YUMA COUNTY

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2018

Yuma County Administration
198 South Main St
Yuma, Arizona 85364
www.yumacountyaz.gov

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YUMA COUNTY

"Yuma County Government is dedicated to providing customer-focused services to enhance the health, safety, well-being, and future of our entire community."

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2018

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

Martin Porchas, 1st District
Darren Simmons, 3rd District
Russell 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.

Deputy- Chief Financial Officer
Czarina Gallegos

Accountants

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

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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal 3

Organizational Chart 8

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FINANCIAL SERVICES DEPARTMENT

Gil Villegas Jr.
Chief Financial Officer

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

Czarina Gallegos
Deputy-Chief Financial Officer

The Honorable Board of Supervisors
and Citizens of Yuma County

December 20, 2018

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, 2018.

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, and certain bond covenants. 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 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. Yuma County is located on the southwest corner of Arizona, bordered by California to the West and Mexico to the South.

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.

The Financial Information (concluded)

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 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 was established to operate on a self-funded basis, a Health Self – Insurance fund was established to account for the financing of a self-funded benefit plan, and a Liability Self-Insurance fund was 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

Yuma County management 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 strives 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. Recruitment and retention of qualified and capable personnel has been another major initiative for this administration, every year the annual budget process begins with an assessment of the needs of our most valuable resource, the Yuma County's workforce.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (28.0% of total General Fund expenditures and transfers out) currently exceeds the policy guidelines of 15.0% 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 (nine years ago). Yuma County management continues to be financially prudent when seeking resources for new projects. The County 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 also 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 thoroughly 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 15.0% 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 2.0% increase limit in the property 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 2.0%. 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 18.2% reversion on all non-major governmental funds and a 4.9% 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 Office of the Auditor General has performed our required annual audit of Yuma County's financial statements for fiscal year ended June 30, 2018. 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, 2017. This was the seventeenth 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, 2017. 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 2017-2018. 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.

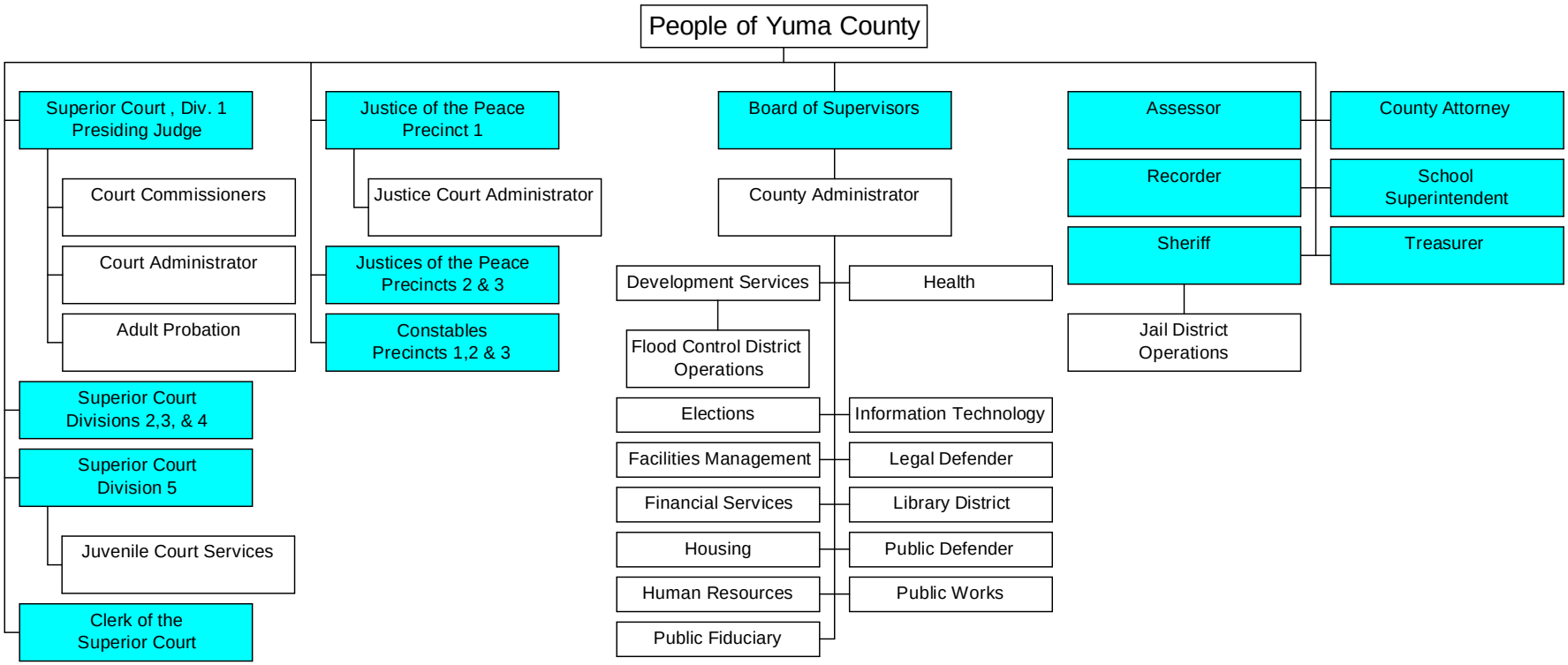
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Gilberto Villegas, Jr.
Chief Financial Officer

Czarina Gallegos
Deputy- Chief Financial Officer

Yuma County Government



LEGEND

= Elected officials

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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Yuma County

Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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- Notes to Financial Statements 47

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Independent Auditors' Report

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent auditors' report

Members of the Arizona State Legislature

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 as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's responsibility for the financial statements

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

Auditors' responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of June 30, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Other matters

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 17 through 26, budgetary comparison schedules on pages 88 through 94, schedule of the County's proportionate share of the net pension liability—cost-sharing plans on page 97, schedule of changes in the County's net pension liability and related ratios—agent plans on pages 98 through 99, schedule of county pension contributions on pages 100 through 101, 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 U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the introductory and statistical sections listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are 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 U.S. generally accepted auditing standards. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to comply with the authorized transportation purposes, insofar as they relate to accounting matters, for highway user revenue fund monies it received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues it received. 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 authorized transportation purposes referred to above, 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 members of the Arizona State Legislature, 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 solely 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 the effectiveness of the County's 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.

Lindsey Perry, CPA, CFE
Auditor General

December 20, 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

Czarina Gallegos
Deputy- Chief Financial Officer

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2018. 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 $267,030,944 (*net position*). Yuma County's total net position experienced a nominal decrease of $(1,119,550) or (0.4)%. The increase in total expenses of $10,927,177 or 7.0% as compared with the previous fiscal year end, exceeded total revenues increase of $10,178,115 or 6.5%. An indication that despite the economic improvement, the operating expenses and future liabilities are increasing at a more rapid pace.

- Most notable revenue increases that contributed to the 6.5% increase in County wide revenues were mainly from grants and contributions; Operating grants experienced a $3,117,779 increase and capital grants and contributions a $2,662,220 increase. County continues with the commitment to look for resources other than taxes.

- Main factors on the expenses increase included Highways and street in the amount of $4,836,568 or 38.8% as compared to the previous fiscal year and, for the second consecutive year, public safety in the amount of $3,004,947 or 6.3%. Highways and streets increase responds to the Board of Supervisors resolution to invest in the County's roads infrastructure and equipment acquisitions for the public works department. Public safety increase as in the prior fiscal year is due to increase in personnel costs as imposed by the state's retirement system and to attract and maintain a qualified labor force.

- At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $86,988,358 an increase of 7.6% or $6,143,453 in comparison with the prior fiscal year. In addition to the intergovernmental revenue increase of $4,395,370 or 7.1% as compared to the prior fiscal year; County's major revenue source, taxes, experienced a $2,528,621 or 3.2% increase; 49.4% of the increase in taxes is derived from State share taxes ($ 1,248,913 increase).

- Other than the General fund, from the reported Major funds, The Health Services District General Operations fund experienced the most significant increase in fund balance, the total increase of $988,421 or 30.5%, mainly due to the district's effort to secure grants. On the other hand, the Development Services HURF fund recorded the most significant decrease in fund balance in the amount of $(2,956,137) or (17.2)% as compared to the prior fiscal year, again expenditures due to additional road maintenance and construction projects.

- At the end of the fiscal year, total fund balance for the General fund was $21,979,103 a 25.9% increase as compared to prior year. Unexpected, but welcome increase in State shared revenues along with management efforts to maintain and/or minimize expenditures increases, without sacrificing provided services, were the principal reasons for the $4,526,551 increase in fund balance for the current fiscal year. General fund expenditures were maintained at a 2.3% increase or $1,578,732 and revenues recorded a record increase of 3.8% or $3,002,117. Fund balance accounts for 28.0% 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.

Overview of the Financial Statements (continued)

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

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

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

Government-wide financial statements

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

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

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

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

Fund financial statements

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

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

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

Yuma County maintains one hundred twenty (120) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Capital Improvements Fund; Jail District's General Operations Fund; the Library District's General Operations Fund; Flood Control District General Operations Fund; the Health Services District General Operations Fund; the Development Services Highway Users Revenue Fund (HURF), and the Improvement District B & C Colonia Debt Service Fund, all of which are considered to be major funds. These financial statements can be found on pages 33 to 41 of this report. Data from the other one hundred and twelve (112) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 115 to 197.

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.

Overview of the Financial Statements (concluded)

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

Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

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

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 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 $267,030,944 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, $302,007,352, 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 $11,386,899 or 2.5% from last fiscal year. The largest increase in assets was in investments held by trustee, $(3,704,209). This is resulting from two new debt issuances approved during the fiscal year (private placements) to acquire and maintain a number of capital projects. Debt agreement requires funds to be held at a trustee. Special Assessments, on the other hand, had the largest decrease of $(315,208) or (11.7)%. The financial services department has taken on the new roll of collecting special assessments, not only collections have improved but constituents have been encouraged to pay assessment completely.

Total liabilities increased 4.6% or $9,246,354, this was mostly due to long-term liabilities. The long-term liabilities, in total, increased $10,471,083 or 5.4% as compared with the previous fiscal year. Again the increase in net pension and other postemployment benefit liability was the most significant ($9,363,612); Capital leases and Revenue bonds also increase by $1,154,917 and $3,311,996 respectively; Other long-term categories recorded a combined decrease of $(3,090,154). The remainder $(1,224,729) decrease in total liabilities, was mainly due to the decrease in Accounts payable.

Government-wide financial analysis (Continued)

An additional portion of Yuma County's net position, *Restricted,* which amounts to $61,344,065 or 23.0% 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 $(96,320,473). Below is a brief summary of Yuma County's statements of net position:

YUMA COUNTY
Condensed Statements of Net Position
As of June 30, 2018 and 2017

	Governmental Activities	
	2018	2017
Cash, cash equivalents and investments	$ 88,944,597	$ 86,467,380
Investments held by trustee – restricted	4,631,223	927,014
All other current and other assets	15,679,301	16,180,234
Capital assets	355,776,481	350,070,075
Total assets	$465,031,602	$453,644,703
Total Deferred Outflow of resources	$ 24,738,306	$ 33,271,159
Long-term liabilities outstanding	$ 203,113,801	$ 192,642,718
Other liabilities	8,972,687	10,197,416
Total liabilities	$212,086,488	$202,840,134
Total Deferred Inflow of resources	$ 10,652,476	$ 15,925,234
Net investment in capital assets	$ 302,007,352	$ 296,351,166
Restricted	61,344,065	59,891,654
Unrestricted	(96,320,473)	(88,092,326)
Total net position	$267,030,944	$268,150,494

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

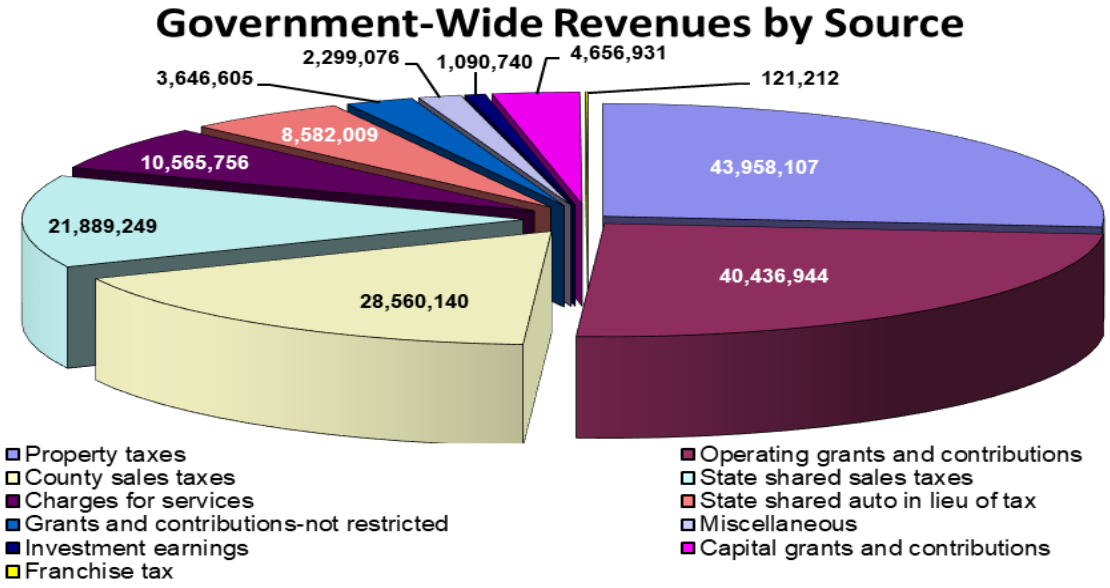
YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2018 and 2017

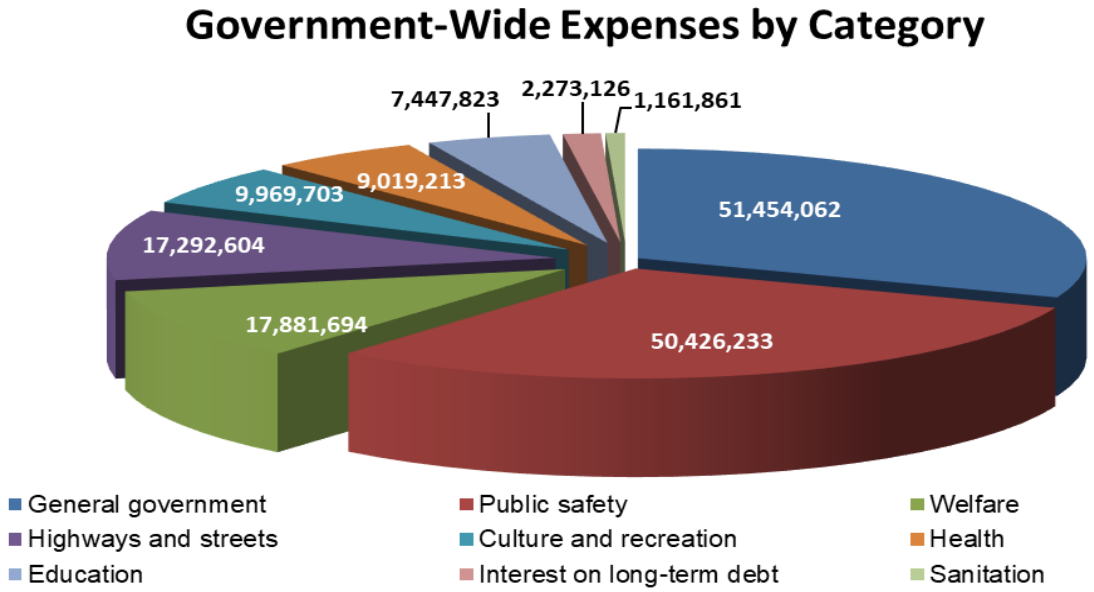
	Governmental Activities	
	2018	2017
Revenues:		
Program revenues:		
Charges for services	$ 10,565,756	$ 10,818,191
Operating grants and contributions	40,436,944	37,319,165
Capital grants and contributions	4,656,931	1,994,711
General revenues:		
Property taxes	43,958,107	42,510,022
Other county taxes:		
County sales tax	28,560,140	27,968,079
Franchise tax	121,212	134,392
State shared auto in lieu of tax	8,582,009	8,129,929
State shared sales taxes	21,889,249	20,640,336
Grants and contributions not restricted to specific programs	3,646,605	3,573,246
Investment earnings	1,090,740	552,943
Miscellaneous	2,299,076	1,987,640
Total revenues	165,806,769	155,628,654
Expenses:		
General government	51,454,062	50,535,266
Public safety	50,426,233	47,421,286
Highways and streets	17,292,604	12,456,036
Sanitation	1,161,861	1,030,124
Health	9,019,213	8,843,369
Welfare	17,881,694	16,659,667
Culture and recreation	9,969,703	9,900,058
Education	7,447,823	6,796,662
Interest on long-term debt	2,273,126	2,356,675
Total expenses	166,926,319	155,999,143
Increase/(decrease) in net position	(1,119,550)	(370,489)
Net position - beginning July 1	268,150,494	268,520,983
Net position - ending June 30	$267,030,944	$268,150,494

Government-wide financial analysis (Continued)

Key elements contributing to the $(1,119,550) decrease in net position are as follows:

- For the second year, the Highways and street function recorded the highest percentage increase of 38.8% or $4,836,568 in expenses. This increase obeys to a directive from the Board of Supervisors to aggressively pursue a road maintenance and replace 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.
- All of the remaining expense functions recorded an increase for the current fiscal year. Total expenses increased by $10,927,176 or 7.0%. The Public safety function accounts for the second most significant allocation or expenditure increase, $3,004,947 or 6.3%, this increase is attributable to the rises in operation costs specifically personnel costs. Welfare experienced the third largest increase in expenses the 7.3% increase or $1,222,027 were driven by the increases in state mandated Mental Health services, Arizona Health Care Cost Containment System (AHCCCs) and local housing assistance program, $250,000, $466,300, and $79,461 respectively. The remainder $426,266 is attributable to increases in operation costs.
- For the fourth consecutive year, total revenues experienced an increase ($10,178,116). More than half of the total current year's revenues increase, as compared with the prior fiscal year, is accounted in the grants and contribution collections ($5,779,999). Again, the County's commitment to find other sources of revenues have had a significant impact to the total revenue increase.
- Local sales tax and State shared sales tax also experienced an increase of $1,448,085 or 3.4% and $1,248,913 or 6.1% respectively, a reflection that local and State economies continue to improve.





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 $86,988,358, an increase of $6,143,453 or 7.6% in comparison with the prior year. Fiscal year end 2018 fund balances are categorized as follows: 0.7% or $583,860 is Nonspendable; 80.2% or $69,754,202 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 3.7% or $3,180,642 are Committed to self-imposed constraints by the Board of Supervisors; 1.6% or $1,365,251 is Assigned or "ear- marked" by management for specific purposes; and 13.9% or $12,104,403 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, 2018 and 2017

	2018		2017		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 81,173,976	50.4%	$ 78,645,355	51.2%	$ 2,528,621	3.2%
Special assessments	315,213	0.2%	342,472	0.2%	(27,259)	(8.0%)
Licenses and permits	1,136,923	0.7%	1,037,930	0.7%	98,993	9.5%
Intergovernmental	66,561,299	41.3%	62,165,929	40.5%	4,395,370	7.1%
Charges for services	5,765,725	3.6%	6,365,896	4.2%	(600,171)	(9.4%)
Fines and forfeits	3,260,213	2.0%	3,062,170	2.0%	198,043	6.5%
Investment income	975,874	0.6%	490,916	0.3%	484,958	98.8%
Rents	402,895	0.3%	352,200	0.2%	50,695	14.4%
Miscellaneous	1,405,131	0.9%	1,070,466	0.7%	334,665	31.3%
Total Revenues	$ 160,997,249	100.0%	$ 153,533,334	100.0%	$ 7,463,915	4.9%

Following are explanations of the key elements that contributed to the $7,463,915 revenues increase in the current fiscal year as compared to the prior fiscal year:

- Intergovernmental revenues contributed to the overall increase in revenues in the amount of $4,395,370 or 7.1%. The state shared sales tax recorded a significant increase of $1,248,913 or 6.1% increase, for current fiscal year; Federal grants, mostly in the Health District, including payments in lieu of taxes, increased $812,414; and State's Highway User Revenues experienced an increase of $522,335 as compared to the previous fiscal year. These increases seem to be an indication State's economy has finally improved. The remainder $1,811,708 were due to increases in current and new operational State and local grants, as well as agency reimbursements.
- For the fourth consecutive year, the County's largest source of revenue, taxes, recorded an increase in the amount of $2,528,621. This increase is divided in following three (3) major categories increases: 1) Total Property taxes collections, increased $1,496,518; the general fund increased $1,069,953, Library district $331,430, and Flood control districts increased $82,731, the remainder $12,404 increase is attributable to Improvement districts. 2) Local sales taxes continue to experience a modest but consistent combined increase of $592,062 or 2.1%. The sales tax increase is an indication that the local economy continues to reflect the upward movement in regards to retail sales. 3) Auto Lieu Tax was another contributing factor to the total increase in taxes; increase for current fiscal year amounted to $452,080. The remaining $(12,039) decrease is due to a combination of other taxes line items reductions.

Governmental funds (Continued)

- Charges for services experienced the most significant decrease in revenues in the amount of $(600,171), indication local business activity in Yuma County continues to be stagnant. The decrease is mostly attributable to the activities recorded in the general fund in the amount of $(443,592): 1) Elections fees in the general fund experienced a decrease of $(163,638); 2) The County collected $(171,793) less revenue from the indirect cost allocation plan; and 3) the remainder decreases in general fund of $(108,161) was due to various other fees reductions. Reductions on incarcerating federal and state prisoners accounts for the remainder $(156,579) reduction in total Charges for services.

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, 2018 and 2017

	2018		2017		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 46,130,704	28.7%	$ 45,506,820	30.3%	$ 623,884	1.4%
Public safety	42,562,964	26.5%	42,055,255	28.0%	507,709	1.2%
Highways and streets	14,887,572	9.3%	10,280,223	6.8%	4,607,349	44.8%
Sanitation	1,060,160	0.7%	946,876	0.6%	113,284	12.0%
Health	8,094,406	5.0%	8,189,738	5.4%	(95,332)	(1.2%)
Welfare	17,276,019	10.7%	16,170,927	10.8%	1,105,092	6.8%
Culture and recreation	8,192,310	5.1%	8,264,632	5.5%	(72,322)	(0.9%)
Education	7,262,324	4.5%	6,695,045	4.5%	567,279	8.5%
Capital outlay	10,141,795	6.3%	7,365,892	4.9%	2,775,903	37.7%
Debt service:						
Principal retirement	3,292,283	2.0%	2,871,492	1.9%	420,791	14.7%
Interest and fiscal charges	1,949,464	1.2%	2,029,151	1.3%	(79,687)	(3.9%)
Total Expenditures	$ 160,850,001	100.0%	$ 150,376,051	100.0%	$ 10,473,950	7.0%

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

- Total expenditures increased of $10,473,950 or 7.0% for this fiscal year. The increase was mainly driven by the additional expenditures in road repairs and maintenance recorded in the Development service and Public Works HURF funds, $3,307,031 and $639,389 respectively; increase in capital outlay for the acquisition of new (leased-to-own) vehicles ($813,709) and construction equipment ($435,011); and a $ 716,300 increase in welfare related projects including AHCCCS and housing assistance. The remainder $4,562,510 is due to increases in operational cost and ongoing construction in progress.

- As mentioned before, the completion of a number of road repairs and maintenance funded by the Development service and Public works-HURF funds, account for 86% or $3,946,420 of the total increase in Highways and streets. The remainder $ 660,929 is attributable to regular operational cost in these two departments.

- The County-wide Capital outlay programs increase answers to ongoing constructions projects in the Development service-HURF fund $1,398,177 increase ($3,385,301 multiple ongoing road repairs seal and chips projects) and Flood control district $1,570,722 increase ($1,752,798 multiple retention basins and drainage systems). Note 7 in pages 60-61 contain detailed information about these construction projects.

- The most significant expenditure decrease as compared to the prior fiscal year was in the Health district. The district was able to reduce its total operational cost in the amount of $(57,100), primarily in the Supplies and services category. The remainder $(38,232) are in the general fund, specifically in personnel cost. The environmental programs division open positions.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $21,979,103. The net change in fund balance was an increase of $4,526,551 or 25.9%. The $3,002,117 or 3.8% increase in revenues over shadowed the $1,578,732 increase in expenditures as compared to the previous year to record a positive fund balance increase for the third consecutive time in the last seven 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.

Governmental funds (Concluded)

All *debt service funds* had a combined fund balance in the amount of $1,454,942 a $239,761 increase as compared to the prior fiscal year; mainly due to the additional funds transferred in the amount of $408,780 to cover for increase in debt service payment requirements and unmaterialized debt management fees. These fund balances are committed to pay for future debt obligations of the outstanding Library General Obligation bonds, the general fund and Jail District Revenue bonds, and various Special Assessment bonds. Except for $161,529 restricted fund balances which represent the creditors required reserve for future payments.

The *capital projects funds* have a combined fund balance of $3,372,201 a $2,873,070 increase from the prior fiscal year. The majority of the combined fund balance are committed to the completion of various building renovation projects. In order to upgrade, replace, and/or maintain decaying infrastructure, the Board of Supervisors approved the issuance of $4,626,000 to fund miscellaneous capital projects during the current fiscal year. $2,209,000 of the new debt was incurred by the Jail district to upgrade fire alarm and security doors systems. The additional $2,417,000 was approved for the acquisition of new equipment for the Elections department ($753,326); to repair and maintain several County buildings ($577,467); a new phone systems ($457,475); replace fire alarm systems ($225,000); and other equipment and software upgrades ($403,732).

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year 2018 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 $9,673. The most significant budgetary authority activity within the general fund was a $250,000 transfer to the Medical eligibility program to provide for additional funds needed at the State hospital and $50,583 transfer to the Superior court for personnel related expenditures. These increases were offset with reductions to budget authority to General government $(302,007) the remainder difference of $1,424 was to miscellaneous departments for unexpected expenditures.

At the close of the current fiscal year, Yuma County General fund received a total of $3,660,356 more revenues than budgeted. The two revenue categories that contributed the most to this increase were Taxes by $1,726,984 and intergovernmental $1,200,463. Refer to Exhibit H-1 on pages 108 and 109 for additional detail on specific General fund revenue collections.

Yuma County General fund had $3,373,784 or 4.9% less expenditure than budgeted. The General government function had the most significant positive variance between budgeted and actual ($3,355,567). 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, 2018 amount to $355,776,481 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress. As stated above under "capital project funds", the County is currently engaged in a number of capital assets projects related to renovations of various County owned buildings. The issuance of debt has allowed the County to provide for its years neglected infrastructure.

Net capital assets increased $5,706,406 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.

Capital Assets (concluded)

Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates that an overall average rating of 69.84 was achieved for fiscal year 2018. 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 $51,891,406, of which $3,413,558 is payable within one year. The County is also responsible for rural loans amounting to $2,706,714 of which only $157,188 is due within one year and the rest is considered to be long-term. Amount is comprised as follows:

	Governmental Activities	
Long-term debt	2018	2017
Revenue bonds	$ 14,126,992	$ 10,814,996
General obligation bonds	35,265,000	36,820,000
Special assessment bonds with governmental commitment	17,360	21,700
Premiums	2,482,054	2,715,272
Subtotal bonded debt	$ 51,891,406	$ 50,371,968
Rural development loan	2,706,714	2,862,204
Total Long-term debt	$ 54,598,120	$ 53,234,172

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 9-13 on pages 62-68 of this report.

On August 20, 2018 the Board of Supervisors approved the issuance of $5,301,000 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.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County continues to adapt to changing circumstances, in particular the continuation of State shifted costs for the operations of their agencies and programs. The challenges for the fiscal year 2019 budget included additional contributions to adequately fund the Elected Official Retirement Plan due to recent lawsuits, which added $756,889 to the general fund. The 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 moderate growth (2.0 to 3.5%) 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 moderate, but important, increase in sales tax revenues which make up 30.5% 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 1.1% tax rate increase over the prior year on the general fund levy. This still left on the table ($1,592,680) the difference between the maximum allowable and the amount levied by the Board. Given the current observed economic trends, management continues to anticipate a moderate growth rate 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 and the normal increase in operational costs. For Fiscal Year 2019 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, 1.8% for calendar year 2017, while the unemployment rate was reported to be 17.1% for the calendar year 2017 (1.6 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.

Economic Factors and Next Year's Budgets (concluded)

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 5 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 moderate but sustained growth in the economic factors for the local Yuma County economy barring any unforeseen actions by outside forces exclusive of the agricultural segments.

The County continues its efforts to position itself in a minimum long-term debt status. However, the Board of Supervisors and Administration have acknowledged County's infrastructure can't be continued to be neglected and the needs to maintain and upgrade current infrastructure are eminent, as such, they have decided to issue debt to attend the demanding infrastructure needs. For current the fiscal year County issued $2,417,000 in debt and plans to issue another $5,301,000 in fiscal year 2019 to fund infrastructure and equipment acquisitions and upgrades.

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 21.9% 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 2017 of 7.0%.

The County anticipates, due to its aggressive management, to see the level of expenses to grow close to the same pace as the sources. The County saw an increase in grant funding for the County's special revenue funds. Maintaining these additional revenues continue to be of major concern and challenges to management, so administration decided to invest in an additional grants position for fiscal year 2019. However, if shortfalls take place, management will be forced 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 more than 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

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Government-Wide
Financial Statements

YUMA COUNTY
Statement of Net Position
June 30, 2018

Exhibit A- 1

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	88,944,597
Receivables (net of allowances for uncollectibles):		
Property taxes		1,069,051
Accounts		764,818
Special assessments		2,384,406
Accrued interest		184,128
Due from other governments		10,693,038
Inventory		9,951
Prepaid items		573,909
Investment held by trustee - restricted		4,631,223
Capital assets (net of accumulated depreciation):		
Land		51,061,681
Buildings		125,575,659
Improvements other than buildings		8,202,001
Machinery and equipment		9,821,024
Infrastructure		154,129,329
Construction in progress		6,986,787
Total Assets	**$**	**465,031,602**
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions and other postemployment benefits	$	22,011,498
Deferred charge on debt refunding		2,726,808
Total Deferred Outflow of Resources	**$**	**24,738,306**
LIABILITIES		
Accounts payable	$	3,414,278
Accrued payroll and employee benefits		2,964,446
Insurance claims payable		1,024,000
Due to other governments		54,511
Deposits held for others		990,921
Retainage payable		253,018
Unearned revenue		144,559
Interest and fiscal charges payable		126,954
Long-term liabilities:		
Due within one year		8,820,850
Due in more than one year		194,292,951
Total Liabilities	**$**	**212,086,488**
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions and other postemployment benefits	$	10,652,476
Total Deferred Inflow of Resources	**$**	**10,652,476**
NET POSITION		
Net investment in capital assets	$	302,007,352
Restricted for:		
Public safety		24,838,380
Highways and streets		21,572,839
Sanitation		431,588
Health		4,297,550
Welfare		990,165
Culture and recreation		4,609,212
Education		752,370
Capital projects		2,397,019
Debt service		1,454,942
Unrestricted		(96,320,473)
Total Net Position	**$**	**267,030,944**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2018

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	$ 51,454,062	$ 6,699,211	$ 2,473,146	$ 9,774	$ (42,271,931)
Public safety	50,426,233	1,832,693	8,867,711	-	(39,725,829)
Highways and streets	17,292,604	58,232	13,593,631	4,647,157	1,006,416
Sanitation	1,161,861	69,415	320,991	-	(771,455)
Health	9,019,213	1,429,804	3,724,547	-	(3,864,862)
Welfare	17,881,694	398,286	4,080,468	-	(13,402,940)
Culture and recreation	9,969,703	78,115	426,083	-	(9,465,505)
Education	7,447,823	-	6,950,367	-	(497,456)
Interest on long-term debt	2,273,126	-	-	-	(2,273,126)
Total governmental activities	$ 166,926,319	$ 10,565,756	$ 40,436,944	$ 4,656,931	(111,266,688)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	30,928,466
Property taxes, levied for the Library District	10,408,126
Property taxes, levied for the Flood Control District	2,621,515
Other County taxes:	
County sales taxes for General Purposes	12,846,034
County sales taxes for Jail District	12,846,259
County sales taxes for Health Services District	2,867,514
County sales taxes for Capital Projects	333
Franchise tax	121,212
Unrestricted State Shared taxes :	
Auto in lieu of tax	8,582,009
Sales taxes	21,889,249
Grants and contributions not restricted to specific programs	3,646,605
Investment earnings	1,090,740
Miscellaneous	2,299,076
Total general revenues	**110,147,138**
Change in net position	(1,119,550)
Net Position, July 1, 2017	268,150,494
Net Position, June 30, 2018	**$ 267,030,944**

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

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Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2018

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	$ 19,514,843	-	$ 102,070	$ 4,634,190
Receivables (net of allowances for uncollectibles):				
Property taxes	614,889	-	-	294,604
Accounts	65,575	$ 48,500	2,291	5,122
Special assessments	-	-	-	-
Accrued interest	40,298	256	1,705	10,367
Due from:				
Other funds	2,781,494	-	94,278	298
Other governments	4,075,321	-	2,007,754	-
Inventory	-	-	-	-
Prepaid items	431,370	-	49,347	70,766
Investment held by trustee - restricted	-	1,491,027	-	-
Total Assets	**$ 27,523,790**	**$ 1,539,783**	**$ 2,257,445**	**$ 5,015,347**
Liabilities				
Liabilities:				
Accounts payable	$ 924,469	$ 393,898	$ 239,510	$ 273,769
Accrued payroll and employee benefits	1,533,495	-	437,720	151,398
Due to:				
Other funds	2,298,610	170,514	87,005	3,179
Other governments	-	-	-	-
Deposits held for others	41,176	-	-	300
Retainage payable	-	189	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Unearned revenue	91,681	-	-	7,026
Total Liabilities	**4,889,431**	**564,601**	**764,235**	**435,672**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	655,256	-	-	236,761
Unavailable revenue- special assessments	-	-	-	-
Total Deferred Inflows of Resources	**655,256**	**-**	**-**	**236,761**
Fund balances				
Nonspendable	431,370	-	49,347	70,766
Restricted	9,271,334	-	1,443,863	4,272,148
Committed	-	975,182	-	-
Assigned	-	-	-	-
Unassigned	12,276,399	-	-	-
Total Fund Balances	21,979,103	975,182	1,493,210	4,342,914
Total liabilities, deferred inflows of resources, and fund balances	**$ 27,523,790**	**$ 1,539,783**	**$ 2,257,445**	**$ 5,015,347**

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

Exhibit B- 1

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
$ 20,247,707	$ 2,868,204	$ 13,939,237	$ 786,731	$ 16,823,755	$ 78,916,737
92,941	-	-	-	66,617	1,069,051
-	-	-	-	642,508	763,996
-	-	-	2,210,269	174,137	2,384,406
41,163	5,822	27,410	1,653	35,909	164,583
1,192	1,058,469	16,263	-	1,242,869	5,194,863
-	448,358	710,084	-	3,451,521	10,693,038
-	-	-	-	9,951	9,951
-	3,040	380	-	19,006	573,909
-	-	-	-	3,140,196	4,631,223
$ 20,383,003	**$ 4,383,893**	**$ 14,693,374**	**$ 2,998,653**	**$ 25,606,469**	**$ 104,401,757**
$ 82,699	$ 36,182	$ 295,386	-	$ 1,001,801	$ 3,247,714
12,125	69,777	47,100	-	695,710	2,947,325
89,828	48,617	2,231	-	2,591,802	5,291,786
-	-	-	-	54,511	54,511
-	-	7,345	-	942,100	990,921
110,277	-	142,552	-	-	253,018
-	-	-	-	126,954	126,954
-	-	-	-	988,020	988,020
14,635	-	-	-	31,217	144,559
309,564	**154,576**	**494,614**	**-**	**6,432,115**	**14,044,808**
63,744	-	-	-	28,424	984,185
-	-	-	$ 2,210,269	174,137	2,384,406
63,744	**-**	**-**	**2,210,269**	**202,561**	**3,368,591**
-	3,040	380	-	28,957	583,860
20,009,695	4,226,277	14,198,380	135,340	16,197,165	69,754,202
-	-	-	653,044	1,552,416	3,180,642
-	-	-	-	1,365,251	1,365,251
-	-	-	-	(171,996)	12,104,403
20,009,695	4,229,317	14,198,760	788,384	18,971,793	86,988,358
$ 20,383,003	**$ 4,383,893**	**$ 14,693,374**	**$ 2,998,653**	**$ 25,606,469**	**$ 104,401,757**

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YUMA COUNTY

Exhibit B- 2

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

June 30, 2018

Fund balance - total governmental funds		$ 86,988,358
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.		355,776,481
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		3,368,591
Deferred outflows and inflows of resources related to pension and OPEB and deferred charges on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds		
Deferred outflows related to pensions and other postemployment benefits	$ 21,938,225	
Deferred charge on debt refundings	2,726,808	
Deferred inflows related to pensions and other postemployment benefits	(10,605,505)	
Total		14,059,528
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	$ (26,033)	
Revolving Fund	(85,887)	
Workers Compensation	171,509	
Health Self-Insurance	8,359,034	
Liability Self-Insurance	(75,764)	
Total		8,342,859
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (13,138,972)	
Unamortized premiums	(2,482,054)	
General obligation bonds payable	(35,265,000)	
Special assessment bonds payable	(17,360)	
Rural development loans payable	(2,706,714)	
Obligations under capital leases payable	(1,639,654)	
Compensated absences payable	(7,094,588)	
Claims and judgments payable	(270,046)	
Net pension and other postemployment benefits liabilities	(138,890,485)	
Total		(201,504,873)
Net position of governmental activities		$ 267,030,944

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, 2018

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	$ 48,940,066	$ 333	$ 12,846,259	$ 10,408,126
Special assessments	-	-	-	-
Licenses and permits	658,530	-	-	-
Intergovernmental	26,470,345	-	-	346,333
Charges for services	3,792,855	-	89,263	15,249
Fines and forfeits	1,731,537	-	-	59,253
Investment income	195,272	14,557	11,708	64,875
Rents	93,685	-	-	3,612
Miscellaneous	271,514	50,000	15,096	78,274
Total Revenues	**82,153,804**	**64,890**	**12,962,326**	**10,975,722**
Expenditures:				
Current:				
General government	41,197,199	196,636	-	-
Public safety	13,256,976	-	18,627,839	-
Highways and streets	-	-	-	-
Sanitation	616,791	-	-	-
Health	175,933	-	-	-
Welfare	12,729,679	-	-	-
Culture and recreation	6,438	-	-	8,135,468
Education	383,320	-	-	-
Capital outlay	1,158,742	1,651,943	108,982	67,243
Debt service:				
Principal retirement	81,704	-	-	-
Interest and fiscal charges	4,196	-	-	-
Total Expenditures	**69,610,978**	**1,848,579**	**18,736,821**	**8,202,711**
Excess (deficiency) of revenues over expenditures	**12,542,826**	**(1,783,689)**	**(5,774,495)**	**2,773,011**
Other financing sources (uses):				
Proceeds from sale of bonds	-	2,417,000	-	-
Proceeds from sale of capital assets	72,921	-	3,654	-
Proceeds from capital lease agreement	813,709	-	-	-
Transfers in	17,508	-	7,000,729	-
Transfers out	(8,920,413)	-	(1,494,138)	(2,984,756)
Total other financing sources (uses)	**(8,016,275)**	**2,417,000**	**5,510,245**	**(2,984,756)**
Net change in fund balance	4,526,551	633,311	(264,250)	(211,745)
Fund balances - beginning (July 1, 2017)	17,452,552	341,871	1,757,460	4,554,659
Fund balances - ending (June 30, 2018)	**$ 21,979,103**	**$ 975,182**	**$ 1,493,210**	**$ 4,342,914**

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
$ 2,621,515	$ 2,867,514	$ 1,279,157	-	$ 2,211,006	$ 81,173,976
-	-	-	$ 274,834	40,379	315,213
1,275	389,156	56,310	-	31,652	1,136,923
-	-	5,812,129	-	33,932,492	66,561,299
6,838	834,100	1,922	-	1,025,498	5,765,725
-	-	-	-	1,469,423	3,260,213
247,348	34,449	189,798	9,289	208,578	975,874
-	-	-	-	305,598	402,895
16	41,544	57,215	-	891,472	1,405,131
2,876,992	**4,166,763**	**7,396,531**	**284,123**	**40,116,098**	**160,997,249**
-	-	-	-	4,736,869	46,130,704
672,231	-	-	-	10,005,918	42,562,964
-	-	6,742,082	-	8,145,490	14,887,572
-	-	-	-	443,369	1,060,160
-	3,252,495	-	-	4,665,978	8,094,406
-	-	-	-	4,546,340	17,276,019
-	-	-	-	50,404	8,192,310
-	-	-	-	6,879,004	7,262,324
1,803,532	-	3,610,586	-	1,740,767	10,141,795
-	4,370	-	133,936	3,072,273	3,292,283
-	302	-	67,959	1,877,007	1,949,464
2,475,763	**3,257,167**	**10,352,668**	**201,895**	**46,163,419**	**160,850,001**
401,229	**909,596**	**(2,956,137)**	**82,228**	**(6,047,321)**	**147,248**
-	-	-	-	2,209,000	4,626,000
-	1,103	-	-	47,973	125,651
-	-	-	-	431,652	1,245,361
-	786,898	-	-	6,922,671	14,727,806
-	(709,176)	-	-	(620,130)	(14,728,613)
-	**78,825**	**-**	**-**	**8,991,166**	**5,996,205**
401,229	988,421	(2,956,137)	82,228	2,943,845	6,143,453
19,608,466	3,240,896	17,154,897	706,156	16,027,948	80,844,905
$ 20,009,695	**$ 4,229,317**	**$ 14,198,760**	**$ 788,384**	**$ 18,971,793**	**$ 86,988,358**

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YUMA COUNTY

Exhibit B- 4

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

Year Ended June 30, 2018

Net change in fund balances - total governmental funds	$	6,143,453
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay		10,141,795
Depreciation expense		(9,128,607)
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.		4,647,157
County pension and other postemployment benefits (OPEB) 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 and OPEB liability is measured a year before the County's report date. Pension and OPEB expense, which is the change in the net pension and OPEB liability adjusted for charges in deferred outflows and inflows of resources related to pensions and OPEB, is reported in the Statement of Activities		
County pension and OPEB contributions		9,433,560
Pension and OPEB expense		(21,502,161)
Collections of revenues in the governmental funds are more than revenues reported in the Statement of Activities		(834,322)
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		3,028,834
Amortization of bond premiums		233,218
Bonds issuance		(4,626,000)
Capital leases (net)		(1,154,917)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.		
Decrease in compensated absences payable		152,319
Decrease in claims and judgments payable		1,259,075
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		(43,379)
Revolving Fund		79,614
Workers Compensation		(163,896)
Health Self-Insurance		932,230
Liability Self-Insurance		282,477
Change in net position of governmental activities	$	(1,119,550)

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, 2018

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	10,027,860
Receivables (net of allowances for uncollectibles):		
Accounts		822
Accrued interest		19,545
Due from:		
Other funds		122,956
Total Assets	**$**	**10,171,183**
Deferred Outflow of Resources		
Deferred Outflow of resources related to pensions and other postemployment benefits	$	73,273
Total Deferred Outflow of Resources	**$**	**73,273**
Liabilities		
Current Liabilities:		
Accounts payable	$	166,564
Accrued payroll and employee benefits		17,121
Insurance claims payable		1,024,000
Due to:		
Other funds		26,033
Net pension and other postemployment benefits liabilities		620,908
Total Liabilities	**$**	**1,854,626**
Deferred Inflow of Resources		
Deferred Inflow of resources related to pensions and other postemployment benefits	$	46,971
Total Deferred Inflow of Resources	**$**	**46,971**
Net Position		
Unrestricted		8,342,859
Total Net Position	**$**	**8,342,859**

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, 2018

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 16,236,281
Miscellaneous	63,207
Total operating revenues	**16,299,488**
Operating expenses	
Personnel services	400,840
Supplies and services	28,307
Tools and minor equipment	304,994
Professional services	117,834
Health services claims	10,203,875
Health services other	2,238,502
Insurance claims	340,833
Insurance other	1,279,787
Other	412,336
Total operating expenses	**15,327,308**
Operating income	**972,180**
Nonoperating revenues	
Investment income	114,866
Total nonoperating revenues	**114,866**
Income before transfers	**1,087,046**
Transfers In	807
Total transfers	**807**
Change in net position	1,087,853
Total net position, July 1, 2017	7,255,006
Total net position, June 30, 2018	**$ 8,342,859**

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

YUMA COUNTY
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2018

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 15,052,533
Receipts from other funds for goods and services provided	920,770
Other receipts	404,772
Payments for supplies and to providers of goods and services	(14,931,924)
Payments for employees	(510,097)
Other payments	(257,682)
Net cash provided by operating activities	**678,372**
Cash flows from noncapital financing activities:	
Cash transfers in from other funds	807
Net cash provided by noncapital financing activities	**807**
Cash flows from investing activities:	
Interest received on investments	105,395
Net cash provided by investing activities	**105,395**
Net increase in cash and cash equivalents	784,574
Cash and cash equivalents, July 1, 2017	9,243,286
Cash and cash equivalents, June 30, 2018	**$ 10,027,860**
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	**$ 972,180**
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets, liabilities, and deferred in and out flows :	
(Increase) / decrease in assets:	
Accounts receivable	8,929
Accrued interest	53
Prepaid items	1,590
Due from other funds	71,464
(Increase) / decreases in deferred outflows	
Deferred outflows	14,147
Increase / (decrease) in liabilities:	
Accounts payable	3,790
Accrued payroll and employee benefits	(1,339)
Insurance claims payable	(241,000)
Due to other funds	(41,858)
Net pension and other postemployment benefits liabilities	(51,985)
Increase / (decrease) in deferred inflows	
Deferred inflows	(57,599)
Net cash provided by operating activities	**$ 678,372**

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, 2018

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 61,989,533	$ 5,890,711
Receivables (net of allowances for uncollectibles):		
Accrued interest	363,657	-
Total Assets	$ 62,353,190	$ 5,890,711
Liabilities		
Deposits held for others	-	$ 5,890,711
Total Liabilities	$ -	$ 5,890,711
Net Position		
Reserved for:		
Held in trust for investment trust participants	$ 62,353,190	
Total Net Position	$ 62,353,190	

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, 2018

	Investment Trust Funds
Additions:	
Contributions from participants	$ 396,572,265
Investment income	1,687,529
Total additions	398,259,794
Deductions:	
Distributions to participants	411,355,720
Total deductions	411,355,720
Change in net position	(13,095,926)
Net position held in trust, July 1, 2017	75,449,116
Net position held in trust, June 30, 2018	**$ 62,353,190**

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, 2018, the County implemented the provisions of GASB statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions,* as amended by GASB Statement No.85, *Omnibus 2017.* GASB statement No. 75 establishes standards for measuring and recognizing net assets or liabilities, deferred outflows of resources, deferred inflows of resources, and expenses/expenditures related to other postemployment benefits (OPEB) provided through defined benefit OPEB plans. In addition, GASB statement No. 75 requires disclosure of information related to OPEB.

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, 2018 is $7,000,729. 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, 2018 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 purchased 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 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 revenue 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 a result of this, 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 (Continued)

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.

During the current fiscal year on July 17, 2017, the Board of Supervisors approved an amendment to the allowed pay-off PTO hours upon separation. Under the current PTO plan employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees hired before October 2, 2017 are only compensated for up to 400 hours of accumulated PTO hours. Employees hired on or after October 2, 2017, upon separation, will be compensated for up to 280 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. Postemployment benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the plans' 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 1 - Summary of Significant Accounting Policies (Concluded)

P. Miscellaneous Disclosures

Pursuant to A.R.S. 35-391(B) the County shall disclose in its annual financial report the amount of any reward, discount, incentive, or other financial consideration received by the governmental entity resulting from the credit card payment. The County received $56,204 in credit card rebates during calendar year 2017.

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balance classifications of the governmental fund as of June 30, 2018, 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	-	-	-	-	-	-	-	-	$ 9,951	$ 9,951
Prepaid items	$ 431,370	-	$ 49,347	$ 70,766	-	$ 3,040	$ 380	-	19,006	573,909
Total nonspendable	431,370	-	49,347	70,766	-	3,040	380	-	28,957	**583,860**
Restricted for:										
Capital Projects										
Jail district	-	-	-	-	-	-	-	-	2,141,856	2,141,856
Bridges and culverts	-	-	-	-	-	-	128,676	-	-	128,676
Retention Basins/Drains	-	-	-	-	$ 20,009,695	-	-	-	-	20,009,695
Roads	-	-	-	-	-	-	12,624,940	-	-	12,624,940
Traffic Signals	-	-	-	-	-	-	454,677	-	-	454,677
Operations and maintenance										
Library district	-	-	-	4,272,148	-	-	-	-	266,298	4,538,446
Health district	786,898	-	-	-	-	4,226,277	-	-	-	5,013,175
Highways and streets	-	-	-	-	-	-	990,087	-	7,374,079	8,364,166
Debt service reserve	1,426,137	-	-	-	-	-	-	$ 135,340	26,189	1,587,666
Judicial activities	-	-	-	-	-	-	-	-	3,317,437	3,317,437
Housing activities	-	-	-	-	-	-	-	-	586,758	586,758
Law enforcement	7,058,299	-	1,443,863	-	-	-	-	-	982,523	9,484,685
Other	-	-	-	-	-	-	-	-	1,502,025	1,502,025
Total restricted	9,271,334	-	1,443,863	4,272,148	20,009,695	4,226,277	14,198,380	135,340	16,197,165	**69,754,202**
Committed to:										
Capital projects										
Improvement districts	-	-	-	-	-	-	-	-	175,074	175,074
New buildings	-	-	-	-	-	-	-	-	80,089	80,089
Miscellaneous	-	$ 975,182	-	-	-	-	-	-	-	975,182
Debt service payments	-	-	-	-	-	-	-	653,044	640,369	1,293,413
Judicial activities	-	-	-	-	-	-	-	-	591,001	591,001
Health- Rabies	-	-	-	-	-	-	-	-	65,883	65,883
Total Committed	-	975,182	-	-	-	-	-	653,044	1,552,416	**3,180,642**
Assigned to:										
Judicial activites										
Attorney- Enhancement	-	-	-	-	-	-	-	-	23,606	23,606
Juvenile- School	-	-	-	-	-	-	-	-	143,000	143,000
Superior court	-	-	-	-	-	-	-	-	43,445	43,445
Housing activities	-	-	-	-	-	-	-	-	402,470	402,470
Law enforcement	-	-	-	-	-	-	-	-	2,066	2,066
Imp Dist maintenance	-	-	-	-	-	-	-	-	750,664	750,664
Total Assigned	-	-	-	-	-	-	-	-	1,365,251	**1,365,251**
Unassigned	12,276,399	-	-	-	-	-	-	-	(171,996)	**12,104,403**
Total fund balances	**$ 21,979,103**	**$ 975,182**	**$ 1,493,210**	**$ 4,342,914**	**$ 20,009,695**	**$ 4,229,317**	**$ 14,198,760**	**$ 788,384**	**$ 18,971,793**	**$ 86,988,358**

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balance or net position – At June 30, 2018, the following nonmajor funds reported deficits in fund balances or net position.

Fund	Agency	Number	Amount
Governmental Funds:			
Other Grants	Emergency Management	2334	$61,582
No Child Left Behind	Juvenile Court	2257	16,599
Health Grants	Health District	2260	32,956
Ops Stone Garden	Sheriff-Administration	2348	49,745
Case Processing Assistance	Superior Court	2206	6,135
Proprietary Funds:			
Life Cycle Management	Information and Technology	6601	$26,033
Revolving	Public Works/ Financial Services	6602	85,887
Liability Self-Insurance	Administration	6608	75,764

These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in the next fiscal year. The majority of these governmental funds are grant related transactions working on a reimbursement basis, often reimbursements are delayed more than 90 days. The proprietary funds deficits in total net position are mostly resulting from the reporting of pension related activity and timing on reimbursements. The deficiency in Life Cycle Management fund is expected to be corrected in the next fiscal year. The recognition of the net pension liability in the Revolving and Liability Self-insurance funds continue to have a negative impact on the funds. The deficiencies are to be addressed in the following years as the funds increase reserves.

For the fiscal year ended June 30, 2018, expenditures exceeding final budget amounts at the department level within each fund are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
HIDTA Grant (SBA)	Attorney	2227	$ 5,346
Capital Projects- Administration building	General Government	4406	77

These departments exceeded budget due to unusual and unplanned events. The HIDTA Grant (SBA) fund experienced additional charges in personnel expenditures and the capital project fund did not budget funds as it was not expected to incur any expenditures for current fiscal year. The available carry forward fund balances were enough to offset the needed cash flow for the additional expenditures.

Note 4 - Deposits and Investments

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

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

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Specified 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.

Note 4 - Deposits and Investments (Continued)

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.

Deposits – At June 30, 2018, the carrying amount of the County's deposits was $35,874,589 and the bank balance was $35,493,283. The County does not have a policy related to custodial credit risk.

Investments – The County's investments at June 30, 2018, 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	$ 73,282,514	-	$ 73,282,514	-
Preferred equity securities	3,375,000	-	2,725,000	$ 650,000
Certificates of deposit	3,167,443	-	3,167,443	-
Money market funds	5,622,286	$ 5,622,286	-	-
Money market funds with trustee	4,631,223	4,631,223	-	-
Total investments by fair value level	$ 90,078,466	$ 10,253,509	$79,174,957	$ 650,000
External investment pools measured at fair value:				
State Treasurer's investment pool 7	29,541,995			
State Treasurer's investment pool 5	4,738,149			
Total investments measured at fair value level	34,280,144			
Total investments	**$ 124,358,610**			

Investments categorized as Level 1 are valued using prices quoted in active markets for those investments. Investment categorized as Level 2 are valued using comparable scales obtained from new issued market, secondary trading, and dealer quotes. 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 shares the County held. The fair value of a participant's position in the pools approximates the value of that participant's pool shares. The State Board of Investment provides oversight for the State Treasurer's pools.

Note 4 -Deposits and Investments (Continued)

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2018, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U.S. agency securities	AAA	Moody's	$ 73,282,514
Certificates of deposit	Not applicable	Not applicable	3,167,443
State Treasurer's investment pool 7	Unrated	Not applicable	29,541,995
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	4,738,149
			$110,730,101

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, 2018, 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.

Fund Name	Amount
Jail District Debt Service fund	$ 1,122,755
Jail District Capital Projects fund	2,015,329
Yuma County Capital Projects fund	1,491,027
Other	2,112
Totals	**$ 4,631,223**

The $ 3,138,084 investments are cash equivalents with BNY Mellon, uninsured and 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. Investments are to satisfy long-term debt payments and for capital projects. The remainder $1,493,139 are cash equivalents investments with Zions bank held for capital projects.

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, 2018, of 5 percent or more of the County's total investments in the Federal Home Loan Mortgage Corporation of 24.66%, Federal Home Loan Bank of 15.49%, Federal Farm Credit Bank of 10.35%, and the Federal National Mortgage Association of 8.44%.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2018, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
U.S. agency securities	$ 73,282,514	1.94
Preferred equity securities	3,375,000	Not Applicable
Certificates of deposit	3,167,443	2.60
Money market funds	5,622,286	Not Applicable
Money market funds with trustee	4,631,223	Not Applicable
State Treasurer's investment pool 7	29,541,995	0.09
State Treasurer's investment pool 5	4,738,149	0.08
Total	**$124,358,610**	

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

Cash, deposits, and investments:	
Cash on hand	$ 1,586,522
Amount of deposits	35,874,589
Amount of investments	124,358,610
Total	$ 161,819,721

Note 4 -Deposits and Investments (Concluded)

Statement of Net Position:	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 88,944,597	$ 62,353,190	$ 5,890,711	$ 157,188,498
Investments held by trustee-restricted	4,631,223	-	-	4,631,223
Total	$ 93,575,820	$ 62,353,190	$ 5,890,711	$ 161,819,721

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, 2018 the bank balance of the County Treasurer's investment pool deposits was $30,813,396. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for $4,870,203 of deposits and $4,631,223 of investments in designated trustee banks. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See note 4 for disclosure of the County's deposit and investment risk.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Amount
U.S. Agency securities	$ 74,004,406	0.85-2.70%	07/18-06/23	$ 73,282,514
Preferred equity securities	3,375,000	Not stated	N/A	3,375,000
Certificates of deposit	3,250,000	1.55-2.25%	03/19-07/22	3,167,443
Money market	5,622,286	Not stated	N/A	5,622,286
State Treasurer's investment pool	34,280,144	Not stated	N/A	34,280,144

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

Statement of Net Position	
Assets	$ 145,049,822
Liabilities	-
Net position	$ 145,049,822
Net position held in trust for:	
Internal participants	$ 84,717,710
External participants	60,332,112
Total net position held in trust	$ 145,049,822
Statement of Changes in Net Position	
Total additions	$ 669,241,517
Total deductions	(684,340,502)
Net decrease	(15,098,985)
Net position held in trust:	
July 1, 2017	160,148,807
June 30, 2018	$ 145,049,822

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, 2018, 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 2017-18	$ 763,896	$ 275,863	$ 77,023	$ 66,617
Prior years (Net of allowances)	134,806	117,564	36,110	-
Total receivable	898,702	393,427	113,133	66,617
Less allowances for uncollectibles	(283,813)	(98,823)	(20,192)	-
Property Taxes Receivable (Net of Uncollectibles)	**$ 614,889**	**$ 294,604**	**$ 92,941**	**$ 66,617**

Note 7 – Capital Assets

Capital assets activity for the year ended June 30, 2018, was as follows:

Government Activities	**Balance July 1, 2017**	**Additions**	**Deletions**	**Balance June 30, 2018**
Capital assets, not being depreciated:				
Land	$ 50,887,245	$ 174,436	-	$ 51,061,681
Infrastructure :				
Paved roads	100,078,179	4,793,931	-	104,872,110
Construction in progress	2,620,164	5,126,190	$ (759,567)	6,986,787
Total capital assets not being depreciated	153,585,588	10,094,557	(759,567)	162,920,578
Capital assets, being depreciated:				
Buildings	186,262,265	449,966	-	186,712,231
Improvements other than buildings	14,937,202	592,032	(49,076)	15,480,158
Machinery and equipment	39,520,783	3,314,275	(802,696)	42,032,362
Infrastructure (except paved roads)	90,641,523	1,212,401	-	91,853,924
Total capital assets being depreciated	331,361,773	5,568,674	(851,772)	336,078,675
Less: accumulated depreciation for:				
Buildings	(56,860,606)	(4,275,966)	-	(61,136,572)
Improvements other than buildings	(6,563,372)	(736,916)	22,131	(7,278,157)
Machinery and equipment	(30,735,643)	(2,236,685)	760,990	(32,211,338)
Infrastructure (except paved roads)	(40,717,665)	(1,879,040)	-	(42,596,705)
Total accumulated depreciation	(134,877,286)	(9,128,607)	783,121	(143,222,772)
Total capital assets, being depreciated, net	196,484,487	(3,559,933)	(68,651)	192,855,903
Governmental activities capital assets, net	**$350,070,075**	**$6,534,624**	**$ (828,218)**	**$ 355,776,481**

Note 7 – Capital Assets (Concluded)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$2,517,432
Public safety	2,491,883
Highways and streets	1,881,162
Sanitation	62,200
Health	361,474
Welfare	470,183
Culture and recreation	1,329,454
Education	14,819
Total depreciation expense- governmental activities	$9,128,607

Yuma County is engaged in various construction projects as of June 30, 2018. The projects include widening existing streets, new streets, installing sewer lines, new storm drainage systems, basins, bridge rehabilitation, upgrading and replacing fire alarm, and surveillance systems.

At year end, the County's commitments with contractors are as follows:

Project Description	Project Class	Expenditures to date	Total Project Cost	Remaining Commitments
8450 West Hwy 95 Somerton	Buildings	$88,279	$94,039	$5,760
HR Core Intergration	Other Impr	303,490	322,900	19,410
Justice Center & Historic Courthouse Surveillance Eq	Other Impr	159,752	422,935	263,183
Dentention Center - Fire Alarm System	Other Impr	73,540	94,450	20,910
Sewer- El Prado Estates	Infrastructure	207,387	1,152,140	944,753
Rd- @ County 8th St & Ave C thru D	Infrastructure	264,470	3,321,171	3,056,701
Rd- @ Ave B: Co 15th thru Co 18th	Infrastructure	2,426,148	6,617,479	4,191,331
Rd- @ Corridor- Av E : I95 thru Co 18th St	Infrastructure	57,191	79,000	21,809
Rd- @ North 1-8 Frontage Rd Widineing Ave 10e to Ave 11E (	Infrastructure	141,332	3,900,000	3,758,668
Rd- @ Lake Martinez Road	Infrastructure	40,925	789,734	748,809
Rd- @ N Frontage Road - Fortuna Road to Foothills Blvd	Infrastructure	399,520	420,000	20,480
Rd- @ County 14th Street: Avenue A to Avenue D	Infrastructure	180,173	480,000	299,827
Rd- @ County 11th Street and Somerton Avenue	Infrastructure	22,685	550,000	527,315
Traffic Signal @ 48th Street & Foothills	Infrastructure	234,425	661,000	426,575
Traffic Signal @ Avenue B and City 5th Street - Pedestrian	Infrastructure	31,632	35,672	4,040
Traffic Signal @ Somerton Avenue and 14th Street	Infrastructure	2,957	27,019	24,062
Bridge- Rehab Co 25th St : Av E thru Av D	Infrastructure	142,433	212,432	69,999
Bridge- County 12th Street & Avenue D	Infrastructure	231,323	290,000	58,677
Imp- North Frontage- Fortuna to Foothills-Drain	Infrastructure	1,181,904	1,209,122	27,218
Imp- Somerton Area Drainage Improvmts	Infrastructure	113,055	320,045	206,990
Imp- San Luis Drainage Improvements	Infrastructure	141,058	927,159	786,101
Imp- Far West Storm Drain System	Infrastructure	289,204	4,630,000	4,340,796
Imp- Wellton Drainage Improvement	Infrastructure	132,206	1,827,270	1,695,064
Basin- Smuckers Park	Infrastructure	121,699	9,775,000	9,653,301
Total		**$6,986,788**	**$38,158,567**	**$31,171,779**

Construction projects are funded from various sources. The most significant are the energy efficient cooling towers funded by 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 $10,693,038 at June 30, 2018 includes County sales taxes revenues of $4,463,664 (allocated $2,007,552 to General Fund, $2,007,754 to Jail District, $448,358 to Health District); State shared sales taxes revenues of $1,818,730; and Payment for Auto in Lieu Tax of $340,818 ($240,451 for the General Fund and $100,367 for HURF). The remaining $4,069,826 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 June 30, 2018:

Governmental activities:	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Due within 1 year
Bonds Payable:					
Revenue bonds	$10,814,996	$ 4,626,000	$1,314,004	$ 14,126,992	$ 1,536,000
Premiums	2,715,272	-	233,218	2,482,054	233,218
General obligation bonds	36,820,000	-	1,555,000	35,265,000	1,640,000
Special assessments bonds with governmental commitment	21,700	-	4,340	17,360	4,340
Total bonds payable	50,371,968	4,626,000	3,106,562	51,891,406	3,413,558
Rural development loans	2,862,204	-	155,490	2,706,714	157,188
Capital leases payable	484,737	1,245,361	90,444	1,639,654	296,926
Compensated absences payable- Old Plan	1,593,590	987,386	1,054,831	1,526,145	1,010,187
Compensated absences payable- New Plan	5,653,317	3,646,315	3,731,189	5,568,443	3,672,945
Claims and judgments payable	1,529,121	129,000	1,388,075	270,046	270,046
Net pension and other postemployment benefits liabilities	130,147,781	9,363,612	-	139,511,393	-
Total governmental activities long-term liabilities	$ 192,642,718	$ 19,997,674	$ 9,526,591	$ 203,113,801	$ 8,820,850

Note 10 - Bonds Payable

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

During the current fiscal year, the County issued revenue bonds totaling $4,626,000; $2,209,000 were issued by the Jail District and $2,417,000 were issued by Yuma County. The proceeds were used to fund several capital projects and upgrade various facilities across Yuma County.

The following bonds were outstanding at June 30, 2018:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal
Yuma County-Revenue Bond, 2013	$7,500,000	$7,500,000	12/13-6/33	3.00%	$ 6,016,000
Yuma County-Revenue Bond, 2017	2,417,000	2,417,000	6/18-6/27	2.37%	2,232,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	8,000,000	7/12-7/21	2.00-5.00%	3,669,992
Jail District-Revenue Bonds, 2017	2,209,000	2,209,000	7/18-7/27	2.38%	2,209,000
Library District-General Obligation Bonds, 2015 Refunding	26,300,000	26,300,000	6/15-7/31	2.25-5.00%	25,235,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00-4.00%	10,030,000
El Prado Estates Improvement District USDA Special Assessment with Governmental Commitment	136,730	136,730	1/03-6/22	4.375%	17,360
					$49,409,352

Note 10 - Bonds Payable (Continued)

Revenue Bonds

On June 25, 2013, the Yuma County Board of Supervisors authorized the issuance of $7,500,000 in pledged revenues bonds 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 interest 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 29 percent of total proceeds received.

On October 16, 2017, Yuma County Board of Supervisors authorized the issuance of pledged revenue bonds with an interest rate of 2.37 percent, Yuma County Series 2017. The County realized net proceeds of $2,355,000 after payment of $62,000 in issuance and placement agent costs. The bank qualified pledged revenue bond has a maturity date of July 1, 2027 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments are due semiannually on June 15 and December 15. The bond proceeds were used for upgrades to several buildings throughout Yuma County, as well as upgrade software and replace underground fuel tanks.

On October 16, 2017, Yuma County Board of Directors for the Jail District authorized the issuance of pledged revenue bonds with an interest rate of 2.38 percent, Jail District Series 2017. The Jail District realized net proceeds of $2,147,200 after payment of $61,800 in issuance and placement agent costs. The bank qualified pledged revenue bond has a maturity date of July 1, 2027 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments are due semiannually on January 1 and July 1. The bond proceeds were used to acquire, repair and/or replace equipment within the Adult Detention Center.

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 outstanding at June 30, 2018 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2017	Issues / (Retirements)	Outstanding Principal June 30, 2018
Yuma County-Revenue Bond, 2013	$7,500,000	3.00%	12/13-6/33	$ 6,330,000	$ (314,000)	$ 6,016,000
Yuma County-Revenue Bond, 2017	2,417,000	2.37%	6/18-6/27	-	2,232,000	2,232,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	2.00-5.00%	7/12-7/21	4,484,996	(815,004)	3,669,992
Jail District-Revenue Bonds, 2017	2,209,000	2.38%	7/18-7/27	-	2,209,000	2,209,000
				$10,814,996	$ 3,311,996	$ 14,126,992

Debt service requirements to maturity for the revenue bonds were as follows:

Yuma County
Pledge Revenue Obligation Bond Series 2013
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	364,000	137,205	501,205
2024-2028	1,989,000	514,365	2,503,365
2029-2033	2,311,000	194,940	2,505,940
Totals	**$6,016,000**	**$1,499,040**	**$7,515,040**

Yuma County
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ 225,000	$ 52,898	$ 277,898
2020	231,000	47,566	278,566
2021	236,000	42,093	278,093
2022	242,000	36,498	278,498
2023	248,000	30,763	278,763
2024-2027	1,050,000	62,971	1,112,971
Totals	**$2,232,000**	**$ 272,789**	**$ 2,504,789**

Note 10 - Bonds Payable (Continued)

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	984,992	24,625	1,009,617
Totals	**$ 3,669,992**	**$ 378,250**	**$ 4,048,242**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ 138,000	$ 35,196	$ 173,196
2020	209,000	49,290	258,290
2021	214,000	44,316	258,316
2022	219,000	39,222	258,222
2023	224,000	34,010	258,010
2024-2028	1,205,000	87,370	1,292,370
Totals	**$ 2,209,000**	**$ 289,404**	**$ 2,498,404**

General Obligation Bonds

During the year ended June 30, 2006, the Yuma County Free Library District elected to issue general obligation bonds with interest rates of 4.00 to 5.50 percent and realized net proceeds of $10,050,000, Series 2006. During the year ended June 30, 2008, the Yuma County Free Library District elected to issue general obligation bonds with interest rates of 4.00 to 5.00 percent and realized net proceeds of $43,715,000, Series 2007. The County utilized these funds to complete various Library projects and remodels throughout Yuma County.

Refunded General Obligation Bonds

On June 23, 2015, the Yuma County Free Library District elected to issue general obligation bonds with interest rates ranging from 2.25 to 5.00 percent, Series 2015. The County realized net proceeds of $26,300,000, bond Series 2015 has a maturity date of July 1, 2031 and are callable at par on or after July 1, 2025. The County utilized this issuance to partially advance the select refunding of callable general obligation bond Series 2006 and 2007. Bond proceeds as well as cash contributions of $3,700,000 were used to advance refund Series 2006, which had an outstanding principle balance of $6,105,000. General obligation bond Series 2007 had an outstanding principal balance of $22,800,000. Interest rates ranged from 4.00 to 5.00 percent.

On May 25, 2016, the Yuma County Free Library District elected to issue general obligation bonds with interest rates ranging from 2.00 to 4.00 percent, Series 2016. The general obligation bond Series 2016 has a maturity date of July 1, 2034 and are callable at par on or after July 1, 2025. The County realized net proceeds of $12,131,769, including $1,063,955 in premiums, after payment of $82,167 in underwriting fees and $166,850 in issuance costs. The County utilized the issuance to refund the remaining callable general obligation bond Series 2006 and 2007, except for the outstanding payment of Series 2007 in the amount of $1,190,000 due July 1, 2017. The proceeds were placed in an irrevocable trust to provide resources for all future debt service payments on the refunded debt. 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. The refunded general obligation bonds are payable from a voter-approved property tax, not to exceed $.3400 per $100,000 assessed valuation.

General obligation bonds outstanding at June 30, 2018 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2017	Issues / (Retirements)	Outstanding Principal June 30, 2018
Library District-General Obligation Bonds, 2015 Refunding	$26,300,000	2.25-5.00%	6/15-7/31	$ 25,670,000	(435,000)	$ 25,235,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	2.00-4.00%	1/17-7/34	11,150,000	(1,120,000)	10,030,000
				$ 36,820,000	$ (1,555,000)	$ 35,265,000

Note 10 - Bonds Payable (Concluded)

Debt service requirements to maturity for general obligation bonds were as follows:

Yuma County Free Library District
General Obligation Bond Refunding Series 2015
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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
2023	1,915,000	704,431	2,619,431
2024-2028	8,865,000	2,413,307	11,278,307
2029-2031	7,500,000	578,407	8,078,407
Totals	**$ 25,235,000**	**$ 7,212,719**	**$ 32,447,719**

Yuma County Free Library District
General Obligation Bond Refunding Series 2016
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ -	$ 401,200	$ 401,200
2020	-	401,200	401,200
2021	-	401,200	401,200
2022	-	401,200	401,200
2023	-	401,200	401,200
2024-2028	1,830,000	1,932,800	3,762,800
2029-2033	5,360,000	1,534,800	6,894,800
2034	2,840,000	113,600	2,953,600
Totals	**$10,030,000**	**$5,587,200**	**$ 15,617,200**

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, 2018:

Description	Original Amount	Interest Rate	Maturity Range	Outstanding Principal July 1 ,2017	Issues / (Retirements)	Outstanding Principal June 30, 2018
El Prado Estates Improvement District USDA	$136,730	4.375%	1/03-6/22	$ 21,700	$ (4,340)	$ 17,360

Debt service requirements to maturity for the County's special assessment bonds with governmental commitment were as follows:

El Prado Estates Improvement District No. 97-10
United States Department of Agriculture Bonds
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	**$ 17,360**	**$ 1,520**	**$ 18,880**

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 was borrowed as construction payments were made. At June 30, 2005, the final draw was made for the WIFA loan.

Note 11 - Rural Development Loans (Concluded)

During the fiscal year ended June 30, 2005, the County acquired a 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 Service with 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 in the construction and completion of the B & C Colonia sewer project. The funds were borrowed as construction payments were made. The first loan was acquired through the Water Infrastructure Financing Authority (WIFA) in the amount of $1,437,915. Interest payments for this loan are due semiannually on January 1 and July 1 and principal payments are due yearly on July 1. The Second loan was acquired with the United States Department of Agriculture (USDA) through its Rural Utility Services office in the amount of $ 2,000,000. Interest payments are 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, 2018**:**

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2017	Issues / (Retirements)	Outstanding Principal June 30, 2018
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.94%	1/03-1/21	$ 31,262	$ (7,453)	$ 23,809
Gadsden Estates Improvement District USDA Loan	479,610	4.50%	1/06-1/29	169,214	(14,101)	155,113
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	1,161,528	(50,636)	1,110,892
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	1,500,200	(83,300)	1,416,900
				$ 2,862,204	$ (155,490)	$ 2,706,714

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

El Prado Estates Improvement District No. 97-10
Water Infrastructure Financing Authority Loan
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ 7,747	$ 786	$ 8,533
2020	8,052	474	8,526
2021	8,010	158	8,168
Totals	**$ 23,809**	**$ 1,418**	**$ 25,227**

Gadsden Estates Improvement District No. 96-07
United States Department of Agriculture Loan
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ 14,102	$ 6,663	$ 20,765
2020	14,102	6,028	20,130
2021	14,102	5,394	19,496
2022	14,102	4,759	18,861
2023	14,102	4,124	18,226
2024-2028	70,508	11,104	81,612
2029	14,095	317	14,412
Totals	**$ 155,113**	**$ 38,389**	**$ 193,502**

B & C Colonia Improvement District No. 07-09
Water Infrastructure Financing Authority Loan
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2019	$ 52,040	$ 30,073	$ 82,113
2020	53,482	28,610	82,092
2021	54,965	27,107	82,072
2022	56,488	25,562	82,050
2023	58,054	23,975	82,029
2024-2028	315,321	94,476	409,797
2029-2033	361,515	47,642	409,157
2034-2035	159,027	4,438	163,465
Totals	**$ 1,110,892**	**$ 281,883**	**$ 1,392,775**

B & C Colonia Improvement District No. 07-09
United States Department of Agriculture Loan
As of June 30, 2018

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	83,300	26,051	109,351
2024-2028	416,500	99,019	515,519
2029-2034	416,500	46,956	463,456
2034-2035	167,400	4,195	171,595
Totals	**$ 1,416,900**	**$ 301,251**	**$ 1,718,151**

Note 12 - Pledged Revenues

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

Type	Pledged revenue	Purpose	Amount Remaining	Term
Revenue bonds	Sales tax and maintenance of effort	Construction	$16,566,475	6-33
General Obligation bonds	Library district property tax	Construction	48,064,919	7-34
Special Assessment bonds	Property owner assessments	Construction	18,880	6-22
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,418,002	1-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	1,911,653	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 2018:

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	$ 1,302,517	$1,206,708	92.64%	$19,846,988	6.56%
Library district property tax	3,024,907	2,980,406	98.53%	10,408,126	29.06%
Property owner assessments	324,502	237,027	73.04%	1,141,966	28.42%
General pledged revenues	767,978	722,362	94.06%	12,846,034	5.98%

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 251).

Note 13 – Obligations Under Capital Leases

During the current fiscal year, the County acquired machinery and equipment (twenty-six vehicles) valued at $859,672 and two motor grades in the amount of $474,279. During the previous fiscal year, the County acquired a mail balloting system valued at $549,869. Finally, in fiscal year 2015, six vehicles were acquired for the facilities management department and health services district in the amount of $140,159. The long-term lease agreements are classified as capital leases for accounting purposes because they provide 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	$ 2,023,979
Less: accumulated depreciation	(257,201)
Carrying value	$ 1,766,778

Note 13 – Obligations Under Capital Leases (Concluded)

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2018:

Year ending June 30	Governmental Activities
2019	$ 336,672
2020	308,639
2021	308,639
2022	308,639
2023	308,640
2024-25	206,194
Total minimum lease payments	1,777,423
Less: amount representing interest	(137,769)
Present value of minimum lease payments	**$ 1,639,654**

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, 2018 is $7,094,588. The Old compensation plan amounts to $1,526,145 of which 53% is assignable to the General Fund and 47% to other nonmajor funds. The new compensation plan amounts to $5,568,443 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, reasonably possible and probable losses not covered by insurance from these proceedings total $ 270,046 at June 30, 2018. Total amount is probable to be incurred within one year of which, 63% or $170,046 assignable to the General Fund and 37% or $ 100,000 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, the 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 risks 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-year period.

Note 15 - Risk Management (concluded)

The Arizona Counties Workers' Compensation Pool- On January 1, 2016, the County joined the Arizona Counties Workers' Compensation 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 receive 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.

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 for medical, and $100,000 for legal assistance.

For the previous mentioned liabilities, settled claims have not exceeded insurance coverage in any of the past (3) 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 fund 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. Settled claims have not exceeded this commercial insurance coverage in any of the past (3) three fiscal years.

The insurance claims payable liability of the Trust totaling $ 1,024,000 at June 30, 2018, 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 fund's claims payable for the years ended June 30, 2017 and 2018 were as follows:

	2017	2018
Claims payable, beginning of fiscal year	$ 845,000	$ 1,265,000
Current-fiscal year claims and changes in estimates	7,885,960	7,780,083
Claim payments	(7,465,960)	(8,021,083)
Claims payable, end of fiscal year	$ 1,265,000	$ 1,024,000

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.

Other postemployment benefits provided as part of Yuma County employment include the Arizona State Retirement System (ASRS) sponsored cost-sharing, multi-employer defined benefit plan for the Long-term Disability and the Health Benefit Supplement Fund. County sheriff employees and county attorney investigators who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS). PSPRS administers an agent and cost sharing multi-employer defined benefit health insurance premium benefit plans. 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 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). 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 health insurance premium benefit (OPEB) plan for elected officials and judges who were members of the plan on December 31, 2013. Although an ASRS, PSPRS, CORP, and EORP net OPEB liability has been recorded at June 30, 2018, these plans have not been further disclosed due to the relative insignificance to the County's financial statement.

At June 30, 2018, 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	$140,644,408
Deferred outflows of resources related to pensions	21,766,699
Deferred inflows of resources related to pensions	10,109,209
Pension expense	22,012,209

The County's accrued payroll and employee benefits includes $360,320 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2018. Also, the County reported $9,101,155 of pension contributions as expenditures in the governmental funds related to all plans to which it contributes.

A. Arizona State Retirement System

Plan Descriptions—County employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 2. 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.

Benefits provided— The ASRS provides retirement, and survivor benefits. State statute establishes benefit terms.

Note 16 - Pensions and other Postemployment Benefits (Continued)

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	2.1% to 2.3%	2.1% to 2.3%

*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, 2018, statute required active ASRS members to contribute at the actuarially determined rate of 11.34 percent for retirement of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 10.9 percent for retirement of the active members' annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 9.26 percent for retirement 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, 2018 were $4,489,249.

During fiscal year 2018, the County paid for ASRS pension contributions as follows:

General Fund	Other Major Funds	Other Funds
52.51%	21.08%	26.41%

Liability—At June 30, 2018, the County reported 64,349,812 in liabilities for its proportionate share of the ASRS' net pension liability.

The net pension liabilities was measured as of June 30, 2017. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2016, to the measurement date of June 30, 2017. The total pension liability as of June 30, 2017, reflects a change in actuarial assumption related to changes 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, 2017. The County's proportion measured as of June 30, 2017, was 0.4131 percent which was a decrease of 0.0010 from its proportion measured as of June 30, 2016.

The net pension liability measured as of June 30, 2018, 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 liability as a result of these changes is not known.

Expense—For the year ended June 30, 2018, the County recognized $642,480 in pension expense for ASRS.

Note 16 - Pensions and other Postemployment Benefits (Continued)

Deferred outflows/inflows of resources—At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ASRS	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	-	$1,929,563
Changes of assumptions or other inputs	$2,794,860	1,924,175
Net difference between projected and actual earnings on plan investments	461,988	-
Changes in proportion and differences between county contributions and proportionate share contributions	126	1,024,115
County contributions subsequent to the measurement date	4,489,249	-
Total	$7,746,223	$4,877,853

The amounts 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 liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as expenses as follows:

Year ending June 30	Pension
2019	$(3,414,173)
2020	2,496,028
2021	777,503
2022	(1,480,237)
2023	-
Thereafter	-

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

ASRS	
Actuarial valuation date	June 30, 2016
Actuarial roll forward date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	8%
Projected salary increases	3% - 6.75%
Inflation	3%
Permanent benefit increase	Included
Mortality rates	1994 GAM Scale BB

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, 2012.

The long-term expected rate of return on ASRS plan investments was determined to be 8.7 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of 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.

Note 16 - Pensions and other Postemployment Benefits (Continued)

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 8.7 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 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 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 County's proportionate share of the	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
Net pension liability	$82,594,102	$64,349,812	$49,105,146

Plan fiduciary net position—Detailed information about the 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—County sheriff employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension 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. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plan (PSPRS Tier 3 Risk Pool).

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 for county detention officers (agent plan), and a cost-sharing multiple-employer defined benefit pension 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, disability, and survivor benefits. State statute establishes benefit terms.

Note 16 - Pensions and other Postemployment Benefits (Continued)

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 and before July 1, 2017**
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, 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%	1.5% to 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	

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. The adjustments are based on inflation for PSPRS and excess investment earnings for CORP. 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.

Note 16 - Pensions and other Postemployment Benefits (Continued)

Employees covered by benefit terms—At June 30, 2018, the following employees were covered by the agent plans' benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	37	31
Inactive employees entitled to but not yet receiving benefits	20	57
Active employees	78	143
Total	135	231

Contributions—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. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability.

Contributions rates for the year ended June 30, 2018, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member – pension	County – pension
PSPRS Sheriff	7.65%-11.65%	40.20%
PSPRS Tier 3 Risk Pool	9.94%	9.68%
CORP Detention	8.41%	14.22%
CORP AOC	8.41%	22.51%

Also, statute required the County to contribute at the actuarially determined rate of 23.70 percent for pension of the annual covered payroll of county sheriff employees who were PSPRS Tier 3 Risk Pool members, in addition to the County's required contributions to the PSPRS Tier 3 Risk Pool for these county sheriff employees.

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.

	Pension
PSPRS Sheriff	23.29%
CORP Detention	7.17%
CORP AOC	15.27%

The County's contributions to the plans for the year ended June 30, 2018, were:

	Pension	Tier 3 Risk Pool
PSPRS Sheriff	$2,118,430	$ 6,792
CORP Detention	801,311	-
CORP AOC	1,271,301	-

During fiscal year 2018, the County paid for PSPRS and CORP pension contributions as follows:

	General Fund	Other Major funds	Other Nonmajor funds
PSPRS Sheriff	80.86%	4.04%	15.10%
PSPRS Tier 3 Risk Pool	100.00%	-	-
CORP Detention	0.03%	99.18%	0.79%
CORP AOC	47.42%	-	52.58%

Note 16 - Pensions and other Postemployment Benefits (Continued)

Liability—At June 30, 2018, the County reported the following liabilities:

	Net Pension Liability
PSPRS Sheriff	$19,900,864
CORP Detention	9,204,302
CORP AOC (County's proportionate share)	21,053,157

The net pension liabilities were measured as of June 30, 2017, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2017, reflect changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the investment rate of return from 7.5 percent to 7.4 percent, decreasing the wage inflation from 4 percent to 3.5 percent, and updating mortality, withdrawal, disability, and retirement assumptions. The total pension liabilities for CORP and CORP AOC also reflect changes of benefit terms for a court decision that increased cost-of-living adjustments for retirees who became members before July 20, 2011.

The total pension liability for PSPRS also reflect changes of benefit terms for legislation that changed benefit eligibility and multipliers for employees who became members on or after January 1, 2012, and before July 1, 2017, and a court decision that decreased the contribution rates for employees who became members before July 20, 2011.The court decision will also affect the PSPRS net pension liability measured as of June 30, 2018, because of refunds of excess member contributions. The change in the County's PSPRS net pension liability as a result of the refunds is not known.

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	7.4%
Wage inflation	3.5%
Price inflation	2.5%
Permanent benefit increase	Included
Mortality rates	RP-2014 mortality tables using MP-2016 improvement scale with adjustments to match current experience

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on PSPRS and CORP plan investments was determined to be 7.4 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Short term investments	2%	0.25%
Absolute return	2%	3.75%
Risk parity	4%	5.00%
Fixed income	5%	1.25%
Real assets	9%	4.52%
GTAA	10%	3.96%
Private credit	12%	6.75%
Real estate	10%	3.75%
Credit opportunities	16%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

Note 16 - Pensions and other Postemployment Benefits (Continued)

Discount rate— At June 30, 2017, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.4 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2016. The projection of cash flows used to determine the discount rate 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 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 plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability:

PSPRS	Pension Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2017	$34,122,709	$15,950,668	$18,172,041
Changes for the year:			
Service cost	$ 1,329,811	-	$1,329,811
Interest on the total pension liability	2,544,024	-	2,544,024
Changes of benefit terms	482,995	-	482,995
Differences between expected and actual experience in the measurement of the pension liability	384,121	-	384,121
Changes of assumptions or other inputs	1,284,788	-	1,284,788
Contributions—employer	-	$ 1,754,674	(1,754,674)
Contributions—employee	-	596,639	(596,639)
Net investment income	-	1,916,783	(1,916,783)
Benefit payments, including refunds of employee contributions	(1,734,592)	(1,734,592)	-
Administrative expenses	-	(17,360)	17,360
Other changes	-	46,180	(46,180)
Net changes	$4,291,147	$ 2,562,324	$ 1,728,823
Balances at June 30, 2018	$38,413,856	$18,512,992	$19,900,864

Note 16 - Pensions and other Postemployment Benefits (Continued)

CORP	Pension		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2017	$17,967,599	$11,191,801	$6,775,798
Changes for the year:			
Service cost	$ 874,964	-	$ 874,964
Interest on the total pension liability	1,341,678	-	1,341,678
Changes of benefit terms	2,703,146	-	2,703,146
Differences between expected and actual experience in the measurement of the pension liability	(254,208)	-	(254,208)
Changes of assumptions or other inputs	377,370	-	377,370
Contributions—employer	-	$ 784,402	(784,402)
Contributions—employee	-	496,539	(496,539)
Net investment income	-	1,345,748	(1,345,748)
Benefit payments, including refunds of employee contributions	(1,032,082)	(1,032,082)	-
Administrative expenses	-	(12,172)	12,172
Other changes	-	(71)	71
Net changes	$4,010,868	$1,582,364	$ 2,428,504
Balances at June 30, 2018	$21,978,467	$12,774,165	$9,204,302

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, 2017. The County's proportion measured as of June 30, 2017, was 5.247295 percent, which was a decrease of 0.102786 from its proportion measured as of June 30, 2016.

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 7.4%, 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 (6.4%) or 1 percentage point higher (8.4%) than the current rate:

	1% Decrease 6.4%	Current Discount Rate 7.4%	1% Increase 8.4%
PSPRS Sheriff			
Net pension liability	$25,092,454	$19,900,864	$15,671,314
CORP Detention			
Net pension liability	$12,900,228	$9,204,302	$6,279,887
CORP AOC			
County's proportionate share of the net pension liability	$27,213,718	$21,053,157	$16,071,076

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

Note 16 - Pensions and other Postemployment Benefits (Continued)

Expense—For the year ended June 30, 2018, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$2,777,627
CORP Detention	3,606,505
CORP AOC (County's proportionate share)	7,679,414

Deferred outflows/inflows of resources—At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PSPRS Sheriff

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 332,578	$1,823,033
Changes of assumptions and other inputs	3,269,055	-
Net difference between projected and actual earnings on plan investments	251,351	-
County contributions subsequent to the measurement date	2,125,222	-
Total	$5,978,206	$1,823,033

CORP Detention

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 183,614	$1,242,335
Changes of assumptions and other inputs	1,491,632	-
Net difference between projected and actual earnings on plan investments	170,248	-
County contributions subsequent to the measurement date	801,311	-
Total	$2,646,805	$1,242,335

CORP AOC

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 192,778	$ 723,067
Changes of assumptions and other inputs	2,044,125	-
Net difference between projected and actual earnings on plan investments	250,997	-
Changes in proportion and differences between county contributions and proportionate share of contributions	-	729,463
County contributions subsequent to the measurement date	1,271,301	-
Total	$3,759,201	$1,452,530

The County reported no deferred outflows of resources for the PSPRS Tier 3 Risk Pool pension plan for county contributions subsequent to the measurement date.

Note 16 - Pensions and other Postemployment Benefits (Continued)

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 liability in the year ending June 30, 2019. 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
	Pension	Pension	Pension
2019	$ 425,674	$ 225,602	$ 521,269
2020	577,189	343,806	471,035
2021	447,493	140,799	125,096
2022	119,294	(124,365)	(82,030)
2023	139,932	17,317	-
Thereafter	320,369	-	-

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 for elected officials and judges who were members of the plan on December 31, 2013. The EORP pension 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 EORP. The report is available on PSPRS's website at www.psprs.com.

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

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

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

Note 16 - Pensions and other Postemployment Benefits (Continued)

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. 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 designates a portion of certain court fees for EORP. For the year ended June 30, 2018, statute required active EORP members to contribute 7 or 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 EODCRS for these elected officials and judges.

The County's contributions to the pension plan for the year ended June 30, 2018, were $455,921.

During fiscal year 2018, the County paid for EORP pension contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
91.96%	2.59%	5.45%

Liability—At June 30, 2018, 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	$26,136,273
State's proportionate share of the EORP net pension liability associated with the County	8,461,448
Total	$34,597,721

The net pension liability was measured as of June 30, 2017, and the total liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total liability as of June 30, 2017, reflects changes of actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the investment rate of return to from 7.5 percent to 7.4 percent, decreasing the wage inflation from 4 percent to 3.5 percent, and updating mortality, withdrawal, disability, and retirement assumptions. The total pension liability also reflects changes-of-benefit terms for a court decision that increased cost-of-living adjustments for retirees and decreased the contribution rates for employees who became members before July 20, 2011. The court decision will also affect the net pension liability measured as of June 30, 2018, because of refunds of excess member contributions. The change in the County's net pension liability as a result of the refunds is not known.

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, 2017. The County's proportion measured as of June 30, 2017, was 2.144850 percent, which was a decrease of 0.1059 from its proportion measured as of June 30, 2016.

Expense—For the year ended June 30, 2018, the County recognized pension expense for EORP of $7,488,338, and revenue of $182,155 for the County's proportionate share of the State's appropriation to EORP and the designated court fees.

Note 16 - Pensions and other Postemployment Benefits (Continued)

Deferred outflows/inflows of resources—At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

EORP	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	$ 226,543
Net different between projected and actual investment earnings on pension plan investments	$ 160,194	-
Changes of assumptions or other inputs	1,020,150	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	486,915
County contributions subsequent to the measurement date	455,921	-
Total	$1,636,265	$ 713,458

The amounts reported as deferred outflows of resources related to EORP pensions resulting from county contributions subsequent to the measurement date will be recognized a reduction of the net liability in the year ending June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pensions will be recognized as expenses as follows:

Year ending June 30	Pension
2019	$ 374,204
2020	102,057
2021	42,328
2022	(51,702)

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

EORP	
Actuarial valuation date	June 30, 2017
Actuarial cost method	Entry age normal
Investment rate of return	7.4%
Wage inflation	3.5%
Price inflation	2.5%
Permanent benefit increase	Included
Mortality rates	RP-2014 tables using MP-2016 improvement scale with adjustments to match current experience

Actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on EORP plan investments was determined to be 7.4 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

Note 16 - Pensions and other Postemployment Benefits (Concluded)

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

EORP Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Short term investments	2%	0.25%
Absolute return	2%	3.75%
Risk parity	4%	5.00%
Fixed income	5%	1.25%
Real assets	9%	4.52%
GTAA	10%	3.96%
Private credit	12%	6.75%
Real estate	10%	3.75%
Credit opportunities	16%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

Discount rates—At June 30, 2017, the discount rates used to measure the EORP total pension liability was 3.91 percent which was an increase of 0.23 from the discount rates used as of June 30, 2016. The projection of cash flows used to determine the discount rates 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 7.4 percent was applied to periods of projected benefit payments through the year ended June 30, 2026. A municipal bond rate of 3.56 percent obtained from the Fidelity 20-year Municipal GO AA Index as of June 30, 2017, was applied to periods of projected benefit payments after June 30, 2026

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 3.91 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 (2.91 percent) or 1 percentage point higher (4.91 percent) than the current rate:

EORP	1% Decrease	Current Discount	1% Increase
Rate	2.91%	3.91%	4.91%
County's proportionate share of the net pension liability	$30,873,842	$26,136,273	$22,272,471

Plan Fiduciary Net Position—Detailed information about the 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. The EODCRS is a defined contribution pension plan. The PSPRS Board of Trustees governs the EODCRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3.1. Benefit terms, including contribution requirements, are established by state statute.

For the year ended June 30, 2018, 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. For the year ended June 30, 2018, the County recognized pension expense of $61,600.

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2018, were as follows:

	Transfers From:					
Transfer To:	General Fund	Jail District General Operations	Library Distirct General Operations	Health Services District	Nonmajor Governmental Funds	Totals
General Fund	-	-	-	-	$ 17,508	$ 17,508
Jail District, Operations	$ 7,000,729	-	-	-	-	7,000,729
Health Services District	786,898	-	-	-	-	786,898
Internal Service Funds	-	-	-	-	807	807
Nonmajor Governmental Funds	1,132,786	$ 1,494,138	$ 2,984,756	$ 709,176	601,815	6,922,671
Totals	$ 8,920,413	$ 1,494,138	$ 2,984,756	$ 709,176	$ 620,130	$ 14,728,613

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers from the general fund were due to the required statutory subsidies; to the Jail and Health district's operations in the amounts of $7,000,729 and $786,898 respectively. Also, the general fund made its required transfer to service the outstanding debt of $502,855; and contributed to various funds to support their operations in the amount of $629,931. The Library District's transfer of $2,984,756 was to a debt service fund for payment of outstanding General Obligation bonds. Jail District's transfer of $1,494,138 was to a debt service fund for payment of outstanding revenue bonds. Finally the Health district transferred $709,176 to its animal control program and its grant fund to support operations. 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, 2018, were as follows:

	Payables From:									
Payables To:	General Fund	Capital Improvements	Jail District General Operations	Library Distirct General Operations	Flood District General Operations	Health District General Operations	Development Services HURF	Internal Service Fund	Nonmajor Governmental Funds	Totals
General Fund	$ 250,614	$ 170,514	-	$ 2,559	$ 89,828	$ 48,589	$ 1,039	$ 25,877	$ 2,192,474	$ 2,781,494
Jail District, Operations	81,910	-	-	-	-	-	-	-	12,368	94,278
Library District, Operations	298	-	-	-	-	-	-	-	-	298
Flood Control District	-	-	-	-	-	-	1,192	-	-	1,192
Health Services District	688,913	-	-	-	-	-	-	-	369,556	1,058,469
Development Services HURF	16,263	-	-	-	-	-	-	-	-	16,263
Internal Service Funds	104,904	-	-	620	-	28	-	-	17,404	122,956
Nonmajor Governmental Funds	1,155,708	-	$ 87,005	-	-	-	-	156	-	1,242,869
Totals	$ 2,298,610	$ 170,514	$ 87,005	$ 3,179	$ 89,828	$ 48,617	$ 2,231	$ 26,033	$ 2,591,802	$ 5,317,819

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 – Subsequent Events

On August 20, 2018 the Board of Supervisors approved the issuance of pledged revenues obligations; the series 2018 was a private placement.

Yuma County Series 2018 was in the amount of $5,301,000. Obligations are callable with thirty (30) days' notice, with an interest rate of 3.01% payable semiannually, principal is due yearly, and is maturing June 15, 2028. The proceeds are to finance the acquisition and/or replacement of old equipment and to renovate and make additions to various buildings.

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Required Supplementary Information

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

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YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2018

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 47,213,082	$ 47,213,082	$ 48,940,066	$ 1,726,984
Licenses and permits	560,437	560,437	658,530	98,093
Intergovernmental	25,269,882	25,269,882	26,470,345	1,200,463
Charges for services	3,778,612	3,778,612	3,792,855	14,243
Fines and forfeits	1,365,682	1,365,682	1,731,537	365,855
Investment income	74,387	74,387	195,272	120,885
Rents	23,792	23,792	93,685	69,893
Miscellaneous	219,954	207,574	271,514	63,940
Total Revenue	78,505,828	78,493,448	82,153,804	3,660,356
Expenditures:				
Current:				
General government:				
County Administrator	1,825,520	1,831,225	1,710,198	121,027
Board of Supervisors	529,404	532,904	509,816	23,088
Treasurer	844,010	853,510	852,287	1,223
Assessor	2,013,531	2,013,531	1,841,896	171,635
Recorder	660,371	660,371	641,841	18,530
Election Services	518,812	518,812	220,880	297,932
Attorney - Civil Division	829,316	829,316	802,125	27,191
Attorney - Criminal Division	3,328,504	3,347,604	3,284,404	63,200
Attorney - Administration Division	611,528	611,528	602,236	9,292
Clerk of Superior Court	2,133,115	2,133,115	2,100,596	32,519
Superior Court	3,156,751	3,207,334	3,198,592	8,742
Superior Court - Security	595,553	597,112	573,936	23,176
Superior Court - Collections	451,769	407,384	393,969	13,415
Court Trial Services	578,211	578,211	552,095	26,116
Conflict Administrator	1,483,530	1,483,530	1,318,216	165,314
Superior Court - Information And Tech	491,488	488,658	460,475	28,183
Justice Court #1	1,135,734	1,139,904	1,094,820	45,084
Justice Court #2	442,181	442,181	440,838	1,343
Justice Court #3	353,545	355,548	341,565	13,983
Constable Precinct #1	314,597	316,297	316,275	22
Constable Precinct #2	83,125	84,861	84,487	374
Constable Precinct #3	1,136	-	-	-
Attorney - Victim Services	257,269	257,269	257,269	-
Public Defender	2,320,778	2,320,778	1,853,668	467,110
General Government	3,163,720	2,861,713	2,011,123	850,590
County Administrator - Channel 77	171,857	171,857	169,133	2,724
Juvenile Justice Center - Administration	1,566,827	1,566,827	1,553,080	13,747
Juvenile Justice Center - Detention	3,510,902	3,472,644	3,203,097	269,547
Financial Services	1,567,949	1,567,949	1,522,256	45,693
Legal Defender	1,200,283	1,200,283	1,133,041	67,242
Human Resources	849,757	849,757	765,155	84,602
General Services	2,420,217	2,420,217	2,364,320	55,897
Information Technology Services	2,945,900	2,942,310	2,750,227	192,083
Development Services	668,439	668,439	632,885	35,554
Geographical Information Systems	449,044	452,634	432,872	19,762
Planning and Zoning	665,447	665,447	587,606	77,841
DDS- Customer Service	318,414	284,019	243,918	40,101
Superior Court - Adult Prob- Pretrial	417,687	417,687	376,002	41,685

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2018

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	479,633	479,633	450,619	29,014
Superior Court - Adult Probation	1,950,892	1,958,242	1,857,372	100,870
Adult Prob-Graffiti Abatement	68,603	68,773	68,745	28
Sheriff - Administration	10,633,167	10,633,167	10,119,425	513,742
Sheriff - Medical Examiner	628,635	628,635	617,257	11,378
Emergency Services	132,834	147,834	143,558	4,276
Sanitation:				
Public Works - Solid Waste Operations	612,543	616,893	616,791	102
Health:				
Environmental Programs	217,936	217,936	175,933	42,003
Welfare:				
Medical Eligibility Program	11,912,241	12,162,241	12,150,281	11,960
Public Fiduciary	646,776	646,776	579,398	67,378
Culture and recreation:				
Public Works - Parks	6,667	6,667	6,438	229
Education:				
School Superintendent	407,899	407,899	383,320	24,579
Capital outlay	120,000	176,258	1,158,742	(982,484)
Debt service:				
Principal retirement	273,341	273,341	81,704	191,637
Interest and fiscal charges	7,701	7,701	4,196	3,505
Total Expenditures	72,975,089	72,984,762	69,610,978	3,373,784
Excess (deficiency) of revenues over expenditures	5,530,739	5,508,686	12,542,826	7,034,140
Other financing sources (uses):				
Proceed from sale of capital assets	-	-	72,921	72,921
Proceed from capital lease agreement	-	-	813,709	813,709
Transfers in	3,177	21,730	17,508	(4,222)
Transfers out	(8,950,546)	(8,950,546)	(8,920,413)	30,133
Total other financing sources (uses)	(8,947,369)	(8,928,816)	(8,016,275)	912,541
Net change in fund balance	(3,416,630)	(3,420,130)	4,526,551	7,946,681
Fund balances - beginning (July 1, 2017)	3,416,630	3,420,130	17,452,552	14,032,422
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 21,979,103**	**$ 21,979,103**

* 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, 2018

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 12,655,126	$ 12,655,126	$ 12,846,259	$ 191,133
Intergovernmental	133,356	133,356	-	(133,356)
Charges for services	155,064	155,064	89,263	(65,801)
Investment income	500	500	11,708	11,208
Miscellaneous	28,248	28,248	15,096	(13,152)
Total Revenue	12,972,294	12,972,294	12,962,326	(9,968)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	19,675,479	19,675,479	18,627,839	1,047,640
Capital outlay	163,992	163,992	108,982	55,010
Total Expenditures	19,839,471	19,839,471	18,736,821	1,102,650
Excess (deficiency) of revenues over expenditures	(6,867,177)	(6,867,177)	(5,774,495)	1,092,682
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	3,654	3,654
Transfers in	7,000,729	7,000,729	7,000,729	-
Transfers out	(1,294,138)	(1,494,138)	(1,494,138)	-
Total other financing sources (uses)	5,706,591	5,506,591	5,510,245	3,654
Net change in fund balance	(1,160,586)	(1,360,586)	(264,250)	1,096,336
Fund balances - beginning (July 1, 2017)	1,160,586	1,360,586	1,757,460	396,874
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 1,493,210**	**$ 1,493,210**

* 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, 2018

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 10,075,025	$ 10,075,025	$ 10,408,126	$ 333,101
Intergovernmental	46,415	46,415	346,333	299,918
Charges for services	20,976	20,976	15,249	(5,727)
Fines and forfeits	74,032	74,032	59,253	(14,779)
Investment income	20,000	20,000	64,875	44,875
Rents	4,086	4,086	3,612	(474)
Miscellaneous	56,641	56,641	78,274	21,633
Total Revenue	10,297,175	10,297,175	10,975,722	678,547
Expenditures:				
Current:				
Culture and recreation:				
Library	8,427,704	8,427,704	8,135,468	292,236
Capital outlay	-	-	67,243	(67,243)
Total Expenditures	8,427,704	8,427,704	8,202,711	224,993
Excess of revenues over expenditures	1,869,471	1,869,471	2,773,011	903,540
Other financing sources (uses):				
Transfers out	(2,984,756)	(2,984,756)	(2,984,756)	-
Total other financing sources (uses)	(2,984,756)	(2,984,756)	(2,984,756)	-
Net change in fund balance	(1,115,285)	(1,115,285)	(211,745)	903,540
Fund balances - beginning (July 1, 2017)	1,115,285	1,115,285	4,554,659	3,439,374
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 4,342,914**	**$ 4,342,914**

* 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, 2018

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,531,215	$ 2,531,215	$ 2,621,515	$ 90,300
Licenses and permits	-	-	1,275	1,275
Intergovernmental	970,000	970,000	-	(970,000)
Charges for services	8,000	8,000	6,838	(1,162)
Investment income	36,929	36,929	247,348	210,419
Miscellaneous	-	-	16	16
Total Revenue	3,546,144	3,546,144	2,876,992	(669,152)
Expenditures:				
Current:				
Public Safety				
Flood Control	843,947	843,947	672,231	171,716
Capital outlay	20,933,071	20,933,071	1,803,532	19,129,539
Total Expenditures	21,777,018	21,777,018	2,475,763	19,301,255
Excess (deficiency) of revenues over expenditures	(18,230,874)	(18,230,874)	401,229	18,632,103
Net change in fund balance	(18,230,874)	(18,230,874)	401,229	18,632,103
Fund balances - beginning (July 1, 2017)	18,230,874	18,230,874	19,608,466	1,377,592
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 20,009,695**	**$ 20,009,695**

* 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, 2018

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,719,972	$ 2,719,972	$ 2,867,514	$ 147,542
Licenses and permits	383,780	383,780	389,156	5,376
Charges for services	653,500	653,500	834,100	180,600
Investment income	4,000	4,000	34,449	30,449
Miscellaneous	23,500	23,500	41,544	18,044
Total Revenue	3,784,752	3,784,752	4,166,763	382,011
Expenditures:				
Current:				
Health:				
Health	1,543,990	1,519,790	1,411,131	108,659
Child Health	398,776	398,776	179,364	219,412
Communicable Disease	467,023	467,023	302,404	164,619
Environmental Health	489,928	485,928	374,883	111,045
Vector Control	155,753	149,362	128,502	20,860
Vital Records	264,880	264,880	236,469	28,411
Nursing	1,040,184	1,040,184	589,173	451,011
Injury Prevention	73,126	73,126	30,569	42,557
Capital outlay	-	41,600	-	41,600
Debt Service:				
Principal Retirement	8,174	2,044	4,370	(2,326)
Interest and fiscal charges	1,172	293	302	(9)
Total Expenditures	4,443,006	4,443,006	3,257,167	1,185,839
Excess (deficiency) of revenues over expenditures	(658,254)	(658,254)	909,596	1,567,850
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	1,103	1,103
Transfers in	786,898	786,898	786,898	-
Transfers out	(790,055)	(790,055)	(709,176)	80,879
Total other financing sources (uses)	(3,157)	(3,157)	78,825	81,982
Net change in fund balance	(661,411)	(661,411)	988,421	1,649,832
Fund balances - beginning (July 1, 2017)	661,411	661,411	3,240,896	2,579,485
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 4,229,317**	**$ 4,229,317**

* 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, 2018

	Development Services HURF Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 1,100,000	$ 1,100,000	$ 1,279,157	$ 179,157
Licenses and permits	25,000	25,000	56,310	31,310
Intergovernmental	3,836,807	3,836,807	5,812,129	1,975,322
Charges for services	2,000	2,000	1,922	(78)
Investment income	96,000	96,000	189,798	93,798
Miscellaneous	5,000	5,000	57,215	52,215
Total Revenue	5,064,807	5,064,807	7,396,531	2,331,724
Expenditures:				
Current:				
Highways and Streets:				
Development Services	1,890,877	1,890,877	6,742,082	(4,851,205)
Capital outlay	17,399,508	18,136,908	3,610,586	14,526,322
Total Expenditures	19,290,385	20,027,785	10,352,668	9,675,117
Excess (deficiency) of revenues over expenditures	(14,225,578)	(14,962,978)	(2,956,137)	12,006,841
Net change in fund balance	(14,225,578)	(14,962,978)	(2,956,137)	12,006,841
Fund balances - beginning (July 1, 2017)	14,225,578	14,962,978	17,154,897	2,191,919
Fund balances - ending (June 30, 2018)	**$ -**	**$ -**	**$ 14,198,760**	**$ 14,198,760**

* 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.

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YUMA COUNTY

Exhibit F- 1

Required Supplementary Information

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

Cost-Sharing Plans

June 30, 2018

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2009**
County's proportion of the net pension liability	0.4131%	0.4141%	0.4264%	0.4401%	Information
County's proportionate share of the net pension liability	$ 64,349,812	$ 66,843,128	$ 66,420,867	$ 65,128,723	not
County's covered payroll	$ 42,065,833	$ 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	152.97%	170.09%	170.38%	166.37%	
Plan fiduciary net position as a percentage of the total pension liability	69.92%	67.06%	68.35%	69.49%	

CORP- Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2009**
County's proportion of the net pension liability	5.2473%	5.3501%	5.5564%	5.8809%	Information
County's proportionate share of the net pension liability	$ 21,053,157	$ 15,095,434	$ 13,508,296	$ 13,196,244	not
County's covered payroll	$ 6,130,267	$ 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	343.43%	257.68%	219.78%	209.14%	
Plan fiduciary net position as a percentage of the total pension liability	49.21%	54.81%	57.89%	58.59%	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)				
	2018 (2017)	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2009**
County's proportion of the net pension liability	2.1449%	2.2508%	2.2565%	2.2117%	Information
County's proportionate share of the net pension liability	$ 26,136,273	$ 23,261,380	$ 17,633,417	$ 14,831,269	not
State's proportionate share of the net pension liability associated with the County	$ 8,461,448	$ 5,184,186	$ 5,497,366	$ 4,547,405	available
Total	**$ 34,597,721**	**$ 28,445,566**	**$ 23,130,783**	**$ 19,378,674**	
County's covered payroll	$ 1,881,817	$ 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	1,388.88%	1,238.91%	879.31%	729.42%	
Plan fiduciary net position as a percentage of the total pension liability	19.66%	23.42%	28.32%	31.91%	

See accompanying notes to pension plan schedules.

YUMA COUNTY

Required Supplementary Information

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

June 30, 2018

	PSPRS				
	Reporting Fiscal Year (Measurement Date)				
Total pension liability	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2009
Service cost	$ 1,329,811	$ 973,281	$ 1,013,904	$ 973,102	Information
Interest on the total pension liability	2,544,024	2,452,226	2,399,333	2,062,956	not
Changes of benefit terms	482,995	1,347,402	-	637,664	available
Differences between expected and actual experience in the measurement of the pension liability	384,121	(1,497,757)	(825,451)	(534,671)	
Changes in assumptions or other inputs	1,284,788	1,209,754	-	2,691,578	
Benefit payments, including refunds of employee contributions	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Net change in total pension liability	4,291,147	2,256,708	1,028,605	4,257,889	
Total pension liability—beginning	34,122,709	31,866,001	30,837,396	26,579,507	
Total pension liability—ending (a)	38,413,856	34,122,709	31,866,001	30,837,396	
Plan fiduciary net position					
Contributions—employer	1,754,674	1,536,325	1,354,473	1,273,705	
Contributions—employee	596,639	578,796	600,695	536,761	
Net investment income	1,916,783	94,390	571,187	1,852,836	
Benefit payments, including refunds of employee contributions	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Administrative expense	(17,360)	(13,982)	(14,313)	(14,922)	
Other changes	46,180	(309,999)	(11,950)	19,369	
Net change in plan fiduciary net position	2,562,324	(342,668)	940,911	2,095,009	
Plan fiduciary net position—beginning	15,950,668	16,293,336	15,352,425	13,257,416	
Plan fiduciary net position—ending (b)	18,512,992	15,950,668	16,293,336	15,352,425	
County's net pension liability—ending (a) –(b)	$ 19,900,864	$ 18,172,041	$ 15,572,665	$ 15,484,971	
Plan fiduciary net position as a percentageof the total pension liability	48.19%	46.75%	51.13%	49.79%	
Covered payroll	$ 5,555,029	$ 4,968,211	$ 5,128,633	$ 4,969,586	
County's net pension liability as a percentage of covered payroll	358.25%	365.77%	303.64%	311.59%	

See accompanying notes to pension plan schedules.

CORP

Reporting Fiscal Year (Measurement Date)				
2018 (2017)	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2009**
$ 874,964	$ 740,215	$ 845,955	$ 770,394	Information
1,341,678	1,331,290	1,374,712	1,128,206	not
2,703,146	33,024	-	292,270	available
(254,208)	(654,376)	(1,133,677)	458,574	
377,370	737,886	-	1,719,316	
(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
4,010,868	569,165	(468,683)	3,391,764	
17,967,599	17,398,434	17,867,117	14,475,353	
21,978,467	17,967,599	17,398,434	17,867,117	
784,402	659,646	485,516	542,639	
496,539	426,930	442,896	478,367	
1,345,748	69,097	429,272	1,451,690	
(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
(12,172)	(10,170)	(10,977)	(11,414)	
(71)	1,152	(12,092)	(41,110)	
1,582,364	(472,219)	(221,058)	1,443,176	
11,191,801	11,664,020	11,885,078	10,441,902	
12,774,165	11,191,801	11,664,020	11,885,078	
$ 9,204,302	$ 6,775,798	$ 5,734,414	$ 5,982,039	
58.12%	62.29%	67.04%	66.52%	
$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
152.61%	133.48%	108.89%	113.44%	

YUMA COUNTY

Required Supplementary Information

Schedule of County Pension Contributions

June 30, 2018

Arizona State Retirement System	**Reporting Fiscal Year**					
	2018	**2017**	**2016**	**2015**	**2014**	**2013 through 2009**
Statutorily required contribution	4,489,249	$ 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	4,489,249	4,530,046	4,175,949	4,240,209	4,245,473	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	41,038,310	$ 42,065,833	$ 39,298,811	$ 38,985,060	$ 39,147,507	
County's contributions as a percentage of covered payroll	10.94%	10.77%	10.63%	10.88%	10.84%	

CORP- Administrative Office of the Courts	**Reporting Fiscal Year**					
	2018	**2017**	**2016**	**2015**	**2014**	**2013 through 2009**
Statutorily required contribution	1,271,301	$ 1,179,381	$ 1,118,908	$ 905,906	$ 914,570	Information not available
County's contributions in relation to the statutorily required contribution	1,271,301	1,179,381	1,118,908	905,906	914,570	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	5,684,418	$ 6,130,267	$ 5,858,159	$ 6,146,304	$ 6,309,882	
County's contributions as a percentage of covered payroll	22.36%	19.24%	19.10%	14.74%	14.49%	

Elected Officials Retirement Plan	**Reporting Fiscal Year**					
	2018	**2017**	**2016**	**2015**	**2014**	**2013 through 2009**
Statutorily required contribution	455,921	$ 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)	$ 455,921	$ -	$ -	$ -	$ -	
County's covered payroll	2,065,285	$ 1,881,817	$ 1,877,574	$ 2,005,375	$ 2,033,310	
County's contributions as a percentage of covered payroll	0.00%	23.43%	23.50%	20.98%	23.18%	

See accompanying notes to pension plan schedules.

PSPRS	Reporting Fiscal Year					
	2018	2017	2016	2015	2014	2013 through 2009
Actuarially determined contribution	$ 2,125,222	$ 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	1,454,062	1,894,438	1,619,866	1,354,473	1,273,705	
County's contribution deficiency (excess)	$ 671,160	$ -	$ -	$ -	$ -	
County's covered payroll	5,486,350	$ 5,555,029	$ 4,968,211	$ 5,128,633	$ 4,969,586	
County's contributions as a percentage of covered payroll	26.50%	34.10%	32.60%	26.41%	25.63%	

CORP	Reporting Fiscal Year					
	2018	2017	2016	2015	2014	2013 through 2009
Actuarially determined contribution	801,311	$ 814,486	$ 655,367	$ 485,516	$ 542,639	Information not available
County's contributions in relation to the actuarially determined contribution	801,311	814,486	655,367	485,516	542,639	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	5,782,907	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
County's contributions as a percentage of covered payroll	13.86%	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-of-pay, closed
Remaining amortization period as of the 2016 actuarial valuation	20 years
Asset valuation method	7-year smoothed market value; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.50%. 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 4.50%–7.75% to 4.00%–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 5.00%-8.25% to 4.50%-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

Arizona courts have ruled that provision of a 2011 law that changes the mechanism for funding permanent pension benefit increases and increased employee pension contributions rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS, CORP, CORP-AOC and EORP changed benefits terms to reflect the prior mechanism for funding permanent benefit increases for those members and revise actuarial assumptions to explicitly value future permanent benefit increases. PSPRS and EORP also reduced those members' employee contribution rates. These charges are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS-,CORP-, and CORP-AOC-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes will increase the PSPRS-,CORP-, and CORP-AOC-required contributions beginning in fiscal year 2019 for members who retired or will retire after law's effective date. EORP-required contributions are not based on actuarial valuations, and therefore, these changes did not affect them.

Also, the County refunded excess employee contributions to PSPRS and EORP members, PSPRS and EORP allowed the County to reduce its actual employer contributions for the refund amounts. As a result, the County's pension contributions were less than the actuarially or statutorily determined contributions for 2018.

Note 3 – Require Contributions Deficencies

The Yuma County is reporting a $456,575 contribution deficiency in the Schedule of County Pension/OPEB Contributions for the Elected Official Retirement Plan. The deficiency in County's contribution is due to credit memos applied against mandated excess contribution reimbursements made to elected officials. The reimbursements made by the County also include an interest payment.

The Public Safety Personnel Retirement System is also reporting a $671,160 contribution deficiency in the Schedule of County Pension/OPEB Contributions. The deficiency in County's contribution is also due to credit memos applied against mandated excess contribution reimbursements made to public safety personnel. The reimbursements made by the County also include an interest payment.

Modified Approach for County's Paved Roads

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

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 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 most current assessment of eligible roads was completed in September 2017. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment study was completed on Nov 2014.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30, 2018, the County's eligible roads were rated at an OCI of 69.84 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	18.18 %	100 – 80
Above average – Good	55.95 %	80 – 65
Average	25.68 %	65 – 40
Below average – Poor	.19 %	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 $1,841,910 on maintenance for the fiscal year ended June 30, 2018. These expenditures were needed in order to maintain the average OCI condition to 69.84. 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 $2,551,930 for the fiscal year ending June 30, 2019. This is an increase of $340,440 in expenditures over the prior year.

The 2018 estimated budget increased by $993,204 is due to the continual increase in road maintenance. The 2019 estimated budget increased by $340,440 is due to the method of asphalt application. The overlay will be thicker along with increasing the coverage to the entire roadbed not just the lane travel. 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
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	70.65
2017 – 2018	2,211,490	1,841,910	69.84
2018 – 2019	2,551,930	N/A	N/A

Other Supplementary Information

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Supplementary Schedules

Major Governmental Funds

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

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, 2018

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 27,639,378	$ 27,639,378	$ 28,808,127	$ 1,168,749
Interest On Delinquent Taxes	915,173	915,173	1,140,889	225,716
Penalties On Delinquent Taxes	-	-	109	109
Auto Lieu Tax	5,876,875	5,876,875	6,023,695	146,820
County Sales Tax	12,655,126	12,655,126	12,846,034	190,908
Franchise Tax	126,530	126,530	121,212	(5,318)
Total Taxes	**47,213,082**	**47,213,082**	**48,940,066**	**1,726,984**
Business Licenses	2,208	2,208	2,785	577
Building Permits	257,215	257,215	341,108	83,893
Plumbing Permits	27,014	27,014	33,232	6,218
Electrical Permits	98,343	98,343	89,495	(8,848)
Mechanical Permits	22,451	22,451	28,150	5,699
Sign Permits	2,200	2,200	3,678	1,478
Environmental Health Permits	120,554	120,554	128,432	7,878
Mobile Home Permits	9,675	9,675	10,500	825
Park Model Permits	2,053	2,053	3,060	1,007
Planning Variance Permits	10,006	10,006	6,090	(3,916)
Special Use Permits	8,718	8,718	12,000	3,282
Total Licenses and permits	**560,437**	**560,437**	**658,530**	**98,093**
Federal Grants	62,235	62,235	45,424	(16,811)
Federal Payments In Lieu Of Taxes	3,520,403	3,520,403	3,646,605	126,202
State Grants	58,914	58,914	64,874	5,960
State Grants Prior Year	-	-	463	463
State Reimbursement	245,000	245,000	245,000	-
State Shared Sales Tax	20,806,325	20,806,325	21,889,249	1,082,924
State Shared Liquor Licenses	26,955	26,955	28,680	1,725
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	**25,269,882**	**25,269,882**	**26,470,345**	**1,200,463**
Septic Reassignment Fee	30,804	30,804	42,450	11,646
Plan Check Fees	149,414	149,414	193,954	44,540
Legal Services/Attorney's Fees	307,744	307,744	363,931	56,187
Modifications (P&Z)	510	510	3,720	3,210
Zoning Application Fees	8,336	8,336	21,558	13,222
Subdivision Fees	10,992	10,992	20,744	9,752
Recording Fees	384,807	384,807	356,656	(28,151)
Reinspection Fees	1,772	1,772	2,870	1,098
Temporary Use Permit	3,940	3,940	1,530	(2,410)
Treasurer's Office Fees	114,975	114,975	93,547	(21,428)
Public Fiduciary Fees & Charges	71,785	71,785	81,148	9,363
Assessor's Office Fees	8,727	8,727	17,190	8,463
Payroll Garnishment Fees	3,326	3,326	3,620	294
Special District Charges	251,708	251,708	252,040	332
Indirect Cost Revenue	2,069,748	2,069,748	2,068,908	(840)
Miscellaneous Fees For Services	9,180	9,180	11,625	2,445
Sheriff Fees	19,366	19,366	23,197	3,831
Sheriff Fingerprint/Copy Fees	35,083	35,083	27,857	(7,226)
Correctional Housing - Juvenile	186,902	186,902	60,921	(125,981)
Election Fees	84,248	84,248	116,014	31,766
Cremation Fees	25,245	25,245	29,375	4,130
Total Charges for services	**3,778,612**	**3,778,612**	**3,792,855**	**14,243**

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2018

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	299,022	299,022	308,344	9,322
Constable Fines	17,540	17,540	-	(17,540)
Justice Court #1 Fines	600,978	600,978	743,097	142,119
Justice Court #2 Fines	190,124	190,124	170,521	(19,603)
Justice Court #3 Fines	204,335	204,335	461,227	256,892
House Arrest Fees	3,241	3,241	540	(2,701)
Juvenile Court Fines & Fees	25,077	25,077	27,933	2,856
Work Furlough Fees	3,565	3,565	4,973	1,408
Zoning Violation Fines	4,393	4,393	3,200	(1,193)
Other Fines	17,407	17,407	11,702	(5,705)
Total Fines and forfeits	**1,365,682**	**1,365,682**	**1,731,537**	**365,855**
Interest On Investments	74,387	74,387	195,272	120,885
Total Investment income	**74,387**	**74,387**	**195,272**	**120,885**
Rent General	9,834	9,834	80,869	71,035
Rent Housing Property	13,958	13,958	12,816	(1,142)
Total Rents	**23,792**	**23,792**	**93,685**	**69,893**
Vending Machine Proceeds	2,746	2,746	2,163	(583)
Telephone Revenue	689	689	472	(217)
Bad Check Fees	14,733	2,353	3,183	830
Void/Stale Dated Revenue	7,370	7,370	32,913	25,543
Restitution & Other Payments	2,531	2,531	3,411	880
Sale Of Auction Items	46,121	46,121	11,763	(34,358)
Cash Over/(Short)	-	-	(46)	(46)
Miscellaneous Revenues	130,764	130,764	173,797	43,033
Refund/Reverse Expense	-	-	6,000	6,000
Contributions From Private Sources	15,000	15,000	37,858	22,858
Total Miscellaneous	**219,954**	**207,574**	**271,514**	**63,940**
Total General Fund Revenue	**$ 78,505,828**	**$ 78,493,448**	**$ 82,153,804**	**$ 3,660,356**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2018

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**	**Expenditure**	**Variance ***
County Administrator	$ 1,825,520	$ 1,831,225	$ 1,710,198	996	$ 1,711,194	$ 120,031
Board of Supervisors	529,404	532,904	509,816	-	509,816	23,088
Treasurer	844,010	853,510	852,287	-	852,287	1,223
Assessor	2,013,531	2,013,531	1,841,896	48	1,841,944	171,587
Recorder	729,416	729,416	709,054	-	709,054	20,362
Election Services	518,812	518,812	220,880	-	220,880	297,932
Attorney - Civil Division	829,316	829,316	802,125	-	802,125	27,191
Attorney - Criminal Division	3,328,504	3,347,604	3,284,404	-	3,284,404	63,200
Attorney - Administration Division	611,528	611,528	602,236	7,533	609,769	1,759
Clerk of Superior Court	2,133,115	2,133,115	2,100,596	-	2,100,596	32,519
Superior Court	3,156,751	3,207,334	3,198,592	-	3,198,592	8,742
Superior Court - Security	595,553	597,112	573,936	-	573,936	23,176
Superior Court - Collections	451,769	407,384	393,969	-	393,969	13,415
Court Trial Services	578,211	578,211	552,095	-	552,095	26,116
Conflict Administrator	1,483,530	1,483,530	1,318,216	-	1,318,216	165,314
Superior Court - Information And Tech	491,488	488,658	460,475	-	460,475	28,183
Justice Court #1	1,135,734	1,139,904	1,094,820	-	1,094,820	45,084
Justice Court #2	442,181	442,181	440,838	-	440,838	1,343
Justice Court #3	353,545	355,548	341,565	-	341,565	13,983
Constable Precinct #1	314,597	316,297	316,275	-	316,275	22
Constable Precinct #2	83,125	84,861	84,487	-	84,487	374
Constable Precinct #3	1,136	-	-	-	-	-
Attorney - Victim Services	257,269	257,269	257,269	-	257,269	-
Public Defender	2,320,778	2,320,778	1,853,668	-	1,853,668	467,110
General Government	3,357,025	3,055,018	2,011,123	844,502	2,855,625	199,393
County Administrator - Channel 77	171,857	171,857	169,133	-	169,133	2,724
Juvenile Justice Center - Administration	1,566,827	1,566,827	1,553,080	-	1,553,080	13,747
Juvenile Justice Center - Detention	3,510,902	3,510,902	3,203,097	50,051	3,253,148	257,754
Financial Services	1,567,949	1,567,949	1,522,256	5,583	1,527,839	40,110
Legal Defender	1,200,283	1,200,283	1,133,041	-	1,133,041	67,242
Human Resources	849,757	849,757	765,155	-	765,155	84,602
General Services	2,438,909	2,456,909	2,383,007	20,387	2,403,394	53,515
Information Technology Services	2,945,900	2,942,310	2,750,227	-	2,750,227	192,083
Development Services	668,439	668,439	632,885	-	632,885	35,554
Geographical Information Systems	449,044	452,634	432,872	-	432,872	19,762
Planning and Zoning	665,447	665,447	587,606	-	587,606	77,841
DDS- Customer Service	318,414	284,019	243,918	-	243,918	40,101
Superior Court - Adult Prob- Pretrial	417,687	417,687	376,002	-	376,002	41,685
Total General government	**45,157,263**	**44,890,066**	**41,283,099**	**929,100**	**42,212,199**	**2,677,867**
Building Safety	479,633	479,633	450,619	-	450,619	29,014
Superior Court - Adult Probation	1,950,892	1,958,242	1,857,372	-	1,857,372	100,870
Adult Prob-Graffiti Abatement	68,603	68,773	68,745	-	68,745	28
Sheriff - Administration	10,713,167	10,713,167	10,119,425	187,701	10,307,126	406,041
Sheriff - Medical Examiner	668,635	668,635	617,257	41,941	659,198	9,437
Emergency Services	132,834	147,834	143,558	-	143,558	4,276
Total Public safety	**14,013,764**	**14,036,284**	**13,256,976**	**229,642**	**13,486,618**	**549,666**
Public Works - Solid Waste Operations	612,543	616,893	616,791	-	616,791	102
Total Sanitation	**612,543**	**616,893**	**616,791**	**-**	**616,791**	**102**
Environmental Programs	217,936	217,936	175,933	-	175,933	42,003
Total Health	**217,936**	**217,936**	**175,933**	**-**	**175,933**	**42,003**
Medical Eligibility Program	11,912,241	12,162,241	12,150,281	-	12,150,281	11,960
Public Fiduciary	646,776	646,776	579,398	-	579,398	67,378
Total Welfare	**12,559,017**	**12,809,017**	**12,729,679**	**-**	**12,729,679**	**79,338**
Public Works - Parks	6,667	6,667	6,438	-	6,438	229
Total Culture and recreation	**6,667**	**6,667**	**6,438**	**-**	**6,438**	**229**
School Superintendent	407,899	407,899	383,320	-	383,320	24,579
Total Education	**407,899**	**407,899**	**383,320**	**-**	**383,320**	**24,579**
Total General Fund	**$ 72,975,089**	**$ 72,984,762**	**$ 68,452,236**	**$ 1,158,742**	**$ 69,610,978**	**$ 3,373,784**

* Variance = Positive / (Negative)

YUMA COUNTY **Exhibit H - 3**

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2018

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 333	$ 333
Investment income	-	-	14,557	14,557
Miscellaneous	$ 50,000	$ 50,000	50,000	-
Total Revenue	50,000	50,000	64,890	14,890
Expenditures:				
Current:				
General government:				
Election Services	-	-	1,219	(1,219)
General Services	-	-	111,610	(111,610)
General Government	-	-	83,807	(83,807)
Capital outlay:				
County Administrator - Channel 77	-	88,744	88,570	174
General Services	631,767	944,839	772,505	172,334
Information Technology Services	826,886	827,514	762,675	64,839
General Government	50,000	50,000	28,193	21,807
Total Expenditures	1,508,653	1,911,097	1,848,579	62,518
Excess (deficiency) of revenues over expenditures	(1,458,653)	(1,861,097)	(1,783,689)	77,408
Other financing sources (uses):				
Proceeds from sale of bonds	2,211,979	2,354,979	2,417,000	62,021
Total other financing sources (uses)	2,211,979	2,354,979	2,417,000	62,021
Net change in fund balance	753,326	493,882	633,311	139,429
Fund balance - beginning (July 1, 2017)	(753,326)	(493,882)	341,871	835,753
Fund balance - ending (June 30, 2018)	**$ -**	**$ -**	**$ 975,182**	**$ 975,182**

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit H - 4**

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

Year Ended June 30, 2018

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Special assessments	$ 146,216	$ 146,216	$ 274,834	$ 128,618
Investment income	3,000	3,000	9,289	6,289
Total Revenue	149,216	149,216	284,123	134,907
Expenditures:				
Debt service:				
Principal retirement	133,936	133,936	133,936	-
Interest and fiscal charges	68,661	68,661	67,959	702
Total Expenditures	202,597	202,597	201,895	702
Excess (deficiency) of revenues over expenditures	(53,381)	(53,381)	82,228	135,609
Net change in fund balance	(53,381)	(53,381)	82,228	135,609
Fund balance - beginning (July 1, 2017)	53,381	53,381	706,156	652,775
Fund balance - ending (June 30, 2018)	**$ -**	**$ -**	**$ 788,384**	**$ 788,384**

* Variance = Positive or (Negative)

Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit I-1) 116
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, 2018

	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	$ 1,621	$ 25,122	-	$ 70,405	$ 76,261	$ 19,289
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	40,972	-	-
Accrued interest	-	90	$ 199	171	322	56
Due from:						
Other funds	891	-	91,829	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 2,512**	**$ 25,212**	**$ 92,028**	**$ 111,548**	**$ 76,583**	**$ 19,345**
Liabilities						
Liabilities						
Accounts payable	-	$ 12,624	-	-	$ 4,703	-
Accrued payroll and employee benefits	$ 658	378	$ 45,950	$ 14,760	35,290	$ 3,632
Due to:						
Other funds	515	4,313	8,866	713	15,282	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**1,173**	**17,315**	**54,816**	**15,473**	**55,275**	**3,632**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	1,339	7,897	37,212	96,075	21,308	15,713
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,339**	**7,897**	**37,212**	**96,075**	**21,308**	**15,713**
Total liabilities, deferred inflows of resources, and fund balances	**$ 2,512**	**$ 25,212**	**$ 92,028**	**$ 111,548**	**$ 76,583**	**$ 19,345**

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
$ 29,313	$ 126,739	$ 84,061	$ 206	$ 61,698	$ 3,690	$ 12,734	$ 10,408
-	-	-	-	-	-	-	-
468	-	-	-	-	-	-	-
79	326	169	-	-	-	-	-
4,168	16,116	-	-	3,625	-	2,484	-
-	-	-	-	13,650	46,367	36,202	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 34,028	**$ 143,181**	**$ 84,230**	**$ 206**	**$ 78,973**	**$ 50,057**	**$ 51,420**	**$ 10,408**
$ 3,041	$ 9,423	-	-	-	$ 18,602	$ 4,049	$ 880
3,474	15,154	-	-	$ 5,715	2,844	11,380	-
7,034	91,830	-	$ 3	19,976	28,611	-	9,512
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,549	**116,407**	**-**	**3**	**25,691**	**50,057**	**15,429**	**10,392**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
20,479	26,774	84,230	203	53,282	-	35,991	16
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,479	**26,774**	**84,230**	**203**	**53,282**	**-**	**35,991**	**16**
$ 34,028	**$ 143,181**	**$ 84,230**	**$ 206**	**$ 78,973**	**$ 50,057**	**$ 51,420**	**$ 10,408**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2018

	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Attorney Federal Revenue Assets Sharing 2277	Attorney Federal Justice 2278	Attorney Other Grants 2285	Attorney Crime Prosecution Enhancement 2290
Assets						
Cash and cash equivalents	$ 10,362	$ 699,734	$ 160,218	$ 11,626	$ 205,300	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	5,030	-	-	-	-
Accrued interest	51	1,394	332	24	-	$ 18
Due from:						
Other funds	36,255	19,487	17,154	-	-	-
Other governments	18,642	-	-	-	-	27,939
Inventory	-	-	-	-	-	-
Prepaid items	-	-	3,548	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 65,310**	**$ 725,645**	**$ 181,252**	**$ 11,650**	**$ 205,300**	**$ 27,957**
Liabilities						
Liabilities						
Accounts payable	-	$ 115	$ 3,886	-	-	-
Accrued payroll and employee benefits	$ 7,383	-	-	-	-	$ 4,300
Due to:						
Other funds	23,740	-	-	-	-	51
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**31,123**	**115**	**3,886**	**-**	**-**	**4,351**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	3,548	-	-	-
Restricted	34,187	725,530	173,818	11,650	205,300	-
Committed	-	-		-	-	-
Assigned	-	-	-	-	-	23,606
Unassigned	-	-	-	-	-	-
Total Fund Balances	**34,187**	**725,530**	**177,366**	**11,650**	**205,300**	**23,606**
Total liabilities, deferred inflows of resources, and fund balances	**$ 65,310**	**$ 725,645**	**$ 181,252**	**$ 11,650**	**$ 205,300**	**$ 27,957**

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
$ 160,936	$ 7,810	$ 8,462	$ 336	$ 44,695	-	$ 70,756	$ 30,274
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	445	-	-	-	-	142	57
324	-	-	-	-	$ 14,081	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 161,260	**$ 8,255**	**$ 8,462**	**$ 336**	**$ 44,695**	**$ 14,081**	**$ 70,898**	**$ 30,331**
$ 324	$ 1,045	-	-	-	-	-	-
-	-	-	-	-	$ 2,156	$ 902	$ 1,353
-	-	-	-	-	11,916	-	139
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
324	**1,045**	**-**	**-**	**-**	**14,072**	**902**	**1,492**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
$ 160,936	7,210	8,462	336	44,695	9	69,996	28,839
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
160,936	**7,210**	**8,462**	**336**	**44,695**	**9**	**69,996**	**28,839**
$ 161,260	**$ 8,255**	**$ 8,462**	**$ 336**	**$ 44,695**	**$ 14,081**	**$ 70,898**	**$ 30,331**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2018

	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	$ 2,180	$ 3,104	$ 986,344	-	-	$ 3,685
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	3	6	2,163	$ 1	-	5
Due from:						
Other funds	-	-	-	31,005	$ 8,047	5,324
Other governments	-	-	-	123,210	103,439	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	120	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 2,183**	**$ 3,110**	**$ 988,507**	**$ 154,216**	**$ 111,606**	**$ 9,014**
Liabilities						
Liabilities						
Accounts payable	-	-	-	$ 48,074	$ 26,905	-
Accrued payroll and employee benefits	-	-	-	2,952	2,543	-
Due to:						
Other funds	-	-	$ 24,250	73,586	143,740	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**-**	**24,250**	**124,612**	**173,188**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	120	-
Restricted	2,183	$ 3,110	964,257	29,604	-	9,014
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(61,702)	-
Total Fund Balances	**2,183**	**3,110**	**964,257**	**29,604**	**(61,582)**	**9,014**
Total liabilities, deferred inflows of resources, and fund balances	**$ 2,183**	**$ 3,110**	**$ 988,507**	**$ 154,216**	**$ 111,606**	**$ 9,014**

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
$ 92,384	$ 607,473	$ 853,363	$ 473,969	$ 7,622	$ 263,167	$ 5,042
-	-	-	-	-	-	-
7,475	2,965	2,118	-	-	17,103	-
-	-	-	-	16	517	19
-	64,868	4,181	-	-	-	-
-	12,998	-	-	-	-	-
-	9,951	-	-	-	-	-
-	-	-	-	-	-	9,444
-	-	-	-	-	-	-
$ 99,859	**$ 698,255**	**$ 859,662**	**$ 473,969**	**$ 7,638**	**$ 280,787**	**$ 14,505**
$ 5,399	$ 39,054	$ 16,481	$ 6,631	$ 344	-	$ 7,283
34,945	-	-	-	-	$ 4,758	-
27,921	4,181	-	64,868	-	20,691	43
-	-	-	-	95	-	-
-	323,220	618,880	-	-	-	-
-	-	-	-	-	-	-
68,265	**366,455**	**635,361**	**71,499**	**439**	**25,449**	**7,326**
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
-	9,951	-	-	-	-	9,444
31,594	321,849	224,301	-	7,199	255,338	-
-	-	-	-	-	-	-
-	-	-	402,470	-	-	-
-	-	-	-	-	-	(2,265)
31,594	**331,800**	**224,301**	**402,470**	**7,199**	**255,338**	**7,179**
$ 99,859	**$ 698,255**	**$ 859,662**	**$ 473,969**	**$ 7,638**	**$ 280,787**	**$ 14,505**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2018

	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	$ 7,737	$ 78,020	$ 450,969	$ 2,304	$ 58,458	$ 18,377
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	8,351	-	2	-
Accrued interest	-	243	951	8	202	61
Due from:						
Other funds	1,153	28,945	1,568	-	-	1,266
Other governments	-	558	84,239	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 8,890**	**$ 107,766**	**$ 546,078**	**$ 2,312**	**$ 58,662**	**$ 19,704**
Liabilities						
Liabilities						
Accounts payable	-	$ 64	$ -	-	-	$ 2,754
Accrued payroll and employee benefits	-	12,788	29,356	$ 666	$ 17,197	4,072
Due to:						
Other funds	-	5,715	62,283	1,645	-	-
Other governments	-	-	-	-	10,225	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**18,567**	**91,639**	**2,311**	**27,422**	**6,826**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 8,890	89,199	311,439	1	31,240	12,878
Committed	-	-	-	-	-	-
Assigned	-	-	143,000	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**8,890**	**89,199**	**454,439**	**1**	**31,240**	**12,878**
Total liabilities, deferred inflows of resources, and fund balances	**$ 8,890**	**$ 107,766**	**$ 546,078**	**$ 2,312**	**$ 58,662**	**$ 19,704**

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
$ 13,670	-	$ 17,513	$ 5,248	$ 104,560	$ 97,545	$ 27,171	$ 89,243
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30	-	35	23	383	325	75	253
1,314	$ 13	-	115	2,901	2,031	-	2,833
-	-	-	-	-	-	372	-
-	-	-	-	-	-	-	-
-	-	-	-	1,616	-	-	100
-	-	-	-	-	-	-	-
$ 15,014	**$ 13**	**$ 17,548**	**$ 5,386**	**$ 109,460**	**$ 99,901**	**$ 27,618**	**$ 92,429**
-	$ 34	-	$ 1,692	$ 24,598	$ 11,972	$ 10,152	$ 38,099
$ 294	1,005	-	2,098	27,774	20,019	3,413	15,533
-	15,573	$ 16,668	-	1,343	1,523	4,531	2,901
-	-	-	219	21,387	10,285	-	12,300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
294	**16,612**	**16,668**	**4,009**	**75,102**	**43,799**	**18,096**	**68,833**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	1,616	-	-	100
14,720	-	880	1,377	32,742	56,102	9,522	23,496
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(16,599)	-	-	-	-	-	-
14,720	**(16,599)**	**880**	**1,377**	**34,358**	**56,102**	**9,522**	**23,596**
$ 15,014	**$ 13**	**$ 17,548**	**$ 5,386**	**$ 109,460**	**$ 99,901**	**$ 27,618**	**$ 92,429**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2018

	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	$ 13,615	$ 395,871	$ 40,541	$ 36,088	$ 63,515	$ 125,543
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	118,849
Accrued interest	28	764	-	83	-	-
Due from:						
Other funds	192	-	10,936	-	-	38
Other governments	-	1,528	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 13,835**	**$ 398,163**	**$ 51,477**	**$ 36,171**	**$ 63,515**	**$ 244,430**
Liabilities						
Liabilities						
Accounts payable	-	$ 3,565	-	$ 6,713	$ 23,426	$ 1,000
Accrued payroll and employee benefits	-	12,329	-	-	-	-
Due to:						
Other funds	-	9,327	-	1,660	-	17,221
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**25,221**	**-**	**8,373**	**23,426**	**18,221**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	13,835	-	51,477	27,798	40,089	226,209
Committed	-	372,942	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**13,835**	**372,942**	**51,477**	**27,798**	**40,089**	**226,209**
Total liabilities, deferred inflows of resources, and fund balances	**$ 13,835**	**$ 398,163**	**$ 51,477**	**$ 36,171**	**$ 63,515**	**$ 244,430**

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
-	$ 87,971	$ 388,472	$ 5,399,792	$ 233,324	$ 2	-	-
-	-	-	-	-	-	-	-
-	-	540	-	-	404,952	-	-
$ 300	231	832	11,602	470	-	-	-
114,310	415	-	13,588	-	-	$ 12,388	$ 115,450
1,052,745	-	74,832	1,344,453	-	-	19,222	-
-	-	-	-	-	-	-	-
2,350	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 1,169,705	**$ 88,617**	**$ 464,676**	**$ 6,769,435**	**$ 233,794**	**$ 404,954**	**$ 31,610**	**$ 115,450**
$ 45,240	$ 15,911	$ 23,081	$ 242,899	$ 2,203	-	$ 3,190	-
110,426	6,823	3,725	116,714	1,676	-	5,721	-
1,046,995	-	6,282	-	571	-	18,399	$ 68,646
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,202,661	**22,734**	**33,088**	**359,613**	**4,450**	**-**	**27,310**	**68,646**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2,350	-	-	-	-	-	-	-
-	-	431,588	6,409,822	229,344	$ 404,954	4,300	46,804
-	65,883	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(35,306)	-	-	-	-	-	-	-
(32,956)	**65,883**	**431,588**	**6,409,822**	**229,344**	**404,954**	**4,300**	**46,804**
$ 1,169,705	**$ 88,617**	**$ 464,676**	**$ 6,769,435**	**$ 233,794**	**$ 404,954**	**$ 31,610**	**$ 115,450**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2018

	Sheriff- Admin				Sheriff- Jail District	
	LEBSF Boat Patrol 2301	Patrol, Pistol, Combat, Gun Range 2304	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238
Assets						
Cash and cash equivalents	$ 3,608	$ 8,585	$ 157,650	-	$ 119,591	$ 5,300
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	3,387	430	-	-	333
Accrued interest	-	-	319	-	246	11
Due from:						
Other funds	4,087	-	39,495	$ 7,699	-	-
Other governments	23,323	-	46,516	129,004	21,785	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	325	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 31,018**	**$ 11,972**	**$ 244,410**	**$ 136,703**	**$ 141,947**	**$ 5,644**
Liabilities						
Liabilities						
Accounts payable	-	-	$ 3,941	-	$ 151	$ 3,578
Accrued payroll and employee benefits	$ 6,691	$ 1,203	4,966	43,195	6,303	-
Due to:						
Other funds	1,919	-	16,272	$ 143,253	655	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**8,610**	**1,203**	**25,179**	**186,448**	**7,109**	**3,578**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	325	-
Restricted	22,408	10,769	219,231	-	134,513	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	2,066
Unassigned	-	-	-	(49,745)	-	-
Total Fund Balances	**22,408**	**10,769**	**219,231**	**(49,745)**	**134,838**	**2,066**
Total liabilities, deferred inflows of resources, and fund balances	**$ 31,018**	**$ 11,972**	**$ 244,410**	**$ 136,703**	**$ 141,947**	**$ 5,644**

Exhibit I - 1
(Continued)

Sheriff- Jail District		Superior Court					
Facility Commissary 2286	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
$ 346,690	$ 286,591	-	$ 100,815	$ 42,058	$ 44,010	$ 153,329	$ 14,086
-	-	-	-	-	-	-	-
25,932	-	-	-	-	-	-	-
700	811	-	197	97	87	319	5
-	-	-	-	71,206	-	-	2,453
-	2,576	-	-	19,513	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 373,322	**$ 289,978**	**$ -**	**$ 101,012**	**$ 132,874**	**$ 44,097**	**$ 153,648**	**$ 16,544**
$ 3,618	$ 27,719	-	-	-	-	-	-
7,440	-	-	2,748	$ 5,596	-	$ 1,391	-
49,856	30,169	$ 6,135	$ 38	-	-	108,812	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
60,914	**57,888**	**6,135**	**2,786**	**5,596**	**-**	**110,203**	**-**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
312,408	232,090	-	98,226	127,278	$ 44,097	-	$ 16,544
-	-	-	-	-	-	-	-
-	-	-	-	-	-	43,445	-
-	-	(6,135)	-	-	-	-	-
312,408	**232,090**	**(6,135)**	**98,226**	**127,278**	**44,097**	**43,445**	**16,544**
$ 373,322	**$ 289,978**	**$ -**	**$ 101,012**	**$ 132,874**	**$ 44,097**	**$ 153,648**	**$ 16,544**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2018

	Superior Court					Treasurer
	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201
Assets						
Cash and cash equivalents	$ 92,342	$ 2,090	$ 84,654	$ 136,574	$ 119,018	$ 103,286
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	3,601	-	-	-
Accrued interest	179	8	135	258	238	210
Due from:						
Other funds	-	-	-	1,010	-	13
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	186	-	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-	-
Total Assets	**$ 92,707**	**$ 2,098**	**$ 88,390**	**$ 137,842**	**$ 119,256**	**$ 103,509**
Liabilities						
Liabilities						
Accounts payable	$ 5,164	$ 21	$ 4,147	-	-	$ 7,713
Accrued payroll and employee benefits	684	925	-	$ 4,026	$ 605	-
Due to:						
Other funds	85	12	-	-	-	3,177
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**5,933**	**958**	**4,147**	**4,026**	**605**	**10,890**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	186	-	-	-	-	-
Restricted	86,588	1,140	-	-	118,651	92,619
Committed	-	-	84,243	133,816	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**86,774**	**1,140**	**84,243**	**133,816**	**118,651**	**92,619**
Total liabilities, deferred inflows of resources, and fund balances	**$ 92,707**	**$ 2,098**	**$ 88,390**	**$ 137,842**	**$ 119,256**	**$ 103,509**

Exhibit I - 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
$ 7,377	-	$ 978,366	-	$ 15,791,958
-	-	66,617	-	66,617
-	-	-	-	642,508
59	$ 99	2,065	-	29,547
108,812	369,095	1,167	$ 8,341	1,242,673
-	248,408	-	-	3,451,521
-	-	-	-	9,951
-	-	-	1,317	19,006
-	-	-	-	-
$ 116,248	**$ 617,602**	**$ 1,048,215**	**$ 9,658**	**$ 21,253,781**
-	$ 248,963	$ 31,330	-	$ 1,001,801
$ 17,781	-	-	-	695,710
-	332,662	27,108	$ 8,585	2,591,802
-	-	-	-	54,511
-	-	-	-	942,100
-	-	31,217	-	31,217
17,781	**581,625**	**89,655**	**8,585**	**5,317,141**
-	-	28,424	-	28,424
-	**-**	**28,424**	**-**	**28,424**
-	-	-	1,317	28,957
98,467	35,977	179,472	-	14,029,120
-	-	-	-	656,884
-	-	750,664	-	1,365,251
-	-	-	(244)	(171,996)
98,467	**35,977**	**930,136**	**1,073**	**15,908,216**
$ 116,248	**$ 617,602**	**$ 1,048,215**	**$ 9,658**	**$ 21,253,781**

YUMA COUNTY

Exhibit I - 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2018

	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	$ 47,515	$ 67,088	$ 61,067	$ 64,581	$ 410,114	$ 650,365
Receivables (net of allowances for uncollectibles):						
Special assessments	-	-	33,963	140,174	-	174,137
Accrued interest	487	497	-	-	5,122	6,106
Due from:						
Other funds	-	-	196	-	-	196
Investment held by trustee - restricted	2,109	1,122,756	-	-	-	1,124,865
Total Assets	**$ 50,111**	**$ 1,190,341**	**$ 95,226**	**$ 204,755**	**$ 415,236**	**$ 1,955,669**
Liabilities						
Liabilities						
Interest and fiscal charges payable	-	$ 126,954	-	-	-	$ 126,954
Revenue bonds payable	-	988,020	-	-	-	988,020
Total Liabilities	**-**	**1,114,974**	**-**	**-**	**-**	**1,114,974**
Deferred Inflows of Resources						
Unavailable revenue- special assessments	-	-	$ 33,963	$ 140,174	-	174,137
Total Deferred Inflows of Resources	**-**	**-**	**33,963**	**140,174**	**-**	**174,137**
Fund Balances						
Restricted	-	-	12,087	14,102	-	26,189
Committed	$ 50,111	75,367	49,176	50,479	415,236	640,369
Total Fund Balances	**50,111**	**75,367**	**61,263**	**64,581**	**415,236**	**666,558**
Total liabilities, deferred inflows of resources, and fund balances	**$ 50,111**	**$ 1,190,341**	**$ 95,226**	**$ 204,755**	**$ 415,236**	**$ 1,955,669**

YUMA COUNTY

Exhibit I - 3

Combining Balance Sheet

Nonmajor Governmental Funds- Capital Projects Funds

June 30, 2018

	Administration	Jail District	Improvement Districts		Total
	Capital Building Projects 4406	Capital Projects 4403	Mesa del Sol 4714	El Prado Estates 4717	Capital Projects Funds
Assets					
Cash and cash equivalents	$ 80,086	$ 126,272	$ 175,000	$ 74	$ 381,432
Receivables (net of allowances for uncollectibles):					
Accrued interest	-	256	-	-	256
Investment held by trustee - restricted	3	2,015,328	-	-	2,015,331
Total Assets	**$ 80,089**	**$ 2,141,856**	**$ 175,000**	**$ 74**	**$ 2,397,019**
Fund balances					
Restricted	-	2,141,856	-	-	2,141,856
Committed	$ 80,089	-	$ 175,000	$ 74	255,163
Total Fund Balances	**80,089**	**2,141,856**	**175,000**	**74**	**2,397,019**
Total liabilities, deferred inflows of resources, and fund balances	**$ 80,089**	**$ 2,141,856**	**$ 175,000**	**$ 74**	**$ 2,397,019**

YUMA COUNTY

Exhibit I - 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2018

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Assets				
Cash and cash equivalents	$ 15,791,958	$ 650,365	$ 381,432	$ 16,823,755
Receivables (net of allowances for uncollectibles):				
Property taxes	66,617	-	-	66,617
Accounts	642,508	-	-	642,508
Special assessments	-	174,137	-	174,137
Accrued interest	29,547	6,106	256	35,909
Due from:				
Other funds	1,242,673	196	-	1,242,869
Other governments	3,451,521	-	-	3,451,521
Inventory	9,951	-	-	9,951
Prepaid items	19,006	-	-	19,006
Investment held by trustee - restricted	-	1,124,865	2,015,331	3,140,196
Total Assets	**$ 21,253,781**	**$ 1,955,669**	**$ 2,397,019**	**$ 25,606,469**
Liabilities				
Liabilities				
Accounts payable	$ 1,001,801	$ -	$ -	$ 1,001,801
Accrued payroll and employee benefits	695,710	-	-	695,710
Due to:				
Other funds	2,591,802	-	-	2,591,802
Other governments	54,511	-	-	54,511
Deposits held for others	942,100	-	-	942,100
Interest and fiscal charges payable	-	126,954	-	126,954
Revenue bonds payable	-	988,020	-	988,020
Uneraned revenue	31,217	-	-	31,217
Total Liabilities	**5,317,141**	**1,114,974**	**-**	**6,432,115**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	28,424	-	-	28,424
Unavailable revenue- special assessments	-	174,137	-	174,137
Total Deferred Inflows of Resources	**28,424**	**174,137**	**-**	**202,561**
Fund balances				
Nonspendable	28,957	-	-	28,957
Restricted	14,029,120	26,189	2,141,856	16,197,165
Committed	656,884	640,369	255,163	1,552,416
Assigned	1,365,251	-	-	1,365,251
Unassigned	(171,996)	-	-	(171,996)
Total Fund Balances	**15,908,216**	**666,558**	**2,397,019**	**18,971,793**
Total liabilities, deferred inflows of resources, and fund balances	**$ 21,253,781**	**$ 1,955,669**	**$ 2,397,019**	**$ 25,606,469**

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

Special Revenue Funds (Exhibit J-1) 134
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, 2018

	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	$ 19,658	$ 100,978	$ 1,362,767	-	$ 1,055,235	$ 103,951
Charges for services	-	-	-	$ 437,684	-	-
Fines and forfeits	-	-	-	247	-	-
Investment income	5	453	1,092	1,110	978	323
Rents	-	-	-	-	-	-
Miscellaneous	-	4,030	-	2,960	-	-
Total Revenues	**19,663**	**105,461**	**1,363,859**	**442,001**	**1,056,213**	**104,274**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	19,659	101,357	1,454,597	499,331	1,055,119	105,804
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**19,659**	**101,357**	**1,454,597**	**499,331**	**1,055,119**	**105,804**
Excess (deficiency) of revenues over expenditures	**4**	**4,104**	**(90,738)**	**(57,330)**	**1,094**	**(1,530)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	91,830	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**91,830**	**-**	**-**	**-**
Net change in fund balance	4	4,104	1,092	(57,330)	1,094	(1,530)
Fund balances / (deficits), July 1, 2017	1,335	3,793	36,120	153,405	20,214	17,243
Fund balances / (deficits), June 30, 2018	**$ 1,339**	**$ 7,897**	**$ 37,212**	**$ 96,075**	**$ 21,308**	**$ 15,713**

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 143,281	$ 519,394	-	$ 970	$ 117,377	$ 176,404	$ 299,296	-
-	-	$ 3,484	-	-	-	-	-
6,235	-	-	-	-	-	-	-
305	1,273	1,003	1	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	$ 8,134
149,821	**520,667**	**4,487**	**971**	**117,377**	**176,404**	**299,296**	**8,134**
-	-	-	-	156,590	205,185	367,296	-
149,049	427,564	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
149,049	**427,564**	**-**	**-**	**156,590**	**205,185**	**367,296**	**-**
772	**93,103**	**4,487**	**971**	**(39,213)**	**(28,781)**	**(68,000)**	**8,134**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	39,123	28,780	72,277	-
-	(91,830)	-	-	-	-	-	(8,133)
-	**(91,830)**	**-**	**-**	**39,123**	**28,780**	**72,277**	**(8,133)**
772	1,273	4,487	971	(90)	(1)	4,277	1
19,707	25,501	79,743	(768)	53,372	1	31,714	15
$ 20,479	**$ 26,774**	**$ 84,230**	**$ 203**	**$ 53,282**	**$ -**	**$ 35,991**	**$ 16**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Attorney					
	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Asset Sharing 2277	Federal Justice 2278	Other Grants 2285	Crime Prosecution Enhancement 2290
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 220,553	-	-	-	$ 205,300	$ 149,386
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	$ 128,428	-	-	-	-
Investment income	439	7,576	$ 2,448	$ 142	-	93
Rents	-	-	-	-	-	-
Miscellaneous	-	34,675	-	330	-	-
Total Revenues	**220,992**	**170,679**	**2,448**	**472**	**205,300**	**149,479**
Expenditures:						
Current:						
General government	-	-	-	-	-	140,822
Public safety	233,748	13,746	84,961	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**233,748**	**13,746**	**84,961**	**-**	**-**	**140,822**
Excess (deficiency) of revenues over expenditures	**(12,756)**	**156,933**	**(82,513)**	**472**	**205,300**	**8,657**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	27,467	-	-	-	-	-
Transfers out	-	(40,592)	(51,052)	-	-	-
Total Other financing sources (uses)	**27,467**	**(40,592)**	**(51,052)**	**-**	**-**	**-**
Net change in fund balance	14,711	116,341	(133,565)	472	205,300	8,657
Fund balances / (deficits), July 1, 2017	19,476	609,189	310,931	11,178	-	14,949
Fund balances / (deficits), June 30, 2018	**$ 34,187**	**$ 725,530**	**$ 177,366**	**$ 11,650**	**$ 205,300**	**$ 23,606**

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	$ 69,700	-	-
-	-	-	-	-	-	-	$ 41,702
-	-	-	-	-	-	$ 18,395	-
-	$ 3,077	-	-	-	-	910	359
-	-	-	-	-	-	-	-
$ 15,490	-	-	-	$ 2,143	-	-	-
15,490	**3,077**	**-**	**-**	**2,143**	**69,700**	**19,305**	**42,061**
36,797	2,227	-	-	-	75,950	29,860	38,693
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
36,797	**2,227**	**-**	**-**	**-**	**75,950**	**29,860**	**38,693**
(21,307)	**850**	**-**	**-**	**2,143**	**(6,250)**	**(10,555)**	**3,368**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	6,250	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**6,250**	**-**	**-**
(21,307)	850	-	-	2,143	-	(10,555)	3,368
182,243	6,360	$ 8,462	336	42,552	9	80,551	25,471
$ 160,936	**$ 7,210**	**$ 8,462**	**$ 336**	**$ 44,695**	**$ 9**	**$ 69,996**	**$ 28,839**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	-	-	$ 57	$ 684,703	$ 103,961	$ 286,662
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 5,049	-	-	-	-	-
Investment income	44	$ 37	12,789	38	-	7
Rents	-	-	-	-	-	-
Miscellaneous	-	-	34,000	-	12	-
Total Revenues	**5,093**	**37**	**46,846**	**684,741**	**103,973**	**286,669**
Expenditures:						
Current:						
General government	6,047	-	-	684,375	-	-
Public safety	-	-	-	-	181,273	-
Highways and streets	-	-	81,245	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	1,150
Welfare	-	-	-	-	-	280,044
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**6,047**	**-**	**81,245**	**684,375**	**181,273**	**281,194**
Excess (deficiency) of revenues over expenditures	**(954)**	**37**	**(34,399)**	**366**	**(77,300)**	**5,475**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(954)	37	(34,399)	366	(77,300)	5,475
Fund balances / (deficits), July 1, 2017	3,137	3,073	998,656	29,238	15,718	3,539
Fund balances / (deficits), June 30, 2018	**$ 2,183**	**$ 3,110**	**$ 964,257**	**$ 29,604**	**$ (61,582)**	**$ 9,014**

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
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	$ 1,054,995	$ 2,738,811	-	$ 25,671	-	$ 50,137
-	-	-	-	-	$ 127,950	-
-	-	-	-	-	-	-
$ 11	248	558	$ 1,198	91	3,057	266
-	305,598	-	-	-	-	-
-	39,185	29,723	130,633	-	-	-
11	**1,400,026**	**2,769,092**	**131,831**	**25,762**	**131,007**	**50,403**
-	-	-	-	-	-	-
-	-	-	-	25,726	147,195	43,224
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
173	1,284,503	2,840,675	140,945	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	163,891	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
173	**1,448,394**	**2,840,675**	**140,945**	**25,726**	**147,195**	**43,224**
(162)	**(48,368)**	**(71,583)**	**(9,114)**	**36**	**(16,188)**	**7,179**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	19,870	-
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**19,870**	**-**
(162)	(48,368)	(71,583)	(9,114)	36	3,682	7,179
31,756	380,168	295,884	411,584	7,163	251,656	-
$ 31,594	**$ 331,800**	**$ 224,301**	**$ 402,470**	**$ 7,199**	**$ 255,338**	**$ 7,179**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	-	$ 13,618	$ 983,835	$ 18,300	$ 552,388	$ 145,919
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	2,238	6,169	42	979	172
Rents	-	-	-	-	-	-
Miscellaneous	$ 480	-	-	-	-	-
Total Revenues	**480**	**15,856**	**990,004**	**18,342**	**553,367**	**146,091**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	11	256,382	-	18,341	552,388	146,091
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	1,047,212	-	-	-
Capital Outlay	-	-	32,063	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**11**	**256,382**	**1,079,275**	**18,341**	**552,388**	**146,091**
Excess (deficiency) of revenues over expenditures	**469**	**(240,526)**	**(89,271)**	**1**	**979**	**-**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	118,270	-	-	-	-
Transfers out	-	-	(19,870)	-	-	-
Total Other financing sources (uses)	**-**	**118,270**	**(19,870)**	**-**	**-**	**-**
Net change in fund balance	469	(122,256)	(109,141)	1	979	-
Fund balances / (deficits), July 1, 2017	8,421	211,455	563,580	-	30,261	12,878
Fund balances / (deficits), June 30, 2018	**$ 8,890**	**$ 89,199**	**$ 454,439**	**$ 1**	**$ 31,240**	**$ 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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 66,606	$ 13,218	-	$ 61,756	$ 1,085,497	$ 607,208	$ 128,374	$ 515,937
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
90	3	$ 214	150	1,266	1,390	388	999
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
66,696	**13,221**	**214**	**61,906**	**1,086,763**	**608,598**	**128,762**	**516,936**
53,291	-	-	61,755	-	-	-	-
-	29,850	-	-	1,068,924	607,208	120,794	480,550
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	16,573	-	7,783	35,287
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53,291	**29,850**	**-**	**61,755**	**1,085,497**	**607,208**	**128,577**	**515,837**
13,405	**(16,629)**	**214**	**151**	**1,266**	**1,390**	**185**	**1,099**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
13,405	(16,629)	214	151	1,266	1,390	185	1,099
1,315	30	666	1,226	33,092	54,712	9,337	22,497
$ 14,720	**$ (16,599)**	**$ 880**	**$ 1,377**	**$ 34,358**	**$ 56,102**	**$ 9,522**	**$ 23,596**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	-	$ 7,452	$ 2,715	$ 15,810	$ 79,750	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	467,328	13,116	-	-	-
Investment income	$ 166	4,373	-	495	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	2,742	-	-	-	$ 151,847
Total Revenues	**166**	**481,895**	**15,831**	**16,305**	**79,750**	**151,847**
Expenditures:						
Current:						
General government	-	421,601	2,715	17,287	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	30,304	17,800
Education	-	-	-	-	-	-
Capital Outlay	-	7,741	-	-	19,858	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**429,342**	**2,715**	**17,287**	**50,162**	**17,800**
Excess (deficiency) of revenues over expenditures	**166**	**52,553**	**13,116**	**(982)**	**29,588**	**134,047**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	2,380	-	-	-	38
Transfers out	-	(18,286)	(324)	-	-	-
Total Other financing sources (uses)	**-**	**(15,906)**	**(324)**	**-**	**-**	**38**
Net change in fund balance	166	36,647	12,792	(982)	29,588	134,085
Fund balances / (deficits), July 1, 2017	13,669	336,295	38,685	28,780	10,501	92,124
Fund balances / (deficits), June 30, 2018	**$ 13,835**	**$ 372,942**	**$ 51,477**	**$ 27,798**	**$ 40,089**	**$ 226,209**

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
-	-	-	$ 1,279,157	-	-	-	-
-	$ 31,652	-	-	-	-	-	-
$ 3,724,547	-	$ 320,991	7,781,445	-	$ 286,648	$ 157,573	$ 33,236
-	-	69,415	-	$ 124,942	-	-	-
-	3,941	-	-	-	-	-	-
2,204	1,612	5,953	67,779	2,646	-	-	-
-	-	-	-	-	-	-	-
117,120	2,812	-	75,674	-	-	-	-
3,843,871	**40,017**	**396,359**	**9,204,055**	**127,588**	**286,648**	**157,573**	**33,236**
-	-	-	-	95,108	-	-	-
-	-	-	-	-	-	210,103	1,135
-	-	-	8,064,245	-	-	-	-
-	-	443,369	-	-	-	-	-
4,261,627	403,201	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	151,349	-	-
-	-	76,331	962,619	6,479	-	-	-
4,370	-	-	-	-	-	-	-
302	-	-	-	-	-	-	-
4,266,299	**403,201**	**519,700**	**9,026,864**	**101,587**	**151,349**	**210,103**	**1,135**
(422,428)	**(363,184)**	**(123,341)**	**177,191**	**26,001**	**135,299**	**(52,530)**	**32,101**
-	-	-	39,640	-	-	-	-
-	-	-	431,652	-	-	-	-
364,121	345,055	-	-	-	-	52,522	-
-	-	-	-	-	(146,965)	-	-
364,121	**345,055**	**-**	**471,292**	**-**	**(146,965)**	**52,522**	**-**
(58,307)	(18,129)	(123,341)	648,483	26,001	(11,666)	(8)	32,101
25,351	84,012	554,929	5,761,339	203,343	416,620	4,308	$ 14,703
$ (32,956)	**$ 65,883**	**$ 431,588**	**$ 6,409,822**	**$ 229,344**	**$ 404,954**	**$ 4,300**	**$ 46,804**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Sheriff- Admin				Sheriff- Jail District	
	LEBSF Boat Patrol 2301	Patrol, Pistol, Combat, Gun Range 2304	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 198,847	-	$ 111,984	$ 986,108	$ 216,303	-
Charges for services	-	$ 20,538	-	-	-	$ 3,527
Fines and forfeits	-	-	5,962	-	-	-
Investment income	18	-	2,180	-	1,810	63
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**198,865**	**20,538**	**120,126**	**986,108**	**218,113**	**3,590**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	187,666	9,769	72,118	958,552	236,837	6,473
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	36,948	-	10,942	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**187,666**	**9,769**	**109,066**	**958,552**	**247,779**	**6,473**
Excess (deficiency) of revenues over expenditures	**11,199**	**10,769**	**11,060**	**27,556**	**(29,666)**	**(2,883)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	4,550	-	3,783	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	295	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**4,845**	**-**	**3,783**	**-**
Net change in fund balance	11,199	10,769	15,905	27,556	(25,883)	(2,883)
Fund balances / (deficits), July 1, 2017	11,209	-	203,326	(77,301)	160,721	4,949
Fund balances / (deficits), June 30, 2018	**$ 22,408**	**$ 10,769**	**$ 219,231**	**$ (49,745)**	**$ 134,838**	**$ 2,066**

Exhibit J - 1
(Continued)

Sheriff- Jail District		Superior Court					
Facility Commissary 2286	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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	$ 352,576	-	-	$ 183,150	-	-	-
$ 191,669	-	-	-	-	-	-	-
-	-	-	$ 66,851	-	$ 7,803	$ 146,679	$ 100,286
4,060	2,643	-	1,119	546	503	1,817	88
-	-	-	-	-	-	-	-
126,863	178	-	865	1,402	240	719	-
322,592	**355,397**	**-**	**68,835**	**185,098**	**8,546**	**149,215**	**100,374**
-	-	-	53,532	183,001	1,560	52,771	98,444
284,051	101,653	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	106,914	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
284,051	**208,567**	**-**	**53,532**	**183,001**	**1,560**	**52,771**	**98,444**
38,541	**146,830**	**-**	**15,303**	**2,097**	**6,986**	**96,444**	**1,930**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	28,695	-	-	-	-	-	-
-	-	-	(38)	-	-	(108,812)	-
-	**28,695**	**-**	**(38)**	**-**	**-**	**(108,812)**	**-**
38,541	175,525	-	15,265	2,097	6,986	(12,368)	1,930
273,867	56,565	(6,135)	82,961	125,181	37,111	55,813	14,614
$ 312,408	**$ 232,090**	**$ (6,135)**	**$ 98,226**	**$ 127,278**	**$ 44,097**	**$ 43,445**	**$ 16,544**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

		Superior Court				Treasurer
	Law Library 2224	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	-	$ 24,069	-	-	-	-
Charges for services	-	-	-	-	-	$ 4,485
Fines and forfeits	$ 99,674	-	$ 126,774	$ 135,254	$ 29,660	-
Investment income	1,076	51	912	1,497	1,404	1,287
Rents	-	-	-	-	-	-
Miscellaneous	21,755	-	8,000	790	-	7,270
Total Revenues	**122,505**	**24,120**	**135,686**	**137,541**	**31,064**	**13,042**
Expenditures:						
Current:						
General government	111,111	-	108,711	117,926	21,051	21,685
Public safety	-	24,081	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**111,111**	**24,081**	**108,711**	**117,926**	**21,051**	**21,685**
Excess (deficiency) of revenues over expenditures	**11,394**	**39**	**26,975**	**19,615**	**10,013**	**(8,643)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	12,113	-	-
Transfers out	-	-	-	-	-	(3,177)
Total Other financing sources (uses)	**-**	**-**	**-**	**12,113**	**-**	**(3,177)**
Net change in fund balance	11,394	39	26,975	31,728	10,013	(11,820)
Fund balances / (deficits), July 1, 2017	75,380	1,101	57,268	102,088	108,638	104,439
Fund balances / (deficits), June 30, 2018	**$ 86,774**	**$ 1,140**	**$ 84,243**	**$ 133,816**	**$ 118,651**	**$ 92,619**

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
-	-	$ 931,849	-	$ 2,211,006
-	-	-	-	31,652
$ 77,728	$ 5,679,883	-	-	33,922,718
-	-	-	$ 102	1,025,498
107,741	-	-	-	1,469,423
941	-	12,961	20	174,255
-	-	-	-	305,598
-	-	44,014	-	864,086
186,410	**5,679,883**	**988,824**	**122**	**40,004,236**
519,481	-	1,047,720	-	4,732,592
-	-	-	138	9,915,468
-	-	-	-	8,145,490
-	-	-	-	443,369
-	-	-	-	4,665,978
-	-	-	-	4,546,340
-	-	-	-	48,104
-	5,680,443	-	-	6,879,004
-	-	-	-	1,483,429
-	-	-	-	4,370
-	-	-	-	302
519,481	**5,680,443**	**1,047,720**	**138**	**40,864,446**
(333,071)	**(560)**	**(58,896)**	**(16)**	**(860,210)**
-	-	-	-	47,973
-	-	-	-	431,652
338,182	-	-	-	1,547,268
-	-	(130,755)	(296)	(620,130)
338,182	**-**	**(130,755)**	**(296)**	**1,406,763**
5,111	(560)	(189,651)	(312)	546,553
93,356	36,537	1,119,787	1,385	15,361,663
$ 98,467	**$ 35,977**	**$ 930,136**	**$ 1,073**	**$ 15,908,216**

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, 2018

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546	Library District Debt Service 3547	Total Debt Service Funds
Revenues:						
Special assessments	-	-	$ 13,799	$ 26,580	-	$ 40,379
Investment income	$ 1,390	$ 8,379	-	-	$ 14,865	24,634
Miscellaneous	2,100	-	-	-	25,286	27,386
Total Revenues	**3,490**	**8,379**	**13,799**	**26,580**	**40,151**	**92,399**
Expenditures						
Current:						
General government	4,200	-	-	-	-	4,200
Public safety	-	29,238	-	-	-	29,238
Culture and recreation	-	-	-	-	2,300	2,300
Debt service:						
Principal retirement	499,000	988,008	11,793	14,102	1,555,000	3,067,903
Interest and fiscal charges	223,362	218,700	1,940	7,297	1,425,406	1,876,705
Total Expenditures	**726,562**	**1,235,946**	**13,733**	**21,399**	**2,982,706**	**4,980,346**
Excess (deficiency) of revenues over expenditures	**(723,072)**	**(1,227,567)**	**66**	**5,181**	**(2,942,555)**	**(4,887,947)**
Other financing sources (uses):						
Transfers in	766,586	1,294,138	-	-	2,984,756	5,045,480
Total Other financing sources (uses)	**766,586**	**1,294,138**	**-**	**-**	**2,984,756**	**5,045,480**
Net change in fund balance	43,514	66,571	66	5,181	42,201	157,533
Fund balances / (deficits), July 1, 2017	6,597	8,796	61,197	59,400	373,035	509,025
Fund balances / (deficits), June 30, 2018	**$ 50,111**	**$ 75,367**	**$ 61,263**	**$ 64,581**	**$ 415,236**	**$ 666,558**

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, 2018

	Administration	Jail District	Improvement Districts		Total
	Capital Building Projects 4406	Capital Projects 4403	Mesa Del Sol 4714	El Prado Estates 4717	Capital Projects Funds
Revenues:					
Intergovernmental	-	-	-	$ 9,774	$ 9,774
Investment income	-	$ 9,689	-	-	9,689
Total Revenues	**-**	**9,689**	**-**	**9,774**	**19,463**
Expenditures:					
Current:					
General government	$ 77	-	-	-	77
Public safety	-	61,212	-	-	61,212
Capital Outlay	-	247,564	-	9,774	257,338
Total Expenditures	**77**	**308,776**	**-**	**9,774**	**318,627**
Excess (deficiency) of revenues over expenditures	**(77)**	**(299,087)**	**-**	**-**	**(299,164)**
Other financing sources (uses):					
Proceeds from sale of bonds	-	2,209,000	-	-	2,209,000
Transfers in	-	200,000	$ 129,923	-	329,923
Total Other financing sources (uses)	**-**	**2,409,000**	**129,923**	**-**	**2,538,923**
Net change in fund balance	(77)	2,109,913	129,923	-	2,239,759
Fund balances / (deficits), July 1, 2017	80,166	31,943	45,077	74	157,260
Fund balances / (deficits), June 30, 2018	**$ 80,089**	**$ 2,141,856**	**$ 175,000**	**$ 74**	**$ 2,397,019**

YUMA COUNTY

Exhibit J - 4

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Nonmajor Governmental Funds
Year Ended June 30, 2018

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 2,211,006	-	-	$ 2,211,006
Special assessments	-	$ 40,379	-	40,379
Licenses and permits	31,652	-	-	31,652
Intergovernmental	33,922,718	-	$ 9,774	33,932,492
Charges for services	1,025,498	-	-	1,025,498
Fines and forfeits	1,469,423	-	-	1,469,423
Investment income	174,255	24,634	9,689	208,578
Rents	305,598	-	-	305,598
Miscellaneous	864,086	27,386	-	891,472
Total Revenues	**40,004,236**	**92,399**	**19,463**	**40,116,098**
Expenditures:				
Current:				
General government	4,732,592	4,200	77	4,736,869
Public safety	9,915,468	29,238	61,212	10,005,918
Highways and streets	8,145,490	-	-	8,145,490
Sanitation	443,369	-	-	443,369
Health	4,665,978	-	-	4,665,978
Welfare	4,546,340	-	-	4,546,340
Culture and recreation	48,104	2,300	-	50,404
Education	6,879,004	-	-	6,879,004
Capital outlay	1,483,429	-	257,338	1,740,767
Debt service:				
Principal retirement	4,370	3,067,903	-	3,072,273
Interest and fiscal charges	302	1,876,705	-	1,877,007
Total Expenditures	**40,864,446**	**4,980,346**	**318,627**	**46,163,419**
Excess (deficiency) of revenues over expenditures	**(860,210)**	**(4,887,947)**	**(299,164)**	**(6,047,321)**
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	2,209,000	2,209,000
Proceeds from sale of capital assets	47,973	-	-	47,973
Proceeds from capital lease agreements	431,652	-	-	431,652
Transfers in	1,547,268	5,045,480	329,923	6,922,671
Transfers out	(620,130)	-	-	(620,130)
Total other financing sources (uses)	**1,406,763**	**5,045,480**	**2,538,923**	**8,991,166**
Net change in fund balance	546,553	157,533	2,239,759	2,943,845
Fund balances / (deficits), July 1, 2017	15,361,663	509,025	157,260	16,027,948
Fund balances / (deficits), June 30, 2018	**$ 15,908,216**	**$ 666,558**	**$ 2,397,019**	**$ 18,971,793**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

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

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 19,308	$ 19,658	$ 350	$ 102,995	$ 100,978	$ (2,017)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	15	5	(10)	312	453	141
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	4,030	4,030
Total Revenues	**19,323**	**19,663**	**340**	**103,307**	**105,461**	**2,154**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	19,906	19,659	247	102,995	101,357	1,638
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**19,906**	**19,659**	**247**	**102,995**	**101,357**	**1,638**
Excess (deficiency) of revenues over expenditures	**(583)**	**4**	**587**	**312**	**4,104**	**3,792**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(583)	4	587	312	4,104	3,792
Fund balances / (deficits), July 1, 2017	583	1,335	752	(312)	3,793	4,105
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 1,339**	**$ 1,339**	**$ -**	**$ 7,897**	**$ 7,897**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,362,767	$ 1,362,767	-	-	-	-	$ 1,059,822	$ 1,055,235	$ (4,587)
-	-	-	$ 494,499	$ 437,684	$ (56,815)	-	-	-
-	-	-	-	247	247	-	-	-
1,048	1,092	$ 44	1,000	1,110	110	538	978	440
-	-	-	-	-	-	-	-	-
-	-	-	3,000	2,960	(40)	-	-	-
1,363,815	**1,363,859**	**44**	**498,499**	**442,001**	**(56,498)**	**1,060,360**	**1,056,213**	**(4,147)**
-	-	-	-	-	-	-	-	-
1,463,259	1,454,597	8,662	625,732	499,331	126,401	1,075,938	1,055,119	20,819
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,463,259	**1,454,597**	**8,662**	**625,732**	**499,331**	**126,401**	**1,075,938**	**1,055,119**	**20,819**
(99,444)	**(90,738)**	**8,706**	**(127,233)**	**(57,330)**	**69,903**	**(15,578)**	**1,094**	**16,672**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,492	91,830	(8,662)	-	-	-	16,116	-	(16,116)
-	-	-	-	-	-	-	-	-
100,492	**91,830**	**(8,662)**	**-**	**-**	**-**	**16,116**	**-**	**(16,116)**
1,048	1,092	44	(127,233)	(57,330)	69,903	538	1,094	556
(1,048)	36,120	37,168	127,233	153,405	26,172	(538)	20,214	20,752
$ -	**$ 37,212**	**$ 37,212**	**$ -**	**$ 96,075**	**$ 96,075**	**$ -**	**$ 21,308**	**$ 21,308**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 103,951	$ 103,951	$ -	$ 143,281	$ 143,281	$ -
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,250	6,235	3,985
Investment income	300	323	23	265	305	40
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**104,251**	**104,274**	**23**	**145,796**	**149,821**	**4,025**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	105,804	105,804	-	153,711	149,049	4,662
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**105,804**	**105,804**	**-**	**153,711**	**149,049**	**4,662**
Excess (deficiency) of revenues over expenditures	**(1,553)**	**(1,530)**	**23**	**(7,915)**	**772**	**8,687**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(1,553)	(1,530)	23	(7,915)	772	8,687
Fund balances / (deficits), July 1, 2017	1,553	17,243	15,690	7,915	19,707	11,792
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 15,713**	**$ 15,713**	**$ -**	**$ 20,479**	**$ 20,479**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 528,817	$ 519,394	$ (9,423)	-	-	-	$ 2,500	$ 970	$ (1,530)
-	-	-	$ 7,000	$ 3,484	$ (3,516)	-	-	-
-	-	-	-	-	-	-	-	-
1,291	1,273	(18)	434	1,003	569	-	1	1
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
530,108	**520,667**	**(9,441)**	**7,434**	**4,487**	**(2,947)**	**2,500**	**971**	**(1,529)**
-	-	-	-	-	-	-	-	-
427,564	427,564	-	1,500	-	1,500	2,500	-	2,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
427,564	**427,564**	**-**	**1,500**	**-**	**1,500**	**2,500**	**-**	**2,500**
102,544	**93,103**	**(9,441)**	**5,934**	**4,487**	**(1,447)**	**-**	**971**	**971**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(116,608)	(91,830)	24,778	-	-	-	-	-	-
(116,608)	**(91,830)**	**24,778**	**-**	**-**	**-**	**-**	**-**	**-**
(14,064)	1,273	15,337	5,934	4,487	(1,447)	-	971	971
14,064	25,501	11,437	(5,934)	79,743	85,677	-	$ (768)	$ (768)
$ -	**$ 26,774**	**$ 26,774**	**$ -**	**$ 84,230**	**$ 84,230**	**$ -**	**$ 203**	**$ 203**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Attorney					
	Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 194,186	$ 117,377	$ (76,809)	$ 200,620	$ 176,404	$ (24,216)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**194,186**	**117,377**	**(76,809)**	**200,620**	**176,404**	**(24,216)**
Expenditures:						
Current:						
General government	289,119	156,590	132,529	241,657	205,185	36,472
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**289,119**	**156,590**	**132,529**	**241,657**	**205,185**	**36,472**
Excess (deficiency) of revenues over expenditures	**(94,933)**	**(39,213)**	**55,720**	**(41,037)**	**(28,781)**	**12,256**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	78,792	39,123	(39,669)	41,037	28,780	(12,257)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**78,792**	**39,123**	**(39,669)**	**41,037**	**28,780**	**(12,257)**
Net change in fund balance	(16,141)	(90)	16,051	-	(1)	(1)
Fund balances / (deficits), July 1, 2017	16,141	53,372	37,231	-	1	1
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 53,282**	**$ 53,282**	**$ -**	**$ -**	**$ -**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 301,352	$ 299,296	$ (2,056)	-	-	-	$ 185,234	$ 220,553	$ 35,319
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	$ -	$ -	-	439	439
-	-	-	-	-	-	-	-	-
-	-	-	12,380	8,134	(4,246)	-	-	-
301,352	**299,296**	**(2,056)**	**12,380**	**8,134**	**(4,246)**	**185,234**	**220,992**	**35,758**
373,629	367,296	6,333	-	-	-	-	-	-
-	-	-	-	-	-	228,402	233,748	(5,346)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
373,629	**367,296**	**6,333**	**-**	**-**	**-**	**228,402**	**233,748**	**(5,346)**
(72,277)	**(68,000)**	**4,277**	**12,380**	**8,134**	**(4,246)**	**(43,168)**	**(12,756)**	**30,412**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
72,277	72,277	-	-	-	-	43,168	27,467	(15,701)
-	-	-	(12,380)	(8,133)	4,247	-	-	-
72,277	**72,277**	**-**	**(12,380)**	**(8,133)**	**4,247**	**43,168**	**27,467**	**(15,701)**
-	4,277	4,277	-	1	1	-	14,711	14,711
-	31,714	31,714	-	15	15	-	19,476	19,476
$ -	**$ 35,991**	**$ 35,991**	**$ -**	**$ 16**	**$ 16**	**$ -**	**$ 34,187**	**$ 34,187**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	$ 30,000	$ 128,428	$ 98,428	$ 120,000	$ -	$ (120,000)
Investment income	3,000	7,576	4,576	2,000	2,448	448
Rents	-	-	-	-	-	-
Miscellaneous	5,000	34,675	29,675	-	-	-
Total Revenues	**38,000**	**170,679**	**132,679**	**122,000**	**2,448**	**(119,552)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	352,196	13,746	338,450	283,794	84,961	198,833
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**352,196**	**13,746**	**338,450**	**283,794**	**84,961**	**198,833**
Excess (deficiency) of revenues over expenditures	**(314,196)**	**156,933**	**471,129**	**(161,794)**	**(82,513)**	**79,281**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(55,804)	(40,592)	15,212	(68,206)	(51,052)	17,154
Total Other financing sources (uses)	**(55,804)**	**(40,592)**	**15,212**	**(68,206)**	**(51,052)**	**17,154**
Net change in fund balance	(370,000)	116,341	486,341	(230,000)	(133,565)	96,435
Fund balances / (deficits), July 1, 2017	370,000	609,189	239,189	230,000	310,931	80,931
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 725,530**	**$ 725,530**	**$ -**	**$ 177,366**	**$ 177,366**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Attorney								
Federal Justice		2278	Other Grants		2285	Crime Prosecution Enhancement		2290
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 225,310	$ 205,300	$ (20,010)	$ 160,280	$ 149,386	$ (10,894)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 300	$ 142	$ (158)	-	-	-	800	93	(707)
-	-	-	-	-	-	-	-	-
-	330	330	-	-	-	-	-	-
300	**472**	**172**	**225,310**	**205,300**	**(20,010)**	**161,080**	**149,479**	**(11,601)**
-	-	-	205,310	-	205,310	172,090	140,822	31,268
11,400	-	11,400	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,400	**-**	**11,400**	**205,310**	**-**	**205,310**	**172,090**	**140,822**	**31,268**
(11,100)	**472**	**11,572**	**20,000**	**205,300**	**185,300**	**(11,010)**	**8,657**	**19,667**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(20,000)	-	20,000	(6,576)	-	6,576
-	**-**	**-**	**(20,000)**	**-**	**20,000**	**(6,576)**	**-**	**6,576**
(11,100)	472	11,572	-	205,300	205,300	(17,586)	8,657	26,243
11,100	11,178	78	-	-	-	17,586	14,949	(2,637)
$ -	**$ 11,650**	**$ 11,650**	**$ -**	**$ 205,300**	**$ 205,300**	**$ -**	**$ 23,606**	**$ 23,606**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	$ 3,077	$ 1,077
Rents	-	-	-	-	-	-
Miscellaneous	$ 25,000	$ 15,490	$ (9,510)	-	-	-
Total Revenues	**25,000**	**15,490**	**(9,510)**	**2,000**	**3,077**	**1,077**
Expenditures:						
Current:						
General government	50,000	36,797	13,203	7,690	2,227	5,463
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**	**36,797**	**13,203**	**7,690**	**2,227**	**5,463**
Excess (deficiency) of revenues over expenditures	**(25,000)**	**(21,307)**	**3,693**	**(5,690)**	**850**	**6,540**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(25,000)	(21,307)	3,693	(5,690)	850	6,540
Fund balances / (deficits), July 1, 2017	25,000	182,243	157,243	5,690	6,360	670
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 160,936**	**$ 160,936**	**$ -**	**$ 7,210**	**$ 7,210**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 6,500	$ 2,143	$ (4,357)
-	**-**	**-**	**-**	**-**	**-**	**6,500**	**2,143**	**(4,357)**
$ 7,461	-	$ 7,461	-	-	-	10,000	-	10,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,461	**-**	**7,461**	**-**	**-**	**-**	**10,000**	**-**	**10,000**
(7,461)	**-**	**7,461**	**-**	**-**	**-**	**(3,500)**	**2,143**	**5,643**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(7,461)	-	7,461	-	-	-	(3,500)	2,143	5,643
7,461	8,462	1,001	-	336	336	3,500	$ 42,552	39,052
$ -	**$ 8,462**	**$ 8,462**	**$ -**	**$ 336**	**$ 336**	**$ -**	**$ 44,695**	**$ 44,695**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	$ 74,200	$ 69,700	$ (4,500)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 35,849	$ 18,395	$ (17,454)
Investment income	-	-	-	411	910	499
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**74,200**	**69,700**	**(4,500)**	**36,260**	**19,305**	**(16,955)**
Expenditures:						
Current:						
General government	80,450	75,950	4,500	32,923	29,860	3,063
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**80,450**	**75,950**	**4,500**	**32,923**	**29,860**	**3,063**
Excess (deficiency) of revenues over expenditures	**(6,250)**	**(6,250)**	**-**	**3,337**	**(10,555)**	**(13,892)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	6,250	6,250	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**6,250**	**6,250**	**-**	**-**	**-**	**-**
Net change in fund balance	-	-	-	3,337	(10,555)	(13,892)
Fund balances / (deficits), July 1, 2017	-	9	9	(3,337)	80,551	83,888
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 9**	**$ 9**	**$ -**	**$ 69,996**	**$ 69,996**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

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	$ 41,702	$ (2,032)	-	-	-	-	-	-
-	-	-	$ 5,353	$ 5,049	$ (304)	-	-	-
150	359	209	-	44	44	$ 17	$ 37	$ 20
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,884	**42,061**	**(1,823)**	**5,353**	**5,093**	**(260)**	**17**	**37**	**20**
63,069	38,693	24,376	8,490	6,047	2,443	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
63,069	**38,693**	**24,376**	**8,490**	**6,047**	**2,443**	**-**	**-**	**-**
(19,185)	**3,368**	**22,553**	**(3,137)**	**(954)**	**2,183**	**17**	**37**	**20**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(19,185)	3,368	22,553	(3,137)	(954)	2,183	17	37	20
19,185	25,471	6,286	3,137	3,137	-	(17)	3,073	3,090
$ -	**$ 28,839**	**$ 28,839**	**$ -**	**$ 2,183**	**$ 2,183**	**$ -**	**$ 3,110**	**$ 3,110**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Development Services					
	Road Fund		2251	Community Dev Block Grant		2296
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 57	$ 57	$ 932,300	$ 684,703	$ (247,597)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 3,000	12,789	9,789	-	38	38
Rents	-	-	-	-	-	-
Miscellaneous	-	34,000	34,000	-	-	-
Total Revenues	**3,000**	**46,846**	**43,846**	**932,300**	**684,741**	**(247,559)**
Expenditures:						
Current:						
General government	-	-	-	932,300	684,375	247,925
Public safety	-	-	-	-	-	-
Highways and streets	-	81,245	(81,245)	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	126,793	-	126,793	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**126,793**	**81,245**	**45,548**	**932,300**	**684,375**	**247,925**
Excess (deficiency) of revenues over expenditures	**(123,793)**	**(34,399)**	**89,394**	**-**	**366**	**366**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(123,793)	(34,399)	89,394	-	366	366
Fund balances / (deficits), July 1, 2017	123,793	998,656	874,863	-	29,238	29,238
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 964,257**	**$ 964,257**	**$ -**	**$ 29,604**	**$ 29,604**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 265,603	$ 103,961	$ (161,642)	$ 286,198	$ 286,662	$ 464	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	7	7	-	$ 11	$ 11
-	-	-	-	-	-	-	-	-
-	12	12	-	-	-	100,000	-	(100,000)
265,603	**103,973**	**(161,630)**	**286,198**	**286,669**	**471**	**100,000**	**11**	**(99,989)**
-	-	-	-	-	-	-	-	-
265,603	181,273	84,330	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,150	(1,150)	-	-	-
-	-	-	286,198	280,044	6,154	$ 100,000	173	99,827
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
265,603	**181,273**	**84,330**	**286,198**	**281,194**	**5,004**	**100,000**	**173**	**99,827**
-	**(77,300)**	**(77,300)**	**-**	**5,475**	**5,475**	**-**	**(162)**	**(162)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(77,300)	(77,300)	-	5,475	5,475	-	(162)	(162)
-	15,718	15,718	-	3,539	3,539	-	31,756	31,756
$ -	**$ (61,582)**	**$ (61,582)**	**$ -**	**$ 9,014**	**$ 9,014**	**$ -**	**$ 31,594**	**$ 31,594**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Housing					
	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 920,170	$ 1,054,995	$ 134,825	$ 2,780,976	$ 2,738,811	$ (42,165)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	248	148	56	558	502
Rents	286,608	305,598	18,990	-	-	-
Miscellaneous	15,000	39,185	24,185	44,045	29,723	(14,322)
Total Revenues	**1,221,878**	**1,400,026**	**178,148**	**2,825,077**	**2,769,092**	**(55,985)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,289,676	1,284,503	5,173	2,910,234	2,840,675	69,559
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	158,718	163,891	(5,173)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,448,394**	**1,448,394**	**-**	**2,910,234**	**2,840,675**	**69,559**
Excess (deficiency) of revenues over expenditures	**(226,516)**	**(48,368)**	**178,148**	**(85,157)**	**(71,583)**	**13,574**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(226,516)	(48,368)	178,148	(85,157)	(71,583)	13,574
Fund balances / (deficits), July 1, 2017	226,516	380,168	153,652	85,157	295,884	210,727
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 331,800**	**$ 331,800**	**$ -**	**$ 224,301**	**$ 224,301**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Housing			Juvenile Court					
Water Company 13-6		2275	Family Counseling		2212	Juvenile Probation Fees		2232
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 25,766	$ 25,671	$ (95)	-	-	-
-	-	-	-	-	-	$ 100,000	$ 127,950	$ 27,950
-	-	-	-	-	-	-	-	-
$ 187	$ 1,198	$ 1,011	32	91	59	1,000	3,057	2,057
-	-	-	-	-	-	-	-	-
107,000	130,633	23,633	-	-	-	-	-	-
107,187	**131,831**	**24,644**	**25,798**	**25,762**	**(36)**	**101,000**	**131,007**	**30,007**
-	-	-	-	-	-	-	-	-
-	-	-	25,766	25,726	40	163,849	147,195	16,654
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,945	140,945	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,945	**140,945**	**-**	**25,766**	**25,726**	**40**	**163,849**	**147,195**	**16,654**
(33,758)	**(9,114)**	**24,644**	**32**	**36**	**4**	**(62,849)**	**(16,188)**	**46,661**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	19,870	19,870	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**19,870**	**19,870**	**-**
(33,758)	(9,114)	24,644	32	36	4	(42,979)	3,682	46,661
33,758	411,584	377,826	(32)	7,163	7,195	42,979	251,656	208,677
$ -	**$ 402,470**	**$ 402,470**	**$ -**	**$ 7,199**	**$ 7,199**	**$ -**	**$ 255,338**	**$ 255,338**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Juvenile Court					
	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 52,042	$ 50,137	$ (1,905)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	75	266	191	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 1,200	$ 480	$ (720)
Total Revenues	**52,117**	**50,403**	**(1,714)**	**1,200**	**480**	**(720)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	52,117	43,224	8,893	1,200	11	1,189
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**52,117**	**43,224**	**8,893**	**1,200**	**11**	**1,189**
Excess (deficiency) of revenues over expenditures	**-**	**7,179**	**7,179**	**-**	**469**	**469**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	7,179	7,179	-	469	469
Fund balances / (deficits), July 1, 2017	-	-	-	-	8,421	8,421
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 7,179**	**$ 7,179**	**$ -**	**$ 8,890**	**$ 8,890**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 233,850	$ 13,618	$ (220,232)	$ 998,200	$ 983,835	$ (14,365)	$ 18,300	$ 18,300	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,800	2,238	438	5,000	6,169	1,169	50	42	$ (8)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
235,650	**15,856**	**(219,794)**	**1,003,200**	**990,004**	**(13,196)**	**18,350**	**18,342**	**(8)**
-	-	-	-	-	-	-	-	-
294,467	256,382	38,085	-	-	-	18,350	18,341	9
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,071,303	1,047,212	24,091	-	-	-
-	-	-	32,065	32,063	2	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
294,467	**256,382**	**38,085**	**1,103,368**	**1,079,275**	**24,093**	**18,350**	**18,341**	**9**
(58,817)	**(240,526)**	**(181,709)**	**(100,168)**	**(89,271)**	**10,897**	**-**	**1**	**1**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	118,270	118,270	-	-	-	-	-	-
-	-	-	(19,870)	(19,870)	-	-	-	-
-	**118,270**	**118,270**	**(19,870)**	**(19,870)**	**-**	**-**	**-**	**-**
(58,817)	(122,256)	(63,439)	(120,038)	(109,141)	10,897	-	1	1
58,817	211,455	152,638	120,038	563,580	443,542	-	-	-
$ -	**$ 89,199**	**$ 89,199**	**$ -**	**$ 454,439**	**$ 454,439**	**$ -**	**$ 1**	**$ 1**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Juvenile Court					
	State Aid Supreme Court		2247	Court Appointed Specialist		2248
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 562,613	$ 552,388	(10,225)	$ 148,063	$ 145,919	$ (2,144)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	979	$ 229	250	172	(78)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**563,363**	**553,367**	**(9,996)**	**148,313**	**146,091**	**(2,222)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	562,613	552,388	10,225	148,313	146,091	2,222
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**562,613**	**552,388**	**10,225**	**148,313**	**146,091**	**2,222**
Excess (deficiency) of revenues over expenditures	**750**	**979**	**229**	**-**	**-**	**-**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	750	979	229	-	-	-
Fund balances / (deficits), July 1, 2017	(750)	30,261	31,011	-	12,878	12,878
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 31,240**	**$ 31,240**	**$ -**	**$ 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 53,240	$ 66,606	13,366	$ 29,880	$ 13,218	$ (16,662)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50	90	$ 40	-	3	3	-	$ 214	$ 214
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,290	**66,696**	**13,406**	**29,880**	**13,221**	**(16,659)**	**-**	**214**	**214**
53,290	53,291	(1)	-	-	-	-	-	-
-	-	-	29,880	29,850	30	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,290	**53,291**	**(1)**	**29,880**	**29,850**	**30**	**-**	**-**	**-**
-	**13,405**	**13,405**	**-**	**(16,629)**	**(16,629)**	**-**	**214**	**214**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	13,405	13,405	-	(16,629)	(16,629)	-	214	214
-	1,315	1,315	-	30	30	-	666	666
$ -	**$ 14,720**	**$ 14,720**	**$ -**	**$ (16,599)**	**$ (16,599)**	**$ -**	**$ 880**	**$ 880**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Juvenile Court					
	Drug Court Education		2262	Intensive Probation		2265
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 61,975	$ 61,756	$ (219)	$ 1,106,884	$ 1,085,497	$ (21,387)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	150	150	-	750	1,266	516
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**62,125**	**61,906**	**(219)**	**1,107,634**	**1,086,763**	**(20,871)**
Expenditures:						
Current:						
General government	61,975	61,755	220	-	-	-
Public safety	-	-	-	1,106,884	1,068,924	37,960
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	16,573	(16,573)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**61,975**	**61,755**	**220**	**1,106,884**	**1,085,497**	**21,387**
Excess (deficiency) of revenues over expenditures	**150**	**151**	**1**	**750**	**1,266**	**516**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	150	151	1	750	1,266	516
Fund balances / (deficits), July 1, 2017	(150)	1,226	1,376	(750)	33,092	33,842
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 1,377**	**$ 1,377**	**$ -**	**$ 34,358**	**$ 34,358**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 617,493	$ 607,208	$ (10,285)	$ 128,002	$ 128,374	$ 372	$ 528,237	$ 515,937	$ (12,300)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	1,390	390	300	388	88	750	999	249
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
618,493	**608,598**	**(9,895)**	**128,302**	**128,762**	**460**	**528,987**	**516,936**	**(12,051)**
-	-	-	-	-	-	-	-	-
617,493	607,208	10,285	128,577	120,794	7,783	528,237	480,550	47,687
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	7,783	(7,783)	-	35,287	(35,287)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
617,493	**607,208**	**10,285**	**128,577**	**128,577**	**-**	**528,237**	**515,837**	**12,400**
1,000	**1,390**	**390**	**(275)**	**185**	**460**	**750**	**1,099**	**349**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
1,000	1,390	390	(275)	185	460	750	1,099	349
(1,000)	54,712	55,712	275	9,337	9,062	(750)	22,497	23,247
$ -	**$ 56,102**	**$ 56,102**	**$ -**	**$ 9,522**	**$ 9,522**	**$ -**	**$ 23,596**	**$ 23,596**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	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	$ 7,452	$ (2,194)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	323,508	467,328	143,820
Investment income	-	$ 166	$ 166	1,974	4,373	2,399
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	5,168	2,742	(2,426)
Total Revenues	**-**	**166**	**166**	**340,296**	**481,895**	**141,599**
Expenditures:						
Current:						
General government	13,578	-	13,578	433,073	421,601	11,472
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	7,741	7,741	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**13,578**	**-**	**13,578**	**440,814**	**429,342**	**11,472**
Excess (deficiency) of revenues over expenditures	**(13,578)**	**166**	**13,744**	**(100,518)**	**52,553**	**153,071**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	4,856	2,380	(2,476)
Transfers out	-	-	-	(18,286)	(18,286)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(13,430)**	**(15,906)**	**(2,476)**
Net change in fund balance	(13,578)	166	13,744	(113,948)	36,647	150,595
Fund balances / (deficits), July 1, 2017	13,578	13,669	91	113,948	336,295	222,347
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 13,835**	**$ 13,835**	**$ -**	**$ 372,942**	**$ 372,942**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 2,715	$ 2,715	-	$ 14,030	$ 15,810	$ 1,780	$ 63,000	$ 79,750	$ 16,750
-	-	-	-	-	-	-	-	-
13,903	13,116	$ (787)	-	-	-	-	-	-
-	-	-	-	495	495	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,618	**15,831**	**(787)**	**14,030**	**16,305**	**2,275**	**63,000**	**79,750**	**16,750**
12,215	2,715	9,500	19,074	17,287	1,787	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	63,416	30,304	33,112
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	19,858	(19,858)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,215	**2,715**	**9,500**	**19,074**	**17,287**	**1,787**	**63,416**	**50,162**	**13,254**
4,403	**13,116**	**8,713**	**(5,044)**	**(982)**	**4,062**	**(416)**	**29,588**	**30,004**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,800)	(324)	2,476	-	-	-	-	-	-
(2,800)	**(324)**	**2,476**	**-**	**-**	**-**	**-**	**-**	**-**
1,603	12,792	11,189	(5,044)	(982)	4,062	(416)	29,588	30,004
(1,603)	38,685	40,288	5,044	28,780	23,736	416	10,501	10,085
$ -	**$ 51,477**	**$ 51,477**	**$ -**	**$ 27,798**	**$ 27,798**	**$ -**	**$ 40,089**	**$ 40,089**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Library District			Public Health District		
	Other Grants		2313	Health Grants		2260
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 4,075,844	$ 3,724,547	$ (351,297)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	2,204	2,204
Rents	-	-	-	-	-	-
Miscellaneous	$ 109,500	$ 151,847	$ 42,347	116,828	117,120	292
Total Revenues	**109,500**	**151,847**	**42,347**	**4,192,672**	**3,843,871**	**(348,801)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	4,633,302	4,261,627	371,675
Welfare	-	-	-	-	-	-
Culture and recreation	153,759	17,800	135,959	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	4,370	4,370	-
Interest and fiscal charges	-	-	-	-	302	(302)
Total Expenditures	**153,759**	**17,800**	**135,959**	**4,637,672**	**4,266,299**	**371,373**
Excess (deficiency) of revenues over expenditures	**(44,259)**	**134,047**	**178,306**	**(445,000)**	**(422,428)**	**22,572**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	38	38	445,000	364,121	(80,879)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**38**	**38**	**445,000**	**364,121**	**(80,879)**
Net change in fund balance	(44,259)	134,085	178,344	-	(58,307)	(58,307)
Fund balances / (deficits), July 1, 2017	44,259	92,124	47,865	-	25,351	25,351
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 226,209**	**$ 226,209**	**$ -**	**$ (32,956)**	**$ (32,956)**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

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	$ 1,279,157	$ 179,157
$ 20,000	$ 31,652	$ 11,652	-	-	-	-	-	-
-	-	-	$ 280,000	$ 320,991	$ 40,991	6,653,193	7,781,445	1,128,252
-	-	-	30,000	69,415	39,415	-	-	-
2,000	3,941	1,941	-	-	-	-	-	-
600	1,612	1,012	2,000	5,953	3,953	10,000	67,779	57,779
-	-	-	-	-	-	-	-	-
-	2,812	2,812	-	-	-	21,000	75,674	54,674
22,600	**40,017**	**17,417**	**312,000**	**396,359**	**84,359**	**7,784,193**	**9,204,055**	**1,419,862**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,164,925	8,064,245	1,100,680
-	-	-	672,140	443,369	228,771	-	-	-
405,819	403,201	2,618	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	76,327	76,331	(4)	585,154	962,619	(377,465)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
405,819	**403,201**	**2,618**	**748,467**	**519,700**	**228,767**	**9,750,079**	**9,026,864**	**723,215**
(383,219)	**(363,184)**	**20,035**	**(436,467)**	**(123,341)**	**313,126**	**(1,965,886)**	**177,191**	**2,143,077**
-	-	-	-	-	-	-	39,640	39,640
-	-	-	-	-	-	-	431,652	431,652
345,055	345,055	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
345,055	**345,055**	**-**	**-**	**-**	**-**	**-**	**471,292**	**471,292**
(38,164)	(18,129)	20,035	(436,467)	(123,341)	313,126	(1,965,886)	648,483	2,614,369
38,164	84,012	45,848	436,467	554,929	118,462	1,965,886	5,761,339	3,795,453
$ -	**$ 65,883**	**$ 65,883**	**$ -**	**$ 431,588**	**$ 431,588**	**$ -**	**$ 6,409,822**	**$ 6,409,822**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 415,109	$ 286,648	$ (128,461)
Charges for services	$ 109,000	$ 124,942	$ 15,942	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	523	2,646	2,123	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**109,523**	**127,588**	**18,065**	**415,109**	**286,648**	**(128,461)**
Expenditures:						
Current:						
General government	122,816	95,108	27,708	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	344,295	151,349	192,946
Capital Outlay	-	6,479	(6,479)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**122,816**	**101,587**	**21,229**	**344,295**	**151,349**	**192,946**
Excess (deficiency) of revenues over expenditures	**(13,293)**	**26,001**	**39,294**	**70,814**	**135,299**	**64,485**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(146,965)	(146,965)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(146,965)**	**(146,965)**
Net change in fund balance	(13,293)	26,001	39,294	70,814	(11,666)	(82,480)
Fund balances / (deficits), July 1, 2017	13,293	203,343	190,050	(70,814)	416,620	487,434
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 229,344**	**$ 229,344**	**$ -**	**$ 404,954**	**$ 404,954**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Sheriff- Administration								
Narcotic Enforcement		2299	Drug Task Force		2302	LEBSF Boat Patrol		2301
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 177,845	$ 157,573	$ (20,272)	$ 75,000	$ 33,236	$ (41,764)	$ 190,000	$ 198,847	$ 8,847
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	18	18
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
177,845	**157,573**	**(20,272)**	**75,000**	**33,236**	**(41,764)**	**190,000**	**198,865**	**8,865**
-	-	-	-	-	-	-	-	-
237,126	210,103	27,023	75,000	1,135	73,865	190,000	187,666	2,334
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
237,126	**210,103**	**27,023**	**75,000**	**1,135**	**73,865**	**190,000**	**187,666**	**2,334**
(59,281)	**(52,530)**	**6,751**	**-**	**32,101**	**32,101**	**-**	**11,199**	**11,199**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
59,281	52,522	(6,759)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
59,281	**52,522**	**(6,759)**	**-**	**-**	**-**	**-**	**-**	**-**
-	(8)	(8)	-	32,101	32,101	-	11,199	11,199
-	4,308	4,308	-	14,703	14,703	-	11,209	11,209
$ -	**$ 4,300**	**$ 4,300**	**$ -**	**$ 46,804**	**$ 46,804**	**$ -**	**$ 22,408**	**$ 22,408**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Sheriff- Administration					
	Patrol, Pistol, Combat, Gun Range		2304	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 50,000	-	$ (50,000)	$ 160,000	$ 111,984	$ (48,016)
Charges for services	-	$ 20,538	20,538	-	-	-
Fines and forfeits	-	-	-	3,000	5,962	2,962
Investment income	-	-	-	250	2,180	1,930
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**50,000**	**20,538**	**(29,462)**	**163,250**	**120,126**	**(43,124)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	50,000	9,769	40,231	138,250	72,118	66,132
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	25,000	36,948	(11,948)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**50,000**	**9,769**	**40,231**	**163,250**	**109,066**	**54,184**
Excess (deficiency) of revenues over expenditures	**-**	**10,769**	**10,769**	**-**	**11,060**	**11,060**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	4,550	4,550
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	295	295
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**4,845**	**4,845**
Net change in fund balance	-	10,769	10,769	-	15,905	15,905
Fund balances / (deficits), July 1, 2017	-	-	-	-	203,326	203,326
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 10,769**	**$ 10,769**	**$ -**	**$ 219,231**	**$ 219,231**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Sheriff- Administration			Sheriff- Jail District					
Operation Stone Garden		2348	Inmate Health		2238	Facility Commissary		2286
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,180,386	$ 986,108	$ (194,278)	-	-	-	-	-	-
-	-	-	$ 7,649	$ 3,527	$ (4,122)	$ 280,000	$ 191,669	$ (88,331)
-	-	-	-	-	-	-	-	-
-	-	-	-	63	63	1,500	4,060	2,560
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	136,984	126,863	(10,121)
1,180,386	**986,108**	**(194,278)**	**7,649**	**3,590**	**(4,059)**	**418,484**	**322,592**	**(95,892)**
-	-	-	-	-	-	-	-	-
1,180,386	958,552	221,834	7,649	6,473	1,176	464,084	284,051	180,033
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,180,386	**958,552**	**221,834**	**7,649**	**6,473**	**1,176**	**464,084**	**284,051**	**180,033**
-	**27,556**	**27,556**	**-**	**(2,883)**	**(2,883)**	**(45,600)**	**38,541**	**84,141**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	27,556	27,556	-	(2,883)	(2,883)	(45,600)	38,541	84,141
-	(77,301)	(77,301)	-	4,949	4,949	45,600	273,867	228,267
$ -	**$ (49,745)**	**$ (49,745)**	**$ -**	**$ 2,066**	**$ 2,066**	**$ -**	**$ 312,408**	**$ 312,408**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Sheriff- Jail District					
	Other Jail Grants		2308	Jail Enhancement Fund		2237
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 496,290	$ 352,576	$ (143,714)	$ 259,972	$ 216,303	$ (43,669)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	2,643	2,643	1,500	1,810	310
Rents	-	-	-	-	-	-
Miscellaneous	-	178	178	2,600	-	(2,600)
Total Revenues	**496,290**	**355,397**	**(140,893)**	**264,072**	**218,113**	**(45,959)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	225,857	101,653	124,204	391,231	236,837	154,394
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	210,000	106,914	103,086	-	10,942	(10,942)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**435,857**	**208,567**	**227,290**	**391,231**	**247,779**	**143,452**
Excess (deficiency) of revenues over expenditures	**60,433**	**146,830**	**86,397**	**(127,159)**	**(29,666)**	**97,493**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	3,783	3,783
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	28,695	28,695	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**28,695**	**28,695**	**-**	**3,783**	**3,783**
Net change in fund balance	60,433	175,525	115,092	(127,159)	(25,883)	101,276
Fund balances / (deficits), July 1, 2017	(60,433)	56,565	116,998	127,159	160,721	33,562
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 232,090**	**$ 232,090**	**$ -**	**$ 134,838**	**$ 134,838**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court								
Case Processing Assistance		2206	Conciliation Court		2211	Child Support Enforcement		2215
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 197,189	$ 183,150	$ (14,039)
-	-	-	-	-	-	-	-	-
-	-	-	$ 55,532	$ 66,851	$ 11,319	-	-	-
-	-	-	382	1,119	737	213	546	333
-	-	-	-	-	-	-	-	-
-	-	-	500	865	365	2,020	1,402	(618)
-	**-**	**-**	**56,414**	**68,835**	**12,421**	**199,422**	**185,098**	**(14,324)**
-	-	-	85,200	53,532	31,668	197,923	183,001	14,922
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**85,200**	**53,532**	**31,668**	**197,923**	**183,001**	**14,922**
-	**-**	**-**	**(28,786)**	**15,303**	**44,089**	**1,499**	**2,097**	**598**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(38)	(38)	-	-	-
-	**-**	**-**	**-**	**(38)**	**(38)**	**-**	**-**	**-**
-	-	-	(28,786)	15,265	44,051	1,499	2,097	598
-	(6,135)	(6,135)	28,786	82,961	54,175	(1,499)	125,181	126,680
$ -	**$ (6,135)**	**$ (6,135)**	**$ -**	**$ 98,226**	**$ 98,226**	**$ -**	**$ 127,278**	**$ 127,278**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Superior Court					
	Domestic Relations		2217	Local Court Assistance		2221
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 10,000	$ 7,803	$ (2,197)	$ 146,680	$ 146,679	$ (1)
Investment income	120	503	383	531	1,817	1,286
Rents	-	-	-	-	-	-
Miscellaneous	-	240	240	1,377	719	(658)
Total Revenues	**10,120**	**8,546**	**(1,574)**	**148,588**	**149,215**	**627**
Expenditures						
Current:						
General government	6,500	1,560	4,940	53,060	52,771	289
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**6,500**	**1,560**	**4,940**	**53,060**	**52,771**	**289**
Excess (deficiency) of revenues over expenditures	**3,620**	**6,986**	**3,366**	**95,528**	**96,444**	**916**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(130,931)	(108,812)	22,119
Total Other financing sources (uses)	**-**	**-**	**-**	**(130,931)**	**(108,812)**	**22,119**
Net change in fund balance	3,620	6,986	3,366	(35,403)	(12,368)	23,035
Fund balances / (deficits), July 1, 2017	(3,620)	37,111	40,731	35,403	55,813	20,410
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 44,097**	**$ 44,097**	**$ -**	**$ 43,445**	**$ 43,445**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court								
JCEF Time Payment		2222	Law Library		2224	Aztec Field Training		2234
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 23,714	$ 24,069	$ 355
-	-	-	-	-	-	-	-	-
$ 94,264	$ 100,286	$ 6,022	$ 100,394	$ 99,674	$ (720)	-	-	-
80	88	8	181	1,076	895	-	51	51
-	-	-	-	-	-	-	-	-
-	-	-	12,678	21,755	9,077	-	-	-
94,344	**100,374**	**6,030**	**113,253**	**122,505**	**9,252**	**23,714**	**24,120**	**406**
98,444	98,444	-	121,184	111,111	10,073	-	-	-
-	-	-	-	-	-	24,090	24,081	9
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
98,444	**98,444**	**-**	**121,184**	**111,111**	**10,073**	**24,090**	**24,081**	**9**
(4,100)	**1,930**	**6,030**	**(7,931)**	**11,394**	**19,325**	**(376)**	**39**	**415**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(4,100)	1,930	6,030	(7,931)	11,394	19,325	(376)	39	415
4,100	14,614	10,514	7,931	75,380	67,449	376	1,101	725
$ -	**$ 16,544**	**$ 16,544**	**$ -**	**$ 86,774**	**$ 86,774**	**$ -**	**$ 1,140**	**$ 1,140**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Superior Court					
	Supreme Court Enhancement		2324	Fee- Case Management		2325
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 3,200	$ -	$ (3,200)
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 134,120	$ 126,774	$ (7,346)	118,436	135,254	16,818
Investment income	-	912	912	400	1,497	1,097
Rents	-	-	-	-	-	-
Miscellaneous	-	8,000	8,000	-	790	790
Total Revenues	**134,120**	**135,686**	**1,566**	**122,036**	**137,541**	**15,505**
Expenditures:						
Current:						
General government	159,697	108,711	50,986	120,630	117,926	2,704
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**159,697**	**108,711**	**50,986**	**120,630**	**117,926**	**2,704**
Excess (deficiency) of revenues over expenditures	**(25,577)**	**26,975**	**52,552**	**1,406**	**19,615**	**18,209**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	12,113	12,113	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**12,113**	**12,113**	**-**
Net change in fund balance	(25,577)	26,975	52,552	13,519	31,728	18,209
Fund balances / (deficits), July 1, 2017	25,577	57,268	31,691	(13,519)	102,088	115,607
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 84,243**	**$ 84,243**	**$ -**	**$ 133,816**	**$ 133,816**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Superior Court			Treasurer			Other - Multiple Departments		
Children's Issues Educate		2339	Treasurer's Information		2201	Fill the Gap		2319
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 83,549	$ 77,728	$ (5,821)
-	-	-	$ 6,000	$ 4,485	$ (1,515)	-	-	-
$ 35,852	$ 29,660	$ (6,192)	-	-	-	94,092	107,741	13,649
650	1,404	754	300	1,287	987	150	941	791
-	-	-	-	-	-	-	-	-
-	-	-	1,000	7,270	6,270	-	-	-
36,502	**31,064**	**(5,438)**	**7,300**	**13,042**	**5,742**	**177,791**	**186,410**	**8,619**
39,764	21,051	18,713	43,364	21,685	21,679	552,781	519,481	33,300
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
39,764	**21,051**	**18,713**	**43,364**	**21,685**	**21,679**	**552,781**	**519,481**	**33,300**
(3,262)	**10,013**	**13,275**	**(36,064)**	**(8,643)**	**27,421**	**(374,990)**	**(333,071)**	**41,919**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	374,990	338,182	(36,808)
-	-	-	(3,177)	(3,177)	-	-	-	-
-	**-**	**-**	**(3,177)**	**(3,177)**	**-**	**374,990**	**338,182**	**(36,808)**
(3,262)	10,013	13,275	(39,241)	(11,820)	27,421	-	5,111	5,111
3,262	108,638	105,376	39,241	104,439	65,198	-	93,356	93,356
$ -	**$ 118,651**	**$ 118,651**	**$ -**	**$ 92,619**	**$ 92,619**	**$ -**	**$ 98,467**	**$ 98,467**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2018

	Other - Miscellaneous					
	Workforce Investment Act		2291	Improvement Districts		ALL
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 1,164,219	$ 931,849	$ (232,370)
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 6,722,304	$ 5,679,883	$ (1,042,421)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	12,961	12,961
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	44,014	44,014
Total Revenues	**6,722,304**	**5,679,883**	**(1,042,421)**	**1,164,219**	**988,824**	**(175,395)**
Expenditures:						
Current:						
General government	-	-	-	1,421,161	1,047,720	373,441
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	7,532,427	5,680,443	1,851,984	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**7,532,427**	**5,680,443**	**1,851,984**	**1,421,161**	**1,047,720**	**373,441**
Excess (deficiency) of revenues over expenditures	**(810,123)**	**(560)**	**809,563**	**(256,942)**	**(58,896)**	**198,046**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(129,923)	(130,755)	(832)
Total Other financing sources (uses)	**-**	**-**	**-**	**(129,923)**	**(130,755)**	**(832)**
Net change in fund balance	(810,123)	(560)	809,563	(386,865)	(189,651)	197,214
Fund balances / (deficits), July 1, 2017	810,123	36,537	(773,586)	386,865	1,119,787	732,922
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 35,977**	**$ 35,977**	**$ -**	**$ 930,136**	**$ 930,136**

* Variance = Positive / (Negative)

Exhibit K - 1
(Concluded)

Other - Miscellaneous						
Other Nonmajor Funds			Misc	Total Special Revenue Funds		
Budget	Actual	Variance *		Budget	Actual	Variance *
-	-	-		$ 2,264,219	$ 2,211,006	$ (53,213)
-	-	-		20,000	31,652	11,652
-	-	-		35,547,401	33,922,718	(1,624,683)
$ 102	102	$ -		1,077,984	1,025,498	(52,486)
-	-	-		1,325,233	1,469,423	144,190
-	20	20		50,535	174,255	123,720
-	-	-		286,608	305,598	18,990
-	-	-		728,780	864,086	135,306
102	**122**	**20**		**41,300,760**	**40,004,236**	**(1,296,524)**
-	-	-		6,089,917	4,732,592	1,357,325
$ 138	138	-		11,781,861	9,915,468	1,866,393
-	-	-		9,164,925	8,145,490	1,019,435
-	-	-		672,140	443,369	228,771
-	-	-		5,039,121	4,665,978	373,143
-	-	-		4,727,053	4,546,340	180,713
-	-	-		217,175	48,104	169,071
-	-	-		8,948,025	6,879,004	2,069,021
-	-	-		1,221,798	1,483,429	(261,631)
-	-	-		4,370	4,370	-
-	-	-		-	302	(302)
138	**138**	**-**		**47,866,385**	**40,864,446**	**7,001,939**
(36)	**(16)**	**20**		**(6,565,625)**	**(860,210)**	**5,705,415**
-	-	-		-	47,973	47,973
-	-	-		378,002	431,652	53,650
-	-	-		1,619,297	1,547,268	(72,029)
-	(296)	(296)		(584,561)	(620,130)	(35,569)
-	**(296)**	**(296)**		**1,412,738**	**1,406,763**	**(5,975)**
(36)	(312)	(276)		(5,152,887)	546,553	5,699,440
36	1,385	1,349		5,530,889	15,361,663	9,830,774
$ - $	**1,073 $**	**1,073**		**$ 378,002 $**	**15,908,216 $**	**15,530,214**

YUMA COUNTY

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

Year Ended June 30, 2018

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	$ 1,390	$ 1,390	-	$ 8,379	$ 8,379
Miscellaneous	-	2,100	2,100	-	-	-
Total Revenues	**-**	**3,490**	**3,490**	**-**	**8,379**	**8,379**
Expenditures:						
Current:						
General government	$ 5,100	4,200	900	-	-	-
Public safety	-	-	-	$ 7,500	29,238	(21,738)
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	514,000	499,000	15,000	1,045,000	988,008	56,992
Interest and fiscal charges	249,986	223,362	26,624	244,138	218,700	25,438
Total Expenditures	**769,086**	**726,562**	**42,524**	**1,296,638**	**1,235,946**	**60,692**
Excess (deficiency) of revenues over expenditures	**(769,086)**	**(723,072)**	**46,014**	**(1,296,638)**	**(1,227,567)**	**69,071**
Other financing sources (uses):						
Transfers in	766,586	766,586	-	1,294,138	1,294,138	-
Total Other financing sources (uses)	**766,586**	**766,586**	**-**	**1,294,138**	**1,294,138**	**-**
Net change in fund balance	(2,500)	43,514	46,014	(2,500)	66,571	69,071
Fund balances / (deficits), July 1, 2017	2,500	6,597	4,097	2,500	8,796	6,296
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 50,111**	**$ 50,111**	**$ -**	**$ 75,367**	**$ 75,367**

* 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 *
$ 8,989	$ 13,799	$ 4,810	$ 12,431	$ 26,580	$ 14,149	-	-	-
-	-	-	-	-	-	-	$ 14,865	$ 14,865
-	-	-	-	-	-	-	25,286	25,286
8,989	**13,799**	**4,810**	**12,431**	**26,580**	**14,149**	**-**	**40,151**	**40,151**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 4,350	2,300	2,050
11,793	11,793	-	14,102	14,102	-	1,555,000	1,555,000	-
1,939	1,940	(1)	7,298	7,297	1	1,425,406	1,425,406	-
13,732	**13,733**	**(1)**	**21,400**	**21,399**	**1**	**2,984,756**	**2,982,706**	**2,050**
(4,743)	**66**	**4,809**	**(8,969)**	**5,181**	**14,150**	**(2,984,756)**	**(2,942,555)**	**42,201**
-	-	-	-	-	-	2,984,756	2,984,756	-
-	**-**	**-**	**-**	**-**	**-**	**2,984,756**	**2,984,756**	**-**
(4,743)	66	4,809	(8,969)	5,181	14,150	-	42,201	42,201
4,743	61,197	56,454	8,969	59,400	50,431	-	373,035	373,035
$ -	**$ 61,263**	**$ 61,263**	**$ -**	**$ 64,581**	**$ 64,581**	**$ -**	**$ 415,236**	**$ 415,236**

YUMA COUNTY

Exhibit K - 2

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

(Concluded)

Year Ended June 30, 2018

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	$ 21,420	$ 40,379	$ 18,959
Investment income	-	24,634	24,634
Miscellaneous	-	27,386	27,386
Total Revenues	**21,420**	**92,399**	**70,979**
Expenditures:			
Current:			
General government	5,100	4,200	900
Public safety	7,500	29,238	(21,738)
Culture and recreation	4,350	2,300	2,050
Debt service:			
Principal retirement	3,139,895	3,067,903	71,992
Interest and fiscal charges	1,928,767	1,876,705	52,062
Total Expenditures	**5,085,612**	**4,980,346**	**105,266**
Excess (deficiency) of revenues over expenditures	**(5,064,192)**	**(4,887,947)**	**176,245**
Other financing sources (uses):			
Transfers in	5,045,480	5,045,480	-
Total Other financing sources (uses)	**5,045,480**	**5,045,480**	**-**
Net change in fund balance	(18,712)	157,533	176,245
Fund balances / (deficits), July 1, 2017	18,712	509,025	490,313
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 666,558**	**$ 666,558**

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2018

	General			Jail District		
	Administration Building		4406	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	-	-	-
Investment income	-	-	-	-	$ 9,689	$ 9,689
Total Revenues	**-**	**-**	**-**	**-**	**9,689**	**9,689**
Expenditures:						
Current:						
General government	-	$ 77	$ (77)	-	-	-
Public safety	-	-	-	-	61,212	(61,212)
Capital Outlay	-	-	-	2,347,200	247,564	2,099,636
Total Expenditures	**-**	**77**	**(77)**	**2,347,200**	**308,776**	**2,038,424**
Excess (deficiency) of revenues over expenditures	**-**	**(77)**	**(77)**	**(2,347,200)**	**(299,087)**	**2,048,113**
Other financing sources (uses):						
Proceeds from sale of bonds	-	-	-	(2,147,200)	2,209,000	4,356,200
Transfers in	-	-	-	200,000	200,000	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(1,947,200)**	**2,409,000**	**4,356,200**
Net change in fund balance	-	(77)	(77)	(4,294,400)	2,109,913	6,404,313
Fund balances / (deficits), July 1, 2017	-	80,166	80,166	4,294,400	31,943	(4,262,457)
Fund balances / (deficits), June 30, 2018	**$ -**	**$ 80,089**	**$ 80,089**	**$ -**	**$ 2,141,856**	**$ 2,141,856**

* Variance = Positive / (Negative)

Exhibit K - 3
(Concluded)

Improvement Districts								
Mesa del Sol		4714	El Prado Estates		4717	Total Capital Projects Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	948,239.00	$ 9,774	$ (938,465)	$ 948,239	$ 9,774	(938,465)
-	-	-	-	-	-	-	9,689	9,689
-	**-**	**-**	**948,239**	**9,774**	**(938,465)**	**948,239**	**19,463**	**(928,776)**
20,000	-	20,000	78,000	-	78,000	98,000	77	97,923
-	-	-	-	-	-	-	61,212	(61,212)
155,000	-	155,000	$ 870,239	9,774	860,465	$ 3,372,439	257,338	3,115,101
175,000	**-**	**175,000**	**948,239**	**9,774**	**938,465**	**3,470,439**	**318,627**	**3,151,812**
(175,000)	**-**	**175,000**	**-**	**-**	**-**	**(2,522,200)**	**(299,164)**	**2,223,036**
-	-	-	-	-	-	(2,147,200)	2,209,000	4,356,200
129,923	129,923	-	-	-	-	329,923	329,923	-
129,923	**129,923**	**-**	**-**	**-**	**-**	**(1,817,277)**	**2,538,923**	**4,356,200**
(45,077)	129,923	175,000	-	-	-	(4,339,477)	2,239,759	6,579,236
45,077	$ 45,077	$ -	-	74	74	4,339,477	157,260	(4,182,217)
$ -	**$ 175,000**	**$ 175,000**	**$ -**	**$ 74**	**$ 74**	**$ -**	**$ 2,397,019**	**$ 2,397,019**

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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	$ 2,264,219	$ 2,211,006	$ (53,213)
Special assessments	21,420	40,379	18,959
Licenses and permits	20,000	31,652	11,652
Intergovernmental	36,495,640	33,932,492	(2,563,148)
Charges for services	1,077,984	1,025,498	(52,486)
Fines and forfeits	1,325,233	1,469,423	144,190
Investment income	50,535	208,578	158,043
Rents	286,608	305,598	18,990
Miscellaneous	728,780	891,472	162,692
Total Revenues	**42,270,419**	**40,116,098**	**(2,154,321)**
Expenditures:			
Current:			
General government	6,193,017	4,736,869	1,456,148
Public safety	11,789,361	10,005,918	1,783,443
Highways and streets	9,164,925	8,145,490	1,019,435
Sanitation	672,140	443,369	228,771
Health	5,039,121	4,665,978	373,143
Welfare	4,727,053	4,546,340	180,713
Culture and recreation	221,525	50,404	171,121
Education	8,948,025	6,879,004	2,069,021
Capital Outlay	4,594,237	1,740,767	2,853,470
Debt service:			
Principal retirement	3,144,265	3,072,273	71,992
Interest and fiscal charges	1,928,767	1,877,007	51,760
Total Expenditures	**56,422,436**	**46,163,419**	**10,259,017**
Excess (deficiency) of revenues over expenditures	**(14,152,017)**	**(6,047,321)**	**8,104,696**
Other financing sources (uses):			
Proceeds from sale of bonds	(2,147,200)	2,209,000	4,356,200
Proceeds from sale of capital assets	-	47,973	47,973
Proceeds from capital lease agreements	378,002	431,652	53,650
Transfers in	6,994,700	6,922,671	(72,029)
Transfers out	(584,561)	(620,130)	(35,569)
Total Other financing sources (uses)	**4,640,941**	**8,991,166**	**4,350,225**
Net change in fund balance	(9,511,076)	2,943,845	12,454,921
Fund balances / (deficits), July 1, 2016	9,889,078	16,027,948	6,138,870
Fund balances / (deficits), June 30, 2017	**$ 378,002**	**$ 18,971,793**	**$ 18,593,791**

* Variance = Positive / (Negative)

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Internal Service Funds

YUMA COUNTY

Exhibit L - 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2018

	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	-	$ 20,265	$ 211,552	$ 9,570,510	$ 225,533	$ 10,027,860
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	-	822	-	822
Accrued interest	-	52	415	18,505	573	19,545
Due from:						
Other funds	-	17,293	100,585	4,910	168	122,956
Total Assets	**$ -**	**$ 37,610**	**$ 312,552**	**$ 9,594,747**	**$ 226,274**	**$ 10,171,183**
Deferred Outflow of Resources						
Deferred outflow of resources related to pensions and other postemployment benefits	-	$ 12,885	$ 2,288	$ 22,560	$ 35,540	$ 73,273
Total Deferred Outflow of Resources	**$ -**	**$ 12,885**	**$ 2,288**	**$ 22,560**	**$ 35,540**	**$ 73,273**
Liabilities						
Liabilities						
Accounts payable	-	$ 63	$ 122,618	$ 27,731	$ 16,152	$ 166,564
Accrued payroll and employee benefits	-	2,454	534	5,869	8,264	17,121
Insurance claims payable	-	-	-	1,024,000	-	1,024,000
Due to:						
Other funds	$ 26,033	-	-	-	-	26,033
Net pension and other postemployment benefits liabilities	-	124,450	18,760	186,560	291,138	620,908
Total Liabilities	**$ 26,033**	**$ 126,967**	**$ 141,912**	**$ 1,244,160**	**$ 315,554**	**$ 1,854,626**
Deferred Inflow of Resources						
Deferred inflow of resources related to pensions and other postemployment benefits	-	$ 9,415	$ 1,419	$ 14,113	$ 22,024	$ 46,971
Total Deferred Inflow of Resources	**$ -**	**$ 9,415**	**$ 1,419**	**$ 14,113**	**$ 22,024**	**$ 46,971**
Net Position						
Unrestricted	$ (26,033)	$ (85,887)	$ 171,509	$ 8,359,034	$ (75,764)	8,342,859
Total Net Position	**$ (26,033)**	**$ (85,887)**	**$ 171,509**	**$ 8,359,034**	**$ (75,764)**	**$ 8,342,859**

YUMA COUNTY

Exhibit L - 2

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

All Internal Service Funds

Year Ended June 30, 2018

	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	-	-	$ 439,052	$ 13,854,581	$ 1,529,277	$ 15,822,910
Charges for services	$ 259,796	$ 153,575	-	-	-	413,371
Miscellaneous	-	11,851	49,646	-	1,710	63,207
Total operating revenues	**259,796**	**165,426**	**488,698**	**13,854,581**	**1,530,987**	**16,299,488**
Operating expenses						
Personnel services	-	61,105	12,159	140,267	187,309	400,840
Supplies and services	-	3,774	1,762	10,257	12,514	28,307
Tools and minor equipment	303,228	-	340	1,426	-	304,994
Professional services	-	16,649	329	87,322	13,534	117,834
Health services claims	-	-	-	10,203,875	-	10,203,875
Health services other	-	-	-	2,238,502	-	2,238,502
Insurance claims	-	2,737	113,349	1,166	223,581	340,833
Insurance others	-	724	516,520	841	761,702	1,279,787
Other	-	966	11,788	346,409	53,173	412,336
Total operating expenses	**303,228**	**85,955**	**656,247**	**13,030,065**	**1,251,813**	**15,327,308**
Operating income / (loss)	**(43,432)**	**79,471**	**(167,549)**	**824,516**	**279,174**	**972,180**
Nonoperating revenues						
Investment income	53	143	3,653	107,714	3,303	114,866
Total nonoperating revenues	**53**	**143**	**3,653**	**107,714**	**3,303**	**114,866**
Income / (loss) before transfers	**(43,379)**	**79,614**	**(163,896)**	**932,230**	**282,477**	**1,087,046**
Transfers						
Transfers in	-	807	-	-	-	807
Total operating transfers	**-**	**807**	**-**	**-**	**-**	**807**
Change in net position	(43,379)	80,421	(163,896)	932,230	282,477	1,087,853
Net position / (deficit), July 1, 2017	17,346	(166,308)	335,405	7,426,804	(358,241)	7,255,006
Total net position / (deficit), June 30, 2018	**$ (26,033)**	**$ (85,887)**	**$ 171,509**	**$ 8,359,034**	**$ (75,764)**	**$ 8,342,859**

YUMA COUNTY

Exhibit L - 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2018

	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	-	$ 14,865	-	$ 13,510,858	$ 1,526,810	$ 15,052,533
Receipts from other funds for goods and services provided	$ 317,255	132,997	$ 470,518	-	-	920,770
Other receipts	53	432	49,660	352,786	1,841	404,772
Payments for supplies and to providers of goods and services	(303,228)	(26,724)	(637,236)	(12,949,217)	(1,015,519)	(14,931,924)
Payments to employees	-	(79,616)	(22,281)	(164,151)	(244,049)	(510,097)
Other payments	(14,080)	(22,587)	-	(174,693)	(46,322)	(257,682)
Net cash provided (used) by operating activities	**-**	**19,367**	**(139,339)**	**575,583**	**222,761**	**678,372**
Cash flows to noncapital financial activities:						
Transfers in	-	807	-	-	-	807
Net cash provided (used) by noncapital financial activities	**-**	**807**	**-**	**-**	**-**	**807**
Cash flows from investing activities:						
Interest received on investments	-	91	3,630	98,902	2,772	105,395
Net cash provided by investing activities	**-**	**91**	**3,630**	**98,902**	**2,772**	**105,395**
Net increase / (decrease) in cash and cash equivalents	-	20,265	(135,709)	674,485	225,533	784,574
Cash and cash equivalents, July 1, 2017	-	-	347,261	8,896,025	-	9,243,286
Cash and cash equivalents, June 30, 2018	**$ -**	**$ 20,265**	**$ 211,552**	**$ 9,570,510**	**$ 225,533**	**$ 10,027,860**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	**$ (43,432)**	**$ 79,471**	**$ (167,549)**	**$ 824,516**	**$ 279,174**	**$ 972,180**
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	-	-	-	8,929	-	8,929
Accrued interest	53	-	-	-	-	53
Prepaid expenditures	-	865	-	-	725	1,590
Due from other funds	57,459	(17,293)	31,465	-	(167)	71,464
(Increase) / decreases in deferred outflows						
Deferred outflows	-	13,499	(339)	1,397	(410)	14,147
Increase / (decrease) in liabilities:						
Accounts payable	-	(3,782)	1,268	5,219	1,085	3,790
Accrued payroll and employee benefits	-	(1,415)	12	(115)	179	(1,339)
Insurance claims payable	-	-	-	(241,000)	-	(241,000)
Due to other funds	(14,080)	(22,660)	-	-	(5,118)	(41,858)
Net pension liability	-	(16,784)	(2,337)	(7,343)	(25,521)	(51,985)
Increase / (decrease) in deferred inflows						
Deferred inflows	-	(12,534)	(1,859)	(16,020)	(27,186)	(57,599)
Total Adjustments	**43,432**	**(60,104)**	**28,210**	**(248,933)**	**(56,413)**	**(293,808)**
Net cash provided (used) by operating activities	**$ -**	**$ 19,367**	**$ (139,339)**	**$ 575,583**	**$ 222,761**	**$ 678,372**

Trust and Agency Funds

YUMA COUNTY

Exhibit M - 1

Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2018

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	$ 61,061,953	$ 927,580	$ 61,989,533	$ 5,890,711
Receivables (net of allowances for uncollectibles):				
Accrued interest	318,547	45,110	363,657	-
Total Assets	$ 61,380,500	972,690	62,353,190	$ 5,890,711
Liabilities				
Deposits held for others	-	-	-	$ 5,890,711
Total Liabilities	$ -	$ -	$ -	$ 5,890,711
Net Position				
Reserved for:				
Held in trust for investment trust participants	$ 61,380,500	$ 972,690	$ 62,353,190	
Total Net Position	$ 61,380,500	$ 972,690	$ 62,353,190	

YUMA COUNTY

Exhibit M - 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2018

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Additions:				
Contributions from participants	$ 380,125,647	$ 16,446,618	$ 396,572,265	$ 30,475,626
Investment income	1,687,529	-	1,687,529	-
Total additions	381,813,176	16,446,618	398,259,794	30,475,626
Deductions:				
Distributions to participants	386,692,020	24,663,700	411,355,720	30,475,626
Total deductions	386,692,020	24,663,700	411,355,720	$ 30,475,626
Change in net assets	(4,878,844)	(8,217,082)	(13,095,926)	
Net position held in trust, July 1, 2017	66,259,344	9,189,772	75,449,116	
Net position held in trust, June 30, 2018	$ 61,380,500	$ 972,690	$ 62,353,190	

YUMA COUNTY

Exhibit M - 3

Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2018

	Balance July 1, 2017	Additions	Deletions	Balance June 30, 2018
Assets				
Cash and cash equivalents	$ 4,928,913	$ 961,798	$ -	$ 5,890,711
Total Assets	$ 4,928,913	$ 961,798	$ -	$ 5,890,711
Liabilities				
Deposits held for others	$ 4,928,913	$ 961,798	$ -	$ 5,890,711
Total Liabilities	$ 4,928,913	$ 961,798	$ -	$ 5,890,711

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, 2017 and June 30, 2018

	2017	2018
Governmental Funds capital assets:		
Land	$ 50,887,245	$ 51,061,681
Buildings	186,262,265	186,712,231
Improvements other than buildings	14,937,202	15,480,158
Machinery and equipment	39,520,783	42,032,362
Infrastructure	190,719,702	196,726,034
Construction in progress	2,620,164	6,986,787
Total governmental funds capital assets	$ 484,947,361	$ 498,999,253
Investments in governmental funds capital assets by source:		
General Fund	$ 21,017,555	$ 21,776,824
Major Capital Projects Funds	186,456,183	188,381,819
Flood Control District	30,410,105	32,213,638
Health Services District	1,256,884	1,301,641
DDS HURF	54,964,206	58,566,005
Other Funds	187,484,602	188,750,701
Donations	3,357,826	8,008,625
Total governmental funds capital assets	$ 484,947,361	$ 498,999,253

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2018

Exhibit N-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 28,456,828	$ 663,326	$ 11,767,875	$ 5,177,934	$ 10,544,203	-	$ 303,490
Adult Probation	4,294,978	-	4,049,016	27,358	218,604	-	-
Attorneys	148,215	-	39,271	-	108,944	-	-
Courts	33,984,542	649,851	28,814,541	2,566,122	1,794,276	-	159,752
Development Services	5,665,022	196,380	4,595,369	6,910	866,363	-	-
Juvenile Court	13,871,980	-	12,667,635	362,800	841,545	-	-
Public Defender	543,672	39,200	435,447	-	69,025	-	-
Total General Government	86,965,237	1,548,757	62,369,154	8,141,124	14,442,960	-	463,242
Public Safety:							
Adult probation	173,545	-	72,186	14,284	87,075	-	-
Juvenile Court - Grants	298,129	-	85,155	38,618	174,356	-	-
Sheriff - Administration	66,981,611	1,773,939	50,718,365	1,993,956	12,421,811	-	73,540
Sheriff - Boat Patrol	907,528	112,750	618,776	-	176,002	-	-
Flood Control	56,675,534	3,884,055	-	26,652	133,764	$ 50,651,937	1,979,126
Total Public Safety	125,036,347	5,770,744	51,494,482	2,073,510	12,993,008	50,651,937	2,052,666
Highways and Streets:							
Roads	205,131,934	40,091,650	5,010,882	33,486	9,539,219	146,074,097	4,382,600
Total Highways and Streets	205,131,934	40,091,650	5,010,882	33,486	9,539,219	146,074,097	4,382,600
Sanitation:							
Solid Waste	1,231,730	1,773	-	188,214	1,041,743	-	-
Total Sanitation	1,231,730	1,773	-	188,214	1,041,743	-	-
Health :							
Health	10,449,345	-	8,446,726	1,068,350	934,269	-	-
Total Health	10,449,345	-	8,446,726	1,068,350	934,269	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,874,396	202,766	12,776,722	2,502,983	303,646	-	88,279
Total Welfare	15,899,684	228,054	12,776,722	2,502,983	303,646	-	88,279
Culture and Recreation:							
Library	52,885,884	3,100,193	46,177,168	859,507	2,749,016	-	-
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	53,748,950	3,403,203	46,177,168	1,405,667	2,762,912	-	-
Education:							
Juvenile Court	468,408	-	425,100	28,703	14,605	-	-
School Superintendent	67,618	17,500	11,997	38,121	-	-	-
Total Education	536,026	17,500	437,097	66,824	14,605	-	-
Total governmental funds capital assets	$ 498,999,253	$ 51,061,681	$ 186,712,231	$ 15,480,158	$ 42,032,362	$ 196,726,034	$ 6,986,787

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit N-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2018

	Governmental Capital Assets July 1, 2017	Additions	Deletions	Governmental Capital Assets June 30, 2018
Function and Activity:				
General Government:				
Administration	$ 27,778,440	$ 802,161	$ 123,773	$ 28,456,828
Adult Probation	4,181,637	126,165	12,824	4,294,978
Attorneys	148,390	14,690	14,865	148,215
Courts	33,853,909	167,493	36,860	33,984,542
Development Services	5,639,517	25,505	-	5,665,022
Juvenile Court	13,601,363	292,792	22,175	13,871,980
Public Defender	553,029	-	9,357	543,672
Total General Government	85,756,285	1,428,806	219,854	86,965,237
Public Safety:				
Adult Probation	173,545	-	-	173,545
Juvenile Court - Grants	238,487	59,642	-	298,129
Sheriff - Administration	65,582,063	1,769,920	370,372	66,981,611
Sheriff - Boat Patrol	907,528	-	-	907,528
Flood Control	54,872,002	1,803,532	-	56,675,534
Total Public Safety	121,773,625	3,633,094	370,372	125,036,347
Highways and Streets:				
Roads	196,131,308	9,864,734	864,108	205,131,934
Total Highways and Streets	196,131,308	9,864,734	864,108	205,131,934
Sanitation:				
Solid Waste	1,155,399	76,331	-	1,231,730
Total Sanitation	1,155,399	76,331	-	1,231,730
Health :				
Health	10,235,197	248,001	33,853	10,449,345
Total Health	10,235,197	248,001	33,853	10,449,345
Welfare:				
Cemetery	25,288	-		25,288
Housing	15,710,505	287,043	123,152	15,874,396
Total Welfare	15,735,793	287,043	123,152	15,899,684
Culture and Recreation:				
Library	52,798,783	87,101	-	52,885,884
Parks	863,066	-	-	863,066
Total Culture and Recreation	53,661,849	87,101	-	53,748,950
Education:				
Juvenile Court	468,408	-	-	468,408
School Superintendent	29,497	38,121	-	67,618
Total Education	497,905	38,121	-	536,026
Total governmental funds capital assets	$ 484,947,361	$ 15,663,231	$ 1,611,339	$ 498,999,253

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

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

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

Debt Capacity 243

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

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

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

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

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Financial Trends

Yuma County, Arizona

Government-Wide Revenues by Source
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues										
General Government	$ 7,030,773	20.6%	$ 6,924,335	(1.5%)	$ 7,757,721	12.0%	$ 7,161,588	(7.7%)	$ 6,824,536	(4.7%)
Public Safety	2,291,689	(18.1%)	2,093,447	(8.7%)	2,371,176	13.3%	2,462,699	3.9%	2,230,352	(9.4%)
Highway & Streets	109,838	16.9%	77,197	(29.7%)	42,994	(44.3%)	44,381	3.2%	45,555	2.6%
Sanitation	52,503	(30.4%)	21,468	(59.1%)	52,230	143.3%	35,809	(31.4%)	36,653	2.4%
Health	999,275	(15.0%)	893,349	(10.6%)	931,425	4.3%	865,286	(7.1%)	1,189,023	37.4%
Welfare	411,912	12.2%	370,074	(10.2%)	377,567	2.0%	351,361	(6.9%)	366,209	4.2%
Culture & Recreation	67,293	198.6%	95,059	41.3%	93,180	(2.0%)	96,925	4.0%	98,985	2.1%
Operating Grants & Contributions	36,786,741	(7.2%)	40,790,384	10.9%	38,885,744	(4.7%)	36,579,844	(5.9%)	35,483,411	(3.0%)
Financial Trends	104,924	(9.3%)	4,470,804	4161.0%	17,998,927	302.6%	11,519,306	(36.0%)	213,005	(98.2%)
Total Program Revenues	**$ 47,854,948**	**(4.5%)**	**$ 55,736,117**	**16.5%**	**$ 68,510,964**	**22.9%**	**$ 59,117,199**	**(13.7%)**	**$ 46,487,729**	**(21.4%)**
General Revenues										
Taxes										
Property Taxes	$ 35,695,623	6.6%	$ 37,493,095	5.0%	$ 37,924,367	1.2%	$ 38,788,697	2.3%	$ 37,148,236	(4.2%)
County Sales Taxes	26,064,311	(4.5%)	22,768,588	(12.6%)	23,736,455	4.3%	24,965,329	5.2%	25,532,665	2.3%
Auto-in-Lieu of Tax	7,557,201	(4.5%)	6,861,013	(9.2%)	6,727,463	(1.9%)	6,358,376	(5.5%)	6,418,912	1.0%
Franchise Taxes	148,778	(17.9%)	181,228	21.8%	186,550	2.9%	180,411	(3.3%)	165,593	(8.2%)
Shared State Sales Taxes	17,157,731	(8.2%)	16,878,309	(1.6%)	16,678,861	(1.2%)	17,349,424	4.0%	17,919,502	3.3%
Total Taxes	**86,623,644**	**(1.1%)**	**84,182,233**	**(2.8%)**	**85,253,696**	**1.3%**	**87,642,237**	**2.8%**	**87,184,908**	**(0.5%)**
Grants and Contributions Net Restricted to Specific Programs	5,900,085	210.9%	4,552,739	(22.8%)	3,932,483	(13.6%)	3,954,280	0.6%	3,416,481	(13.6%)
Investment earnings	3,531,219	(47.3%)	1,713,898	(51.5%)	1,103,459	(35.6%)	646,064	(41.5%)	553,550	(14.3%)
Miscellaneous	1,837,234	0.0%	2,345,158	27.6%	1,601,598	(31.7%)	2,510,793	56.8%	1,845,885	(26.5%)
Total General Revenues	**$ 97,892,182**	**(0.1%)**	**$ 92,794,028**	**(5.2%)**	**$ 91,891,236**	**(1.0%)**	**$ 94,753,374**	**3.1%**	**$ 93,000,824**	**(1.8%)**
Total Revenues	**$ 145,747,130**	**(1.6%)**	**$ 148,530,145**	**1.9%**	**$ 160,402,200**	**8.0%**	**$ 153,870,573**	**(4.1%)**	**$ 139,488,553**	**(9.3%)**

Table A-1

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 5,901,084	(13.5%)	$ 6,234,220	5.6%	$ 6,469,849	3.8%	$ 6,770,700	4.7%	$ 6,699,211	(1.1%)
2,422,856	8.6%	2,404,133	(0.8%)	2,085,254	(13.3%)	1,925,463	(7.7%)	1,832,693	(4.8%)
50,996	11.9%	33,857	(33.6%)	35,767	5.6%	37,188	4.0%	58,232	56.6%
72,384	97.5%	61,229	(15.4%)	61,770	0.9%	67,801	9.8%	69,415	2.4%
1,202,234	1.1%	1,347,391	12.1%	1,366,180	1.4%	1,508,222	10.4%	1,429,804	(5.2%)
352,644	(3.7%)	388,874	10.3%	378,797	(2.6%)	423,116	11.7%	398,286	(5.9%)
99,963	1.0%	93,685	(6.3%)	94,678	1.1%	85,701	(9.5%)	78,115	(8.9%)
33,951,827	(4.3%)	35,564,310	4.7%	36,345,929	2.2%	37,319,165	2.7%	40,436,944	8.4%
832,800	291.0%	172,611	(79.3%)	3,368,486	1851.5%	1,994,711	(40.8%)	4,656,931	133.5%
$ 44,886,788	**(3.4%)**	**$ 46,300,310**	**3.1%**	**$ 50,206,710**	**8.4%**	**$ 50,132,067**	**(0.1%)**	**$ 55,659,631**	**11.0%**
$ 36,469,483	(1.8%)	38,428,410	5.4%	41,101,016	7.0%	42,510,022	3.4%	43,958,107	3.4%
25,733,655	0.8%	26,542,235	3.1%	27,126,661	2.2%	27,968,079	3.1%	28,560,140	2.1%
6,649,839	3.6%	7,013,751	5.5%	7,624,328	8.7%	8,129,929	6.6%	8,582,009	5.6%
154,609	(6.6%)	150,871	(2.4%)	131,546	(12.8%)	134,392	2.2%	121,212	(9.8%)
18,671,692	4.2%	19,453,510	4.2%	20,194,008	3.8%	20,640,336	2.2%	21,889,249	6.1%
87,679,278	**0.6%**	**91,588,777**	**4.5%**	**96,177,559**	**5.0%**	**99,382,758**	**3.3%**	**103,110,717**	**3.8%**
3,640,636	6.6%	3,166,280	(13.0%)	3,768,167	19.0%	3,573,246	(5.2%)	3,646,605	2.1%
455,473	(17.7%)	474,299	4.1%	469,775	(1.0%)	552,943	17.7%	1,090,740	97.3%
2,107,888	14.2%	2,204,892	4.6%	2,045,784	(7.2%)	1,987,640	(2.8%)	2,299,076	15.7%
$ 93,883,275	**0.9%**	**$ 97,434,248**	**3.8%**	**$ 102,461,285**	**5.2%**	**$ 105,496,587**	**3.0%**	**$ 110,147,138**	**4.4%**
$ 138,770,063	**(0.5%)**	**$ 143,734,558**	**3.6%**	**$ 152,667,995**	**6.2%**	**$ 155,628,654**	**1.9%**	**$ 165,806,769**	**6.5%**

Yuma County, Arizona

Government-Wide Expenditures by Function
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures										
General Government	$ 45,304,045	5.9%	$ 50,150,134	10.7%	$ 45,977,581	(8.3%)	$ 44,961,829	(2.2%)	$ 47,291,500	5.2%
Public Safety	40,217,770	(1.3%)	40,251,320	0.1%	41,268,389	2.5%	40,778,911	(1.2%)	44,237,187	8.5%
Highway & Streets	7,011,932	(3.7%)	14,316,356	104.2%	11,610,502	(18.9%)	11,148,656	(4.0%)	11,095,884	(0.5%)
Sanitation	878,146	0.0%	841,767	(4.1%)	911,775	8.3%	892,460	(2.1%)	876,743	(1.8%)
Health	8,587,612	(0.4%)	8,633,914	0.5%	9,043,830	4.7%	9,121,693	0.9%	9,012,391	(1.2%)
Welfare	14,140,558	7.6%	12,884,373	(8.9%)	13,728,818	6.6%	15,570,314	13.4%	15,033,810	(3.4%)
Culture & Recreation	8,205,586	70.1%	8,152,455	(0.6%)	8,453,590	3.7%	8,995,200	6.4%	9,688,159	7.7%
Education	6,933,698	9.0%	10,266,758	48.1%	8,641,658	(15.8%)	6,983,411	(19.2%)	7,191,899	3.0%
Interest on Long-term Debt	3,166,589	(16.8%)	2,983,100	(5.8%)	2,608,233	(12.6%)	2,626,606	0.7%	2,736,718	4.2%
Total Expenditures	**$ 134,445,936**	**4.7%**	**$ 148,480,177**	**10.4%**	**$ 142,244,376**	**(4.2%)**	**$ 141,079,080**	**(0.8%)**	**$ 147,164,291**	**4.3%**
Change in Net Position	$ 11,301,194	(42.5%)	$ 49,968	(99.6%)	$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)
Beginning 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%
Ending Net Position	**$ 348,158,856**	**3.4%**	**$ 348,208,824**	**0.0%**	**$ 366,426,179**	**5.2%**	**$ 379,217,671**	**3.5%**	**$ 371,541,933**	**(2.0%)**

Table A-2

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 46,328,082	(2.0%)	$ 48,761,701	5.3%	$ 46,510,766	(4.6%)	$ 50,535,266	8.7%	$ 51,454,062	1.8%
44,364,995	0.3%	46,210,211	4.2%	44,122,868	(4.5%)	47,421,286	7.5%	50,426,233	6.3%
10,077,888	(9.2%)	10,291,432	2.1%	10,072,778	(2.1%)	12,456,036	23.7%	17,292,604	38.8%
901,795	2.9%	942,195	4.5%	891,291	(5.4%)	1,030,124	15.6%	1,161,861	12.8%
8,193,331	(9.1%)	8,660,037	5.7%	8,358,008	(3.5%)	8,843,369	5.8%	9,019,213	2.0%
15,254,112	1.5%	15,783,020	3.5%	16,174,152	2.5%	16,659,667	3.0%	17,881,694	7.3%
9,489,428	(2.1%)	10,002,528	5.4%	9,435,723	(5.7%)	9,900,058	4.9%	9,969,703	0.7%
5,890,655	(18.1%)	6,376,122	8.2%	6,152,666	(3.5%)	6,796,662	10.5%	7,447,823	9.6%
2,818,925	3.0%	2,681,450	(4.9%)	2,156,838	(19.6%)	2,356,675	9.3%	2,273,126	(3.5%)
$ 143,319,211	**(2.6%)**	**$ 149,708,696**	**4.5%**	**$ 143,875,090**	**(3.9%)**	**$ 155,999,143**	**8.4%**	**$ 166,926,319**	**7.0%**
$ (4,547,145)	(40.8%)	$ (5,974,138)	31.4%	$ 8,792,905	(247.2%)	$ (370,489)	(104.2%)	$ (1,119,550)	202.2%
371,541,933	(2.0%)	265,702,216	(28.5%)	259,728,078	(2.2%)	268,520,983	3.4%	268,150,494	(0.1%)
$ 366,994,788	**(1.2%)**	**$ 259,728,078**	**(29.2%)**	**$ 268,520,983**	**3.4%**	**$ 268,150,494**	**(0.1%)**	**$ 267,030,944**	**(0.4%)**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures										
General Government	$ 42,397,350	6.54%	$ 42,119,564	(0.66%)	$ 42,399,498	0.66%	$ 42,582,154	0.43%	$ 42,801,744	0.52%
Public Safety	38,366,468	1.44%	38,202,107	(0.43%)	38,814,882	1.60%	38,624,854	(0.49%)	40,561,086	5.01%
Highway & Streets	11,179,796	1.56%	12,541,134	12.18%	9,855,973	(21.41%)	9,466,126	(3.96%)	8,718,437	(7.90%)
Sanitation	828,464	1.05%	794,215	(4.13%)	854,966	7.65%	842,870	(1.41%)	801,525	(4.91%)
Health	8,217,172	2.21%	8,288,126	0.86%	8,628,172	4.10%	8,781,513	1.78%	8,436,617	(3.93%)
Welfare	13,682,775	5.34%	12,477,589	(8.81%)	13,308,587	6.66%	15,184,030	14.09%	14,536,112	(4.27%)
Culture & Recreation	8,009,183	78.45%	7,794,138	(2.68%)	7,404,440	(5.00%)	7,514,881	1.49%	7,581,837	0.89%
Education	6,923,526	10.48%	10,260,122	48.19%	8,627,030	(15.92%)	6,975,040	(19.15%)	7,147,788	2.48%
Capital Outlay	39,012,758	(2.73%)	11,297,777	(71.04%)	19,588,306	73.38%	14,713,004	(24.89%)	11,276,291	(23.36%)
Financial Trends	4,495,840	(66.87%)	7,314,848	62.70%	1,830,822	(74.97%)	2,296,887	25.46%	2,027,302	(11.74%)
Debt Service - Interest	3,166,589	(16.82%)	2,983,100	(5.79%)	2,608,233	(12.57%)	2,626,606	0.70%	2,621,795	(0.18%)
Total Expenditures	**$176,279,921**	**(1.36%)**	**$154,072,720**	**(12.60%)**	**$153,920,909**	**(0.10%)**	**$149,607,965**	**(2.80%)**	**$146,510,534**	**(2.07%)**
Change in Balance	$ (30,557,824)	(342.17%)	$ (9,872,875)	(67.69%)	$ 792,840	(108.03%)	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)
Fund Balance -Beginning (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%
Fund Balance -Ending (1)	**$ 93,844,743**	**(24.56%)**	**$ 83,971,868**	**(10.52%)**	**$ 84,764,708**	**0.94%**	**$ 87,599,221**	**3.34%**	**$ 86,304,045**	**(1.48%)**

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

Table A-3

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 44,546,509	4.08%	$ 43,823,718	(1.62%)	$ 44,728,000	2.06%	$ 45,506,820	1.74%	46,130,704	1.37%
41,888,510	3.27%	40,279,751	(3.84%)	40,301,383	0.05%	42,055,255	4.35%	42,562,964	1.21%
8,278,875	(5.04%)	8,601,040	3.89%	8,543,777	(0.67%)	10,280,223	20.32%	14,887,572	44.82%
850,056	6.05%	862,753	1.49%	836,843	(3.00%)	946,876	13.15%	1,060,160	11.96%
7,831,340	(7.17%)	7,999,599	2.15%	7,975,662	(0.30%)	8,189,738	2.68%	8,094,406	(1.16%)
14,895,436	2.47%	15,332,885	2.94%	15,876,606	3.55%	16,170,927	1.85%	17,276,019	6.83%
7,974,382	5.18%	8,352,080	4.74%	8,308,929	(0.52%)	8,264,632	(0.53%)	8,192,310	(0.88%)
5,869,577	(17.88%)	6,295,983	7.26%	6,112,392	(2.92%)	6,695,045	9.53%	7,262,324	8.47%
8,515,117	(24.49%)	10,025,990	17.74%	6,696,752	(33.21%)	7,365,892	9.99%	10,141,795	37.69%
2,392,522	18.02%	6,209,063	159.52%	3,277,103	(47.22%)	2,871,492	(12.38%)	3,292,283	14.65%
2,732,368	4.22%	2,568,860	(5.98%)	1,961,685	(23.64%)	2,029,151	3.44%	1,949,464	(3.93%)
$145,774,692	**(0.50%)**	**$150,351,722**	**3.14%**	**$ 144,619,132**	**(3.81%)**	**$ 150,376,051**	**3.98%**	**$ 160,850,001**	**6.97%**
$ (7,779,716)	500.67%	$ (6,493,766)	(16.53%)	$ 5,058,302	(177.89%)	$ 3,756,040	(25.75%)	$ 6,143,453	63.56%
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%
$ 78,524,329	**(9.01%)**	**$ 72,030,563**	**(8.27%)**	**$ 77,088,865**	**7.02%**	**$ 80,844,905**	**4.87%**	**$ 86,988,358**	**7.60%**

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

Fund Balances of Governmental Funds (1)

Last Ten Fiscal Years

	Fiscal Years									
	2008-2009	**2009-2010**	**2010-2011**	**2011-2012**	**2012-2013**	**2013-2014**	**2014-2015**	**2015-2016**	**2016-2017**	**2017-2018**
General Fund										
Unreserved	$17,999,370	$18,236,669	-	-	-	-	-	-	-	-
Nonspendable	-	-	$ 216,910	$ 266,480	$ 319,121	$ 339,796	$ 357,850	$ 292,127	$ 214,156	$ 431,370
Restricted	-	-	6,967,045	7,002,264	7,433,458	7,399,938	7,507,156	8,175,008	8,554,213	9,271,334
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	12,276,399
Financial Trends	**$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**	**$21,979,103**
Other Governmental Funds										
Unreserved, reported in:										
Debt service funds	$ 3,566,628	$ 1,498,137	-	-	-	-	-	-	-	-
Capital projects funds	18,823,959	7,563,779	-	-	-	-	-	-	-	-
Special revenue funds	53,454,786	56,673,283	-	-	-	-	-	-	-	-
Nonspendable	-	-	$ 64,808	$ 30,425	$ 87,225	$ 95,427	$ 84,720	$ 190,050	$ 268,299	$ 152,490
Restricted	-	-	57,368,443	58,145,049	54,970,411	52,601,853	51,433,020	56,225,138	59,336,012	60,482,868
Committed	-	-	8,473,311	10,189,457	12,125,628	10,116,523	6,291,281	4,103,121	2,134,427	3,180,642
Assigned	-	-	1,223,067	1,149,959	1,582,131	1,443,019	1,281,398	1,571,113	1,559,182	1,365,251
Unassigned	-	-	(761,365)	155,597	(117,968)	(388,957)	(293,528)	(294,782)	94,433	(171,996)
Total Governmental Funds	**$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**	**$65,009,255**

(1) Due to implementation of GASB #54 in Fiscal Year 2011 categories regarding fund balances have been redefined.

Yuma County, Arizona **Table A-5**

Change in Fund Balances-All Funds
Including Ratio of Total Debt Service to Total Non-Capital Expenditures
Last Ten Fiscal Years

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non-Capital
	Amount	% Chg	Amount	% Chg	
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%
17-18	150,708,206	5.38%	5,241,747	6.96%	3.48%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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	(157.84%)	77,088,865	(1.83%)	80,844,905	12.24%
17-18	6,143,453	21.45%	80,844,905	12.24%	86,988,358	12.84%

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

Yuma County, Arizona

General Government Revenues by Source
Last Ten Fiscal Years

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Revenues										
Taxes	$ 69,465,913	0.85%	$ 67,303,924	(3.11%)	$ 68,574,835	1.89%	$ 70,292,813	2.51%	$ 69,281,357	(1.44%)
Special Assessments	93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)	572,462	409.68%	400,102	(30.11%)
License & Permits	1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)	970,355	(8.26%)	1,033,921	6.55%
Intergovernmental	60,566,427	(0.57%)	63,580,073	4.98%	68,532,952	7.79%	65,712,740	(4.12%)	57,080,596	(13.14%)
Charges for Services	5,737,349	5.66%	5,774,101	0.64%	7,086,558	22.73%	6,743,112	(4.85%)	6,750,567	0.11%
Fines & Forfeits	3,518,565	19.06%	3,259,234	(7.37%)	3,151,654	(3.30%)	3,003,379	(4.70%)	2,685,064	(10.60%)
Investment Income	3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)	581,131	(40.99%)	497,828	(14.33%)
Rents	360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)	301,201	(8.83%)	321,777	6.83%
Miscellaneous	1,260,888	(6.20%)	1,226,518	(2.73%)	1,345,393	9.69%	1,310,408	(2.60%)	1,884,512	43.81%
Total Revenues	**$145,522,090**	**(1.50%)**	**$144,539,173**	**(0.68%)**	**$151,176,530**	**4.59%**	**$149,487,601**	**(1.12%)**	**$139,935,724**	**(6.39%)**

Table A-6

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 69,037,531	(0.35%)	$ 71,853,721	4.08%	$ 75,898,036	5.63%	$ 78,645,355	3.62%	$ 81,173,976	3.22%
308,342	(22.93%)	270,540	(12.26%)	257,318	(4.89%)	342,472	33.09%	315,213	(7.96%)
1,001,588	(3.13%)	943,852	(5.76%)	978,454	3.67%	1,037,930	6.08%	1,136,923	9.54%
56,905,602	(0.31%)	58,947,233	3.59%	61,004,774	3.49%	62,165,929	1.90%	66,561,299	7.07%
5,870,699	(13.03%)	6,155,670	4.85%	6,184,108	0.46%	6,365,896	2.94%	5,765,725	(9.43%)
2,922,659	8.85%	3,135,008	7.27%	3,008,665	(4.03%)	3,062,170	1.78%	3,260,213	6.47%
409,416	(17.76%)	424,606	3.71%	416,688	(1.86%)	490,916	17.81%	975,874	98.79%
307,218	(4.52%)	328,914	7.06%	321,071	(2.38%)	352,200	9.70%	402,895	14.39%
1,209,872	(35.80%)	1,314,306	8.63%	1,207,376	(8.14%)	1,070,466	(11.34%)	1,405,131	31.26%
$137,972,927	**(1.40%)**	**$143,373,850**	**3.91%**	**$149,276,490**	**4.12%**	**$153,533,334**	**2.85%**	**$160,997,249**	**4.86%**

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
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%
17-18	29,949,125	3.71%	10,408,126	3.29%	2,621,515	3.26%	931,849	1.34%

	Auto-in-Lieu				Franchise Tax	
Fiscal Year	General Fund		HURF Funds		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
17-18	6,023,695	5.00%	2,558,314	6.91%	121,212	(9.81%)

(1) Includes all property tax revenues

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

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

Table A-7

Local Sales									
General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)		Total Local Sales Taxes	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
11,826,051	(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%
12,846,034	2.11%	12,846,259	2.11%	333	(50.96%)	2,867,514	2.21%	28,560,140	2.12%

Total Taxes	
Amount	% Chg
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%
81,173,976	3.22%

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

Licenses and Permits by Source
Last Ten Fiscal Years

Fiscal Year	General Fund													
	Building		Plumbing		Mechanical & Electrical		Mobile Homes		Variance & Special Use		Environmental Health		Other Permits	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
17-18	341,108	25.85%	33,232	21.67%	117,645	(7.92%)	13,560	23.38%	18,090	27.75%	128,432	11.28%	6,463	29.13%

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
17-18	1,275	(13.27%)	389,156	(1.16%)	87,962	23.82%	1,136,923	9.54%

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
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%
17-18	21,889,249	6.05%	3,646,605	2.05%	550,050	0.00%	-	(100.00%)	28,680	16.35%	355,761	(6.88%)	26,470,345	5.16%

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
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%
17-18	3,306,234	(2.53%)	1,238,016	20.19%	7,781,445	11.50%	4,080,468	7.24%	3,724,547	(9.95%)	4,268,463	0.16%	8,102,436	11.07%

Fiscal Year	Other Funds						**Total Intergovernmental Revenues**	
	School		Workforce Investment Act		All Other Special Revenue Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
17-18	286,648	(12.36%)	5,679,883	11.47%	1,622,814	140.72%	66,561,299	7.07%

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
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%)
17-18	21,558	71.71%	193,954	26.37%	356,656	(14.36%)	363,931	2.15%	252,040	7.84%	23,197	31.58%	60,921	(62.82%)	2,068,908	(7.67%)

Fiscal Year	General Fund		Other Funds													
	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds		**Total Service Charges**	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
17-18	451,690	(29.62%)	304,997	(11.95%)	441,168	(7.57%)	-	0.00%	834,100	(9.84%)	124,942	0.08%	267,663	4.66%	5,765,725	(9.43%)

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
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%)
17-18	308,344	(4.98%)	-	(100.00%)	1,374,845	25.18%	540	(88.48%)	27,933	9.65%	3,200	(26.44%)	16,675	21.46%

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
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%
17-18	128,428	105.99%	23,444	(40.23%)	480,444	22.95%	712,981	71.72%	59,253	(8.55%)	124,126	(79.63%)	3,260,213	6.47%

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
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%
17-18	271,514	5.40%	142,137	3271.37%	50,000	100.00%	230,121	226.41%	161,476	358.83%	199,541	(15.39%)

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
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%)
17-18	91,215	(4.91%)	60,772	(23.76%)	75,674	128.38%	6,990	111.43%	115,691	(54.44%)	1,405,131	31.26%

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Yuma County, Arizona

Other Financing Sources (Uses)
Last Ten Fiscal Years

	Fiscal Years							
	2008-2009		2009-2010		2010-2011		2011-2012	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Proceeds from sale of bonds	-	-	-	-	-	-	$11,280,567	100.00%
Payment to refunded debt	-	-	-	-	-	-	(8,692,607)	100.00%
Premiums	-	-	-	-	-	-	-	-
Loan proceeds	-	-	251,648	100.00%	3,437,915	1266.16%	-	-
Capital lease agreements	-	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Transfers In	$36,814,313	5.37%	$21,266,440	(42.23%)	$15,986,583	(24.83%)	18,981,200	18.73%
Transfers Out	(36,614,306)	3.86%	(21,857,416)	(40.30%)	(15,887,279)	(27.31%)	(18,614,283)	17.16%
Total Other Financing Sources (Uses)	**$ 200,007**	**(99.54%)**	**$ (590,976)**	**(395.48%)**	**$ 99,304**	**(116.80%)**	**$ 2,954,877**	**2875.59%**

Table A-13

Fiscal Years											
2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 7,500,000	100.00%	-	-	$26,300,000	100.00%	$11,150,000	100.00%	-	-	4,626,000	-
(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%	500,363	-	1,245,361	148.89%
-	-	-	-	-	-	21,884	-	98,394	349.62%	125,651	27.70%
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%	$14,727,806	(4.23%)
(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%	(14,728,613)	(4.22%)
$ 5,279,634	**78.68%**	**$ 22,049**	**(99.58%)**	**$ 484,106**	**2095.59%**	**$ 400,944**	**(17.18%)**	**$ 598,757**	**49.34%**	**$ 5,996,205**	**901.44%**

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

	Fiscal Years									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities										
Invested in Capital Assets, net of related debt	$ 248,106,049	6.08%	$ 254,210,170	2.46%	$ 277,357,668	9.11%	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)
Restricted for:										
Public Safety	989,600	(68.16%)	790,279	(20.14%)	11,415,461	1344.48%	5,344,418	(53.18%)	4,560,937	(14.66%)
Highway & Streets	12,694,335	25.33%	14,687,855	15.70%	21,021,104	43.12%	38,279,501	82.10%	37,742,220	(1.40%)
Sanitation	-		-		-		423,787	0.00%	491,934	16.08%
Health	1,983,782	(26.85%)	1,603,295	(19.18%)	1,994,249	24.38%	855,403	(57.11%)	535,771	(37.37%)
Welfare	-		-		-		-		-	
Culture & Recreation	8,464,426	26.56%	9,732,831	14.99%	9,559,542	(1.78%)	9,628,372	0.72%	9,005,962	(6.46%)
Education	-		-		-		-		-	
Debt Service	3,566,628	(33.29%)	7,563,779	112.07%	1,508,633	(80.05%)	4,740,574	214.23%	5,281,615	11.41%
Capital Projects	18,711,838	(29.50%)	1,498,137	(91.99%)	6,433,179	329.41%	5,223,620	(18.80%)	6,555,198	25.49%
Unrestricted	53,642,198	10.71%	58,122,478	8.35%	37,182,644	(36.03%)	28,128,486	(24.35%)	20,907,294	(25.67%)
Total Governmental Net Position	**$ 348,158,856**	**3.35%**	**$ 348,208,824**	**0.01%**	**$ 366,472,480**	**5.25%**	**$ 379,217,671**	**3.48%**	**$ 371,541,933**	**(2.02%)**

Table A-14

Fiscal Years									
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 289,410,975	1.03%	$ 294,276,592	1.68%	$ 295,264,180	0.34%	$ 296,351,166	0.37%	$ 302,007,352	1.91%
3,448,859	(24.38%)	20,843,775	504.37%	23,251,741	11.55%	24,647,191	6.00%	24,838,380	0.78%
37,082,225	(1.75%)	19,300,456	(47.95%)	22,280,209	15.44%	23,914,892	7.34%	21,572,839	(9.79%)
605,478	23.08%	516,703	(14.66%)	570,364	10.39%	554,929	(2.71%)	431,588	(22.23%)
1,043,941	94.85%	1,870,107	79.14%	2,512,144	34.33%	3,324,908	32.35%	4,297,550	29.25%
1,010,467	100.00%	973,825	100.00%	1,015,086	100.00%	1,119,392	100.00%	990,165	100.00%
7,400,704	(17.82%)	6,026,315	(18.57%)	5,230,212	(13.21%)	4,657,284	(10.95%)	4,609,212	(1.03%)
944,712	100.00%	974,953	100.00%	995,439	100.00%	872,837	100.00%	752,370	100.00%
4,282,441	(18.92%)	698,275	(83.69%)	565,133	(19.07%)	642,961	13.77%	1,454,942	126.29%
4,655,064	(28.99%)	4,405,197	(5.37%)	2,506,927	(43.09%)	157,260	(93.73%)	2,397,019	1424.24%
17,109,922	(18.16%)	(90,158,177)	(626.94%)	(85,670,452)	(4.98%)	(88,092,326)	2.83%	(96,320,473)	9.34%
$ 366,994,788	**(1.22%)**	**$ 259,728,021**	**(29.23%)**	**$ 268,520,983**	**3.39%**	**$ 268,150,494**	**(0.14%)**	**$ 267,030,944**	**(0.42%)**

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	
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	574,396	79,726,083	68,032,246	9,535,510	77,567,756	2,158,327
17-18	82,153,804	904,138	83,057,942	69,610,978	8,920,413	78,531,391	4,526,551

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
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)	13,233,672	(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%
17-18	17,452,552	4,526,551	21,979,103	25.94%

Revenue Capacity

Yuma County, Arizona

Table B-1

Assessed, Estimated Actual, and Net Assessed 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
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)	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%	0.8975	11.07%
(16-17)	Secondary (2)	1,050,992,765	N/A	8,791,456,531	N/A	11.95%	143,535,138	N/A	907,457,627	N/A	0.2794	10.32%
17-18	Primary	1,311,708,037	3.70%	10,514,397,606	4.25%	12.48%	157,595,595	5.89%	1,154,112,442	3.41%	2.5016	10.98%
(17-18)	Secondary (1)	1,311,708,037	3.70%	10,514,397,606	4.25%	12.48%	157,595,595	5.89%	1,154,112,442	3.41%	0.9034	10.98%
(17-18)	Secondary (2)	1,099,822,867	4.65%	9,229,449,897	4.98%	11.92%	157,071,312	9.43%	942,751,555	3.89%	0.2794	10.21%

Source: Yuma County Assessor's
Arizona has two tax divisions - primary and secondary assessed values. General Fund Operating property taxes are restricted to being applied to the primary value. Special Districts are assessed based upon the secondary value for the designated district; Secondary (1) Library district and Secondary (2) Flood Control district.

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
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%
17-18	28,871,277	28,670,579	99.30%	28,670,579	99.30%

Source: Yuma County Assessor's
(1) Included in year collected / received.

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 (1)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
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%
17-18	28,871,277	28,182,456	97.61%	488,123	28,670,579	99.30%	200,698	0.70%

Source: Yuma County Assessor's
(1) Included in year levied / billed.

Yuma County, Arizona

Table B-4

Principal Taxpayers
Current Year and Ten Year Comparison

	2018			2009		
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	$ 72,970,876	1	6.32%	$ 49,630,652	1	3.62%
Agua Caliente Solar LLC	49,421,160	2	4.28%	-	-	-
Union Pacific Railroad Co	13,232,484	3	1.15%	5,271,135	6	0.38%
Southwest Gas Corporation (T&D)	7,800,686	4	0.68%	7,723,824	5	0.56%
Wal-Mart Stores Inc De Corp	7,389,591	5	0.64%	9,842,191	3	0.72%
Imperial Irrigation District (T&D)	7,253,364	6	0.63%	-	-	-
Yuma Palms 1031 Delaware LLC ET AL	6,139,472	7	0.53%	8,315,745	4	0.61%
Arizona Public Service Company (REE)	5,196,123	8	0.45%	-	-	-
Qwest Corporation	4,888,890	9	0.42%	10,867,481	2	0.79%
PPA Partners Arizona LLC	4,719,182	10	0.41%	-	-	-
SFPP LP DBA Kinder Morgan Energy	-	-	-	4,439,088	8	0.32%
Level 3 Communications, LLC	-	-	-	4,198,370	9	0.31%
Dole Fresh Vegetable Inc.	-	-	-	4,734,042	7	0.35%
Yuma Cogeneration Associates	-	-	-	4,044,920	10	0.30%
Totals	$179,011,828		15.51%	$ 109,067,448		7.96%

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	2018	2009	% Change
Utilities	$ 1,311,764	$ 1,304,627	0.55%
Communications	188,851	272,152	(30.61%)
Publishing	8,161	10,693	(23.67%)
Restaurants & Bars	1,481,180	1,015,188	45.90%
Amusements	57,648	75,961	(24.11%)
Personal Property Rental	393,232	326,983	20.26%
Contracting	1,001,843	2,233,512	(55.14%)
Retail	7,953,857	6,358,895	25.08%
Hotel/Motel	330,729	271,693	21.73%
All Other	102,627	67,501	52.04%
TOTAL	$ 12,829,893	$11,937,204	7.48%

Yuma County, Arizona — Table B-6

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

		Yuma County (2)			Cities (5)			
Fiscal Year	State	General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
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
17-18	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.

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	Yuma Elementary School District	Somerton Elementary District	Crane School District	Hyder Elementary District	Mohawk Elementary District	Wellton Elementary District
Primary Tax Authority No.		200001	200002	415401	415201	50010	50110	50103	50160	50170	50240
Secondary Tax Authority No.			-	-	415401	75001	55011	65013	55016	65017	55024
2008	Primary	1.8825	0.0000	1.5596	1.3514	1.8209	4.4348	1.7392	1.9744	2.0347	2.4573
2008-09	Secondary	-	-	-	-	0.3381	1.0407	0.7150	1.7010	0.3860	0.0831
2009	Primary	1.7548	0.3306	1.4706	1.1795	1.5759	3.9003	1.8459	2.7394	2.3724	1.9897
2009-10	Secondary	-	-	-	-	0.3237	0.6218	0.7011	1.6384	1.2565	0.6229
2010	Primary	1.7397	0.3564	1.4691	1.2238	1.2247	3.4050	1.7450	2.6449	2.5154	2.3847
2010-11	Secondary	-	-	-	-	0.3709	0.6795	0.7568	1.5491	0.9874	0.4107
2011	Primary	1.8798	0.4259	1.5787	1.2807	1.8588	2.5499	1.8995	3.2394	2.7444	2.1774
2011-12	Secondary	-	-	-	-	0.3448	0.6696	0.6394	1.6535	0.7813	0.3888
2012	Primary	1.8798	0.4717	1.5787	1.3383	1.9305	2.2712	1.9466	3.1106	2.6328	2.4142
2012-13	Secondary	-	-	-	-	0.3675	0.0806	0.6322	1.5188	1.0734	0.0000
2013	Primary	2.0606	0.5123	1.7387	1.4872	2.3273	2.0825	1.9304	3.4038	2.6942	2.5006
2013-14	Secondary	-	-	-	-	0.4164	0.8519	1.3132	0.4462	1.0153	0.0000
2014	Primary	2.1608	0.5089	1.8281	1.6873	2.3990	-	2.1330	2.1150	2.2584	2.0017
2014-15	Secondary	-	-	-	-	-	2.8067	0.9577	0.2008	1.0985	-
2015	Primary	2.4132	0.5184	2.0704	1.7489	2.4736	-	2.3976	1.7748	3.0085	2.3839
2015-16	Secondary	-	-	-	-	0.1570	2.6611	1.0568	0.1451	1.0238	-
2016	Primary	2.4684	0.5010	2.3517	1.7720	2.3466	1.6143	1.9956	2.1396	2.5409	2.6991
2016-17	Secondary	-	-	-	-	0.3186	2.1318	1.2719	0.0683	-	-
2017	Primary	2.5016	0.4875	2.3001	1.6910	2.0250	2.4946	2.2018	2.4430	2.4839	2.4041
2017-18	Secondary	-	-	-	-	0.3291	2.1711	1.3038	-	-	-

General Taxing Authorities						
Fiscal Year	Type	Gadsden Elementary District	Antelope Union High School District	Yuma Union High School District	Arizona Western College	Joint Technical Education District
Primary Tax Authority No.		50320	61010	61030	81500	30001
Secondary Tax Authority No		65032	76101	76103	68150	
2008	Primary	4.3122	2.0480	1.9214	1.6274	-
2008-09	Secondary	0.0301	0.4342	0.7450	0.3652	-
2009	Primary	1.7464	1.6723	1.8218	1.5142	-
2009-10	Secondary	0.1538	0.4364	0.3322	0.3163	-
2010	Primary	1.7837	1.5999	1.4606	1.5000	-
2010-11	Secondary	0.2019	0.5605	0.6275	0.3079	-
2011	Primary	1.9274	2.1030	2.0755	1.6163	-
2011-12	Secondary	0.1676	0.3165	0.9263	0.3297	-
2012	Primary	2.0979	2.0992	2.0019	1.6874	-
2012-13	Secondary	0.1695	0.3231	0.0773	0.3470	-
2013	Primary	2.0815	2.3145	2.1651	1.8847	-
2013-14	Secondary	0.2164	0.3041	0.6136	0.3379	-
2014	Primary	2.1960	2.1846	1.9557	2.0004	-
2014-15	Secondary	0.2054	0.2162	0.7524	0.3799	-
2015	Primary	2.4018	2.0758	2.1468	2.1650	0.0500
2015-16	Secondary	-	0.1964	0.6184	0.3893	-
2016	Primary	3.1322	2.1566	2.6425	2.2521	0.0500
2016-17	Secondary	1.5669	0.2141	0.5510	0.3734	-
2017	Primary	2.7337	1.9562	2.1581	2.2578	0.0500
2017-18	Secondary	1.6950	0.2094	0.5463	0.2297	-

*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*	Yuma County 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
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
2017	Primary	-	-	-	-	-	-	-	-
2017-18	Secondary	0.3237	0.9034	0.2794	85.0000	68.0000	68.0000	177.00	5.1270

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	Martinez Lake Resort District
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710	28905
2008	Primary	-	-	-	-	-	-	-	-
2008-09	Secondary	775.0000	8.6800	1.0000	1.0000	-	7.0000	0.1800	-
2009	Primary	-	-	-	-	-	-	-	-
2009-10	Secondary	865.0000	8.6800	1.0000	1.0000	18.8097	8.0000	0.1800	-
2010	Primary	-	-	-	-	-	-	-	-
2010-11	Secondary	865.0000	8.6800	1.0000	1.0000	20.9305	8.0000	0.1800	-
2011	Primary	-	-	-	-	-	-	-	-
2011-12	Secondary	865.0000	8.6800	1.0000	1.0000	17.0775	8.0000	0.1800	-
2012	Primary	-	-	-	-	-	-	-	-
2012-13	Secondary	865.0000	8.6800	1.0000	1.0000	17.2000	9.0000	0.1800	-
2013	Primary	-	-	-	-	-	-	-	-
2013-14	Secondary	865.0000	8.6800	1.0000	1.0000	16.9500	10.0000	0.1800	-
2014	Primary	-	-	-	-	-	-	-	-
2014-15	Secondary	891.0400	-	1.0000	1.0000	21.5033	25.0000	0.1800	485.3947
2015	Primary	-	-	-	-	-	-	-	-
2015-16	Secondary	899.7200	11.0000	1.0000	1.0000	26.8200	25.0000	0.1800	100.0000
2016	Primary	-	-	-	-	-	-	-	-
2016-17	Secondary	899.7200	11.0000	1.0000	1.0000	35.4000	25.0000	0.1800	100.0000
2017	Primary	-	-	-	-	-	-	-	-
2017-18	Secondary	899.7200	11.0000	1.0000	1.0000	31.2300	25.0000	0.1800	100.0000

* 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		General Obligation	Special Assessments			
	Jail District	County-Wide Projects	Library District	Donovan Estates	El Prado Estates	WIFA Loan	USDA Sewer
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
17-18	5,878,992	8,248,000	35,265,000	-	17,360	1,134,701	1,572,013

Fiscal Year	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
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	1.16%	308.77
11-12	-	60,849,516	1.15%	296.58
12-13	-	64,773,182	1.19%	315.70
13-14	-	62,346,148	1.15%	297.85
14-15	103,201	58,772,037	1.06%	277.21
15-16	78,680	53,339,762	0.91%	248.10
16-17	484,737	39,853,637	0.62%	183.04
17-18	1,637,917	53,753,983	0.78%	242.52

Yuma County, Arizona

Table C-4

Legal Debt Margin
June 30, 2018

Assessed Valuation (Secondary)			$ 1,311,708,037
Gross Indebtedness		$ 16,851,066	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 5,878,992		
Revenue Bonds - Administration Building	8,248,000		
Special Assessment Notes - El Prado Estates	17,360		
Rural Development Loan - WIFA - El Prado	23,809		
Rural Development Loan - WIFA - B & C Colonia	1,110,892		
Rural Development Loan - USDA- B & C Colonia	1,416,900		
Rural Development Loan - Gadsden Sewer Project	155,113		
Total Exempt Debt		(16,851,066)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			78,702,482
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 78,702,482**
Yuma County Library District (Voter Approved)	$ 35,265,000		
Total Voter Approved Debt		$ 35,265,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 196,756,206
Total Non-exempt Bonds Outstanding			(35,265,000)
Debt Margin within 15% Debt Limitation			**$ 161,491,206**

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 Capital
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
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
17-18	35,265,000	1,154,112,442	3.06%	10,514,397,606	0.34%	221,648	159.10

*Information from azstats.gov from 2009 to current

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)	
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	150,376,051	2.06%
17-18	35,265,000	12,799,919	2,984,756	160,850,001	1.86%

(1) Includes agent and other fees.

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

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

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

* Fiscal Years 2003 through Fiscal Year 2011 restated.

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2018

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Bond	$ 17,360	$ 17,360	0.00%	-
Special Assessment Rural Development Loans	2,706,714	2,706,714	0.23%	$ 6,348
Total Special Assessment Bonded Debt		2,724,074		6,348
Yuma County: General Obilgation Bond	1,154,112,442	35,265,000	100.00%	35,265,000
Yuma County: Revenue Bond	1,154,112,442	14,126,992	100.00%	14,126,992
Yuma County: Premiums	1,154,112,442	2,482,054	100.00%	2,482,054
Yuma County: Capital Leases	1,154,112,442	1,639,654	100.00%	1,639,654
Total Yuma County Direct Bonded Debt:		56,237,774		53,520,048
As presented fiscal year ended June 30, 2017				
Arizona Western College (1)	1,116,022,260	54,410,000	100.00%	54,410,000
Somerton Elementary School District No. 11	56,289,548	1,870,440	5.04%	94,341
Crane Elementary School District No. 13	201,601,089	17,050,000	18.06%	3,079,955
Antelope Union High School District No. 50	107,229,120	955,000	9.61%	91,758
Yuma Union High School District No. 70	1,008,765,125	44,321,464	90.39%	40,061,878
Total Overlapping General Obligation Bonded Debt		118,606,904		97,737,932
Total Direct and Overlapping General Obligation Bonded Debt				$151,257,980

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

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

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

Pledged Revenues

Last Ten Fiscal Years

	Fiscal Years									
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Pledged Revenues										
Jail District Sales Tax (1)	$11,826,297	$10,344,969	$10,778,684	$11,344,489	$11,602,960	$11,602,385	$11,936,114	$12,198,328	$12,580,956	$12,846,259
Capital Projects Sales Tax (2)	1,742,172	95,968	37,089	18,052	20,058	3,471	13,183	8,959	679	333
Library District Property Tax (3)	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	10,408,126
Special Assessment Districts (4)										
Donovan Estates	29,154	20,030	-	-	-	-	-	-	-	-
El Prado Estates	16,143	16,600	20,345	18,348	15,084	10,810	4,076	9,805	16,715	13,799
Gadsden	47,935	23,474	25,956	21,619	49,037	16,312	14,582	15,113	16,563	26,580
Ave B&C Colonia	-	343,352	66,017	532,495	335,982	281,221	243,283	232,400	309,194	274,834
Total Pledged Revenues	$16,967,157	$15,108,815	$14,242,317	$15,260,629	$15,348,746	$15,254,974	$19,180,176	$22,455,965	$23,000,803	$23,569,931
Debt Service Requirements										
Jail District - Bonds										
Principal	$ 2,035,000	$ 5,650,000	$ 1,850,000	$ 640,000	$ 550,000	$ 705,000	$ 725,000	$ 755,000	$ 780,000	$ 815,004
Interest	746,823	579,157	294,150	343,150	337,225	321,150	296,075	266,475	235,775	201,838
Total Jail District Requirements	2,781,823	6,229,157	2,144,150	983,150	887,225	1,026,150	1,021,075	1,021,475	1,015,775	1,016,842
East County - Bonds										
Principal	-	-	-	245,000	-	-	-	-	-	-
Interest	-	-	-	17,185	-	-	-	-	-	-
Total East County Requirements	-	-	-	262,185	-	-	-	-	-	-
Admin Building - Bonds										
Principal	-	-	-	-	-	284,000	286,000	296,000	304,000	314,000
Interest	-	-	-	-	31,413	216,590	214,350	205,962	196,755	187,560
Total Admin Building Requirements	-	-	-	-	31,413	500,590	500,350	501,962	500,755	501,560
Various CIP Projects - Bonds										
Principal	-	-	-	-	-	-	-	-	-	185,000
Interest	-	-	-	-	-	-	-	-	-	35,802
Total CIP Project Requirements	-	-	-	-	-	-	-	-	-	220,802
Capital Sales Tax - Certificates of Payment										
Principal	1,345,000	-	-	-	-	-	-	-	-	-
Interest	35,563	-	-	-	-	-	-	-	-	-
Total Capital Sales Tax Requirements	1,380,563	-	-	-	-	-	-	-	-	-
El Prado Estates ID USDA										
Principal	6,830	6,840	6,840	31,840	4,340	4,340	4,340	4,340	4,340	4,340
Interest	4,040	3,741	3,441	2,589	1,804	1,614	1,424	1,234	1,045	854
Total El Prado Estates ID USDA Requiremen	10,870	10,581	10,281	34,429	6,144	5,954	5,764	5,574	5,385	5,194
Library District - Bonds										
Principal	975,000	1,020,000	1,065,000	1,120,000	1,170,000	1,230,000	1,670,000	1,500,000	1,500,000	1,555,000
Interest	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	1,425,406
Total Library District Requirements	3,304,226	3,310,226	3,313,425	3,324,825	3,329,025	3,339,975	3,349,183	3,027,766	2,925,406	2,980,406
Assessment Districts										
Donovan Estates - Bonds										
Principal	23,100	296,500	-	-	-	-	-	-	-	-
Interest	13,477	11,226	-	-	-	-	-	-	-	-
Total Donovan Estates	36,577	307,726	-	-	-	-	-	-	-	-
El Prado Estates - WIFA Loan										
Principal	17,974	18,423	18,880	62,514	6,394	6,386	6,637	7,170	7,453	7,453
Interest	10,205	9,458	8,693	3,523	2,425	2,174	1,917	1,373	1,085	1,085
Total El Prado Estates	28,179	27,881	27,573	66,037	8,819	8,560	8,554	8,543	8,538	8,538
Gadsden - USDA Loan										
Principal	19,984	19,984	19,984	119,984	14,102	14,102	14,102	14,102	14,102	14,101
Interest	18,435	17,536	16,636	13,462	10,470	9,836	9,201	8,249	7,615	7,297
Total Gadsden Estates	38,419	37,520	36,620	133,446	24,572	23,938	23,303	22,351	21,717	21,398
B & C Colonia - WIFA Loan										
Principal	-	-	-	42,974	44,166	45,390	46,648	49,270	50,636	50,636
Interest	-	-	44,288	23,208	38,056	36,814	36,185	33,563	32,197	31,496
Total B & C Colonia Estates	-	-	44,288	66,182	82,221	82,204	82,833	82,833	82,833	82,132
B & C Colonia - USDA Loan										
Principal	-	-	-	83,300	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	36,464
Total B & C Colonia Estates		-	50,000	132,259	130,176	128,094	126,011	121,846	119,764	119,764
Total Assessment Districts Requirements	103,175	373,126	158,481	397,925	245,788	242,796	240,701	235,573	232,852	231,832
Total Annual Requirements	$ 7,580,658	$ 9,923,090	$ 5,626,337	$ 5,002,514	$ 4,499,595	$ 5,115,465	$ 5,117,073	$ 4,792,350	$ 4,680,173	$ 4,956,636
Estimated Coverage	2.24	1.52	2.53	3.05	3.41	2.98	3.75	4.69	4.91	4.76

(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.

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Economic and Demographic Information

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

Demographic Statistics - Population and Employment - by Sector

Last Ten Years

Calendar Year	Total Population *	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total %	Service Producing Trade, Trnp., Comm. Employed	Service Producing Trade, Trnp., Comm. %	Service Producing Financial Actv. Employed	Service Producing Financial Actv. %	Service Producing Service Misc. Employed	Service Producing Service Misc. %	Farming/ Agriculture Employed	Farming/ Agriculture %
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%
2017	221,648	95,153	78,928	17.1%	35,200	46.0%	10,900	13.8%	1,900	2.5%	22,400	29.3%	14,844	18.8%

Calendar Year	Total Population *	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Goods Producing Construction Employed	Goods Producing Construction %	Goods Producing Manufacturing Employed	Goods Producing Manufacturing %	Government Grand Total Employed	Government Grand Total %	Government Federal Employed	Government Federal %	Government State and Local Employed	Government State and Local %
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%
2017	221,648	5,000	6.3%	2,400	3.0%	2,600	3.3%	14,400	18.2%	3,500	4.4%	10,900	13.8%

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

* Source: Arizona Department of Administration (azstats.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
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%
2017	3,311,188	4.9%	221,648	95,153	17.1%	27,105	8,538	15.7%	35,289	17,377	37.5%

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
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%
2017	17,103	7,749	17.3%	3,171	636	28.8%	101,620	43,995	11.1%

Source: Arizona Department of Administration (azstats.gov)

* Source: Yuma Stats and areavibes.com

Yuma County, Arizona

Demographic Statistics - Yuma County Employees

Last Ten Fiscal Years (1) (2)

	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
General Government												
Assessor	30	30	30	31	31	31	32	32	32	32	32	32
BOS/County Admin	23	23	23	25	25	25	25	25	26	28	28	28
Development Services	62	62	62	73	73	73	70	70	70	71	71	71
Election Services	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
General Services	40	40	40	40	40	40	39	39	39	40	40	40
Human Resources	12	12	12	11	11	11	11	11	11	11	11	11
ITS	20	20	20	23	23	23	19	19	19	29	29	29
Recorder	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
YMPO	1	3	3	5	5	5	5	5	13	-	-	-
Total General Government	231	233	233	250	250	251	243	244	253	254	254	254
Public Safety												
Adult Probation	83	84	86	82	84	86	84	84	84	92	92	92
Sheriff	320	321	321	329	331	331	342	343	344	382	382	382
Total Public Safety	403	405	407	411	415	417	426	427	428	474	474	474
Highway & Streets												
Public Works	73	73	73	75	75	75	69	69	70	79	79	79
Total Highway & Streets	73	73	73	75	75	75	69	69	70	79	79	79
Health												
Health	89	95	98	97	102	105	97	105	109	118	118	118
Total Health	89	95	98	97	102	105	97	105	109	118	118	118
Cultural & Recreation												
Library	63	68	73	78	86	95	78	90	105	96	96	96
Total Cultural & Recreation	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
Public Fiduciary	8	8	8	7	7	7	8	8	8	8	8	8
Total Welfare	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
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	40	41	41	39	39	39	40	40	40	41	41	41
Constable Precinct #1	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
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	64	64	64
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	21	21	22	20	20	21	21	21	22	22	22	22
Justice Court #2	4	4	4	4	4	4	4	4	4	5	5	5
Justice Court #3	2	2	2	4	4	4	3	3	4	4	4	4
Juvenile Court	136	136	136	132	132	132	131	131	131	141	141	141
Legal Defender	11	11	11	8	8	8	11	11	12	13	13	13
Public Defender	23	23	23	22	22	22	23	23	24	24	24	24
Superior Court	52	58	62	55	56	57	60	61	64	68	68	68
Total Legal Activities	371	378	383	366	367	369	374	375	383	397	397	397
Total Employee Count:	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 ye

(2) Numbers from county payroll records

Table D-3

Employees 2012-2013			Employees 2013-2014			Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018		
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	Full Time	FTEs	Total Paid
30	30	30	30	30	30	29	29	29	31	31	31	27	27	27	26	26	26
27	27	27	27	27	27	26	28	28	31	32	33	28	28	29	29	29	29
57	57	57	52	52	52	48	48	48	57	57	57	42	42	42	44	44	44
3	3	3	3	3	3	2	3	3	2	3	3	3	3	3	3	3	3
18	18	18	19	19	19	20	20	20	19	19	19	20	20	20	19	19	19
40	40	40	39	39	39	40	40	40	40	40	40	41	41	42	41	41	42
9	9	9	12	12	12	10	10	11	16	16	17	14	14	14	13	13	13
28	28	28	27	27	27	24	24	24	23	23	23	27	27	28	28	28	28
10	10	10	9	9	9	10	10	10	9	9	10	8	8	8	9	9	9
10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
232	232	232	227	227	227	219	222	223	238	241	243	220	221	223	222	222	223
88	88	88	87	87	87	86	86	86	91	91	91	79	79	79	78	78	78
329	330	330	349	350	351	300	308	310	304	307	310	313	315	316	309	311	312
417	418	418	436	437	438	386	394	396	395	398	401	392	394	395	387	389	390
74	74	74	71	71	71	68	68	68	87	87	87	70	70	70	68	68	68
74	74	74	71	71	71	68	68	68	87	87	87	70	70	70	68	68	68
96	99	102	92	95	99	96	101	104	108	112	116	90	96	99	90	95	98
96	99	102	92	95	99	96	101	104	108	112	116	90	96	99	90	95	98
79	90	103	79	90	103	82	94	107	81	93	105	81	95	107	80	94	106
79	90	103	79	90	103	82	94	107	81	93	105	81	95	107	80	94	106
13	13	13	14	14	14	15	15	15	15	15	15	16	16	16	16	16	16
5	5	5	7	7	7	7	7	7	8	8	8	7	7	7	7	7	7
18	18	18	21	21	21	22	22	22	23	23	23	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	5	5	5	5	5	5
39	40	40	39	40	40	39	39	39	44	44	44	39	39	39	38	38	38
4	4	4	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	1	1	1
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	59	59	61	61	61	61	61	61	61	61	61	62	62	62	61	61	61
11	11	11	11	11	11	10	10	11	13	13	14	12	12	12	12	12	12
19	19	19	20	20	20	17	17	17	27	27	27	20	20	20	20	20	20
5	5	5	6	6	6	6	6	6	7	7	7	5	5	5	5	5	5
4	4	4	4	4	4	4	3	4	5	5	5	4	5	5	4	5	5
128	129	130	126	127	127	129	129	129	161	162	162	123	124	126	124	125	127
9	9	9	12	13	13	12	12	12	11	11	11	11	11	11	11	11	11
23	23	23	24	24	24	24	24	24	24	24	24	20	20	20	22	22	22
65	65	65	70	70	70	70	71	72	82	83	83	70	71	72	68	69	71
367	369	370	378	381	381	377	377	380	440	441	443	371	373	377	370	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	1,245	1,269	1,290

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago

	2018			2009		
Employers	**Total Employed**	**Rank**	**% of Total Employed**	**Total Employed**	**Rank**	**% of Total Employed**
Yuma Union High School District	3,100	1	3.26%	-		-
Yuma Proving Ground	2,382	2	2.50%	2,319	1	2.81%
Yuma Regional Medical Center	2,300	3	2.42%	2,080	2	2.52%
Yuma County	1,437	4	1.51%	1,335	6	1.62%
Yuma Elementary School District #1	1,400	5	1.47%	1,700	3	2.06%
City Of Yuma	1,274	6	1.34%	1,388	4	1.68%
TRAX International	1,125	7	1.18%	-		-
Arizona Wester College	987	8	1.04%	-		-
ACCT	900	9	0.95%	814	8	0.99%
Convey Health Solutions	900	10	0.95%	-		-
U.S. Marine Corps Air Station	-	-	-	1,350	5	1.64%
U.S. Border Patrol	-	-	-	920	7	1.11%
Quechan Paradise Casino	-	-	-	800	9	0.97%
Total Employed	**15,805**		**16.61%**	**12,706**		**15.40%**
Total County Employment	**95,153**			**82,525**		

Source: Greater Yuma Economic Development Corporation

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
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%
2017	221,648	33,365	5.67%	6,860,818	37,842	(2.05%)	8,068	(0.40%)

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

(2) Source: Bureau of Economic Analysis (bea.gov)

Yuma County, Arizona

Table D-6

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

Calendar Year	Value of Building Construction Cost*		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
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%
2017	162,832,877	8.25%	1,000	12.87%	1,881,349,000	1.31%	1,587,397,333	2.40%

* 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)

Operational Information

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

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

	Fiscal Years									
	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Function/Program										
Community Resources and Public Facilities										
Bridges	99	99	100	100	100	100	100	100	100	100
Heavy Equipment	100	105	105	109	97	93	93	93	90	90
Retention Basins	32	33	34	34	41	41	42	44	44	44
Road Lane Miles - Asphalt	1,106	1,100	1,160	1,163	1,144	1,144	1144	1150	1153	1153
Road Lane Miles - Gravel	3,000	3,000	3,000	3,000	3,000	3,000	3000	3000	3000	3000
Sanitary Sewers - Miles	1.70	1.70	1.70	1.70	1.70	1.70	11	11	11	11
Traffic Signals	9	8	13	14	14	14	14	14	14	16
Cultural and Recreation										
Libraries	5	6	7	8	7	7	7	7	7	7
Parks	5	5	5	5	5	5	6	6	6	6
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building	-	-	-	-	2	2	2	2	2	2
General Government										
Buidlings	8	8	8	8	10	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	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	5	5	5	5	5	5	5	5
Juvenile Building	1	1	1	1	2	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	6	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	1
Jail Detention Facility	2	2	2	2	2	2	2	2	2	2
Patrol Units	138	134	137	124	129	137	132	140	136	149
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

Yuma County, Arizona

Operating Indicators by Function/Program
Last Ten Years

	Fiscal Years							
	2008-2009		2009-2010		2010-2011		2011-2012	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
Function/Program								
Community Resources and Public Facilities								
Building Inspections	11,257	(13.69%)	9,434	(16.19%)	7,998	(15.22%)	8,582	7.30%
Enhanced Lanes Maintained (miles)	548	1.68%	553	0.82%	550	(0.52%)	582	5.76%
General Government and Support Services								
Clerk-Recorder - Assessor Recoded Documents	37,075	(14.28%)	35,090	(5.35%)	33,306	(5.08%)	29,468	(11.52%)
Health & Public Assistance								
ADMHS Clients Served *	104	9.47%	116	11.54%	232	100.00%	244	5.17%
Patients Treated at Clinics *	19,490	(9.58%)	13,160	(32.48%)	16,183	22.97%	15,088	(6.77%)
Housing								
New Applications - Public Housing	592	9.83%	610	3.04%	634	3.93%	533	(15.93%)
New Applications - Section 8	663	15.30%	680	2.56%	655	(3.68%)	627	(4.27%)
Law & Justice								
County Attorney - Felonies Filed	1,714	(11.88%)	1,772	3.38%	1,685	(4.91%)	1,644	(2.43%)
County Attorney - Felonies/Misdemeanors Pet./Cit	1,082	(7.68%)	966	(10.72%)	924	(4.35%)	1,878	103.25%
County Attorney - Misdemeanors Filed	3,087	20.44%	3,164	2.49%	3,295	4.14%	2,911	(11.65%)
Justice Court Cases	29,316	80.17%	29,359	0.15%	21,950	(25.24%)	16,292	(25.78%)
Legal Defenders - New Caseload *	-	N/A	523	N/A	645	23.33%	329	(48.99%)
Minute Entries Generated	22,465	8.54%	21,120	(5.99%)	19,893	(5.81%)	19,478	(2.09%)
Public Defenders - New Caseload *	1,955	11.97%	2,593	32.63%	2,494	(3.82%)	2,016	(19.17%)
Superior Court Cases	5,837	7.12%	5,858	0.36%	5,243	(10.50%)	4,110	(21.61%)
Public Safety								
Probation - Adult Sentencing Reports	1,140	(4.84%)	1,264	10.88%	1,246	(1.42%)	1,054	(15.41%)
Probation - Cases Supervised *	702	36.05%	1,251	78.21%	1,222	(2.32%)	429	(64.89%)
Probation - Juvenile Referrals *	4,306	(11.09%)	4,017	(6.71%)	3,295	(17.97%)	2,854	(13.38%)
Probation - Minor Institutional Care Days *	19,870	12.50%	17,587	(11.49%)	16,344	(7.07%)	17,389	6.39%
Sheriff - Offenders Processed	12,344	14.05%	14,319	16.00%	7,224	(49.55%)	7,066	(2.19%)
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 *	8,069	(3.49%)	5,901	(26.87%)	5,682	(3.71%)	5,603	(1.39%)
Waste Recycled *	2,477	112.62%	1,370	(44.70%)	1,920	40.15%	1,114	(41.96%)

Source: Information is obtained from various County departmental records

* These items are Fiscal Year all others are calendar year as of 2013

Table E-2

Fiscal Years											
2012-2013		2013-2014		2014-2015		2015-2016		2016-2017		2017-2018	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
7,783	(9.31%)	8,929	14.72%	7,927	(11.22%)	7,656	(3.42%)	8,610	12.46%	8,748	1.60%
572	(1.60%)	572	0.00%	572	0.00%	575	0.47%	576	0.24%	576	0.00%
34,632	17.52%	34,839	0.60%	27,888	(19.95%)	29,206	4.73%	32,166	10.13%	32,568	1.25%
228	(6.56%)	307	34.65%	263	(14.33%)	292	11.03%	233	(20.21%)	411	76.39%
13,135	(12.94%)	11,308	(13.91%)	9,132	(19.24%)	11,864	29.92%	10,033	(15.43%)	10,251	2.17%
462	(13.32%)	548	18.61%	461	(15.88%)	430	(6.72%)	462	7.44%	310	(32.90%)
571	(8.93%)	332	(41.86%)	83	(75.00%)	629	657.83%	962	52.94%	808	(16.01%)
1,429	(13.08%)	1,484	3.85%	1,492	0.54%	1,503	0.74%	1,242	(17.37%)	1,380	11.11%
1,129	(39.88%)	948	(16.03%)	671	(29.22%)	683	1.79%	911	33.38%	1,019	11.86%
1,979	(32.02%)	1,722	(12.99%)	1,528	(11.27%)	1,366	(10.60%)	1,192	(12.74%)	1,143	(4.11%)
15,514	(4.78%)	15,257	(1.66%)	17,121	12.22%	16,157	(5.63%)	16,744	3.63%	20,533	22.63%
235	(28.57%)	379	61.28%	324	(14.51%)	414	27.78%	404	(2.42%)	472	16.83%
17,717	(9.04%)	18,984	7.15%	18,442	(2.86%)	19,481	5.63%	18,315	(5.99%)	17,392	(5.04%)
1,863	(7.59%)	2,023	8.59%	1,858	(8.16%)	1,628	(12.38%)	1,603	(1.54%)	1,141	(28.82%)
5,043	22.70%	4,954	(1.76%)	5,083	2.60%	5,122	0.77%	4,702	(8.20%)	5,167	9.89%
983	(6.74%)	1,091	10.99%	1,099	0.73%	1,056	(3.91%)	801	(24.15%)	988	23.35%
425	(0.93%)	642	51.06%	889	38.47%	908	2.14%	601	(33.81%)	646	7.49%
2,426	(15.00%)	2,212	(8.82%)	2,424	9.58%	2,328	(3.96%)	2,356	1.20%	2,330	(1.10%)
13,620	(21.67%)	10,072	(26.05%)	11,604	15.21%	11,939	2.89%	13,107	9.78%	9,093	(30.63%)
6,939	(1.80%)	7,083	2.08%	7,301	3.08%	6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)
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%	1,552,000	0.13%
5,804	3.58%	6,622	14.10%	6,141	(7.25%)	6,789	10.55%	7,059	3.97%	7,610	7.80%
1,451	30.23%	1,377	(5.11%)	1,490	8.23%	1,685	13.05%	841	(50.05%)	912	8.36%

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

Schedule of Insurance Coverage
June 30, 2018

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 $5,000,000 Aggregate	ACIP	07/01/18	$735,933
Property	$300,000,000 per Occurrence $25,000 Deductible $5,000,000 per occurrence - Flood $ 25,000 deductible $ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP (Travelers)	07/01/18	
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurance (Excess) $50,000 Deductible	ACIP	07/01/18	
Healthcare Professional Liability Insurance for Nursing staff at Jail	$15,000,000/claim (Medical Practitioner) $1,000,000/claim; $3,000,000/member aggregate; $5,000,000/MOC aggregate (Public Official E&O) $50,000 Deductible	ACIP	07/01/18	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Commnications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/18	
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	1/1/2019	$516,431 Fiscal Year Premium
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 $500,000 excess of $100,000 Primary Property Damage and Bodily Injury Policy	AXA Siguros (Primary) QBE De Mexico Companies (Excess)	11/01/18 11/01/18	$1,762 $647
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 each loss $2,000,000 each policy period $0.00 Deductible	Chubb/Federal Insurance Company	07/01/18	$8,405
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	01/01/19	$17,449
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	