274	$168,313	$94,039
Mesa Del Sol Irrigation	Other Impr	500	175,500	175,000
Sewer- El Prado Estates	Infrastructure	197,613	1,152,140	954,527
Rd- @ County 8th St & Ave C thru D	Infrastructure	262,830	3,318,984	3,056,154
Rd- @ Ave B: Co 15th thru Co 18th	Infrastructure	498,212	4,614,779	4,116,567
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	243,955	186,764
Rd- @ Avenue 3E thru HWY 95	Infrastructure	82,768	90,000	7,232
Rd- @ North 1-8 Frontage Rd Widineing Ave 10e to Ave 11E (phase	Infrastructure	85,149	4,390,316	4,305,167
Rd- @ Lake Martinez Road	Infrastructure	40,925	789,734	748,809
Rd- @ N Frontage Road - Fortuna Road to Foothills Blvd	Infrastructure	155,982	1,369,051	1,213,069
Rd- @ County 14th Street: Avenue A to Avenue D	Infrastructure	143,076	1,282,206	1,139,130
Rd- @ County 11th Street and Somerton Avenue Intersection	Infrastructure	22,685	700,000	677,315
Traffic Signal @ 48th Street & Foothills	Infrastructure	7,500	661,730	654,230
Traffic Signal @ County 19th Street @ Avenue B, County 14th	Infrastructure	2,840	250,000	247,160
Traffic Signal @ Avenue 4E, and Fortuna Road @ City 28th Street	Infrastructure	11,910	250,000	238,090
Traffic Signal @ Avenue B and City 5th Street - Pedestrian	Infrastructure	23,711	150,000	126,289
Bridge- Rehab Co 25th St : Av E thru Av D	Infrastructure	81,987	255,000	173,013
Bridge- County 12th Street & Avenue D	Infrastructure	204,137	1,343,192	1,139,055
Imp- North Frontage- Fortuna to Foothills-Drain	Infrastructure	93,431	314,971	221,540
Imp- Somerton Area Drainage Improvmts	Infrastructure	46,902	512,713	465,811
Imp- San Luis Drainage Improvements	Infrastructure	57,338	663,972	606,634
Imp- Far West Storm Drain System	Infrastructure	289,000	1,866,069	1,577,069
Imp- Wellton Drainage Improvement	Infrastructure	73,257	400,000	326,743
Basin- Smuckers Park	Infrastructure	88,859	8,740,035	8,651,176
Total		$2,620,164	$34,852,660	$32,232,496

Constructions projects are funded from various sources. The most significant are the energy efficient cooling towers funded by the HUD program federal funds. 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 $10,846,960 at June 30, 2017 includes County sales taxes revenues of $4,385,055 (allocated $1,972,338 to General Fund, $1,972,351 to Jail District, $440,232 to Health District, and $134 to Capital Projects); State shared sales taxes revenues of $1,932,339; and Payment for Auto in Lieu Tax of $330,016 ($237,178 for the General Fund and $92,838 for HURF). The remaining $4,199,550 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 the current year ended:

Governmental activities:	Balance July 1, 2016	Additions	Reductions	Balance June 30, 2017	Due within 1 year
Bonds Payable:					
Revenue bonds	$11,898,996	-	$1,084,000	$ 10,814,996	$ 1,129,000
Premiums	2,948,490	-	233,218	2,715,272	233,218
General obligation bonds	38,320,000	-	1,500,000	36,820,000	1,555,000
Special assessments bonds with governmental commitment	26,040	-	4,340	21,700	4,340
Total bonds payable	53,193,526	-	2,821,558	50,371,968	2,921,558
Rural development loans	3,016,046	-	153,842	2,862,204	155,491
Capital leases payable	78,680	$ 500,363	94,306	484,737	94,306
Compensated absences payable- Old Plan	1,589,537	1,077,971	1,073,918	1,593,590	1,076,629
Compensated absences payable- New Plan	5,347,708	3,689,099	3,383,490	5,653,317	3,383,510
Claims and judgments payable	758,575	1,529,121	758,575	1,529,121	1,529,121
Net pension liabilities	118,869,659	11,278,122	-	130,147,781	-
Governmental activities long-term liabilities	$ 182,853,731	$ 18,074,676	$ 8,285,689	$ 192,642,718	$ 9,160,615

Note 10 - Bonds Payable

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

Refunded Revenue 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 has been legally defeased with the past payment sent on July 1, 2015.

Revenue Bonds- On June 25, 2013 the Yuma County Board of Supervisors authorized the issuance of $7,500,000 pledged revenues bonds (Series 2013) to legally defease the one year old Series 2012 revenue bonds ($2,190,000) and secure additional funds for the acquisition and remodeling of a historic building ($5,310,000) for additional administration office space. Series 2012 revenue bonds were completely paid at this time. The Series 2013 were issued at par with a 3.0 percent interest rate. Principal and interests payments are due semi-annually maturing December 2033. The Revenue Bonds are generally callable at any time before maturity, without any penalties. The refunding portion of the bond issue represents 30 percent of total proceeds received.

Revenue bonds outstanding at June 30, 2017 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2016	Issues / (Retirements)	Outstanding Principal June 30, 2017
Series- 2011 Refunding	$8,000,000	2.00-5.00%	7/12-7/21	$ 5,264,996	$(780,000)	$ 4,484,996
Series- 2013	7,500,000	3.00 %	12/13-12/33	6,634,000	(304,000)	6,330,000
			Total	$11,898,996	$(1,084,000)	$ 10,814,996

Note 10 - Bonds Payable (continued)

Principal and interest requirements at June 30, 2017, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Jail District
Refunding Revenue Bonds- Series 2011
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
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	940,000	72,750	1,012,750
2022	984,996	24,625	1,009,621
Totals	**$ 4,484,996**	**$ 580,088**	**$ 5,065,084**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County
Revenue Bonds- Series 2013
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 314,000	$ 187,560	$ 501,560
2019	323,000	178,080	501,080
2020	333,000	168,315	501,315
2021	343,000	158,250	501,250
2022	353,000	147,885	500,885
2023-27	1,931,000	572,715	2,503,715
2028-32	2,243,000	262,740	2,505,740
2033	490,000	11,055	501,055
Totals	**$ 6,330,000**	**$ 1,686,600**	**$ 8,016,600**

General Obligation Bonds — During the year ended June 30, 2006, the County issued $10,050,000 general obligation bonds (Series 2006) 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 (series 2007). 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 (Series 2015) 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%.

Additionally, on May 25, 2016 the Yuma County Free Library District elected to refund the remainder callable bonds of the Series 2006 and 2007 General Obligation Bond; except for a series 2007 outstanding payment of $1,190,000 due July 2017; and issued $11,150,000 in general bonds. The new 2016 general obligation bond series have an interest rate of 2.0% and 4.0%; with interest payments due semiannually beginning January 2017 and ending at maturity date of July 2034. Except for bonds maturing on July 2018, all other Series 2016 bonds are general callable at par on or after July 2025. The net proceeds of $12,131,769 (including $1,063,955 premium and after payment of $82,167 underwriting fees and $166,850 issuance costs) were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment of the 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.

General obligation bonds outstanding at June 30, 2017 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2016	Issues / (Retirements)	Outstanding Principal June 30,2017
Library General Obligation Bonds, 2007	$43,715,000	4.0-5.0%	7/08-6/35	$1,190,000	$(1,190,000)	-
Library General Obligation Bonds, 2015 Refunding	26,300,000	2.25-5.0%	6/15-7/31	25,980,000	(310,000)	$25,670,000
Library General Obligation Bonds, 2016 Refunding	11,150,000	2.0-4.0%	1/17-7/34	11,150,000	-	11,150,000
			Totals	**$38,320,000**	**$(1,500,000)**	**$36,820,000**

Note 10 - Bonds Payable (Concluded)

Debt service requirements for the General Obligation bonds outstanding at June 30, 2017 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
Refunding General Obligations Bond - Series 2015
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
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	1,765,000	850,806	2,615,806
2022	1,850,000	762,556	2,612,556
2022-26	8,460,000	2,734,669	11,194,669
2027-31	9,820,000	961,475	10,781,475
Totals	**$ 25,670,000**	**$ 8,214,525**	**$ 33,884,525**

DEBT SERVICE REQUIREMENTS TO MATURITY
Yuma County Free Library District
Refunding General Obligations Bond - Series 2016
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 1,120,000	423,600	1,543,600
2019	-	401,200	401,200
2020	-	401,200	401,200
2021	-	401,200	401,200
2022	-	401,200	401,200
2023-27	1,830,000	2,006,000	3,836,000
2028-32	2,630,000	1,640,000	4,270,000
2033-34	5,570,000	336,400	5,906,400
Totals	**$ 11,150,000**	**$6,010,800**	**$17,160,800**

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, 2017:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2016	Issues / (Retirements)	Outstanding Principal June 30, 2017
El Prado Estates Improvement District USDA Bond	$ 136,730	4.375%	1/03-1/22	$ 26,040	$ (4,340)	$ 21,700
			Total	$ 26,040	$ (4,340)	$ 21,700

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2017:

DEBT SERVICE REQUIREMENTS TO MATURITY
El Prado Estates Improvement District No. 97-10
Special Assessment Bonds
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 4,340	$ 854	$ 5,194
2019	4,340	665	5,005
2020	4,340	475	4,815
2021	4,340	285	4,625
2022	4,340	95	4,435
Totals	**$ 21,700**	**$2,374**	**$ 24,074**

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.

The following Rural Development Loans were outstanding at June 30, 2017**:**

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2016	Issues / (Retirements)	Outstanding Principal June 30, 2017
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.940%	1/03-1/21	$ 38,432	$ (7,170)	$31,262
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/29	183,316	(14,102)	169,214
B & C Colonia Improvement District WIFA Loan	1,437,915	2.772%	7/11-7/35	1,210,798	(49,270)	1,161,528
B & C Colonia Improvement District USDA Loan	2,000,000	2.500%	7/11-1/35	1,583,500	(83,300)	1,500,200
			Totals	$ 3,016,046	$ (153,842)	$ 2,862,204

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, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 7,453	$ 1,085	$ 8,538
2019	7,747	786	8,533
2020	8,052	474	8,526
2021	8,010	158	8,168
Totals	**$ 31,262**	**$ 2,503**	**$ 33,765**

DEBT SERVICE REQUIREMENTS TO MATURITY
Gadsden Sewer Connection Project
No 96-07 (USDA)
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 14,102	$ 7,615	$ 21,717
2019	14,102	6,980	21,082
2020	14,102	6,345	20,447
2021	14,102	5,711	19,813
2022	14,102	5,076	19,178
2023-27	70,508	15,863	86,371
2028-29	28,196	1,903	30,099
Totals	**$ 169,214**	**$ 49,493**	**$ 218,707**

Note 11 - Rural Development Loans (Concluded)

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No 07-09 (WIFA)
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 50,636	$ 32,197	$ 82,833
2019	52,040	30,793	82,833
2020	53,482	29,350	82,832
2021	54,965	27,869	82,834
2022	56,488	26,345	82,833
2023-27	306,815	107,351	414,166
2028-32	351,764	62,402	414,166
3033-36	235,338	13,168	248,506
Totals	**$ 1,161,528**	**$ 329,475**	**$ 1,491,003**

DEBT SERVICE REQUIREMENTS TO MATURITY
B & C Colonia Sewer Improvement Project
No 07-09 (USDA-RD)
June 30, 2017

Fiscal Year	Principal	Interest	Annual Debt Service
2018	$ 83,300	$ 36,464	$ 119,764
2019	83,300	34,381	117,681
2020	83,300	32,299	115,599
2021	83,300	30,216	113,516
2022	83,300	28,134	111,434
2023-27	416,500	109,431	525,931
2028-32	416,500	57,369	473,869
3033-35	250,700	9,421	260,121
Totals	**$ 1,500,200**	**$ 337,715**	**$ 1,837,915**

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	$13,081,684	12-33
General Obligation bonds	Library district property tax	Construction	51,045,325	7-34
Special Assessment bonds	Property owner assessments	Construction	24,074	1-22
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,524,768	7-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	2,056,622	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 2017:

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	$ 1,041,644	$1,035,180	99.38%	$19,466,211	5.35%
Library district property tax	3,106,454	3,027,766	96.94%	10,076,696	30.83%
Property owner assessments	347,131	239,959	69.13%	1,062,053	32.68%
General pledged revenues	503,640	500,755	99.43%	27,700,647	1.82%

Note 12 - Pledged Revenues (concluded)

Net revenues available are funds transferred from operation funds to meet yearly obligations; included are investment income earned in the debt service fund, and reserves held at the trustee for the purpose of satisfying the yearly debt requirements.

Property owners have the option of repaying the assessment on their property in installments or they may pay in full. For those property owners who pay in full, that revenue is retained in the fund to satisfy the future debt payments. Therefore, the collection of assessment revenue in any given year may be less than the debt payment obligation for that year. For further information on long-term debt, refer to Note 9. For additional information on pledged revenues refer to Table C-8 (pages 254-255).

Note 13 – Obligations Under Capital Leases

The County has acquired machinery and equipment (six vehicles) valued at $140,159 and a mail balloting system valued at 551,606. The long-term lease agreements are 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	$ 691,765
Less: accumulated depreciation	(69,997)
Carrying value	$ 621,768

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2017:

Year ending June 30	Governmental Activities
2018	$ 96,983
2019	96,983
2020	68,951
2021	68,951
2022	68,951
2023-24	137,902
Total minimum lease payments	538,721
Less: amount representing interest	(53,984)
Present value of minimum lease payments	**$ 484,737**

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, 2017 is $ 7,246,907. The Old compensation plan amounts to $1,593,590 of which 50% is assignable to the General Fund and 50% to other nonmajor funds. The new compensation plan amounts to $5,653,317 of which 54% is assignable to the General Fund, 23% to other major funds, and 23% to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney, Risk Director, and County management, reasonable possible and probable losses not covered by insurance from these proceedings total $1,529,121 at June 30, 2017. Included in this amount is the liability resulting from court cases mandating Counties to return excess contributions and interest to PSPRS ($591,502) and EORP ($622,468) members. Total amount ($1,529,121) is probable to be incurred within one year of which, 86% or $ 1,313,508 assignable to the General Fund and 14% or $ 215,613 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. For these risks of loss, the County joined and is covered by two public entity risk pools; the Arizona Counties Property and Casualty Insurance Pool and the Arizona Counties Workers' Compensation Pool.

The Arizona Counties Property and Casualty Pool- On July 1, 2014, County joined the Arizona Counties Property and Casualty Insurance Pool to insure its real and personal property against loss and for its general liability exposures. Adjustments and payments of all claims arising from losses prior to July 1, 2014 remain the sole responsibility of the County.

The Arizona Counties Property and Casualty Pool is a public entity risk pool currently composed of 12 member counties. The pool provides member counties catastrophic loss coverage for risk of loss related to torts; theft of; damage to, and destruction of assets; errors and omissions: and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The county is responsible for paying a premium based on its exposure in relation to the exposure of the other participants and a deductible of $25,000 per occurrence for property claims and $50,000 per occurrence for liability claims. The County is also responsible for any payments in excess of the maximum coverage of $300 million per occurrence for property claims and $15 million per occurrence for liability claims. However, lower limits apply to certain categories of losses. A County must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3 years.

The Arizona Counties Workers' Compensation Pool- On January 1, 2016, the County joined the Arizona Counties Workers' Compensation Insurance Pool for its workers' compensation insurance program and liability claims. Adjustment and payment of all claims arising from losses prior to January 1, 2016 is responsibility of the pool, with the agreement that Yuma County will reimburse all those claim payments.

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 12 member counties. The pool provides member counties with workers' compensation coverage, as law requires, and risk-management services. The County is responsible for paying a premium based on an experience-rating formula that allocates pool expenditures and liabilities among the members.

Both the Arizona Counties Property and Casualty Pool and the Arizona Counties Worker's Compensation Pool received independent audits annually and an audit by the Arizona Department of Insurance every 5 years. Both Pools accrue liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation. If a pool were to become insolvent, the County would be assessed an additional contribution.

The County continues to retain additional insurance coverage as described below:

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

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

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

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

Note 15 - Risk Management (concluded)

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

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

The insurance claims payable liability of the Trust totaling $ 1,265,000 at June 30, 2017, 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 for both medical and prescription claims. Changes in the Trust's claims payables for the years ended June 30, 2016 and 2017 were as follows:

	2016	2017
Claims payable, beginning of fiscal year	$ 981,000	$ 845,000
Current-fiscal year claims and changes in estimates	9,653,095	7,885,960
Claim payments	(9,789,095)	(7,465,960)
Claims payable, end of fiscal year	$ 845,000	$ 1,265,000

Note 16 - Pensions and other Postemployment Benefits

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

At June 30, 2017, 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	$ 130,147,781
Deferred outflows of resources	30,224,591
Deferred inflows of resources	15,925,234
Pension expense	14,194,265

The County's accrued payroll and employee benefits includes $362,223 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2017. Also, the County reported $ 8,815,621 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 website at www.azasrs.gov.

Note 16 - Pensions and other Postemployment Benefits (continued)

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 retirement benefit option chosen determines the survivor benefit. 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.

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, 2017, statute required active ASRS members to contribute at the actuarially determined rate of 11.48 percent (11.34 percent for retirement and 0.14 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.48 percent (10.78 percent for retirement, 0.56 percent for health insurance premium benefit, and 0.14 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 9.47 percent (9.17 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.09 percent for long-term disability) of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the ASRS would typically fill. The County's contributions to the pension plan for the year ended June 30, 2017 were $ 4,530,046.

The County's OPEB contributions for the current and 2 preceding years, 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
2017	$ 223,276	$ 55,823
2016	191,494	45,957
2015	229,458	46,667

During fiscal year 2017, the County paid for ASRS pension and OPEB contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
52.15 %	21.65 %	26.20 %

Note 16 - Pensions and other Postemployment Benefits (continued)

Pension Liability— At June 30, 2017, the County reported a liability of $66,843,128 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2016. 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, 2015, to the measurement date of June 30, 2016. The total pension liability as of June 30, 2016, reflects a change in actuarial assumption for a decrease in loads for future potential permanent benefit increases.

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, 2016. The County's proportion measured as of June 30, 2016, was 0.4141 percent, which was a decrease of (0.0123) from its proportion measured as of June 30, 2015.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2017, the County recognized pension expense for ASRS of $1,659,600. At June 30, 2017, 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	$ 406,201	$ 4,598,319
Net differences between projected and actual investment earnings on pension investments	7,243,570	-
Change in assumptions	-	3,536,536
Change in proportion and differences between employer contributions and proportionate share of contributions	9,500	2,316,172
County contributions subsequent to the measurement date	4,530,046	-
Total	$ 12,189,317	$ 10,451,027

The $4,530,046 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, 2018. 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	
2018	$ (4,549,095)
2019	(3,098,591)
2020	2,824,855
2021	2,031,075

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

ASRS	
Actuarial valuation date	June 30, 2015
Actuarial roll forward date	June 30, 2016
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

Note 16 - Pensions and other Postemployment Benefits (continued)

Actuarial assumptions used in the June 30, 2015, 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 8.75 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 Arithmetic Real Rate of Return
Equity	58 %	6.73 %
Fixed income	25 %	3.70 %
Real estate	10 %	4.25 %
Multi-asset	5 %	3.41 %
Commodities	2 %	3.84 %
Total	100 %	

Discount Rate—The discount rate used to measure the ASRS total pension liability was 8 percent, which is less than the long-term expected rate of return of 8.75 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 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 (7 percent) or 1 percentage point higher (9 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	$ 85,230,064	$ 66,843,128	$ 52,100,825

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 nine-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.

Note 16 - Pensions and other Postemployment Benefits (continued)

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 issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website 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 earnings. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan. 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, 2017, the following employees were covered by the agent pension plans' benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	37	30
Inactive employees entitled to but not yet receiving benefits	16	51
Active employees	75	138
Total	128	219

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.

Note 16 - Pensions and other Postemployment Benefits (continued)

Contributions rates for the year ended June 30, 2017, are indicated below. Rates are a percentage of active members' annual covered payroll.

	PSPRS Sheriff	CORP Detention	CORP AOC
Active members—Pension			
PSPRS members with an initial membership date on or before July 19, 2011:			
July 2016 through March 25, 2017	11.65%	n/a	n/a
March 26, 2017 through June 2017	7.65%	n/a	n/a
PSPRS members with an initial membership date after July 19, 2011, and all CORP members	11.65%	8.41%	8.41%
County			
Pension	34.00%	13.50%	20.08%
Health insurance premium benefit	0.00%	0.00%	0.80%

In addition, statute required the County to contribute at the actuarially determined rate indicated below of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the PSPRS or CORP would typically fill.

	PSPRS Sheriff	CORP Detention	CORP AOC
Pension	21.03%	7.03%	13.68%
Health Insurance Premium Benefit	0.00%	0.00%	0.53%

For the agent plans, the County's contributions to the pension plans for the year ended June 30, 2017, were:

Pension	PSPRS Sheriff	CORP Detention
Contributions made	$1,894,438	$814,486
Health insurance premium benefit		
Annual OPEB cost Contributions made	-	-

Contributions to the CORP AOC plan for the year ended June 30, 2017, were $1,228,957 (pension $1,179,381 and health insurance premium benefit $49,576). 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
2017	$ 49,576
2016	49,794
2015	76,325

During fiscal year 2017, the County paid for PSPRS and CORP pension and OPEB contributions as follows:

	General Fund	Other Major funds	Other Nonmajor funds
PSPRS	80.56 %	4.52 %	14.92 %
CORP	0.13%	99.04 %	0.83 %
CORP- AOC	46.52%	-	50.08 %

Note 16 - Pensions and other Postemployment Benefits (continued)

Pension liability—At June 30, 2017, the County reported the following net pension liabilities:

	Net Pension Liability
PSPRS Sheriff	$18,172,041
CORP Detention	6,775,798
CORP AOC (County's proportionate share)	15,095,434

The net pension liabilities were measured as of June 30, 2016, 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, 2016, reflect the following changes of benefit terms and actuarial assumptions.

- In May 2016 voters approved Proposition 124 that authorized certain statutory adjustments to PSPRS' automatic cost-of-living adjustments. The statutory adjustments change the basis for future cost-of-living adjustments from excess investment earnings to the change in the consumer price index, limited to a maximum annual increase of 2 percent.
- Laws 2016, Chapter 2, changed the benefit formula and contribution requirements for members hired on or after July 1, 2017.
- The investment rate of return actuarial assumption was decreased from 7.85 percent to 7.50 percent for PSPRS and CORP plans.
- The net pension liabilities measured as of June 30, 2017, will reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016. The change in the County's net pension liabilities as a result of these changes is not known.

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, 2016
Actuarial cost method	Entry age normal
Investment rate of return	7.50%
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, 2016, 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 7.50 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 arithmetic 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 Arithmetic Real Rate of Return
Short term investments	2%	0.75%
Absolute return	5%	4.11%
Risk parity	4%	5.13%
Fixed income	7%	2.92%
Real assets	8%	4.77%
GTAA	10%	4.38%
Private equity	11%	9.50%
Real estate	10%	4.48%
Credit opportunities	13%	7.08%
Non-U.S. equity	14%	8.25%
U.S. equity	16%	6.23%
Total	100%	

Note 16 - Pensions and other Postemployment Benefits (continued)

Pension discount rates— At June 30, 2016, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.50 percent, which was a decrease of 0.35 from the discount rate used as of June 30, 2015.

	PSPRS Sheriff	CORP Detention	CORP AOC
Discount rates	7.50%	7.50%	7.50%

The projection of cash flows used to determine the 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.

Changes in the Net Pension Liability:

	PSPRS			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, 2016	$31,866,001	$16,293,336	$15,572,665	$17,398,434	$11,664,020	$ 5,734,414
Changes for the year:						
Service cost	$ 973,281	-	$ 973,281	$740,215	-	$740,215
Interest on the total pension liability	2,452,226	-	2,452,226	1,331,290	-	1,331,290
Changes of benefit terms	1,347,402	-	1,347,402	33,024	-	33,024
Differences between expected and actual experience in the measurement of the pension liability	(1,497,757)	-	(1,497,757)	(654,376)	-	(654,376)
Changes of assumptions or other inputs	1,209,754	-	1,209,754	737,886	-	737,886
Contributions—employer	-	$ 1,536,325	(1,536,325)	-	$ 659,646	(659,646)
Contributions—employee	-	578,796	(578,796)	-	426,930	(426,930)
Net investment income	-	94,390	(94,390)	-	69,097	(69,097)
Benefit payments, including refunds of employee contributions	(2,228,198)	(2,228,198)	-	(1,618,874)	(1,618,874)	-
Administrative expenses	-	(13,982)	13,982	-	(10,170)	10,170
Other changes	-	(309,999)	309,999	-	1,152	(1,152)
Net changes	$2,256,708	($ 342,668)	$ 2,599,376	$ 569,165	$ (472,219)	$ 1,041,384
Balances at June 30, 2017	$34,122,709	$15,950,668	$18,172,041	$17,967,599	$11,191,801	$ 6,775,798

The County's proportion of the CORP AOC net pension liability 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, 2016. The County's proportion measured as of June 30, 2016, was 5.35 percent, which was a decrease of 0.21 from its proportion measured as of June 30, 2015.

Note 16 - Pensions and other Postemployment Benefits (continued)

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 rate of 7.50%, 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 (6.50%) or 1 percentage point higher (8.50%) than the current rate:

	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
PSPRS Sheriff			
Net pension liability	$ 22,523,823	$ 18,172,041	$ 14,571,189
CORP Detention			
Net pension liability	$ 9,344,794	$ 6,775,798	$ 4,686,559
CORP AOC			
County's proportionate share of the net pension liability	$ 19,400,863	$ 15,095,434	$ 11,539,331

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.

Pension expense—For the year ended June 30, 2017, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$ 3,293,730
CORP Detention	1,003,692
CORP AOC (County's proportionate share)	1,910,667

Pension deferred outflows/inflows of resources—At June 30, 2016, 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.	-	$ 2,214,838	$ 252,354	$ 1,320,431	$ 320,988	$ 760,131
Changes in assumptions	$2,677,779	-	1,560,437	-	1,139,967	-
Net difference between projected and actual earnings on pension plan investments	1,020,052	-	710,731	-	2,048,909	-
Changes in proportion and differences between county contributions and proportionate share of contributions	-	-	-	-	-	741,368
County contributions subsequent to the measurement date	1,894,438	-	814,486	-	1,179,381	-
Total	$ 5,592,269	$ 2,214,838	$ 3,338,008	$ 1,320,431	$ 4,689,245	$1,501,499

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, 2018.

Note 16 - Pensions and other Postemployment Benefits (continued)

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
2018	$340,989	$303,933	$614,546
2019	340,987	303,931	614,546
2020	492,502	422,135	566,477
2021	362,806	219,128	212,634
2022	34,607	(46,036)	162
Thereafter	(88,898)	-	-

Agent plan OPEB actuarial assumptions—The health insurance premium benefit contribution requirements for the year ended June 30, 2017, were established by the June 30, 2015, 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.

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 2017 contribution requirements:

PSPRS and CORP-OPEB Contribution Requirements	
Actuarial valuation date :	June 30, 2015
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	21 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method:	7-year smoothed market value; 80%/120% market corridor.
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4% - 8% for PSPRS and 4% - 7.25% for CORP
Wage growth	4% for PSPRS and CORP.

Note 16 - Pensions and other Postemployment Benefits (continued)

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	2017	-	-	-
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	$ 58,466	100%	-
CORP				
Health insurance premium benefit	2017	-	-	-
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	$ 44,763	100%	-

Agent plan OPEB funded Status—The health insurance premium benefit plans' funded status as of the most recent valuation date, June 30, 2016, along with actuarial assumptions and methods used in those valuations follow.

	PSPRS Sheriff	CORP Detention
Actuarial accrued liability (b)	$ 611,992	$ 419,039
Actuarial value of assets (a)	1,058,260	1,046,285
Unfunded actuarial accrued liability (funding excess) (b) – (a)	(446,268)	(627,246)
Funded ratio (a)/(b)	172.92%	249.69%
Annual covered payroll (c)	$ 4,815,839	$ 5,080,402
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (b) - (a) / (c)	(9.27%)	(12.35%)

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, 2016
Actuarial cost method	Entry age normal
Amortization method	Level percent of pay closed
Remaining amortization period	20 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-Year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	7.50%
Projected salary increases	4% - 8% for PSPRS and 4% - 7.25% for CORP
Payroll growth	4% for PSPRS and CORP

Note 16 - Pensions and other Postemployment Benefits (continued)

C. Elected Officials Retirement Plan

Plan description—Elected officials and judges participate in the Elected Officials Retirement Plan (EORP), ASRS, or the Elected Officials Defined Contribution Retirement System (EODCRS). 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 PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the EORP plans. The report is available on PSPRS's website 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%.

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan.

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, 2017, statute required active EORP members with an initial membership date on or before July 19, 2011 to contribute 13 percent of the members' annual covered payroll for July 2016 through March 25, 2017, and 7 percent of the members' annual covered payroll for March 26, 2017 through June 2017. Statute required active EORP members with an initial membership date after July 19, 2011, to contribute 13 percent of the members' annual covered payroll, and the County to contribute 23.5 percent of all active EORP members' annual covered payroll. Also, statute required the County to contribute 12.16 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 17.50 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRP for these elected officials and judges.

Note 16 - Pensions and other Postemployment Benefits (continued)

The County's contributions to the pension plan for the year ended June 30, 2017, were $440,826. No OPEB contributions were required or made for the years ended June 30, 2015, 2016, and 2017.

During fiscal year 2017, the County paid for EORP pension contributions and OPEB contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
92.38 %	2.35%	5.27 %

Pension liability—At June 30, 2017, 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	$ 23,261,380
State's proportionate share of the EORP net pension liability associated with the County	5,184,186
Total	$ 28,445,566

The net pension liability was measured as of June 30, 2016, 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 liability as of June 30, 2016, reflects a decrease in the investment rate of return actuarial assumption from 7.85 percent to 7.50 percent.

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' actual contributions for the year ended June 30, 2016. The County's proportion measured as of June 30, 2016, was 2.25 percent, which was a decrease of .01 from its proportion measured as of June 30, 2015.

The collective net pension liability measured as of June 30, 2017, will reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016. The change in the County's proportionate share of the collective net pension liability as a result of these changes is not known.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2017, the County recognized pension expense for EORP of $6,326,576 and revenue of $ 1,281,645 for the County's proportionate share of the State's appropriation to EORP and the designated court fees.

At June 30, 2017, 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	-	$ 437,439
Net different between projected and actual investment earnings on pension plan investments	$538,849	-
Changes of assumptions or other inputs	2,611,676	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	824,401	-
County contributions subsequent to the measurement date	440,826	-
Total	$ 4,415,752	$ 437,439

The $ 440,826 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, 2018.

Note 16 - Pensions and other Postemployment Benefits (continued)

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	
2018	$2,429,864
2019	803,874
2020	195,807
2021	107,942

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

EORP	
Actuarial valuation date	June 30, 2016
Actuarial cost method	Entry age normal
Investment rate of return	7.50%
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, 2016, 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 7.50 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 arithmetic real rates of return for each major asset class are summarized in the following table:

EORP		
Asset Class	**Target Allocation**	**Long-Term Expected Arithmetic Real Rate of Return**
Short term investments	2%	0.75%
Absolute return	5%	4.11%
Risk parity	4%	5.13%
Fixed income	7%	2.92%
Real assets	8%	4.77%
GTAA	10%	4.38%
Private equity	11%	9.50%
Real estate	10%	4.48%
Credit opportunities	13%	7.08%
Non-U.S. equity	14%	8.25%
U.S. equity	16%	6.23%
Total	100%	

Discount rate—At June 30, 2016, the discount rate used to measure the EORP total pension liability was 3.68 percent, which was a decrease of 1.18 from the discount rate used as of June 30, 2015. 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 7.50 percent was applied to periods of projected benefit payments through the year ended June 30, 2027. A municipal bond rate of 2.85 percent obtained from the 20-year Bond Buyer Index, as published by the Federal Reserve as of June 30, 2016, was applied to periods of projected benefit payments after June 30, 2027.

Note 16 - Pensions and other Postemployment Benefits (concluded)

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 3.68 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 (2.68 percent) or 1 percentage point higher (4.68 percent) than the current rate:

EORP	1% Decrease (2.68%)	Current Discount Rate (3.68%)	1% Increase (4.68%)
County's proportionate share of the net pension liability	$ 27,077,394	$23,261,380	$20,075,978

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

EODCRS plan – Elected officials and judges who are not members of EORP or ASRS participate in the EODCRS and the Elected Officials Defined Contribution Retirement System Disability Program (EODCDP). The EODCRS is a defined contribution pension plan. The EODCDP is a cost-sharing multi-employer defined benefit disability (OPEB) plan for EODCRS members. The PSPRS Board of Trustees governs the EODCRS and EODCDP according to the provisions of A.R.S. Title 38, Chapter 5, Articles 3.1 and 3.2. Benefit terms, including contribution requirements, are established by state statute.

For the year ended June 30, 2017, active EODCRS members were required by statute to contribute 8 percent of the members' annual covered payroll, and the County was required by statute to contribute 6 percent of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the County's contributions to the individual employee account and the earnings on those contributions. In addition, the statute requires active EODCRS members and the County to each contribute at the actuarially determined rate of 0.125 percent of the members' annual covered payroll to the EODCDP plan. For the year ended June 30, 2017, the County did not recognized a pension expense. The County's OPEB contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

EODCDP Year ended June 30	Disability Fund
2017	$ 197
2016	160
2015	75

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2017, were as follows:

	Transfers From:						
			Jail District	Library Distirct			
Transfer To:	General Fund	Capital Improvements	General Operations	General Operations	Health Services District	Nonmajor Governmental Funds	Totals
General Fund	-	-	-	-	-	$ 3,813	$ 3,813
Capital Improvements Fund	$ 1,322,213	-	-	-	-	-	1,322,213
Jail District, Operations	6,885,255	-	-	-	-	-	6,885,255
Health Services District	786,898	-	-	-	-	-	786,898
Nonmajor Governmental Funds	541,144	$ 131,214	$ 1,038,914	$ 3,094,931	$ 891,649	681,809	6,379,661
Totals	$ 9,535,510	$ 131,214	$ 1,038,914	$ 3,094,931	$ 891,649	$ 685,622	$ 15,377,840

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers are from the general fund were due to the required statutory subsidies; to the Jail and Health district's operations in the amounts of $6,885,255 and $786,898 respectively. Also, the general fund made its required transfer to serve the outstanding debt of $502,855; and contributed to various funds to support their operations in the amount of $38,289. Funds from the General Fund were also transferred to the capital improvement fund to support various projects in the amount of $1,322,213. Jail District's transfer of $1,038,914 was to a debt service fund for payment of outstanding General Obligations bonds. Finally the Health district transferred $891,649 to its animal control program ($345,055), its grant fund to support operations ($386,694) and to Capital Improvements to upgrade their telephone system ($159,900). 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, 2017, were as follows:

YUMA COUNTY
Interfund Receivables and Payables
June 30, 2017

	Payables From:							
		Jail District	Library Distirct	Health District	Development	Internal	Nonmajor	
Payables To:	General Fund	General Operations	General Operations	General Operations	Services HURF	Service Fund	Governmental Funds	Totals
General Fund	$ 30,338	-	-	$ 23,811	$ 1,622	-	$ 1,225,798	$ 1,281,569
Capital Improvements Fund	142,838	-	-	-	-	-	-	142,838
Jail District, Operations	-	-	-	-	-	-	1,220	1,220
Library District, Operations	-	-	-	-	-	-	8	8
Flood Control District	-	-	-	-	-	-	56	56
Health Services District	-	-	-	-	-	-	1,140,976	1,140,976
Development Services HURF	-	-	-	-	-	-	315,151	315,151
Internal Service Funds	41,600	$ 11,702	$ 887	3,756	-	-	136,474	194,419
Nonmajor Governmental Funds	473,909	15,895	2,801	78,193	6,855	$ 67,891	-	645,544
Totals	$ 688,685	$ 27,597	$ 3,688	$ 105,760	$ 8,477	$ 67,891	$ 2,819,683	$ 3,721,781

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 – Tax Abatements

The County enters into government property lease agreements with private parties pursuant to A.R.S. Title 42, chapter 6, Article 5. All property taxes are abated on these lease agreements; however, the private party may be subject to a government property lease excise tax (GPLET) in lieu of property taxes. GPLET is calculated based on rates state statute established and the property's square footage and use. The property tax abatement applies to private parties developing or occupying a government property for at least 30 consecutive days.

For the year ended June 30, 2017, the County did not enter in any government property lease agreements. However the County is subject to tax abatement agreements entered into by the following governments:

	Amount of taxes abated during the fiscal year
City of Yuma	$685

Note 19 – Subsequent Events

On October 16, 2017 the Board of Supervisors approved the issuance of two pledged revenues obligations, both series were private placements.

Yuma County Series 2017 was in the amount of $2,417,000. Obligations are callable with thirty (30) days' notice, with an interest rate of 2.37% payable semiannually, principal is due yearly, and is maturing July 1, 2027. The proceeds are to finance the acquisition and/or replacement of old equipment and to renovate and make additions to various buildings.

Jail District Series 2017 was in the amount of $2,209,000. Obligations are also callable with thirty (30) days' notice. Interest rate for these series was at 2.38% payable semiannually, principal due yearly maturing on July 1, 2027. Proceeds are to finance improvements to the District's detention facilities.

Required Supplementary Information

Budgetary Comparison Schedule- General Fund (Exhibit E-1)……. 88

Budgetary Comparison Schedule- Jail District (Exhibit E-2)……. 90

Budgetary Comparison Schedule- Library District (Exhibit E-3)…… 91

Budgetary Comparison Schedule- Flood Control District (Exhibit E-4)…. 92

Budgetary Comparison Schedule- Health Services District (Exhibit E-5). 93

Budgetary Comparison Schedule- Development Services (Exhibit E-6).. 94

Notes to budgetary Comparison Schedules ……. 95

Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Pension Plans (Exhibit F-1)…….. 96

Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Pension Plans (Exhibit F-2)…….… 97

Schedule of County Pension Contributions (Exhibit F-3) …… 98

Notes to Pension Plan Schedules …….. 100

Schedule of Agent OPEB Plans' Funding Progress (Exhibit F-4)……..… 101

Notes to Schedule of Agent OPEB Plans' Funding Progress ……. 102

Infrastructure Assets (Exhibit G-1) ……. 103

YUMA COUNTY

Exhibit E- 1

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2017

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 46,297,500	$ 46,297,500	$ 47,330,249	$ 1,032,749
Licenses and permits	585,327	585,327	573,653	(11,674)
Intergovernmental	25,134,814	25,134,814	25,170,868	36,054
Charges for services	4,003,675	4,003,675	4,236,448	232,773
Fines and forfeits	1,471,932	1,471,932	1,486,636	14,704
Investment income	50,000	50,000	71,486	21,486
Rents	23,792	23,792	24,741	949
Miscellaneous	255,177	255,177	257,606	2,429
Total Revenue	77,822,217	77,822,217	79,151,687	1,329,470
Expenditures:				
Current:				
General government:				
County Administrator	1,423,329	1,423,329	1,342,264	81,065
Board of Supervisors	540,269	540,269	507,039	33,230
Treasurer	826,272	826,272	788,166	38,106
Assessor	2,026,532	2,038,532	1,906,251	132,281
Recorder	647,337	647,337	623,546	23,791
Election Services	529,152	531,257	530,868	389
Attorney - Civil Division	737,022	737,022	725,320	11,702
Attorney - Criminal Division	3,263,567	3,333,567	3,208,927	124,640
Attorney - Administration Division	602,922	602,922	580,411	22,511
Clerk of Superior Court	2,065,209	2,065,209	2,031,699	33,510
Superior Court	3,130,749	3,130,749	3,041,069	89,680
Superior Court - Security	586,337	608,263	571,055	37,208
Superior Court - Collections	415,190	415,190	390,435	24,755
Court Trial Services	574,913	574,913	555,806	19,107
Conflict Administrator	1,582,389	1,782,389	1,759,604	22,785
Superior Court - Information And Tech	490,035	490,035	465,821	24,214
Justice Court #1	1,127,903	1,119,403	1,110,341	9,062
Justice Court #2	407,505	416,005	411,711	4,294
Justice Court #3	341,746	341,746	329,417	12,329
Constable Precinct #1	319,086	319,086	303,811	15,275
Constable Precinct #2	82,939	82,939	82,651	288
Constable Precinct #3	1,916	1,916	280	1,636
Attorney - Victim Services	261,767	263,791	250,427	13,364
Public Defender	2,263,754	2,263,754	2,061,994	201,760
General Government	2,599,103	2,288,849	1,768,980	519,869
County Administrator - Channel 77	162,470	162,470	143,033	19,437
Juvenile Justice Center - Administration	1,550,420	1,550,420	1,472,354	78,066
Juvenile Justice Center - Detention	3,458,055	3,436,129	3,350,092	86,037
Financial Services	1,484,807	1,484,807	1,446,114	38,693
Legal Defender	1,253,741	1,253,741	1,159,508	94,233
Human Resources	792,457	792,457	714,526	77,931
General Services	2,307,916	2,307,916	2,194,187	113,729
Information Technology Services	3,059,677	3,056,728	2,886,555	170,173
Development Services	812,152	812,152	688,422	123,730
Geographical Information Systems	455,273	458,222	388,499	69,723
Planning and Zoning	858,584	858,584	720,462	138,122
DDS- Customer Service	346,646	346,646	252,470	94,176
Superior Court - Adult Prob- Pretrial	392,140	408,592	402,452	6,140

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2017

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	523,932	523,932	443,976	79,956
Superior Court - Adult Probation	1,877,461	1,861,009	1,770,655	90,354
Adult Prob-Graffiti Abatement	68,118	68,118	68,084	34
Sheriff - Administration	9,903,407	9,903,407	9,752,205	151,202
Sheriff - Medical Examiner	588,946	588,946	558,586	30,360
Emergency Services	112,091	112,091	111,078	1,013
Sanitation:				
Public Works - Solid Waste Operations	600,181	600,181	555,174	45,007
Health:				
Environmental Programs	307,761	307,761	284,810	22,951
Welfare:				
Medical Eligibility Program	11,437,966	11,437,966	11,430,063	7,903
Public Fiduciary	650,504	650,504	588,830	61,674
Culture and recreation:				
Public Works - Parks	6,424	6,424	5,525	899
Education:				
School Superintendent	398,250	398,250	393,405	4,845
Capital outlay	153,681	208,097	815,649	(607,552)
Debt service:				
Principal retirement	80,036	80,036	85,854	(5,818)
Interest and fiscal charges	7,701	7,701	1,785	5,916
Total Expenditures	70,497,740	70,528,031	68,032,246	2,495,785
Excess (deficiency) of revenues over expenditures	7,324,477	7,294,186	11,119,441	3,825,255
Other financing sources (uses):				
Proceed from sale of capital assets	-	-	70,220	70,220
Proceed from capital lease agreement	-	-	500,363	500,363
Transfers in	883	883	3,813	2,930
Transfers out	(9,581,206)	(9,581,206)	(9,535,510)	45,696
Total other financing sources (uses)	(9,580,323)	(9,580,323)	(8,961,114)	619,209
Net change in fund balance	(2,255,846)	(2,286,137)	2,158,327	4,444,464
Fund balances - beginning (July 1, 2016)	2,255,846	2,286,137	15,294,225	13,008,088
Fund balances - ending (June 30, 2017)	**$ -**	**$ -**	**$ 17,452,552**	**$ 17,452,552**

* 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, 2017

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 12,516,300	$ 12,516,300	$ 12,580,956	$ 64,656
Intergovernmental	133,354	133,354	72,570	(60,784)
Charges for services	99,500	99,500	156,973	57,473
Investment income	20	20	4,352	4,332
Miscellaneous	28,240	28,240	4,216	(24,024)
Total Revenue	12,777,414	12,777,414	12,819,067	41,653
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	18,829,022	19,529,022	18,497,370	1,031,652
Capital outlay	-	-	111,038	(111,038)
Total Expenditures	18,829,022	19,529,022	18,608,408	920,614
Excess (deficiency) of revenues over expenditures	(6,051,608)	(6,751,608)	(5,789,341)	962,267
Other financing sources (uses):				
Transfers in	6,885,255	6,885,255	6,885,255	-
Transfers out	(1,019,375)	(1,038,914)	(1,038,914)	-
Total other financing sources (uses)	5,865,880	5,846,341	5,846,341	-
Net change in fund balance	(185,728)	(905,267)	57,000	962,267
Fund balances - beginning (July 1, 2016)	185,728	905,267	1,700,460	795,193
Fund balances - ending (June 30, 2017)	**$ -**	**$ -**	**$ 1,757,460**	**$ 1,757,460**

* 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, 2017

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 10,015,980	$ 10,015,980	$ 10,076,696	$ 60,716
Intergovernmental	44,842	44,842	388,835	343,993
Charges for services	20,976	20,976	17,285	(3,691)
Fines and forfeits	74,032	74,032	64,791	(9,241)
Investment income	20,000	20,000	37,589	17,589
Rents	4,080	4,080	3,625	(455)
Miscellaneous	53,070	53,070	70,500	17,430
Total Revenue	10,232,980	10,232,980	10,659,321	426,341
Expenditures:				
Current:				
Culture and recreation:				
Library	8,375,287	8,375,287	8,177,604	197,683
Capital outlay	-	-	1,598	(1,598)
Total Expenditures	8,375,287	8,375,287	8,179,202	196,085
Excess of revenues over expenditures	1,857,693	1,857,693	2,480,119	622,426
Other financing sources (uses):				
Transfers out	(3,094,931)	(3,094,931)	(3,094,931)	-
Total other financing sources (uses)	(3,094,931)	(3,094,931)	(3,094,931)	-
Net change in fund balance	(1,237,238)	(1,237,238)	(614,812)	622,426
Fund balances - beginning (July 1, 2016)	1,237,238	1,237,238	5,169,471	3,932,233
Fund balances - ending (June 30, 2017)	**$ -**	**$ -**	**$ 4,554,659**	**$ 4,554,659**

* 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, 2017

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,461,909	$ 2,461,909	$ 2,538,784	$ 76,875
Licenses and permits	-	-	1,470	1,470
Intergovernmental	970,000	970,000	-	(970,000)
Charges for services	8,000	8,000	5,865	(2,135)
Investment income	36,929	36,929	127,524	90,595
Miscellaneous	-	-	117	117
Total Revenue	3,476,838	3,476,838	2,673,760	(803,078)
Expenditures:				
Current:				
Public Safety				
Flood Control	915,410	915,410	520,290	395,120
Capital outlay	19,436,130	19,436,130	440,370	18,995,760
Total Expenditures	20,351,540	20,351,540	960,660	19,390,880
Excess (deficiency) of revenues over expenditures	(16,874,702)	(16,874,702)	1,713,100	18,587,802
Other financing sources (uses):				
Procceds from sale of capital assets	-	-	3,617	3,617
Total other financing sources (uses)	-	-	3,617	3,617
Net change in fund balance	(16,874,702)	(16,874,702)	1,716,717	18,591,419
Fund balances - beginning (July 1, 2016)	16,874,702	16,874,702	17,891,749	1,017,047
Fund balances - ending (June 30, 2017)	**$ -**	**$ -**	**$ 19,608,466**	**$ 19,608,466**

* 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, 2017

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,803,651	$ 2,803,651	$ 2,805,527	$ 1,876
Licenses and permits	408,000	408,000	393,717	(14,283)
Charges for services	693,802	693,802	925,142	231,340
Investment income	2,500	2,500	11,911	9,411
Miscellaneous	19,500	19,500	35,193	15,693
Total Revenue	3,927,453	3,927,453	4,171,490	244,037
Expenditures:				
Current:				
Health:				
Health	1,502,538	1,472,338	1,355,282	117,056
Child Health	400,823	400,823	172,416	228,407
Communicable Disease	527,745	527,745	278,984	248,761
Environmental Health	530,783	522,283	439,197	83,086
Vector Control	154,213	141,213	124,900	16,313
Vital Records	247,554	247,554	250,397	(2,843)
Nursing	1,011,943	1,002,344	491,652	510,692
Injury Prevention	71,953	71,953	58,056	13,897
Capital outlay	-	70,645	70,645	-
Debt Service:				
Principal Retirement	8,174	-	-	-
Interest and fiscal charges	1,172	-	-	-
Total Expenditures	4,456,898	4,456,898	3,241,529	1,215,369
Excess (deficiency) of revenues over expenditures	(529,445)	(529,445)	929,961	1,459,406
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(790,055)	(949,955)	(891,649)	58,306
Total other financing sources (uses)	(3,157)	(163,057)	(104,751)	58,306
Net change in fund balance	(532,602)	(692,502)	825,210	1,517,712
Fund balances - beginning (July 1, 2016)	532,602	692,502	2,415,686	1,723,184
Fund balances - ending (June 30, 2017)	**$ -**	**$ -**	**$ 3,240,896**	**$ 3,240,896**

* 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, 2017

	Development Services HURF Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 1,100,000	$ 1,100,000	$ 1,196,465	$ 96,465
Licenses and permits	25,000	25,000	35,580	10,580
Intergovernmental	4,486,807	4,486,807	4,426,980	(59,827)
Charges for services	2,000	2,000	1,608	(392)
Investment income	40,000	40,000	116,722	76,722
Miscellaneous	5,000	5,000	5,425	425
Total Revenue	5,658,807	5,658,807	5,782,780	123,973
Expenditures:				
Current:				
Highways and Streets:				
Development Services	1,892,712	1,879,712	3,290,151	(1,410,439)
Capital outlay	17,510,066	17,723,066	2,159,123	15,563,943
Total Expenditures	19,402,778	19,602,778	5,449,274	14,153,504
Excess (deficiency) of revenues over expenditures	(13,743,971)	(13,943,971)	333,506	14,277,477
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	7	7
Total other financing sources (uses)	-	-	7	7
Net change in fund balance	(13,743,971)	(13,943,971)	333,513	14,277,484
Fund balances - beginning (July 1, 2016)	13,743,971	13,943,971	16,821,384	2,877,413
Fund balances - ending (June 30, 2017)	**$ -**	**$ -**	**$ 17,154,897**	**$ 17,154,897**

* 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 **Exhibit F- 1**

Required Supplementary Information
Schedule of County's Proportionate Share of the Net Pension Liability
Cost-Sharing Pension Plans
June 30, 2017

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)			
	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2008
County's proportion of the net pension liability	0.4141%	0.4264%	0.4401%	Information
County's proportionate share of the net pension liability	$ 66,843,128	$ 66,420,867	$ 65,128,723	not
County's covered payroll	$ 39,298,811	$ 38,985,060	$ 39,147,507	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	170.09%	170.38%	166.37%	
Plan fiduciary net position as a percentage of the total pension liability	67.06%	68.35%	69.49%	

CORP- Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)			
	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2008
County's proportion of the net pension liability	5.3501%	5.5564%	5.8809%	Information
County's proportionate share of the net pension liability	$ 15,095,434	$ 13,508,296	$ 13,196,244	not
County's covered payroll	$ 5,858,159	$ 6,146,304	$ 6,309,882	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	257.68%	219.78%	209.14%	
Plan fiduciary net position as a percentage of the total pension liability	54.81%	57.89%	58.59%	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)			
	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2008
County's proportion of the net pension liability	2.2508%	2.2565%	2.2117%	Information
County's proportionate share of the net pension liability	$ 23,261,380	$ 17,633,417	$ 14,831,269	not
State's proportionate share of the net pension liability associated with the County	$ 5,184,186	$ 5,497,366	$ 4,547,405	available
Total	**$ 28,445,566**	**$ 23,130,783**	**$ 19,378,674**	
County's covered payroll	$ 1,877,574	$ 2,005,375	$ 2,033,310	
County's proportionate share of the net pension liability as a percentage of its covered payroll	1,238.91%	879.31%	729.42%	
Plan fiduciary net position as a percentage of the total pension liability	23.42%	28.32%	31.91%	

See accompanying notes to pension plan schedules.

YUMA COUNTY

Exhibit F- 2

Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Pension Plans
June 30, 2017

	PSPRS				CORP			
	Reporting Fiscal Year (Measurement Date)				Reporting Fiscal Year (Measurement Date)			
Total pension liability	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2008	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2008
Service cost	$ 973,281	$ 1,013,904	$ 973,102	Information	$ 740,215	$ 845,955	$ 770,394	Information
Interest on the total pension liability	2,452,226	2,399,333	2,062,956	not	1,331,290	1,374,712	1,128,206	not
Changes of benefit terms	1,347,402	-	637,664	available	33,024	-	292,270	available
Differences between expected and actual experience in the measurement of the pension liability	(1,497,757)	(825,451)	(534,671)		(654,376)	(1,133,677)	458,574	
Changes in assumptions or other inputs	1,209,754	-	2,691,578		737,886	-	1,719,316	
Benefit payments, including refunds of employee contributions	(2,228,198)	(1,559,181)	(1,572,740)		(1,618,874)	(1,555,673)	(976,996)	
Net change in total pension liability	2,256,708	1,028,605	4,257,889		569,165	(468,683)	3,391,764	
Total pension liability—beginning	31,866,001	30,837,396	26,579,507		17,398,434	17,867,117	14,475,353	
Total pension liability—ending (a)	34,122,709	31,866,001	30,837,396		17,967,599	17,398,434	17,867,117	
Plan fiduciary net position								
Contributions—employer	1,536,325	1,354,473	1,273,705		659,646	485,516	542,639	
Contributions—employee	578,796	600,695	536,761		426,930	442,896	478,367	
Net investment income	94,390	571,187	1,852,836		69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(2,228,198)	(1,559,181)	(1,572,740)		(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(13,982)	(14,313)	(14,922)		(10,170)	(10,977)	(11,414)	
Other changes	(309,999)	(11,950)	19,369		1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	(342,668)	940,911	2,095,009		(472,219)	(221,058)	1,443,176	
Plan fiduciary net position—beginning	16,293,336	15,352,425	13,257,416		11,664,020	11,885,078	10,441,902	
Plan fiduciary net position—ending (b)	15,950,668	16,293,336	15,352,425		11,191,801	11,664,020	11,885,078	
County's net pension liability—ending (a) –(b)	$ 18,172,041	$ 15,572,665	$ 15,484,971		$ 6,775,798	$ 5,734,414	$ 5,982,039	
Plan fiduciary net position as a percentageof the total pension liability	46.75%	51.13%	49.79%		62.29%	67.04%	66.52%	
Covered payroll	$ 4,968,211	$ 5,128,633	$ 4,969,586		$ 5,076,419	$ 5,266,304	$ 5,273,460	
County's net pension liability as a percentage of covered payroll	365.77%	303.64%	311.59%		133.48%	108.89%	113.44%	

See accompanying notes to pension plan schedules.

YUMA COUNTY
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2017

Arizona State Retirement System	**Reporting Fiscal Year**				
	2017	**2016**	**2015**	**2014**	**2013 through 2008**
Statutorily required contribution	$ 4,530,046	$ 4,175,949	$ 4,240,209	$ 4,245,473	Information not available
County's contributions in relation to the statutorily required contribution	4,530,046	4,175,949	4,240,209	4,245,473	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	
County's covered payroll	$ 42,065,833	$ 39,298,811	$ 38,985,060	$ 39,147,507	
County's contributions as a percentage of covered payroll	10.77%	10.63%	10.88%	10.84%	

CORP- Administrative Office of the Courts	**Reporting Fiscal Year**				
	2017	**2016**	**2015**	**2014**	**2013 through 2008**
Statutorily required contribution	$ 1,179,381	$ 1,118,908	$ 905,906	$ 914,570	Information not available
County's contributions in relation to the statutorily required contribution	1,179,381	1,118,908	905,906	914,570	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	
County's covered payroll	$ 6,130,267	$ 5,858,159	$ 6,146,304	$ 6,309,882	
County's contributions as a percentage of covered payroll	19.24%	19.10%	14.74%	14.49%	

Elected Officials Retirement Plan	**Reporting Fiscal Year**				
	2017	**2016**	**2015**	**2014**	**2013 through 2008**
Statutorily required contribution	$ 440,826	$ 441,232	$ 420,750	$ 471,263	Information not available
County's contributions in relation to the statutorily required contribution	440,826	441,232	420,750	471,263	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	
County's covered payroll	$ 1,881,817	$ 1,877,574	$ 2,005,375	$ 2,033,310	
County's contributions as a percentage of covered payroll	23.43%	23.50%	20.98%	23.18%	

See accompanying notes to pension plan schedules.

Exhibit F- 3

PSPRS	Reporting Fiscal Year				
	2017	2016	2015	2014	2013 through 2008
Actuarially determined contribution	$ 1,894,438	$ 1,619,866	$ 1,354,473	$ 1,273,705	Information not available
County's contributions in relation to the actuarially determined contribution	1,894,438	1,619,866	1,354,473	1,273,705	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	
County's covered payroll	$ 5,555,029	$ 4,968,211	$ 5,128,633	$ 4,969,586	
County's contributions as a percentage of covered payroll	34.10%	32.60%	26.41%	25.63%	

CORP	Reporting Fiscal Year				
	2017	2016	2015	2014	2013 through 2008
Actuarially determined contribution	$ 814,486	$ 655,367	$ 485,516	$ 542,639	Information not available
County's contributions in relation to the actuarially determined contribution	814,486	655,367	485,516	542,639	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	
County's covered payroll	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
County's contributions as a percentage of covered payroll	13.50%	12.91%	9.22%	10.29%	

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 2015 actuarial valuation	21 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 80%/120% 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 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS and from 4.5%–7.75% to 4.0%–7.25% for CORP. In the 2013 actuarial valuation projected salaries 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 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. 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)

Note 2 – Factors that Affect Trends

In February 2014, the Arizona Supreme Court affirmed a Superior Court ruling that a 2011 law that changed the mechanism for funding permanent beneft increases was unconstitutional. As a result, the PSPRS, CORP, and CORP-AOC changed benefit terms to reflect the prior mechanisn for funding permanent benefit increases and revised actuarial assumptions to explicitly value future permanent benefit increases. These changes are included in the PSPRS' and CORP's changes in total pension liability for fiscal year 2015 (measurement date 2014) in the schedule of changes in the County's net pension liability and related ratios. These changes are also increased the PSPRS, CORP, and CORP-AOC's required contributions beginning in fiscal year 2016 in the schedule of county pension contributions.

YUMA COUNTY

Exhibit F- 4

Required Supplementary Information
Schedule of Agent OPEB Plans' Funding Progress
June 30, 2017

Health Insurance Premium Benefit

Public Safety Personnel Retirement System (PSPRS)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c)
6/30/2016	$ 1,058,260	$ 611,992	$ (446,268)	172.92%	$ 4,815,839	(9.27%)
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%)

Corrections Officer Retirement Plan (CORP)

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (b)	Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c)
6/30/2016	$ 1,046,285	$ 419,039	$ (627,246)	249.69%	$ 5,080,402	(12.35%)
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%)

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.

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 576.44 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 is in the process of being completed in September 20417. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment studies were completed on Nov 2014,May 2012, July 2009, May 2006, May 2003, and July 2000.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2017, the County's eligible roads were rated at an OCI of 70.55 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	23.89 %	100 – 80
Above average – Good	49.50 %	80 – 65
Average	25.12 %	65 – 40
Below average – Poor	1.49 %	40 – 20
Very poor – Needs immediate work	0.00 %	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 $1,309,855 on maintenance for the fiscal year ended June 30, 2017. 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 $2,211,490 for the fiscal year ending June 30, 2018. This is an increase of $60,213 in 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. The 2016 actual expenditures increased by $147,877 due to the increase in scheduled roads maintained. The 2017 estimated budget increased by $177,209 is due to the continual increase in roadways scheduled to be maintained in order to increase the overall OCI average. The 2018 estimated budget increased by $993,204 is due to the continual increase in road maintenance. 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
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	1,249,642	71.12
2016 – 2017	1,218,286	1,309,855	70.55
2017 – 2018	2,211,490	N/A	N/A

Other Supplementary Information

{This page is intentionally left blank}

Supplementary Schedules

Major Governmental Funds

General Fund (Exhibit H-1 and H-2) ..... 108 - 110

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, 2017

	General Fund		0100	
	Budgeted Amounts		Actual	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 27,414,975	$ 27,414,975	$ 27,700,647	$ 285,672
Interest On Delinquent Taxes	819,901	819,901	1,177,279	357,378
Penalties On Delinquent Taxes	-	-	15	15
Auto Lieu Tax	5,395,453	5,395,453	5,736,999	341,546
County Sales Tax	12,516,300	12,516,300	12,580,917	64,617
Franchise Tax	150,871	150,871	134,392	(16,479)
Total Taxes	**46,297,500**	**46,297,500**	**47,330,249**	**1,032,749**
Business Licenses	2,845	2,845	2,740	(105)
Building Permits	312,385	312,385	271,053	(41,332)
Plumbing Permits	28,586	28,586	27,313	(1,273)
Electrical Permits	67,687	67,687	104,630	36,943
Mechanical Permits	22,480	22,480	23,137	657
Sign Permits	4,426	4,426	2,265	(2,161)
Environmental Health Permits	101,720	101,720	115,415	13,695
Mobile Home Permits	15,400	15,400	10,990	(4,410)
Park Model Permits	4,725	4,725	1,950	(2,775)
Planning Variance Permits	8,523	8,523	8,160	(363)
Special Use Permits	16,550	16,550	6,000	(10,550)
Total Licenses and permits	**585,327**	**585,327**	**573,653**	**(11,674)**
Federal Grants	70,384	70,384	68,539	(1,845)
Federal Payments In Lieu Of Taxes	3,476,376	3,476,376	3,573,246	96,870
Agency Reimbursements	4,080	4,080	541	(3,539)
City/Town Reimbursements	-	-	7,076	7,076
State Grants	56,714	56,714	61,430	4,716
State Reimbursement	245,000	245,000	245,000	-
State Shared Sales Tax	20,698,361	20,698,361	20,640,336	(58,025)
State Shared Liquor Licenses	33,849	33,849	24,650	(9,199)
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	**25,134,814**	**25,134,814**	**25,170,868**	**36,054**
Septic Reassignment Fee	29,602	29,602	37,650	8,048
Rv & Mobile Home Park Fees	2,190	2,190	-	(2,190)
Plan Check Fees	151,084	151,084	153,484	2,400
Legal Services/Attorney's Fees	378,506	378,506	365,274	(13,232)
Modifications (P&Z)	500	500	-	(500)
Zoning Application Fees	15,360	15,360	12,555	(2,805)
Subdivision Fees	7,984	7,984	13,368	5,384
Recording Fees	189,843	189,843	416,482	226,639
Reinspection Fees	3,102	3,102	2,215	(887)
Temporary Use Permit	3,282	3,282	4,810	1,528
Treasurer's Office Fees	165,063	165,063	113,256	(51,807)
Public Fiduciary Fees & Charges	71,390	71,390	87,702	16,312
Assessor's Office Fees	4,289	4,289	18,213	13,924
Payroll Garnishment Fees	3,520	3,520	3,027	(493)
Special District Charges	238,928	238,928	233,720	(5,208)
Indirect Cost Revenue	2,240,701	2,240,701	2,240,701	-
Miscellaneous Fees For Services	-	-	9,000	9,000
Sheriff Fees	23,186	23,186	17,629	(5,557)
Sheriff Fingerprint/Copy Fees	51,418	51,418	37,214	(14,204)
Correctional Housing - Juvenile	78,840	78,840	163,845	85,005
Election Fees	299,322	299,322	279,653	(19,669)
Cremation Fees	45,565	45,565	26,650	(18,915)
Total Charges for services	**4,003,675**	**4,003,675**	**4,236,448**	**232,773**

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2017

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	311,003	311,003	324,498	13,495
Constable Fines	26,764	26,764	9,607	(17,157)
Justice Court #1 Fines	682,257	682,257	655,138	(27,119)
Justice Court #2 Fines	170,601	170,601	194,361	23,760
Justice Court #3 Fines	212,838	212,838	248,753	35,915
House Arrest Fees	7,940	7,940	4,689	(3,251)
Juvenile Court Fines & Fees	30,825	30,825	25,474	(5,351)
Work Furlough Fees	11,195	11,195	6,037	(5,158)
Zoning Violation Fines	799	799	4,350	3,551
Other Fines	17,710	17,710	13,729	(3,981)
Total Fines and forfeits	**1,471,932**	**1,471,932**	**1,486,636**	**14,704**
Interest On Investments	50,000	50,000	71,486	21,486
Total Investment income	**50,000**	**50,000**	**71,486**	**21,486**
Rent General	9,834	9,834	11,925	2,091
Rent Housing Property	13,958	13,958	12,816	(1,142)
Total Rents	**23,792**	**23,792**	**24,741**	**949**
Vending Machine Proceeds	5,035	5,035	2,897	(2,138)
Telephone Revenue	500	500	878	378
Bad Check Fees	19,190	19,190	17,020	(2,170)
Elections Deposits	-	-	5,408	5,408
Void/Stale Dated Revenue	10,210	10,210	5,785	(4,425)
Restitution & Other Payments	5,632	5,632	2,080	(3,552)
Sale Of Auction Items	45,217	45,217	13,769	(31,448)
Cash Over/Short	-	-	(20)	(20)
Miscellaneous Revenues	153,393	153,393	134,276	(19,117)
Refund/Reverse Expense	-	-	55,851	55,851
Contributions From Private Sources	16,000	16,000	19,662	3,662
Total Miscellaneous	**255,177**	**255,177**	**257,606**	**2,429**
Total General Fund Revenue	**$ 77,822,217**	**$ 77,822,217**	**$ 79,151,687**	**$ 1,329,470**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2017

	General Fund			0100		
	Budgeted Amounts		Actual Amounts		Total Agency	
Department / Agency	Original	Final	Current	Capital Outlay	Expenditure	Variance *
County Administrator	$ 1,423,329	$ 1,423,329	$ 1,342,264	-	$ 1,342,264	$ 81,065
Board of Supervisors	540,269	540,269	507,039	-	507,039	33,230
Treasurer	826,272	826,272	788,166	-	788,166	38,106
Assessor	2,026,532	2,038,532	1,906,251	-	1,906,251	132,281
Recorder	710,470	710,470	692,497	$ 500,363	1,192,860	(482,390)
Election Services	529,152	531,257	530,868	-	530,868	389
Attorney - Civil Division	737,022	737,022	725,320	-	725,320	11,702
Attorney - Criminal Division	3,263,567	3,333,567	3,208,927	-	3,208,927	124,640
Attorney - Administration Division	602,922	602,922	580,411	-	580,411	22,511
Clerk of Superior Court	2,065,209	2,065,209	2,031,699	-	2,031,699	33,510
Superior Court	3,130,749	3,130,749	3,041,069	-	3,041,069	89,680
Superior Court - Security	586,337	608,263	571,055	-	571,055	37,208
Superior Court - Collections	415,190	415,190	390,435	-	390,435	24,755
Court Trial Services	574,913	574,913	555,806	-	555,806	19,107
Conflict Administrator	1,582,389	1,782,389	1,759,604	-	1,759,604	22,785
Superior Court - Information And Tech	490,035	490,035	465,821	-	465,821	24,214
Justice Court #1	1,127,903	1,119,403	1,110,341	-	1,110,341	9,062
Justice Court #2	407,505	416,005	411,711	-	411,711	4,294
Justice Court #3	341,746	341,746	329,417	-	329,417	12,329
Constable Precinct #1	319,086	319,086	303,811	-	303,811	15,275
Constable Precinct #2	82,939	82,939	82,651	-	82,651	288
Constable Precinct #3	1,916	1,916	280	-	280	1,636
Attorney - Victim Services	261,767	263,791	250,427	-	250,427	13,364
Public Defender	2,263,754	2,263,754	2,061,994	8,348	2,070,342	193,412
General Government	2,599,103	2,288,849	1,768,980	-	1,768,980	519,869
County Administrator - Channel 77	211,151	211,151	143,033	29,325	172,358	38,793
Juvenile Justice Center - Administration	1,550,420	1,574,526	1,472,354	45,811	1,518,165	56,361
Juvenile Justice Center - Detention	3,458,055	3,466,439	3,350,092	37,354	3,387,446	78,993
Financial Services	1,484,807	1,484,807	1,446,114	-	1,446,114	38,693
Legal Defender	1,253,741	1,253,741	1,159,508	7,968	1,167,476	86,265
Human Resources	792,457	792,457	714,526	-	714,526	77,931
General Services	2,332,520	2,332,520	2,212,875	28,000	2,240,875	91,645
Information Technology Services	3,059,677	3,056,728	2,886,555	-	2,886,555	170,173
Development Services	812,152	812,152	688,422	6,010	694,432	117,720
Geographical Information Systems	455,273	458,222	388,499	-	388,499	69,723
Planning and Zoning	858,584	858,584	720,462	-	720,462	138,122
DDS- Customer Service	346,646	346,646	252,470	-	252,470	94,176
Superior Court - Adult Prob- Pretrial	392,140	408,592	402,452	-	402,452	6,140
Total General government	**43,917,699**	**43,964,442**	**41,254,206**	**663,179**	**41,917,385**	**2,047,057**
Building Safety	523,932	523,932	443,976	-	443,976	79,956
Superior Court - Adult Probation	1,877,461	1,861,009	1,770,655	-	1,770,655	90,354
Adult Prob-Graffiti Abatement	68,118	68,118	68,084	-	68,084	34
Sheriff - Administration	10,008,407	10,008,407	9,752,205	152,470	9,904,675	103,732
Sheriff - Medical Examiner	588,946	588,946	558,586	-	558,586	30,360
Emergency Services	112,091	112,091	111,078	-	111,078	1,013
Total Public safety	**13,178,955**	**13,162,503**	**12,704,584**	**152,470**	**12,857,054**	**305,449**
Public Works - Solid Waste Operations	600,181	600,181	555,174	-	555,174	45,007
Total Sanitation	**600,181**	**600,181**	**555,174**	**-**	**555,174**	**45,007**
Environmental Programs	307,761	307,761	284,810	-	284,810	22,951
Total Health	**307,761**	**307,761**	**284,810**	**-**	**284,810**	**22,951**
Medical Eligibility Program	11,437,966	11,437,966	11,430,063	-	11,430,063	7,903
Public Fiduciary	650,504	650,504	588,830	-	588,830	61,674
Total Welfare	**12,088,470**	**12,088,470**	**12,018,893**	**-**	**12,018,893**	**69,577**
Public Works - Parks	6,424	6,424	5,525	-	5,525	899
Total Culture and recreation	**6,424**	**6,424**	**5,525**	**-**	**5,525**	**899**
School Superintendent	398,250	398,250	393,405	-	393,405	4,845
Total Education	**398,250**	**398,250**	**393,405**	**-**	**393,405**	**4,845**
Total General Fund	**$ 70,497,740**	**$ 70,528,031**	**$ 67,216,597**	**$ 815,649**	**$ 68,032,246**	**$ 2,495,785**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H - 3

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2017

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 679	$ 679
Intergovernmental	-	-	2,480	2,480
Investment income	-	-	7,448	7,448
Miscellaneous	-	-	1,149	1,149
Total Revenue	-	-	11,756	11,756
Expenditures:				
Current:				
General government:				
Superior Court	-	$ 8,000	7,639	361
General Services	-	-	56,335	(56,335)
Information Technology Services	-	-	1,327	(1,327)
Capital outlay:				
County Administrator	$ 125,000	125,000	113,509	11,491
General Services	190,697	182,697	121,662	61,035
Information Technology Services	924,838	924,838	779,477	145,361
Total Expenditures	1,240,535	1,240,535	1,079,949	160,586
Excess (deficiency) of revenues over expenditures	(1,240,535)	(1,240,535)	(1,068,193)	172,342
Other financing sources (uses):				
Transfers in	1,162,313	1,322,213	1,322,213	-
Transfers out	(131,214)	(131,214)	(131,214)	-
Total other financing sources (uses)	1,031,099	1,190,999	1,190,999	-
Net change in fund balance	(209,436)	(49,536)	122,806	172,342
Fund balance - beginning (July 1, 2016)	209,436	49,536	219,065	169,529
Fund balance - ending (June 30, 2017)	**$ -**	**$ -**	**$ 341,871**	**$ 341,871**

* Variance = Positive or (Negative)

YUMA COUNTY

Exhibit H - 4

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

Year Ended June 30, 2017

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Special assessments	$ 157,059	$ 157,059	$ 309,194	$ 152,135
Investment income	-	-	4,659	4,659
Total Revenue	157,059	157,059	313,853	156,794
Expenditures:				
Current:				
Debt service:				
Principal retirement	132,571	132,571	132,570	1
Interest and fiscal charges	71,427	71,427	71,427	-
Total Expenditures	203,998	203,998	203,997	1
Excess (deficiency) of revenues over expenditures	(46,939)	(46,939)	109,856	156,795
Net change in fund balance	(46,939)	(46,939)	109,856	156,795
Fund balance - beginning (July 1, 2016)	46,939	46,939	596,300	549,361
Fund balance - ending (June 30, 2017)	**$ -**	**$ -**	**$ 706,156**	**$ 706,156**

* Variance = Positive or (Negative)

Nonmajor Governmental Funds

{This page is intentionally left blank}

Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit I-1) ..... 116 - 129

Debt Service Funds (Exhibit I-2) 130

Capital Projects Funds (Exhibit I-3) 131

All Nonmajor Governmental Funds (Exhibit I-4) 132

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	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	$ 2,791	$ 25,033	-	$ 125,467	$ 96,210	$ 28,554
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	37,987	-	-
Accrued interest	1	58	$ 6	151	188	38
Due from:						
Other funds	-	1,311	189,019	11,067	$ -	-
Other governments	3,149	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 5,941**	**$ 26,402**	**$ 189,025**	**$ 174,672**	**$ 96,398**	**$ 28,592**
Liabilities						
Accounts payable	-	$ 21,746	-	$ 2,259	$ 35,562	$ 8,281
Accrued payroll and employee benefits	$ 643	371	$ 48,807	19,008	33,411	3,068
Due to:						
Other funds	3,963	492	104,098	-	7,211	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**4,606**	**22,609**	**152,905**	**21,267**	**76,184**	**11,349**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	1,335	3,793	36,120	153,405	20,214	17,243
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,335**	**3,793**	**36,120**	**153,405**	**20,214**	**17,243**
Total liabilities, deferred inflows of resources, and fund balances	**$ 5,941**	**$ 26,402**	**$ 189,025**	**$ 174,672**	**$ 96,398**	**$ 28,592**

Exhibit I - 1
(Continued)

Adult Probation				Attorney			
Drug Court Planning 2310	Intensive Prob SupCrt / JCEF 2321	Interstate Comp 2323	AZ Wanted Task Force 2345	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209	Witness Program 2210	Bad Check Fund 2225
$ 23,980	$ 232,467	$ 79,656	-	$ 52,406	-	$ 10,480	$ 1,394
-	-	-	-	-	-	-	-
4,666	-	-	-	-	-	-	-
37	288	87	-	-	-	-	-
-	-	-	-	538	-	2,484	-
-	-	-	-	26,654	$ 35,585	67,933	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 28,683	**$ 232,755**	**$ 79,743**	**$ -**	**$ 79,598**	**$ 35,585**	**$ 80,897**	**$ 1,394**
$ 4,303	$ 1,452	-	-	-	$ 17,452	-	-
3,390	14,524	-	-	$ 6,087	-	$ 11,110	-
1,283	191,278	-	$ 768	20,139	18,132	38,073	$ 1,379
-	-	-	-	-	-	-	-
8,976	**207,254**	**-**	**768**	**26,226**	**35,584**	**49,183**	**1,379**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
19,707	25,501	$ 79,743	-	53,372	1	31,714	15
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(768)	-	-	-	-
19,707	**25,501**	**79,743**	**(768)**	**53,372**	**1**	**31,714**	**15**
$ 28,683	**$ 232,755**	**$ 79,743**	**$ -**	**$ 79,598**	**$ 35,585**	**$ 80,897**	**$ 1,394**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	Attorney					
	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Assets Sharing 2277	Federal Justice 2278	Federal Justice Asset Sharing 2280	Crime Prosecution Enhancement 2290
Assets						
Cash and cash equivalents	$ 36,454	$ 588,084	$ 304,862	$ 11,166	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	12,573	-	-	-	-
Accrued interest	34	643	342	12	$ 3	$ 3
Due from:						
Other funds	31,094	7,913	4,141	-	1,338	-
Other governments	24,806	-	-	-	-	29,482
Inventory	-	-	-	-	-	-
Prepaid items	-	-	8,006	-	905	-
Total Assets	**$ 92,388**	**$ 609,213**	**$ 317,351**	**$ 11,178**	**$ 2,246**	**$ 29,485**
Liabilities						
Accounts payable	-	$ 24	$ 6,420	-	$ 1,214	-
Accrued payroll and employee benefits	$ 7,369	-	-	-	-	$ 5,576
Due to:						
Other funds	65,543	-	-	-	954	8,960
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**72,912**	**24**	**6,420**	**-**	**2,168**	**14,536**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	8,006	-	905	-
Restricted	19,476	609,189	302,925	$ 11,178	-	-
Committed	-	-		-	-	-
Assigned	-	-	-	-	-	14,949
Unassigned	-	-	-	-	(827)	-
Total Fund Balances	**19,476**	**609,189**	**310,931**	**11,178**	**78**	**14,949**
Total liabilities, deferred inflows of resources, and fund balances	**$ 92,388**	**$ 609,213**	**$ 317,351**	**$ 11,178**	**$ 2,246**	**$ 29,485**

Exhibit I - 1
(Continued)

Attorney						Clerk of Superior Court	
Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Program 2343	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216
$ 182,243	$ 6,097	$ 8,462	-	$ 42,552	$ 15,181	$ 81,344	$ 26,933
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	263	-	-	-	-	86	27
-	-	-	-	-	-	-	-
-	-	-	$ 6,808	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 182,243	**$ 6,360**	**$ 8,462**	**$ 6,808**	**$ 42,552**	**$ 15,181**	**$ 81,430**	**$ 26,960**
-	-	-	-	-	$ 9,115	-	-
-	-	-	$ 2,766	-	2,494	$ 879	$ 1,350
-	-	$ 1	3,706	-	3,563	-	139
-	-	-	-	-	-	-	-
-	**-**	**1**	**6,472**	**-**	**15,172**	**879**	**1,489**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
$ 18,223	$ 6,360	8,461	336	$ 42,552	9	80,551	25,471
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
164,020	-	-	-	-	-	-	-
182,243	**6,360**	**8,461**	**336**	**42,552**	**9**	**80,551**	**25,471**
$ 182,243	**$ 6,360**	**$ 8,462**	**$ 6,808**	**$ 42,552**	**$ 15,181**	**$ 81,430**	**$ 26,960**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	Clerk of Superior Court		Development Services		Emergency Mgnt	Housing
	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251	CDBG 2296	Other Grants 2334	HOME Grant 2269
Assets						
Cash and cash equivalents	$ 3,188	$ 3,070	$ 1,021,781	-	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	5	3	1,125	-	-	-
Due from:						
Other funds	-	-	-	-	-	-
Other governments	-	-	-	$ 63,391	$ 87,741	$ 40,800
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	470	-
Total Assets	**$ 3,193**	**$ 3,073**	**$ 1,022,906**	**$ 63,391**	**$ 88,211**	**$ 40,800**
Liabilities						
Accounts payable	$ 56	-	-	$ 12,943	$ 8,938	$ 1,550
Accrued payroll and employee benefits	-	-	-	-	2,636	-
Due to:						
Other funds	-	-	$ 24,250	21,210	60,919	35,711
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**56**	**-**	**24,250**	**34,153**	**72,493**	**37,261**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	470	-
Restricted	3,137	$ 3,073	998,656	29,238	-	3,539
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	15,248	-
Total Fund Balances	**3,137**	**3,073**	**998,656**	**29,238**	**15,718**	**3,539**
Total liabilities, deferred inflows of resources, and fund balances	**$ 3,193**	**$ 3,073**	**$ 1,022,906**	**$ 63,391**	**$ 88,211**	**$ 40,800**

Exhibit I - 1
(Continued)

Housing				Juvenile Court		
Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233
-	$ 672,742	$ 823,283	$ 415,615	$ 7,273	$ 244,468	$ 3,733
-	-	-	-	-	-	-
$ 175,018	7,388	2,792	2,165	-	14,221	-
-	-	-	-	8	264	7
-	-	-	-	-	-	-
-	6,372	-	-	-	-	-
-	9,173	-	-	-	-	-
18,732	-	-	-	-	-	-
$ 193,750	**$ 695,675**	**$ 826,075**	**$ 417,780**	**$ 7,281**	**$ 258,953**	**$ 3,740**
$ 443	$ 5,302	$ 36,836	$ 6,196	$ 118	-	$ 1,521
29,690	-	-	-	-	$ 5,400	-
131,861	2,165	-	-	-	1,897	2,219
-	308,040	493,355	-	-	-	-
161,994	**315,507**	**530,191**	**6,196**	**118**	**7,297**	**3,740**
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
18,732	9,173	-	-	-	-	-
13,024	370,995	295,884	-	7,163	251,656	-
-	-	-	-	-	-	-
-	-	-	411,584	-	-	-
-	-	-	-	-	-	-
31,756	**380,168**	**295,884**	**411,584**	**7,163**	**251,656**	**-**
$ 193,750	**$ 695,675**	**$ 826,075**	**$ 417,780**	**$ 7,281**	**$ 258,953**	**$ 3,740**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	Juvenile Court					
	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248
Assets						
Cash and cash equivalents	$ 7,269	$ 172,490	$ 493,576	$ 5,600	$ 51,069	$ 18,825
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	212	558	8	114	32
Due from:						
Other funds	1,153	2,055	-	-	-	-
Other governments	-	49,714	105,187	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	900	-	-	401
Total Assets	**$ 8,422**	**$ 224,471**	**$ 600,221**	**$ 5,608**	**$ 51,183**	**$ 19,258**
Liabilities						
Accounts payable	-	$ 2,000	$ 4,247	-	$ 27	$ 1,235
Accrued payroll and employee benefits	-	9,902	27,745	$ 501	19,919	4,083
Due to:						
Other funds	-	1,114	4,649	5,107	976	1,062
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**-**	**13,016**	**36,641**	**5,608**	**20,922**	**6,380**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	900	-	-	401
Restricted	$ 8,422	211,455	419,680	-	30,261	12,477
Committed	-	-	-	-	-	-
Assigned	-	-	143,000	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**8,422**	**211,455**	**563,580**	**-**	**30,261**	**12,878**
Total liabilities, deferred inflows of resources, and fund balances	**$ 8,422**	**$ 224,471**	**$ 600,221**	**$ 5,608**	**$ 51,183**	**$ 19,258**

Exhibit I - 1
(Continued)

Juvenile Court							
Court Improvement 2249	No Child Left Behind 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
$ 8,636	-	$ 17,315	$ 4,188	$ 63,923	$ 74,184	$ 18,501	$ 80,428
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16	-	19	10	154	130	32	150
-	-	-	-	552	1,103	-	-
-	$ 4,101	-	-	-	-	-	-
-	-	-	-	-	-	-	-
350	-	-	-	1,896	-	-	-
$ 9,002	**$ 4,101**	**$ 17,334**	**$ 4,198**	**$ 66,525**	**$ 75,417**	**$ 18,533**	**$ 80,578**
$ 130	$ 48	-	$ 1,405	$ 1,196	$ 537	$ 596	$ 27,764
2,425	349	-	1,567	32,237	20,168	2,162	15,250
5,132	3,674	$ 16,668	-	-	-	6,438	15,067
-	-	-	-	-	-	-	-
7,687	**4,071**	**16,668**	**2,972**	**33,433**	**20,705**	**9,196**	**58,081**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
350	-	-	-	1,896	-	-	-
965	30	666	1,226	31,196	54,712	9,337	22,497
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,315	**30**	**666**	**1,226**	**33,092**	**54,712**	**9,337**	**22,497**
$ 9,002	**$ 4,101**	**$ 17,334**	**$ 4,198**	**$ 66,525**	**$ 75,417**	**$ 18,533**	**$ 80,578**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	Juvenile Court	Justice of the Peace Courts		Legal & Public Defenders	Library District	
	Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
Assets						
Cash and cash equivalents	$ 13,462	$ 351,792	$ 22,958	$ 26,466	$ 11,229	$ 87,873
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	497	-	-	-	21,860
Accrued interest	15	373	-	40	-	-
Due from:						
Other funds	192	-	17,776	4,618	-	4
Other governments	-	5,960	-	1,256	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 13,669**	**$ 358,622**	**$ 40,734**	**$ 32,380**	**$ 11,229**	**$ 109,737**
Liabilities						
Accounts payable	-	$ 404	$ 249	$ 1,940	$ 728	$ 264
Accrued payroll and employee benefits	-	12,447	-	-	-	-
Due to:						
Other funds	-	9,476	1,800	1,660	-	17,349
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**-**	**22,327**	**2,049**	**3,600**	**728**	**17,613**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 13,669	-	38,685	28,780	10,501	92,124
Committed	-	336,295	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**13,669**	**336,295**	**38,685**	**28,780**	**10,501**	**92,124**
Total liabilities, deferred inflows of resources, and fund balances	**$ 13,669**	**$ 358,622**	**$ 40,734**	**$ 32,380**	**$ 11,229**	**$ 109,737**

Exhibit I - 1
(Continued)

Public Health		Public Works		Recorder	Superintendent	Sheriff- Admin	
Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299	Drug Task Force 2302
$ 12,074	$ 30,741	$ 510,060	$ 5,124,952	$ 233,180	$ 2	-	-
-	-	-	-	-	-	-	-
-	-	3,144	864	-	416,618	-	-
187	68	580	6,703	269	-	-	-
27,449	74,804	-	-	-	-	-	$ 11,015
1,047,233	-	73,937	1,250,515	-	-	$ 50,526	3,837
-	-	-	-	-	-	-	-
4,896	-	-	1,962	-	-	-	-
$ 1,091,839	**$ 105,613**	**$ 587,721**	**$ 6,384,996**	**$ 233,449**	**$ 416,620**	**$ 50,526**	**$ 14,852**
$ 44,673	$ 15,184	$ 22,981	$ 198,523	$ 1,011	-	$ 11,215	$ 149
112,340	6,381	4,050	126,277	-	-	7,304	-
909,475	36	5,761	298,857	29,095	-	27,699	-
-	-	-	-	-	-	-	-
1,066,488	**21,601**	**32,792**	**623,657**	**30,106**	**-**	**46,218**	**149**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
4,896	-	-	1,962	-	-	-	-
20,455	-	554,929	5,759,377	203,343	$ 416,620	4,308	14,703
-	84,012	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,351	**84,012**	**554,929**	**5,761,339**	**203,343**	**416,620**	**4,308**	**14,703**
$ 1,091,839	**$ 105,613**	**$ 587,721**	**$ 6,384,996**	**$ 233,449**	**$ 416,620**	**$ 50,526**	**$ 14,852**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	Sheriff- Admin			Sheriff- Jail District		
	LEBSF Boat Patrol 2301	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286
Assets						
Cash and cash equivalents	-	$ 149,044	-	$ 145,318	$ 4,555	$ 306,836
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	250	-	25	389	26,622
Accrued interest	-	166	-	166	5	352
Due from:						
Other funds	-	58,982	-	-	-	-
Other governments	$ 22,234	7,146	$ 210,601	20,750	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	1,203
Total Assets	**$ 22,234**	**$ 215,588**	**$ 210,601**	**$ 166,259**	**$ 4,949**	**$ 335,013**
Liabilities						
Accounts payable	-	$ -	$ 1,820	$ 661	-	$ 5,756
Accrued payroll and employee benefits	$ 5,307	-	-	4,223	-	5,534
Due to:						
Other funds	5,718	12,262	286,082	654	-	49,856
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**11,025**	**12,262**	**287,902**	**5,538**	**-**	**61,146**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	1,203
Restricted	11,209	203,326	-	160,721	-	272,664
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	$ 4,949	-
Unassigned	-	-	(77,301)	-	-	-
Total Fund Balances	**11,209**	**203,326**	**(77,301)**	**160,721**	**4,949**	**273,867**
Total liabilities, deferred inflows of resources, and fund balances	**$ 22,234**	**$ 215,588**	**$ 210,601**	**$ 166,259**	**$ 4,949**	**$ 335,013**

Exhibit I - 1
(Continued)

Sheriff- Jail District	Superior Court						
Other Jail Grants 2308	Case Processing Assistance 2206	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
$ 80,441	-	$ 84,348	$ 45,817	$ 37,071	$ 171,788	$ 12,040	$ 75,737
-	-	-	-	-	-	-	-
-	-	-	-	-	-	112	108
93	-	87	57	40	193	2	90
-	-	-	65,476	-	-	2,460	-
4,028	$ 4,667	-	19,117	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,398
$ 84,562	**$ 4,667**	**$ 84,435**	**$ 130,467**	**$ 37,111**	**$ 171,981**	**$ 14,614**	**$ 77,333**
-	-	$ 42	-	-	-	-	$ 1,953
-	$ 2,194	1,432	$ 5,286	-	$ 1,349	-	-
$ 27,997	8,608	-	-	-	114,819	-	-
-	-	-	-	-	-	-	-
27,997	**10,802**	**1,474**	**5,286**	**-**	**116,168**	**-**	**1,953**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	1,398
56,565	-	82,961	125,181	$ 37,111	-	$ 14,614	73,982
-	-	-	-	-	-	-	-
-	-	-	-	-	55,813	-	-
-	(6,135)	-	-	-	-	-	-
56,565	**(6,135)**	**82,961**	**125,181**	**37,111**	**55,813**	**14,614**	**75,380**
$ 84,562	**$ 4,667**	**$ 84,435**	**$ 130,467**	**$ 37,111**	**$ 171,981**	**$ 14,614**	**$ 77,333**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2017

	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
Assets						
Cash and cash equivalents	$ 2,016	$ 57,223	$ 102,660	$ 110,017	$ 104,312	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	4	45	101	116	114	$ 23
Due from:						
Other funds	-	-	1,010	-	13	114,819
Other governments	-	-	2,200	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 2,020**	**$ 57,268**	**$ 105,971**	**$ 110,133**	**$ 104,439**	**$ 114,842**
Liabilities						
Accounts payable	$ 13	-	$ 790	$ 1,495	-	-
Accrued payroll and employee benefits	906	-	3,093	-	-	$ 18,024
Due to:						
Other funds	-	-	-	-	-	3,462
Deposits held for others	-	-	-	-	-	-
Total Liabilities	**919**	**-**	**3,883**	**1,495**	**-**	**21,486**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	1,101	-	-	108,638	104,439	93,356
Committed	-	$ 57,268	102,088	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,101**	**57,268**	**102,088**	**108,638**	**104,439**	**93,356**
Total liabilities, deferred inflows of resources, and fund balances	**$ 2,020**	**$ 57,268**	**$ 105,971**	**$ 110,133**	**$ 104,439**	**$ 114,842**

Exhibit I - 1
(Concluded)

Other - Miscellaneous			Total
Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
-	$ 1,139,403	$ 5,856	$ 15,252,244
-	39,652	-	39,652
$ 33	-	-	727,332
47	1,352	6	16,408
-	700	12,262	645,348
338,536	-	-	3,614,266
-	-	-	9,173
-	-	-	41,119
$ 338,616	**$ 1,181,107**	**$ 18,124**	**$ 20,345,542**
$ 116,748	$ 25,222	$ 4,730	$ 677,467
-	-	-	651,034
185,331	608	12,087	2,818,493
-	-	-	801,395
302,079	**25,830**	**16,817**	**4,948,389**
-	35,490	-	35,490
-	**35,490**	**-**	**35,490**
-	-	-	50,292
36,537	190,900	1,111	13,078,093
-	-	-	579,663
-	928,887	-	1,559,182
-	-	196	94,433
36,537	**1,119,787**	**1,307**	**15,361,663**
$ 338,616	**$ 1,181,107**	**$ 18,124**	**$ 20,345,542**

YUMA COUNTY

Exhibit I - 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2017

	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	$ 6,475	$ 6,881	$ 61,001	$ 59,400	$ 1,583,997	$ 1,717,754
Receivables (net of allowances for uncollectibles):						
Special assessments	-	-	47,761	166,752	-	214,513
Accrued interest	120	10	-	-	2,838	2,968
Due from:						
Other funds	-	-	196	-	-	196
Investment held by trustee - restricted	2	927,009	-	-	-	927,011
Total Assets	**$ 6,597**	**$ 933,900**	**$ 108,958**	**$ 226,152**	**$ 1,586,835**	**$ 2,862,442**
Liabilities						
Accounts payable	-	-	-	-	$ 1,213,800	$ 1,213,800
Interest and fiscal charges payable	-	$ 110,092	-	-	-	110,092
Revenue bonds payable	-	815,012	-	-	-	815,012
Total Liabilities	**-**	**925,104**	**-**	**-**	**1,213,800**	**2,138,904**
Deferred Inflows of Resources						
Unavailable revenue- special assessments	-	-	$ 47,761	$ 166,752	-	214,513
Total Deferred Inflows of Resources	**-**	**-**	**47,761**	**166,752**	**-**	**214,513**
Fund Balances						
Restricted	-	-	11,510	14,102	-	25,612
Committed	$ 6,597	8,796	49,687	45,298	373,035	483,413
Total Fund Balances	**6,597**	**8,796**	**61,197**	**59,400**	**373,035**	**509,025**
Total liabilities, deferred inflows of resources, and fund balances	**$ 6,597**	**$ 933,900**	**$ 108,958**	**$ 226,152**	**$ 1,586,835**	**$ 2,862,442**

YUMA COUNTY

Exhibit I - 3

Combining Balance Sheet

Nonmajor Governmental Funds- Capital Projects Funds

June 30, 2017

	Administration	Jail District	Improvement Districts		Library District	Total
	Capital Building Projects 4406	Capital Projects 4403	Mesa del Sol 4714	El Prado Estates 4717	Capital Projects 4720	Capital Projects Funds
Assets						
Cash and cash equivalents	$ 85,347	$ 31,908	$ 45,077	$ 74	-	$ 162,406
Receivables (net of allowances for uncollectibles):						
Accrued interest	-	35	-	-	-	35
Investment held by trustee - restricted	3	-	-	-	-	3
Total Assets	**$ 85,350**	**$ 31,943**	**$ 45,077**	**$ 74**	**$ -**	**$ 162,444**
Liabilities						
Accounts payable	$ 3,994	-	-	-	-	$ 3,994
Due to:						
Other funds	1,190	-	-	-	-	1,190
Total Liabilities	**5,184**	**-**	**-**	**-**	**-**	**5,184**
Fund balances						
Committed	80,166	$ 31,943	$ 45,077	$ 74	-	157,260
Total Fund Balances	**80,166**	**31,943**	**45,077**	**74**	**-**	**157,260**
Total liabilities, deferred inflows of resources, and fund balances	**$ 85,350**	**$ 31,943**	**$ 45,077**	**$ 74**	**$ -**	**$ 162,444**

YUMA COUNTY

Exhibit I - 4

Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2017

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 15,252,244	$ 1,717,754	$ 162,406	$ 17,132,404
Receivables (net of allowances for uncollectibles):				
Property taxes	39,652	-	-	39,652
Accounts	727,332	-	-	727,332
Special assessments	-	214,513	-	214,513
Accrued interest	16,408	2,968	35	19,411
Due from:				
Other funds	645,348	196	-	645,544
Other governments	3,614,266	-	-	3,614,266
Inventory	9,173	-	-	9,173
Prepaid items	41,119	-	-	41,119
Investment held by trustee - restricted	-	927,011	3	927,014
Total Assets	**$ 20,345,542**	**$ 2,862,442**	**$ 162,444**	**$ 23,370,428**
Liabilities				
Accounts payable	$ 677,467	$ 1,213,800	$ 3,994	$ 1,895,261
Accrued payroll and employee benefits	651,034	-	-	651,034
Due to:				
Other funds	2,818,493	-	1,190	2,819,683
Deposits held for others	801,395	-	-	801,395
Interest and fiscal charges payable	-	110,092	-	110,092
Revenue bonds payable	-	815,012	-	815,012
Total Liabilities	**4,948,389**	**2,138,904**	**5,184**	**7,092,477**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	35,490	-	-	35,490
Unavailable revenue- special assessments	-	214,513	-	214,513
Total Deferred Inflows of Resources	**35,490**	**214,513**	**-**	**250,003**
Fund balances				
Nonspendable	50,292	-	-	50,292
Restricted	13,078,093	25,612	-	13,103,705
Committed	579,663	483,413	157,260	1,220,336
Assigned	1,559,182	-	-	1,559,182
Unassigned	94,433	-	-	94,433
Total Fund Balances	**15,361,663**	**509,025**	**157,260**	**16,027,948**
Total liabilities, deferred inflows of resources, and fund balances	**$ 20,345,542**	**$ 2,862,442**	**$ 162,444**	**$ 23,370,428**

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

Special Revenue Funds (Exhibit J-1) ..... 134 - 147

Debt Service Funds (Exhibit J-2) 148

Capital Projects Funds (Exhibit J-3) 149

All Nonmajor Governmental Funds (Exhibit J-4) 150

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	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	$ 16,139	$ 131,963	$ 1,315,399	-	$ 1,086,491	$ 91,668
Charges for services	-	-	-	$ 470,714	-	-
Fines and forfeits	-	-	-	261	-	-
Investment income	14	231	657	1,252	361	220
Rents	-	-	-	-	-	-
Miscellaneous	-	562	-	2,646	-	98
Total Revenues	**16,153**	**132,756**	**1,316,056**	**474,873**	**1,086,852**	**91,986**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	16,138	131,935	1,504,418	570,729	1,086,894	91,667
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**16,138**	**131,935**	**1,504,418**	**570,729**	**1,086,894**	**91,667**
Excess (deficiency) of revenues over expenditures	**15**	**821**	**(188,362)**	**(95,856)**	**(42)**	**319**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	189,019	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**189,019**	**-**	**-**	**-**
Net change in fund balance	15	821	657	(95,856)	(42)	319
Fund balances / (deficits), July 1, 2016	1,320	2,972	35,463	249,261	20,256	16,924
Fund balances / (deficits), June 30, 2017	**$ 1,335**	**$ 3,793**	**$ 36,120**	**$ 153,405**	**$ 20,214**	**$ 17,243**

Exhibit J - 1
(Continued)

Adult Probation				Attorney			
Drug Court Planning 2310	Intensive Prob SupCrt / JCEF 2321	Interstate Comp 2323	AZ Wanted Task Force 2345	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209	Witness Program 2210	Bad Check Fund 2225
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 137,890	$ 611,189	-	$ 1,317	$ 177,660	$ 99,079	$ 282,410	-
-	-	$ 6,606	-	-	-	-	-
6,748	-	-	-	-	-	-	-
166	1,196	516	-	-	-	-	$ 1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
144,804	**612,385**	**7,122**	**1,317**	**177,660**	**99,079**	**282,410**	**1**
-	-	-	-	236,821	99,078	345,732	-
141,052	422,169	-	2,289	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
141,052	**422,169**	**-**	**2,289**	**236,821**	**99,078**	**345,732**	**-**
3,752	**190,216**	**7,122**	**(972)**	**(59,161)**	**1**	**(63,322)**	**1**
-	-	-	-	-	-	-	-
-	-	-	-	59,191	-	73,608	-
-	(189,019)	-	-	-	-	-	(883)
-	**(189,019)**	**-**	**-**	**59,191**	**-**	**73,608**	**(883)**
3,752	1,197	7,122	(972)	30	1	10,286	(882)
15,955	24,304	72,621	204	53,342	-	21,428	897
$ 19,707	**$ 25,501**	**$ 79,743**	**$ (768)**	**$ 53,372**	**$ 1**	**$ 31,714**	**$ 15**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2017

	Attorney					
	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Asset Sharing 2277	Federal Justice 2278	Federal Justice Asset Sharing 2280	Crime Prosecution Enhancement 2290
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 213,247	-	-	-	-	$ 150,962
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	$ 62,347	$ 191,246	-	-	-
Investment income	212	3,862	2,152	$ 76	$ 244	63
Rents	-	-	-	-	-	-
Miscellaneous	-	42,911	-	-	-	-
Total Revenues	**213,459**	**109,120**	**193,398**	**76**	**244**	**151,025**
Expenditures:						
Current:						
General government	-	-	-	-	-	158,231
Public safety	213,214	37,558	31,358	-	67,276	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	3,520	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**213,214**	**37,558**	**31,358**	**-**	**70,796**	**158,231**
Excess (deficiency) of revenues over expenditures	**245**	**71,562**	**162,040**	**76**	**(70,552)**	**(7,206)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	7,111	-	-	-	-	-
Transfers out	-	(52,414)	(64,065)	-	-	(73,627)
Total Other financing sources (uses)	**7,111**	**(52,414)**	**(64,065)**	**-**	**-**	**(73,627)**
Net change in fund balance	7,356	19,148	97,975	76	(70,552)	(80,833)
Fund balances / (deficits), July 1, 2016	12,120	590,041	212,956	11,102	70,630	95,782
Fund balances / (deficits), June 30, 2017	**$ 19,476**	**$ 609,189**	**$ 310,931**	**$ 11,178**	**$ 78**	**$ 14,949**

Exhibit J - 1
(Continued)

Attorney						Clerk of Superior Court	
Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Program 2343	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	$ 41,590	-	$ 65,086	-	-
-	-	-	-	-	-	-	$ 41,148
-	-	-	-	-	-	$ 33,976	-
-	$ 1,638	-	-	-	-	529	175
-	-	-	-	-	-	-	-
$ 18,363	-	-	-	$ 18,434	-	-	-
18,363	**1,638**	**-**	**41,590**	**18,434**	**65,086**	**34,505**	**41,323**
23,924	1,468	-	85,642	-	65,085	31,996	42,746
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,924	**1,468**	**-**	**85,642**	**-**	**65,085**	**31,996**	**42,746**
(5,561)	**170**	**-**	**(44,052)**	**18,434**	**1**	**2,509**	**(1,423)**
-	-	-	-	-	-	-	-
-	-	-	44,050	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**44,050**	**-**	**-**	**-**	**-**
(5,561)	170	-	(2)	18,434	1	2,509	(1,423)
187,804	6,190	$ 8,461	338	24,118	8	78,042	26,894
$ 182,243	**$ 6,360**	**$ 8,461**	**$ 336**	**$ 42,552**	**$ 9**	**$ 80,551**	**$ 25,471**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Clerk of Superior Court		Development Services		Emergency Mgnt	Housing
	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251	CDBG 2296	Other Grants 2334	HOME Grant 2269
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	$ 31	$ 224,362	$ 176,873	$ 126,087
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 5,249	-	-	-	-	-
Investment income	15	$ 21	6,450	90	-	4
Rents	-	-	-	-	-	-
Miscellaneous	-	-	90,497	-	-	-
Total Revenues	**5,264**	**21**	**96,978**	**224,452**	**176,873**	**126,091**
Expenditures:						
Current:						
General government	2,410	-	-	227,166	-	-
Public safety	-	-	-	-	150,203	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	129,603
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**2,410**	**-**	**-**	**227,166**	**150,203**	**129,603**
Excess (deficiency) of revenues over expenditures	**2,854**	**21**	**96,978**	**(2,714)**	**26,670**	**(3,512)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	7,300	-	-	-
Transfers out	-	-	-	(2,918)	-	-
Total Other financing sources (uses)	**-**	**-**	**7,300**	**(2,918)**	**-**	**-**
Net change in fund balance	2,854	21	104,278	(5,632)	26,670	(3,512)
Fund balances / (deficits), July 1, 2016	283	3,052	894,378	34,870	(10,952)	7,051
Fund balances / (deficits), June 30, 2017	**$ 3,137**	**$ 3,073**	**$ 998,656**	**$ 29,238**	**$ 15,718**	**$ 3,539**

Exhibit J - 1
(Continued)

Housing				Juvenile Court		
Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Crime Reduction 2233
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	$ 914,203	$ 2,764,563	-	$ 25,397	-	$ 26,131
-	-	-	-	-	$ 118,681	-
-	-	-	-	-	-	-
$ 293	85	276	$ 445	32	1,665	102
-	323,834	-	-	-	-	-
-	62,029	36,022	137,776	-	-	-
293	**1,300,151**	**2,800,861**	**138,221**	**25,429**	**120,346**	**26,233**
-	-	-	-	-	-	-
-	-	-	-	25,397	128,685	26,233
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5	1,147,767	2,765,859	108,800	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	112,789	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5	**1,260,556**	**2,765,859**	**108,800**	**25,397**	**128,685**	**26,233**
288	**39,595**	**35,002**	**29,421**	**32**	**(8,339)**	**-**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
288	39,595	35,002	29,421	32	(8,339)	-
31,468	340,573	260,882	382,163	7,131	259,995	-
$ 31,756	**$ 380,168**	**$ 295,884**	**$ 411,584**	**$ 7,163**	**$ 251,656**	**$ -**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2017

	Juvenile Court					
	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 48,600	$ 930,986	$ 19,500	$ 623,752	$ 126,390
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,868	4,009	24	547	-
Rents	-	-	-	-	-	-
Miscellaneous	$ 594	28,335	-	-	-	53
Total Revenues	**594**	**78,803**	**934,995**	**19,524**	**624,299**	**126,443**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	232	336,853	-	19,524	617,216	126,390
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	1,016,886	-	-	-
Capital Outlay	-	-	5,937	-	6,536	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**232**	**336,853**	**1,022,823**	**19,524**	**623,752**	**126,390**
Excess (deficiency) of revenues over expenditures	**362**	**(258,050)**	**(87,828)**	**-**	**547**	**53**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	132,329	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**132,329**	**-**	**-**	**-**	**-**
Net change in fund balance	362	(125,721)	(87,828)	-	547	53
Fund balances / (deficits), July 1, 2016	8,060	337,176	651,408	-	29,714	12,825
Fund balances / (deficits), June 30, 2017	**$ 8,422**	**$ 211,455**	**$ 563,580**	**$ -**	**$ 30,261**	**$ 12,878**

Exhibit J - 1
(Continued)

Juvenile Court							
Court Improvement 2249	No Child Left Behind 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 53,406	$ 14,329	-	$ 57,152	$ 1,068,048	$ 623,780	$ 120,287	$ 523,802
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
85	-	$ 118	62	623	621	142	648
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,491	**14,329**	**118**	**57,214**	**1,068,671**	**624,401**	**120,429**	**524,450**
52,176	-	-	57,156	-	-	-	-
-	14,303	-	-	1,057,399	623,781	120,290	518,222
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,649	-	-	5,640
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
52,176	**14,303**	**-**	**57,156**	**1,068,048**	**623,781**	**120,290**	**523,862**
1,315	**26**	**118**	**58**	**623**	**620**	**139**	**588**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1,315	26	118	58	623	620	139	588
-	4	548	1,168	32,469	54,092	9,198	21,909
$ 1,315	**$ 30**	**$ 666**	**$ 1,226**	**$ 33,092**	**$ 54,712**	**$ 9,337**	**$ 22,497**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2017

	Juvenile Court	Justice of the Peace Courts		Legal & Public Defenders	Library District	
	Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 7,698	-	$ 25,344	$ 43,345	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	377,026	$ 13,739	-	-	-
Investment income	$ 91	2,146	-	179	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	501	-	82	-	$ 78,892
Total Revenues	**91**	**387,371**	**13,739**	**25,605**	**43,345**	**78,892**
Expenditures:						
Current:						
General government	-	360,094	2,049	10,469	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	48,123	32,230
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**360,094**	**2,049**	**10,469**	**48,123**	**32,230**
Excess (deficiency) of revenues over expenditures	**91**	**27,277**	**11,690**	**15,136**	**(4,778)**	**46,662**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	6,046	-	-	-	-
Transfers out	-	(12,113)	(3,600)	-	-	-
Total Other financing sources (uses)	**-**	**(6,067)**	**(3,600)**	**-**	**-**	**-**
Net change in fund balance	91	21,210	8,090	15,136	(4,778)	46,662
Fund balances / (deficits), July 1, 2016	13,578	315,085	30,595	13,644	15,279	45,462
Fund balances / (deficits), June 30, 2017	**$ 13,669**	**$ 336,295**	**$ 38,685**	**$ 28,780**	**$ 10,501**	**$ 92,124**

Exhibit J - 1
(Continued)

Public Health District		Public Works		Recorder	Superintendent	Sheriff- Administration	
Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299	Drug Task Force 2302
-	-	-	$ 1,196,465	-	-	-	-
-	$ 33,510	-	-	-	-	-	-
$ 4,136,310	-	$ 304,725	6,978,603	-	$ 327,056	$ 170,768	$ 3,837
-	-	67,801	-	$ 124,847	-	-	-
-	2,790	-	-	-	-	-	-
976	917	3,741	33,344	1,542	-	-	-
-	-	-	-	-	-	-	-
500	22	-	33,135	-	-	-	-
4,137,786	**37,239**	**376,267**	**8,241,547**	**126,389**	**327,056**	**170,768**	**3,837**
-	-	-	-	120,538	-	-	-
-	-	-	-	-	-	227,694	3,837
-	-	-	6,990,072	-	-	-	-
-	-	391,702	-	-	-	-	-
4,339,304	394,740	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	188,843	-	-
-	-	-	72,383	-	-	-	32,101
8,452	-	-	-	-	-	-	-
892	-	-	-	-	-	-	-
4,348,648	**394,740**	**391,702**	**7,062,455**	**120,538**	**188,843**	**227,694**	**35,938**
(210,862)	**(357,501)**	**(15,435)**	**1,179,092**	**5,851**	**138,213**	**(56,926)**	**(32,101)**
-	-	-	17,800	-	-	-	-
386,694	345,055	-	-	-	-	57,290	-
-	-	-	-	-	(171,546)	(8)	-
386,694	**345,055**	**-**	**17,800**	**-**	**(171,546)**	**57,282**	**-**
175,832	(12,446)	(15,435)	1,196,892	5,851	(33,333)	356	(32,101)
(150,481)	96,458	570,364	4,564,447	197,492	449,953	3,952	$ 46,804
$ 25,351	**$ 84,012**	**$ 554,929**	**$ 5,761,339**	**$ 203,343**	**$ 416,620**	**$ 4,308**	**$ 14,703**

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2017

	Sheriff- Admin			Sheriff- Jail District		
	LEBSF Boat Patrol 2301	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 189,582	$ 58,527	$ 1,205,156	$ 219,839	-	-
Charges for services	-	-	-	-	$ 4,554	$ 184,859
Fines and forfeits	-	6,214	-	-	-	-
Investment income	-	1,160	-	1,203	595	2,043
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	114,498
Total Revenues	**189,582**	**65,901**	**1,205,156**	**221,042**	**5,149**	**301,400**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	184,609	58,672	1,095,085	274,124	3,703	294,636
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	23,197	133,258	10,454	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**184,609**	**81,869**	**1,228,343**	**284,578**	**3,703**	**294,636**
Excess (deficiency) of revenues over expenditures	**4,973**	**(15,968)**	**(23,187)**	**(63,536)**	**1,446**	**6,764**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	6,750	-	-	-	-
Transfers in	-	8	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**6,758**	**-**	**-**	**-**	**-**
Net change in fund balance	4,973	(9,210)	(23,187)	(63,536)	1,446	6,764
Fund balances / (deficits), July 1, 2016	6,236	212,536	(54,114)	224,257	3,503	267,103
Fund balances / (deficits), June 30, 2017	**$ 11,209**	**$ 203,326**	**$ (77,301)**	**$ 160,721**	**$ 4,949**	**$ 273,867**

Exhibit J - 1
(Continued)

Sheriff- Jail District	Superior Court						
Other Jail Grants 2308	Case Processing Assistance 2206	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 75,708	$ 4,666	-	$ 195,647	-	-	-	-
-	-	-	-	-	-	-	-
-	-	$ 68,701	-	$ 9,838	$ 144,903	$ 94,384	$ 97,385
476	-	540	272	225	861	79	471
-	-	-	-	-	-	-	-
-	-	210	1,312	-	-	-	18,088
76,184	**4,666**	**69,451**	**197,231**	**10,063**	**145,764**	**94,463**	**115,944**
-	64,779	71,754	193,552	2,300	35,898	83,125	90,215
80,115	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
50,521	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
130,636	**64,779**	**71,754**	**193,552**	**2,300**	**35,898**	**83,125**	**90,215**
(54,452)	**(60,113)**	**(2,303)**	**3,679**	**7,763**	**109,866**	**11,338**	**25,729**
-	-	-	-	-	-	-	-
39,217	24,000	-	-	-	-	-	-
-	-	-	-	-	(114,819)	-	-
39,217	**24,000**	**-**	**-**	**-**	**(114,819)**	**-**	**-**
(15,235)	(36,113)	(2,303)	3,679	7,763	(4,953)	11,338	25,729
71,800	29,978	85,264	121,502	29,348	60,766	3,276	49,651
$ 56,565	**$ (6,135)**	**$ 82,961**	**$ 125,181**	**$ 37,111**	**$ 55,813**	**$ 14,614**	**$ 75,380**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Superior Court				Treasurer
	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	$ 23,714	-	$ 4,200	-	-
Charges for services	-	-	-	-	$ 3,261
Fines and forfeits	-	$ 124,142	132,377	$ 32,981	-
Investment income	18	288	646	717	738
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	8,720
Total Revenues	**23,732**	**124,430**	**137,223**	**33,698**	**12,719**
Expenditures:					
Current:					
General government	-	84,236	137,067	31,533	15,651
Public safety	23,701	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital Outlay	-	-	-	-	8,348
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	**23,701**	**84,236**	**137,067**	**31,533**	**23,999**
Excess (deficiency) of revenues over expenditures	**31**	**40,194**	**156**	**2,165**	**(11,280)**
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers in	-	-	12,113	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**12,113**	**-**	**-**
Net change in fund balance	31	40,194	12,269	2,165	(11,280)
Fund balances / (deficits), July 1, 2016	1,070	17,074	89,819	106,473	115,719
Fund balances / (deficits), June 30, 2017	**$ 1,101**	**$ 57,268**	**$ 102,088**	**$ 108,638**	**$ 104,439**

Exhibit J - 1
(Concluded)

Other- Multiple Departments	Other - Miscellaneous			Total
Fill the Gap 2319	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
-	-	$ 919,534	-	$ 2,115,999
-	-	-	-	33,510
$ 88,128	$ 5,095,297	-	$ 270	32,048,189
-	-	-	104	1,022,575
106,436	-	-	-	1,510,743
972	73	7,833	36	93,972
-	-	-	-	323,834
-	-	1,700	280	696,260
195,536	**5,095,370**	**929,067**	**690**	**37,845,082**
511,222	-	899,837	-	4,143,950
-	-	-	270	10,327,871
-	-	-	-	6,990,072
-	-	-	-	391,702
-	-	-	-	4,734,044
-	-	-	-	4,152,034
-	-	-	-	80,353
-	5,095,911	-	-	6,301,640
-	-	-	-	475,333
-	-	-	-	8,452
-	-	-	-	892
511,222	**5,095,911**	**899,837**	**270**	**37,606,343**
(315,686)	**(541)**	**29,230**	**420**	**238,739**
-	-	-	-	24,550
359,334	-	596	-	1,742,961
-	-	(605)	(5)	(685,622)
359,334	**-**	**(9)**	**(5)**	**1,081,889**
43,648	(541)	29,221	415	1,320,628
49,708	37,078	1,090,566	892	14,041,035
$ 93,356	**$ 36,537**	**$ 1,119,787**	**$ 1,307**	**$ 15,361,663**

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, 2017

	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
Revenues:						
Special assessments	-	-	$ 16,715	$ 16,563	-	$ 33,278
Investment income	$ 785	$ 2,729	-	-	$ 11,523	15,037
Total Revenues	**785**	**2,729**	**16,715**	**16,563**	**11,523**	**48,315**
Expenditures						
Current:						
General government	2,600	-	-	-	-	2,600
Public safety	-	5,140	-	-	-	5,140
Culture and recreation	-	-	-	-	1,150	1,150
Debt service:						
Principal retirement	304,000	815,004	11,510	14,102	1,500,000	2,644,616
Interest and fiscal charges	196,755	220,176	2,418	7,932	1,527,766	1,955,047
Total Expenditures	**503,355**	**1,040,320**	**13,928**	**22,034**	**3,028,916**	**4,608,553**
Excess (deficiency) of revenues over expenditures	**(502,570)**	**(1,037,591)**	**2,787**	**(5,471)**	**(3,017,393)**	**(4,560,238)**
Other financing sources (uses):						
Transfers in	502,855	1,038,914	-	-	3,094,931	4,636,700
Total Other financing sources (uses)	**502,855**	**1,038,914**	**-**	**-**	**3,094,931**	**4,636,700**
Net change in fund balance	285	1,323	2,787	(5,471)	77,538	76,462
Fund balances / (deficits), July 1, 2016	6,312	7,473	58,410	64,871	295,497	432,563
Fund balances / (deficits), June 30, 2017	**$ 6,597**	**$ 8,796**	**$ 61,197**	**$ 59,400**	**$ 373,035**	**$ 509,025**

YUMA COUNTY

Exhibit J - 3

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Capital Projects Funds
Year Ended June 30, 2017

	Administration	Jail District	Improvement Districts		Library District	Total
	Capital Building Projects 4406	Capital Projects 4403	Mesa Del Sol 4714	El Prado Estates 4717	Capital Projects 4720	Capital Projects Funds
Revenues:						
Intergovernmental	-	-	-	$ 56,007	-	$ 56,007
Investment income	-	$ 216	-	-	-	216
Total Revenues	**-**	**216**	**-**	**56,007**	**-**	**56,223**
Expenditures:						
Current:						
General government	$ 116,452	-	-	11,950	-	128,402
Capital Outlay	2,187,064	-	-	44,057	$ 46,367	2,277,488
Total Expenditures	**2,303,516**	**-**	**-**	**56,007**	**46,367**	**2,405,890**
Excess (deficiency) of revenues over expenditures	**(2,303,516)**	**216**	**-**	**-**	**(46,367)**	**(2,349,667)**
Net change in fund balance	(2,303,516)	216	-	-	(46,367)	(2,349,667)
Fund balances / (deficits), July 1, 2016	2,383,682	31,727	$ 45,077	74	46,367	2,506,927
Fund balances / (deficits), June 30, 2017	**$ 80,166**	**$ 31,943**	**$ 45,077**	**$ 74**	**$ -**	**$ 157,260**

YUMA COUNTY

Exhibit J - 4

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
Year Ended June 30, 2017

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	$ 2,115,999	-	-	$ 2,115,999
Special assessments	-	$ 33,278	-	33,278
Licenses and permits	33,510	-	-	33,510
Intergovernmental	32,048,189	-	$ 56,007	32,104,196
Charges for services	1,022,575	-	-	1,022,575
Fines and forfeits	1,510,743	-	-	1,510,743
Investment income	93,972	15,037	216	109,225
Rents	323,834	-	-	323,834
Miscellaneous	696,260	-	-	696,260
Total Revenues	**37,845,082**	**48,315**	**56,223**	**37,949,620**
Expenditures:				
Current:				
General government	4,143,950	2,600	128,402	4,274,952
Public safety	10,327,871	5,140	-	10,333,011
Highways and streets	6,990,072	-	-	6,990,072
Sanitation	391,702	-	-	391,702
Health	4,734,044	-	-	4,734,044
Welfare	4,152,034	-	-	4,152,034
Culture and recreation	80,353	1,150	-	81,503
Education	6,301,640	-	-	6,301,640
Capital outlay	475,333	-	2,277,488	2,752,821
Debt service:				
Principal retirement	8,452	2,644,616	-	2,653,068
Interest and fiscal charges	892	1,955,047	-	1,955,939
Total Expenditures	**37,606,343**	**4,608,553**	**2,405,890**	**44,620,786**
Excess (deficiency) of revenues over expenditures	**238,739**	**(4,560,238)**	**(2,349,667)**	**(6,671,166)**
Other financing sources (uses):				
Proceeds from sale of capital assets	24,550	-	-	24,550
Transfers in	1,742,961	4,636,700	-	6,379,661
Transfers out	(685,622)	-	-	(685,622)
Total other financing sources (uses)	**1,081,889**	**4,636,700**	**-**	**5,718,589**
Net change in fund balance	1,320,628	76,462	(2,349,667)	(952,577)
Fund balances / (deficits), July 1, 2016	14,041,035	432,563	2,506,927	16,980,525
Fund balances / (deficits), June 30, 2017	**$ 15,361,663**	**$ 509,025**	**$ 157,260**	**$ 16,027,948**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit K-1) ..... 152 - 189
Debt Service Funds (Exhibit K-2) ..... 190 - 192
Capital Projects Funds (Exhibit K-3) ..... 194 - 196
All Nonmajor Governmental Funds (Exhibit K-4) 197

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 22,579	$ 16,139	$ (6,440)	$ 133,221	$ 131,963	$ (1,258)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	4	14	10	312	231	(81)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	562	562
Total Revenues	**22,583**	**16,153**	**(6,430)**	**133,533**	**132,756**	**(777)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	22,478	16,138	6,340	133,221	131,935	1,286
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**22,478**	**16,138**	**6,340**	**133,221**	**131,935**	**1,286**
Excess (deficiency) of revenues over expenditures	**105**	**15**	**(90)**	**312**	**821**	**509**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	105	15	(90)	312	821	509
Fund balances / (deficits), July 1, 2016	(105)	1,320	1,425	(312)	2,972	3,284
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 1,335**	**$ 1,335**	**$ -**	**$ 3,793**	**$ 3,793**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,315,399	$ 1,315,399	-	-	-	-	$ 1,114,649	$ 1,086,491	$ (28,158)
-	-	-	$ 535,768	$ 470,714	$ (65,054)	-	-	-
-	-	-	1,706	261	(1,445)	-	-	-
1,048	657	$ (391)	2,000	1,252	(748)	538	361	(177)
-	-	-	-	-	-	-	-	-
-	-	-	3,000	2,646	(354)	-	-	-
1,316,447	**1,316,056**	**(391)**	**542,474**	**474,873**	**(67,601)**	**1,115,187**	**1,086,852**	**(28,335)**
-	-	-	10,936	-	10,936	-	-	-
1,506,677	1,504,418	2,259	666,461	570,729	95,732	1,114,649	1,086,894	27,755
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,506,677	**1,504,418**	**2,259**	**677,397**	**570,729**	**106,668**	**1,114,649**	**1,086,894**	**27,755**
(190,230)	**(188,362)**	**1,868**	**(134,923)**	**(95,856)**	**39,067**	**538**	**(42)**	**(580)**
-	-	-	-	-	-	-	-	-
191,278	189,019	(2,259)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
191,278	**189,019**	**(2,259)**	**-**	**-**	**-**	**-**	**-**	**-**
1,048	657	(391)	(134,923)	(95,856)	39,067	538	(42)	(580)
(1,048)	35,463	36,511	134,923	249,261	114,338	(538)	20,256	20,794
$ -	**$ 36,120**	**$ 36,120**	**$ -**	**$ 153,405**	**$ 153,405**	**$ -**	**$ 20,214**	**$ 20,214**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 99,882	$ 91,668	$ (8,214)	$ 138,253	$ 137,890	$ (363)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	745	6,748	6,003
Investment income	300	220	(80)	265	166	(99)
Rents	-	-	-	-	-	-
Miscellaneous	-	98	98	-	-	-
Total Revenues	**100,182**	**91,986**	**(8,196)**	**139,263**	**144,804**	**5,541**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	99,882	91,667	8,215	145,813	141,052	4,761
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**99,882**	**91,667**	**8,215**	**145,813**	**141,052**	**4,761**
Excess (deficiency) of revenues over expenditures	**300**	**319**	**19**	**(6,550)**	**3,752**	**10,302**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	300	319	19	(6,550)	3,752	10,302
Fund balances / (deficits), July 1, 2016	(300)	16,924	17,224	6,550	15,955	9,405
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 17,243**	**$ 17,243**	**$ -**	**$ 19,707**	**$ 19,707**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Adult Probation								
Intensive Probation SupCrt / JCEF		2321	Interstate Comp		2323	AZ Wanted Task Force		2345
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 614,900	$ 611,189	$ (3,711)	-	-	-	$ 2,500	$ 1,317	$ (1,183)
-	-	-	$ 7,000	$ 6,606	$ (394)	-	-	-
-	-	-	-	-	-	-	-	-
1,291	1,196	(95)	150	516	366	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
616,191	**612,385**	**(3,806)**	**7,150**	**7,122**	**(28)**	**2,500**	**1,317**	**(1,183)**
-	-	-	-	-	-	-	-	-
423,622	422,169	1,453	1,500	-	1,500	2,500	2,289	211
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
423,622	**422,169**	**1,453**	**1,500**	**-**	**1,500**	**2,500**	**2,289**	**211**
192,569	**190,216**	**(2,353)**	**5,650**	**7,122**	**1,472**	**-**	**(972)**	**(972)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(191,278)	(189,019)	2,259	-	-	-	-	-	-
(191,278)	**(189,019)**	**2,259**	**-**	**-**	**-**	**-**	**-**	**-**
1,291	1,197	(94)	5,650	7,122	1,472	-	(972)	(972)
(1,291)	24,304	25,595	(5,650)	72,621	78,271	-	$ 204	$ 204
$ -	**$ 25,501**	**$ 25,501**	**$ -**	**$ 79,743**	**$ 79,743**	**$ -**	**$ (768)**	**$ (768)**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Attorney					
	Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 194,186	$ 177,660	$ (16,526)	$ 161,856	$ 99,079	$ (62,777)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**194,186**	**177,660**	**(16,526)**	**161,856**	**99,079**	**(62,777)**
Expenditures:						
Current:						
General government	272,978	236,821	36,157	161,856	99,078	62,778
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**272,978**	**236,821**	**36,157**	**161,856**	**99,078**	**62,778**
Excess (deficiency) of revenues over expenditures	**(78,792)**	**(59,161)**	**19,631**	**-**	**1**	**1**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	78,792	59,191	(19,601)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**78,792**	**59,191**	**(19,601)**	**-**	**-**	**-**
Net change in fund balance	-	30	30	-	1	1
Fund balances / (deficits), July 1, 2016	-	53,342	53,342	-	-	-
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 53,372**	**$ 53,372**	**$ -**	**$ 1**	**$ 1**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Attorney								
Witness Program		2210	Bad Check Fund		2225	HIDTA Grant (SBA)		2227
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 264,453	$ 282,410	$ 17,957	-	-	-	$ 214,168	$ 213,247	$ (921)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	$ 1	$ 1	-	212	212
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
264,453	**282,410**	**17,957**	**-**	**1**	**1**	**214,168**	**213,459**	**(709)**
338,061	345,732	(7,671)	-	-	-	-	-	-
-	-	-	-	-	-	257,814	213,214	44,600
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
338,061	**345,732**	**(7,671)**	**-**	**-**	**-**	**257,814**	**213,214**	**44,600**
(73,608)	**(63,322)**	**10,286**	**-**	**1**	**1**	**(43,646)**	**245**	**43,891**
-	-	-	-	-	-	-	-	-
73,608	73,608	-	-	-	-	41,606	7,111	(34,495)
-	-	-	$ (883)	(883)	-	-	-	-
73,608	**73,608**	**-**	**(883)**	**(883)**	**-**	**41,606**	**7,111**	**(34,495)**
-	10,286	10,286	(883)	(882)	1	(2,040)	7,356	9,396
-	21,428	21,428	883	897	14	2,040	12,120	10,080
$ -	**$ 31,714**	**$ 31,714**	**$ -**	**$ 15**	**$ 15**	**$ -**	**$ 19,476**	**$ 19,476**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Attorney					
	Anti- Racketeering		2235	Federal Revenue Asset Sharing		2277
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 46,341	$ 62,347	$ 16,006	$ 117,940	$ 191,246	$ 73,306
Investment income	2,000	3,862	1,862	1,000	2,152	1,152
Rents	-	-	-	-	-	-
Miscellaneous	50,000	42,911	(7,089)	-	-	-
Total Revenues	**98,341**	**109,120**	**10,779**	**118,940**	**193,398**	**74,458**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	670,197	37,558	632,639	118,890	31,358	87,532
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**670,197**	**37,558**	**632,639**	**118,890**	**31,358**	**87,532**
Excess (deficiency) of revenues over expenditures	**(571,856)**	**71,562**	**643,418**	**50**	**162,040**	**161,990**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(55,804)	(52,414)	3,390	(68,206)	(64,065)	4,141
Total Other financing sources (uses)	**(55,804)**	**(52,414)**	**3,390**	**(68,206)**	**(64,065)**	**4,141**
Net change in fund balance	(627,660)	19,148	646,808	(68,156)	97,975	166,131
Fund balances / (deficits), July 1, 2016	627,660	590,041	(37,619)	68,156	212,956	144,800
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 609,189**	**$ 609,189**	**$ -**	**$ 310,931**	**$ 310,931**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Attorney								
Federal Justice		2278	Federal Justice Asset Sharing		2280	Crime Prosecution Enhancement		2290
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 160,280	$ 150,962	$ (9,318)
-	-	-	-	-	-	-	-	-
-	-	-	$ 50,000	-	$ (50,000)	-	-	-
$ 300	$ 76	$ (224)	300	$ 244	(56)	800	63	(737)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300	**76**	**(224)**	**50,300**	**244**	**(50,056)**	**161,080**	**151,025**	**(10,055)**
-	-	-	-	-	-	197,713	158,231	39,482
11,134	-	11,134	99,389	67,276	32,113	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	3,520	(3,520)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,134	**-**	**11,134**	**99,389**	**70,796**	**28,593**	**197,713**	**158,231**	**39,482**
(10,834)	**76**	**10,910**	**(49,089)**	**(70,552)**	**(21,463)**	**(36,633)**	**(7,206)**	**29,427**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(73,627)	(73,627)	-
-	**-**	**-**	**-**	**-**	**-**	**(73,627)**	**(73,627)**	**-**
(10,834)	76	10,910	(49,089)	(70,552)	(21,463)	(110,260)	(80,833)	29,427
10,834	11,102	268	49,089	70,630	21,541	110,260	95,782	(14,478)
$ -	**$ 11,178**	**$ 11,178**	**$ -**	**$ 78**	**$ 78**	**$ -**	**$ 14,949**	**$ 14,949**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Attorney					
	Victim Serv Restitution ST		2330	Victim Serv Restitution FED		2331
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	$ 2,000	$ 1,638	$ (362)
Rents	-	-	-	-	-	-
Miscellaneous	$ 25,000	$ 18,363	$ (6,637)	-	-	-
Total Revenues	**25,000**	**18,363**	**(6,637)**	**2,000**	**1,638**	**(362)**
Expenditures:						
Current:						
General government	50,000	23,924	26,076	6,741	1,468	5,273
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**50,000**	**23,924**	**26,076**	**6,741**	**1,468**	**5,273**
Excess (deficiency) of revenues over expenditures	**(25,000)**	**(5,561)**	**19,439**	**(4,741)**	**170**	**4,911**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(25,000)	(5,561)	19,439	(4,741)	170	4,911
Fund balances / (deficits), July 1, 2016	25,000	187,804	162,804	4,741	6,190	1,449
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 182,243**	**$ 182,243**	**$ -**	**$ 6,360**	**$ 6,360**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Attorney								
Victims Compensation		2335	Victim Assist Program		2343	Victim Assist Subrogation		2344
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 41,592	$ 41,590	$ (2)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 6,500	$ 18,434	$ 11,934
-	**-**	**-**	**41,592**	**41,590**	**(2)**	**6,500**	**18,434**	**11,934**
$ 7,461	-	$ 7,461	86,517	85,642	875	10,000	-	10,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,461	**-**	**7,461**	**86,517**	**85,642**	**875**	**10,000**	**-**	**10,000**
(7,461)	**-**	**7,461**	**(44,925)**	**(44,052)**	**873**	**(3,500)**	**18,434**	**21,934**
-	-	-	-	-	-	-	-	-
-	-	-	44,925	44,050	(875)	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**44,925**	**44,050**	**(875)**	**-**	**-**	**-**
(7,461)	-	7,461	-	(2)	(2)	(3,500)	18,434	21,934
7,461	$ 8,461	1,000	-	338	338	3,500	$ 24,118	20,618
$ -	**$ 8,461**	**$ 8,461**	**$ -**	**$ 336**	**$ 336**	**$ -**	**$ 42,552**	**$ 42,552**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Attorney			Clerk of Superior Court		
	Victim Rights Program		2346	Expedited Child Support		2213
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 74,195	$ 65,086	$ (9,109)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 35,849	$ 33,976	$ (1,873)
Investment income	-	-	-	411	529	118
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**74,195**	**65,086**	**(9,109)**	**36,260**	**34,505**	**(1,755)**
Expenditures:						
Current:						
General government	77,758	65,085	12,673	32,465	31,996	469
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**77,758**	**65,085**	**12,673**	**32,465**	**31,996**	**469**
Excess (deficiency) of revenues over expenditures	**(3,563)**	**1**	**3,564**	**3,795**	**2,509**	**(1,286)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	3,563	-	(3,563)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**3,563**	**-**	**(3,563)**	**-**	**-**	**-**
Net change in fund balance	-	1	1	3,795	2,509	(1,286)
Fund balances / (deficits), July 1, 2016	-	8	8	(3,795)	78,042	81,837
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 9**	**$ 9**	**$ -**	**$ 80,551**	**$ 80,551**

* Variance = Positive / (Negative)

Clerk of Superior Court								
Clerk's Fund		2216	Spousal Maint Enforcement		2218	Victims Location		2336
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 43,734	$ 41,148	$ (2,586)	-	-	-	-	-	-
-	-	-	$ 5,353	$ 5,249	$ (104)	-	-	-
150	175	25	-	15	15	$ 17	$ 21	$ 4
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,884	**41,323**	**(2,561)**	**5,353**	**5,264**	**(89)**	**17**	**21**	**4**
62,038	42,746	19,292	3,000	2,410	590	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
62,038	**42,746**	**19,292**	**3,000**	**2,410**	**590**	**-**	**-**	**-**
(18,154)	**(1,423)**	**16,731**	**2,353**	**2,854**	**501**	**17**	**21**	**4**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(18,154)	(1,423)	16,731	2,353	2,854	501	17	21	4
18,154	26,894	8,740	(2,353)	283	2,636	(17)	3,052	3,069
$ -	**$ 25,471**	**$ 25,471**	**$ -**	**$ 3,137**	**$ 3,137**	**$ -**	**$ 3,073**	**$ 3,073**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Development Services					
	Road Fund		2251	Community Dev Block Grant		2296
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 31	$ 31	$ 317,700	$ 224,362	$ (93,338)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 3,000	6,450	3,450	-	90	90
Rents	-	-	-	-	-	-
Miscellaneous	-	90,497	90,497	-	-	-
Total Revenues	**3,000**	**96,978**	**93,978**	**317,700**	**224,452**	**(93,248)**
Expenditures:						
Current:						
General government	-	-	-	317,700	227,166	90,534
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	$ 775,085	-	775,085	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**775,085**	**-**	**775,085**	**317,700**	**227,166**	**90,534**
Excess (deficiency) of revenues over expenditures	**(772,085)**	**96,978**	**869,063**	**-**	**(2,714)**	**(2,714)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	7,300	7,300	-	-	-
Transfers out	-	-	-	-	(2,918)	(2,918)
Total Other financing sources (uses)	**-**	**7,300**	**7,300**	**-**	**(2,918)**	**(2,918)**
Net change in fund balance	(772,085)	104,278	876,363	-	(5,632)	(5,632)
Fund balances / (deficits), July 1, 2016	772,085	894,378	122,293	-	34,870	34,870
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 998,656**	**$ 998,656**	**$ -**	**$ 29,238**	**$ 29,238**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 222,926	$ 176,873	$ (46,053)	$ 207,100	$ 126,087	$ (81,013)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	4	4	-	$ 293	$ 293
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
222,926	**176,873**	**(46,053)**	**207,100**	**126,091**	**(81,009)**	**-**	**293**	**293**
-	-	-	-	-	-	-	-	-
222,926	150,203	72,723	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	207,100	129,603	77,497	$ 31,048	5	31,043
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
222,926	**150,203**	**72,723**	**207,100**	**129,603**	**77,497**	**31,048**	**5**	**31,043**
-	**26,670**	**26,670**	**-**	**(3,512)**	**(3,512)**	**(31,048)**	**288**	**31,336**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	26,670	26,670	-	(3,512)	(3,512)	(31,048)	288	31,336
-	(10,952)	(10,952)	-	7,051	7,051	31,048	31,468	420
$ -	**$ 15,718**	**$ 15,718**	**$ -**	**$ 3,539**	**$ 3,539**	**$ -**	**$ 31,756**	**$ 31,756**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Housing					
	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 996,282	$ 914,203	$ (82,079)	$ 2,567,110	$ 2,764,563	$ 197,453
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	85	(15)	56	276	220
Rents	286,608	323,834	37,226	-	-	-
Miscellaneous	15,000	62,029	47,029	44,045	36,022	(8,023)
Total Revenues	**1,297,990**	**1,300,151**	**2,161**	**2,611,211**	**2,800,861**	**189,650**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,160,991	1,147,767	13,224	2,752,993	2,765,859	(12,866)
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	217,981	112,789	105,192	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,378,972**	**1,260,556**	**118,416**	**2,752,993**	**2,765,859**	**(12,866)**
Excess (deficiency) of revenues over expenditures	**(80,982)**	**39,595**	**120,577**	**(141,782)**	**35,002**	**176,784**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(80,982)	39,595	120,577	(141,782)	35,002	176,784
Fund balances / (deficits), July 1, 2016	80,982	340,573	259,591	141,782	260,882	119,100
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 380,168**	**$ 380,168**	**$ -**	**$ 295,884**	**$ 295,884**

* Variance = Positive / (Negative)

Housing			Juvenile Court					
Water Company 13-6		2275	Family Counseling		2212	Juvenile Probation Fees		2232
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 25,515	$ 25,397	$ (118)	-	-	-
-	-	-	-	-	-	$ 91,811	$ 118,681	$ 26,870
-	-	-	-	-	-	-	-	-
$ 187	$ 445	$ 258	-	32	32	1,868	1,665	(203)
-	-	-	-	-	-	-	-	-
107,000	137,776	30,776	-	-	-	-	-	-
107,187	**138,221**	**31,034**	**25,515**	**25,429**	**(86)**	**93,679**	**120,346**	**26,667**
-	-	-	-	-	-	-	-	-
-	-	-	25,515	25,397	118	200,327	128,685	71,642
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
117,496	108,800	8,696	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
117,496	**108,800**	**8,696**	**25,515**	**25,397**	**118**	**200,327**	**128,685**	**71,642**
(10,309)	**29,421**	**39,730**	**-**	**32**	**32**	**(106,648)**	**(8,339)**	**98,309**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(10,309)	29,421	39,730	-	32	32	(106,648)	(8,339)	98,309
10,309	382,163	371,854	-	7,131	7,131	106,648	259,995	153,347
$ -	**$ 411,584**	**$ 411,584**	**$ -**	**$ 7,163**	**$ 7,163**	**$ -**	**$ 251,656**	**$ 251,656**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Juvenile Court					
	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 27,531	$ 26,131	$ (1,400)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	102	102	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 1,200	$ 594	$ (606)
Total Revenues	**27,531**	**26,233**	**(1,298)**	**1,200**	**594**	**(606)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	27,531	26,233	1,298	1,200	232	968
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**27,531**	**26,233**	**1,298**	**1,200**	**232**	**968**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**-**	**362**	**362**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	-	-	-	362	362
Fund balances / (deficits), July 1, 2016	-	-	-	-	8,060	8,060
Fund balances / (deficits), June 30, 2017	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,422**	**$ 8,422**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Juvenile Court								
Detention Education		2242	Charter School		2245	Juvenile Victim Rights		2246
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 195,943	$ 48,600	$ (147,343)	$ 833,223	$ 930,986	$ 97,763	$ 19,500	$ 19,500	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,800	1,868	68	3,500	4,009	509	50	24	$ (26)
-	-	-	-	-	-	-	-	-
25,710	28,335	2,625	-	-	-	-	-	-
223,453	**78,803**	**(144,650)**	**836,723**	**934,995**	**98,272**	**19,550**	**19,524**	**(26)**
-	-	-	-	-	-	-	-	-
350,354	336,853	13,501	-	-	-	19,550	19,524	26
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,035,437	1,016,886	18,551	-	-	-
-	-	-	38,000	5,937	32,063	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
350,354	**336,853**	**13,501**	**1,073,437**	**1,022,823**	**50,614**	**19,550**	**19,524**	**26**
(126,901)	**(258,050)**	**(131,149)**	**(236,714)**	**(87,828)**	**148,886**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	132,329	132,329	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**132,329**	**132,329**	**-**	**-**	**-**	**-**	**-**	**-**
(126,901)	(125,721)	1,180	(236,714)	(87,828)	148,886	-	-	-
126,901	337,176	210,275	236,714	651,408	414,694	-	-	-
$ -	**$ 211,455**	**$ 211,455**	**$ -**	**$ 563,580**	**$ 563,580**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Juvenile Court					
	State Aid Supreme Court		2247	Court Appointed Specialist		2248
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 623,752	$ 623,752	-	$ 126,719	$ 126,390	$ (329)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	547	$ (203)	170	-	(170)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	53	53
Total Revenues	**624,502**	**624,299**	**(203)**	**126,889**	**126,443**	**(446)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	623,752	617,216	6,536	126,889	126,390	499
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	6,536	(6,536)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**623,752**	**623,752**	**-**	**126,889**	**126,390**	**499**
Excess (deficiency) of revenues over expenditures	**750**	**547**	**(203)**	**-**	**53**	**53**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	750	547	(203)	-	53	53
Fund balances / (deficits), July 1, 2016	(750)	29,714	30,464	-	12,825	12,825
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 30,261**	**$ 30,261**	**$ -**	**$ 12,878**	**$ 12,878**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Juvenile Court								
Court Improvement		2249	No Child Left Behind		2257	Juvenile Probation		2259
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 53,406	$ 53,406	-	$ 20,518	$ 14,329	$ (6,189)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10	85	$ 75	-	-	-	-	$ 118	$ 118
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,416	**53,491**	**75**	**20,518**	**14,329**	**(6,189)**	**-**	**118**	**118**
53,416	52,176	1,240	-	-	-	-	-	-
-	-	-	20,518	14,303	6,215	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,416	**52,176**	**1,240**	**20,518**	**14,303**	**6,215**	**-**	**-**	**-**
-	**1,315**	**1,315**	**-**	**26**	**26**	**-**	**118**	**118**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	1,315	1,315	-	26	26	-	118	118
-	-	-	-	4	4	-	548	548
$ -	**$ 1,315**	**$ 1,315**	**$ -**	**$ 30**	**$ 30**	**$ -**	**$ 666**	**$ 666**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Juvenile Court					
	Drug Court Education		2262	Intensive Probation		2265
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 57,161	$ 57,152	$ (9)	$ 1,068,338	$ 1,068,048	$ (290)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	62	12	750	623	(127)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**57,211**	**57,214**	**3**	**1,069,088**	**1,068,671**	**(417)**
Expenditures:						
Current:						
General government	57,161	57,156	5	-	-	-
Public safety	-	-	-	1,057,405	1,057,399	6
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	10,933	10,649	284
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**57,161**	**57,156**	**5**	**1,068,338**	**1,068,048**	**290**
Excess (deficiency) of revenues over expenditures	**50**	**58**	**8**	**750**	**623**	**(127)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	50	58	8	750	623	(127)
Fund balances / (deficits), July 1, 2016	(50)	1,168	1,218	(750)	32,469	33,219
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 1,226**	**$ 1,226**	**$ -**	**$ 33,092**	**$ 33,092**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Juvenile Court								
Juvenile Diversion Intake		2266	Juvenile Diversion Program		2267	Juvenile Treatment		2268
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 623,862	$ 623,780	$ (82)	$ 120,287	$ 120,287	-	$ 531,001	$ 523,802	$ (7,199)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
600	621	21	100	142	$ 42	750	648	(102)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
624,462	**624,401**	**(61)**	**120,387**	**120,429**	**42**	**531,751**	**524,450**	**(7,301)**
-	-	-	-	-	-	-	-	-
623,862	623,781	81	120,290	120,290	-	516,001	518,222	(2,221)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	5,640	9,360
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
623,862	**623,781**	**81**	**120,290**	**120,290**	**-**	**531,001**	**523,862**	**7,139**
600	**620**	**20**	**97**	**139**	**42**	**750**	**588**	**(162)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
600	620	20	97	139	42	750	588	(162)
(600)	54,092	54,692	(97)	9,198	9,295	(750)	21,909	22,659
$ -	**$ 54,712**	**$ 54,712**	**$ -**	**$ 9,337**	**$ 9,337**	**$ -**	**$ 22,497**	**$ 22,497**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Juvenile Court			Justice of the Peace Court		
	Account Incentive		2327	Justice Court Enhancement		2317
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 9,646	$ 7,698	$ (1,948)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	355,986	377,026	21,040
Investment income	-	$ 91	$ 91	1,974	2,146	172
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	5,168	501	(4,667)
Total Revenues	**-**	**91**	**91**	**372,774**	**387,371**	**14,597**
Expenditures:						
Current:						
General government	-	-	-	407,688	360,094	47,594
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**407,688**	**360,094**	**47,594**
Excess (deficiency) of revenues over expenditures	**-**	**91**	**91**	**(34,914)**	**27,277**	**62,191**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	6,046	6,046	-
Transfers out	-	-	-	(12,113)	(12,113)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(6,067)**	**(6,067)**	**-**
Net change in fund balance	-	91	91	(40,981)	21,210	62,191
Fund balances / (deficits), July 1, 2016	-	13,578	13,578	40,981	315,085	274,104
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 13,669**	**$ 13,669**	**$ -**	**$ 336,295**	**$ 336,295**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Justice of the Peace Court			Legal & Public Defenders			Library District		
Additional Assess SB1398		2243	Defender Training		2326	LSTA Grants		2312
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 12,908	$ 25,344	$ 12,436	$ 83,000	$ 43,345	$ (39,655)
-	-	-	-	-	-	-	-	-
$ 14,256	$ 13,739	$ (517)	-	-	-	-	-	-
-	-	-	-	179	179	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	82	82	-	-	-
14,256	**13,739**	**(517)**	**12,908**	**25,605**	**12,697**	**83,000**	**43,345**	**(39,655)**
3,000	2,049	951	17,952	10,469	7,483	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	87,834	48,123	39,711
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,000	**2,049**	**951**	**17,952**	**10,469**	**7,483**	**87,834**	**48,123**	**39,711**
11,256	**11,690**	**434**	**(5,044)**	**15,136**	**20,180**	**(4,834)**	**(4,778)**	**56**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(3,600)	(3,600)	-	-	-	-	-	-	-
(3,600)	**(3,600)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
7,656	8,090	434	(5,044)	15,136	20,180	(4,834)	(4,778)	56
(7,656)	30,595	38,251	5,044	13,644	8,600	4,834	15,279	10,445
$ -	**$ 38,685**	**$ 38,685**	**$ -**	**$ 28,780**	**$ 28,780**	**$ -**	**$ 10,501**	**$ 10,501**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Library District			Public Health District		
	Other Grants		2313	Health Grants		2260
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 4,099,112	$ 4,136,310	$ 37,198
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	976	976
Rents	-	-	-	-	-	-
Miscellaneous	$ 122,500	$ 78,892	$ (43,608)	-	500	500
Total Revenues	**122,500**	**78,892**	**(43,608)**	**4,099,112**	**4,137,786**	**38,674**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	4,520,690	4,339,304	181,386
Welfare	-	-	-	-	-	-
Culture and recreation	163,965	32,230	131,735	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	8,250	-	8,250
Debt service:						
Principal retirement	-	-	-	8,452	8,452	-
Interest and fiscal charges	-	-	-	-	892	(892)
Total Expenditures	**163,965**	**32,230**	**131,735**	**4,537,392**	**4,348,648**	**188,744**
Excess (deficiency) of revenues over expenditures	**(41,465)**	**46,662**	**88,127**	**(438,280)**	**(210,862)**	**227,418**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	445,000	386,694	(58,306)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**445,000**	**386,694**	**(58,306)**
Net change in fund balance	(41,465)	46,662	88,127	6,720	175,832	169,112
Fund balances / (deficits), July 1, 2016	41,465	45,462	3,997	(6,720)	(150,481)	(143,761)
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 92,124**	**$ 92,124**	**$ -**	**$ 25,351**	**$ 25,351**

* Variance = Positive / (Negative)

Public Health District			Public Works					
Rabies Control		2264	Waste Tire		2204	Public Works HURF		2253
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,100,000	$ 1,196,465	$ 96,465
$ 20,000	$ 33,510	$ 13,510	-	-	-	-	-	-
-	-	-	$ 315,000	$ 304,725	$ (10,275)	6,653,193	6,978,603	325,410
-	-	-	30,000	67,801	37,801	-	-	-
2,000	2,790	790	-	-	-	-	-	-
600	917	317	2,000	3,741	1,741	10,000	33,344	23,344
-	-	-	-	-	-	-	-	-
-	22	22	-	-	-	5,000	33,135	28,135
22,600	**37,239**	**14,639**	**347,000**	**376,267**	**29,267**	**7,768,193**	**8,241,547**	**473,354**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,187,305	6,990,072	2,197,233
-	-	-	669,116	391,702	277,414	-	-	-
398,260	394,740	3,520	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	325,000	72,383	252,617
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
398,260	**394,740**	**3,520**	**669,116**	**391,702**	**277,414**	**9,512,305**	**7,062,455**	**2,449,850**
(375,660)	**(357,501)**	**18,159**	**(322,116)**	**(15,435)**	**306,681**	**(1,744,112)**	**1,179,092**	**2,923,204**
-	-	-	-	-	-	-	17,800	17,800
345,055	345,055	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
345,055	**345,055**	**-**	**-**	**-**	**-**	**-**	**17,800**	**17,800**
(30,605)	(12,446)	18,159	(322,116)	(15,435)	306,681	(1,744,112)	1,196,892	2,941,004
30,605	96,458	65,853	322,116	570,364	248,248	1,744,112	4,564,447	2,820,335
$ -	**$ 84,012**	**$ 84,012**	**$ -**	**$ 554,929**	**$ 554,929**	**$ -**	**$ 5,761,339**	**$ 5,761,339**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 468,226	$ 327,056	$ (141,170)
Charges for services	$ 109,000	$ 124,847	$ 15,847	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,542	1,542	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**109,000**	**126,389**	**17,389**	**468,226**	**327,056**	**(141,170)**
Expenditures:						
Current:						
General government	120,538	120,538	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	468,226	188,843	279,383
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**120,538**	**120,538**	**-**	**468,226**	**188,843**	**279,383**
Excess (deficiency) of revenues over expenditures	**(11,538)**	**5,851**	**17,389**	**-**	**138,213**	**138,213**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(171,546)	(171,546)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(171,546)**	**(171,546)**
Net change in fund balance	(11,538)	5,851	17,389	-	(33,333)	(33,333)
Fund balances / (deficits), July 1, 2016	11,538	197,492	185,954	-	449,953	449,953
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 203,343**	**$ 203,343**	**$ -**	**$ 416,620**	**$ 416,620**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Sheriff- Administration								
Narcotic Enforcement		2299	Drug Task Force		2302	Other Grants		2306
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 177,845	$ 170,768	$ (7,077)	$ 37,290	$ 3,837	$ (33,453)	$ 156,000	$ 58,527	$ (97,473)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,000	6,214	3,214
-	-	-	-	-	-	250	1,160	910
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
177,845	**170,768**	**(7,077)**	**37,290**	**3,837**	**(33,453)**	**159,250**	**65,901**	**(93,349)**
-	-	-	-	-	-	-	-	-
237,126	227,694	9,432	-	3,837	(3,837)	159,250	58,672	100,578
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	37,290	32,101	5,189	-	23,197	(23,197)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
237,126	**227,694**	**9,432**	**37,290**	**35,938**	**1,352**	**159,250**	**81,869**	**77,381**
(59,281)	**(56,926)**	**2,355**	**-**	**(32,101)**	**(32,101)**	**-**	**(15,968)**	**(15,968)**
-	-	-	-	-	-	-	6,750	6,750
59,281	57,290	(1,991)	-	-	-	-	8	8
-	(8)	(8)	-	-	-	-	-	-
59,281	**57,282**	**(1,999)**	**-**	**-**	**-**	**-**	**6,758**	**6,758**
-	356	356	-	(32,101)	(32,101)	-	(9,210)	(9,210)
-	3,952	3,952	-	46,804	46,804	-	212,536	212,536
$ -	**$ 4,308**	**$ 4,308**	**$ -**	**$ 14,703**	**$ 14,703**	**$ -**	**$ 203,326**	**$ 203,326**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Sheriff- Administration			Sheriff- Jail District		
	Operation Stone Garden		2348	Jail Enhancement		2237
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,284,500	$ 1,205,156	$ (79,344)	$ 259,972	$ 219,839	$ (40,133)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	1,500	1,203	(297)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2,600	-	(2,600)
Total Revenues	**1,284,500**	**1,205,156**	**(79,344)**	**264,072**	**221,042**	**(43,030)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	1,089,500	1,095,085	(5,585)	451,132	274,124	177,008
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	195,000	133,258	61,742	-	10,454	(10,454)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,284,500**	**1,228,343**	**56,157**	**451,132**	**284,578**	**166,554**
Excess (deficiency) of revenues over expenditures	**-**	**(23,187)**	**(23,187)**	**(187,060)**	**(63,536)**	**123,524**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	(23,187)	(23,187)	(187,060)	(63,536)	123,524
Fund balances / (deficits), July 1, 2016	-	(54,114)	(54,114)	187,060	224,257	37,197
Fund balances / (deficits), June 30, 2017	**$ -**	**$ (77,301)**	**$ (77,301)**	**$ -**	**$ 160,721**	**$ 160,721**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Sheriff- Jail District						Sheriff- Administration		
Inmate Health		2238	Facility Commissary		2286	LEBSF Boat Patrol		2301
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 169,616	$ 189,582	$ 19,966
$ 7,649	$ 4,554	$ (3,095)	$ 280,000	$ 184,859	$ (95,141)	-	-	-
-	-	-	-	-	-	-	-	-
-	595	595	1,500	2,043	543	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	136,984	114,498	(22,486)	-	-	-
7,649	**5,149**	**(2,500)**	**418,484**	**301,400**	**(117,084)**	**169,616**	**189,582**	**19,966**
-	-	-	-	-	-	-	-	-
22,380	3,703	18,677	551,190	294,636	256,554	169,616	184,609	(14,993)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
22,380	**3,703**	**18,677**	**551,190**	**294,636**	**256,554**	**169,616**	**184,609**	**(14,993)**
(14,731)	**1,446**	**16,177**	**(132,706)**	**6,764**	**139,470**	**-**	**4,973**	**4,973**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(14,731)	1,446	16,177	(132,706)	6,764	139,470	-	4,973	4,973
14,731	3,503	(11,228)	132,706	267,103	134,397	-	6,236	6,236
$ -	**$ 4,949**	**$ 4,949**	**$ -**	**$ 273,867**	**$ 273,867**	**$ -**	**$ 11,209**	**$ 11,209**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Sheriff- Jail District			Superior Court		
	Other Jail Grants		2308	Case Processing Assistance		2206
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 205,825	$ 75,708	$ (130,117)	-	$ 4,666	$ 4,666
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	476	476	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 10,835	-	(10,835)
Total Revenues	**205,825**	**76,184**	**(129,641)**	**10,835**	**4,666**	**(6,169)**
Expenditures:						
Current:						
General government	-	-	-	64,835	64,779	56.00
Public safety	170,825	80,115	90,710	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	35,000	50,521	(15,521)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**205,825**	**130,636**	**75,189**	**64,835**	**64,779**	**56**
Excess (deficiency) of revenues over expenditures	**-**	**(54,452)**	**(54,452)**	**(54,000)**	**(60,113)**	**(6,113)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	39,217	39,217	24,000	24,000	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**39,217**	**39,217**	**24,000**	**24,000**	**-**
Net change in fund balance	-	(15,235)	(15,235)	(30,000)	(36,113)	(6,113)
Fund balances / (deficits), July 1, 2016	-	71,800	71,800	30,000	29,978	(22)
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 56,565**	**$ 56,565**	**$ -**	**$ (6,135)**	**$ (6,135)**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court								
Conciliation Court		2211	Child Support Enforcement		2215	Domestic Relations		2217
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 202,527	$ 195,647	$ (6,880)	-	-	-
-	-	-	-	-	-	-	-	-
$ 71,389	$ 68,701	$ (2,688)	-	-	-	$ 10,000	$ 9,838	$ (162)
382	540	158	213	272	59	120	225	105
-	-	-	-	-	-	-	-	-
500	210	(290)	2,020	1,312	(708)	-	-	-
72,271	**69,451**	**(2,820)**	**204,760**	**197,231**	**(7,529)**	**10,120**	**10,063**	**(57)**
75,824	71,754	4,070	202,884	193,552	9,332	8,000	2,300	5,700
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,824	**71,754**	**4,070**	**202,884**	**193,552**	**9,332**	**8,000**	**2,300**	**5,700**
(3,553)	**(2,303)**	**1,250**	**1,876**	**3,679**	**1,803**	**2,120**	**7,763**	**5,643**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(3,553)	(2,303)	1,250	1,876	3,679	1,803	2,120	7,763	5,643
3,553	85,264	81,711	(1,876)	121,502	123,378	(2,120)	29,348	31,468
$ -	**$ 82,961**	**$ 82,961**	**$ -**	**$ 125,181**	**$ 125,181**	**$ -**	**$ 37,111**	**$ 37,111**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Superior Court					
	Local Court Assistance		2221	JCEF Time Payment		2222
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 134,073	$ 144,903	$ 10,830	$ 94,153	$ 94,384	$ 231
Investment income	531	861	330	169	79	(90)
Rents	-	-	-	-	-	-
Miscellaneous	1,377	-	(1,377)	-	-	-
Total Revenues	**135,981**	**145,764**	**9,783**	**94,322**	**94,463**	**141**
Expenditures						
Current:						
General government	44,753	35,898	8,855	91,208	83,125	8,083
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**44,753**	**35,898**	**8,855**	**91,208**	**83,125**	**8,083**
Excess (deficiency) of revenues over expenditures	**91,228**	**109,866**	**18,638**	**3,114**	**11,338**	**8,224**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(128,812)	(114,819)	13,993	-	-	-
Total Other financing sources (uses)	**(128,812)**	**(114,819)**	**13,993**	**-**	**-**	**-**
Net change in fund balance	(37,584)	(4,953)	32,631	3,114	11,338	8,224
Fund balances / (deficits), July 1, 2016	37,584	60,766	23,182	(3,114)	3,276	6,390
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 55,813**	**$ 55,813**	**$ -**	**$ 14,614**	**$ 14,614**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court								
Law Library		2224	Aztec Field Training		2234	Supreme Court Enhancement		2324
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 23,249	$ 23,714	$ 465	-	-	-
-	-	-	-	-	-	-	-	-
$ 100,394	$ 97,385	$ (3,009)	-	-	-	$ 67,060	$ 124,142	$ 57,082
181	471	290	-	18	18	102	288	186
-	-	-	-	-	-	-	-	-
12,678	18,088	5,410	-	-	-	-	-	-
113,253	**115,944**	**2,691**	**23,249**	**23,732**	**483**	**67,162**	**124,430**	**57,268**
100,258	90,215	10,043	465	-	465	84,236	84,236	-
-	-	-	23,249	23,701	(452)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,258	**90,215**	**10,043**	**23,714**	**23,701**	**13**	**84,236**	**84,236**	**-**
12,995	**25,729**	**12,734**	**(465)**	**31**	**496**	**(17,074)**	**40,194**	**57,268**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
12,995	25,729	12,734	(465)	31	496	(17,074)	40,194	57,268
(12,995)	49,651	62,646	465	1,070	605	17,074	17,074	-
$ -	**$ 75,380**	**$ 75,380**	**$ -**	**$ 1,101**	**$ 1,101**	**$ -**	**$ 57,268**	**$ 57,268**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Superior Court					
	Fee- Case Management		2325	Children's Issues Educate		2339
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 3,200	$ 4,200	$ 1,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	110,734	132,377	21,643	$ 35,852	$ 32,981	$ (2,871)
Investment income	400	646	246	350	717	367
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**114,334**	**137,223**	**22,889**	**36,202**	**33,698**	**(2,504)**
Expenditures:						
Current:						
General government	139,532	137,067	2,465	39,486	31,533	7,953
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**139,532**	**137,067**	**2,465**	**39,486**	**31,533**	**7,953**
Excess (deficiency) of revenues over expenditures	**(25,198)**	**156**	**25,354**	**(3,284)**	**2,165**	**5,449**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	12,113	12,113	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**12,113**	**12,113**	**-**	**-**	**-**	**-**
Net change in fund balance	(13,085)	12,269	25,354	(3,284)	2,165	5,449
Fund balances / (deficits), July 1, 2016	13,085	89,819	76,734	3,284	106,473	103,189
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 102,088**	**$ 102,088**	**$ -**	**$ 108,638**	**$ 108,638**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Treasurer			Other - Multiple Departments			Other - Miscellaneous		
Treasurer's Information		2201	Fill the Gap		2319	Workforce Investment Act		2291
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 99,844	$ 88,128	$ (11,716)	$ 5,219,585	$ 5,095,297	$ (124,288)
$ 6,000	$ 3,261	$ (2,739)	-	-	-	-	-	-
-	-	-	94,092	106,436	12,344	-	-	-
300	738	438	150	972	822	-	73	73
-	-	-	-	-	-	-	-	-
1,000	8,720	7,720	-	-	-	-	-	-
7,300	**12,719**	**5,419**	**194,086**	**195,536**	**1,450**	**5,219,585**	**5,095,370**	**(124,215)**
30,018	15,651	14,367	530,631	511,222	19,409	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,096,014	5,095,911	2,000,103
-	8,348	(8,348)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,018	**23,999**	**6,019**	**530,631**	**511,222**	**19,409**	**7,096,014**	**5,095,911**	**2,000,103**
(22,718)	**(11,280)**	**11,438**	**(336,545)**	**(315,686)**	**20,859**	**(1,876,429)**	**(541)**	**1,875,888**
-	-	-	-	-	-	-	-	-
-	-	-	373,327	359,334	(13,993)	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**373,327**	**359,334**	**(13,993)**	**-**	**-**	**-**
(22,718)	(11,280)	11,438	36,782	43,648	6,866	(1,876,429)	(541)	1,875,888
22,718	115,719	93,001	(36,782)	49,708	86,490	1,876,429	37,078	(1,839,351)
$ -	**$ 104,439**	**$ 104,439**	**$ -**	**$ 93,356**	**$ 93,356**	**$ -**	**$ 36,537**	**$ 36,537**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2017

	Other - Miscellaneous					
	Improvement Districts		ALL	Other Nonmajor Funds		Misc
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ 1,123,018	$ 919,534	$ (203,484)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 270	$ 270	-
Charges for services	-	-	-	-	104	$ 104
Fines and forfeits	-	-	-	-	-	-
Investment income	-	7,833	7,833	-	36	36
Rents	-	-	-	-	-	-
Miscellaneous	-	1,700	1,700	-	280	280
Total Revenues	**1,123,018**	**929,067**	**(193,951)**	**270**	**690**	**420**
Expenditures:						
Current:						
General government	1,335,240	899,837	435,403	-	-	-
Public safety	-	-	-	270	270	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,335,240**	**899,837**	**435,403**	**270**	**270**	**-**
Excess (deficiency) of revenues over expenditures	**(212,222)**	**29,230**	**241,452**	**-**	**420**	**420**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	596	596	-	-	-
Transfers out	-	(605)	(605)	-	(5)	(5)
Total Other financing sources (uses)	**-**	**(9)**	**(9)**	**-**	**(5)**	**(5)**
Net change in fund balance	(212,222)	29,221	241,443	-	415	415
Fund balances / (deficits), July 1, 2016	212,222	1,090,566	878,344	-	892	892
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 1,119,787**	**$ 1,119,787**	**$ -**	**$ 1,307**	**$ 1,307**

* Variance = Positive / (Negative)

Exhibit K - 1
(Concluded)

Total Special Revenue Funds		
Budget	Actual	Variance *
$ 2,223,018	$ 2,115,999	$ (107,019)
20,000	33,510	13,510
32,670,795	32,048,189	(622,606)
1,110,962	1,022,575	(88,387)
1,350,923	1,510,743	159,820
47,349	93,972	46,623
286,608	323,834	37,226
578,117	696,260	118,143
38,287,772	**37,845,082**	**(442,690)**
5,042,349	4,143,950	898,399
12,084,885	10,327,871	1,757,014
9,187,305	6,990,072	2,197,233
669,116	391,702	277,414
4,918,950	4,734,044	184,906
4,269,628	4,152,034	117,594
251,799	80,353	171,446
8,599,677	6,301,640	2,298,037
1,657,539	475,333	1,182,206
8,452	8,452	-
-	892	(892)
46,689,700	**37,606,343**	**9,083,357**
(8,401,928)	**238,739**	**8,640,667**
-	24,550	24,550
1,698,594	1,742,961	44,367
(534,323)	(685,622)	(151,299)
1,164,271	**1,081,889**	**(82,382)**
(7,237,657)	1,320,628	8,558,285
7,237,657	14,041,035	6,803,378
$ -	**$ 15,361,663**	**$ 15,361,663**

YUMA COUNTY

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

Year Ended June 30, 2017

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	$ 785	$ 785	-	$ 2,729	$ 2,729
Total Revenues	**-**	**785**	**785**	**-**	**2,729**	**2,729**
Expenditures:						
Current:						
General government	$ 2,600	2,600	-	-	-	-
Public safety	-	-	-	$ 4,569	5,140	(571)
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	304,000	304,000	-	799,539	815,004	(15,465)
Interest and fiscal charges	196,755	196,755	-	235,775	220,176	15,599
Total Expenditures	**503,355**	**503,355**	**-**	**1,039,883**	**1,040,320**	**(437)**
Excess (deficiency) of revenues over expenditures	**(503,355)**	**(502,570)**	**785**	**(1,039,883)**	**(1,037,591)**	**2,292**
Other financing sources (uses):						
Transfers in	502,855	502,855	-	1,038,914	1,038,914	-
Total Other financing sources (uses)	**502,855**	**502,855**	**-**	**1,038,914**	**1,038,914**	**-**
Net change in fund balance	(500)	285	785	(969)	1,323	2,292
Fund balances / (deficits), July 1, 2016	500	6,312	5,812	969	7,473	6,504
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 6,597**	**$ 6,597**	**$ -**	**$ 8,796**	**$ 8,796**

* 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 *
$ 9,435	$ 16,715	$ 7,280	$ 13,062	$ 16,563	$ 3,501	-	-	-
-	-	-	-	-	-	-	$ 11,523	$ 11,523
9,435	**16,715**	**7,280**	**13,062**	**16,563**	**3,501**	**-**	**11,523**	**11,523**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 4,350	1,150	3,200
11,511	11,510	1	14,102	14,102	-	1,500,000	1,500,000	-
2,418	2,418	-	7,932	7,932	-	1,590,581	1,527,766	62,815
13,929	**13,928**	**1**	**22,034**	**22,034**	**-**	**3,094,931**	**3,028,916**	**66,015**
(4,494)	**2,787**	**7,281**	**(8,972)**	**(5,471)**	**3,501**	**(3,094,931)**	**(3,017,393)**	**77,538**
-	-	-	-	-	-	3,094,931	3,094,931	-
-	**-**	**-**	**-**	**-**	**-**	**3,094,931**	**3,094,931**	**-**
(4,494)	2,787	7,281	(8,972)	(5,471)	3,501	-	77,538	77,538
4,494	58,410	53,916	8,972	64,871	55,899	-	295,497	295,497
$ -	**$ 61,197**	**$ 61,197**	**$ -**	**$ 59,400**	**$ 59,400**	**$ -**	**$ 373,035**	**$ 373,035**

YUMA COUNTY

Exhibit K - 2

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

(Concluded)

Year Ended June 30, 2017

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	$ 22,497	$ 33,278	$ 10,781
Investment income	-	15,037	15,037
Total Revenues	**22,497**	**48,315**	**25,818**
Expenditures:			
Current:			
General government	2,600	2,600	-
Public safety	4,569	5,140	(571)
Culture and recreation	4,350	1,150	3,200
Debt service:			
Principal retirement	2,629,152	2,644,616	(15,464)
Interest and fiscal charges	2,033,461	1,955,047	78,414
Total Expenditures	**4,674,132**	**4,608,553**	**65,579**
Excess (deficiency) of revenues over expenditures	**(4,651,635)**	**(4,560,238)**	**91,397**
Other financing sources (uses):			
Transfers in	4,636,700	4,636,700	-
Total Other financing sources (uses)	**4,636,700**	**4,636,700**	**-**
Net change in fund balance	(14,935)	76,462	91,397
Fund balances / (deficits), July 1, 2016	14,935	432,563	417,628
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 509,025**	**$ 509,025**

* Variance = Positive / (Negative)

{ This page is intentionally left blank }

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2017

	General			Jail District		
	Administration Building		4406	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	-	-	-
Investment income	-	-	-	-	$ 216	$ 216
Total Revenues	**-**	**-**	**-**	**-**	**216**	**216**
Expenditures:						
Current:						
General government	-	$ 116,452	$ (116,452)	-	-	-
Capital Outlay	$ 2,412,754	2,187,064	225,690	-	-	-
Total Expenditures	**2,412,754**	**2,303,516**	**109,238**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**(2,412,754)**	**(2,303,516)**	**109,238**	**-**	**216**	**216**
Net change in fund balance	(2,412,754)	(2,303,516)	109,238	-	216	216
Fund balances / (deficits), July 1, 2016	2,412,754	2,383,682	(29,072)	-	31,727	31,727
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 80,166**	**$ 80,166**	**$ -**	**$ 31,943**	**$ 31,943**

* Variance = Positive / (Negative)

Exhibit K - 3
(Continued)

Improvement Districts						Library District		
Mesa del Sol		4714	Gadsden		4717	Capital Projects		4720
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	$ 56,007	$ 56,007	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**56,007**	**56,007**	**-**	**-**	**-**
-	-	-	-	11,950	(11,950)	-	-	-
-	-	-	$ 1,034,231	44,057	990,174	$ 46,252	$ 46,367	$ (115)
-	**-**	**-**	**1,034,231**	**56,007**	**978,224**	**46,252**	**46,367**	**(115)**
-	**-**	**-**	**(1,034,231)**	**-**	**1,034,231**	**(46,252)**	**(46,367)**	**(115)**
-	-	-	(1,034,231)	-	1,034,231	(46,252)	(46,367)	(115)
-	$ 45,077	$ 45,077	1,034,231	74	(1,034,157)	46,252	46,367	115
$ -	**$ 45,077**	**$ 45,077**	**$ -**	**$ 74**	**$ 74**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Exhibit K - 3

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

(Concluded)

Year Ended June 30, 2017

	Total Capital Projects Funds		
	Budget	Actual	Variance *
Revenues:			
Intergovernmental	-	$ 56,007	56,007
Investment income	-	216	216
Total Revenues	**-**	**56,223**	**56,223**
Expenditures:			
Current:			
General government	-	128,402	(128,402)
Capital Outlay	$ 3,493,237	2,277,488	1,215,749
Total Expenditures	**3,493,237**	**2,405,890**	**1,087,347**
Excess (deficiency) of revenues over expenditures	**(3,493,237)**	**(2,349,667)**	**1,143,570**
Net change in fund balance	(3,493,237)	(2,349,667)	1,143,570
Fund balances / (deficits), July 1, 2016	3,493,237	2,506,927	(986,310)
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 157,260**	**$ 157,260**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit K - 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2017

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 2,223,018	$ 2,115,999	$ (107,019)
Special assessments	22,497	33,278	10,781
Licenses and permits	20,000	33,510	13,510
Intergovernmental	32,670,795	32,104,196	(566,599)
Charges for services	1,110,962	1,022,575	(88,387)
Fines and forfeits	1,350,923	1,510,743	159,820
Investment income	47,349	109,225	61,876
Rents	286,608	323,834	37,226
Miscellaneous	578,117	696,260	118,143
Total Revenues	**38,310,269**	**37,949,620**	**(360,649)**
Expenditures:			
Current:			
General government	5,044,949	4,274,952	769,997
Public safety	12,089,454	10,333,011	1,756,443
Highways and streets	9,187,305	6,990,072	2,197,233
Sanitation	669,116	391,702	277,414
Health	4,918,950	4,734,044	184,906
Welfare	4,269,628	4,152,034	117,594
Culture and recreation	256,149	81,503	174,646
Education	8,599,677	6,301,640	2,298,037
Capital Outlay	5,150,776	2,752,821	2,397,955
Debt service:			
Principal retirement	2,637,604	2,653,068	(15,464)
Interest and fiscal charges	2,033,461	1,955,939	77,522
Total Expenditures	**54,857,069**	**44,620,786**	**10,236,283**
Excess (deficiency) of revenues over expenditures	**(16,546,800)**	**(6,671,166)**	**9,875,634**
Other financing sources (uses):			
Proceeds from sale of capital assets	-	24,550	24,550
Transfers in	6,335,294	6,379,661	44,367
Transfers out	(534,323)	(685,622)	(151,299)
Total Other financing sources (uses)	**5,800,971**	**5,718,589**	**(82,382)**
Net change in fund balance	(10,745,829)	(952,577)	9,793,252
Fund balances / (deficits), July 1, 2016	10,745,829	16,980,525	6,234,696
Fund balances / (deficits), June 30, 2017	**$ -**	**$ 16,027,948**	**$ 16,027,948**

* Variance = Positive / (Negative)

{ This page is intentionally left blank }

Internal Service Funds

YUMA COUNTY

Exhibit L - 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2017

	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	-	-	$ 347,261	$ 8,896,025	-	$ 9,243,286
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	-	9,751	-	9,751
Accrued interest	-	-	392	9,694	$ 43	10,129
Due from:						
Other funds	$ 57,459	-	132,050	4,910	-	194,419
Prepaid items	-	$ 865	-	-	725	1,590
Total Assets	**$ 57,459**	**$ 865**	**$ 479,703**	**$ 8,920,380**	**$ 768**	**$ 9,459,175**
Deferred Outflow of Resources						
Deferred outflow of resources related to pensions	-	$ 26,383	$ 1,950	$ 23,958	$ 35,129	$ 87,420
Total Deferred Outflow of Resources	**$ -**	**$ 26,383**	**$ 1,950**	**$ 23,958**	**$ 35,129**	**$ 87,420**
Liabilities						
Liabilities						
Accounts payable	-	$ 3,845	$ 121,350	$ 22,512	$ 15,067	$ 162,774
Accrued payroll and employee benefits	-	3,869	522	5,985	8,085	18,461
Insurance claims payable	-	-	-	1,265,000	-	1,265,000
Due to:						
Other funds	$ 40,113	22,660	-	-	5,118	67,891
Net pension liability	-	141,233	21,097	193,903	316,659	672,892
Total Liabilities	**$ 40,113**	**$ 171,607**	**$ 142,969**	**$ 1,487,400**	**$ 344,929**	**$ 2,187,018**
Deferred Inflow of Resources						
Deferred inflow of resources related to pensions	-	$ 21,949	$ 3,279	$ 30,134	$ 49,209	$ 104,571
Total Deferred Inflow of Resources	**$ -**	**$ 21,949**	**$ 3,279**	**$ 30,134**	**$ 49,209**	**$ 104,571**
Net Position						
Reserved for:						
Prepaid items	-	$ 865	-	$ -	725	$ 1,590
Unrestricted	$ 17,346	(167,173)	$ 335,405	7,426,804	$ (358,966)	7,253,416
Total Net Position	**$ 17,346**	**$ (166,308)**	**$ 335,405**	**$ 7,426,804**	**$ (358,241)**	**$ 7,255,006**

YUMA COUNTY

Exhibit L - 2

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

All Internal Service Funds

Year Ended June 30, 2017

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Operating revenues						
Charges for services - insurance premiums	-	-	$ 572,097	$ 13,735,265	$ 1,370,633	$ 15,677,995
Charges for services	$ 217,429	$ 76,779	-	-	-	294,208
Miscellaneous	-	11,368	86,519	-	29,045	126,932
Total operating revenues	**217,429**	**88,147**	**658,616**	**13,735,265**	**1,399,678**	**16,099,135**
Operating expenses						
Personal services	-	116,338	16,412	171,136	258,653	562,539
Supplies and services	-	2,551	-	3,540	8,491	14,582
Tools and minor equipment	219,575	-	-	2,399	315	222,289
Professional services	-	13,137	35,310	69,146	9,155	126,748
Health services claims	-	-	-	7,852,389	-	7,852,389
Health services other	-	-	-	5,075,092	-	5,075,092
Insurance claims	-	-	61,856	313	363,079	425,248
Insurance others	-	561	506,824	841	764,383	1,272,609
Other	-	4,536	21,571	500,723	77,792	604,622
Total operating expenses	**219,575**	**137,123**	**641,973**	**13,675,579**	**1,481,868**	**16,156,118**
Operating income / (loss)	**(2,146)**	**(48,976)**	**16,643**	**59,686**	**(82,190)**	**(56,983)**
Nonoperating revenues						
Investment income	97	13	2,579	57,574	1,764	62,027
Other	-	-	-	-	16,701	16,701
Total nonoperating revenues	**97**	**13**	**2,579**	**57,574**	**18,465**	**78,728**
Change in net position	(2,049)	(48,963)	19,222	117,260	(63,725)	21,745
Net position / (deficit), July 1, 2016	19,395	(117,345)	316,183	7,309,544	(294,516)	7,233,261
Total net position / (deficit), June 30, 2017	**$ 17,346**	**$ (166,308)**	**$ 335,405**	**$ 7,426,804**	**$ (358,241)**	**$ 7,255,006**

YUMA COUNTY

Exhibit L - 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2017

	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	-	$ 57,400	-	$ 13,473,306	$ 1,370,633	$ 14,901,339
Receipts from other funds for goods and services provided	$ 159,972	19,378	$ 572,098	-	5,119	756,567
Other receipts	40,112	33,956	86,520	261,958	30,097	452,643
Payments for supplies and to providers of goods and services	(219,576)	(20,875)	(616,247)	(12,845,767)	(1,186,079)	(14,888,544)
Payments to employees	-	(104,097)	(16,412)	(153,229)	(230,359)	(504,097)
Other payments	-	(745)	(12,456)	(246,745)	(105,942)	(365,888)
Net cash provided (used) by operating activities	**(19,492)**	**(14,983)**	**13,503**	**489,523**	**(116,531)**	**352,020**
Cash flows to noncapital financial activities:						
Other	-	-		-	16,701	16,701
Net cash provided (used) by noncapital financial activities	**-**	**-**	**-**	**-**	**16,701**	**16,701**
Cash flows from investing activities:						
Interest received on investments	104	13	2,578	57,574	1,764	62,033
Net cash provided by investing activities	**104**	**13**	**2,578**	**57,574**	**1,764**	**62,033**
Net increase / (decrease) in cash and cash equivalents	(19,388)	(14,970)	16,081	547,097	(98,066)	430,754
Cash and cash equivalents, July 1, 2016	19,388	14,970	331,180	8,348,928	98,066	8,812,532
Cash and cash equivalents, June 30, 2017	**$ -**	**$ -**	**$ 347,261**	**$ 8,896,025**	**$ -**	**$ 9,243,286**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ (2,146)**	**$ (48,976)**	**$ 16,643**	**$ 59,686**	**$ (82,190)**	**$ (56,983)**
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:						
Changes in assets, liabilities, and deferred in and out flows :						
(Increase) / decreases in assets:						
Accounts receivable	-	-	-	(9,751)	-	(9,751)
Prepaid expenditures	-	(395)	-	9,795	(725)	8,675
Due from other funds	(57,459)	1,233	13,336	(7)	169	(42,728)
(Increase) / decreases in deferred outflows						
Deferred outflows	-	(14,440)	(110)	(7,364)	(7,687)	(29,601)
Increase / (decrease) in liabilities:						
Accounts payable	-	(2,153)	(18,340)	(6,687)	(68,250)	(95,430)
Accrued payroll and employee benefits	-	490	66	139	1,053	1,748
Insurance claims payable	-	-	-	420,000	-	420,000
Due to other funds	40,113	22,576	(43)	(1,559)	5,118	66,205
Net pension liability	-	18,321	904	14,923	19,608	53,756
Increase / (decrease) in deferred inflows						
Deferred inflows	-	8,361	1,047	10,348	16,373	36,129
Total Adjustments	**(17,346)**	**33,993**	**(3,140)**	**429,837**	**(34,341)**	**409,003**
Net cash provided (used) by operating activities	**$ (19,492)**	**$ (14,983)**	**$ 13,503**	**$ 489,523**	**$ (116,531)**	**$ 352,020**

Trust and Agency Funds

YUMA COUNTY

Exhibit M - 1

Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2017

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	$ 66,069,051	$ 9,163,220	$ 75,232,271	$ 4,928,913
Receivables (net of allowances for uncollectibles):				
Accrued interest	190,293	26,552	216,845	-
Total Assets	$ 66,259,344	9,189,772	$ 75,449,116	$ 4,928,913
Liabilities				
Deposits held for others	-	-	-	$ 4,928,913
Total Liabilities	$ -	$ -	$ -	$ 4,928,913
Net Position				
Reserved for:				
Held in trust for investment trust participants	$ 66,259,344	$ 9,189,772	$ 75,449,116	
Total Net Position	$ 66,259,344	$ 9,189,772	$ 75,449,116	

YUMA COUNTY

Exhibit M - 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2017

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Additions:				
Contributions from participants	$ 416,331,802	$ 213,468	$ 416,545,270	$ 30,092,547
Investment income	898,152	-	898,152	-
Total additions	417,229,954	213,468	417,443,422	30,092,547
Deductions:				
Distributions to participants	411,870,731	19,001,600	430,872,331	30,092,547
Total deductions	411,870,731	19,001,600	430,872,331	$ 30,092,547
Change in net assets	5,359,223	(18,788,132)	(13,428,909)	
Net position held in trust, July 1, 2016	60,900,121	27,977,904	88,878,025	
Net position held in trust, June 30, 2017	$ 66,259,344	$ 9,189,772	$ 75,449,116	

YUMA COUNTY

Exhibit M - 3

Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2017

	Balance July 1, 2016	Additions	Deletions	Balance June 30, 2017
Assets				
Cash and cash equivalents	$ 4,785,724	$ 143,189	$ -	$ 4,928,913
Total Assets	$ 4,785,724	$ 143,189	$ -	$ 4,928,913
Liabilities				
Deposits held for others	$ 4,785,724	$ 143,189	$ -	$ 4,928,913
Total Liabilities	$ 4,785,724	$ 143,189	$ -	$ 4,928,913

Capital Assets
Used in the Operations
of Governmental Funds

Yuma County, Arizona

Exhibit N-1

Capital Assets Used in the Operations of Governmental Funds
Comparative Schedules by Source *
As of June 30,2016 and June 30,2017

	2016	2017
Governmental Funds capital assets:		
Land	$ 50,256,839	$ 50,887,245
Buildings	181,078,729	186,262,265
Improvements other than buildings	14,302,517	14,937,202
Machinery and equipment	38,149,837	39,520,783
Infrastructure	187,947,360	190,719,702
Construction in progress	5,751,045	2,620,164
Total governmental funds capital assets	$ 477,486,327	$ 484,947,361
Investments in governmental funds capital assets by source:		
General Fund	$ 20,423,694	$ 21,017,555
Major Capital Projects Funds	183,416,995	186,456,183
Flood Control District	29,992,277	30,410,105
Health Services District	1,256,883	1,256,884
DDS HURF	53,135,378	54,964,206
Other Funds	185,963,853	187,484,602
Donations	3,297,247	3,357,826
Total governmental funds capital assets	$ 477,486,327	$ 484,947,361

* 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 position.

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2017

Exhibit N-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 27,778,440	$ 663,326	$ 11,632,658	$ 5,118,213	$ 10,364,243	-	-
Adult Probation	4,181,637	-	3,922,851	27,358	231,428	-	-
Attorneys	148,390	-	39,271	-	109,119	-	-
Courts	33,853,909	649,851	28,814,541	2,566,122	1,823,395	-	-
Development Services	5,639,517	196,380	4,595,369	6,910	840,858	-	-
Juvenile Court	13,601,363	-	12,646,963	333,478	620,922	-	-
Public Defender	553,029	39,200	435,447	-	78,382	-	-
Total General Government	85,756,285	1,548,757	62,087,100	8,052,081	14,068,347	-	-
Public Safety:							
Adult Probation	173,545	-	72,186	14,284	87,075	-	-
Juvenile Court - Grants	238,487	-	85,155	38,618	114,714	-	-
Sheriff - Administration	65,582,063	1,773,939	50,718,365	1,826,165	11,263,594	-	-
Sheriff - Boat Patrol	907,528	112,750	618,776	-	176,002	-	-
Flood Control	54,872,002	3,884,055	-	26,652	133,764	$ 50,178,744	$ 648,787
Total Public Safety	121,773,625	5,770,744	51,494,482	1,905,719	11,775,149	50,178,744	648,787
Highways and Streets:							
Roads	196,131,308	39,917,214	5,010,882	33,486	8,731,665	140,540,958	1,897,103
Total Highways and Streets	196,131,308	39,917,214	5,010,882	33,486	8,731,665	140,540,958	1,897,103
Sanitation:							
Solid Waste	1,155,399	1,773	-	188,214	965,412	-	-
Total Sanitation	1,155,399	1,773	-	188,214	965,412	-	-
Health :							
Health	10,235,197	-	8,446,726	820,349	968,122	-	-
Total Health	10,235,197	-	8,446,726	820,349	968,122	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,710,505	202,766	12,653,570	2,502,983	276,912	-	74,274
Total Welfare	15,735,793	228,054	12,653,570	2,502,983	276,912	-	74,274
Culture and Recreation:							
Library	52,798,783	3,100,193	46,132,408	859,507	2,706,675	-	-
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	53,661,849	3,403,203	46,132,408	1,405,667	2,720,571	-	-
Education:							
Juvenile Court	468,408	-	425,100	28,703	14,605	-	-
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	497,905	17,500	437,097	28,703	14,605	-	-
Total governmental funds capital assets	$ 484,947,361	$ 50,887,245	$ 186,262,265	$ 14,937,202	$ 39,520,783	$ 190,719,702	$ 2,620,164

* 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 position.

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, 2017

	Governmental Capital Assets July 1, 2016	Additions	Deletions	Governmental Capital Assets June 30, 2017
Function and Activity:				
General Government:				
Administration	$ 24,711,667	$ 8,060,956	$ 4,994,183	$ 27,778,440
Adult Probation	4,165,874	21,348	5,585	4,181,637
Attorneys	148,390	-	-	148,390
Courts	33,796,461	169,241	111,793	33,853,909
Development Services	5,540,277	106,401	7,161	5,639,517
Juvenile Court	13,447,953	188,022	34,612	13,601,363
Public Defender	540,344	34,141	21,456	553,029
Total General Government	82,350,966	8,580,109	5,174,790	85,756,285
Public Safety:				
Adult Probation	177,919	3,520	7,894	173,545
Juvenile Court - Grants	215,661	22,826	-	238,487
Sheriff - Administration	65,232,779	726,116	376,832	65,582,063
Sheriff - Boat Patrol	896,887	10,641	-	907,528
Flood Control	54,522,716	371,828	22,542	54,872,002
Total Public Safety	121,045,962	1,134,931	407,268	121,773,625
Highways and Streets:				
Roads	192,909,256	5,504,736	2,282,684	196,131,308
Total Highways and Streets	192,909,256	5,504,736	2,282,684	196,131,308
Sanitation:				
Solid Waste	1,158,899	-	3,500	1,155,399
Total Sanitation	1,158,899	-	3,500	1,155,399
Health :				
Health	10,164,552	70,645	-	10,235,197
Total Health	10,164,552	70,645	-	10,235,197
Welfare:				
Cemetery	25,288	-		25,288
Housing	15,690,689	938,212	918,396	15,710,505
Total Welfare	15,715,977	938,212	918,396	15,735,793
Culture and Recreation:				
Library	52,785,681	47,965	34,863	52,798,783
Parks	863,066	-	-	863,066
Total Culture and Recreation	53,648,747	47,965	34,863	53,661,849
Education:				
Juvenile Court	462,471	5,937	-	468,408
School Superintendent	29,497	-	-	29,497
Total Education	491,968	5,937	-	497,905
Total governmental funds capital assets	$ 477,486,327	$ 16,282,535	$ 8,821,501	$ 484,947,361

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 213-236

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 237-242

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

Debt Capacity 243-252

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 253-260

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 261-266

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

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

{This page is intentionally left blank}

Financial Trends

Yuma County, Arizona

Government-Wide Revenues by Source
Last Ten Fiscal Years

	Fiscal Year 2007-2008		Fiscal Year 2008-2009		Fiscal Year 2009-2010		Fiscal Year 2010-2011		Fiscal Year 2011-2012	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues										
General Government	$ 5,831,240	5.1%	$ 7,030,773	20.6%	$ 6,924,335	(1.5%)	$ 7,757,721	12.0%	$ 7,161,588	(7.7%)
Public Safety	2,797,166	(26.3%)	2,291,689	(18.1%)	2,093,447	(8.7%)	2,371,176	13.3%	2,462,699	3.9%
Highway & Streets	93,919	(25.0%)	109,838	16.9%	77,197	(29.7%)	42,994	(44.3%)	44,381	3.2%
Sanitation	75,462	16.4%	52,503	(30.4%)	21,468	(59.1%)	52,230	143.3%	35,809	(31.4%)
Health	1,176,177	67.6%	999,275	(15.0%)	893,349	(10.6%)	931,425	4.3%	865,286	(7.1%)
Welfare	367,184	1.8%	411,912	12.2%	370,074	(10.2%)	377,567	2.0%	351,361	(6.9%)
Culture & Recreation	22,536	(65.2%)	67,293	198.6%	95,059	41.3%	93,180	(2.0%)	96,925	4.0%
Operating Grants & Contributions	39,624,394	7.9%	36,786,741	(7.2%)	40,790,384	10.9%	38,885,744	(4.7%)	36,579,844	(5.9%)
Financial Trends	115,686	130.2%	104,924	(9.3%)	4,470,804	4161.0%	17,998,927	302.6%	11,519,306	(36.0%)
Total Program Revenues	**$ 50,103,764**	**5.6%**	**$ 47,854,948**	**(4.5%)**	**$ 55,736,117**	**16.5%**	**$ 68,510,964**	**22.9%**	**$ 59,117,199**	**(13.7%)**
General Revenues										
Taxes										
Property Taxes	$ 33,498,939	13.1%	$ 35,695,623	6.6%	$ 37,493,095	5.0%	$ 37,924,367	1.2%	$ 38,788,697	2.3%
County Sales Taxes	27,282,231	(21.2%)	26,064,311	(4.5%)	22,768,588	(12.6%)	23,736,455	4.3%	24,965,329	5.2%
Auto-in-Lieu of Tax	7,917,255	5.0%	7,557,201	(4.5%)	6,861,013	(9.2%)	6,727,463	(1.9%)	6,358,376	(5.5%)
Franchise Taxes	181,123	5.5%	148,778	(17.9%)	181,228	21.8%	186,550	2.9%	180,411	(3.3%)
Shared State Sales Taxes	18,693,288	(3.1%)	17,157,731	(8.2%)	16,878,309	(1.6%)	16,678,861	(1.2%)	17,349,424	4.0%
Total Taxes	**87,572,836**	**(4.0%)**	**86,623,644**	**(1.1%)**	**84,182,233**	**(2.8%)**	**85,253,696**	**1.3%**	**87,642,237**	**2.8%**
Grants and Contributions Net Restricted to Specific Programs	1,897,819	(11.7%)	5,900,085	210.9%	4,552,739	(22.8%)	3,932,483	(13.6%)	3,954,280	0.6%
Investment earnings	6,695,423	31.1%	3,531,219	(47.3%)	1,713,898	(51.5%)	1,103,459	(35.6%)	646,064	(41.5%)
Miscellaneous	1,837,847	(3.0%)	1,837,234	0.0%	2,345,158	27.6%	1,601,598	(31.7%)	2,510,793	56.8%
Total General Revenues	**$ 98,003,925**	**(2.4%)**	**$ 97,892,182**	**(0.1%)**	**$ 92,794,028**	**(5.2%)**	**$ 91,891,236**	**(1.0%)**	**$ 94,753,374**	**3.1%**
Total Revenues	**$ 148,107,689**	**0.2%**	**$ 145,747,130**	**(1.6%)**	**$ 148,530,145**	**1.9%**	**$ 160,402,200**	**8.0%**	**$ 153,870,573**	**(4.1%)**

Table A-1

Fiscal Year 2012-2013 Amount	% Chg	Fiscal Year 2013-2014 Amount	% Chg	Fiscal Year 2014-2015 Amount	% Chg	Fiscal Year 2015-2016 Amount	% Chg	Fiscal Year 2016-2017 Amount	% Chg
$ 6,824,536	(4.7%)	$ 5,901,084	(13.5%)	$ 6,234,220	5.6%	$ 6,469,849	3.8%	$ 6,770,700	4.7%
2,230,352	(9.4%)	2,422,856	8.6%	2,404,133	(0.8%)	2,085,254	(13.3%)	1,925,463	(7.7%)
45,555	2.6%	50,996	11.9%	33,857	(33.6%)	35,767	5.6%	37,188	4.0%
36,653	2.4%	72,384	97.5%	61,229	(15.4%)	61,770	0.9%	67,801	9.8%
1,189,023	37.4%	1,202,234	1.1%	1,347,391	12.1%	1,366,180	1.4%	1,508,222	10.4%
366,209	4.2%	352,644	(3.7%)	388,874	10.3%	378,797	(2.6%)	423,116	11.7%
98,985	2.1%	99,963	1.0%	93,685	(6.3%)	94,678	1.1%	85,701	(9.5%)
35,483,411	(3.0%)	33,951,827	(4.3%)	35,564,310	4.7%	36,345,929	2.2%	37,319,165	2.7%
213,005	(98.2%)	832,800	291.0%	172,611	(79.3%)	3,368,486	1851.5%	1,994,711	(40.8%)
$ 46,487,729	**(21.4%)**	**$ 44,886,788**	**(3.4%)**	**$ 46,300,310**	**3.1%**	**$ 50,206,710**	**8.4%**	**$ 50,132,067**	**(0.1%)**
$ 37,148,236	(4.2%)	$ 36,469,483	(1.8%)	38,428,410	5.4%	41,101,016	7.0%	42,510,022	3.4%
25,532,665	2.3%	25,733,655	0.8%	26,542,235	3.1%	27,126,661	2.2%	27,968,079	3.1%
6,418,912	1.0%	6,649,839	3.6%	7,013,751	5.5%	7,624,328	8.7%	8,129,929	6.6%
165,593	(8.2%)	154,609	(6.6%)	150,871	(2.4%)	131,546	(12.8%)	134,392	2.2%
17,919,502	3.3%	18,671,692	4.2%	19,453,510	4.2%	20,194,008	3.8%	20,640,336	2.2%
87,184,908	**(0.5%)**	**87,679,278**	**0.6%**	**91,588,777**	**4.5%**	**96,177,559**	**5.0%**	**99,382,758**	**3.3%**
3,416,481	(13.6%)	3,640,636	6.6%	3,166,280	(13.0%)	3,768,167	19.0%	3,573,246	(5.2%)
553,550	(14.3%)	455,473	(17.7%)	474,299	4.1%	469,775	(1.0%)	552,943	17.7%
1,845,885	(26.5%)	2,107,888	14.2%	2,204,892	4.6%	2,045,784	(7.2%)	1,987,640	(2.8%)
$ 93,000,824	**(1.8%)**	**$ 93,883,275**	**0.9%**	**$ 97,434,248**	**3.8%**	**$ 102,461,285**	**5.2%**	**$ 105,496,587**	**3.0%**
$ 139,488,553	**(9.3%)**	**$ 138,770,063**	**(0.5%)**	**$ 143,734,558**	**3.6%**	**$ 152,667,995**	**6.2%**	**$ 155,628,654**	**1.9%**

Yuma County, Arizona

Government-Wide Expenditures by Function
Last Ten Fiscal Years

	Fiscal Year 2007-2008		Fiscal Year 2008-2009		Fiscal Year 2009-2010		Fiscal Year 2010-2011		Fiscal Year 2011-2012	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures										
General Government	$ 42,799,239	6.9%	$ 45,304,045	5.9%	$ 50,150,134	10.7%	$ 45,977,581	(8.3%)	$ 44,961,829	(2.2%)
Public Safety	40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%	41,268,389	2.5%	40,778,911	(1.2%)
Highway & Streets	7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%	11,610,502	(18.9%)	11,148,656	(4.0%)
Sanitation	877,712	1.7%	878,146	0.0%	841,767	(4.1%)	911,775	8.3%	892,460	(2.1%)
Health	8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%	9,043,830	4.7%	9,121,693	0.9%
Welfare	13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)	13,728,818	6.6%	15,570,314	13.4%
Culture & Recreation	4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)	8,453,590	3.7%	8,995,200	6.4%
Education	6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%	8,641,658	(15.8%)	6,983,411	(19.2%)
Interest on Long-term Debt	3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)	2,608,233	(12.6%)	2,626,606	0.7%
Total Expenditures	**$ 128,438,904**	**0.1%**	**$ 134,445,936**	**4.7%**	**$ 148,480,177**	**10.4%**	**$ 142,244,376**	**(4.2%)**	**$ 141,079,080**	**(0.8%)**
Change in Net Position	$ 19,668,785	0.8%	$ 11,301,194	(42.5%)	$ 49,968	(99.6%)	$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)
Beginning Net Position	317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%	348,208,824	0.0%	366,426,179	5.2%
Ending Net Position	**$ 336,857,662**	**6.2%**	**$ 348,158,856**	**3.4%**	**$ 348,208,824**	**0.0%**	**$ 366,426,179**	**5.2%**	**$ 379,217,671**	**3.5%**

Table A-2

Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016		Fiscal Year 2016-2017	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 47,291,500	5.2%	$ 46,328,082	(2.0%)	$ 48,761,701	5.3%	$ 46,510,766	(4.6%)	$ 50,535,266	8.7%
44,237,187	8.5%	44,364,995	0.3%	46,210,211	4.2%	44,122,868	(4.5%)	47,421,286	7.5%
11,095,884	(0.5%)	10,077,888	(9.2%)	10,291,432	2.1%	10,072,778	(2.1%)	12,456,036	23.7%
876,743	(1.8%)	901,795	2.9%	942,195	4.5%	891,291	(5.4%)	1,030,124	15.6%
9,012,391	(1.2%)	8,193,331	(9.1%)	8,660,037	5.7%	8,358,008	(3.5%)	8,843,369	5.8%
15,033,810	(3.4%)	15,254,112	1.5%	15,783,020	3.5%	16,174,152	2.5%	16,659,667	3.0%
9,688,159	7.7%	9,489,428	(2.1%)	10,002,528	5.4%	9,435,723	(5.7%)	9,900,058	4.9%
7,191,899	3.0%	5,890,655	(18.1%)	6,376,122	8.2%	6,152,666	(3.5%)	6,796,662	10.5%
2,736,718	4.2%	2,818,925	3.0%	2,681,450	(4.9%)	2,156,838	(19.6%)	2,356,675	9.3%
$ 147,164,291	**4.3%**	**$ 143,319,211**	**(2.6%)**	**$ 149,708,696**	**4.5%**	**$ 143,875,090**	**(3.9%)**	**$ 155,999,143**	**8.4%**
$ (7,675,738)	(160.0%)	$ (4,547,145)	(40.8%)	$ (5,974,138)	31.4%	$ 8,792,905	(247.2%)	$ (370,489)	(104.2%)
379,217,671	3.5%	371,541,933	(2.0%)	265,702,216	(28.5%)	259,728,078	(2.2%)	268,520,983	3.4%
$ 371,541,933	**(2.0%)**	**$ 366,994,788**	**(1.2%)**	**$ 259,728,078**	**(29.2%)**	**$ 268,520,983**	**3.4%**	**$ 268,150,494**	**(0.1%)**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Year 2007-2008		Fiscal Year 2008-2009		Fiscal Year 2009-2010		Fiscal Year 2010-2011		Fiscal Year 2011-2012	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures										
General Government	$ 39,795,414	4.36%	$ 42,397,350	6.54%	$ 42,119,564	(0.66%)	$ 42,399,498	0.66%	$ 42,582,154	0.43%
Public Safety	37,821,622	(0.16%)	38,366,468	1.44%	38,202,107	(0.43%)	38,814,882	1.60%	38,624,854	(0.49%)
Highway & Streets	11,008,356	(2.46%)	11,179,796	1.56%	12,541,134	12.18%	9,855,973	(21.41%)	9,466,126	(3.96%)
Sanitation	819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)	854,966	7.65%	842,870	(1.41%)
Health	8,039,525	8.87%	8,217,172	2.21%	8,288,126	0.86%	8,628,172	4.10%	8,781,513	1.78%
Welfare	12,989,098	1.93%	13,682,775	5.34%	12,477,589	(8.81%)	13,308,587	6.66%	15,184,030	14.09%
Culture & Recreation	4,488,158	3.31%	8,009,183	78.45%	7,794,138	(2.68%)	7,404,440	(5.00%)	7,514,881	1.49%
Education	6,266,518	1.18%	6,923,526	10.48%	10,260,122	48.19%	8,627,030	(15.92%)	6,975,040	(19.15%)
Capital Outlay	40,107,795	125.41%	39,012,758	(2.73%)	11,297,777	(71.04%)	19,588,306	73.38%	14,713,004	(24.89%)
Financial Trends	13,570,649	12.90%	4,495,840	(66.87%)	7,314,848	62.70%	1,830,822	(74.97%)	2,296,887	25.46%
Debt Service - Interest	3,806,777	72.53%	3,166,589	(16.82%)	2,983,100	(5.79%)	2,608,233	(12.57%)	2,626,606	0.70%
Total Expenditures	**$ 178,713,792**	**18.48%**	**$ 176,279,921**	**(1.36%)**	**$ 154,072,720**	**(12.60%)**	**$ 153,920,909**	**(0.10%)**	**$ 149,607,965**	**(2.80%)**
Change in Balance	$ 12,618,237	62.97%	$ (30,557,824)	(342.17%)	$ (9,872,875)	(67.69%)	$ 792,840	(108.03%)	$ 2,834,513	257.51%
Fund Balance -Beginning (1)	111,784,330	7.44%	124,402,567	11.29%	93,844,743	(24.56%)	83,971,868	(10.52%)	84,764,708	0.94%
Fund Balance -Ending (1)	**$ 124,402,567**	**11.29%**	**$ 93,844,743**	**(24.56%)**	**$ 83,971,868**	**(10.52%)**	**$ 84,764,708**	**0.94%**	**$ 87,599,221**	**3.34%**

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

Table A-3

Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016		Fiscal Year 2016-2017	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 42,801,744	0.52%	$ 44,546,509	4.08%	$ 43,823,718	(1.62%)	$ 44,728,000	2.06%	$ 45,506,820	1.74%
40,561,086	5.01%	41,888,510	3.27%	40,279,751	(3.84%)	40,301,383	0.05%	42,055,255	4.35%
8,718,437	(7.90%)	8,278,875	(5.04%)	8,601,040	3.89%	8,543,777	(0.67%)	10,280,223	20.32%
801,525	(4.91%)	850,056	6.05%	862,753	1.49%	836,843	(3.00%)	946,876	13.15%
8,436,617	(3.93%)	7,831,340	(7.17%)	7,999,599	2.15%	7,975,662	(0.30%)	8,189,738	2.68%
14,536,112	(4.27%)	14,895,436	2.47%	15,332,885	2.94%	15,876,606	3.55%	16,170,927	1.85%
7,581,837	0.89%	7,974,382	5.18%	8,352,080	4.74%	8,308,929	(0.52%)	8,264,632	(0.53%)
7,147,788	2.48%	5,869,577	(17.88%)	6,295,983	7.26%	6,112,392	(2.92%)	6,695,045	9.53%
11,276,291	(23.36%)	8,515,117	(24.49%)	10,025,990	17.74%	6,696,752	(33.21%)	7,365,892	9.99%
2,027,302	(11.74%)	2,392,522	18.02%	6,209,063	159.52%	3,277,103	(47.22%)	2,871,492	(12.38%)
2,621,795	(0.18%)	2,732,368	4.22%	2,568,860	(5.98%)	1,961,685	(23.64%)	2,029,151	3.44%
$ 146,510,534	**(2.07%)**	**$ 145,774,692**	**(0.50%)**	**$ 150,351,722**	**3.14%**	**$ 144,619,132**	**(3.81%)**	**$ 150,376,051**	**3.98%**
$ (1,295,176)	(145.69%)	$ (7,779,716)	500.67%	$ (6,493,766)	(16.53%)	$ 5,058,302	(177.89%)	$ 3,756,040	(25.75%)
87,599,221	3.34%	86,304,045	(1.48%)	78,524,329	(9.01%)	72,030,563	(8.27%)	77,088,865	7.02%
$ 86,304,045	**(1.48%)**	**$ 78,524,329**	**(9.01%)**	**$ 72,030,563**	**(8.27%)**	**$ 77,088,865**	**7.02%**	**$ 80,844,905**	**4.87%**

Yuma County, Arizona **Table A-4**

Fund Balances of Governmental Funds (1)

Last Ten Fiscal Years

	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017
General Fund										
Unreserved	$ 14,467,797	$ 17,999,370	$ 18,236,669	-	-	-	-	-	-	-
Nonspendable	-	-	-	$ 216,910	$ 266,480	$ 319,121	$ 339,796	$ 357,850	$ 292,127	$ 214,156
Restricted	-	-	-	6,967,045	7,002,264	7,433,458	7,399,938	7,507,156	8,175,008	8,554,213
Committed	-	-	-	268,000	-	-	-	-	1,031,099	-
Assigned	-	-	-	269,640	-	-	-	-	-	-
Unassigned	-	-	-	10,674,849	10,659,990	9,904,039	6,916,730	5,368,666	5,795,991	8,684,183
Financial Trends	**$ 14,467,797**	**$ 17,999,370**	**$ 18,236,669**	**$ 18,396,444**	**$ 17,928,734**	**$ 17,656,618**	**$ 14,656,464**	**$ 13,233,672**	**$ 15,294,225**	**$ 17,452,552**
Other Governmental Funds										
Unreserved, reported in:										
Debt service funds	$ 5,346,337	$ 3,566,628	$ 1,498,137	-	-	-	-	-	-	-
Capital projects funds	54,623,120	18,823,959	7,563,779	-	-	-	-	-	-	-
Special revenue funds	49,965,313	53,454,786	56,673,283	-	-	-	-	-	-	-
Nonspendable	-	-	-	$ 64,808	$ 30,425	$ 87,225	$ 95,427	$ 84,720	$ 190,050	$ 268,299
Restricted	-	-	-	57,368,443	58,145,049	54,970,411	52,601,853	51,433,020	56,225,138	59,336,012
Committed	-	-	-	8,473,311	10,189,457	12,125,628	10,116,523	6,291,281	4,103,121	2,134,427
Assigned	-	-	-	1,223,067	1,149,959	1,582,131	1,443,019	1,281,398	1,571,113	1,559,182
Unassigned	-	-	-	(761,365)	155,597	(117,968)	(388,957)	(293,528)	(294,782)	94,433
Total Governmental Funds	**$ 109,934,770**	**$ 75,845,373**	**$ 65,735,199**	**$ 66,368,264**	**$ 69,670,487**	**$ 68,647,427**	**$ 63,867,865**	**$ 58,796,891**	**$ 61,794,640**	**$ 63,392,353**

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

Yuma County, Arizona

Table A-5

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	
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%
15-16	137,922,380	(1.71%)	5,238,788	(40.32%)	3.80%
16-17	143,009,833	3.69%	4,900,643	(6.45%)	3.43%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 12,618,237	62.97%	$ 111,784,330	7.44%	$ 124,402,567	11.29%
08-09	(30,557,824)	(342.17%)	124,402,567	11.29%	93,844,743	(24.56%)
09-10	(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)
10-11	792,840	(108.03%)	83,971,868	(10.52%)	84,764,708	0.94%
11-12	2,834,513	257.51%	84,764,708	0.94%	87,599,221	3.34%
12-13	(1,295,176)	(145.69%)	87,599,221	3.34%	86,304,045	(1.48%)
13-14	(7,779,716)	500.67%	86,304,045	(1.48%)	78,524,329	(9.01%)
14-15	(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)
15-16	5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%
16-17	3,756,040	(25.75%)	77,088,865	7.02%	80,844,905	4.87%

(1) Includes General, Special Revenue, Debt Services, and Capital Projects Funds
(2) Amounts through FY 06-12 have been Restated

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

	Fiscal Year 2007-2008		Fiscal Year 2008-2009		Fiscal Year 2009-2010		Fiscal Year 2010-2011		Fiscal Year 20
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount
Revenues									
Taxes	$ 68,879,548	(4.25%)	$ 69,465,913	0.85%	$ 67,303,924	(3.11%)	$ 68,574,835	1.89%	$ 70,292,813
Special Assessmer	100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)	572,462
License & Permits	1,545,983	4.85%	1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)	970,355
Intergovernmental	60,912,491	3.61%	60,566,427	(0.57%)	63,580,073	4.98%	68,532,952	7.79%	65,712,740
Charges for Servic	5,430,007	(9.09%)	5,737,349	5.66%	5,774,101	0.64%	7,086,558	22.73%	6,743,112
Fines & Forfeits	2,955,329	8.87%	3,518,565	19.06%	3,259,234	(7.37%)	3,151,654	(3.30%)	3,003,379
Investment Income	6,243,034	32.80%	3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)	581,131
Rents	332,282	3.95%	360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)	301,201
Miscellaneous	1,344,253	(46.50%)	1,260,888	(6.20%)	1,226,518	(2.73%)	1,345,393	9.69%	1,310,408
Financial Trends									
Total Revenues	**$ 147,743,013**	**(0.58%)**	**$ 145,522,090**	**(1.50%)**	**$ 144,539,173**	**(0.68%)**	**$ 151,176,530**	**4.59%**	**$ 149,487,601**

Table A-6

11-2012	Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016		Fiscal Year 2016-2017	
% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
2.51%	$ 69,281,357	(1.44%)	$ 69,037,531	(0.35%)	$ 71,853,721	4.08%	$ 75,898,036	5.63%	$ 78,645,355	3.62%
409.68%	400,102	(30.11%)	308,342	(22.93%)	270,540	(12.26%)	257,318	(4.89%)	342,472	33.09%
(8.26%)	1,033,921	6.55%	1,001,588	(3.13%)	943,852	(5.76%)	978,454	3.67%	1,037,930	6.08%
(4.12%)	57,080,596	(13.14%)	56,905,602	(0.31%)	58,947,233	3.59%	61,004,774	3.49%	62,165,929	1.90%
(4.85%)	6,750,567	0.11%	5,870,699	(13.03%)	6,155,670	4.85%	6,184,108	0.46%	6,365,896	2.94%
(4.70%)	2,685,064	(10.60%)	2,922,659	8.85%	3,135,008	7.27%	3,008,665	(4.03%)	3,062,170	1.78%
(40.99%)	497,828	(14.33%)	409,416	(17.76%)	424,606	3.71%	416,688	(1.86%)	490,916	17.81%
(8.83%)	321,777	6.83%	307,218	(4.52%)	328,914	7.06%	321,071	(2.38%)	352,200	9.70%
(2.60%)	1,884,512	43.81%	1,209,872	(35.80%)	1,314,306	8.63%	1,207,376	(8.14%)	1,070,466	(11.34%)
(1.12%)	**$ 139,935,724**	**(6.39%)**	**$ 137,972,927**	**(1.40%)**	**$ 143,373,850**	**3.91%**	**$ 149,276,490**	**4.12%**	**$ 153,533,334**	**2.85%**

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

Property Taxes (1)								
Fiscal Year	General Fund (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 19,330,702	7.28%	$ 10,002,549	21.22%	$ 3,314,578	23.57%	$ 851,110	29.32%
08-09	20,763,199	7.41%	10,269,314	2.67%	3,757,681	13.37%	905,429	6.38%
09-10	22,104,685	6.46%	10,750,925	4.69%	3,717,939	(1.06%)	919,546	1.56%
10-11	23,106,954	4.53%	10,321,903	(3.99%)	3,536,926	(4.87%)	958,584	4.25%
11-12	24,188,658	4.68%	10,439,203	1.14%	3,202,688	(9.45%)	958,139	(0.05%)
12-13	23,225,526	(3.98%)	9,993,784	(4.27%)	2,965,176	(7.42%)	979,701	2.25%
13-14	23,544,504	1.37%	9,426,340	(5.68%)	2,662,079	(10.22%)	866,505	(11.55%)
14-15	25,055,450	6.42%	9,603,246	1.88%	2,604,664	(2.16%)	883,504	1.96%
15-16	27,611,062	10.20%	9,991,360	4.04%	2,511,426	(3.58%)	901,653	2.05%
16-17	28,877,926	4.59%	10,076,696	0.85%	2,538,784	1.09%	919,534	1.98%

	Auto-in-Lieu				Franchise Tax	
Fiscal Year	General Fund		HURF Funds		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
15-16	5,337,725	8.96%	2,286,603	8.11%	131,546	(12.81%)
16-17	5,736,999	7.48%	2,392,930	4.65%	134,392	2.16%

(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
$ 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%
12,199,402	2.22%	12,198,328	2.20%	8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%
12,580,917	3.13%	12,580,956	3.14%	679	(92.42%)	2,805,527	3.15%	27,968,079	3.10%

Total Taxes	
Amount	% Chg
$ 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%
75,898,036	5.63%
78,645,340	3.62%

Yuma County, Arizona **Table A-8**

Licenses and Permits by Source
Last Ten Fiscal Years

Fiscal Year	General Fund													
	Building Permits		Plumbing		Mechanical & Electrical		Mobile Homes		Variance & Special Use		Permits		Other Permits	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 486,257	(20.86%)	$ 47,763	(16.60%)	$ 117,467	(14.82%)	$ 63,604	27.72%	$ 37,529	79.40%	$ 228,410	(1.44%)	$ 7,799	99.51%
08-09	340,100	(30.06%)	29,467	(38.31%)	89,303	(23.98%)	40,533	(36.27%)	27,420	(26.94%)	125,502	(45.05%)	5,980	(23.32%)
09-10	316,054	(7.07%)	36,053	22.35%	94,861	6.22%	24,683	(39.10%)	11,551	(57.87%)	112,338	(10.49%)	6,571	9.88%
10-11	276,243	(12.60%)	33,541	(6.97%)	90,409	(4.69%)	22,225	(9.96%)	26,541	129.77%	99,063	(11.82%)	9,624	46.46%
11-12	297,773	7.79%	27,545	(17.88%)	80,680	(10.76%)	17,220	(22.52%)	32,507	22.48%	77,695	(21.57%)	10,172	5.69%
12-13	313,243	5.20%	31,692	15.06%	87,399	8.33%	15,670	(9.00%)	15,317	(52.88%)	173,455	123.25%	6,781	(33.34%)
13-14	312,385	(0.27%)	27,337	(13.74%)	87,191	(0.24%)	16,775	7.05%	11,139	(27.28%)	101,720	(41.36%)	5,427	(19.97%)
14-15	234,324	(24.99%)	23,200	(15.13%)	83,474	(4.26%)	20,125	19.97%	19,641	76.33%	101,180	(0.53%)	7,539	38.92%
15-16	276,309	17.92%	26,444	13.98%	107,807	29.15%	12,842	(36.19%)	23,735	20.84%	85,670	(15.33%)	5,705	(24.33%)
16-17	271,053	(1.90%)	27,313	3.29%	127,767	18.51%	10,990	(14.42%)	14,160	(40.34%)	115,415	34.72%	5,005	(12.27%)

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
15-16	1,875	(14.97%)	359,912	(8.08%)	78,155	28.92%	978,454	3.67%
16-17	1,470	(21.60%)	393,717	9.39%	71,040	(9.10%)	1,037,930	6.08%

Yuma County, Arizona **Table A-9**

Intergovernmental Revenues by Source
Last Ten Fiscal Years

Fiscal Year	General Fund												Total General Fund Intergovernmental Revenues	
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements		State Shared Liquor Licenses		Other Grants			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 18,693,288	(3.06%)	$ 1,910,901	(1.31%)	$ 550,035	0.00%	$ 747,780	42.60%	$ 31,267	(3.67%)	$ 420,565	(38.27%)	$ 22,353,836	(2.84%)
08-09	17,157,731	(8.21%)	4,308,880	125.49%	522,533	(5.00%)	697,438	(6.73%)	29,874	(4.46%)	2,075,843	393.58%	24,792,299	10.91%
09-10	16,878,309	(1.63%)	3,229,109	(25.06%)	304,381	(41.75%)	543,585	(22.06%)	29,888	0.05%	1,730,313	(16.65%)	22,715,585	(8.38%)
10-11	16,678,861	(1.18%)	3,261,388	1.00%	-	(100.00%)	137,310	(74.74%)	31,621	5.80%	977,529	(43.51%)	21,086,709	(7.17%)
11-12	17,349,424	4.02%	3,325,344	1.96%	-	0.00%	5,000	(96.36%)	24,216	(23.42%)	791,480	(19.03%)	21,495,464	1.94%
12-13	17,919,502	3.29%	3,244,942	(2.42%)	-	0.00%	9,906	98.12%	28,678	18.43%	314,453	(60.27%)	21,517,481	0.10%
13-14	18,671,692	4.20%	3,476,376	7.13%	550,038	0.00%	-	(100.00%)	31,642	10.34%	292,880	(6.86%)	23,022,628	6.99%
14-15	19,453,510	4.19%	3,166,280	(8.92%)	550,038	0.00%	5,608	100.00%	30,943	(2.21%)	154,549	(47.23%)	23,360,928	1.47%
15-16	20,194,008	3.81%	3,768,167	19.01%	550,050	0.00%	1,622	(71.08%)	31,041	0.32%	113,709	(26.43%)	24,658,597	5.55%
16-17	20,640,336	2.21%	3,573,246	(5.17%)	550,050	0.00%	541	(66.65%)	24,650	(20.59%)	382,045	235.98%	25,170,868	2.08%

Fiscal Year	Other Funds													
	Adult Probation		Attorney		HURF		Housing		Health District		Juvenile Court		Public Works	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 3,341,232	1.49%	$ 1,235,129	31.37%	$ 5,951,624	14.43%	$ 3,434,266	17.01%	$ 3,673,727	(9.94%)	$ 4,635,262	(4.71%)	$ 8,273,853	19.98%
08-09	3,147,213	(5.81%)	1,138,867	(7.79%)	4,273,416	(28.20%)	3,574,328	4.08%	3,337,179	(9.16%)	4,507,479	(2.76%)	6,696,123	(19.07%)
09-10	3,150,298	0.10%	778,161	(31.67%)	3,693,276	(13.58%)	4,115,679	15.15%	4,016,879	20.37%	3,859,822	(14.37%)	6,389,228	(4.58%)
10-11	3,214,287	2.03%	804,849	3.43%	3,555,169	(3.74%)	3,542,481	(13.93%)	4,134,804	2.94%	3,806,305	(1.39%)	6,284,065	(1.65%)
11-12	3,376,870	5.06%	1,103,175	37.07%	4,400,660	23.78%	3,427,447	(3.25%)	4,210,745	1.84%	4,070,381	6.94%	6,009,497	(4.37%)
12-13	3,418,571	1.23%	1,042,025	(5.54%)	5,696,148	29.44%	3,157,077	(7.89%)	3,720,773	(11.64%)	4,103,191	0.81%	5,982,744	(0.45%)
13-14	3,562,345	4.21%	1,050,787	0.84%	5,806,557	1.94%	3,266,513	3.47%	3,624,021	(2.60%)	4,256,156	3.73%	6,101,965	1.99%
14-15	3,531,411	(0.87%)	951,265	(9.47%)	6,389,648	10.04%	3,599,420	10.19%	3,685,009	1.68%	4,249,777	(0.15%)	6,681,822	9.50%
15-16	3,469,441	(1.75%)	1,091,130	14.70%	6,615,341	3.53%	3,583,996	(0.43%)	3,711,193	0.71%	4,456,153	4.86%	6,931,891	3.74%
16-17	3,392,056	(2.23%)	1,030,034	(5.60%)	6,978,603	5.49%	3,804,853	6.16%	4,136,310	11.45%	4,261,560	(4.37%)	7,295,153	5.24%

Fiscal Year	Other Funds						Total Intergovernmental Revenues	
	School		Workforce Investment Act		All Other Special Revenue Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 732,104	5.41%	$ 4,438,414	0.09%	$ 2,843,044	16.16%	$ 60,912,491	5.59%
08-09	1,205,013	64.60%	4,977,186	12.14%	4,167,169	46.57%	60,566,427	(0.57%)
09-10	790,076	(34.43%)	4,674,389	(6.08%)	10,274,534	146.56%	63,580,073	4.98%
10-11	906,430	14.73%	6,203,116	32.70%	13,985,587	36.12%	68,532,952	7.79%
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%
15-16	295,703	(33.88%)	4,606,314	(6.04%)	1,585,015	38.01%	61,004,774	3.49%
16-17	327,056	10.60%	5,095,297	10.62%	674,139	(57.47%)	62,165,929	1.90%

Yuma County, Arizona **Table A-10**

Charges for Services by Source

Last Ten Fiscal Years

Fiscal Year	General Fund															
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees		Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 75,575	97.98%	$240,841	(30.19%)	$458,767	(12.92%)	$402,764	20.77%	$316,684	60.16%	$ 34,390	27.09%	$203,659	75.04%	$1,360,592	26.54%
08-09	31,807	(57.91%)	185,300	(23.06%)	340,384	(25.80%)	410,080	1.82%	341,132	7.72%	31,398	(8.70%)	89,482	(56.06%)	2,157,025	58.54%
09-10	17,485	(45.03%)	155,051	(16.32%)	370,006	8.70%	405,558	(1.10%)	386,979	13.44%	70,374	124.14%	102,349	14.38%	2,281,782	5.78%
10-11	7,732	(55.78%)	160,018	3.20%	360,064	(2.69%)	388,490	(4.21%)	384,825	(0.56%)	87,872	24.86%	68,652	(32.92%)	3,148,068	37.97%
11-12	16,125	108.55%	159,948	(0.04%)	305,647	(15.11%)	436,385	12.33%	248,447	(35.44%)	77,845	(11.41%)	39,964	(41.79%)	2,909,067	(7.59%)
12-13	14,840	(7.97%)	166,442	4.06%	364,439	19.24%	400,757	(8.16%)	245,880	(1.03%)	58,866	(24.38%)	114,303	186.01%	2,781,984	(4.37%)
13-14	10,322	(30.44%)	174,809	5.03%	310,837	(14.71%)	366,113	(8.64%)	249,920	1.64%	76,706	30.31%	90,234	(21.06%)	2,071,487	(25.54%)
14-15	11,701	13.36%	137,670	(21.25%)	344,395	10.80%	378,506	3.39%	250,018	0.04%	75,667	(1.35%)	78,840	(12.63%)	2,203,725	6.38%
15-16	6,946	(40.64%)	151,511	10.05%	410,001	19.05%	354,596	(6.32%)	238,928	(4.44%)	23,090	(69.48%)	136,449	73.07%	2,450,117	11.18%
16-17	12,555	80.75%	153,484	1.30%	416,482	1.58%	356,274	0.47%	233,720	(2.18%)	17,629	(23.65%)	163,845	20.08%	2,240,701	(8.55%)

Fiscal Year	General Fund		Other Funds												Total Service Charges	
	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$139,835	(15.64%)	$809,335	(29.87%)	$531,097	4.85%	$ -	(100.00%)	$339,944	(23.59%)	$149,705	(30.97%)	$366,819	(49.72%)	$5,430,007	(9.09%)
08-09	158,679	13.48%	629,852	(22.18%)	488,622	(8.00%)	-	0.00%	369,348	8.65%	141,143	(5.72%)	363,097	(1.01%)	5,737,349	5.66%
09-10	132,580	(16.45%)	403,380	(35.96%)	516,071	5.62%	127,742	100.00%	325,500	(11.87%)	121,866	(13.66%)	357,378	(1.58%)	5,774,101	0.64%
10-11	232,883	75.65%	685,079	69.83%	575,941	11.60%	120,478	(5.69%)	353,028	8.46%	122,914	0.86%	390,514	9.27%	7,086,558	22.73%
11-12	280,130	20.29%	747,337	9.09%	616,309	7.01%	52,751	(56.22%)	378,074	7.09%	116,200	(5.46%)	358,883	(8.10%)	6,743,112	(4.85%)
12-13	290,734	3.79%	628,100	(15.95%)	586,249	(4.88%)	6	(99.99%)	638,204	68.80%	137,522	18.35%	322,241	(10.21%)	6,750,567	0.11%
13-14	307,492	5.76%	550,059	(12.42%)	550,040	(6.18%)	34	466.67%	675,480	5.84%	113,562	(17.42%)	323,604	0.42%	5,870,699	(13.03%)
14-15	458,681	49.17%	431,311	(21.59%)	581,532	5.73%	-	(100.00%)	794,854	17.67%	106,153	(6.52%)	302,617	(6.49%)	6,155,670	4.85%
15-16	296,677	(35.32%)	361,984	(16.07%)	524,789	(9.76%)	-	0.00%	845,203	6.33%	113,684	7.09%	270,133	(10.73%)	6,184,108	0.46%
16-17	641,758	116.32%	346,386	(4.31%)	477,320	(9.05%)	-	0.00%	925,142	9.46%	124,847	9.82%	255,753	(5.32%)	6,365,896	2.94%

Yuma County, Arizona **Table A-11**

Fines and Forfeits by Source
Last Ten Fiscal Years

Fiscal Year	General Fund													
	Superior Court Fines and Fees		Constable Fines and Fees		Justice Court Fines and Fees		House Arrest Fines and Fees		Juvenile Court Fines and Fees		Zoning Violation Fines and Fees		Other Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$293,417	6.63%	$ 34,747	(16.90%)	$1,346,854	25.67%	$ 20,628	(18.89%)	$76,439	(10.97%)	$ 5,250	45.83%	$ 40,243	38.66%
08-09	508,885	73.43%	31,803	(8.47%)	1,492,818	10.84%	10,498	(49.11%)	62,017	(18.87%)	9,160	74.48%	44,829	11.40%
09-10	419,276	(17.61%)	24,934	(21.60%)	1,243,087	(16.73%)	7,283	(30.62%)	59,997	(3.26%)	6,095	(33.46%)	65,634	46.41%
10-11	330,137	(21.26%)	19,286	(22.65%)	1,296,573	4.30%	12,683	74.15%	55,081	(8.19%)	3,120	(48.81%)	39,809	(39.35%)
11-12	291,433	(11.72%)	23,050	19.52%	1,236,832	(4.61%)	11,841	(6.64%)	48,413	(12.11%)	1,415	(54.65%)	45,759	14.95%
12-13	324,703	11.42%	27,328	18.56%	1,060,813	(14.23%)	7,363	(37.82%)	39,451	(18.51%)	2,345	65.72%	196,740	329.95%
13-14	328,772	1.25%	24,781	(9.32%)	952,918	(10.17%)	5,861	(20.40%)	30,568	(22.52%)	675	(71.22%)	11,549	(94.13%)
14-15	315,846	(3.93%)	26,386	6.48%	929,371	(2.47%)	5,303	(9.52%)	31,351	2.56%	1,147	69.93%	14,858	28.65%
15-16	321,277	1.72%	23,337	(11.56%)	1,004,418	8.08%	2,963	(44.13%)	30,365	(3.15%)	915	(20.23%)	14,766	(0.62%)
16-17	324,498	1.00%	9,607	(58.83%)	1,098,255	9.34%	4,689	58.25%	25,474	(16.11%)	4,350	375.41%	13,729	(7.02%)

Fiscal Year	Other Funds												Total Fines and Fees	
	Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees		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	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 35,589	(52.96%)	$ 24,082	48.95%	$ 327,848	(15.50%)	$675,001	7.18%	$46,349	1.35%	$28,882	9.05%	$ 2,955,329	8.87%
08-09	115,641	224.93%	28,022	16.36%	378,311	15.39%	754,060	11.71%	50,432	8.81%	32,089	11.10%	3,518,565	19.06%
09-10	97,874	(15.36%)	31,542	12.56%	337,162	(10.88%)	855,347	13.43%	73,019	44.79%	37,984	18.37%	3,259,234	(7.37%)
10-11	82,065	(16.15%)	36,289	15.05%	318,945	(5.40%)	862,684	0.86%	70,809	(3.03%)	24,173	(36.36%)	3,151,654	(3.30%)
11-12	75,442	(8.07%)	36,947	1.81%	301,614	(5.43%)	683,759	(20.74%)	74,005	4.51%	172,869	615.13%	3,003,379	(4.70%)
12-13	33,122	(56.10%)	32,720	(11.44%)	229,431	(23.93%)	641,209	(6.22%)	74,699	0.94%	15,140	(91.24%)	2,685,064	(10.60%)
13-14	109,213	229.73%	41,294	26.20%	300,710	31.07%	638,728	(0.39%)	76,614	2.56%	400,976	2548.45%	2,922,659	8.85%
14-15	504,894	362.30%	40,331	(2.33%)	333,584	10.93%	417,268	(34.67%)	70,970	(7.37%)	443,699	10.65%	3,135,008	7.27%
15-16	56,930	(88.72%)	38,558	(4.40%)	381,570	14.38%	652,512	56.38%	71,625	0.92%	409,429	(7.72%)	3,008,665	(4.03%)
16-17	62,347	9.52%	39,225	1.73%	390,765	2.41%	415,211	(36.37%)	64,791	(9.54%)	609,229	48.80%	3,062,170	1.78%

Yuma County, Arizona **Table A-12**

Miscellaneous Revenues by Source
Last Ten Fiscal Years

Fiscal Year	General Fund		Other Funds									
			Jail District		Capital Improvement		Library District		Health District		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 476,631	(39.09%)	$ 158,704	(20.14%)	$ 1,332	(99.19%)	$ 111,535	(26.30%)	$ 61,622	(60.47%)	$ 275,962	38.51%
08-09	448,670	(5.87%)	166,301	4.79%	-	(100.00%)	173,595	55.64%	29,282	(52.48%)	257,423	(6.72%)
09-10	392,264	(12.57%)	136,159	(18.12%)	-	0.00%	189,540	9.19%	46,394	58.44%	224,756	(12.69%)
10-11	358,294	(8.66%)	152,461	11.97%	-	0.00%	120,878	(36.23%)	22,804	(50.85%)	466,852	107.72%
11-12	374,865	4.62%	11,644	(92.36%)	12,166	100.00%	145,749	20.58%	70,704	210.05%	186,331	(60.09%)
12-13	408,903	9.08%	38,254	228.53%	124,540	923.67%	86,779	(40.46%)	72,117	2.00%	444,655	138.64%
13-14	259,328	(36.58%)	10,510	(72.53%)	14,329	(88.49%)	73,333	(15.49%)	25,598	(64.50%)	187,717	(57.78%)
14-15	448,616	72.99%	9,534	(9.29%)	15,981	11.53%	65,615	(10.52%)	21,778	(14.92%)	218,341	16.31%
15-16	323,708	(27.84%)	4,578	(51.98%)	-	(100.00%)	79,979	21.89%	22,231	2.08%	202,587	(7.22%)
16-17	257,606	(20.42%)	4,216	(7.91%)	1,149	100.00%	70,500	(11.85%)	35,193	58.31%	235,827	16.41%

Fiscal Year	Other Funds										Total Miscellaneous Revenues	
	Development Services		Attorney		Public Works		Adult Probation		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
07-08	$ 12,973	(95.39%)	$ 127,803	(26.58%)	$ 32,300	(86.78%)	$ 26,245	(12.56%)	$ 59,146	(54.60%)	$ 1,344,253	(46.50%)
08-09	10,438	(19.54%)	77,265	(39.54%)	12,030	(62.76%)	20,104	(23.40%)	65,780	11.22%	1,260,888	(6.20%)
09-10	6,228	(40.33%)	81,926	6.03%	88,441	635.17%	14,846	(26.15%)	45,964	(30.12%)	1,226,518	(2.73%)
10-11	35,730	473.70%	92,551	12.97%	12,426	(85.95%)	17,787	19.81%	65,610	42.74%	1,345,393	9.69%
11-12	1,672	(95.32%)	92,289	(0.28%)	155,458	1151.07%	6,911	(61.15%)	252,619	285.03%	1,310,408	(2.60%)
12-13	3,071	83.67%	76,957	(16.61%)	125,582	(19.22%)	9,931	43.70%	493,723	95.44%	1,884,512	43.81%
13-14	72,319	2254.90%	105,642	37.27%	157,282	25.24%	8,802	(11.37%)	295,012	(40.25%)	1,209,872	(35.80%)
14-15	4,595	(93.65%)	105,134	(0.48%)	34,515	(78.06%)	6,741	(23.42%)	383,456	29.98%	1,314,306	8.63%
15-16	23,606	413.73%	82,332	(21.69%)	129,497	275.19%	3,021	(55.18%)	335,837	(12.42%)	1,207,376	(8.14%)
16-17	95,922	306.35%	79,708	(3.19%)	33,135	(74.41%)	3,306	9.43%	253,904	(24.40%)	1,070,466	(11.34%)

{ This page is intentionally left blank }

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

	Fiscal Year 2007-2008		Fiscal Year 2008-2009		Fiscal Year 2009-2010		Fiscal Year 2010-2011	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Bond Issuances	$ 43,715,000	337.15%	-	-	-	-	-	-
Payment to refunded debt	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Capital lease agreements	189,625	(16.69%)	-	-	-	-	-	-
Transfers In	34,936,593	24.59%	$ 36,814,313	5.37%	$ 21,266,440	(42.23%)	$ 15,986,583	(24.83%)
Transfers Out	(35,252,202)	23.45%	(36,614,306)	3.86%	(21,857,416)	(40.30%)	(15,887,279)	(27.31%)
Loan proceeds	-	-	-	-	251,648	100.00%	3,437,915	1266.16%
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Other Financing Sources (Uses)	**$ 43,589,016**	**336.95%**	**$ 200,007**	**(99.54%)**	**$ (339,328)**	**(269.66%)**	**$ 3,537,219**	**(1142.42%)**

Table A-13

Fiscal Year 2011-2012		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016		Fiscal Year 2016-2017	
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%	$ 11,150,000	100.00%	-	-
(8,692,607)	100.00%	(2,220,366)	100.00%	-	-	(27,403,954)	100.00%	(11,964,919)	100.00%	-	-
-	-	-	-	-	-	1,463,271	100.00%	1,063,955	100.00%	-	-
-	-	-	-	-	-	131,234	100.00%	-	100.00%	-	-
18,981,200	18.73%	20,441,069	9.13%	$ 15,744,092	(22.98%)	14,732,357	(6.43%)	15,224,413	3.34%	$ 15,377,840	1.01%
(18,614,283)	17.16%	(20,441,069)	11.50%	(15,722,043)	(23.09%)	(14,738,802)	(6.25%)	(15,094,389)	2.41%	(15,377,840)	1.88%
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	21,884	-	98,394	349.62%
$ 2,954,877	**(16.46%)**	**$ 5,279,634**	**78.68%**	**$ 22,049**	**(99.58%)**	**$ 484,106**	**2095.59%**	**$ 400,944**	**(17.18%)**	**$ 98,394**	**(75.46%)**

Yuma County, Arizona
Net Position by Category
Last Ten Fiscal Years

	Fiscal Year 2007-2008		Fiscal Year 2008-2009		Fiscal Year 2009-2010		Fiscal Year 2010-2011		Fiscal Year 20
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount
Governmental Activities									
Invested in Capital Assets, net of related debt	$ 233,880,537	12.14%	$ 248,106,049	6.08%	$ 254,210,170	2.46%	$ 277,357,668	9.11%	$ 286,593,510
Restricted for:									
Public Safety	3,108,067	9.51%	989,600	(68.16%)	790,279	(20.14%)	11,415,461	1344.48%	5,344,418
Highway & Streets	10,128,511	19.90%	12,694,335	25.33%	14,687,855	15.70%	21,021,104	43.12%	38,279,501
Sanitation	-	N/A	-	N/A	-	N/A	-	N/A	423,787
Health	2,711,793	(16.14%)	1,983,782	(26.85%)	1,603,295	(19.18%)	1,994,249	24.38%	855,403
Welfare	-	N/A	-	N/A	-	N/A	-	N/A	-
Culture & Recreation	6,688,032	68.26%	8,464,426	26.56%	9,732,831	14.99%	9,559,542	(1.78%)	9,628,372
Financial Trends	-	N/A	-	N/A	-	N/A	-	N/A	-
Debt Service	5,346,337	(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%	1,508,633	(80.05%)	4,740,574
Capital Projects	26,541,613	(35.46%)	18,711,838	(29.50%)	1,498,137	(91.99%)	6,433,179	329.41%	5,223,620
Unrestricted	48,452,772	13.81%	53,642,198	10.71%	58,122,478	8.35%	37,182,644	(36.03%)	28,128,486
Governmental Net Position	**$ 336,857,662**	**6.20%**	**$ 348,158,856**	**3.35%**	**$ 348,208,824**	**0.01%**	**$ 366,472,480**	**5.25%**	**$ 379,217,671**

Table A-14

)11-2012	Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016		Fiscal Year 2016-2017	
% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
3.33%	$286,461,002	(0.05%)	$289,410,975	1.03%	$294,276,592	1.68%	$295,264,180	0.34%	$296,351,166	0.37%
(53.18%)	4,560,937	(14.66%)	3,448,859	(24.38%)	20,843,775	504.37%	23,251,741	11.55%	24,647,191	6.00%
82.10%	37,742,220	(1.40%)	37,082,225	(1.75%)	19,300,456	(47.95%)	22,280,209	15.44%	23,914,892	7.34%
0.00%	491,934	16.08%	605,478	23.08%	516,703	(14.66%)	570,364	10.39%	554,929	(2.71%)
(57.11%)	535,771	(37.37%)	1,043,941	94.85%	1,870,107	79.14%	2,512,144	34.33%	3,324,908	32.35%
N/A	-	N/A	1,010,467	100.00%	973,825	100.00%	1,015,086	100.00%	1,119,392	100.00%
0.72%	9,005,962	(6.46%)	7,400,704	(17.82%)	6,026,315	(18.57%)	5,230,212	(13.21%)	4,657,284	(10.95%)
N/A	-	N/A	944,712	100.00%	974,953	100.00%	995,439	100.00%	872,837	100.00%
214.23%	5,281,615	11.41%	4,282,441	(18.92%)	698,275	(83.69%)	565,133	(19.07%)	642,961	13.77%
(18.80%)	6,555,198	25.49%	4,655,064	(28.99%)	4,405,197	(5.37%)	2,506,927	(43.09%)	157,260	(93.73%)
(24.35%)	20,907,294	(25.67%)	17,109,922	(18.16%)	(90,158,177)	(626.94%)	(85,670,452)	(4.98%)	(88,092,326)	2.83%
3.48%	**$371,541,933**	**(2.02%)**	**$366,994,788**	**(1.22%)**	**$259,728,021**	**(29.23%)**	**$268,520,983**	**3.39%**	**$268,150,494**	**(0.14%)**

Yuma County, Arizona

Table A-15

General Fund Changes in Fund Balance
Last Ten Fiscal Years

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers in & Other	Total	Expenditures	Transfers Out & Other	Total	
07-08	$66,451,637	$ 203,936	$66,655,573	$ 58,326,778	$ 8,647,417	$66,974,195	$ (318,622)
08-09	70,057,911	4,347,002	74,404,913	60,015,890	10,857,450	70,873,340	3,531,573
09-10	66,935,949	743,273	67,679,222	58,792,270	8,649,653	67,441,923	237,299
10-11	67,379,878	1,467,970	68,847,848	60,142,931	8,545,142	68,688,073	159,775
11-12	68,916,013	413,870	69,329,883	62,159,841	7,637,752	69,797,593	(467,710)
12-13	68,129,218	378,353	68,507,571	61,235,303	7,544,384	68,779,687	(272,116)
13-14	68,917,966	5,744	68,923,710	64,173,275	7,750,589	71,923,864	(3,000,154)
14-15	71,747,935	171,731	71,919,666	64,629,611	8,712,847	73,342,458	(1,422,792)
15-16	76,371,399	174,916	76,546,315	65,520,401	8,965,361	74,485,762	2,060,553
16-17	79,151,687	74,033	79,225,720	67,531,883	9,535,510	77,067,393	2,158,327

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
07-08	$ 14,786,419	$ (318,622)	$ 14,467,797	(2.15%)
08-09	14,467,797	3,531,573	17,999,370	24.41%
09-10	17,999,370	237,299	18,236,669	1.32%
10-11	18,236,669	159,775	18,396,444	0.88%
11-12	18,396,444	(467,710)	17,928,734	(2.54%)
12-13	17,928,734	(272,116)	17,656,618	(1.52%)
13-14	17,656,618	(3,000,154)	14,656,464	(16.99%)
14-15	14,656,464	(1,422,792)	28,527,897	(9.71%)
15-16	13,233,672	2,060,553	15,294,225	15.57%
16-17	15,294,225	2,158,327	17,452,552	14.11%

Revenue Capacity

Yuma County, Arizona

Table B-1

Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

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
07-08	Primary	$ 808,886,482	-2.10%	$ 6,229,502,893	4.92%	13.80%	$ 133,545,053	15.14%	$ 820,782,919	15.56%	2.0192	11.87%
(07-08)	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%	3.2832	11.81%
08-09	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%	1.8825	11.78%
(08-09)	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%	2.9674	11.65%
09-10	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%	1.7548	11.42%
(09-10)	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%	2.7747	10.88%
10-11	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%	1.7397	11.35%
(10-11)	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%	2.7596	10.79%
11-12	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%	1.8798	11.16%
(11-12)	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%	2.9608	11.02%
12-13	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%
(12-13)	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%	2.9783	10.68%
13-14	Primary	1,343,800,033	7.13%	10,221,626,280	-11.26%	13.15%	231,684,593	3.32%	1,112,115,440	-10.82%	2.0606	10.88%
(13-14)	Secondary	1,503,793,371	14.59%	11,228,014,696	-8.85%	13.39%	368,252,436	38.50%	1,135,540,935	-13.72%	3.1824	10.11%
14-15	Primary	1,263,804,224	-5.95%	9,705,003,492	-5.05%	13.02%	151,356,536	-34.67%	1,112,447,688	0.03%	2.1608	11.46%
(14-15)	Secondary	1,305,875,901	-13.16%	10,019,022,791	-10.77%	13.03%	166,277,725	-54.85%	1,139,598,176	0.36%	3.2819	11.37%
15-16	Primary	1,263,252,724	-0.04%	9,824,006,343	1.23%	12.86%	142,913,245	-5.58%	1,120,339,479	0.71%	2.4132	11.40%
(15-16)	Secondary	1,263,252,724	-3.26%	9,824,006,343	-1.95%	12.86%	142,913,245	-14.05%	1,120,339,479	-1.69%	3.5898	11.40%
16-17	Primary	1,264,846,798	0.13%	10,085,961,330	2.67%	12.54%	148,824,538	4.14%	1,116,022,260	-0.39%	2.4684	11.07%
(16-17)	Secondary	1,264,846,798	0.13%	10,085,961,330	2.67%	12.54%	148,824,538	4.14%	1,116,022,260	-0.39%	3.6453	11.07%

*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.
*Assessed and Estimated values corrected to reflect proper fisal year

Yuma County, Arizona

Table B-2

General Fund - Property Tax Levied and Collections (by Year Collected)
Last Ten Fiscal Years

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Total Tax Collections	Total Collection as Percent of Current Levy
07-08	$ 18,936,854	$ 18,731,286	98.91%	$ 18,731,286	98.91%
08-09	20,327,539	19,886,957	97.83%	19,886,957	97.83%
09-10	21,509,071	21,118,123	98.18%	21,118,123	98.18%
10-11	22,681,316	22,112,074	97.49%	22,112,074	97.49%
11-12	23,478,870	23,161,816	98.65%	23,161,816	98.65%
12-13	22,343,172	21,928,380	98.14%	21,928,380	98.14%
13-14	22,952,064	22,526,976	98.15%	22,526,976	98.15%
14-15	24,037,770	23,813,920	99.07%	23,813,920	99.07%
15-16	27,036,032	26,727,908	98.86%	26,727,908	98.86%
16-17	27,548,119	27,700,647	100.55%	27,700,647	100.55%

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
07-08	$ 18,936,854	$18,453,958	97.45%	$ 277,328	$ 18,731,286	98.91%	$ 205,568	1.09%
08-09	20,327,539	19,508,404	95.97%	378,553	19,886,957	97.83%	440,582	2.17%
09-10	21,509,071	20,551,870	95.55%	566,253	21,118,123	98.18%	390,948	1.82%
10-11	22,681,316	21,506,754	94.82%	605,320	22,112,074	97.49%	569,242	2.51%
11-12	23,478,870	22,519,140	95.91%	642,676	23,161,816	98.65%	317,054	1.35%
12-13	22,343,172	21,308,865	95.37%	619,515	21,928,380	98.14%	414,792	1.86%
13-14	22,952,064	22,017,114	95.93%	509,862	22,526,976	98.15%	425,088	1.85%
14-15	24,037,770	23,244,474	96.70%	569,446	23,813,920	99.07%	223,850	0.93%
15-16	27,036,032	26,315,185	97.33%	412,723	26,727,908	98.86%	308,124	1.14%
16-17	27,548,119	27,129,296	98.48%	571,351	27,700,647	100.55%	(152,528)	-0.55%

(1) Included in year collected / received.

(2) Included in year levied / billed.

Yuma County, Arizona

Table B-4

Principal Taxpayers
Current Year and Ten Year Comparison

	2017			2008		
Taxpayer	**Actual Assessed Valuation**	**Rank**	**Percent of County's Net Assessed Valuation ***	**Actual Assessed Valuation**	**Rank**	**Percent of County's Net Assessed Valuation**
Arizona Public Service Company	$ 70,216,802	1	6.29%	$ 46,558,875	1	4.21%
Agua Caliente Solar LLC	51,293,340	2	4.60%	-	-	-
Union Pacific Railroad Co	12,996,663	3	1.16%	5,044,953	7	0.46%
Wal-Mart Stores Inc De Corp	8,015,406	4	0.72%	7,487,693	4	0.68%
Southwest Gas Corporation (T&D)	7,502,397	5	0.67%	7,387,243	5	0.67%
Yuma Palms 1031 Delaware LLC ET AL	6,313,733	6	0.57%	8,203,383	3	0.74%
Arizona Public Service Company (REE)	5,403,783	7	0.48%	-	-	-
Qwest Corporation	4,866,407	8	0.44%	11,176,735	2	1.01%
North Baja Pipeline LLC	3,097,368	9	0.28%	-	-	-
Imperial Irrigation District (CWIP)	3,013,586	10	0.27%	-	-	-
SFPP LP DBA Kinder Moragn Energy	-	-	-	6,537,031	6	0.59%
Level 3 Communications, LLC	-	-	-	4,949,489	8	0.45%
Dole Fresh Vegetable Inc.	-	-	-	4,758,679	9	0.43%
Yuma Congeneration Associates	-	-	-	4,204,860	10	0.38%
Totals	$172,719,485		15.48%	$ 106,308,941		9.62%

Source: Yuma County Assessor's
*Based on total County wide net Assessed Value

Yuma County, Arizona — Table B-5

County General Sales Tax by Category
Current Year and Ten Year Comparison

Category	2017	2008 *	% Change
Utilities	$ 1,256,495	$ 1,291,510	(2.71%)
Communications	209,964	390,380	(46.22%)
Publishing	8,996	12,938	(30.47%)
Restaurants & Bars	1,398,809	1,019,579	37.19%
Amusements	58,388	67,814	(13.90%)
Rental of Personal Prop	401,214	360,186	11.39%
Contracting	945,170	2,146,858	(55.97%)
Retail	7,777,495	6,819,583	14.05%
Hotel/Motel	318,239	273,539	16.34%
All Other	167,515	(42,963)	(489.91%)
TOTAL	$ 12,542,285	$12,339,424	1.64%

Yuma County, Arizona — Table B-6

Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
Last Ten Fiscal Years

		County (2)			Cities (5)			
Fiscal Year	State	General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
07-08	5.60	0.50	0.50	0.10	3.50	2.50	2.50	1.70
08-09	5.60	0.50	0.50	0.10	3.50	2.50	2.50	1.70
09-10	6.60	0.50	0.50	0.10	3.50	2.50	2.50	1.70
10-11	6.60	0.50	0.50	0.10	3.50	2.50	2.50	1.70
11-12	6.60	0.50	0.50	0.10	4.00	3.30	2.50	1.70
12-13	5.60	0.50	0.50	0.10	4.00	3.30	2.50	1.70
13-14	5.60	0.50	0.50	0.10	4.00	3.30	2.50	1.70
14-15	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
15-16	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
16-17	5.60	0.50	0.50	0.11	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 in 2005.

(5) Governing body is elected City Council.

* Corrected to reflect the 2008 Arizona Department of Revenue County General Sales Tax Report

{ This page is intentionally left blank }

Debt Capacity

Yuma County, Arizona

Table C-1

Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)*
Last Ten Years

General Taxing Authorities										
Fiscal Year	Type	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton Amistade Estates Unit #3	Somerton Amistade Estates Unit #4	Downtown Mall Maint. District	San Luis Ranchos Los Oros	San Luis Los Portales
Primary Tax Authority No.		02000	02001	04154	04152	31001	31004	28204	31003	31002
Secondary Tax Authority No.		52000	-	-	54152	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
2015	Primary	2.4132	0.5184	2.0704	1.7489	405.6162	58.5977	3.7145	603.6604	285.6629
2015-16	Secondary	-	-	-	-	-	-	-	-	-
2016	Primary	2.4684	0.5010	2.3517	1.7720	312.0125	217.2968	4.7820	634.9969	292.6357
2016-17	Secondary	-	-	-	-	-	-	-	-	-

General Taxing Authorities											
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
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
2015	Primary	2.4736	-	2.3976	1.7748	3.0085	2.3839	2.4018	2.0758	2.1468	2.1650
2015-16	Secondary	0.1570	2.6611	1.0568	0.1451	1.0238	-	-	0.1964	0.6184	0.3893
2016	Primary	2.3466	1.6143	1.9956	2.1396	2.5409	2.6991	3.1322	2.1566	2.6425	2.2521
2016-17	Secondary	0.3186	2.1318	1.2719	0.0683	-	-	1.5669	0.2141	0.5510	0.3734

*Per $100 of Assessed Value

Yuma County, Arizona — Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)**
Last Ten Years

Special District Taxing Authorities									
Fiscal Year	Type	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.		12001	14900	15829	16701	16702	16703	16704	16705
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
2015	Primary	-	-	-	-	-	-	-	-
2015-16	Secondary	0.1853	0.8972	0.2794	85.0000	58.0000	65.0000	177.00	5.2157
2016	Primary	-	-	-	-	-	-	-	-
2016-17	Secondary	0.3153	0.8975	0.2794	85.0000	63.0000	65.0272	177.00	5.2157

Special District Taxing Authorities								
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
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
2015	Primary	-	-	-	-	-	-	-
2015-16	Secondary	193.6800	11.0000	1.0000	1.0000	26.8200	25.0000	0.1800
2016	Primary	-	-	-	-	-	-	-
2016-17	Secondary	193.6800	11.0000	1.0000	1.0000	35.4000	25.0000	0.1800

* 2010-11 Restated Secondary Rate to match actual rate charged.
**Per $100 of Assessed Value

Yuma County, Arizona

Table C-3

Debt by Type
Last Ten Fiscal Years

Fiscal Year	Bonds						Rural Development Loans	
	Revenue			Gen Obligation				
	Jail District	East County	Admin Building	Library District	Donovan Estates	El Prado Estates	WIFA Loan	USDA Sewer
07-08	$ 18,150,000	-	-	$ 50,935,000	$ 319,600	$ 95,750	$ 162,035	$ 419,657
08-09	16,210,000	-	-	49,960,000	296,500	88,920	150,891	399,673
09-10	14,175,000	-	-	48,940,000	-	82,080	139,307	379,689
10-11	8,525,000	-	-	47,875,000	-	75,240	1,565,182	2,359,705
11-12	8,245,000	2,190,000	-	46,755,000	-	43,400	1,459,695	2,156,421
12-13	7,450,000	-	8,261,010	45,540,000	-	39,060	1,420,718	2,062,394
13-14	6,745,000	-	7,892,453	44,355,000	-	34,720	1,357,357	1,961,618
14-15	6,020,000	-	7,521,892	41,928,271	-	30,380	1,304,075	1,864,218
15-16	5,264,996	-	6,634,000	38,320,000	-	26,040	1,249,230	1,766,816
16-17	4,484,996	-	6,330,000	25,670,000	-	21,700	1,192,790	1,669,414

Fiscal Year	Certificate of Participation	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
	1999 Adult Probation				
07-08	$ 1,345,000	$ 291,308	$ 71,718,350	1.63%	356.28
08-09	-	211,526	67,317,510	1.45%	347.23
09-10	-	128,233	63,844,309	1.29%	327.85
10-11	-	41,275	60,441,402	0.88%	308.77
11-12	-	-	60,849,516	1.13%	296.58
12-13	-	-	64,773,182	1.17%	315.70
13-14	-	-	62,346,148	1.10%	297.85
14-15	-	103,201	58,772,037	1.01%	277.21
15-16	-	78,680	53,339,762	0.86%	248.10
16-17	-	484,737	39,853,637	0.86%	183.04

Yuma County, Arizona

Table C-4

Legal Debt Margin
June 30, 2017

Assessed Valuation (Secondary)			$ 1,264,846,798
Gross Indebtedness		$ 13,698,900	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 4,484,996		
Revenue Bonds - Administration Building	6,330,000		
Special Assessment Notes - El Prado Estates	21,700		
Rural Development Loan - WIFA - El Prado	31,262		
Rural Development Loan - WIFA - B & C Colonia	1,161,528		
Rural Development Loan - USDA- B & C Colonia	1,500,200		
Rural Development Loan - Gadsden Sewer Project	169,214		
Total Exempt Debt		(13,698,900)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			75,890,808
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 75,890,808**
Yuma County Library District (Voter Approved)	$ 36,820,000		
Total Voter Approved Debt		$ 36,820,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 189,727,020
Total Non-exempt Bonds Outstanding			(36,820,000)
Debt Margin within 15% Debt Limitation			**$ 152,907,020**

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
07-08	$ 50,935,000	$ 941,268,627	5.41%	$ 7,756,796,877	0.66%	192,699	264.32
08-09	49,960,000	1,106,615,322	4.51%	9,500,029,297	0.53%	193,869	257.70
09-10	48,940,000	1,369,161,501	3.57%	12,580,105,769	0.39%	194,737	251.31
10-11	47,875,000	1,449,677,959	3.30%	13,435,858,375	0.36%	195,751	244.57
11-12	46,755,000	1,435,935,041	3.26%	13,030,768,568	0.36%	200,431	233.27
12-13	45,585,000	1,316,076,878	3.46%	12,317,787,777	0.37%	205,174	222.18
13-14	44,355,000	1,135,540,935	3.91%	11,228,014,696	0.40%	209,323	211.90
14-15	40,465,000	1,139,598,176	3.55%	10,019,022,791	0.40%	212,012	190.86
15-16	38,320,000	1,120,339,479	3.42%	9,824,006,343	0.39%	214,991	178.24
16-17	36,820,000	1,116,022,260	3.30%	10,085,961,330	0.37%	217,730	169.11

*Information from azstats.gov from 2009 to current

* Fiscal Year 2003 through Fiscal Year 2011 restated.

** Assessed and estimated values corrected to reflect accurate fiscal years

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)	
07-08	$50,935,000	$39,492,968	$ 3,296,426	$ 178,713,792	1.84%
08-09	49,960,000	37,163,663	3,304,226	176,279,921	1.87%
09-10	48,940,000	34,873,518	3,310,226	154,072,720	2.15%
10-11	47,875,000	32,625,013	3,313,425	153,920,909	2.15%
11-12	46,755,000	30,420,189	3,324,825	149,607,965	2.22%
12-13	45,540,000	28,261,164	3,329,025	146,510,534	2.27%
13-14	44,355,000	26,151,189	3,339,975	145,774,692	2.29%
14-15	40,465,000	18,741,689	3,343,525	150,123,828	2.23%
15-16	38,320,000	15,753,091	3,355,125	144,619,132	2.32%
16-17	36,820,000	14,225,325	3,094,931	149,875,362	2.07%

(1) Includes agent and other fees.

(2) Includes only debt service expenditures related to general bonded de

(3) Includes general, special revenue, capital projects, and debt service

(4) Ratio of debt service related expenditures to total general expenditur

* Fiscal Years 2003 through Fiscal Year 2011 restated.

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2017

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Bond	$ 21,700	$ 21,700	0%	-
Special Assessment Rural Development Loans	2,862,204	2,862,204	26%	$ 7,341
Total Special Assessment Bonded Debt		2,883,904		7,341
Yuma County: General Obilgation Bond	1,116,022,260	38,320,000	100%	38,320,000
Yuma County: Revenue Bond	1,116,022,260	10,814,996	100%	10,814,996
Yuma County: Premiums	1,116,022,260	2,715,272	100%	2,715,272
Yuma County: Capital Leases	1,116,022,260	53,327	100%	53,327
Total Yuma County Direct Bonded Debt:		54,787,499		51,910,936
**				
Arizona Western College Junior College (1)	1,120,339,479	54,410,000	100%	54,410,000
Somerton Elementary School District No. 11	56,289,548	1,870,440	100%	1,870,440
Crane Elementary School District No. 13	201,601,089	17,050,000	100%	17,050,000
Antelope Union High School District No. 50	107,229,120	955,000	100%	955,000
Yuma Union High School District No. 70	1,008,765,125	44,321,464	100%	44,321,464
Total Overlapping General Obligation Bonded Debt		118,606,904		118,606,904
Total Direct and Overlapping General Obligation Bonded Debt				$170,517,840

*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)
**School Districts not available

Yuma County, Arizona

Table C-8

Pledged Revenues
Last Ten Fiscal Years

	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017
Pledged Revenues										
Jail District Sales Tax (1)	$ 12,372,890	$ 11,826,297	$ 6,447,521	$ 10,778,684	$ 11,344,489	$ 11,602,960	$ 11,602,385	$ 11,936,114	$ 12,198,328	$ 12,580,956
Capital Projects Sales Tax (2)	9,922,548	1,742,172	19,339	37,089	18,052	20,058	3,471	13,183	8,959	679
Library District Property Tax (3)	3,574,367	3,305,456	4,264,422	3,314,226	3,325,625	3,325,625	3,340,775	6,968,938	9,991,360	10,076,696
Special Assessment Districts (4)										
Donovan Estates	29,577	29,154	336,590	-	-	-	-	-	-	-
El Prado Estates	29,889	16,143	193,995	20,345	18,348	15,084	10,810	4,076	9,805 *	16,715
Gadsden	40,620	47,935	209,176	25,956	21,619	49,037	16,312	14,582	15,113	16,563
Ave B&C Colonial	-	-	31,267	66,017	532,495	335,982	281,221	243,283	232,400	309,194
Total Projected Revenues	$ 25,969,891	$ 16,967,157	$ 11,502,310	$ 14,242,317	$ 15,260,629	$ 15,348,746	$ 15,254,974	$ 19,180,176	$ 22,455,965	$ 23,000,803
Debt Service Requirements										
Jail District - Bonds										
Principal	$ 1,940,000	$ 2,035,000	$ 5,650,000	$ 640,000	$ 550,000	$ 705,000	$ 725,004	$ 755,000	$ 780,000	$ 815,000
Interest	842,063	746,823	579,157	328,827	272,276	331,725	310,572	266,475	235,775	201,838
Total Jail District Requirements	2,782,063	2,781,823	6,229,157	968,827	822,276	1,036,725	1,035,576	1,021,475	1,015,775	1,016,838
East County - Bonds										
Principal	-	-	-	-	245,000	-	-	-	-	-
Interest	-	-	-	-	17,185	-	-	-	-	-
Total East County Requirements	-	-	-	-	262,185	-	-	-	-	-
Admin Building - Bonds										
Principal	-	-	-	-	-	-	284,000	286,000	304,000	314,000
Interest	-	-	-	-	-	31,413	216,590	214,350	196,755	187,560
Total Admin Building Requirements	-	-	-	-	-	31,413	500,590	500,350	500,755	501,560
Capital Sales Tax - Certificates of Payment										
Principal	10,540,000	1,345,000	-	-	-	-	-	-	-	-
Interest	536,332	35,563	-	-	-	-	-	-	-	-
Total Capital Sales Tax Requirements	11,076,332	1,380,563	-	-	-	-	-	-	-	-
Library District - Bonds										
Principal	930,000	975,000	1,020,000	1,065,000	1,120,000	1,170,000	1,230,000	1,670,000	1,500,000	1,555,000
Interest	2,366,426	2,329,226	2,290,226	2,248,425	2,204,825	2,159,025	2,109,975	1,679,183	1,527,766	1,425,406
Total Library District Requirements	3,296,426	3,304,226	3,310,226	3,313,425	3,324,825	3,329,025	3,339,975	3,349,183	3,027,766	2,980,406
Assessment Districts										
Donovan Estates - Bonds										
Principal	22,100	23,100	296,500	-	-	-	-	-	-	-
Interest	14,466	13,477	11,226	-	-	-	-	-	-	-
Total Donovan Estates	36,566	36,577	307,726	-	-	-	-	-	-	-
El Prado Estates - WIFA Loan										
Principal	17,552	17,974	18,423	18,880	62,514	6,394	6,386	6,637	7,170	7,453
Interest	10,934	10,205	9,458	8,693	3,523	2,425	2,174	1,917	1,373	1,085
Total El Prado Estates	28,486	28,179	27,881	27,573	66,037	8,819	8,560	8,554	8,543	8,538
Gadsden - RDA Loan										
Principal	19,984	19,984	19,984	19,984	119,984	14,102	14,102	14,102	14,102	14,102
Interest	19,334	18,435	17,536	16,636	13,462	10,470	9,836	9,201	8,249	7,615
Total Gadsden Estates	39,318	38,419	37,520	36,620	133,446	24,572	23,938	23,303	22,351	21,717
B & C Colonia - WIFA Loan										
Principal	-	-	-	-	42,974	44,166	45,390	46,648	49,270	50,636
Interest	-	-	-	44,288	23,208	38,056	36,814	36,185	33,563	32,197
Total B & C Colonia Estates	-	-	-	44,288	66,182	82,221	82,204	82,833	82,833	82,833
B & C Colonia - RDA Loan										
Principal	-	-	-	-	83,300	83,300	83,300	83,300	83,300	83,300
Interest	-	-	-	50,000	48,959	46,876	44,794	42,711	38,546	36,464
Total B & C Colonia Estates	-		-	50,000	132,259	130,176	128,094	126,011	121,846	119,764
Total Assessment Districts Requirements	104,370	103,175	373,126	158,481	397,925	245,788	242,796	240,701	235,573	232,852
Total Annual Requirements	$ 17,259,191	$ 7,569,788	$ 9,912,509	$ 4,440,734	$ 4,807,211	$ 4,642,951	$ 5,118,937	$ 5,111,709	$ 4,779,869	$ 4,731,656
Estimated Coverage	1.50	2.24	1.16	3.21	3.17	3.31	2.98	3.75	4.70	4.86

(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.

*Pledged revenues were corrected in fiscal year 2017 to reflect amount reported in fiscal year 2016

{This page is intentionally left blank}

Economic and Demographic Information

Yuma County, Arizona

Table D-1

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

Calendar Year	Total Population	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Service Producing Trade, Trnp., Comm. Employed	Service Producing Trade, Trnp., Comm. %	Service Producing Financial Actv. Employed	Service Producing Financial Actv. %	Service Producing Service Misc. Employed	Service Producing Service Misc. %	Farming/ Agriculture Employed	Farming/ Agriculture %
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%	16,140	23.0%
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%	16,000	23.1%
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%	17,600	26.1%
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%	14,730	21.7%
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%	15,650	24.0%
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%	15,700	23.5%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.7%	20,800	32.4%	17,990	28.1%
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%	17,680	24.8%
2015	214,991	91,627	71,263	22.2%	34,000	47.7%	10,300	14.5%	1,800	2.5%	21,900	30.7%	20,430	28.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%	17,920	23.4%

Calendar Year*	Total Population *	Good Producing Grand Total Employed	Good Producing Grand Total %	Good Producing Construction Employed	Good Producing Construction %	Good Producing Manufacturing Employed	Good Producing Manufacturing %	Government Grand Total Employed	Government Grand Total %	Government Federal Employed	Government Federal %	Government State and Local Employed	Government State and Local %
2007	192,699	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	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	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	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	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	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	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	4,300	6.0%	2,300	3.2%	2,000	2.8%	14,500	20.4%	3,500	4.9%	11,000	15.4%
2015	214,991	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%

Source: Arizona Department of Administration (azstats.gov)

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

Yuma County, Arizona

Table D-2

Demographic Statistics - Population and Employment
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
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%
2015	3,154,893	6.1%	214,991	91,627	22.2%	28,300	9,063	22.2%	34,001	18,806	48.3%
2016	3,234,580	5.2%	217,730	94,100	18.7%	26,908	8,439	23.8%	34,663	18,237	42.0%

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
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%
2015	15,759	7,352	28.8%	3,101	951	42.8%	97,950	40,822	14.4%
2016	15,881	7,510	20.0%	3,119	637	33.0%	100,049	42,856	12.0%

* 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)

	Employees 2007-2008			Employees 2008-2009			Employees 2009-2010			Employees 2010-2011			Employees 2011-2012		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government															
Assessor	29	29	29	30	30	30	31	31	31	32	32	32	32	32	32
Board of Supervisors/County Admin	25	25	25	23	23	23	25	25	25	25	25	26	28	28	28
Development Services	81	81	81	62	62	62	73	73	73	70	70	70	71	71	71
Election Services	2	2	2	2	2	2	2	2	3	2	2	3	3	3	3
Financial Services	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
General Services	38	38	38	40	40	40	40	40	40	39	39	39	40	40	40
Human Resources	11	11	11	12	12	12	11	11	11	11	11	11	11	11	11
Information Technology Services	25	25	25	20	20	20	23	23	23	19	19	19	29	29	29
Recorder	9	9	9	11	11	11	10	10	10	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	3	4	5	1	3	3	5	5	5	5	5	13	-	-	-
Total General Government	253	254	255	231	233	233	250	250	251	243	244	253	254	254	254
Public Safety															
Adult Probation	87	89	91	83	84	86	82	84	86	84	84	84	92	92	92
Sheriff	317	318	318	320	321	321	329	331	331	342	343	344	382	382	382
Total Public Safety	404	407	409	403	405	407	411	415	417	426	427	428	474	474	474
Highway & Streets															
Public Works	77	77	77	73	73	73	75	75	75	69	69	70	79	79	79
Total Highway & Streets	77	77	77	73	73	73	75	75	75	69	69	70	79	79	79
Health															
Health	91	98	102	89	95	98	97	102	105	97	105	109	118	118	118
Total Health	91	98	102	89	95	98	97	102	105	97	105	109	118	118	118
Cultural & Recreation															
Library	53	57	61	63	68	73	78	86	95	78	90	105	96	96	96
Total Cultural & Recreation	53	57	61	63	68	73	78	86	95	78	90	105	96	96	96
Welfare															
Housing	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	7	7	7	8	8	8	7	7	7	8	8	8	8	8	8
Total Welfare	23	23	23	24	24	24	23	23	23	24	24	24	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities															
Clerk of Superior Court	40	41	41	40	41	41	39	39	39	40	40	40	41	41	41
Constable Precinct #1	4	4	4	4	4	4	4	4	4	3	3	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	65	65	65	65	65	65	65	65	65	65	65	65	64	64	64
County Attorney: Victim Services	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	22	22	23	21	21	22	20	20	21	21	21	22	22	22	22
Justice Court #2	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5
Justice Court #3	4	4	4	2	2	2	4	4	4	3	3	4	4	4	4
Juvenile Court	144	144	144	136	136	136	132	132	132	131	131	131	141	141	141
Legal Defender	9	9	9	11	11	11	8	8	8	11	11	12	13	13	13
Public Defender	22	22	22	23	23	23	22	22	22	23	23	24	24	24	24
Superior Court	55	56	57	52	58	62	55	56	57	60	61	64	68	68	68
Total Legal Activities	381	383	385	371	378	383	366	367	369	374	375	383	397	397	397
Total Employee Count:	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446

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

(2) Numbers from county payroll records

Table D-3

Employees 2012-2013			Employees 2013-2014			Employees 2014-2015			Employees 2015-2016			Employees 2016-2017		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
30	30	30	30	30	30	29	29	29	31	31	31	27	27	27
27	27	27	27	27	27	26	28	28	31	32	33	28	28	29
57	57	57	52	52	52	48	48	48	57	57	57	42	42	42
3	3	3	3	3	3	2	3	3	2	3	3	3	3	3
18	18	18	19	19	19	20	20	20	19	19	19	20	20	20
40	40	40	39	39	39	40	40	40	40	40	40	41	41	42
9	9	9	12	12	12	10	10	11	16	16	17	14	14	14
28	28	28	27	27	27	24	24	24	23	23	23	27	27	28
10	10	10	9	9	9	10	10	10	9	9	10	8	8	8
10	10	10	9	9	9	10	10	10	10	10	10	10	10	10
-	-	-	-	-	-									
232	232	232	227	227	227	219	222	223	238	241	243	220	221	223
88	88	88	87	87	87	86	86	86	91	91	91	79	79	79
329	330	330	349	350	351	300	308	310	304	307	310	313	315	316
417	418	418	436	437	438	386	394	396	395	398	401	392	394	395
74	74	74	71	71	71	68	68	68	87	87	87	70	70	70
74	74	74	71	71	71	68	68	68	87	87	87	70	70	70
96	99	102	92	95	99	96	101	104	108	112	116	90	96	99
96	99	102	92	95	99	96	101	104	108	112	116	90	96	99
79	90	103	79	90	103	82	94	107	81	93	105	81	95	107
79	90	103	79	90	103	82	94	107	81	93	105	81	95	107
13	13	13	14	14	14	15	15	15	15	15	15	16	16	16
5	5	5	7	7	7	7	7	7	8	8	8	7	7	7
18	18	18	21	21	21	22	22	22	23	23	23	23	23	23
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
39	40	40	39	40	40	39	39	39	44	44	44	39	39	39
4	4	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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	59	59	61	61	61	61	61	61	61	61	61	62	62	62
11	11	11	11	11	11	10	10	11	13	13	14	12	12	12
19	19	19	20	20	20	17	17	17	27	27	27	20	20	20
5	5	5	6	6	6	6	6	6	7	7	7	5	5	5
4	4	4	4	4	4	4	3	4	5	5	5	4	5	5
128	129	130	126	127	127	129	129	129	161	162	162	123	124	126
9	9	9	12	13	13	12	12	12	11	11	11	11	11	11
23	23	23	24	24	24	24	24	24	24	24	24	20	20	20
65	65	65	70	70	70	70	71	72	82	83	83	70	71	72
367	369	370	378	381	381	377	377	380	440	441	443	371	373	377
1,288	1,305	1,322	1,309	1,327	1,345	1,255	1,283	1,305	1,377	1,400	1,423	1,252	1,277	1,299

Yuma County, Arizona

Table D-4

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

	2017			2008 (2)		
Employers	**Total Employed**	**Rank**	**% of Total Employed**	**Total Employed**	**Rank**	**% of Total Employed**
U.S. Marine Corps Air Station	7,112	1	7.56%	-	-	-
Yuma Regional Medical Center	2,450	2	2.60%	1,894	2	2.92%
Yuma Proving Ground	2,336	3	2.48%	-	-	-
Yuma Elementary School District #1	1,518	4	1.61%	1,700	3	2.62%
Yuma County	1,400	5	1.49%	1,335	4	2.06%
City Of Yuma	1,283	6	1.36%	1,000	5	1.54%
Arizona Wester College	1,200	7	1.28%	450	10	0.69%
TRAX International	1,050	8	1.12%	-	-	-
Yuma Union High School District	962	9	1.02%	-	-	-
US Border Patrol	800	10	0.85%	975	7	1.50%
NCO	-	-	-	575	9	0.89%
Dole Corporation	-	-	-	660	8	1.02%
Sayler American Fresh Foods	-	-	-	1,000	5	1.54%
U.S. Army	-	-	-	2,319	1	3.57%
Total Employed	**20,111**		**21.37%**	**11,908**		**18.35%**
Total County Employment	**94,100**			**79,100**		

(1) Source: Yuma County Chamber of Commerce

(2) Based on last available full calendar year info as of 12/31/2008.

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
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%)
2015	214,991	28,742	4.58%	5,841,652	37,957	0.76%	8,034	(2.29%)
2016	217,730	31,574	9.85%	6,449,702	38,635	1.79%	8,100	0.82%

(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
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%
2015	112,006,438	29.49%	833	26.79%	1,751,886,000	6.05%	1,511,911,704	16.83%
2016	150,427,660	34.30%	886	6.36%	1,857,046,000	6.00%	1,550,206,721	2.53%

* 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: Arizona Department of Revenue, 2009-2014 Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

(1) Years 2011 and 2012 corrected.

Operational Information

{This page is intentionally left blank}

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

Capital Asset and Infrastructure Statistics by Function/Program

Last Ten Fiscal Years (1)

Function/Program	Fiscal Year 2007-2008	Fiscal Year 2008-2009	Fiscal Year 2009-2010	Fiscal Year 2010-2011	Fiscal Year 2011-2012	Fiscal Year 2012-2013	Fiscal Year 2013-2014	Fiscal Year 2014-2015	Fiscal Year 2015-2016	Fiscal Year 2016-2017
Community Resources and Public Facilities										
Bridges	99	99	99	100	100	100	100	100	100	100
Heavy Equipment	100	100	105	105	109	97	93	93	93	90
Retention Basins	32	32	33	34	34	41	41	42	44	44
Road Lane Miles - Asphalt	1,097	1,106	1,100	1,160	1,163	1,144	1,144	1144	1150	1153
Road Lane Miles - Gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3000	3000	3000
Sanitary Sewers - Miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	11	11	11
Traffic Dignals	9	9	8	13	14	14	14	14	14	14
Cultural and Recreation										
Libraries	5	5	6	7	8	7	7	7	7	7
Parks	5	5	5	5	5	5	5	6	6	6
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building	-	-	-	-	-	2	2	2	2	2
General Government										
Buidlings	8	8	8	8	8	10	10	10	10	10
Health and Public Assistance										
Administration	1	1	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2	2	2
Public Fiduciary	1	1	1	1	1	1	1	1	1	1
Rabies Control	-	-	-	-	1	1	1	1	1	1
TB Housing Unit	1	1	1	1	1	1	1	1	1	1
Housing										
Housing Units	3	3	3	3	3	3	3	3	3	3
Law and Justice										
Adult Probation Building	1	1	1	1	1	1	1	1	1	1
Court Buildings	4	4	4	5	5	5	5	5	5	5
Juvenile Building	1	1	1	1	1	2	2	2	2	2
Legal Defense Buildings	2	2	2	2	2	2	2	2	2	2
Parking Garage	1	1	1	1	1	1	1	1	1	1
Policy and Executive										
Buildings	1	1	1	1	1	1	1	1	1	1
Public Safety										
Administration Buildings	1	1	1	1	1	1	1	1	1	1
Boat Storage Unit	1	1	1	1	1	1	1	1	1	1
Boats	5	5	5	5	5	5	5	5	5	6
Criminal Investigation Building	3	3	3	3	3	3	3	3	3	3
Emergency Communication Sites	-	1	1	1	2	1	1	1	1	1
Jail Detention Facility	1	2	2	2	2	2	2	2	2	2
Patrol Units	96	138	134	137	124	129	137	132	140	136
Sheriff Substations	4	4	4	4	4	4	4	4	4	4
Solid Waste										
Solid Waste Transfer Sites	4	4	4	4	4	4	4	4	4	4
Solid Waste Heavy Equipment	8	8	8	8	8	8	8	8	8	8

(1) Information provided by Yuma County Public Works and Development Service Departments.

Yuma County, Arizona

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

Function/Program	Fiscal Year 2006-2007 Unit	Fiscal Year 2006-2007 % Chg	Fiscal Year 2007-2008 Unit	Fiscal Year 2007-2008 % Chg	Fiscal Year 2008-2009 Unit	Fiscal Year 2008-2009 % Chg	Fiscal Year 2009-2010 Unit	Fiscal Year 2009-2010 % Chg
Community Resources and Public Facilities								
Building Inspections	13,043	(11.63%)	11,257	(13.69%)	9,434	(16.19%)	7,998	(15.22%)
Enhanced Lanes Maintained (miles)	539	1.01%	548	1.68%	553	0.82%	550	(0.52%)
General Government and Support Services								
Documents	43,253	(10.20%)	37,075	(14.28%)	35,090	(5.35%)	33,306	(5.08%)
Health & Public Assistance								
ADMHS Clients Served *	95	50.79%	104	9.47%	116	11.54%	232	100.00%
Child Support Payments Processed	-	N/A	-	N/A	-	N/A	-	N/A
Patients Treatmented at Clinics *	21,555	(15.06%)	19,490	(9.58%)	13,160	(32.48%)	16,183	22.97%
Housing								
New Applications - Public Housing	539	21.12%	592	9.83%	610	3.04%	634	3.93%
New Applications - Section 8	575	6.28%	663	15.30%	680	2.56%	655	(3.68%)
Law & Justice								
County Attorney - Felonies Filed	1,945	6.46%	1,714	(11.88%)	1,772	3.38%	1,685	(4.91%)
County Attorney -	1,172	(6.16%)	1,082	(7.68%)	966	(10.72%)	924	(4.35%)
County Attorney - Misdemeanors Filed	2,563	(1.65%)	3,087	20.44%	3,164	2.49%	3,295	4.14%
Justice Court Cases	16,271	(37.76%)	29,316	80.17%	29,359	0.15%	21,950	(25.24%)
Legal Defenders - New Caseload *	373	(20.64%)	-	N/A	523	N/A	645	23.33%
Minute Entries Generated	20,697	(0.01%)	22,465	8.54%	21,120	(5.99%)	19,893	(5.81%)
Public Defenders - New Caseload *	1,746	(17.56%)	1,955	11.97%	2,593	32.63%	2,494	(3.82%)
Superior Court Cases	5,449	0.39%	5,837	7.12%	5,858	0.36%	5,243	(10.50%)
Public Safety								
Probation - Adult Sentencing Reports	1,198	(9.31%)	1,140	(4.84%)	1,264	10.88%	1,246	(1.42%)
Probation - Cases Supervised *	516	0.39%	702	36.05%	1,251	78.21%	1,222	(2.32%)
Probation - Juvenile Referrals *	4,843	3.99%	4,306	(11.09%)	4,017	(6.71%)	3,295	(17.97%)
Probation - Minor Institutional Care Days *	17,662	3.88%	19,870	12.50%	17,587	(11.49%)	16,344	(7.07%)
Sheriff - Offenders Processed	10,823	18.34%	12,344	14.05%	14,319	16.00%	7,224	(49.55%)
Sheriff - Total Miles Patrolled	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
Solid Waste								
Landfill Waste Disposal *	8,361	25.99%	8,069	(3.49%)	5,901	(26.87%)	5,682	(3.71%)
Waste Recycled *	1,165	3.28%	2,477	112.62%	1,370	(44.70%)	1,920	40.15%

(1) 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

Fiscal Year 2010-2011		Fiscal Year 2011-2012		Fiscal Year 2012-2013		Fiscal Year 2013-2014		Fiscal Year 2014-2015		Fiscal Year 2015-2016	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
8,582	7.30%	7,783	(9.31%)	8,929	14.72%	7,927	(11.22%)	7,656	(3.42%)	8,610	12.46%
582	5.76%	572	(1.60%)	572	0.00%	572	0.00%	575	0.47%	576	0.24%
29,468	(11.52%)	34,632	17.52%	34,839	0.60%	27,888	(19.95%)	29,206	4.73%	32,166	10.13%
244	5.17%	228	(6.56%)	307	34.65%	263	(14.33%)	292	11.03%	233	(20.21%)
NA	N/A	NA	N/A	NA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15,088	(6.77%)	13,135	(12.94%)	11,308	(13.91%)	9,132	(19.24%)	11,864	29.92%	10,033	(15.43%)
533	(15.93%)	462	(13.32%)	548	18.61%	461	(15.88%)	430	(6.72%)	462	7.44%
627	(4.27%)	571	(8.93%)	332	(41.86%)	83	(75.00%)	629	657.83%	962	52.94%
1,644	(2.43%)	1,429	(13.08%)	1,484	3.85%	1,492	0.54%	1,503	0.74%	1,242	(17.37%)
1,878	103.25%	1,129	(39.88%)	948	(16.03%)	671	(29.22%)	683	1.79%	911	33.38%
2,911	(11.65%)	1,979	(32.02%)	1,722	(12.99%)	1,528	(11.27%)	1,366	(10.60%)	1,192	(12.74%)
16,292	(25.78%)	15,514	(4.78%)	15,257	(1.66%)	17,121	12.22%	16,157	(5.63%)	16,744	3.63%
329	(48.99%)	235	(28.57%)	379	61.28%	324	(14.51%)	414	27.78%	404	(2.42%)
19,478	(2.09%)	17,717	(9.04%)	18,984	7.15%	18,442	(2.86%)	19,481	5.63%	18,315	(5.99%)
2,016	(19.17%)	1,863	(7.59%)	2,023	8.59%	1,858	(8.16%)	1,628	(12.38%)	1,603	(1.54%)
4,110	(21.61%)	5,043	22.70%	4,954	(1.76%)	5,083	2.60%	5,122	0.77%	4,702	(8.20%)
1,054	(15.41%)	983	(6.74%)	1,091	10.99%	1,099	0.73%	1,056	(3.91%)	801	(24.15%)
429	(64.89%)	425	(0.93%)	642	51.06%	889	38.47%	908	2.14%	601	(33.81%)
2,854	(13.38%)	2,426	(15.00%)	2,212	(8.82%)	2,424	9.58%	2,328	(3.96%)	2,356	1.20%
17,389	6.39%	13,620	(21.67%)	10,072	(26.05%)	11,604	15.21%	11,939	2.89%	13,107	9.78%
7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7,301	3.08%	6,798	(6.89%)	6,955	2.31%
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%	1,550,000	3.33%
5,603	(1.39%)	5,804	3.58%	6,622	14.10%	6,141	(7.25%)	6,789	10.55%	7,059	3.97%
1,114	(41.96%)	1,451	30.23%	1,377	(5.11%)	1,490	8.23%	1,685	13.05%	841	(50.05%)

Yuma County, Arizona
Schedule of Insurance in Force
June 30, 2017

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	$15,000,000 per Occurrence $50,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate $5,000,000 each Claim (Public Officials Errors and Omissions Liability) $5,000,000 Aggregate	ACIP	07/01/17	$735,000
Property	$15,000,000 per Occurrence $ 50,000 deductible - Auto Liability $ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/17	
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurance (Excess) $50,000 Deductible	ACIP	07/01/17	
Healthcare Professional Liability Insurance for Nursing staff at Jail	$2,000,000 Aggregate Limit $15,000,000 per incident limit $50,000 Deductible	ACIP	07/01/17	
Cyber and Technology Liability - Professional Services,Technology Products, Network Security, Privacy, Media, and Communications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/17	
Workers' Compensation	$1,000,000 SIR (WC/Employers' Liability) $2,000,000 excess of $1M (Reinsurance WC) $2,000,000 excess of $1M (Reinsurance EL) $3,000,000 excess to Statutory (Excess WC) $1,000,000 wxcess of $3,000,000 (Excess EL)	ACIP	1/1/2018	$506,755 (Fiscal Year Premium)
Underground Storage Tank	$1,000,000 limit each claim $2,000,000 aggregate limit $5,000 deductible each claim	ACE American Insurance Company	04/26/18	$7,217
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 Siguros (Primary)	11/01/17	$1,762
	$500,000 excess of $100,000 Primary Property Damage and Bodily Injury Policy	QBE De Mexico Companies (Excess)	11/01/17	$647
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 each loss $2,000,000 each policy period; No Deductible	Chubb/Federal Insurance Company	07/01/17	$8,280
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	01/01/18	$16,908
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	HM Insurance Company		
Medical Insurance	No Policy Limits $500 deductible per person (In-network) $1,000 deductible per person (Out-of-network) $1,500 deductible per family (In-network) $3,000 deductible per family (Out-of-network) $4,500 out-of-pocket limit per person (In-network) $8,500 out-of-pocket limit per person (Out-of-network) $9,000 out-of-pocket limit per family (In-network) $17,000 out-of-pocket limit per family (Out-of-network) $1,500 deductible per person (In-network, HDHP/HSA Plan) $3,000 deductible per person (Out-of-network, HDHP/HSA Plan) $4,500 out-of-pocket limit per person (In-network HDHP/HSA) $9,000 out-of-pocket limit per person (Out-of-network HDHP/HSA) $3,000 deductible per family (In-network, HDHP/HSA Plan) $6,000 deductible per family (Out-of-network, HDHP/HSA Plan) $9,000 out-of-pocket limit per family (In-network HDHP/HSA) $18,000 out-of-pocket limit per person (Out-of-network HDHP/HSA)	Yuma County Employee Benefit	Perpetual	