YUMA COUNTY

CAFR

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2019

Yuma County Financial Services
198 South Main Street
Yuma, Arizona 85364
www.yumacountyaz.gov

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Cover design by Brenda Mendez

YUMA COUNTY

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

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2019

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

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

COUNTY ADMINISTRATOR
Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Gilberto Villegas, Jr.

Deputy Chief Financial Officer
Toni Lindsay

Accountants

Denise Butler
Elizabeth Canela
Margarita Gamboa
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Engracia Lopez
MaryJo McIntyre
LeeAnne Stansbury
Leonardo Tanory
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

Certificate of Achievement for Excellence in Financial Reporting 9

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FINANCIAL SERVICES DEPARTMENT

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Chief Financial Officer

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Toni Lindsay
Deputy-Chief Financial Officer

December 18, 2019

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2019.

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, a Liability Self-Insurance fund was established to account for the departmental funded insurance liability plan, and a recently added Fleet Management fund. This fund was established to address the urgent need for a reliable and cost effective vehicle fleet. The fund will account for the maintenance and replacement of light use vehicles. Heavy equipment and specialized type of equipment are not included in this program.

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 Controls (concluded)

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.

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 continued 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 (32.3% of total General Fund expenditures and transfers out) currently exceeds the policy guidelines of 20.0% (15% emergency and 5% Stabilization) 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. 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 majority of the existing major capital projects 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 20% of total uses (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 a 24.5% reversion on all non-major governmental funds and a 4.3% 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, 2019. 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, 2018. This was the eighteenth 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, 2018. 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 2018-2019. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

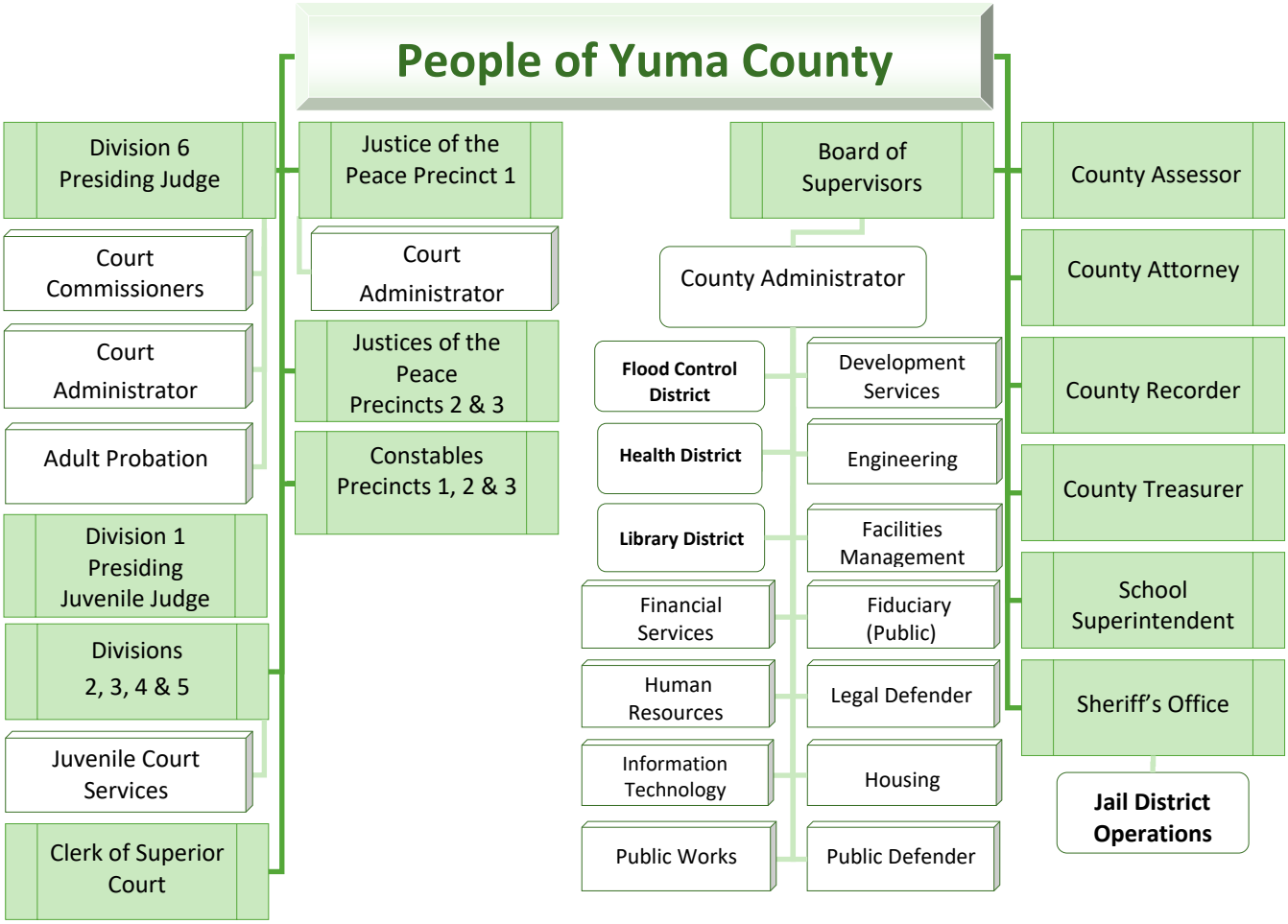
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

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

Respectfully submitted,

Gilberto Villegas, Jr.
Chief Financial Officer

Yuma County Government



Legend

= Elected Official

Note A: The Superior Court Presiding Judge also exercises administrative supervision over all 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, Flood Control, Health, Jail and Improvement Districts.

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, 2018

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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Management's Discussion and Analysis 17

Basic Financial Statements:

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- Fund Financial Statements 33
- 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, 2019, 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 the County as of June 30, 2019, 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 93, schedule of the County's proportionate share of the net pension liability—cost-sharing plans on page 95, schedule of changes in the County's net pension liability and related ratios—agent plans on pages 96 through 97, schedule of County pension contributions on pages 98 through 99, and the infrastructure assets information on pages 102 through 103 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and other information

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

The combining and individual fund statements and schedules are 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
Auditor General

December 18, 2019

FINANCIAL SERVICES DEPARTMENT

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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, 2019. 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 $288,492,301 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of $21,461,357 or 8.0%. The main contributing factors to this increase in net position were: 1) Total expenses decrease of $(16,103,851) or (9.6)% as compared to the previous fiscal year; and 2) Total revenues increase of $6,477,055 or 3.9%.

- ✓ Total County's sales taxes was one of the most notable revenue increases for the current fiscal year. County's sales tax collections experienced a $1,706,558 or 6.0% increase, reflection of the local economy full recovery as compared to prior years. Another significant revenue increase was property taxes. Total collections increased a 4.0% as compared to the previous fiscal year. The property tax increase is attributable to a modest 2.5% increase in the primary assessed valuation and a reduction on delinquent taxes.

- ✓ Main factors on the expenses decrease included public safety decrease of $(9,402,561) or (18.6)% as compared to the previous fiscal year and general government in the amount of $(3,887,680) or (7.6)%. Both reductions are related to a decrease in pension and OPEB expenses.

- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $88,581,315 an increase of 1.8% or $1,592,957 in comparison with the prior fiscal year. Some of the factors responsible for the increase were: 1) historic increase in revenues of 4.20% or $6,766,959 as compared to the previous fiscal year and 2) a $5,301,000 bond issuance.

- ✓ County's major revenue source, taxes, experienced a $4,015,978 or 4.9% increase. Also, Intergovernmental revenues increased 2.1% or $1,416,073; mainly from the increase in State shared sales tax of 4.8% or $1,047,918 as compared to the previous fiscal year. Regarding expenditures, Capital outlay had the most significant increase of 53.2% or $5,391,078.

- ✓ Other than the General fund, from the reported Major funds, the Capital Improvements fund experienced the highest increase in fund balance. The total increase of $1,574,744, was due to the issuance of debt to finance infrastructure projects. On the other hand, the Flood control district general operations fund recorded the largest decrease in fund balance in the amount of $(2,546,045) or (12.7)% as compared to the prior fiscal year, this was a planned decrease responding to a Board of Supervisors directive to aggressively complete pending infrastructure construction projects.

- ✓ At the end of the fiscal year, total fund balance for the General fund was $26,713,176 a 21.5% increase as compared to prior year. The unexpected, but welcomed increase in total Sales Taxes, for the second consecutive year; along with management efforts to limit expenditures to a minimum increase, without sacrificing provided services; and the Board of Supervisors and Administration's commitment to place Yuma County in a strong financial position, were the principal reasons for the $4,734,073 increase in fund balance for the current fiscal year. This increase reflects management commitment to fiscal responsibility and effective financial strategies. General fund expenditures were maintained at a 4.7% increase or $3,265,880, but revenues recorded a record increase of 5.8% or $4,805,388. Fund balance accounts for 32.3% of total General Fund expenditures and transfers out.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis provided here are intended to serve as an introduction to Yuma County's basic financial statements.

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

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

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; and the Health Services District General Operations 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 fourteen (114) 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 196.

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, liability self-insurance fund, and a newly started fleet management program. 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 87 to 111 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 208 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 $288,492,301 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, $312,609,465, 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 $12,454,091 or 2.7% from last fiscal year. The largest increase in assets was in capital assets $9,606,715 or 2.7% followed by cash, cash equivalents in the amount of $2,021,259 or 2.3% as compared to the prior year. Infrastructure accounted for the majority of the increase in capital assets, ($6,370,047), this due to Board of Supervisors resolve to complete a number of pending flood control related projects. Property and sales tax collections, along with the nominal increase in expenses helped the County maintain and growth the positive cash flow. Due from other governments, on the other hand, had the largest decrease of $(430,689) or (4.0)%. Grants and reimbursements from local, state, and federal government is responsible for the majority of this decrease.

Total liabilities decreased (8.7)% or $(18,388,855), this was mostly due to long-term liabilities, specifically, the net pension and other postemployment benefits (OPEB) liabilities. The long-term liabilities, in total, decreased $(20,412,059) or (10.1)% as compared with the previous fiscal year.

Government-wide financial analysis (Continued)

Again, the decrease in net pension and OPEB long-term liability was the most significant $(21,456,384). Changes in actuarial assumption and new liability methodology proposed by the new actuarial company contributed to the significant decrease.

An additional portion of Yuma County's net position, *Restricted,* which amounts to $68,634,922 or 23.8% of total net position, represents resources subject to external restrictions on how they may be used. Yuma County reported a negative balance in the *Unrestricted* category of net position $(92,752,086). Below is a brief summary of Yuma County's statements of net position:

YUMA COUNTY
Condensed Statements of Net Position
As of June 30, 2019 and 2018

	Governmental Activities	
	2019	2018
Cash, cash equivalents and investments	$ 90,965,856	$ 88,944,597
Investments held by trustee – restricted	6,299,756	4,631,223
All other current and other assets	14,836,885	15,679,301
Capital assets	365,383,196	355,776,481
Total assets	$477,485,693	$465,031,602
Total Deferred Outflow of resources	$ 25,224,765	$ 24,738,306
Long-term liabilities outstanding	$ 182,701,742	$ 203,113,801
Other liabilities	10,995,891	8,972,687
Total liabilities	$193,697,633	$212,086,488
Total Deferred Inflow of resources	$ 20,520,524	$ 10,652,476
Net investment in capital assets	$ 312,609,465	$ 302,007,352
Restricted	68,634,922	61,344,065
Unrestricted	(92,752,086)	(96,320,473)
Total net position	$288,492,301	$267,030,944

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

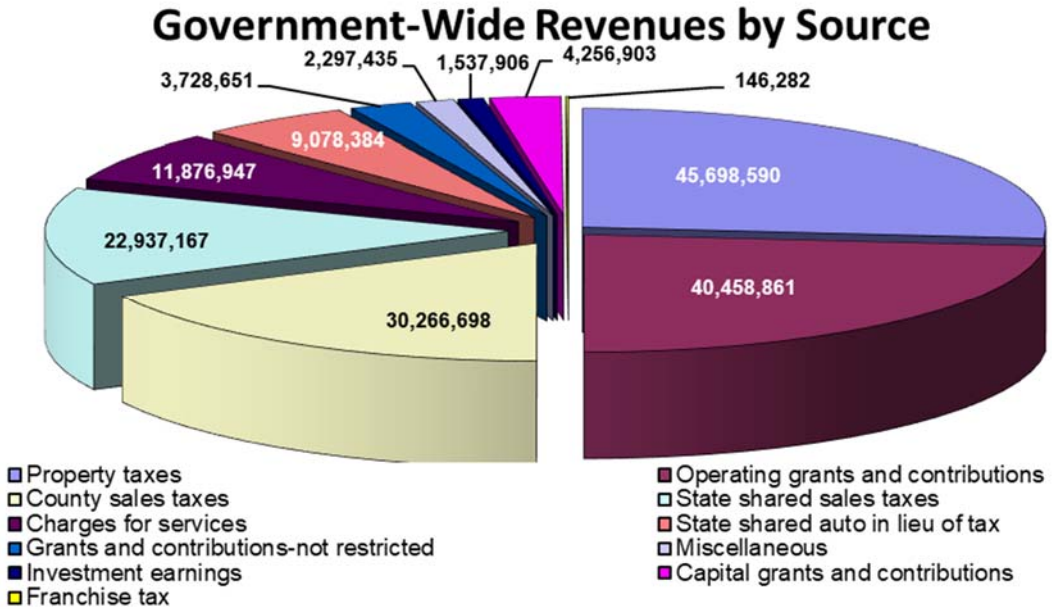
YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2019 and 2018

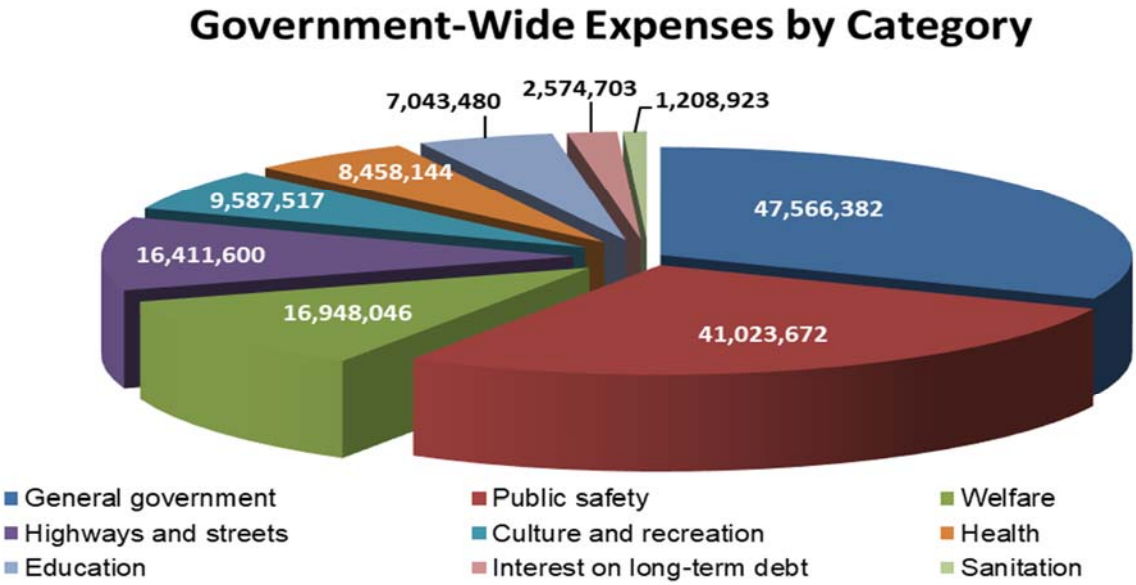
	Governmental Activities	
	2019	2018
Revenues:		
Program revenues:		
Charges for services	$ 11,876,947	$ 10,565,756
Operating grants and contributions	40,458,861	40,436,944
Capital grants and contributions	4,256,903	4,656,931
General revenues:		
Property taxes	45,698,590	43,958,107
Other county taxes:		
County sales tax	30,266,698	28,560,140
Franchise tax	146,282	121,212
State shared auto in lieu of tax	9,078,384	8,582,009
State shared sales taxes	22,937,167	21,889,249
Grants and contributions not restricted to specific programs	3,728,651	3,646,605
Investment earnings	1,537,906	1,090,740
Miscellaneous	2,297,435	2,299,076
Total revenues	172,283,824	165,806,769
Expenses:		
General government	47,566,382	51,454,062
Public safety	41,023,672	50,426,233
Highways and streets	16,411,600	17,292,604
Sanitation	1,208,923	1,161,861
Health	8,458,144	9,019,213
Welfare	16,948,046	17,881,694
Culture and recreation	9,587,517	9,969,703
Education	7,043,480	7,447,823
Interest on long-term debt	2,574,703	2,273,126
Total expenses	150,822,467	166,926,319
Increase/(decrease) in net position	21,461,357	(1,119,550)
Net position - beginning July 1	267,030,944	268,150,494
Net position - ending June 30	$288,492,301	$267,030,944

Government-wide financial analysis (Concluded)

Key elements contributing to the $21,461,357 increase in net position are as follows:

- The significant reduction in pension expense accounts for the majority of this year's increase in net position. With the exception of the Arizona State Retirement System, all other retirement plans recorded a decrease in pension expense going from $22,012,209 in fiscal year 2018 to a negative expense of $(1,175,428) in current fiscal year. The Elected Official Retirement Plan recorded the most significant decrease amounting to $(12,098,781). Reductions resulted from legislative action signed on May 2018 returning the calculation of future employer contributions rates to an annual, actuarial determined basis.
- For the fifth consecutive year, total revenues experienced an increase ($6,477,055 or 3.9%). More than half of the total current year's revenues increase, as compared with the prior fiscal year, is accounted for in sales tax collections, showing a total combined increase of $3,275,921 at the end of the current fiscal year. Local sales tax and State shared sales tax recorded the most significant increase with 6.0% or $1,706,558 and 4.8% or $1,047,918 respectively; the remaining increases were in State shared auto lieu of tax ($496,375) and Franchise tax ($25,070). A true reflection that local and State economies continue to thrive.
- Local property taxes collection also experienced an increase of $1,740,483 or 4.0%. As the local economy improves, delinquencies in property taxes are reduced; also, considering the 2.5% increase in assessed valuation these factors contributed to the increase in property taxes.
- During the current fiscal year, almost all functions recorded a decrease in expenses, except for sanitation and interest on long-term debt, for a total expense decrease of $(16,103,852) or (9.6)%. A factor for this decrease was the reduction in recorded pension and OPEB expenses and contributions.





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 $88,581,315, an increase of $1,592,957 or 1.8% in comparison with the prior year. Fiscal year end 2019 fund balances are categorized as follows: 0.4% or $324,209 is Nonspendable; 73.6% or $65,166,880 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 9.6% or $8,486,585 are Committed to self-imposed constraints by the Board of Supervisors; 1.4% or $1,268,513 is Assigned or "ear- marked" by management for specific purposes; and 15.0% or $13,335,128 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, 2019 and 2018

	2019		2018		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 85,189,954	50.8%	$ 81,173,976	50.4%	$ 4,015,978	4.9%
Special assessments	213,237	0.1%	315,213	0.2%	(101,976)	(32.4%)
Licenses and permits	1,319,106	0.8%	1,136,923	0.7%	182,183	16.0%
Intergovernmental	67,977,372	40.5%	66,561,299	41.3%	1,416,073	2.1%
Charges for services	6,422,301	3.8%	5,765,725	3.6%	656,576	11.4%
Fines and forfeits	3,684,604	2.2%	3,260,213	2.0%	424,391	13.0%
Investment income	1,379,389	0.8%	975,874	0.6%	403,515	41.3%
Rents	450,911	0.3%	402,895	0.3%	48,016	11.9%
Miscellaneous	1,127,334	0.7%	1,405,131	0.9%	(277,797)	(19.8%)
Total Revenues	$ 167,764,208	100.0%	$ 160,997,249	100.0%	$ 6,766,959	4.2%

Following is additional detail explaining the key elements that contributed to the $6,766,959 revenues increase in the current fiscal year as compared to the prior fiscal year:

- For the fifth consecutive year, the County's largest source of revenue, taxes, recorded an increase in the amount of $4,015,978. This increase is divided into the following three (3) major categories: 1) Total Property tax collections, increased $1,787,975 or 4.1%; the General fund increased $1,519,803, Library district $398,044, Flood control districts decreased $(168,234), the remaining $38,362 increase is attributable to Improvement districts. 2) Local sales taxes increased again in the amount of $1,706,887 or 6.0%; the General fund increased $767,438; retail sales again drove the increase, Jail district $767,932, and Health district $171,517. 3) Auto Lieu Tax was another major contributing factor to the total increase in taxes; increase for current fiscal year amounted to $496,375 or 5.8%. The remaining $24,741 is due to a combination of other taxes line items increase and reductions.

- Intergovernmental revenues contributed to the overall increase in revenues in the amount of $1,416,073 or 2.1%. The state shared sales tax recorded an increase of $1,047,918 or 4.8%, for current fiscal year. The increase was not as substantial as in the prior year, an indication the State economy is stabilizing while it continues to grow; State's Highway User Revenues experienced a nominal decrease of $(177,915) as compared to the previous fiscal year. The remaining $546,070 were due to increases in current and new operational Federal, State and local grants, as well as agency reimbursements.

- Miscellaneous revenues experienced the most significant decrease in revenues in the amount of $(277,797). The decrease is mostly attributable to the reductions in collections in the Library- other grants fund $(75,407) and Health- grants $(102,666); the remainder $(99,724) is a result from various fund activities.

Governmental funds (Continued)

Below is a year-to-year comparison of Yuma County's governmental funds expenditures by function:

Yuma County
Governmental Funds Expenditures by Function
Years Ended June 30, 2019 and 2018

	2019		2018		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 49,073,993	28.6%	$ 46,130,704	28.7%	$ 2,943,289	6.4%
Public safety	43,648,348	25.4%	42,562,964	26.5%	1,085,384	2.6%
Highways and streets	14,855,723	8.7%	14,887,572	9.3%	(31,849)	(0.2%)
Sanitation	1,178,657	0.7%	1,060,160	0.7%	118,497	11.2%
Health	8,617,973	5.0%	8,094,406	5.0%	523,567	6.5%
Welfare	16,619,994	9.7%	17,276,019	10.7%	(656,025)	(3.8%)
Culture and recreation	8,605,838	5.0%	8,192,310	5.1%	413,528	5.0%
Education	7,197,871	4.2%	7,262,324	4.5%	(64,453)	(0.9%)
Capital outlay	15,532,873	9.0%	10,141,795	6.3%	5,391,078	53.2%
Debt service:						
Principal retirement	4,285,549	2.5%	3,292,283	2.0%	993,266	30.2%
Interest and fiscal charges	2,042,824	1.2%	1,949,464	1.2%	93,360	4.8%
Total Expenditures	$ 171,659,643	100.0%	$ 160,850,001	100.0%	$ 10,809,642	6.7%

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

- Total expenditures increased of $10,809,642 or 6.7% for this fiscal year. The increase was mainly driven by the investments in capital assets primarily infrastructure during the year. A total of $3,536,692 was due to Roads reconstructions; Bridge and Culvers account for another $2,095,529, not all was disbursed during the current fiscal year as some are projects form prior years. In addition, The County-wide Capital outlay construction in progress program continues to increase the two major funding sources which are; 1) Development services-HURF fund invested $2,528,091 on multiple ongoing road repairs seal and chips projects and 2) Flood control district invested $4,383,199 on multiple retention basins and drainage systems. Note 7 on pages 60-62 contain detailed information about these construction projects.

- The general government function accounted for 27.2% or $2,943,289 of the total expenditures increase. The majority of this increase was incurred in the departments within the General fund and was resulting from normal increase on operational activities. The Public Defender department recorded the most significant increase as compared to the prior fiscal year. The total increase was $589,666 or 31.8%. Personnel expenditures, i.e. full staff and needed reclassifications were the main reason. Superior court followed with a $521,763 or 16.3% increase. Again personnel increases of $520,764 accounted for the majority of the increase.

- The most significant expenditure decrease as compared to the prior fiscal year was in the welfare function. The total decrease amounted to $(656,025). Almost half of the reduction $(323,762) or 49.4% was in the medical eligibility program due to State's waive of the uncompensated card fee ($183,000) and reduction in the Long-term Arizona Health Care Cost Containment System. The remaining $(332,263) was a combination of reduction of funding to the Housing programs.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $26,713,176. The net change in fund balance was an increase of $4,734,073 or 21.5%. This increase and the recent fund balance policy adoption reflects the Board of Supervisors and Administration's commitment to position Yuma County in an excellent financial condition in preparation of uncertain future events. The $4,805,388 or 5.8% increase in revenues over shadowed the $3,265,880 increase in expenditures as compared to the previous year to record a positive fund balance increase for the fourth consecutive time in the last eight years. Management continues to develop and implement 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 $1,358,736 a nominal $(96,566) decrease as compared to the prior fiscal year. The planned decrease was a strategy used to reduce the Library district's available debt service fund balance by levying a lesser amount than needed. Providing tax payers a needed relief in property taxes increase. El Prado Estates debt service fund balance was also intentionally decreased due to the intended and budgeted debt payoff. Once debt is satisfied any remaining funds will be transferred to the Improvement district operations funds. The remaining debt service funds fund balances are committed to pay for future debt obligations of the outstanding Library General Obligation bonds, the general fund, Jail District Revenue bonds, and various Special Assessment bonds. Except for $161,529, restricted fund balances represent the creditors required reserve for future payments.

The *capital projects funds* have a combined fund balance of $4,731,320 a $3,372,201 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 $5,301,000 to fund miscellaneous capital projects during the current fiscal year. $1,755,000 of the new debt was incurred to complete phase II renovation of the historic building now housing the Assessor, Recorder and Treasurer's office. The additional $3,546,000 was approved for the upgrade of the County's Enterprise Resource Planning system ($905,000); the acquisition of new permit software ($735,000); new equipment for the Information and technology department ($590,000); and to repair and maintain several County buildings ($1,316,000).

BUDGETARY HIGHLIGHTS

Overall, during fiscal year 2019 there were no significant variances between the adopted and final budget amounts for most of the funds. It is now customary to do mid-year adjustments to funds with grants to properly account for available funds.

The General Fund's resources uses increased $25,000 from its adopted budget. This increase was due to a one-time Board approved disbursement to the City of Yuma to help mitigate the expected increased cost of illegal aliens release to the community last May 2019. The budget authority was from contingency. Overall, the General Fund accounted for various budgetary adjustments within its departments during the current fiscal year, mostly due to re-appropriations to budgeted salaries increased and transfers out. The various budget adjustments within the General fund, decreased the spending budget authority by $(319,735). The most significant budgetary authority transfer within the general fund was a $140,000 transfer to the boat patrol program to assist with salaries shortfalls with in the program. All funds where from savings within the Sheriff department. Also, early in the fiscal year, August 2018, the Board approved a transfer out of $120,000 from the medical eligibility program to replace a chiller at the Juvenile court center. Medical eligibility was over budget on their expenditures. The remainder $59,735 was also from salary saving within the sheriff office to boat patrol for the acquisition of a needed boat. For current fiscal year Administration decided to account for all approved salary increases within the General government department. As an additional internal control, it was decided to transfer needed salary authority towards the end of the fiscal year.

At the close of the current fiscal year, Yuma County General fund received a total of $3,608,295 more revenues than budgeted. The two revenue categories that contributed the most to this increase were Taxes by $1,611,062 and intergovernmental by $1,250,552. Refer to Exhibit H-1 on pages 108 and 109 for additional detail on specific General fund revenue collections.

Yuma County General fund had $3,463,816 or 4.5% less expenditures than budgeted. The General government department again had the most significant positive variance between budgeted and actual ($1,238,215). This is a reflection of management's strategies to continue spending conservatively and only release the needed budgetary authority, especially in all the General fund departments.

CAPITAL ASSET

Yuma County's capital assets for its governmental activities at June 30, 2019 amount to $365,383,196 (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 of neglected infrastructure. Net capital assets increased $9,606,715 for the current fiscal year. Additional information on Yuma County's capital assets can be found in note 7 on pages 60-62 of this report. Also, refer to Exhibits N-1 through 3 on pages 205 through 208.

Capital Assets (concluded)

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 576.60 center lane miles of paved roads the County is responsible for maintaining (0.16 center miles increase). In addition to the paved roads, Yuma County also maintains 1,500 miles of gravel roads. In which about 275 miles are maintained regularly, and 1,225 miles are maintained periodically.

The County manages its roads using the Pavement Management System, which measures the condition of the pavement and its ability to serve the traveling public. The Pavement Management System is composed of various factors evaluating distress and quality, which when combined provides a unit of measurement called "Overall Condition Index" (OCI). OCI uses a one hundred point scale (100 Excellent, 0 Needs immediate work) to characterize the condition of the paved roadway.

Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates that an overall average rating of 68.40 was achieved for fiscal year 2019. There are no changes contemplated to adjust either the committed OCI level, or the application of the Pavement Management System. Refer to pages 102 through 103 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 $53,259,828, of which $4,073,218 is payable within one year. The County is also responsible for rural loans amounting to $2,533,463 of which only $150,884 is due within one year and the rest is considered to be long-term. Total amounts are as follows:

	Governmental Activities	
Long-term debt	2019	2018
Revenue bonds	$ 17,385,992	$ 14,126,992
General obligation bonds	33,625,000	35,265,000
Special assessment bonds with governmental commitment	-	17,360
Premiums	2,248,836	2,482,054
Subtotal bonded debt	$ 53,259,828	$ 51,891,406
Rural development loan	2,533,463	2,706,714
Total Long-term debt	$ 55,793,291	$ 54,598,120

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. Although this year the State has provided one-time offsets, the State's challenges continue for Yuma County. Some of these challenges for the fiscal year 2020 budget includes additional contributions to adequately fund state retirement plans in particular the Elected Official Retirement Plan and Public Safety Retirement Plan System, mostly due to lawsuits, which added $756,889 to the General fund this fiscal year.

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) and to continue in a stable, but moderate growth (2.0 to 3.5%) based on observed economic activity in the national, state and local levels. 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 this year make up 30.9% of the County's total revenues.

Property tax levy amounts are capped by statute at a maximum 2.0% increase annually from the prior year's maximum allowable levy amount plus the additional value contributed by new construction as a result of a statewide voter action in November, 2006.

Economic Factors and Next Year's Budgets (concluded)

For budget year 2020, the Board of Supervisors adopted no increases to the General fund's property tax rate. The General fund's levy (Primary) was set at $31,440,775, still leaving on the table $1,210,762. This is 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 the continuing effect of electing not to take advantage of the allowed maximum increase in property taxes as current spending levels within the County continue to increase due to outside forces and the normal increase in operational costs.

The most recent estimates reflect the population of Yuma County continuing to grow, 1.6% for calendar year 2018, while the unemployment rate was reported to be 17.0% for the calendar year 2018 (0.1 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 29.8% (last 10 years), due to seasonal agricultural requirements in the labor market. Calendar year 2018 marks the fifth (5) consecutive year Yuma County reports an decrease in unemployment. The County averages 19.7% unemployment rate (over the last 5 years) which appears to be dropping indication of prosperity within the unincorporated areas of Yuma County. 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 minimize long-term debt. However, the Board of Supervisors and Administration have acknowledged County's infrastructure can't be neglected any longer. The need to maintain and upgrade current facilities and infrastructure are eminent, as such, they have decided to issue additional debt to attend the demanding infrastructure needs. For current fiscal year the County issued $5,301,000 in debt to fund infrastructure and equipment acquisitions and upgrades. There are no additional plans to issue more debt, however, a recent discovery in one of the historic buildings might need extensive repairs and reconstruction. The Board and Administration continue to evaluate funding a financial option for this building.

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 20.4% 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 2018 of 6.7% or $10,809,642.

The County anticipates, due to its aggressive management, to see the level of expenses grow close to the same pace as the sources. The County saw an important increase in taxes this fiscal year, however, it is very unlikely the County will be able to maintain these additional revenues; a major concern and challenge to management. However, due to recently adopted fund balance policy and the aforementioned aggressive, but fair, financial spending strategies, County will continue to position itself in a desirable positive financial status.

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, 2019

Exhibit A- 1

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	90,965,856
Receivables (net of allowances for uncollectibles):		
Property taxes		1,085,463
Accounts		713,357
Special assessments		2,171,169
Accrued interest		279,526
Due from other governments		10,262,349
Inventory		9,033
Prepaid items		315,988
Investment held by trustee		6,299,756
Capital assets (net of accumulated depreciation):		
Land		50,870,844
Buildings		121,347,208
Improvements other than buildings		9,535,657
Machinery and equipment		10,757,225
Infrastructure		160,499,376
Construction in progress		12,372,886
Total Assets	**$**	**477,485,693**
DEFERRED OUTFLOW OF RESOURCES		
Deferred outflows related to pensions and other postemployment benefits	$	22,688,367
Deferred charge on debt refunding		2,536,398
Total Deferred Outflow of Resources	**$**	**25,224,765**
LIABILITIES		
Accounts payable	$	4,760,810
Accrued payroll and employee benefits		3,145,129
Insurance claims payable		832,000
Deposits held for others		1,063,158
Retainage payable		363,283
Unearned revenue		736,365
Interest and fiscal charges payable		95,146
Long-term liabilities:		
Due within one year		9,243,580
Due in more than one year		173,458,162
Total Liabilities	**$**	**193,697,633**
DEFERRED INFLOW OF RESOURCES		
Deferred inflows related to pensions and other postemployment benefits	$	20,520,524
Total Deferred Inflow of Resources	**$**	**20,520,524**
NET POSITION		
Net investment in capital assets	$	312,609,465
Restricted for:		
Public safety		30,587,122
Highways and streets		18,396,352
Sanitation		302,734
Health		5,819,585
Welfare		1,168,319
Culture and recreation		4,437,741
Education		748,659
Capital projects		548,140
Debt service		2,769,584
Unrestricted		(88,895,400)
Total Net Position	**$**	**288,492,301**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2019

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	$ 47,566,382	$ 7,544,243	$ 2,259,087	$ 491,394	$ (37,271,658)
Public safety	41,023,672	2,172,855	9,325,231	-	(29,525,586)
Highways and streets	16,411,600	81,918	13,415,658	3,719,341	805,317
Sanitation	1,208,923	77,781	322,909	-	(808,233)
Health	8,458,144	1,498,702	3,771,356	-	(3,188,086)
Welfare	16,948,046	435,890	3,989,032	-	(12,523,124)
Culture and recreation	9,587,517	65,558	407,614	46,168	(9,068,177)
Education	7,043,480	-	6,967,974	-	(75,506)
Interest on long-term debt	2,574,703	-	-	-	(2,574,703)
Total governmental activities	$ 150,822,467	$ 11,876,947	$ 40,458,861	$ 4,256,903	(94,229,756)
	General revenues:				
	Taxes:				
	Property taxes, levied for general purposes				32,439,139
	Property taxes, levied for the Library District				10,806,170
	Property taxes, levied for the Flood Control District				2,453,281
	Other County taxes:				
	County sales taxes for General Purposes				13,613,472
	County sales taxes for Jail District				13,614,191
	County sales taxes for Health Services District				3,039,031
	County sales taxes for Capital Projects				4
	Franchise tax				146,282
	Unrestricted State Shared taxes :				
	Auto in lieu of tax				9,078,384
	Sales taxes				22,937,167
	Grants and contributions not restricted to specific programs				3,728,651
	Investment earnings				1,537,906
	Miscellaneous				2,297,435
	Total general revenues				**115,691,113**
	Change in net position				21,461,357
	Net Position, July 1, 2018				267,030,944
	Net Position, June 30, 2019				**$ 288,492,301**

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, 2019

	General	Capital Improvements	Jail District General Operations
Assets			
Cash, cash equivalents and investments	$ 21,112,471	-	$ 1,777,729
Receivables (net of allowances for uncollectibles):			
Property taxes	639,229	-	-
Accounts	73,820	-	5,201
Special assessments	-	-	-
Accrued interest	75,422	$ 352	4,647
Due from:			
Other funds	7,946,159	8,856	24,729
Other governments	4,228,724	4	2,187,144
Inventory	-	-	-
Prepaid items	239,819	-	56,662
Investment held by trustee	-	2,872,581	-
Total Assets	**$ 34,315,644**	**$ 2,881,793**	**$ 4,056,112**
Liabilities			
Accounts payable	$ 1,198,455	$ 238,758	$ 305,328
Accrued payroll and employee benefits	1,653,721	-	463,521
Due to:			
Other funds	3,980,798	93,109	1,145,140
Deposits held for others	35,639	-	-
Retainage payable	-	-	-
Interest and fiscal charges payable	-	-	-
Revenue bonds payable	-	-	-
Unearned revenue	534,482	-	-
Total Liabilities	**7,403,095**	**331,867**	**1,913,989**
Deferred Inflows of Resources			
Unavailable revenue- property taxes	199,373	-	-
Unavailable revenue- special assessments	-	-	-
Total Deferred Inflows of Resources	**199,373**	**-**	**-**
Fund balances			
Nonspendable	239,819	-	56,662
Restricted	9,583,373	-	2,085,461
Committed	1,966,364	2,549,926	-
Assigned	-	-	-
Unassigned	14,923,620	-	-
Total Fund Balances	26,713,176	2,549,926	2,142,123
Total liabilities, deferred inflows of resources, and fund balances	**$ 34,315,644**	**$ 2,881,793**	**$ 4,056,112**

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

Exhibit B- 1

Library District General Operations	Flood Control District General Operations	Health Services District General Operations	Other Governmental Funds	Total Governmental Funds
$ 5,116,728	$ 18,180,075	$ 3,811,000	$ 31,034,313	$ 81,032,316
295,702	84,787	-	65,745	1,085,463
1,744	-	23,221	608,119	712,105
-	-	-	2,171,169	2,171,169
15,979	53,609	10,924	91,185	252,118
4,225	6,980	807,200	992,910	9,791,059
-	-	488,503	3,357,974	10,262,349
-	-	-	9,033	9,033
4,808	-	-	13,887	315,176
-	-	-	3,427,175	6,299,756
$ 5,439,186	**$ 18,325,451**	**$ 5,140,848**	**$ 41,771,510**	**$ 111,930,544**
$ 401,391	$ 405,053	$ 47,008	$ 1,964,371	$ 4,560,364
159,136	8,283	78,044	762,491	3,125,196
416,621	214,698	11,976	3,917,740	9,780,082
400	100	-	1,027,019	1,063,158
-	163,133	-	200,150	363,283
-	-	-	95,146	95,146
-	-	-	1,104,008	1,104,008
151,690	14,472	-	35,721	736,365
1,129,238	**805,739**	**137,028**	**9,106,646**	**20,827,602**
71,227	56,062	-	23,796	350,458
-	-	-	2,171,169	2,171,169
71,227	**56,062**	**-**	**2,194,965**	**2,521,627**
4,808	-	-	22,920	324,209
4,233,913	17,463,650	5,003,820	26,796,663	65,166,880
-	-	-	3,970,295	8,486,585
-	-	-	1,268,513	1,268,513
-	-	-	(1,588,492)	13,335,128
4,238,721	17,463,650	5,003,820	30,469,899	88,581,315
$ 5,439,186	**$ 18,325,451**	**$ 5,140,848**	**$ 41,771,510**	**$ 111,930,544**

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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, 2019

Fund balance - total governmental funds		$ 88,581,315
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.		365,383,196
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		2,521,627
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	$ 22,590,572	
Deferred charge on debt refundings	2,536,398	
Deferred inflows related to pensions and other postemployment benefits	(20,452,654)	
Total		4,674,316
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	(22,659)	
Workers Compensation	17,289	
Health Self-Insurance	8,575,656	
Liability Self-Insurance	(154,168)	
Fleet Management	(19,326)	
Total		8,370,759
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (16,281,984)	
Unamortized premiums	(2,248,836)	
General obligation bonds payable	(33,625,000)	
Special assessment bonds payable	-	
Rural development loans payable	(2,533,463)	
Obligations under capital leases payable	(1,340,993)	
Compensated absences payable	(7,370,403)	
Claims and judgments payable	(142,046)	
Net pension and other postemployment benefits liabilities	(117,496,187)	
Total		(181,038,912)
Net position of governmental activities		$ 288,492,301

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, 2019

	General	Capital Improvements	Jail District General Operations
Revenues:			
Taxes	$ 51,599,972	$ 4	$ 13,614,191
Special assessments	-	-	-
Licenses and permits	771,458	-	-
Intergovernmental	27,714,235	-	55,611
Charges for services	4,334,507	-	94,122
Fines and forfeits	1,841,175	-	-
Investment income	326,210	14,032	19,751
Rents	127,539	-	-
Miscellaneous	244,096	-	20,162
Total Revenues	**86,959,192**	**14,036**	**13,803,837**
Expenditures:			
Current:			
General government	44,003,136	878,750	-
Public safety	13,677,345	-	18,817,189
Highways and streets	-	-	-
Sanitation	734,522	-	-
Health	219,944	-	-
Welfare	12,501,274	-	-
Culture and recreation	11,690	-	-
Education	391,031	-	-
Capital outlay	1,078,344	1,629,251	94,416
Debt service:			
Principal retirement	230,436	-	-
Interest and fiscal charges	29,136	-	-
Total Expenditures	**72,876,858**	**2,508,001**	**18,911,605**
Excess (deficiency) of revenues over expenditures	**14,082,334**	**(2,493,965)**	**(5,107,768)**
Other financing sources (uses):			
Proceeds from sale of bonds	-	3,546,000	-
Proceeds from sale of capital assets	22,994	-	100
Transfers in	443,617	523,035	7,058,299
Transfers out	(9,814,872)	(326)	(1,301,718)
Total other financing sources (uses)	**(9,348,261)**	**4,068,709**	**5,756,681**
Net change in fund balance	4,734,073	1,574,744	648,913
Fund balances - beginning (July 1, 2018)	21,979,103	975,182	1,493,210
Fund balances - ending (June 30, 2019)	**$ 26,713,176**	**$ 2,549,926**	**$ 2,142,123**

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

Library District General Operations	Flood Control District General Operations	Health Services District General Operations	Other Governmental Funds	Total Governmental Funds
$ 10,806,170	$ 2,453,281	$ 3,039,031	$ 3,677,305	$ 85,189,954
-	-	-	213,237	213,237
-	1,080	436,345	110,223	1,319,106
343,968	-	-	39,863,558	67,977,372
14,525	6,169	878,849	1,094,129	6,422,301
48,453	-	-	1,794,976	3,684,604
76,893	308,364	60,897	573,242	1,379,389
2,580	-	-	320,792	450,911
82,178	522	39,704	740,672	1,127,334
11,374,767	**2,769,416**	**4,454,826**	**48,388,134**	**167,764,208**
-	-	-	4,192,107	49,073,993
-	600,098	-	10,553,716	43,648,348
-	-	-	14,855,723	14,855,723
-	-	-	444,135	1,178,657
-	-	3,610,558	4,787,471	8,617,973
-	-	-	4,118,720	16,619,994
8,385,582	-	-	208,566	8,605,838
-	-	-	6,806,840	7,197,871
223,422	4,465,363	71,149	7,970,928	15,532,873
-	-	9,036	4,046,077	4,285,549
-	-	308	2,013,380	2,042,824
8,609,004	**5,065,461**	**3,691,051**	**59,997,663**	**171,659,643**
2,765,763	**(2,296,045)**	**763,775**	**(11,609,529)**	**(3,895,435)**
-	-	-	1,755,000	5,301,000
-	-	-	164,298	187,392
-	-	786,898	7,158,161	15,970,010
(2,869,956)	(250,000)	(776,170)	(956,968)	(15,970,010)
(2,869,956)	**(250,000)**	**10,728**	**8,120,491**	**5,488,392**
(104,193)	(2,546,045)	774,503	(3,489,038)	1,592,957
4,342,914	20,009,695	4,229,317	33,958,937	86,988,358
$ 4,238,721	**$ 17,463,650**	**$ 5,003,820**	**$ 30,469,899**	**$ 88,581,315**

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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, 2019

Net change in fund balances - total governmental funds	$	1,592,957
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		14,760,815
Depreciation expense		(9,129,178)
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.		3,769,276
In the Statement of Activities, only the gain / loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital assets sold.		205,802
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		11,194,221
Pension and OPEB expense (negative)		1,045,141
Collections of revenues in the governmental funds exceeded the revenues reported in the Statement of Activities		(961,252)
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		
Bonds issuance		(5,301,000)
Principal repaid		3,872,611
Amortization of bond premiums		233,218
Capital leases (net)		298,661
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.		
Increase in compensated absences payable		(275,815)
Decrease in claims and judgments payable		128,000
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.		
Revolving Fund		63,228
Workers Compensation		(154,220)
Health Self-Insurance		216,622
Liability Self-Insurance		(78,404)
Fleet Management		(19,326)
Change in net position of governmental activities	$	21,461,357

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, 2019

		Governmental Activities - Internal Service Funds
Assets		
Current Assets:		
Cash and cash equivalents	$	9,933,540
Receivables (net of allowances for uncollectibles):		
Accounts		1,252
Accrued interest		27,408
Due from:		
Other funds		138,580
Prepaid items		812
Total Assets	**$**	**10,101,592**
Deferred Outflow of Resources		
Deferred Outflow of resources related to pensions and other postemployment benefits	$	97,795
Total Deferred Outflow of Resources	**$**	**97,795**
Liabilities		
Current Liabilities:		
Accounts payable	$	200,446
Accrued payroll and employee benefits		19,933
Insurance claims payable		832,000
Due to:		
Other funds		149,557
Net pension and other postemployment benefits liabilities		558,822
Total Liabilities	**$**	**1,760,758**
Deferred Inflow of Resources		
Deferred Inflow of resources related to pensions and other postemployment benefits	$	67,870
Total Deferred Inflow of Resources	**$**	**67,870**
Net Position		
Reserved for:		
Prepaid items		812
Unrestricted		8,369,947
Total Net Position	**$**	**8,370,759**

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, 2019

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 16,489,631
Miscellaneous	135,882
Total operating revenues	**16,625,513**
Operating expenses	
Personnel services	609,337
Supplies and services	490,270
Tools and minor equipment	190,972
Professional services	263,475
Health services claims	10,694,601
Health services other	2,395,853
Insurance claims	378,824
Insurance other	1,354,059
Other	453,393
Total operating expenses	**16,830,784**
Operating loss	**(205,271)**
Nonoperating revenues	
Investment income	158,517
Other- Sale of capital assets	74,654
Total nonoperating revenues	**233,171**
Change in net position	27,900
Total net position, July 1, 2018	8,342,859
Total net position, June 30, 2019	**$ 8,370,759**

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

YUMA COUNTY

Exhibit C- 3

Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2019

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 14,604,770
Receipts from other funds for goods and services provided	1,984,034
Other receipts	312,248
Payments for supplies and to providers of goods and services	(16,464,754)
Payments for employee	(710,584)
Other payments	(274,325)
Net cash used by operating activities	**(548,611)**
Cash flows from noncapital financing activities:	
Other	304,918
Net cash provided by noncapital financing activities	**304,918**
Cash flows from investing activities:	
Interest received on investments	149,373
Net cash provided by investing activities	**149,373**
Net decrease in cash and cash equivalents	(94,320)
Cash and cash equivalents, July 1, 2018	10,027,860
Cash and cash equivalents, June 30, 2019	**$ 9,933,540**
Reconciliation of operating loss to net cash used by operating activities:	
Operating loss	**$ (205,271)**
Adjustments to reconcile operating loss to net cash used by operating activities:	
Changes in assets, liabilities, and deferred in and out flows :	
(Increase) / decrease in assets:	
Accounts receivable	8,499
Prepaid items	(87)
Due from other funds	(15,791)
(Increase) / decreases in deferred outflows	
Deferred outflows	(24,522)
Increase / (decrease) in liabilities:	
Accounts payable	41,454
Accrued payroll and employee benefits	2,888
Insurance claims payable	(433,000)
Due to other funds	118,406
Net pension and other postemployment benefits liabilities	(62,086)
Increase / (decrease) in deferred inflows	
Deferred inflows	20,899
Net cash used by operating activities	**$ (548,611)**

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, 2019

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 66,301,804	$ 8,231,965
Receivables (net of allowances for uncollectibles):		
Accrued interest	574,336	-
Total Assets	$ 66,876,140	$ 8,231,965
Liabilities		
Deposits held for others	-	$ 8,231,965
Total Liabilities	$ -	$ 8,231,965
Net Position		
Held in trust for investment trust participants	$ 66,876,140	
Total Net Position	$ 66,876,140	

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, 2019

	Investment Trust Funds
Additions:	
Contributions from participants	$ 428,200,215
Investment income	2,305,980
Total additions	430,506,195
Deductions:	
Distributions to participants	425,983,245
Total deductions	425,983,245
Change in net position	4,522,950
Net position held in trust, July 1, 2018	62,353,190
Net position held in trust, June 30, 2019	**$ 66,876,140**

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, 2019, the County implemented the provisions of GASB statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements.* GASB statement No. 88 establishes standards to improve the information disclosed in the notes to the financial statements related to debt, including direct borrowings and direct placements.

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, 2019 is $7,058,299. 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, 2019 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 traditionally General fund funded, however, for the past three (3) fiscal years have been substantially funded by debt.

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 *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. Yuma County added a Fleet Management fund for a County-wide vehicle maintenance program.

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.

Note 1 - Summary of Significant Accounting Policies (continued)

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, compensated absences, and asset retirement obligations, 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 on the balance sheet as an asset for informational purposes only and as nonspendable fund balance to indicate that they do not constitute "available spendable resources." These inventories are stated at cost using the first-in, first-out method.

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

F. Property Tax Calendar

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

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

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

H. Fund Balance Classifications

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

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

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

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but that are neither restricted nor committed. The Board has authorized the County Administrator, who in turn has authorized department heads to assign resources for specific purposes for the fund assigned under their custody. Elected Officials are also authorized to make assignments as seen fit.

Note 1 - Summary of Significant Accounting Policies (continued)

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, the County will use restricted fund balances first. The County has not formally adopted a policy specifying the hierarchy in use of unrestricted fund balances; however, the County considers that the committed amounts will be used first, followed by assigned amounts, and then unassigned amounts.

I. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

J. Sales Tax Revenue

Sales tax revenues are collected by the State of Arizona and are generally remitted to the County Treasurer on a monthly basis. Sales tax revenue is recognized as revenues during the month it is collected at the underlying exchange transaction, regardless when it is reported to and collected by the State of Arizona.

K. Intergovernmental Grants and Aid

Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. Reimbursement grants are recorded as intergovernmental receivables and revenues when the related expenditures are incurred. Reimbursements not received within 60 days subsequent to fiscal year-end are reported as unavailable revenues in the governmental funds' financial statements**.**

L. Compensated Absences

In addition to the traditional Vacation/Sick Leave program, Yuma County Board of Supervisors adopted a new Accrued Leave program in the fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO although applicable to all employees in Yuma County, was offered as a one-time option for those that wanted to continue in the traditional plan. As a result of this, all of the Courts' employees (Superior Court, Juvenile Court, and Adult Probation) elected to continue under the traditional plan.

The PTO Leave Program combined the traditional vacation and sick leave hours into one new accrual rate, and although the PTO plan offers more advantages to employees in their ability to accrue and use time, it also provides an opportunity for Yuma County to implement an attendance policy and make other modifications to the pertinent Personnel Rules.

On July 17, 2017, the Board of Supervisor 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.

Note 1 - Summary of Significant Accounting Policies (concluded)

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) assets and 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 plans' 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.

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 $59,807 in credit card rebates during calendar year 2018.

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balance classifications of the governmental funds as of June 30, 2019, 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	Other Governmental Funds	Total
Nonspendable:								
Inventory	-	-	-	-	-	-	$ 9,033	$ 9,033
Prepaid items	$ 239,819	-	$ 56,662	$ 4,808	-	-	13,887	315,176
Total nonspendable	239,819	-	56,662	4,808	-	-	22,920	**324,209**
Restricted for:								
Capital Projects	-	-	-	-	$ 17,463,650		10,208,712	27,672,362
Operations and maintenance								
Library district	-	-	-	4,233,913	-	-	199,020	4,432,933
Health district	786,898	-	-	-	-	$ 5,003,820	-	5,790,718
Debt service reserve	1,411,208	-	-	-	-	-	161,529	1,572,737
Judicial activities	-	-	-	-	-	-	3,396,334	3,396,334
Housing activities	-	-	-	-	-	-	774,736	774,736
Law enforcement	7,385,267	-	2,085,461	-	-	-	1,051,406	10,522,134
Other	-	-	-	-	-	-	11,004,926	11,004,926
Total restricted	9,583,373	-	2,085,461	4,233,913	17,463,650	5,003,820	26,796,663	**65,166,880**
Committed to:								
Capital projects								
Improvement districts	-	-	-	-	-	-	55,236	55,236
Administration building	-	-	-	-	-	-	1,835,086	1,835,086
Miscellaneous	1,966,364	$ 2,549,926	-	-	-	-	-	4,516,290
Debt service payments	-	-	-	-	-	-	1,203,758	1,203,758
Judicial activities	-	-	-	-	-	-	849,634	849,634
Health- Rabies	-	-	-	-	-	-	26,581	26,581
Total Committed	1,966,364	2,549,926	-	-	-	-	3,970,295	**8,486,585**
Assigned to:								
Judicial activites								
Attorney- Enhancement	-	-	-	-	-	-	4,145	4,145
Juvenile- School	-	-	-	-	-	-	143,000	143,000
Superior court	-	-	-	-	-	-	12,591	12,591
Housing activities	-	-	-	-	-	-	384,550	384,550
Health - Inmate	-	-	-	-	-	-	441	441
Imp Dist maintenance	-	-	-	-	-	-	723,786	723,786
Total Assigned	-	-	-	-	-	-	1,268,513	**1,268,513**
Unassigned	14,923,620	-	-	-	-	-	(1,588,492)	**13,335,128**
Total fund balances	**$ 26,713,176**	**$ 2,549,926**	**$ 2,142,123**	**$ 4,238,721**	**$ 17,463,650**	**$ 5,003,820**	**$ 30,469,899**	**$ 88,581,315**

Note 3 - Stewardship, compliance, and accountability

Deficit fund balance or net position – At June 30, 2019, the following nonmajor funds reported deficits in fund balance or net position.

Fund	Agency	Number	Amount
Governmental Funds:			
Community Development Blk Grant	Community Development	2296	$ 5,585
No Child Left Behind	Juvenile Court	2257	18,587
Operation Stone Garden	Sheriff-Administration	2348	38,258
HOME Investment Partnership	Housing / Community Dev.	2269	58,617
Health District- Grants	Health District	2260	239,944
El Prado Estates- CIP	El Prado Improvement District	4717	257,068
Proprietary Funds:			
Fleet Management	Public Works	6609	$ 19,326
Revolving Fund	Financial Services / Public Works	6602	22,659
Life Cycle Management	Information Technology Svcs.	6601	26,033
Liability- Self Insurance	Administrations	6608	154,168

Note 3 – Stewardship, Compliance, and Accountability (continued)

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. This is the case for both the Health District and El Prado Improvement District.

The proprietary funds deficits in total net position are mostly resulting from the timing on reimbursements from agencies and the recording of their proportionate pension liability. The deficiency in life cycle management fund and fleet management is expected to be corrected in the next fiscal year. The deficiencies are to be addressed in the following years as the funds increase reserves and reimbursements are timely posted.

For the fiscal year ended June 30, 2019, expenditures exceeding final budget amounts at the fund level and department level for the general fund only are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
General Fund- department level:			
	Adult probation- Pretrial		$ 43
	Public works- Solid waste		94,932
Fund Level			
Community Punishment	Adult Probation	2229	$ 2,349
Other Grants	Sheriff- Administration	2306	40,251

These General fund departments exceeded budget authority due to unusual and unplanned events. Public works- solid waste was due to the increase in transporting solid waste to landfill. At the funds level, 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.
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.

Note 4 – Deposits and Investments (continued)

Foreign currency risk- Statutes do not allow foreign investments unless the investment is denominated in United States dollars.

Deposits – At June 30, 2019, the carrying amount of the County's deposits was $31,962,495 and the bank balance was $32,006,803. The County does not have a policy related to custodial credit risk.

Investments – The County had total investments of $139,164,297 at June 30, 2019. The County categorizes certain investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles as follows:

		Fair value measurement using	
	Amount	Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)
Investment by fair value level:			
U.S. agency securities	$ 98,895,767	-	$ 98,895,767
Corporate bonds	4,683,170	-	4,683,170
Certificates of deposit	499,490	-	499,490
Money market funds	4,696,938	$ 4,696,938	-
Money market funds- trustee	6,299,756	6,299,756	-
Total investments by fair value level	$115,075,121	$ 10,996,694	$ 104,078,427
External investment pools measured at fair value:			
State Treasurer's investment pool 7	$ 23,859,438		
State Treasurer's investment pool 5	229,738		
Total investments measured at fair value level	$ 24,089,176		
Total investments categorized by fair value level	**$ 139,164,297**		

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.

The County also had investments of $ 24,089,176 in the State Treasurer's investment pools measured at fair value. 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.

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2019, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U.S. agency securities	AAA	Moody's	$ 98,895,767
Corporate bonds- Apple Inc.	AA1	Moody's	2,483,722
Corporate bonds- Visa Inc.	AA3	Moody's	2,199,448
Certificates of deposit	Not applicable	Not applicable	499,490
State Treasurer's investment pool 7	Unrated	Not applicable	23,859,438
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	229,738
			$128,167,603

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.

Note 4 – Deposits and Investments (concluded)

At June 30, 2019 the following investments in money market funds 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	Amount
Jail District	$ 1,655,085
Yuma County	4,644,671
Total	$ 6,299,756

The $1,655,085 investments are cash equivalents with BNY Mellon, uninsured not registered in the County's name and held by the counter's party trust department or agent but not in the County's name. Investments are to satisfy long-term debt payments and for capital projects. The remainder $ 4,644,671 are cash equivalents investments with US Bank held for capital projects in the amount of $4,629,990 and to satisfy a long-term debt payment in the amount of $14,681.

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, 2019, of 5 percent or more of the County's total investments in the Federal Home Loan Mortgage Corporation of 35.09%; Federal Home Loan Bank of 19.30%; Federal Farm Credit Bank of 10.13%; and the Federal National Mortgage Association of 6.53%.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2019, the County had the following investments in debt securities:

Investment	Amount	Weighted Average Maturity (In Years)
U.S. agency securities	$ 98,895,767	1.94
Corporate bonds	4,683,170	1.79
Certificates of deposit	499,490	1.52
Money market funds	4,696,938	Not Applicable
Money market funds- trustee	6,299,756	Not Applicable
State Treasurer's investment pool 7	23,859,438	0.08
State Treasurer's investment pool 5	229,738	0.09
Total	$ 139,164,297	

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

Cash, deposits, and investments:	
Cash on hand	$ 1,246,925
Amount of deposits	31,962,495
Amount of investments	139,164,297
Total	$ 172,373,717

Statement of Net Position:	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 90,965,856	$ 66,876,140	$ 8,231,965	$ 166,073,961
Investments held by trustee	6,299,756	-	-	6,299,756
Total	$ 97,265,612	$ 66,876,140	$ 8,231,965	$ 172,373,717

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, 2019 the bank balance of the County Treasurer's investment pool deposits was $ 25,025,543. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for $6,981,259 of deposits and $6,299,756 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	$ 98,529,054	0.88-3.10%	07/19-05/24	$ 98,895,767
Corporate bonds	4,641,477	1.55-2.20%	12/20-08/21	4,683,170
Certificates of deposit	500,000	1.70-2.20%	07/19-07/22	499,490
Money market	4,696,938	Not stated	N/A	4,696,938
State Treasurer's investment pool	24,089,176	Not stated	N/A	24,089,176

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

Statement of Net Position	
Assets	$ 146,577,748
Liabilities	-
Net position	$ 146,577,748
Net position held in trust for:	
Internal participants	$ 79,204,966
External participants	67,372,782
Total net position held in trust	$ 146,577,748
Statement of Changes in Net Position	
Total additions	$ 708,919,201
Total deductions	(707,391,275)
Net decrease	1,527,926
Net position held in trust:	
July 1, 2018	145,049,822
June 30, 2019	$ 146,577,748

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, 2019, 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 2018-19	$ 810,540	$ 289,561	$ 56,557	$ 65,745
Prior years (Net of allowances)	115,367	108,142	47,789	-
Total receivable	925,907	397,703	104,346	65,745
Less allowances for uncollectibles	(286,678)	(102,001)	(19,559)	-
Property Taxes Receivable (Net of Uncollectibles)	**$ 639,229**	**$ 295,702**	**$ 84,787**	**$ 65,745**

Note 7- Capital Assets

Capital assets activity for the year ended June 30, 2019, was as follows:

Governmental Activities	**Balance July 1, 2018**	**Additions**	**Deletions**	**Balance June 30, 2019**
Capital assets, not being depreciated:				
Land	$ 51,061,681	$ 179,675	$ (370,512)	$ 50,870,844
Infrastructure :				
Paved roads	104,872,110	3,730,135	-	108,602,245
Construction in progress	6,986,787	10,509,276	(5,123,177)	12,372,886
Total capital assets not being depreciated	162,920,578	14,419,086	(5,493,689)	171,845,975
Capital assets, being depreciated:				
Buildings	186,712,231	48,492	-	186,760,723
Improvements other than buildings	15,480,158	1,972,903	-	17,453,061
Machinery and equipment	42,032,362	3,303,270	(1,951,616)	43,384,016
Infrastructure (except paved roads)	91,853,924	4,663,798	(346,933)	96,170,789
Total capital assets being depreciated	336,078,675	9,988,463	(2,298,549)	343,768,589
Less: accumulated depreciation for:				
Buildings	(61,136,572)	(4,276,943)	-	(65,413,515)
Improvements other than buildings	(7,278,157)	(639,247)	-	(7,917,404)
Machinery and equipment	(32,211,338)	(2,298,284)	1,882,831	(32,626,791)
Infrastructure (except paved roads)	(42,596,705)	(1,914,704)	237,751	(44,273,658)
Total accumulated depreciation	(143,222,772)	(9,129,178)	2,120,582	(150,231,368)
Total capital assets, being depreciated, net	192,855,903	859,285	(177,967)	193,537,221
Governmental activities capital assets, net	**$ 355,776,481**	**$ 15,278,371**	**$ (5,671,656)**	**$ 365,383,196**

Note 7 – Capital Assets (continued)

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,550,245
Public safety	2,441,721
Highways and streets (Depreciable general infrastructure assets)	1,940,509
Sanitation	63,897
Health	319,888
Welfare	456,158
Culture and recreation	1,338,129
Education	18,631
Total depreciation expense- governmental activities	$ 9,129,178

Yuma County is engaged in various construction projects as of June 30, 2019. Infrastructure projects include widening existing streets, constructing streets, installing sewer lines and new storm drainage systems, basins, bridge rehabilitations, and new traffic signals. Also, the county will be making improvements to existing building, fire and surveillance alarm 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	$ 268,365	$ 270,369	$ 2,004
198 Admin Building-1st Floor Reno	Buildings	2,623	225,000	222,377
Columbarium - Urn Storage	Buildings	3,400	298,300	294,900
HR Core Intergration	Mach & Equip	303,490	322,900	19,410
Nexsan Data Storage	Mach & Equip	578,261	590,000	11,739
DDS Permit Management Software	Mach & Equip	160,643	735,000	574,357
Yuma County Dentention Center - Security System	Mach & Equip	757,100	1,070,000	312,900
Yuma County Admin 197 S. Main Street Lift Station	Other Impr	4,718	50,000	45,282
Sewer- El Prado Estates	Infrastructure	738,919	1,152,140	413,221
Rd- @ County 8th St & Ave C thru D	Infrastructure	579,168	3,870,001	3,290,833
Rd- @ Ave B: Co 15th thru Co 18th	Infrastructure	2,687,694	4,689,542	2,001,848
Rd- @ Corridor- Av E : I95 thru Co 18th St	Infrastructure	77,191	79,000	1,809
Rd- @ North I-8 Frontage Rd Widineing Ave 10E to Ave 11E	Infrastructure	237,721	5,100,000	4,862,279
Rd- @ Lake Martinez Road	Infrastructure	624,783	789,734	164,951
Rd- @ County 11th Street and Somerton	Infrastructure	206,898	450,000	243,102
Rd- @ County 14th Street - Avenue 25E to 30.5 E	Infrastructure	8,951	495,000	486,049
Rd- @ Widening of County 12th Street (City 40th Street)	Infrastructure	71,390	3,350,000	3,278,610
Rd- @ Red Cloud Mine Road Realignment	Infrastructure	63,977	450,000	386,023
Traffic Signal @ Somerton Avenue and 14th	Infrastructure	19,210	500,000	480,790
Traffic Signal @ County 15th- Avenue A Intersection	Infrastructure	187,211	1,032,000	844,789
Traffic Signal @ Engler Avenue - Hwy 95 Intersection	Infrastructure	124,293	1,147,000	1,022,707
Bridge- @ County 17th St & Ave J 1/4; West Main Canal	Infrastructure	85,088	730,000	644,912
Bridge- @ Antelope Palomas Road Crossings	Infrastructure	42,411	1,005,000	962,589
Bridge- @ Potter Lateral Crossing Ave G @ Co 13th St	Infrastructure	189	385,196	385,007
Bridge- @ SN 7751, Ave 37E @ Co 6th St	Infrastructure	55,267	118,500	63,233
Bridge- @ SN 8865, Ave 46E @ S. Co 1 ½ St	Infrastructure	45,555	118,500	72,945
Imp- Somerton Area Drainage Improvmts	Infrastructure	173,258	3,988,000	3,814,742
Imp- Far West Storm Drain System	Infrastructure	3,575,117	3,642,000	66,883
Imp- Wellton Drainage Improvement	Infrastructure	220,613	2,597,000	2,376,387
Imp- Pump STA Discharge	Infrastructure	72,903	385,000	312,097
Imp- 5th Street & Avenue C Pump	Infrastructure	46,575	105,000	58,425
Basin- Smuckers Park	Infrastructure	173,299	7,765,000	7,591,701
Basin- Gadsden-San Luis	Infrastructure	135,829	5,000,000	4,864,171
Basin- North Central Storm Water Lift Station	Infrastructure	40,776	310,000	269,224
Total		$ 12,372,886	$ 52,815,182	$ 40,442,296

Note 7 – Capital Assets (concluded)

Construction projects are funded from various sources. Projects classified as infrastructure are mostly funded from the State's shared Highway Users Revenue Fund with the exception of the basins and drainage projects which are funded with property tax levies flood control funds. All of the Machinery and equipment projects are funded via issued debt.

Note 8 - Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $10,262,349 at June 30, 2019 includes County sales taxes revenues of $4,862,094 (allocated $2,186,443 to General Fund, $2,187,144 to Jail District, $488,503 to Health District, $4 to Capital Improvement); State shared sales taxes revenues of $1,780,131; and Payment for Auto in Lieu Tax of $354,602 ($245,683 for the General Fund and $108,919 for HURF). The remaining $3,265,522 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, 2019:

Governmental activities:	**Balance July 1,2018**	**Additions**	**Reductions**	**Balance June 30,2019**	**Due within 1 year**
Bonds payable:					
Revenue bonds	$ 14,126,992	$ 5,301,000	$ 2,042,000	$ 17,385,992	$ 2,140,000
Premiums	2,482,054	-	233,218	2,248,836	233,218
General obligation bonds	35,265,000	-	1,640,000	33,625,000	1,700,000
Special assessment bonds with governmental commitment	17,360	-	17,360	-	-
Total bonds payable	51,891,406	5,301,000	3,932,578	53,259,828	4,073,218
Rural development loans	2,706,714	-	173,251	2,533,463	150,884
Capital leases payable	1,639,654	-	298,661	1,340,993	276,014
Compensated absences payable - Old Plan	1,526,145	1,127,555	1,030,089	1,623,611	1,095,875
Compensated absences payable - New Plan	5,568,443	3,711,604	3,533,255	5,746,792	3,505,543
Claims and judgements payable	270,046	30,009	158,009	142,046	142,046
Net pension and other postemployment benefit liabilities	139,511,393	-	21,456,384	118,055,009	-
Total governmental activities long-term liabilities	$ 203,113,801	$ 10,170,168	$ 30,582,227	$ 182,701,742	$ 9,243,580

The County has an open line of credit utilized for its Procurement-Card program. Total monthly credit for this program amounted to $750,000 for current fiscal year. At year end $243,907 was available.

Note 10 - Bonds Payable

The County's bonded debt consists of five pledged revenue obligation bond series, two general obligation series and one special assessment bond with governmental commitment, this bond was paid off in fiscal year 2019. Bond proceeds pay primarily for acquiring or constructing capital facilities. Bonds have been issued to advance-refund previously issued bonds.

During the current fiscal year, Yuma County issued revenue bonds totaling $5,301,000. The proceeds were used to fund several capital projects and upgrade various facilities across Yuma County.

Note 10 - Bonds Payable (continued)

The following bonds were outstanding at June 30, 2019:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal
Yuma County-Revenue Bonds, 2013	$7,500,000	$7,500,000	12/13-6/33	3.00%	$ 5,693,000
Yuma County-Revenue Bonds, 2017	2,417,000	2,417,000	6/18-6/27	2.37%	2,007,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	8,000,000	7/12-7/21	2.00-5.00%	2,819,992
Jail District-Revenue Bonds, 2017	2,209,000	2,209,000	7/18-7/27	2.38%	2,071,000
Yuma County-Revenue Bonds, 2018	5,301,000	5,301,000	9/18-6/28	3.01%	4,795,000
Library District-General Obligation Bonds, 2015 Refunding	26,300,000	26,300,000	6/15-7/31	2.25-5.00%	23,595,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00-4.00%	10,030,000
					$51,010,992

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 June 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 proceeds of $2,355,000 including a payment of $62,000 in issuance costs. The bank qualified pledged revenue bond had a maturity date of June 15, 2027 and are callable anytime with 30 days' notice, without penalty. Interest payments are due semiannually on June 15 and December 15. Principal payments are due annually on 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 costs. The bank qualified pledged revenue bond had 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 finance the acquisition, repair, and replacement of old equipment within the adult detention center.

On September 6, 2018, Yuma County Board of Supervisors authorized the issuance of pledged revenue bonds with an interest rate of 3.01 percent, Yuma County Series 2018. The County realized net proceeds of $5,216,490 after payment of $84,510 in issuance costs. The bank qualified pledged revenue bond had a maturity date of June 15, 2028 and are callable anytime with 30 days' notice, without penalty. First principal and interest payment was scheduled for June 15, 2019 in the amount $506,000 and $123,659 respectively. 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.

Refunding 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.

Note 10 - Bonds Payable (continued)

Revenue bonds outstanding at June 30, 2019 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2018	Issues / (Retirements)	Outstanding Principal June 30, 2019
Yuma County-Revenue Bonds, 2013	$7,500,000	3.00%	12/13-6/33	$ 6,016,000	$ (323,000)	$ 5,693,000
Yuma County-Revenue Bonds, 2017	2,417,000	2.37%	6/18-6/27	2,232,000	(225,000)	2,007,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	2.00-5.00%	7/12-7/21	3,669,992	(850,000)	2,819,992
Jail District-Revenue Bonds, 2017	2,209,000	2.38%	7/18-7/27	2,209,000	(138,000)	2,071,000
Yuma County-Revenue Bonds, 2018	5,301,000	3.01%	9/18-6/28	-	4,795,000	4,795,000
				$14,126,992	$ 3,259,000	$ 17,385,992

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

Yuma County
Pledge Revenue Obligation Bond Series 2013
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	375,000	126,210	501,210
2025-2029	2,049,000	454,245	2,503,245
2030-2033	1,876,000	128,850	2,004,850
Totals	**$ 5,693,000**	**$ 1,320,960**	**$ 7,013,960**

Yuma County
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	253,000	24,885	277,885
2025-2027	797,000	38,086	835,086
Totals	**$ 2,007,000**	**$ 219,891**	**$ 2,226,891**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	**$ 2,819,992**	**$ 216,000**	**$ 3,035,992**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	230,000	28,679	258,679
2025-2028	975,000	58,691	1,033,691
Totals	**$ 2,071,000**	**$ 254,208**	**$ 2,325,208**

Yuma County
Pledge Revenue Obligation Bond Series 2018
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2020	$ 472,000	$ 144,330	$ 616,330
2021	486,000	130,122	616,122
2022	500,000	115,494	615,494
2023	516,000	100,444	616,444
2024	531,000	84,912	615,912
2025-2028	2,290,000	174,881	2,464,881
Totals	**$ 4,795,000**	**$ 750,183**	**$ 5,545,183**

Note 10 - Bonds Payable (continued)

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.

Refunding 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 had 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. 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.

General obligation bonds outstanding at June 30, 2019 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2018	Issues / (Retirements)	Outstanding Principal June 30, 2019
Library District-General Obligation Bonds, 2015 Refunding	$26,300,000	2.25-5.00%	6/15-7/31	$25,235,000	$ (1,640,000)	$ 23,595,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	2.00-4.00%	1/17-7/34	10,030,000		10,030,000
				$35,265,000	$ (1,640,000)	$ 33,625,000

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, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	2,005,000	608,681	2,613,681
2025-2029	9,265,000	2,094,895	11,359,895
2030-2031	5,095,000	288,138	5,383,138
Totals	**$ 23,595,000**	**$ 6,228,313**	**$ 29,823,313**

Yuma County Free Library District
General Obligation Bond Refunding Series 2016
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2020	-	$ 401,200	$ 401,200
2021	-	401,200	401,200
2022	-	401,200	401,200
2023	-	401,200	401,200
2024	-	401,200	401,200
2025-2029	$ 1,830,000	1,859,600	3,689,600
2030-2034	8,200,000	1,320,400	9,520,400
Totals	**$ 10,030,000**	**$ 5,186,000**	**$15,216,000**

Note 10 - Bonds Payable (concluded)

Special Assessment Bonds with Governmental Commitment- Special assessment bonds are secured by pledges of revenues from special assessments levied against the benefiting property owners. The proceeds of the bond issues were used to finance construction in these districts. These bonds are generally callable with interest payable semiannually. Reserves and interest earnings used to make final payout on June 20, 2019.

Description	Original Amount	Interest Rate	Maturity Range	Outstanding Principal July 1 ,2018	Issues / (Retirements)	Outstanding Principal June 30, 2019
El Prado Estates Improvement District USDA	$136,730	4.375%	1/03-6/22	$ 17,360	$ (17,360)	$ -

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. This loan was paid-off during the current fiscal year. Additional funds needed to satisfy this debt, were appropriated from reserves resulting from accumulated interest earnings.

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 Services office 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, 2019**:**

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2018	Issues / (Retirements)	Outstanding Principal June 30, 2019
El Prado Estates Improvement District WIFA Loan	$ 261,555	3.94%	1/03-1/21	$ 23,809	$ (23,809)	-
Gadsden Estates Improvement District USDA Loan	479,610	4.50%	1/06-1/29	155,113	(14,102)	$ 141,011
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	1,110,892	(52,040)	1,058,852
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	1,416,900	(83,300)	1,333,600
				$ 2,706,714	$ (173,251)	$ 2,533,463

Note 11 - Rural Development Loans – (Concluded)

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

Gadsden Estates Improvement District No. 96-07
United States Department of Agriculture Loan
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	14,102	3,490	17,592
2025-2029	70,501	7,931	78,432
Totals	**$ 141,011**	**$ 31,726**	**$ 172,737**

B & C Colonia Improvement District No. 07-09
Water Infrastructure Financing Authority Loan
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	59,663	22,343	82,006
2025-2029	324,065	85,615	409,680
2030-2034	371,536	37,482	409,018
2035	80,599	1,116	81,715
Totals	**$ 1,058,852**	**$ 251,810**	**$ 1,310,662**

B & C Colonia Improvement District No. 07-09
United States Department of Agriculture Loan
As of June 30, 2019

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	83,300	23,969	107,269
2025-2029	416,500	88,606	505,106
2030-2034	416,500	36,544	453,044
2035	84,100	1,051	85,151
Totals	**$ 1,333,600**	**$ 266,870**	**$ 1,600,470**

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- County	Sales taxes	Construction and acquisitions	$14,786,034	6-33
Revenue bonds- Jail district	Sales taxes and maintenance of effort	Construction	5,361,200	7-27
General Obligation bonds	Library district property tax	Construction	45,039,313	7-34
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,310,662	1-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	1,773,207	1-35

Note 12 - Pledged Revenues (concluded)

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2019:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of available net pledged revenue	Total pledged Revenue Available	Percentage Pledged of Total
Yuma County- General pledged revenues	$1,546,505	$1,408,637	91.09%	$13,614,191	10.35%
Jail district- Sales tax and maintenance of effort	1,389,920	1,294,298	93.12%	20,672,490	6.26%
Library district- Property tax	3,303,074	3,025,606	91.60%	10,806,170	28.00%
Property owner assessments	487,264	263,162	54.01%	1,140,307	23.08%

Net revenues available are funds transferred from operation funds to meet yearly obligations, investment income earned in the debt service fund, and debt service fund reserves held 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 (page 249).

Note 13 – Obligations Under Capital Leases

During the current fiscal year, the County did not acquire machinery and equipment through capital leases. During fiscal year 2018, the County acquired machinery and equipment (twenty-six vehicles) valued at $859,672 and two motor grades in the amount of $474,279 and during fiscal year 2017, 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 it provides for a bargain purchase option or a transfer of ownership by the end of the lease term. The following assets were acquired through capital leases:

	Governmental Activities
Machinery and Equipment	$ 2,023,979
Less: accumulated depreciation	(518,210)
Carrying value	$ 1,505,769

The following schedule details minimum lease payments to maturity for the County's capital leases payable at June 30, 2019:

Year ending June 30	Governmental Activities
2020	$ 308,639
2021	308,639
2022	308,639
2023	308,640
2024	136,705
2025	67,754
Total minimum lease payments	1,439,016
Less: amount representing interest	(98,023)
Present value of minimum lease payments	**$ 1,340,993**

Note 14 – Compensated Absences and Claims and Judgements Payable

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgements 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, 2019 is $7,370,403. The Old compensation plan amounts to $1,623,611 of which 57% is assignable to the General Fund and 43% to other nonmajor funds. The new compensation plan amounts to $5,746,792 of which 50% is assignable to the General Fund, 33% to other major funds, and 17% 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 $142,046 at June 30, 2019. The total amount is probable to be incurred within one year and is assignable to the General Fund.

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, a $1,500 auto physical damage deductible and $50,000 per occurrence for liability claims other than land use liability, which carries a $25,000 deductible. 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. The pool also provides cyber security insurance with a $2,000,000 limit per occurrence and $10,000 deductible as well as property/casualty coverage for the County's drones, with liability limits of $1,000,000 and property limits as per the scheduled value of each drone. 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.

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.

Note 15 - Risk Management (concluded)

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 $500,000 for property damage/liability, $10,000 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 $150,000 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 $832,000 at June 30, 2019, 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, 2018 and 2019 were as follows:

	2018	2019
Claims payable, beginning of fiscal year	$ 1,265,000	$ 1,024,000
Current-fiscal year claims and changes in estimates	7,780,083	7,460,242
Claim payments	(8,021,083)	(7,652,242)
Claims payable, end of fiscal year	$ 1,024,000	$ 832,000

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.

Note 16 - Pensions and other Postemployment Benefits (continued)

The corresponding ASRS, PSPRS, CORP, and EORP net OPEB asset and liability have been recorded at June 30, 2019; these amounts have been netted against the net pension liability disclosed. These OPEB plans have not been further disclosed due to the relative insignificance to the County's financial statements.

At June 30, 2019, 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 liability	$ 119,189,643
Deferred outflows of resources related to pensions	21,990,720
Deferred inflows of resources related to pensions	19,689,141
Negative pension expense	(1,175,428)

The County's accrued payroll and employee benefits includes $431,691 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2019. Also, the County reported $10,870,702 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, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

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

ASRS	Retirement Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% 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.

Note 16 - Pensions and other Postemployment Benefits (continued)

For the year ended June 30, 2019, statute required active ASRS members to contribute at the actuarially determined rate of 11.64 percent for retirement, of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.18 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 10.41 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, 2019 was $4,751,771.

During fiscal year 2019, the County paid for ASRS pension contributions as follows:

General Fund	Other Major Funds	Other Funds
54.04%	19.00%	26.96 %

Liability—At June 30, 2019, the County reported $ 59,676,991 in liabilities for its proportionate share of the ASRS' net pension liability.

The net pension liabilities were measured as of June 30, 2018. The total liability used to calculate the net pension liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2017, to the measurement date of June 30, 2018. The total liabilities as of June 30, 2018, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2016, including decreasing the discount rate from 8 percent to 7.5 percent, changing the projected salary increases from 3–6.75 percent to 2.7–7.2 percent, decreasing the inflation rate from 3 percent to 2.3 percent, and changing the mortality rates.

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, 2018.

The County's proportion measured as of June 30, 2018, and the change from its proportions measured as of June 30, 2017, were:

ASRS	Proportion June 30, 2018	Increase from June 30, 2017
Pension	0.42790%	.01482

Expense—For the year ended June 30, 2019, the County recognized $671,468 in pension expense for ASRS.

Deferred outflows/inflows of resources—At June 30, 2019, 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	$1,644,052	$ 328,990
Changes of assumptions or other inputs	1,579,162	5,291,184
Net difference between projected and actual earnings on plan investments	-	1,435,090
Changes in proportion and differences between county contributions and proportionate share of contributions	1,589,723	233,592
County contributions subsequent to the measurement date	4,751,771	-
Total	**$ 9,564,708**	**$ 7,288,856**

Note 16 - Pensions and other Postemployment Benefits (continued)

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 an increase of the net asset or a reduction of the net liability in the year ending June 30, 2020. 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
2020	$1,065,444
2021	(720,855)
2022	(2,176,926)
2023	(643,582)
Thereafter	-

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

ASRS	
Actuarial valuation date	June 30, 2017
Actuarial roll forward date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7% - 7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

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 ASRS plan investments was determined to be 7.5 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. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

ASRS

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Equity	50 %	5.50 %
Fixed income	30 %	3.83 %
Real estate	20 %	5.85 %
Total	100 %	

Discount Rate—At June 30, 2018, the discount rate used to measure the ASRS total pension liability was 7.5 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2017. 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.

Note 16 - Pensions and other Postemployment Benefits (continued)

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 7.5 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 (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

ASRS	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	$85,070,924	$59,676,991	$38,460,771

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) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plan. 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 plans (PSPRS Tier 3 Risk Pool) which are not further disclosed because of their relative insignificance to the County's financial statements.

County detention officers, and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP) or the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The CORP administers an agent multiple-employer defined benefit pension plan for county detention officers (agent plan), which was closed to new members as of July 1, 2018, and a cost-sharing multiple-employer defined benefit pension plan for AOC officers (cost-sharing plan). Employees who were CORP members before July 1, 2018, participate in CORP, and AOC probation and surveillance officers who became members on or after July 1, 2018, participate in CORP or PSPDCRP. Detention officers and juvenile detention officers who became members on or after July 1, 2018, participate in PSPDCRP. 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 year 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 and before July 1, 2018**
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.	

Note 16 - Pensions and other Postemployment Benefits (continued)

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

Employees covered by benefit terms—At June 30, 2019, the following employees were covered by the agent plans' benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	36	31
Inactive employees entitled to but not yet receiving benefits	17	57
Active employees	75	156
Total	128	244

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 pension. 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, 2019, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member – pension	County – pension
PSPRS Sheriff	7.65%-11.65%	37.53%
CORP Detention	8.41	17.91
CORP AOC	8.41	32.43

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 and employees participating in the PSPRS Tier 3 Risk Pool and PSPDCRP members in addition to the County's required contributions to the PSPRS Tier 3 Risk Pool and PSPDCRP.

	Pension
PSPRS Sheriff	25.76%
CORP Detention	10.83
CORP AOC	24.49

The County's contributions to the plans for the year ended June 30, 2019, were:

	Pension
PSPRS Sheriff	$1,980,818
CORP Detention	1,069,359
CORP AOC	1,884,331

During fiscal year 2019, the County paid for PSPRS and CORP pension contributions as follows:

	General Fund	Other Major funds	Other Nonmajor funds
PSPRS Sheriff	79.78%	2.92%	17.30%
CORP Detention	0.01	99.36	0.63
CORP AOC	51.12	-	48.88

Note 16 - Pensions and other Postemployment Benefits (continued)

Liability—At June 30, 2019, the County reported the following liabilities:

	Net Pension Liability
PSPRS Sheriff	$ 19,209,255
CORP Detention	8,258,573
CORP AOC (County's proportionate share)	18,278,159

The net pension liabilities were measured as of June 30, 2018, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total CORP pension liabilities as of June 30, 2018, reflect statutory changes in benefit terms for automatic cost-of-living adjustments. The basis for cost-of-living adjustments was changed from excess investment earnings to the change in the consumer price index, limited to a maximum annual increase of 2 percent.

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.4%
Wage inflation	3.5%
Price inflation	2.5%
Cost-of-living adjustment	Included
Mortality rates	RP-2014 table using MP-2016 improvement scale with adjustments to match current experience

Actuarial assumptions used in the June 30, 2018, 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%
Risk parity	4%	5.00%
Fixed income	5%	1.25%
Real assets	9%	4.52%
GTS	12%	3.96%
Private credit	16%	6.75%
Real estate	10%	3.75%
Private Equity	12%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

Discount rate— At June 30, 2018, the discount rate used to measure the PSPRS and CORP total pension liability was 7.4 percent, which was the same as the discount rate used as of June 30, 2017. 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.

Note 16 - Pensions and other Postemployment Benefits (continued)

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, 2018	$ 38,413,856	$ 18,512,992	$ 19,900,864
Changes for the year:			
Service cost	$ 1,052,442	-	$1,052,442
Interest on the total liability	2,816,846	-	2,816,846
Changes of benefit terms	-	-	-
Differences between expected and actual experience in the measurement of the liability	(1,309,288)	-	(1,309,288)
Changes of assumptions or other inputs	-	-	-
Contributions—employer	-	$ 1,555,743	(1,555,743)
Contributions—employee	-	521,397	(521,397)
Net investment income	-	1,269,896	(1,269,896)
Benefit payments, including refunds of employee contributions	(1,749,187)	(1,749,187)	-
Administrative expense	-	(20,028)	20,028
Other changes	-	(75,399)	75,399
Net changes	$ 810,813	$ 1,502,422	$ (691,609)
Balances at June 30, 2019	$ 39,224,669	$ 20,015,414	$ 19,209,255

CORP

	Pension		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2018	$ 21,978,467	$ 12,774,165	$ 9,204,302
Changes for the year:			
Service cost	$ 992,205	-	$ 992,205
Interest on the total liability	1,622,462	-	1,622,462
Changes of benefit terms	(1,225,833)	-	(1,225,833)
Differences between expected and actual experience in the measurement of the total liability	(46,488)	-	(46,488)
Changes of assumptions or other inputs	-	-	-
Contributions—employer	-	$ 849,783	(849,783)
Contributions—employee	-	528,115	(528,115)
Net investment income	-	920,644	(920,644)
Benefit payments, including refunds of employee contributions	(1,098,808)	(1,098,808)	-
Administrative expense	-	(14,629)	14,629
Other changes	-	4,162	(4,162)
Net changes	$ 243,538	$ 1,189,267	$ (945,729)
Balances at June 30, 2019	$ 22,222,005	$ 13,963,432	$ 8,258,573

Note 16 - Pensions and other Postemployment Benefits (continued)

The County's proportion of the CORP AOC net pension liabilities was based on the County's actual contributions to the plans relative to the total of all participating counties' actual contributions for the year ended June 30, 2018. The County's proportion measured as of June 30, 2018 was 5.077643 percent, which was a decrease of 0.169652 from its proportion measured as of June 30, 2017.

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	$ 24,484,686	$ 19,209,255	$ 14,913,434
CORP Detention			
Net pension liability	$ 11,942,298	$ 8,258,573	$ 5,338,335
CORP AOC			
County's proportionate share of the net pension liability	$ 23,912,201	$ 18,278,159	$ 13,706,488

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

Expense—For the year ended June 30, 2019, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$ 2,832,128
CORP Detention	91,845
CORP AOC (County's proportionate share)	(160,426)

Deferred outflows/inflows of resources—At June 30, 2019, 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.	$ 281,035	$ 2,491,004
Changes of assumptions or other inputs	2,575,543	-
Net difference between projected and actual earnings on plan investments	265,862	-
County contributions subsequent to the measurement date	1,980,818	-
Total	**$ 5,103,258**	**$ 2,491,004**

Note 16 - Pensions and other Postemployment Benefits (continued)

CORP Detention	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 114,874	$ 948,358
Changes of assumptions or other inputs	1,045,457	-
Net difference between projected and actual earnings on plan investments	154,923	-
County contributions subsequent to the measurement date	1,069,359	-
Total	**$ 2,384,613**	**$ 948,358**

CORP AOC	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 68,449	$ 940,163
Changes of assumptions or other inputs	1,212,335	-
Net difference between projected and actual earnings on plan investments	330,641	-
Changes in proportion and differences between county contributions and proportionate share of contributions (AOC Only)	-	979,163
County contributions subsequent to the measurement date	1,884,331	-
Total	**$ 3,495,756**	**$ 1,919,326**

The amounts reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2020. 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 Pension	CORP Detention Pension	CORP AOC Pension
2020	$ 349,411	$ 342,562	$ 245,219
2021	219,715	139,555	(87,171)
2022	(108,484)	(125,609)	(283,964)
2023	(87,847)	16,071	(181,984)
2024	157,326	(5,683)	-
Thereafter	101,315	-	-

PSPDCRP plan—County sheriff employees, County detention officers, and AOC probation, surveillance, and juvenile detention officers who are not members of PSPRS or CORP participate in the PSPDCRP. The PSPDCRP is a defined contribution pension plan. The PSPRS Board of Trustees governs the PSPDCRP according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.1. Benefit terms, including contribution requirements, are established by State statute.

For the year ended June 30, 2019, active PSPDCRP members were required by statute to contribute at least 9 percent (County sheriff employees) or 5 percent (County detention officers and AOC probation, surveillance, and juvenile detention officers) of the members' annual covered payroll, and the County was required by statute to contribute 9 percent or 5 percent, respectively, of active members' annual covered payroll to an individual employee account.

Note 16 - Pensions and other Postemployment Benefits (continued)

Employees are immediately vested in their own contributions and the earnings on those contributions. Employees vest in a portion of the County's contributions each year as set forth in statute. The plan retains non-vested County contributions when forfeited because of employment terminations. For the year ended June 30, 2019, the County recognized pension expense of $40,930.

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 the EORP plans. 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%.

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. 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 the EORP. For the year ended June 30, 2019, statute required active EORP members to contribute 7 or 13 percent of the members' annual covered payroll and the County to contribute at the actuarially determined rate of 61.5 percent of all active EORP members' annual covered payroll.

Note 16 - Pensions and other Postemployment Benefits (continued)

Also, statute required the County to contribute 49.86 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 55.50 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRP for these elected officials and judges.

The County's contributions to the pension plan for the year ended June 30, 2019, were $1,237,146.

During fiscal year 2019, the County paid for EORP pension contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
96.26 %	2.49%	1.25 %

Liability—At June 30, 2019, 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	$ 13,766,665
State's proportionate share of the EORP net pension liability associated with the County	2,358,829
Total	$ 16,125,494

The net pension liability was measured as of June 30, 2018, and the total liability used to calculate the net asset or net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2018, reflect statutory changes in benefit terms for automatic cost-of-living adjustments. The basis for cost-of-living adjustments was changed from excess investment earnings to the change in the consumer price index, limited to a maximum annual increase of 2 percent.

The County's proportion of the net pension liability was based on the County's required contributions to the plan relative to the total of all participating employers' required contributions for the year ended June 30, 2018. The County's proportion measured as of June 30, 2018, was 2.184707 percent, which was an increase of 0.039857 from its proportions measured as of June 30, 2017.

Expense—For the year ended June 30, 2019, the County recognized a negative pension expense for EORP of $(4,610,443) and a negative revenue of $(670,672) for the County's proportionate share of the State's appropriation to EORP and the designated court fees.

Deferred outflows/inflows of resources—At June 30, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

EORP	**Pension**	
	Deferred Outflow of Resources	**Deferred Inflow of Resources**
Differences between expected and actual experience	-	$ 214,712
Changes of assumptions or other inputs	$ 85,777	5,731,168
Net different between projected and actual investment earnings on pension plan investments	119,462	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	1,095,717
County contributions subsequent to the measurement date	1,237,146	-
Total	$ 1,442,385	$ 7,041,597

Note 16 - Pensions and other Postemployment Benefits (continued)

The amounts reported as deferred outflows of resources related to EORP pensions resulting from county contributions subsequent to the measurement date will be recognized as an increase of the net asset or a reduction of the net liability in the year ending June 30, 2020. 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
2020	$ (6,334,443)
2021	(453,217)
2022	(50,680)
2023	1,982

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

EORP	
Actuarial valuation date	June 30, 2018
Actuarial cost method	Entry age normal
Investment rate of return	7.4%
Wage inflation	3.5%
Price inflation	2.5%
Cost-of-living adjustment	Included
Mortality rates	RP-2014 tables using MP-2016 improvement scale with adjustments to match current experience

Actuarial assumptions used in the June 30, 2018, 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.

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%
Risk parity	4%	5.00%
Fixed income	5%	1.25%
Real assets	9%	4.52%
GTS	12%	3.96%
Private credit	16%	6.75%
Real estate	10%	3.75%
Private Equity	12%	5.83%
Non-U.S. equity	14%	8.70%
U.S. equity	16%	7.60%
Total	100%	

Discount rates—At June 30, 2018, the discount rate used to measure the EORP total pension liability was 7.4 percent, which was an increase of 3.49 from the discount rates used as of June 30, 2017. 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 actuarially determined rates, and State contributions will be made as currently required by statute. 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.

Note 16 - Pensions and other Postemployment Benefits (concluded)

Sensitivity of the County's proportionate share of the EORP net pension liability to changes in the discount rate—The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.4 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 (6.4 percent) or 1 percentage point higher (8.4 percent) than the current rate:

EORP	**1% Decrease**	**Current Discount**	**1% Increase**
Rate – Pension	(6.4%)	(7.4%)	(8.4%)
County's proportionate share of the net pension liability	$ 15,807,331	$ 13,766,665	$ 12,032,038

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, Articles 3.1 and 3.2. Benefit terms, including contribution requirements, are established by State statute.

For the year ended June 30, 2019, 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, 2019, the County recognized pension expense of $16,255.

Note 17 – Interfund Balances and Activity

Interfund transfers – interfund transfers for the year ended June 30, 2019, were as follows:

	Transfers From:							
Transfer To:	General Fund	Capital Improvements Fund	Jail District General Operations	Library Distirct General Operations	Flood Control District	Health Services District	Nonmajor Governmental Funds	Totals
General Fund							$ 443,617	$ 443,617
Capital Improvements Fund	$ 152,635				$ 250,000	$ 30,000	90,400	523,035
Jail District, Operations	7,058,299							7,058,299
Health Services District	786,898							786,898
Nonmajor Governmental Funds	1,817,040	$ 326	$ 1,301,718	$ 2,869,956		746,170	422,951	7,158,161
Totals	$ 9,814,872	$ 326	$ 1,301,718	$ 2,869,956	$ 250,000	$ 776,170	$ 956,968	$ 15,970,010

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers are from the general fund were due to the required statutory subsidies; to the Jail and Health district's operations in the amounts of $7,058,299 and $786,898 respectively. Also, the general fund contributed to various funds to support their operations in the amount of $1,817,040. The Library District's transfer of $2,869,956 was to a debt service fund for payment of outstanding General Obligation Bonds. Jail District's transfer $1,301,718 was to a debt service fund for payment of outstanding General Obligations bonds. Finally the Health district transferred a total of $746,170; $345,055 to its animal control program and $401,115 to its grant fund to support operations. All transfers are consistent with the funds' purposes, the County's policy, and as permitted by State Law.

Note 17 – Interfund Balances and Activity (concluded)

Interfund receivables and payables – Interfund balances at June 30, 2019, 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	Internal Service Fund	Nonmajor Governmental Funds	Totals
General Fund	3,178,436	93,109	1,065,233	416,118	35,766	-	75,121	3,082,376	$7,946,159
Capital Improvements Fund	1,971	-	-	-	-	-	-	6,885	8,856
Jail District, Operations	15,750	-	-	-	-	-	4	8,975	24,729
Library District, Operations	304	-	-	-	-	-	-	3,921	4,225
Flood Control District	-	-	-	-	-	-	-	6,980	6,980
Health Services District	-	-	-	-	-	-	-	807,200	807,200
Internal Service Funds	136,669	-	5	503	-	-	-	1,403	138,580
Nonmajor Governmental Funds	647,668	-	79,902	-	178,932	11,976	74,432	-	992,910
Totals	$ 3,980,798	$ 93,109	$1,145,140	$ 416,621	$ 214,698	$ 11,976	$ 149,557	$ 3,917,740	$9,929,639

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.

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Required Supplementary Information

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YUMA COUNTY

Exhibit E- 1

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2019

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 49,988,910	$ 49,988,910	$ 51,599,972	$ 1,611,062
Licenses and permits	557,230	557,230	771,458	214,228
Intergovernmental	26,463,683	26,463,683	27,714,235	1,250,552
Charges for services	4,447,664	4,447,664	4,334,507	(113,157)
Fines and forfeits	1,541,221	1,541,221	1,841,175	299,954
Investment income	74,500	74,500	326,210	251,710
Rents	57,553	57,553	127,539	69,986
Miscellaneous	220,139	220,139	244,096	23,957
Total Revenue	83,350,900	83,350,900	86,959,192	3,608,292
Expenditures:				
Current:				
General government:				
County Administrator	1,910,165	2,042,072	1,840,395	201,677
Board of Supervisors	539,105	660,129	626,488	33,641
Treasurer	880,117	917,121	893,976	23,145
Assessor	2,168,918	2,215,743	2,007,311	208,432
Recorder	654,438	699,863	699,846	17
Election Services	484,756	477,556	386,629	90,927
Attorney - Civil Division	828,255	866,545	860,659	5,886
Attorney - Criminal Division	3,436,178	3,530,212	3,397,150	133,062
Attorney - Administration Division	618,173	672,907	660,830	12,077
Clerk of Superior Court	2,140,929	2,197,170	2,108,821	88,349
Superior Court	3,454,417	3,794,889	3,720,355	74,534
Superior Court - Security	585,043	593,942	571,875	22,067
Superior Court - Collections	402,632	408,389	390,190	18,199
Court Trial Services	575,005	580,589	559,966	20,623
Conflict Administrator	1,487,224	1,465,340	1,428,470	36,870
Superior Court - Information And Tech	486,825	492,289	469,373	22,916
Justice Court #1	1,132,797	1,195,970	1,141,232	54,738
Justice Court #2	423,622	460,318	459,070	1,248
Justice Court #3	347,228	387,268	378,701	8,567
Constable Precinct #1	310,968	333,171	317,420	15,751
Constable Precinct #2	88,335	107,278	105,271	2,007
Constable Precinct #3	273	273	273	-
Attorney - Victim Services	252,773	244,648	213,772	30,876
Public Defender	2,406,820	2,544,780	2,437,484	107,296
General Government	5,124,881	3,175,439	1,937,225	1,238,214
County Administrator - Channel 77	179,123	185,232	181,196	4,036
Juvenile Justice Center - Administration	1,627,382	1,610,484	1,585,038	25,446
Juvenile Justice Center - Detention	3,495,721	3,674,916	3,670,600	4,316
Financial Services	1,577,810	1,609,783	1,468,148	141,635
Legal Defender	1,169,842	1,225,946	1,213,915	12,031
Human Resources	841,373	855,190	768,084	87,106
General Services	2,442,386	2,466,335	2,402,279	64,056
Information Technology Services	2,951,220	2,977,895	2,837,821	140,074
Development Services	709,336	653,739	563,791	89,948
Geographical Information Systems	453,662	469,263	439,694	29,569
Planning and Zoning	606,743	675,676	655,802	19,874
DDS- Customer Service	241,914	252,631	223,702	28,929
Superior Court - Adult Prob- Pretrial	390,281	396,808	380,284	16,524

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2019

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	490,512	500,168	468,638	31,530
Superior Court - Adult Probation	2,013,025	2,013,025	1,992,141	20,884
Superior Court - Adult Prob- Pretrial	-	-	43	(43)
Adult Prob-Graffiti Abatement	68,716	69,615	69,438	177
Sheriff - Administration	10,587,386	10,553,685	10,373,690	179,995
Sheriff - Medical Examiner	657,690	664,740	646,334	18,406
Emergency Services	150,685	152,111	127,061	25,050
Sanitation:				
Public Works - Solid Waste Operations	633,413	639,590	734,522	(94,932)
Health:				
Environmental Programs	225,209	229,210	219,944	9,266
Welfare:				
Medical Eligibility Program	12,046,186	11,893,782	11,826,518	67,264
Public Fiduciary	698,322	740,859	674,756	66,103
Culture and recreation:				
Public Works - Parks	10,237	11,709	11,690	19
Education:				
School Superintendent	371,928	400,666	391,031	9,635
Capital outlay	1,020,857	1,094,142	1,078,344	15,798
Debt service:				
Principal retirement	240,835	240,835	230,436	10,399
Interest and fiscal charges	18,738	18,738	29,136	(10,398)
Total Expenditures	76,660,409	76,340,674	72,876,858	3,463,816
Excess (deficiency) of revenues over expenditures	6,690,491	7,010,226	14,082,334	7,072,108
Other financing sources (uses):				
Proceed from sale of capital assets	15,000	15,000	22,994	7,994
Transfers in	371,753	371,753	443,617	71,864
Transfers out	(9,490,019)	(9,834,754)	(9,814,872)	19,882
Total other financing sources (uses)	(9,103,266)	(9,448,001)	(9,348,261)	99,740
Net change in fund balance	(2,412,775)	(2,437,775)	4,734,073	7,171,848
Fund balances - beginning (July 1, 2018)	2,412,775	2,437,775	21,979,103	19,541,328
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 26,713,176**	**$ 26,713,176**

* 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, 2019

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 13,126,462	$ 13,126,462	$ 13,614,191	$ 487,729
Intergovernmental	84,996	84,996	55,611	(29,385)
Charges for services	147,064	147,064	94,122	(52,942)
Investment income	3,500	3,500	19,751	16,251
Miscellaneous	20,752	20,752	20,162	(590)
Total Revenue	13,382,774	13,382,774	13,803,837	421,063
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	20,697,299	20,697,299	18,817,189	1,880,110
Capital outlay	-	-	94,416	(94,416)
Total Expenditures	20,697,299	20,697,299	18,911,605	1,785,694
Excess (deficiency) of revenues over expenditures	(7,314,525)	(7,314,525)	(5,107,768)	2,206,757
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	100	100
Transfers in	7,058,299	7,058,299	7,058,299	-
Transfers out	(1,301,718)	(1,301,718)	(1,301,718)	-
Total other financing sources (uses)	5,756,581	5,756,581	5,756,681	100
Net change in fund balance	(1,557,944)	(1,557,944)	648,913	2,206,857
Fund balances - beginning (July 1, 2018)	1,557,944	1,557,944	1,493,210	(64,734)
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 2,142,123**	**$ 2,142,123**

* 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, 2019

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 10,631,428	$ 10,631,428	$ 10,806,170	$ 174,742
Intergovernmental	297,046	297,046	343,968	46,922
Charges for services	19,437	19,437	14,525	(4,912)
Fines and forfeits	69,129	69,129	48,453	(20,676)
Investment income	39,111	39,111	76,893	37,782
Rents	4,080	4,080	2,580	(1,500)
Miscellaneous	68,571	68,571	82,178	13,607
Total Revenue	11,128,802	11,128,802	11,374,767	245,965
Expenditures:				
Current:				
Culture and recreation:				
Library	8,783,610	8,783,610	8,385,582	398,028
Capital outlay	-	-	223,422	(223,422)
Total Expenditures	8,783,610	8,783,610	8,609,004	174,606
Excess of revenues over expenditures	2,345,192	2,345,192	2,765,763	420,571
Other financing sources (uses):				
Transfers out	(2,869,956)	(2,869,956)	(2,869,956)	-
Total other financing sources (uses)	(2,869,956)	(2,869,956)	(2,869,956)	-
Net change in fund balance	(524,764)	(524,764)	(104,193)	420,571
Fund balances - beginning (July 1, 2018)	524,764	524,764	4,342,914	3,818,150
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 4,238,721**	**$ 4,238,721**

* 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, 2019

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,448,497	$ 2,448,497	$ 2,453,281	$ 4,784
Licenses and permits	-	-	1,080	1,080
Intergovernmental	970,000	970,000	-	(970,000)
Charges for services	8,000	8,000	6,169	(1,831)
Investment income	39,643	39,643	308,364	268,721
Miscellaneous	-	-	522	522
Total Revenue	3,466,140	3,466,140	2,769,416	(696,724)
Expenditures:				
Current:				
Public Safety				
Flood Control	907,580	907,580	600,098	307,482
Capital outlay	19,728,745	20,038,745	4,465,363	15,573,382
Total Expenditures	20,636,325	20,946,325	5,065,461	15,880,864
Excess (deficiency) of revenues over expenditures	(17,170,185)	(17,480,185)	(2,296,045)	15,184,140
Other financing sources (uses):				
Transfers out	(250,000)	(250,000)	(250,000)	-
Total other financing sources (uses)	(250,000)	(250,000)	(250,000)	-
Net change in fund balance	(17,420,185)	(17,730,185)	(2,546,045)	15,184,140
Fund balances - beginning (July 1, 2018)	17,420,185	17,730,185	20,009,695	2,279,510
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 17,463,650**	**$ 17,463,650**

* 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, 2019

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,927,174	$ 2,927,174	$ 3,039,031	$ 111,857
Licenses and permits	383,780	383,780	436,345	52,565
Charges for services	681,500	681,500	878,849	197,349
Investment income	4,000	4,000	60,897	56,897
Miscellaneous	24,000	24,000	39,704	15,704
Total Revenue	4,020,454	4,020,454	4,454,826	434,372
Expenditures:				
Current:				
Health:				
Health	1,875,151	1,852,451	1,569,185	283,266
Child Health	482,024	473,528	270,723	202,805
Communicable Disease	466,258	444,870	385,543	59,327
Environmental Health	500,003	500,003	392,744	107,259
Vector Control	157,755	157,755	131,780	25,975
Vital Records	261,515	261,515	235,699	25,816
Nursing	981,947	981,947	578,484	403,463
Injury Prevention	74,031	74,031	46,400	27,631
Capital outlay	-	52,584	71,149	(18,565)
Debt Service:				
Principal Retirement	9,036	9,036	9,036	-
Interest and fiscal charges	308	308	308	-
Total Expenditures	4,808,028	4,808,028	3,691,051	1,116,977
Excess (deficiency) of revenues over expenditures	(787,574)	(787,574)	763,775	1,551,349
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(820,055)	(820,055)	(776,170)	43,885
Total other financing sources (uses)	(33,157)	(33,157)	10,728	43,885
Net change in fund balance	(820,731)	(820,731)	774,503	1,595,234
Fund balances - beginning (July 1, 2018)	820,731	820,731	4,229,317	3,408,586
Fund balances - ending (June 30, 2019)	**$ -**	**$ -**	**$ 5,003,820**	**$ 5,003,820**

* 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, Capital Improvements fund, each fund includes only one department.

Note 2 - Budgetary Basis of Accounting

The County's budgets are prepared on a basis consistent with generally accepted accounting principles.

YUMA COUNTY

Exhibit F- 1

Required Supplementary Information
Schedule of County's Proportionate Share of the Net Pension Liability
Cost-Sharing Plans
June 30, 2019

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)					
	2019 (2018)	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2010**
County's proportion of the net pension liability	0.4279%	0.4131%	0.4141%	0.4264%	0.4401%	Information
County's proportionate share of the net pension liability	$ 59,676,991	$ 64,349,812	$ 66,843,128	$ 66,420,867	$ 65,128,723	not
County's covered payroll	$ 41,038,310	$ 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	145.42%	152.97%	170.09%	170.38%	166.37%	
Plan fiduciary net position as a percentage of the total pension liability	73.40%	69.92%	67.06%	68.35%	69.49%	

CORP-
Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)					
	2019 (2018)	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2010**
County's proportion of the net pension liability	5.0776%	5.2473%	5.3501%	5.5564%	5.8809%	Information
County's proportionate share of the net pension liability	$ 18,278,159	$ 21,053,157	$ 15,095,434	$ 13,508,296	$ 13,196,244	not
County's covered payroll	$ 5,684,418	$ 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	321.55%	343.43%	257.68%	219.78%	209.14%	
Plan fiduciary net position as a percentage of the total pension liability	53.72%	49.21%	54.81%	57.89%	58.59%	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)					
	2019 (2018)	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2010**
County's proportion of the net pension liability	2.1847%	2.1449%	2.2508%	2.2565%	2.2117%	Information
County's proportionate share of the net pension liability	$ 13,766,665	$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	$ 2,358,829	$ 8,461,448	$ 5,184,186	$ 5,497,366	$ 4,547,405	available
Total	**$16,125,494**	**$34,597,721**	**$28,445,566**	**$23,130,783**	**$19,378,674**	
County's covered payroll	$ 2,065,285	$ 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	666.57%	1,388.88%	1,238.91%	879.31%	729.42%	
Plan fiduciary net position as a percentage of the total pension liability	30.36%	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, 2019

	PSPRS					
	Reporting Fiscal Year (Measurement Date)					
Total pension liability	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2010
Service cost	$ 1,052,442	$ 1,329,811	$ 973,281	$ 1,013,904	$ 973,102	Information
Interest on the total pension liability	2,816,846	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	(1,309,288)	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	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Net change in total pension liability	810,813	4,291,147	2,256,708	1,028,605	4,257,889	
Total pension liability—beginning	38,413,856	34,122,709	31,866,001	30,837,396	26,579,507	
Total pension liability—ending (a)	39,224,669	38,413,856	34,122,709	31,866,001	30,837,396	
Plan fiduciary net position						
Contributions—employer	1,555,743	1,754,674	1,536,325	1,354,473	1,273,705	
Contributions—employee	521,397	596,639	578,796	600,695	536,761	
Net investment income	1,269,896	1,916,783	94,390	571,187	1,852,836	
Benefit payments, including refunds of employee contributions	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Administrative expense	(20,028)	(17,360)	(13,982)	(14,313)	(14,922)	
Other changes	(75,399)	46,180	(309,999)	(11,950)	19,369	
Net change in plan fiduciary net position	1,502,422	2,562,324	(342,668)	940,911	2,095,009	
Plan fiduciary net position—beginning	18,512,992	15,950,668	16,293,336	15,352,425	13,257,416	
Plan fiduciary net position—ending (b)	20,015,414	18,512,992	15,950,668	16,293,336	15,352,425	
County's net pension liability—ending (a) –(b)	$ 19,209,255	$ 19,900,864	$ 18,172,041	$ 15,572,665	$ 15,484,971	
Plan fiduciary net position as a percentage of the total pension liability	51.03%	48.19%	46.75%	51.13%	49.79%	
Covered payroll	$ 5,486,350	$ 5,555,029	$ 4,968,211	$ 5,128,633	$ 4,969,586	
County's net pension liability as a percentage of covered payroll	350.13%	358.25%	365.77%	303.64%	311.59%	

See accompanying notes to pension plan schedules.

Exhibit F- 2

CORP					
Reporting Fiscal Year (Measurement Date)					
2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2010
$ 992,205	$ 874,964	$ 740,215	$ 845,955	$ 770,394	Information
1,622,462	1,341,678	1,331,290	1,374,712	1,128,206	not
(1,225,833)	2,703,146	33,024	-	292,270	available
(46,488)	(254,208)	(654,376)	(1,133,677)	458,574	
-	377,370	737,886	-	1,719,316	
(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
243,538	4,010,868	569,165	(468,683)	3,391,764	
21,978,467	17,967,599	17,398,434	17,867,117	14,475,353	
22,222,005	21,978,467	17,967,599	17,398,434	17,867,117	
849,783	784,402	659,646	485,516	542,639	
528,115	496,539	426,930	442,896	478,367	
920,644	1,345,748	69,097	429,272	1,451,690	
(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
(14,629)	(12,172)	(10,170)	(10,977)	(11,414)	
4,162	(71)	1,152	(12,092)	(41,110)	
1,189,267	1,582,364	(472,219)	(221,058)	1,443,176	
12,774,165	11,191,801	11,664,020	11,885,078	10,441,902	
13,963,432	12,774,165	11,191,801	11,664,020	11,885,078	
$ 8,258,573	$ 9,204,302	$ 6,775,798	$ 5,734,414	$ 5,982,039	
62.84%	58.12%	62.29%	67.04%	66.52%	
$ 5,782,907	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
142.81%	152.61%	133.48%	108.89%	113.44%	

YUMA COUNTY

Required Supplementary Information

Schedule of County Pension Contributions

June 30, 2019

Arizona State Retirement System	**Reporting Fiscal Year**						
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2010**
Statutorily required contribution	$ 4,751,770	$ 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	4,751,770	4,489,249	4,530,046	4,175,949	4,240,209	4,245,473	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	$42,526,641	$41,038,310	$42,065,833	$39,298,811	$38,985,060	$39,147,507	
County's contributions as a percentage of covered payroll	11.17%	10.94%	10.77%	10.63%	10.88%	10.84%	

CORP- **Administrative Office of the Courts**	**Reporting Fiscal Year**						
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2010**
Statutorily required contribution	$ 1,884,331	$ 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	1,884,331	1,271,301	1,179,381	1,118,908	905,906	914,570	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	5,877,229	$ 5,684,418	$ 6,130,267	$ 5,858,159	$ 6,146,304	$ 6,309,882	
County's contributions as a percentage of covered payroll	32.06%	22.36%	19.24%	19.10%	14.74%	14.49%	

Elected Officials Retirement Plan	**Reporting Fiscal Year**						
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2010**
Statutorily required contribution	$ 1,237,146	$ 455,921	$ 440,826	$ 441,232	$ 420,750	$ 471,263	Information not available
County's contributions in relation to the statutorily required contribution	1,196,439	-	440,826	441,232	420,750	471,263	
County's contribution deficiency (excess)	$ 40,707	$ 455,921	$ -	$ -	$ -	$ -	
County's covered payroll	$ 2,076,594	$ 2,065,285	$ 1,881,817	$ 1,877,574	$ 2,005,375	$ 2,033,310	
County's contributions as a percentage of covered payroll	57.62%	0.00%	23.43%	23.50%	20.98%	23.18%	

See accompanying notes to pension plan schedules.

YUMA COUNTY

Exhibit F- 3

Required Supplementary Information

Schedule of County Pension Contributions

June 30, 2019

PSPRS

	Reporting Fiscal Year						
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2010**
Actuarially determined contribution	$1,980,818	$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	1,980,818	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	$5,420,002	$5,486,350	$5,555,029	$4,968,211	$5,128,633	$4,969,586	
County's contributions as a percentage of covered payroll	36.55%	26.50%	34.10%	32.60%	26.41%	25.63%	

CORP

	Reporting Fiscal Year						
	2019	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2010**
Actuarially determined contribution	$1,069,359	$ 801,311	$ 814,486	$ 655,367	$ 485,516	$ 542,639	Information not available
County's contributions in relation to the actuarially determined contribution	1,069,359	801,311	814,486	655,367	485,516	542,639	
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	$6,061,083	$5,782,907	$6,031,420	$5,076,419	$5,266,304	$5,273,460	
County's contributions as a percentage of covered payroll	17.64%	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 2017 actuarial valuation	20 years
Asset valuation method	7-year smoothed market value; 80%/120% corridor
Actuarial assumptions:	
Investment rate of return	In the 2017 actuarial valuation, the investment rate of return was decreased from 7.50% to 7.40%. 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 2017 actuarial valuation, projected salary increases were decreased from 4.00%–8.00% to 3.50%–7.50% for PSPRS and from 4.00%–7.25% to 3.50%–6.50% for CORP. In the 2014 actuarial valuation, projected salary increases were decreased from 4.50%–8.50% to 4.00%–8.00% 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 5.00%-9.00% to 4.50%-8.50% for PSPRS and from 5.00%-8.25% to 4.50%-7.75% for CORP.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4.00% to 3.50% for PSPRS and CORP. In the 2014 actuarial valuation, wage growth was decreased from 4.50% to 4.00% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.00% to 4.50% 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	In the 2017 actuarial baluation, changed to RP-2014 tables, with 75.00% of MP-2016 fully generational projectin scales. RP-2000 mortality table (adjusted by 105% for both males and females)

Note 2 – Factors that Affect Trends

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution 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 revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS and EORP also reduced those members' employee contribution rates. These changes 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.

Note 2 – Factors that Affect Trends (concluded)

These changes increased 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 both PSPRS and EORP in 2018 and for EORP in 2019.

The fiscal year 2019 (measurement date 2018) pension liabilities for EORP and CORP reflect the replacement of the permanent benefit increase (PBI) for retirees based on investment returns with a cost of living adjustment based on inflation. Also, the EORP liability and required pension contributions for fiscal year 2019 reflect a statutory change that requires the employer contribution rate to be actuarially determined. This change increased the discount rate used to calculate the liability thereby, the total pension liability.

Modified Approach for County's Paved Roads

In accordance with GASB Statement No. 34, Yuma County is required to account for and report infrastructure capital assets. The County defines infrastructure as long-lived capital assets that normally are stationary in nature and can be preserved for a significant greater number of years than most capital assets. Yuma County's major infrastructure network systems include the road systems, bridges and large culvert systems, storm drains and sewer systems, and traffic signal systems. Each major infrastructure network system can be divided into subsystems. For example, the road 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 576.60 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 pavement 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 all eligible roads was completed in September 2017 by the Department of Public Works. The prior assessment study was completed on November 2014. GASB Statement No. 34 requires a comprehensive assessment of all eligible roads every three (3) years; Yuma County follows these guidelines and estimates will be in compliance by the end of fiscal year 2020.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2019, the County's eligible roads were rated at an OCI of 68.40 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	16.72 %	100 – 80
Above average – Good	51.38 %	80 – 65
Average	30.88 %	65 – 40
Below average – Poor	.96 %	40 – 20
Very poor – Needs immediate work	0.06 %	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $2,024,978 on maintenance for the fiscal year ended June 30, 2019. These expenditures were needed in order to increase the average OCI condition of 68.40 to a more acceptable level. The County has estimated that the amount of annual expenditures required for maintaining paved roads at the average OCI of 65 is a minimum of $2,534,220 for the fiscal year ending June 30, 2020. This is a decrease of $17,710 in expenditures over the prior year.

The 2019 estimated budget increased by $340,440 is due to the method of asphalt application. It is estimated a reduction of $17,710 in the next fiscal year's estimated maintenance budget. The 2019 actual expenditures were $526,952 less than the estimated budget due to the cancelation of asphalt emulsion product no longer available. 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
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	2,024,978	68.40
2019 – 2020	2,534,220	N/A	N/A

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Other Supplementary Information

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Supplementary Schedules
Major Governmental Funds

General Fund (Exhibits H1 and H2)…….. 108
Capital Improvements Fund (Exhibit H3)…….. 111
Health Services District- General Operations Fund (Exhibit H4)…….. 112

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2019

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 29,826,372	$ 29,826,372	$ 30,244,817	$ 418,445
Interest On Delinquent Taxes	915,173	915,173	1,223,782	308,609
Penalties On Delinquent Taxes	-	-	329	329
Auto Lieu Tax	5,994,413	5,994,413	6,371,290	376,877
County Sales Tax	13,126,422	13,126,422	13,613,472	487,050
Franchise Tax	126,530	126,530	146,282	19,752
Total Taxes	**49,988,910**	**49,988,910**	**51,599,972**	**1,611,062**
Business Licenses	2,530	2,530	3,370	840
Building Permits	270,000	270,000	436,614	166,614
Plumbing Permits	28,500	28,500	47,071	18,571
Electrical Permits	103,000	103,000	97,021	(5,979)
Mechanical Permits	23,500	23,500	33,567	10,067
Sign Permits	2,400	2,400	15,455	13,055
Environmental Health Permits	100,500	100,500	109,675	9,175
Mobile Home Permits	9,500	9,500	9,355	(145)
Park Model Permits	2,100	2,100	3,100	1,000
Planning Variance Permits	6,600	6,600	7,230	630
Special Use Permits	8,600	8,600	9,000	400
Total Licenses and permits	**557,230**	**557,230**	**771,458**	**214,228**
Federal Grants	63,000	63,000	61,789	(1,211)
Federal Grants Prior Year	-	-	4,023	4,023
Federal Payments In Lieu Of Taxes	3,520,403	3,520,403	3,728,651	208,248
Agency Reimbursements	-	-	808	808
State Grants	60,998	60,998	58,702	(2,296)
State Reimbursement	344,900	344,900	344,800	(100)
State Shared Sales Tax	21,897,332	21,897,332	22,937,167	1,039,835
State Shared Liquor Licenses	27,000	27,000	28,245	1,245
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	**26,463,683**	**26,463,683**	**27,714,235**	**1,250,552**
Septic Reassignment Fee	30,885	30,885	40,450	9,565
Plan Check Fees	157,000	157,000	192,847	35,847
Legal Services/Attorney's Fees	312,007	312,007	360,555	48,548
Modifications (P&Z)	510	510	1,620	1,110
Zoning Application Fees	10,500	10,500	16,721	6,221
Subdivision Fees	12,100	12,100	13,432	1,332
Recording Fees	400,000	400,000	368,452	(31,548)
Reinspection Fees	1,500	1,500	470	(1,030)
Temporary Use Permit	3,940	3,940	3,725	(215)
Planning & Zoning Books & Maps	-	-	85	85
Treasurer's Office Fees	110,900	110,900	101,882	(9,018)
Public Fiduciary Fees & Charges	71,785	71,785	102,588	30,803
Assessor's Office Fees	11,500	11,500	23,715	12,215
Payroll Garnishment Fees	3,300	3,300	2,839	(461)
Special District Charges	251,708	251,708	254,185	2,477
Indirect Cost Revenue	2,618,766	2,618,766	2,421,026	(197,740)
Miscellaneous Fees For Services	9,180	9,180	6,000	(3,180)
Sheriff Fees	24,000	24,000	24,344	344
Sheriff Fingerprint/Copy Fees	35,083	35,083	9,171	(25,912)
Correctional Housing - Juvenile	186,000	186,000	72,939	(113,061)
Election Fees	171,000	171,000	285,761	114,761
Cremation Fees	26,000	26,000	31,700	5,700
Total Charges for services	**4,447,664**	**4,447,664**	**4,334,507**	**(113,157)**

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2019

	General Fund		0100	
	Budgeted Amounts		**Actual**	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	294,805	294,805	335,208	40,403
Constable Fines	10,000	10,000	-	(10,000)
Justice Court #1 Fines	655,492	655,492	893,832	238,340
Justice Court #2 Fines	171,448	171,448	181,582	10,134
Justice Court #3 Fines	360,588	360,588	377,048	16,460
House Arrest Fees	3,241	3,241	1,062	(2,179)
Juvenile Court Fines & Fees	25,077	25,077	27,083	2,006
Work Furlough Fees	6,800	6,800	4,004	(2,796)
Zoning Violation Fines	4,400	4,400	2,175	(2,225)
Other Fines	9,370	9,370	19,181	9,811
Total Fines and forfeits	**1,541,221**	**1,541,221**	**1,841,175**	**299,954**
Interest On Investments	74,500	74,500	326,210	251,710
Total Investment income	**74,500**	**74,500**	**326,210**	**251,710**
Rent General	44,653	44,653	113,302	68,649
Rent Housing Property	12,900	12,900	14,237	1,337
Total Rents	**57,553**	**57,553**	**127,539**	**69,986**
Vending Machine Proceeds	2,500	2,500	615	(1,885)
Telephone Revenue	700	700	782	82
Bad Check Fees	2,326	2,326	3,174	848
Void/Stale Dated Revenue	5,805	5,805	8,192	2,387
Restitution & Other Payments	2,131	2,131	4,479	2,348
Sale Of Auction Items	39,800	39,800	6,455	(33,345)
Cash Over/(Short)	50	50	(140)	(190)
Miscellaneous Revenues	136,827	136,827	178,967	42,140
Refund/Reverse Expense	-	-	12,500	12,500
Contributions From Private Sources	30,000	30,000	29,072	(928)
Total Miscellaneous	**220,139**	**220,139**	**244,096**	**23,957**
Total General Fund Revenue	**$ 83,350,900**	**$ 83,350,900**	**$ 86,959,192**	**$ 3,608,292**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2019

	General Fund			0100		
	Budgeted Amounts		**Actual Amounts**		**Total Agency Expenditure**	
Department / Agency	**Original**	**Final**	**Current**	**Capital Outlay**		**Variance ***
County Administrator	$ 1,910,165	$ 2,042,072	$ 1,840,395	-	$ 1,840,395	$ 201,677
Board of Supervisors	539,105	660,129	626,488	-	626,488	33,641
Treasurer	880,117	917,121	893,976	-	893,976	23,145
Assessor	2,168,918	2,215,743	2,007,311	-	2,007,311	208,432
Recorder	723,388	768,813	768,796	-	768,796	17
Election Services	484,756	477,556	386,629	-	386,629	90,927
Attorney - Civil Division	828,255	866,545	860,659	-	860,659	5,886
Attorney - Criminal Division	3,436,178	3,530,212	3,397,150	-	3,397,150	133,062
Attorney - Administration Division	618,173	672,907	660,830	-	660,830	12,077
Clerk of Superior Court	2,140,929	2,197,170	2,108,821	-	2,108,821	88,349
Superior Court	3,454,417	3,794,889	3,720,355	-	3,720,355	74,534
Superior Court - Security	585,043	593,942	571,875	-	571,875	22,067
Superior Court - Collections	402,632	408,389	390,190	-	390,190	18,199
Court Trial Services	575,005	580,589	559,966	-	559,966	20,623
Conflict Administrator	1,487,224	1,465,340	1,428,470	-	1,428,470	36,870
Superior Court - Information And Tech	966,147	971,611	469,373	$ 463,545	932,918	38,693
Justice Court #1	1,132,797	1,195,970	1,141,232	-	1,141,232	54,738
Justice Court #2	448,364	485,335	459,070	25,014	484,084	1,251
Justice Court #3	379,021	419,061	378,701	31,793	410,494	8,567
Constable Precinct #1	310,968	333,171	317,420	-	317,420	15,751
Constable Precinct #2	88,335	107,278	105,271	-	105,271	2,007
Constable Precinct #3	273	273	273	-	273	-
Attorney - Victim Services	252,773	244,648	213,772	-	213,772	30,876
Public Defender	2,406,820	2,550,630	2,437,484	5,850	2,443,334	107,296
General Government	5,296,816	3,347,374	2,109,159	-	2,109,159	1,238,215
County Administrator - Channel 77	179,123	185,232	181,196	-	181,196	4,036
Juvenile Justice Center - Administration	1,627,382	1,647,984	1,585,038	37,496	1,622,534	25,450
Juvenile Justice Center - Detention	3,495,721	3,680,866	3,670,600	5,937	3,676,537	4,329
Financial Services	1,577,810	1,609,783	1,468,148	-	1,468,148	141,635
Legal Defender	1,169,842	1,225,946	1,213,915	-	1,213,915	12,031
Human Resources	841,373	855,190	768,084	-	768,084	87,106
General Services	2,461,074	2,490,743	2,420,967	5,720	2,426,687	64,056
Information Technology Services	2,951,220	2,977,895	2,837,821	-	2,837,821	140,074
Development Services	709,336	653,739	563,791	-	563,791	89,948
Geographical Information Systems	453,662	469,263	439,694	-	439,694	29,569
Planning and Zoning	606,743	675,676	655,802	-	655,802	19,874
DDS- Customer Service	241,914	252,631	223,702	-	223,702	28,929
Superior Court - Adult Prob- Pretrial	390,281	396,808	380,284	-	380,284	16,524
Total General government	**48,222,100**	**47,968,524**	**44,262,708**	**575,355**	**44,838,063**	**3,130,461**
Building Safety	490,512	500,168	468,638	-	468,638	31,530
Superior Court - Adult Probation	2,013,025	2,013,025	1,992,141	-	1,992,141	20,884
Superior Court - Adult Prob- Pretrial	-	-	43	-	43	(43)
Adult Prob-Graffiti Abatement	68,716	69,615	69,438	-	69,438	177
Sheriff - Administration	11,072,386	11,037,360	10,373,690	483,674	10,857,364	179,996
Sheriff - Medical Examiner	657,690	664,740	646,334	-	646,334	18,406
Emergency Services	150,685	152,111	127,061	-	127,061	25,050
Total Public safety	**14,453,014**	**14,437,019**	**13,677,345**	**483,674**	**14,161,019**	**276,000**
Public Works - Solid Waste Operations	633,413	639,590	734,522	-	734,522	(94,932)
Total Sanitation	**633,413**	**639,590**	**734,522**	**-**	**734,522**	**(94,932)**
Environmental Programs	225,209	229,210	219,944	-	219,944	9,266
Total Health	**225,209**	**229,210**	**219,944**	**-**	**219,944**	**9,266**
Medical Eligibility Program	12,046,186	11,893,782	11,826,518	-	11,826,518	67,264
Public Fiduciary	698,322	740,859	674,756	-	674,756	66,103
Total Welfare	**12,744,508**	**12,634,641**	**12,501,274**	**-**	**12,501,274**	**133,367**
Public Works - Parks	10,237	31,024	11,690	19,315	31,005	19
Total Culture and recreation	**10,237**	**31,024**	**11,690**	**19,315**	**31,005**	**19**
School Superintendent	371,928	400,666	391,031	-	391,031	9,635
Total Education	**371,928**	**400,666**	**391,031**	**-**	**391,031**	**9,635**
Total General Fund	**$ 76,660,409**	**$ 76,340,674**	**$ 71,798,514**	**$ 1,078,344**	**$ 72,876,858**	**$ 3,463,816**

* Variance = Positive / (Negative)

YUMA COUNTY **Exhibit H - 3**

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2019

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 4	$ 4
Investment income	-	-	14,032	14,032
Total Revenue	-	-	14,036	14,036
Expenditures:				
Current:				
General government:				
Election Services	-	-	491,272	(491,272)
General Government	-	-	87,010	(87,010)
General Services	-	-	179,029	(179,029)
Public Works	-	-	121,439	(121,439)
Capital outlay:				
Election Services	$ 603,326	$ 752,107	143,222	608,885
General Services	1,032,300	1,184,935	502,141	682,794
Information Technology Services	1,796,694	1,796,694	819,845	976,849
Development Services	858,993	858,993	164,043	694,950
Total Expenditures	4,291,313	4,592,729	2,508,001	2,084,728
Excess (deficiency) of revenues over expenditures	(4,291,313)	(4,592,729)	(2,493,965)	2,098,764
Other financing sources (uses):				
Proceeds from sale of bonds	3,460,687	3,460,687	3,546,000	85,313
Transfers in	370,400	523,035	523,035	-
Transfers out	-	-	(326)	(326)
Total other financing sources (uses)	3,831,087	3,983,722	4,068,709	84,987
Net change in fund balance	(460,226)	(609,007)	1,574,744	2,183,751
Fund balance - beginning (July 1, 2018)	460,226	609,007	975,182	366,175
Fund balance - ending (June 30, 2019)	**$ -**	**$ -**	**$ 2,549,926**	**$ 2,549,926**

* Variance = Positive or (Negative)

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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, 2019

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Assets						
Cash and cash equivalents	$ 4,739	$ 13,065	$ 161,495	$ 110,908	$ 162,678	$ 31,144
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	36,027	-	-
Accrued interest	5	52	475	267	475	75
Due from:						
Other funds	-	-	77,572	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 4,744**	**$ 13,117**	**$ 239,542**	**$ 147,202**	**$ 163,153**	**$ 31,219**
Liabilities						
Accounts payable	$ 3,386	$ 5,905	-	-	-	$ 3,179
Accrued payroll and employee benefits	-	414	$ 52,390	$ 12,699	$ 39,420	3,811
Due to:						
Other funds	-	1,432	148,511	36,014	111,836	8,151
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**3,386**	**7,751**	**200,901**	**48,713**	**151,256**	**15,141**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	1,358	5,366	38,641	98,489	11,897	16,078
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,358**	**5,366**	**38,641**	**98,489**	**11,897**	**16,078**
Total liabilities, deferred inflows of resources, and fund balances	**$ 4,744**	**$ 13,117**	**$ 239,542**	**$ 147,202**	**$ 163,153**	**$ 31,219**

Exhibit I - 1
(Continued)

Adult Probation				Attorney			
Drug Court Planning 2310	Intensive Prob SupCrt / JCEF 2321	Interstate Comp 2323	Other Grants 2350	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209	Witness Program 2210	Bad Check Fund 2225
$ 36,887	$ 78,663	$ 89,299	-	$ 67,593	$ 8,243	$ 41,589	$ 12,705
-	-	-	-	-	-	-	-
751	-	-	-	-	-	-	-
130	230	259	-	-	-	-	44
2,176	22,857	-	-	-	-	2,484	-
-	-	-	$ 2,443	37,350	27,393	66,247	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,425	-
$ 39,944	**$ 101,750**	**$ 89,558**	**$ 2,443**	**$ 104,943**	**$ 35,636**	**$ 111,745**	**$ 12,749**
$ 7,285	$ 50	-	-	-	$ 8,894	$ 169	$ 2,752
3,108	14,296	-	-	$ 8,905	2,932	11,678	-
2,962	77,671	-	$ 2,443	42,734	23,810	27,319	9,982
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,355	**92,017**	**-**	**2,443**	**51,639**	**35,636**	**39,166**	**12,734**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	1,425	-
26,589	9,733	$ 89,558	-	53,304	-	71,154	15
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
26,589	**9,733**	**89,558**	**-**	**53,304**	**-**	**72,579**	**15**
$ 39,944	**$ 101,750**	**$ 89,558**	**$ 2,443**	**$ 104,943**	**$ 35,636**	**$ 111,745**	**$ 12,749**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2019

	Attorney					
	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Assets Sharing 2277	Federal Justice 2278	Other Grants 2285	Crime Prosecution Enhancement 2290
Assets						
Cash and cash equivalents	$ 8,498	$ 819,806	$ 86,516	$ 11,802	$ 205,300	$ 23,595
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	203	-	-	-	-
Accrued interest	-	2,404	253	34	-	69
Due from:						
Other funds	337	14,625	8,977	-	-	-
Other governments	66,586	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	1,125	995	-	-	-
Total Assets	**$ 75,421**	**$ 838,163**	**$ 96,741**	**$ 11,836**	**$ 205,300**	**$ 23,664**
Liabilities						
Accounts payable	$ 253	$ 16,540	-	-	-	-
Accrued payroll and employee benefits	9,116	-	-	-	-	$ 6,272
Due to:						
Other funds	21,732	-	-	-	-	13,247
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**31,101**	**16,540**	**-**	**-**	**-**	**19,519**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	1,125	$ 995	-	-	-
Restricted	44,320	820,498	95,746	$ 11,836	$ 205,300	-
Committed	-	-		-	-	-
Assigned	-	-	-	-	-	4,145
Unassigned	-	-	-	-	-	-
Total Fund Balances	**44,320**	**821,623**	**96,741**	**11,836**	**205,300**	**4,145**
Total liabilities, deferred inflows of resources, and fund balances	**$ 75,421**	**$ 838,163**	**$ 96,741**	**$ 11,836**	**$ 205,300**	**$ 23,664**

Exhibit I - 1
(Continued)

Attorney					Clerk of Superior Court	
Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216
$ 185,956	$ 8,754	$ 8,462	$ 55,265	$ 21,104	$ 70,598	$ 30,751
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	747	-	-	-	197	77
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 185,956	**$ 9,501**	**$ 8,462**	**$ 55,265**	**$ 21,104**	**$ 70,795**	**$ 30,828**
$ 8,489	-	-	-	$ 984	-	-
-	-	-	-	2,641	$ 860	$ 1,384
-	-	-	-	17,470	2,260	3,826
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,489	**-**	**-**	**-**	**21,095**	**3,120**	**5,210**
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-
177,467	$ 9,501	$ 8,462	$ 55,265	9	67,675	25,618
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
177,467	**9,501**	**8,462**	**55,265**	**9**	**67,675**	**25,618**
$ 185,956	**$ 9,501**	**$ 8,462**	**$ 55,265**	**$ 21,104**	**$ 70,795**	**$ 30,828**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2019

	Clerk of Superior Court		Development Services			Emergency Mgnt
	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251	HURF Fund 2252	CDBG 2296	Other Grants 2334
Assets						
Cash and cash equivalents	$ 2,764	$ 3,152	$ 1,001,738	$ 10,261,437	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	21	9	2,924	31,871	-	-
Due from:						
Other funds	-	-	-	178,932	$ 953	$ 23,362
Other governments	-	-	-	54,460	61,776	24,059
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 2,785**	**$ 3,161**	**$ 1,004,662**	**$ 10,526,700**	**$ 62,729**	**$ 47,421**
Liabilities						
Accounts payable	-	-	-	$ 649,626	$ 2,362	$ 2,703
Accrued payroll and employee benefits	-	-	-	46,790	2,640	3,318
Due to:						
Other funds	-	-	$ 24,482	82,061	63,312	37,930
Deposits held for others	-	-	-	7,345	-	-
Retainage payable	-	-	-	80,306	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**-**	**24,482**	**866,128**	**68,314**	**43,951**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 2,785	$ 3,161	980,180	9,660,572	-	3,470
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(5,585)	-
Total Fund Balances	**2,785**	**3,161**	**980,180**	**9,660,572**	**(5,585)**	**3,470**
Total liabilities, deferred inflows of resources, and fund balances	**$ 2,785**	**$ 3,161**	**$ 1,004,662**	**$ 10,526,700**	**$ 62,729**	**$ 47,421**

Exhibit I - 1
(Continued)

Housing					Juvenile Court		
HOME Grant 2269	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
-	$ 179,264	$ 738,016	$ 1,002,699	$ 411,908	$ 7,263	$ 274,079	$ 3,665
-	-	-	-	-	-	-	-
-	6,586	40,602	21,136	-	-	-	-
-	201	-	-	-	21	760	4
-	-	71,690	-	3,032	-	-	-
$ 14,674	-	46,229	-	-	-	-	-
-	-	9,033	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 14,674	**$ 186,051**	**$ 905,570**	**$ 1,023,835**	**$ 414,940**	**$ 7,284**	**$ 274,839**	**$ 3,669**
$ 20,562	$ 2,086	$ 61,385	$ 49,924	$ 5,880	-	-	$ 3,154
612	33,382	-	-	-	-	$ 5,941	-
52,117	118,056	-	47,180	24,510	-	19,461	-
-	-	356,587	663,087	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
73,291	**153,524**	**417,972**	**760,191**	**30,390**	**-**	**25,402**	**3,154**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	9,033	-	-	-	-	-
-	32,527	478,565	263,644	-	$ 7,284	249,437	515
-	-	-	-	-	-	-	-
-	-	-	-	384,550	-	-	-
(58,617)	-	-	-	-	-	-	-
(58,617)	**32,527**	**487,598**	**263,644**	**384,550**	**7,284**	**249,437**	**515**
$ 14,674	**$ 186,051**	**$ 905,570**	**$ 1,023,835**	**$ 414,940**	**$ 7,284**	**$ 274,839**	**$ 3,669**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2019

	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	$ 8,711	$ 109,039	$ 495,168	-	$ 77,353	$ 30,511
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	7,952	-	-	-
Accrued interest	-	322	1,261	-	226	103
Due from:						
Other funds	1,153	-	23,144	$ 28	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	1,200	-	-	-	-
Total Assets	**$ 9,864**	**$ 110,561**	**$ 527,525**	**$ 28**	**$ 77,579**	**$ 30,614**
Liabilities						
Accounts payable	-	-	$ 2,623	-	-	$ 100
Accrued payroll and employee benefits	-	$ 4,834	28,026	-	$ 20,785	4,195
Due to:						
Other funds	-	5,539	63,993	-	48,111	10,285
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**10,373**	**94,642**	**-**	**68,896**	**14,580**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	1,200	-	-	-	-
Restricted	$ 9,864	98,988	289,883	28	8,683	16,034
Committed	-	-	-	-	-	-
Assigned	-	-	143,000	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**9,864**	**100,188**	**432,883**	**28**	**8,683**	**16,034**
Total liabilities, deferred inflows of resources, and fund balances	**$ 9,864**	**$ 110,561**	**$ 527,525**	**$ 28**	**$ 77,579**	**$ 30,614**

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
$ 10,546	-	$ 17,778	$ 8,662	$ 137,867	$ 120,628	$ 22,689	$ 104,039
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
34	-	52	27	426	352	66	379
1	-	-	-	-	-	-	1,336
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 10,581	**$ -**	**$ 17,830**	**$ 8,689**	**$ 138,293**	**$ 120,980**	**$ 22,755**	**$ 105,754**
$ 147	-	-	$ 2	$ 2,676	-	-	$ 9,741
951	$ 1,735	-	2,145	32,663	$ 19,689	$ 3,362	19,653
1,904	16,852	$ 16,668	5,572	75,578	46,487	8,488	43,829
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,002	**18,587**	**16,668**	**7,719**	**110,917**	**66,176**	**11,850**	**73,223**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
7,579	-	1,162	970	27,376	54,804	10,905	32,531
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(18,587)	-	-	-	-	-	-
7,579	**(18,587)**	**1,162**	**970**	**27,376**	**54,804**	**10,905**	**32,531**
$ 10,581	**$ -**	**$ 17,830**	**$ 8,689**	**$ 138,293**	**$ 120,980**	**$ 22,755**	**$ 105,754**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2019

	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	$ 13,784	$ 608,405	$ 41,846	$ 34,692	$ 14,420	$ 177,653
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	129	-	22,550
Accrued interest	-	1,630	-	134	-	-
Due from:						
Other funds	192	5,550	16,771	-	-	-
Other governments	-	945	-	850	40,648	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 13,976**	**$ 616,530**	**$ 58,617**	**$ 35,805**	**$ 55,068**	**$ 200,203**
Liabilities						
Accounts payable	-	$ 8,625	-	$ 2,956	$ 410	$ 33,889
Accrued payroll and employee benefits	-	9,105	$ 1,264	-	-	-
Due to:						
Other funds	-	28,411	432	1,660	3,921	18,031
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**46,141**	**1,696**	**4,616**	**4,331**	**51,920**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 13,976	-	56,921	31,189	50,737	148,283
Committed	-	570,389	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**13,976**	**570,389**	**56,921**	**31,189**	**50,737**	**148,283**
Total liabilities, deferred inflows of resources, and fund balances	**$ 13,976**	**$ 616,530**	**$ 58,617**	**$ 35,805**	**$ 55,068**	**$ 200,203**

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
$ 70,604	$ 76,117	$ 259,966	$ 7,129,877	$ 243,985	$ 2	-	-
-	-	-	-	-	-	-	-
10,071	882	1,108	-	887	421,077	-	-
90	223	794	20,401	700	-	-	-
95,026	-	-	84,691	-	-	-	$ 115,450
845,355	-	78,595	1,146,458	-	-	$ 37,785	3,626
-	-	-	-	-	-	-	-
2,286	-	-	5,680	-	-	-	-
$ 1,023,432	**$ 77,222**	**$ 340,463**	**$ 8,387,107**	**$ 245,572**	**$ 421,079**	**$ 37,785**	**$ 119,076**
$ 64,511	$ 25,655	$ 10,818	$ 226,801	$ 4,729	-	$ 5,438	$ 975
108,250	7,215	3,783	131,624	1,716	-	5,745	-
1,090,615	17,771	23,128	273,082	3,640	-	19,736	71,818
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,263,376	**50,641**	**37,729**	**631,507**	**10,085**	**-**	**30,919**	**72,793**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2,286	-	-	5,680	-	-	-	-
-	-	302,734	7,749,920	235,487	$ 421,079	6,866	46,283
-	26,581	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(242,230)	-	-	-	-	-	-	-
(239,944)	**26,581**	**302,734**	**7,755,600**	**235,487**	**421,079**	**6,866**	**46,283**
$ 1,023,432	**$ 77,222**	**$ 340,463**	**$ 8,387,107**	**$ 245,572**	**$ 421,079**	**$ 37,785**	**$ 119,076**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2019

	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	-	$ 24,736	$ 181,295	-	$ 128,678	$ 825
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	193	-	-	187
Accrued interest	-	-	466	-	347	2
Due from:						
Other funds	$ 140,000	-	31,188	-	-	-
Other governments	23,300	-	11,504	$ 433,836	17,927	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	990	-
Total Assets	**$ 163,300**	**$ 24,736**	**$ 224,646**	**$ 433,836**	**$ 147,942**	**$ 1,014**
Liabilities						
Accounts payable	$ 4	$ 8,765	$ 166	$ 156,393	$ 579	$ 573
Accrued payroll and employee benefits	9,342	-	-	54,345	3,815	-
Due to:						
Other funds	123,809	-	21,237	261,356	9,562	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**133,155**	**8,765**	**21,403**	**472,094**	**13,956**	**573**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	990	-
Restricted	30,145	15,971	203,243	-	132,996	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	441
Unassigned	-	-	-	(38,258)	-	-
Total Fund Balances	**30,145**	**15,971**	**203,243**	**(38,258)**	**133,986**	**441**
Total liabilities, deferred inflows of resources, and fund balances	**$ 163,300**	**$ 24,736**	**$ 224,646**	**$ 433,836**	**$ 147,942**	**$ 1,014**

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
$ 441,673	$ 286,993	-	$ 120,322	$ 35,415	$ 50,804	$ 182,503	$ 24,991
-	-	-	-	-	-	-	-
14,906	-	-	-	539	-	-	-
1,240	863	-	328	90	146	542	44
-	-	-	2,137	47,831	-	-	-
-	684	-	-	45,736	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 457,819	**$ 288,540**	**$ -**	**$ 122,787**	**$ 129,611**	**$ 50,950**	**$ 183,045**	**$ 25,035**
$ 4,832	$ 17,375	-	$ 2,137	-	$ 80	-	-
9,163	-	-	1,862	$ 6,812	-	$ 1,422	-
70,942	28,145	-	1,374	-	-	169,032	$ 7,695
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
84,937	**45,520**	**-**	**5,373**	**6,812**	**80**	**170,454**	**7,695**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
372,882	243,020	-	117,414	122,799	50,870	-	17,340
-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,591	-
-	-	-	-	-	-	-	-
372,882	**243,020**	**0**	**117,414**	**122,799**	**50,870**	**12,591**	**17,340**
$ 457,819	**$ 288,540**	**$ -**	**$ 122,787**	**$ 129,611**	**$ 50,950**	**$ 183,045**	**$ 25,035**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2019

	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	$ 88,221	$ 9,506	$ 113,039	$ 174,807	$ 123,718	$ 106,585
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	235	28	286	467	354	311
Due from:						
Other funds	10,319	-	-	-	-	13
Other governments	-	-	-	3,200	-	-
Inventory	-	-	-	-	-	-
Prepaid items	186	-	-	-	-	-
Total Assets	**$ 98,961**	**$ 9,534**	**$ 113,325**	**$ 178,474**	**$ 124,072**	**$ 106,909**
Liabilities						
Accounts payable	$ 20	$ 31	-	-	$ 1,196	-
Accrued payroll and employee benefits	700	946	-	$ 4,117	618	-
Due to:						
Other funds	-	7,249	$ 86	8,351	2,000	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**720**	**8,226**	**86**	**12,468**	**3,814**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	186	-	-	-	-	-
Restricted	98,055	1,308	-	-	120,258	$ 1,069,090
Committed	-	-	113,239	166,006	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(962,181)
Total Fund Balances	**98,241**	**1,308**	**113,239**	**166,006**	**120,258**	**106,909**
Total liabilities, deferred inflows of resources, and fund balances	**$ 98,961**	**$ 9,534**	**$ 113,325**	**$ 178,474**	**$ 124,072**	**$ 106,909**

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
$ 292,009	$ 37,406	$ 945,981	$ 1,276	$ 29,426,525
-	-	65,745	-	65,745
-	-	-	-	585,786
836	941	3,096	1	79,447
-	-	-	8,341	990,168
-	266,308	-	-	3,357,974
-	-	-	-	9,033
-	-	-	-	13,887
$ 292,845	**$ 304,655**	**$ 1,014,822**	**$ 9,618**	**$ 34,528,565**
-	$ 266,958	$ 36,590	-	$ 1,751,363
-	-	-	-	762,491
$ 270,553	-	11,952	$ 8,337	3,917,740
-	-	-	-	1,027,019
-	-	-	-	80,306
-	-	35,721	-	35,721
270,553	**266,958**	**84,263**	**8,337**	**7,574,640**
-	-	23,796	-	23,796
-	**-**	**23,796**	**-**	**23,796**
-	-	-	-	22,920
22,292	37,697	182,977	336	26,086,994
-	-	-	-	876,215
-	-	723,786	-	1,268,513
-	-	-	945	(1,324,513)
22,292	**37,697**	**906,763**	**1,281**	**26,930,129**
$ 292,845	**$ 304,655**	**$ 1,014,822**	**$ 9,618**	**$ 34,528,565**

YUMA COUNTY

Exhibit I - 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2019

	General	Jail District	Improvement Districts			Library District	Total
	Pledged Revenues Debt 3503	Debt Service 3500	El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548	Debt Service 3547	Debt Service Funds
Assets							
Cash and cash equivalents	$ 117,154	$ 70,426	$ 4,980	$ 59,523	$ 789,182	$ 269,768	$ 1,311,033
Receivables (net of allowances for uncollectibles):							
Special assessments	-	-	26,605	124,466	2,020,098	-	2,171,169
Accrued interest	1,470	860	-	-	2,372	6,500	11,202
Due from:							
Other funds	-	-	196	-	50	-	246
Investment held by trustee	17,144	1,217,905	-	-	-	-	1,235,049
Total Assets	**$ 135,768**	**$ 1,289,191**	**$ 31,781**	**$ 183,989**	**$ 2,811,702**	**$ 276,268**	**$ 4,728,699**
Liabilities							
Interest and fiscal charges payable	-	$ 95,146	-	-	-	-	$ 95,146
Revenue bonds payable	-	1,104,008	-	-	-	-	1,104,008
Total Liabilities	**-**	**1,199,154**	**-**	**-**	**-**	**-**	**1,199,154**
Deferred Inflows of Resources							
Unavailable revenue- special assessments	-	-	$ 26,605	$ 124,466	$ 2,020,098	-	2,171,169
Total Deferred Inflows of Resources	**-**	**-**	**26,605**	**124,466**	**2,020,098**	**-**	**2,171,169**
Fund Balances							
Restricted	-	-	12,087	14,102	135,340	-	161,529
Committed	$ 135,768	90,037	-	45,421	656,264	$ 276,268	1,203,758
Unassigned	-	-	(6,911)	-	-	-	(6,911)
Total Fund Balances	**135,768**	**90,037**	**5,176**	**59,523**	**791,604**	**276,268**	**1,358,376**
Total liabilities, deferred inflows of resources, and fund balances	**$ 135,768**	**$ 1,289,191**	**$ 31,781**	**$ 183,989**	**$ 2,811,702**	**$ 276,268**	**$ 4,728,699**

YUMA COUNTY

Exhibit I - 3

Combining Balance Sheet

Nonmajor Governmental Funds- Capital Projects Funds

June 30, 2019

	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	$ 57,753	$ 183,692	$ 55,236	$ 74	$ 296,755
Receivables (net of allowances for uncollectibles):					
Accounts	22,333	-	-	-	22,333
Accrued interest	-	536	-	-	536
Due from:					
Other funds	-	2,496	-	-	2,496
Investment held by trustee	1,755,000	437,126	-	-	2,192,126
Total Assets	**$ 1,835,086**	**$ 623,850**	**$ 55,236**	**$ 74**	**$ 2,514,246**
Liabilities					
Accounts payable	-	-	-	$ 213,008	$ 213,008
Retainage payable	-	$ 75,710	-	44,134	119,844
Total Liabilities	**-**	**75,710**	**-**	**257,142**	**332,852**
Fund balances					
Restricted	-	548,140	-	-	548,140
Committed	$ 1,835,086	-	$ 55,236	-	1,890,322
Unassigned	-	-	-	(257,068)	(257,068)
Total Fund Balances	**1,835,086**	**548,140**	**55,236**	**(257,068)**	**2,181,394**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,835,086**	**$ 623,850**	**$ 55,236**	**$ 74**	**$ 2,514,246**

YUMA COUNTY

Exhibit I - 4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2019

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 29,426,525	$ 1,311,033	$ 296,755	$ 31,034,313
Receivables (net of allowances for uncollectibles):				
Property taxes	65,745	-	-	65,745
Accounts	585,786	-	22,333	608,119
Special assessments	-	2,171,169	-	2,171,169
Accrued interest	79,447	11,202	536	91,185
Due from:				
Other funds	990,168	246	2,496	992,910
Other governments	3,357,974	-	-	3,357,974
Inventory	9,033	-	-	9,033
Prepaid items	13,887	-	-	13,887
Investment held by trustee	-	1,235,049	2,192,126	3,427,175
Total Assets	**$ 34,528,565**	**$ 4,728,699**	**$ 2,514,246**	**$ 41,771,510**
Liabilities				
Accounts payable	$ 1,751,363	-	$ 213,008	$ 1,964,371
Accrued payroll and employee benefits	762,491	-	-	762,491
Due to:				
Other funds	3,917,740	-	-	3,917,740
Deposits held for others	1,027,019	-	-	1,027,019
Retainage payable	80,306	-	119,844	200,150
Interest and fiscal charges payable	-	$ 95,146	-	95,146
Revenue bonds payable	-	1,104,008	-	1,104,008
Uneraned revenue	35,721	-	-	35,721
Total Liabilities	**7,574,640**	**1,199,154**	**332,852**	**9,106,646**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	23,796	-	-	23,796
Unavailable revenue- special assessments	-	2,171,169	-	2,171,169
Total Deferred Inflows of Resources	**23,796**	**2,171,169**	**-**	**2,194,965**
Fund balances				
Nonspendable	22,920	-	-	22,920
Restricted	26,086,994	161,529	548,140	26,796,663
Committed	876,215	1,203,758	1,890,322	3,970,295
Assigned	1,268,513	-	-	1,268,513
Unassigned	(1,324,513)	(6,911)	(257,068)	(1,588,492)
Total Fund Balances	**26,930,129**	**1,358,376**	**2,181,394**	**30,469,899**
Total liabilities, deferred inflows of resources, and fund balances	**$ 34,528,565**	**$ 4,728,699**	**$ 2,514,246**	**$ 41,771,510**

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, 2019

	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	$ 12,046	$ 100,876	$ 1,430,620	-	$ 1,101,720	$ 112,257
Charges for services	-	-	-	$ 441,080	-	-
Fines and forfeits	-	-	-	96	-	-
Investment income	19	504	1,428	1,264	1,446	298
Rents	-	-	-	-	-	-
Miscellaneous	-	233	-	1,323	-	66
Total Revenues	**12,065**	**101,613**	**1,432,048**	**443,763**	**1,103,166**	**112,621**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	12,046	104,144	1,508,191	441,349	1,089,720	112,256
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**12,046**	**104,144**	**1,508,191**	**441,349**	**1,089,720**	**112,256**
Excess (deficiency) of revenues over expenditures	**19**	**(2,531)**	**(76,143)**	**2,414**	**13,446**	**365**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	77,572	-	-	-
Transfers out	-	-	-	-	(22,857)	-
Total Other financing sources (uses)	**-**	**-**	**77,572**	**-**	**(22,857)**	**-**
Net change in fund balance	19	(2,531)	1,429	2,414	(9,411)	365
Fund balances / (deficits), July 1, 2018	1,339	7,897	37,212	96,075	21,308	15,713
Fund balances / (deficits), June 30, 2019	**$ 1,358**	**$ 5,366**	**$ 38,641**	**$ 98,489**	**$ 11,897**	**$ 16,078**

Exhibit J - 1
(Continued)

Adult Probation				Attorney			
Drug Court Planning 2310	Intensive Prob SupCrt / JCEF 2321	Interstate Comp 2323	Other Grants 2350	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209	Witness Program 2210	Bad Check Fund 2225
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 143,900	$ 458,194	-	$ 8,330	$ 154,475	$ 184,700	$ 343,514	-
-	-	$ 3,943	-	-	-	-	-
5,656	-	-	-	-	-	-	-
471	801	1,385	-	-	-	-	$ 81
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	8,521
150,027	**458,995**	**5,328**	**8,330**	**154,475**	**184,700**	**343,514**	**8,602**
-	-	-	-	205,943	215,762	372,226	-
143,917	421,321	-	8,330	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
143,917	**421,321**	**-**	**8,330**	**205,943**	**215,762**	**372,226**	**-**
6,110	**37,674**	**5,328**	**-**	**(51,468)**	**(31,062)**	**(28,712)**	**8,602**
-	-	-	-	-	-	-	-
-	22,857	-	-	51,490	31,062	65,300	-
-	(77,572)	-	-	-	-	-	(8,603)
-	**(54,715)**	**-**	**-**	**51,490**	**31,062**	**65,300**	**(8,603)**
6,110	(17,041)	5,328	-	22	-	36,588	(1)
20,479	26,774	84,230	-	53,282	-	35,991	16
$ 26,589	**$ 9,733**	**$ 89,558**	**$ -**	**$ 53,304**	**$ -**	**$ 72,579**	**$ 15**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 209,732	-	-	-	-	$ 117,623
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	$ 287,580	-	-	-	-
Investment income	118	12,956	$ 1,975	$ 186	-	366
Rents	-	-	-	-	-	-
Miscellaneous	-	39,151	-	-	-	-
Total Revenues	**209,850**	**339,687**	**1,975**	**186**	**-**	**117,989**
Expenditures:						
Current:						
General government	-	-	-	-	-	137,450
Public safety	262,816	59,746	29,945	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	134,785	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**262,816**	**194,531**	**29,945**	**-**	**-**	**137,450**
Excess (deficiency) of revenues over expenditures	**(52,966)**	**145,156**	**(27,970)**	**186**	**-**	**(19,461)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	63,099	380	337	-	-	-
Transfers out	-	(49,443)	(52,992)	-	-	-
Total Other financing sources (uses)	**63,099**	**(49,063)**	**(52,655)**	**-**	**-**	**-**
Net change in fund balance	10,133	96,093	(80,625)	186	-	(19,461)
Fund balances / (deficits), July 1, 2018	34,187	725,530	177,366	11,650	$ 205,300	23,606
Fund balances / (deficits), June 30, 2019	**$ 44,320**	**$ 821,623**	**$ 96,741**	**$ 11,836**	**$ 205,300**	**$ 4,145**

Exhibit J - 1
(Continued)

Attorney					Clerk of Superior Court	
Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	$ 50,117	-	-
-	-	-	-	-	-	$ 43,585
-	-	-	-	-	$ 25,312	-
-	$ 3,842	-	-	-	1,098	439
-	-	-	-	-	-	-
$ 25,020	-	-	$ 10,570	-	-	-
25,020	**3,842**	**-**	**10,570**	**50,117**	**26,410**	**44,024**
8,489	1,551	-	-	79,012	28,731	47,245
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,489	**1,551**	**-**	**-**	**79,012**	**28,731**	**47,245**
16,531	**2,291**	**-**	**10,570**	**(28,895)**	**(2,321)**	**(3,221)**
-	-	-	-	-	-	-
-	-	-	-	28,895	-	-
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**28,895**	**-**	**-**
16,531	2,291	-	10,570	-	(2,321)	(3,221)
160,936	7,210	$ 8,462	44,695	9	69,996	28,839
$ 177,467	**$ 9,501**	**$ 8,462**	**$ 55,265**	**$ 9**	**$ 67,675**	**$ 25,618**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Clerk of Superior Court		Development Services			Emergency Mgnt
	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251	HURF Fund 2252	CDBG 2296	Other Grants 2334
Revenues:						
Taxes	-	-	-	$ 1,353,547	-	-
Licenses and permits	-	-	-	81,646	-	-
Intergovernmental	-	-	-	3,444,520	$ 505,685	$ 220,231
Charges for services	-	-	-	272	-	-
Fines and forfeits	$ 5,524	-	-	-	-	-
Investment income	78	$ 51	$ 15,923	$ 195,413	43	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	82,646	-	218
Total Revenues	**5,602**	**51**	**15,923**	**5,158,044**	**505,728**	**220,449**
Expenditures:						
Current:						
General government	5,000	-	-	-	540,917	-
Public safety	-	-	-	-	-	155,397
Highways and streets	-	-	-	6,028,871	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	3,777,092	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**5,000**	**-**	**-**	**9,805,963**	**540,917**	**155,397**
Excess (deficiency) of revenues over expenditures	**602**	**51**	**15,923**	**(4,647,919)**	**(35,189)**	**65,052**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	109,731	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**109,731**	**-**	**-**
Net change in fund balance	602	51	15,923	(4,538,188)	(35,189)	65,052
Fund balances / (deficits), July 1, 2018	2,183	3,110	964,257	14,198,760	29,604	(61,582)
Fund balances / (deficits), June 30, 2019	**$ 2,785**	**$ 3,161**	**$ 980,180**	**$ 9,660,572**	**$ (5,585)**	**$ 3,470**

Exhibit J - 1
(Continued)

Housing					Juvenile Court		
HOME Grant 2269	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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 17,317	-	$ 1,172,287	$ 2,816,746	-	$ 20,272	-	$ 37,393
-	-	-	-	-	-	$ 148,451	-
-	-	-	-	-	-	-	-
54	$ 1,193	269	1,412	$ 2,716	85	4,043	327
-	-	320,792	-	-	-	-	-
-	-	45,446	31,559	95,313	-	-	-
17,371	**1,193**	**1,538,794**	**2,849,717**	**98,029**	**20,357**	**152,494**	**37,720**
85,002	-	-	-	-	-	-	-
-	-	-	-	-	20,272	158,395	44,384
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	260	1,192,137	2,810,374	115,949	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	190,859	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
85,002	**260**	**1,382,996**	**2,810,374**	**115,949**	**20,272**	**158,395**	**44,384**
(67,631)	**933**	**155,798**	**39,343**	**(17,920)**	**85**	**(5,901)**	**(6,664)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(67,631)	933	155,798	39,343	(17,920)	85	(5,901)	(6,664)
9,014	31,594	331,800	224,301	402,470	7,199	255,338	7,179
$ (58,617)	**$ 32,527**	**$ 487,598**	**$ 263,644**	**$ 384,550**	**$ 7,284**	**$ 249,437**	**$ 515**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	-	$ 59,284	$ 1,008,142	$ 13,402	$ 568,456	$ 158,124
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	2,155	7,297	27	872	345
Rents	-	-	-	-	-	-
Miscellaneous	$ 974	-	-	-	-	-
Total Revenues	**974**	**61,439**	**1,015,439**	**13,429**	**569,328**	**158,469**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	189,518	-	13,402	591,885	155,313
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	1,036,995	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**189,518**	**1,036,995**	**13,402**	**591,885**	**155,313**
Excess (deficiency) of revenues over expenditures	**974**	**(128,079)**	**(21,556)**	**27**	**(22,557)**	**3,156**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	139,068	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**139,068**	**-**	**-**	**-**	**-**
Net change in fund balance	974	10,989	(21,556)	27	(22,557)	3,156
Fund balances / (deficits), July 1, 2018	8,890	89,199	454,439	1	31,240	12,878
Fund balances / (deficits), June 30, 2019	**$ 9,864**	**$ 100,188**	**$ 432,883**	**$ 28**	**$ 8,683**	**$ 16,034**

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 23,923	$ 28,676	-	$ 74,466	$ 1,013,952	$ 576,782	$ 119,295	$ 643,154
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
192	-	$ 282	70	1,540	1,720	212	1,156
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,115	**28,676**	**282**	**74,536**	**1,015,492**	**578,502**	**119,507**	**644,310**
31,256	-	-	74,943	-	-	-	-
-	28,432	-	-	1,022,474	579,800	118,124	629,438
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,937
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31,256	**28,432**	**-**	**74,943**	**1,022,474**	**579,800**	**118,124**	**635,375**
(7,141)	**244**	**282**	**(407)**	**(6,982)**	**(1,298)**	**1,383**	**8,935**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(2,232)	-	-	-	-	-	-
-	**(2,232)**	**-**	**-**	**-**	**-**	**-**	**-**
(7,141)	(1,988)	282	(407)	(6,982)	(1,298)	1,383	8,935
14,720	(16,599)	880	1,377	34,358	56,102	9,522	23,596
$ 7,579	**$ (18,587)**	**$ 1,162**	**$ 970**	**$ 27,376**	**$ 54,804**	**$ 10,905**	**$ 32,531**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	-	$ 5,356	-	$ 23,702	$ 63,648	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	585,865	$ 14,038	-	-	-
Investment income	$ 141	7,712	-	671	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	9,085	-	366	-	$ 76,440
Total Revenues	**141**	**608,018**	**14,038**	**24,739**	**63,648**	**76,440**
Expenditures:						
Current:						
General government	-	397,598	6,702	21,348	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	53,000	154,366
Education	-	-	-	-	-	-
Capital Outlay	-	4,808	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**402,406**	**6,702**	**21,348**	**53,000**	**154,366**
Excess (deficiency) of revenues over expenditures	**141**	**205,612**	**7,336**	**3,391**	**10,648**	**(77,926)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	3,948	-	-	-	-
Transfers out	-	(12,113)	(1,892)	-	-	-
Total Other financing sources (uses)	**-**	**(8,165)**	**(1,892)**	**-**	**-**	**-**
Net change in fund balance	141	197,447	5,444	3,391	10,648	(77,926)
Fund balances / (deficits), July 1, 2018	13,835	372,942	51,477	27,798	40,089	226,209
Fund balances / (deficits), June 30, 2019	**$ 13,976**	**$ 570,389**	**$ 56,921**	**$ 31,189**	**$ 50,737**	**$ 148,283**

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
-	-	-	$ 1,353,547	-	-	-	-
-	$ 28,577	-	-	-	-	-	-
$ 3,771,355	-	$ 322,909	9,971,139	-	$ 295,989	$ 167,962	$ 41,528
-	882	77,781	-	$ 124,297	-	-	-
-	3,925	-	-	-	-	-	-
2,252	1,499	4,990	92,183	3,731	-	-	-
-	-	-	-	-	-	-	-
14,454	-	1	32,407	-	-	-	-
3,788,061	**34,883**	**405,681**	**11,449,276**	**128,028**	**295,989**	**167,962**	**41,528**
-	-	-	-	121,885	-	-	-
-	-	-	-	-	-	223,957	42,049
-	-	-	8,826,852	-	-	-	-
-	-	444,135	-	-	-	-	-
4,375,231	412,240	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	106,002	-	-
20,933	7,000	-	1,231,059	-	-	-	-
-	-	-	57,453	-	-	-	-
-	-	-	10,301	-	-	-	-
4,396,164	**419,240**	**444,135**	**10,125,665**	**121,885**	**106,002**	**223,957**	**42,049**
(608,103)	**(384,357)**	**(38,454)**	**1,323,611**	**6,143**	**189,987**	**(55,995)**	**(521)**
-	-	-	22,167	-	-	-	-
401,115	345,055	-	-	-	-	59,278	-
-	-	(90,400)	-	-	(173,862)	(717)	-
401,115	**345,055**	**(90,400)**	**22,167**	**-**	**(173,862)**	**58,561**	**-**
(206,988)	(39,302)	(128,854)	1,345,778	6,143	16,125	2,566	(521)
(32,956)	65,883	431,588	6,409,822	229,344	404,954	4,300	$ 46,804
$ (239,944)	**$ 26,581**	**$ 302,734**	**$ 7,755,600**	**$ 235,487**	**$ 421,079**	**$ 6,866**	**$ 46,283**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 183,767	$ 7,935	$ 157,663	$ 1,186,910	$ 209,466	-
Charges for services	-	27,874	-	-	-	$ 3,786
Fines and forfeits	-	-	6,020	-	-	-
Investment income	9	-	2,590	-	1,875	25
Rents	-	-	-	-	-	-
Miscellaneous	-	-	3,415	-	8,479	-
Total Revenues	**183,776**	**35,809**	**169,688**	**1,186,910**	**219,820**	**3,811**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	320,632	30,607	152,028	1,175,423	209,518	5,436
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	78,407	-	33,648	-	11,154	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**399,039**	**30,607**	**185,676**	**1,175,423**	**220,672**	**5,436**
Excess (deficiency) of revenues over expenditures	**(215,263)**	**5,202**	**(15,988)**	**11,487**	**(852)**	**(1,625)**
Other financing sources (uses):						
Proceeds from sale of capital assets	30,900	-	-	-	-	-
Transfers in	192,100	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**223,000**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	7,737	5,202	(15,988)	11,487	(852)	(1,625)
Fund balances / (deficits), July 1, 2018	22,408	10,769	219,231	(49,745)	134,838	2,066
Fund balances / (deficits), June 30, 2019	**$ 30,145**	**$ 15,971**	**$ 203,243**	**$ (38,258)**	**$ 133,986**	**$ 441**

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	$ 252,286	-	-	$ 209,251	-	-	-
$ 216,202	-	-	-	1,426	-	-	-
-	-	-	$ 71,024	-	$ 6,976	$ 156,427	$ 103,674
6,164	4,404	-	1,651	771	757	2,358	124
-	-	-	-	-	-	-	-
216,913	-	-	748	1,714	-	1,835	-
439,279	**256,690**	**-**	**73,423**	**213,162**	**7,733**	**160,620**	**103,798**
-	-	-	54,235	217,641	960	27,427	103,002
377,032	86,232	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,273	196,554	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
380,305	**282,786**	**-**	**54,235**	**217,641**	**960**	**27,427**	**103,002**
58,974	**(26,096)**	**-**	**19,188**	**(4,479)**	**6,773**	**133,193**	**796**
1,500	-	-	-	-	-	-	-
-	37,026	$ 6,135	-	-	-	-	-
-	-	-	-	-	-	(164,047)	-
1,500	**37,026**	**6,135**	**-**	**-**	**-**	**(164,047)**	**-**
60,474	10,930	6,135	19,188	(4,479)	6,773	(30,854)	796
312,408	232,090	(6,135)	98,226	127,278	44,097	43,445	16,544
$ 372,882	**$ 243,020**	**$ -**	**$ 117,414**	**$ 122,799**	**$ 50,870**	**$ 12,591**	**$ 17,340**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

		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	-	$ 24,603	-	$ 3,200	-	-
Charges for services	-	-	-	-	-	$ 4,539
Fines and forfeits	$ 99,819	-	$ 135,002	141,032	$ 32,106	-
Investment income	1,379	167	1,578	2,436	1,902	1,608
Rents	-	-	-	-	-	-
Miscellaneous	23,834	-	500	-	-	9,080
Total Revenues	**125,032**	**24,770**	**137,080**	**146,668**	**34,008**	**15,227**
Expenditures:						
Current:						
General government	113,565	-	108,084	120,456	32,401	937
Public safety	-	24,602	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**113,565**	**24,602**	**108,084**	**120,456**	**32,401**	**937**
Excess (deficiency) of revenues over expenditures	**11,467**	**168**	**28,996**	**26,212**	**1,607**	**14,290**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	12,113	-	-
Transfers out	-	-	-	(6,135)	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**5,978**	**-**	**-**
Net change in fund balance	11,467	168	28,996	32,190	1,607	14,290
Fund balances / (deficits), July 1, 2018	86,774	1,140	84,243	133,816	118,651	92,619
Fund balances / (deficits), June 30, 2019	**$ 98,241**	**$ 1,308**	**$ 113,239**	**$ 166,006**	**$ 120,258**	**$ 106,909**

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
-	-	$ 970,211	-	$ 3,677,305
-	-	-	-	110,223
$ 76,445	$ 5,663,843	-	-	39,589,168
-	-	-	$ 11	1,094,129
114,900	-	-	-	1,794,976
3,033	1,720	15,809	13	429,704
-	-	-	-	320,792
-	-	-	-	740,311
194,378	**5,665,563**	**986,020**	**24**	**47,756,608**
-	-	1,030,236	-	4,190,004
-	-	-	-	10,548,131
-	-	-	-	14,855,723
-	-	-	-	444,135
-	-	-	-	4,787,471
-	-	-	-	4,118,720
-	-	-	-	207,366
-	5,663,843	-	-	6,806,840
-	-	-	-	5,695,509
			-	
-	-	-	-	57,453
-	-	-	-	10,301
-	**5,663,843**	**1,030,236**	**-**	**51,721,653**
194,378	**1,720**	**(44,216)**	**24**	**(3,965,045)**
-	-	-	-	164,298
-	-	23,136	59	1,560,025
(270,553)	-	(2,293)	(414)	(936,125)
(270,553)	**-**	**20,843**	**(355)**	**788,198**
(76,175)	1,720	(23,373)	(331)	(3,176,847)
98,467	35,977	930,136	1,612	30,106,976
$ 22,292	**$ 37,697**	**$ 906,763**	**$ 1,281**	**$ 26,930,129**

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, 2019

	General	Jail District	Improvement Districts			Library District	Total
	Pledged Revenues Debt 3503	Debt Service 3500	El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548	Debt Service 3547	Debt Service Funds
Revenues:							
Special assessments	-	-	$ 7,359	$ 15,707	$ 190,171	-	$ 213,237
Investment income	$ 69,571	$ 12,835	-	-	12,843	$ 17,882	113,131
Miscellaneous	361	-	-	-	-	-	361
Total Revenues	**69,932**	**12,835**	**7,359**	**15,707**	**203,014**	**17,882**	**326,729**
Expenditures							
Current:							
General government	2,100	-	-	-	-	-	2,100
Public safety	-	5,585	-	-	-	-	5,585
Culture and recreation	-	-	-	-	-	1,200	1,200
Debt service:							
Principal retirement	1,054,000	1,104,008	41,174	14,102	135,340	1,640,000	3,988,624
Interest and fiscal charges	354,637	190,290	1,429	6,663	64,454	1,385,606	2,003,079
Total Expenditures	**1,410,737**	**1,299,883**	**42,603**	**20,765**	**199,794**	**3,026,806**	**6,000,588**
Excess (deficiency) of revenues over expenditures	**(1,340,805)**	**(1,287,048)**	**(35,244)**	**(5,058)**	**3,220**	**(3,008,924)**	**(5,673,859)**
Other financing sources (uses):							
Transfers in	1,426,462	1,301,718	-	-	-	2,869,956	5,598,136
Transfers out	-	-	(20,843)	-	-	-	(20,843)
Total Other financing sources (uses)	**1,426,462**	**1,301,718**	**(20,843)**	**-**	**-**	**2,869,956**	**5,577,293**
Net change in fund balance	85,657	14,670	(56,087)	(5,058)	3,220	(138,968)	(96,566)
Fund balances / (deficits), July 1, 2018	50,111	75,367	61,263	64,581	788,384	415,236	1,454,942
Fund balances / (deficits), June 30, 2019	**$ 135,768**	**$ 90,037**	**$ 5,176**	**$ 59,523**	**$ 791,604**	**$ 276,268**	**$ 1,358,376**

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, 2019

	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	-	-	-	$ 274,390	$ 274,390
Investment income	-	$ 30,407	-	-	30,407
Total Revenues	**-**	**30,407**	**-**	**274,390**	**304,797**
Expenditures:					
Current:					
General government	$ 3	-	-	-	3
Capital Outlay	-	1,624,123	$ 119,764	531,532	2,275,419
Total Expenditures	**3**	**1,624,123**	**119,764**	**531,532**	**2,275,422**
Excess (deficiency) of revenues over expenditures	**(3)**	**(1,593,716)**	**(119,764)**	**(257,142)**	**(1,970,625)**
Other financing sources (uses):					
Proceeds from sale of bonds	1,755,000	-	-	-	1,755,000
Total Other financing sources (uses)	**1,755,000**	**-**	**-**	**-**	**1,755,000**
Net change in fund balance	1,754,997	(1,593,716)	(119,764)	(257,142)	(215,625)
Fund balances / (deficits), July 1, 2018	80,089	2,141,856	175,000	74	2,397,019
Fund balances / (deficits), June 30, 2019	**$ 1,835,086**	**$ 548,140**	**$ 55,236**	**$ (257,068)**	**$ 2,181,394**

YUMA COUNTY

Exhibit J - 4

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

All Nonmajor Governmental Funds

Year Ended June 30, 2019

	Total All Nonmajor Governmental Funds			Total
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Nonmajor Governmental Funds
Revenues:				
Taxes	$ 3,677,305	-	-	$ 3,677,305
Special assessments	-	$ 213,237	-	213,237
Licenses and permits	110,223	-	-	110,223
Intergovernmental	39,589,168	-	$ 274,390	39,863,558
Charges for services	1,094,129	-	-	1,094,129
Fines and forfeits	1,794,976	-	-	1,794,976
Investment income	429,704	113,131	30,407	573,242
Rents	320,792	-	-	320,792
Miscellaneous	740,311	361	-	740,672
Total Revenues	**47,756,608**	**326,729**	**304,797**	**48,388,134**
Expenditures:				
Current:				
General government	4,190,004	2,100	3	4,192,107
Public safety	10,548,131	5,585	-	10,553,716
Highways and streets	14,855,723	-	-	14,855,723
Sanitation	444,135	-	-	444,135
Health	4,787,471	-	-	4,787,471
Welfare	4,118,720	-	-	4,118,720
Culture and recreation	207,366	1,200	-	208,566
Education	6,806,840	-	-	6,806,840
Capital outlay	5,695,509	-	2,275,419	7,970,928
Debt service:				
Principal retirement	57,453	3,988,624	-	4,046,077
Interest and fiscal charges	10,301	2,003,079	-	2,013,380
Total Expenditures	**51,721,653**	**6,000,588**	**2,275,422**	**59,997,663**
Excess (deficiency) of revenues over expenditures	**(3,965,045)**	**(5,673,859)**	**(1,970,625)**	**(11,609,529)**
Other financing sources (uses):				
Proceeds from sale of bonds	-	-	1,755,000	1,755,000
Proceeds from sale of capital assets	164,298	-	-	164,298
Transfers in	1,560,025	5,598,136	-	7,158,161
Transfers out	(936,125)	(20,843)	-	(956,968)
Total other financing sources (uses)	**788,198**	**5,577,293**	**1,755,000**	**8,120,491**
Net change in fund balance	(3,176,847)	(96,566)	(215,625)	(3,489,038)
Fund balances / (deficits), July 1, 2018	30,106,976	1,454,942	2,397,019	33,958,937
Fund balances / (deficits), June 30, 2019	**$ 26,930,129**	**$ 1,358,376**	**$ 2,181,394**	**$ 30,469,899**

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, 2019

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 17,852	$ 12,046	$ (5,806)	$ 101,795	$ 100,876	$ (919)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	15	19	4	312	504	192
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	233	233
Total Revenues	**17,867**	**12,065**	**(5,802)**	**102,107**	**101,613**	**(494)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	17,852	12,046	5,806	101,795	104,144	(2,349)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**17,852**	**12,046**	**5,806**	**101,795**	**104,144**	**(2,349)**
Excess (deficiency) of revenues over expenditures	**15**	**19**	**4**	**312**	**(2,531)**	**(2,843)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	15	19	4	312	(2,531)	(2,843)
Fund balances / (deficits), July 1, 2018	(15)	1,339	1,354	(312)	7,897	8,209
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 1,358**	**$ 1,358**	**$ -**	**$ 5,366**	**$ 5,366**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,430,620	$ 1,430,620	-	-	-	-	$ 1,101,720	$ 1,101,720	-
-	-	-	$ 432,884	$ 441,080	$ 8,196	-	-	-
-	-	-	-	96	96	-	-	-
1,048	1,428	$ 380	1,000	1,264	264	538	1,446	$ 908
-	-	-	-	-	-	-	-	-
-	-	-	3,000	1,323	(1,677)	-	-	-
1,431,668	**1,432,048**	**380**	**436,884**	**443,763**	**6,879**	**1,102,258**	**1,103,166**	**908**
-	-	-	-	-	-	-	-	-
1,508,242	1,508,191	51	497,884	441,349	56,535	1,090,257	1,089,720	537
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,508,242	**1,508,191**	**51**	**497,884**	**441,349**	**56,535**	**1,090,257**	**1,089,720**	**537**
(76,574)	**(76,143)**	**431**	**(61,000)**	**2,414**	**63,414**	**12,001**	**13,446**	**1,445**
-	-	-	-	-	-	-	-	-
77,622	77,572	(50)	-	-	-	-	-	-
-	-	-	-	-	-	(28,841)	(22,857)	5,984
77,622	**77,572**	**(50)**	**-**	**-**	**-**	**(28,841)**	**(22,857)**	**5,984**
1,048	1,429	381	(61,000)	2,414	63,414	(16,840)	(9,411)	7,429
(1,048)	37,212	38,260	61,000	96,075	35,075	16,840	21,308	4,468
$ -	**$ 38,641**	**$ 38,641**	**$ -**	**$ 98,489**	**$ 98,489**	**$ -**	**$ 11,897**	**$ 11,897**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 115,436	$ 112,257	$ (3,179)	$ 145,334	$ 143,900	$ (1,434)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,250	5,656	3,406
Investment income	300	298	(2)	265	471	206
Rents	-	-	-	-	-	-
Miscellaneous	-	66	66	-	-	-
Total Revenues	**115,736**	**112,621**	**(3,115)**	**147,849**	**150,027**	**2,178**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	117,602	112,256	5,346	147,458	143,917	3,541
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**117,602**	**112,256**	**5,346**	**147,458**	**143,917**	**3,541**
Excess (deficiency) of revenues over expenditures	**(1,866)**	**365**	**2,231**	**391**	**6,110**	**5,719**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(1,866)	365	2,231	391	6,110	5,719
Fund balances / (deficits), July 1, 2018	1,866	15,713	13,847	(391)	20,479	20,870
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 16,078**	**$ 16,078**	**$ -**	**$ 26,589**	**$ 26,589**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Adult Probation								
Intensive Probation SupCrt / JCEF		2321	Interstate Comp		2323	Other Grants		2350
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 485,018	$ 458,194	$ (26,824)	-	-	-	$ 9,549	$ 8,330	$ (1,219)
-	-	-	$ 3,000	$ 3,943	$ 943	-	-	-
-	-	-	-	-	-	-	-	-
1,291	801	(490)	434	1,385	951	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
486,309	**458,995**	**(27,314)**	**3,434**	**5,328**	**1,894**	**9,549**	**8,330**	**(1,219)**
-	-	-	-	-	-	-	-	-
430,754	421,321	9,433	1,500	-	1,500	9,549	8,330	1,219
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
430,754	**421,321**	**9,433**	**1,500**	**-**	**1,500**	**9,549**	**8,330**	**1,219**
55,555	**37,674**	**(17,881)**	**1,934**	**5,328**	**3,394**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
28,841	22,857	(5,984)	-	-	-	-	-	-
(77,622)	(77,572)	50	-	-	-	-	-	-
(48,781)	**(54,715)**	**(5,934)**	**-**	**-**	**-**	**-**	**-**	**-**
6,774	(17,041)	(23,815)	1,934	5,328	3,394	-	-	-
(6,774)	26,774	33,548	(1,934)	84,230	86,164	-	$ -	$ -
$ -	**$ 9,733**	**$ 9,733**	**$ -**	**$ 89,558**	**$ 89,558**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Attorney					
	Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 185,303	$ 154,475	$ (30,828)	$ 184,700	$ 184,700	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**185,303**	**154,475**	**(30,828)**	**184,700**	**184,700**	**-**
Expenditures:						
Current:						
General government	258,948	205,943	53,005	216,260	215,762	$ 498
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**258,948**	**205,943**	**53,005**	**216,260**	**215,762**	**498**
Excess (deficiency) of revenues over expenditures	**(73,645)**	**(51,468)**	**22,177**	**(31,560)**	**(31,062)**	**498**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	73,645	51,490	(22,155)	31,560	31,062	(498)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**73,645**	**51,490**	**(22,155)**	**31,560**	**31,062**	**(498)**
Net change in fund balance	-	22	22	-	-	-
Fund balances / (deficits), July 1, 2018	-	53,282	53,282	-	-	-
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 53,304**	**$ 53,304**	**$ -**	**$ -**	**$ -**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 315,037	$ 343,514	$ 28,477	-	-	-	$ 201,060	$ 209,732	$ 8,672
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	$ 81	$ 81	-	118	118
-	-	-	-	-	-	-	-	-
-	-	-	$ 8,500	8,521	21	-	-	-
315,037	**343,514**	**28,477**	**8,500**	**8,602**	**102**	**201,060**	**209,850**	**8,790**
380,337	372,226	8,111	8,500	-	8,500	-	-	-
-	-	-	-	-	-	264,159	262,816	1,343
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
380,337	**372,226**	**8,111**	**8,500**	**-**	**8,500**	**264,159**	**262,816**	**1,343**
(65,300)	**(28,712)**	**36,588**	**-**	**8,602**	**8,602**	**(63,099)**	**(52,966)**	**10,133**
-	-	-	-	-	-	-	-	-
65,300	65,300	-	-	-	-	63,099	63,099	-
-	-	-	-	(8,603)	(8,603)	-	-	-
65,300	**65,300**	**-**	**-**	**(8,603)**	**(8,603)**	**63,099**	**63,099**	**-**
-	36,588	36,588	-	(1)	(1)	-	10,133	10,133
-	35,991	35,991	-	16	16	-	34,187	34,187
$ -	**$ 72,579**	**$ 72,579**	**$ -**	**$ 15**	**$ 15**	**$ -**	**$ 44,320**	**$ 44,320**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 287,580	$ 257,580	$ 35,876	-	$ (35,876)
Investment income	3,000	12,956	9,956	2,000	$ 1,975	(25)
Rents	-	-	-	-	-	-
Miscellaneous	5,000	39,151	34,151	-	-	-
Total Revenues	**38,000**	**339,687**	**301,687**	**37,876**	**1,975**	**(35,901)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	254,087	59,746	194,341	125,443	29,945	95,498
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	205,000	134,785	70,215	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**459,087**	**194,531**	**264,556**	**125,443**	**29,945**	**95,498**
Excess (deficiency) of revenues over expenditures	**(421,087)**	**145,156**	**566,243**	**(87,567)**	**(27,970)**	**59,597**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	380	380	-	337	337
Transfers out	(59,413)	(49,443)	9,970	(61,633)	(52,992)	8,641
Total Other financing sources (uses)	**(59,413)**	**(49,063)**	**10,350**	**(61,633)**	**(52,655)**	**8,978**
Net change in fund balance	(480,500)	96,093	576,593	(149,200)	(80,625)	68,575
Fund balances / (deficits), July 1, 2018	480,500	725,530	245,030	149,200	177,366	28,166
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 821,623**	**$ 821,623**	**$ -**	**$ 96,741**	**$ 96,741**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 205,310	-	$ (205,310)	$ 171,132	$ 117,623	$ (53,509)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 300	$ 186	$ (114)	-	-	-	200	366	166
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300	**186**	**(114)**	**205,310**	**-**	**(205,310)**	**171,332**	**117,989**	**(53,343)**
-	-	-	205,310	-	205,310	171,332	137,450	33,882
11,408	-	11,408	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,408	**-**	**11,408**	**205,310**	**-**	**205,310**	**171,332**	**137,450**	**33,882**
(11,108)	**186**	**11,294**	**-**	**-**	**-**	**-**	**(19,461)**	**(19,461)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(11,108)	186	11,294	-	-	-	-	(19,461)	(19,461)
11,108	11,650	542	-	$ 205,300	205,300	-	23,606	23,606
$ -	**$ 11,836**	**$ 11,836**	**$ -**	**$ 205,300**	**$ 205,300**	**$ -**	**$ 4,145**	**$ 4,145**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 3,842	$ 1,842
Rents	-	-	-	-	-	-
Miscellaneous	$ 25,000	$ 25,020	$ 20	-	-	-
Total Revenues	**25,000**	**25,020**	**20**	**2,000**	**3,842**	**1,842**
Expenditures:						
Current:						
General government	50,000	8,489	41,511	7,560	1,551	6,009
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**	**8,489**	**41,511**	**7,560**	**1,551**	**6,009**
Excess (deficiency) of revenues over expenditures	**(25,000)**	**16,531**	**41,531**	**(5,560)**	**2,291**	**7,851**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(25,000)	16,531	41,531	(5,560)	2,291	7,851
Fund balances / (deficits), July 1, 2018	25,000	160,936	135,936	5,560	7,210	1,650
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 177,467**	**$ 177,467**	**$ -**	**$ 9,501**	**$ 9,501**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Attorney								
Victims Compensation		2335	Victim Assist Subrogation		2344	Victim Rights Program		2346
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 51,101	$ 50,117	$ (984)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 6,500	$ 10,570	$ 4,070	-	-	-
-	**-**	**-**	**6,500**	**10,570**	**4,070**	**51,101**	**50,117**	**(984)**
$ 7,461	-	$ 7,461	10,000	-	10,000	95,894	79,012	16,882
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,461	**-**	**7,461**	**10,000**	**-**	**10,000**	**95,894**	**79,012**	**16,882**
(7,461)	**-**	**7,461**	**(3,500)**	**10,570**	**14,070**	**(44,793)**	**(28,895)**	**15,898**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	44,793	28,895	(15,898)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**44,793**	**28,895**	**(15,898)**
(7,461)	-	7,461	(3,500)	10,570	14,070	-	-	-
7,461	$ 8,462	1,001	3,500	$ 44,695	41,195	-	9	9
$ -	**$ 8,462**	**$ 8,462**	**$ -**	**$ 55,265**	**$ 55,265**	**$ -**	**$ 9**	**$ 9**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Clerk of Superior Court					
	Expedited Child Support		2213	Clerk's Fund		2216
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	$ 41,148	$ 43,585	$ 2,437
Fines and forfeits	$ 13,000	$ 25,312	$ 12,312	-	-	-
Investment income	530	1,098	568	150	439	289
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**13,530**	**26,410**	**12,880**	**41,298**	**44,024**	**2,726**
Expenditures:						
Current:						
General government	28,818	28,731	87	66,995	47,245	19,750
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**28,818**	**28,731**	**87**	**66,995**	**47,245**	**19,750**
Excess (deficiency) of revenues over expenditures	**(15,288)**	**(2,321)**	**12,967**	**(25,697)**	**(3,221)**	**22,476**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(15,288)	(2,321)	12,967	(25,697)	(3,221)	22,476
Fund balances / (deficits), July 1, 2018	15,288	69,996	54,708	25,697	28,839	3,142
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 67,675**	**$ 67,675**	**$ -**	**$ 25,618**	**$ 25,618**

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Clerk of Superior Court						Development Services		
Spousal Maint Enforcement		2218	Victims Location		2336	Road Fund		2251
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 5,353	$ 5,524	$ 171	-	-	-	-	-	-
-	78	78	$ 17	$ 51	$ 34	$ 3,000	$ 15,923	$ 12,923
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,353	**5,602**	**249**	**17**	**51**	**34**	**3,000**	**15,923**	**12,923**
5,000	5,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	882,163	-	882,163
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	**5,000**	**-**	**-**	**-**	**-**	**882,163**	**-**	**882,163**
353	**602**	**249**	**17**	**51**	**34**	**(879,163)**	**15,923**	**895,086**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
353	602	249	17	51	34	(879,163)	15,923	895,086
(353)	2,183	2,536	(17)	3,110	3,127	879,163	964,257	85,094
$ -	**$ 2,785**	**$ 2,785**	**$ -**	**$ 3,161**	**$ 3,161**	**$ -**	**$ 980,180**	**$ 980,180**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Development Services					
	HURF		2252	Community Dev Block Grant		2296
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ 1,200,000	$ 1,353,547	$ 153,547	-	-	-
Licenses and permits	30,000	81,646	51,646	-	-	-
Intergovernmental	6,215,792	3,444,520	(2,771,272)	$ 935,854	$ 505,685	$ (430,169)
Charges for services	2,000	272	(1,728)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	120,000	195,413	75,413	-	43	43
Rents	-	-	-	-	-	-
Miscellaneous	5,000	82,646	77,646	-	-	-
Total Revenues	**7,572,792**	**5,158,044**	**(2,414,748)**	**935,854**	**505,728**	**(430,126)**
Expenditures:						
Current:						
General government	-	-	-	935,854	540,917	394,937
Public safety	-	-	-	-	-	-
Highways and streets	1,992,101	6,028,871	(4,036,770)	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	16,828,304	3,777,092	13,051,212	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**18,820,405**	**9,805,963**	**9,014,442**	**935,854**	**540,917**	**394,937**
Excess (deficiency) of revenues over expenditures	**(11,247,613)**	**(4,647,919)**	**6,599,694**	**-**	**(35,189)**	**(35,189)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	109,731	109,731	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**109,731**	**109,731**	**-**	**-**	**-**
Net change in fund balance	(11,247,613)	(4,538,188)	6,709,425	-	(35,189)	(35,189)
Fund balances / (deficits), July 1, 2018	11,247,613	14,198,760	2,951,147	-	29,604	29,604
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 9,660,572**	**$ 9,660,572**	**$ -**	**$ (5,585)**	**$ (5,585)**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 244,739	$ 220,231	$ (24,508)	$ 265,000	$ 17,317	$ (247,683)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	54	54	-	$ 1,193	$ 1,193
-	-	-	-	-	-	-	-	-
-	218	218	-	-	-	$ 100,000	-	(100,000)
244,739	**220,449**	**(24,290)**	**265,000**	**17,371**	**(247,629)**	**100,000**	**1,193**	**(98,807)**
-	-	-	265,000	85,002	179,998	-	-	-
260,457	155,397	105,060	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	100,000	260	99,740
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
260,457	**155,397**	**105,060**	**265,000**	**85,002**	**179,998**	**100,000**	**260**	**99,740**
(15,718)	**65,052**	**80,770**	**-**	**(67,631)**	**(67,631)**	**-**	**933**	**933**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(15,718)	65,052	80,770	-	(67,631)	(67,631)	-	933	933
15,718	(61,582)	(77,300)	-	9,014	9,014	-	31,594	31,594
$ -	**$ 3,470**	**$ 3,470**	**$ -**	**$ (58,617)**	**$ (58,617)**	**$ -**	**$ 32,527**	**$ 32,527**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Housing					
	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,370,769	$ 1,172,287	$ (198,482)	$ 2,799,180	$ 2,816,746	$ 17,566
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	269	169	56	1,412	1,356
Rents	289,380	320,792	31,412	-	-	-
Miscellaneous	16,954	45,446	28,492	44,045	31,559	(12,486)
Total Revenues	**1,677,203**	**1,538,794**	**(138,409)**	**2,843,281**	**2,849,717**	**6,436**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,249,075	1,192,137	56,938	2,911,335	2,810,374	100,961
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	555,018	190,859	364,159	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,804,093**	**1,382,996**	**421,097**	**2,911,335**	**2,810,374**	**100,961**
Excess (deficiency) of revenues over expenditures	**(126,890)**	**155,798**	**282,688**	**(68,054)**	**39,343**	**107,397**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(126,890)	155,798	282,688	(68,054)	39,343	107,397
Fund balances / (deficits), July 1, 2018	126,890	331,800	204,910	68,054	224,301	156,247
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 487,598**	**$ 487,598**	**$ -**	**$ 263,644**	**$ 263,644**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 20,272	$ 20,272	-	-	-	-
-	-	-	-	-	-	$ 100,000	$ 148,451	$ 48,451
-	-	-	-	-	-	-	-	-
$ 187	$ 2,716	$ 2,529	91	85	$ (6)	1,000	4,043	3,043
-	-	-	-	-	-	-	-	-
107,000	95,313	(11,687)	-	-	-	-	-	-
107,187	**98,029**	**(9,158)**	**20,363**	**20,357**	**(6)**	**101,000**	**152,494**	**51,494**
-	-	-	-	-	-	-	-	-
-	-	-	20,272	20,272	-	161,508	158,395	3,113
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
230,621	115,949	114,672	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
230,621	**115,949**	**114,672**	**20,272**	**20,272**	**-**	**161,508**	**158,395**	**3,113**
(123,434)	**(17,920)**	**105,514**	**91**	**85**	**(6)**	**(60,508)**	**(5,901)**	**54,607**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(123,434)	(17,920)	105,514	91	85	(6)	(60,508)	(5,901)	54,607
123,434	402,470	279,036	(91)	7,199	7,290	60,508	255,338	194,830
$ -	**$ 384,550**	**$ 384,550**	**$ -**	**$ 7,284**	**$ 7,284**	**$ -**	**$ 249,437**	**$ 249,437**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Juvenile Court					
	Juvenile Crime Reduction		2233	Juvenile Restitution		2240
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 37,363	$ 37,393	$ 30	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	274	327	53	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 1,200	$ 974	$ (226)
Total Revenues	**37,637**	**37,720**	**83**	**1,200**	**974**	**(226)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	44,816	44,384	432	1,200	-	1,200
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**44,816**	**44,384**	**432**	**1,200**	**-**	**1,200**
Excess (deficiency) of revenues over expenditures	**(7,179)**	**(6,664)**	**515**	**-**	**974**	**974**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(7,179)	(6,664)	515	-	974	974
Fund balances / (deficits), July 1, 2018	7,179	7,179	-	-	8,890	8,890
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 515**	**$ 515**	**$ -**	**$ 9,864**	**$ 9,864**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 210,506	$ 59,284	$ (151,222)	$ 1,007,579	$ 1,008,142	$ 563	$ 13,402	$ 13,402	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,800	2,155	355	5,000	7,297	2,297	50	27	$ (23)
-	-	-	-	-	-	-	-	-
25,710	-	(25,710)	-	-	-	-	-	-
238,016	**61,439**	**(176,577)**	**1,012,579**	**1,015,439**	**2,860**	**13,452**	**13,429**	**(23)**
-	-	-	-	-	-	-	-	-
355,770	189,518	166,252	-	-	-	13,452	13,402	50
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,108,585	1,036,995	71,590	-	-	-
-	-	-	9,546	-	9,546	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
355,770	**189,518**	**166,252**	**1,118,131**	**1,036,995**	**81,136**	**13,452**	**13,402**	**50**
(117,754)	**(128,079)**	**(10,325)**	**(105,552)**	**(21,556)**	**83,996**	**-**	**27**	**27**
-	-	-	-	-	-	-	-	-
-	139,068	139,068	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**139,068**	**139,068**	**-**	**-**	**-**	**-**	**-**	**-**
(117,754)	10,989	128,743	(105,552)	(21,556)	83,996	-	27	27
117,754	89,199	(28,555)	105,552	454,439	348,887	-	1	1
$ -	**$ 100,188**	**$ 100,188**	**$ -**	**$ 432,883**	**$ 432,883**	**$ -**	**$ 28**	**$ 28**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Juvenile Court					
	State Aid Supreme Court		2247	Court Appointed Specialist		2248
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 605,519	$ 568,456	$ (37,063)	$ 158,124	$ 158,124	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	872	122	250	345	$ 95
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**606,269**	**569,328**	**(36,941)**	**158,374**	**158,469**	**95**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	637,280	591,885	45,395	158,124	155,313	2,811
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**637,280**	**591,885**	**45,395**	**158,124**	**155,313**	**2,811**
Excess (deficiency) of revenues over expenditures	**(31,011)**	**(22,557)**	**8,454**	**250**	**3,156**	**2,906**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(31,011)	(22,557)	8,454	250	3,156	2,906
Fund balances / (deficits), July 1, 2018	31,011	31,240	229	(250)	12,878	13,128
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 8,683**	**$ 8,683**	**$ -**	**$ 16,034**	**$ 16,034**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 24,173	$ 23,923	$ (250)	$ 28,462	$ 28,676	$ 214	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50	192	142	-	-	-	-	$ 282	$ 282
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,223	**24,115**	**(108)**	**28,462**	**28,676**	**214**	**-**	**282**	**282**
38,943	31,256	7,687	-	-	-	-	-	-
-	-	-	28,462	28,432	30	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
38,943	**31,256**	**7,687**	**28,462**	**28,432**	**30**	**-**	**-**	**-**
(14,720)	**(7,141)**	**7,579**	**-**	**244**	**244**	**-**	**282**	**282**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(2,232)	(2,232)	-	-	-
-	**-**	**-**	**-**	**(2,232)**	**(2,232)**	**-**	**-**	**-**
(14,720)	(7,141)	7,579	-	(1,988)	(1,988)	-	282	282
14,720	14,720	-	-	(16,599)	(16,599)	-	880	880
$ -	**$ 7,579**	**$ 7,579**	**$ -**	**$ (18,587)**	**$ (18,587)**	**$ -**	**$ 1,162**	**$ 1,162**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Juvenile Court					
	Drug Court Education		2262	Intensive Probation		2265
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 74,466	$ 74,466	-	$ 1,011,952	$ 1,013,952	$ 2,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	70	$ 20	750	1,540	790
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**74,516**	**74,536**	**20**	**1,012,702**	**1,015,492**	**2,790**
Expenditures:						
Current:						
General government	74,943	74,943	-	-	-	-
Public safety	-	-	-	1,044,318	1,022,474	21,844
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**74,943**	**74,943**	**-**	**1,044,318**	**1,022,474**	**21,844**
Excess (deficiency) of revenues over expenditures	**(427)**	**(407)**	**20**	**(31,616)**	**(6,982)**	**24,634**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(427)	(407)	20	(31,616)	(6,982)	24,634
Fund balances / (deficits), July 1, 2018	427	1,377	950	31,616	34,358	2,742
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 970**	**$ 970**	**$ -**	**$ 27,376**	**$ 27,376**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 576,782	$ 576,782	-	$ 119,295	$ 119,295	-	$ 643,154	$ 643,154	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	1,720	$ 720	100	212	$ 112	750	1,156	$ 406
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
577,782	**578,502**	**720**	**119,395**	**119,507**	**112**	**643,904**	**644,310**	**406**
-	-	-	-	-	-	-	-	-
610,278	579,800	30,478	120,612	118,124	2,488	658,529	629,438	29,091
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,937	(5,937)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
610,278	**579,800**	**30,478**	**120,612**	**118,124**	**2,488**	**658,529**	**635,375**	**23,154**
(32,496)	**(1,298)**	**31,198**	**(1,217)**	**1,383**	**2,600**	**(14,625)**	**8,935**	**23,560**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(32,496)	(1,298)	31,198	(1,217)	1,383	2,600	(14,625)	8,935	23,560
32,496	56,102	23,606	1,217	9,522	8,305	14,625	23,596	8,971
$ -	**$ 54,804**	**$ 54,804**	**$ -**	**$ 10,905**	**$ 10,905**	**$ -**	**$ 32,531**	**$ 32,531**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	-	-	-	$ 7,698	$ 5,356	$ (2,342)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	448,645	585,865	137,220
Investment income	-	$ 141	$ 141	2,145	7,712	5,567
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	4,639	9,085	4,446
Total Revenues	**-**	**141**	**141**	**463,127**	**608,018**	**144,891**
Expenditures:						
Current:						
General government	-	-	-	474,825	397,598	77,227
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	4,808	(4,808)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**474,825**	**402,406**	**72,419**
Excess (deficiency) of revenues over expenditures	**-**	**141**	**141**	**(11,698)**	**205,612**	**217,310**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	4,057	3,948	(109)
Transfers out	-	-	-	(12,113)	(12,113)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(8,056)**	**(8,165)**	**(109)**
Net change in fund balance	-	141	141	(19,754)	197,447	217,201
Fund balances / (deficits), July 1, 2018	-	13,835	13,835	19,754	372,942	353,188
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 13,976**	**$ 13,976**	**$ -**	**$ 570,389**	**$ 570,389**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 13,000	$ 23,702	$ 10,702	$ 53,000	$ 63,648	$ 10,648
-	-	-	-	-	-	-	-	-
$ 11,284	$ 14,038	$ 2,754	-	-	-	-	-	-
-	-	-	-	671	671	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	366	366	-	-	-
11,284	**14,038**	**2,754**	**13,000**	**24,739**	**11,739**	**53,000**	**63,648**	**10,648**
14,000	6,702	7,298	31,472	21,348	10,124	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	53,000	53,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,000	**6,702**	**7,298**	**31,472**	**21,348**	**10,124**	**53,000**	**53,000**	**-**
(2,716)	**7,336**	**10,052**	**(18,472)**	**3,391**	**21,863**	**-**	**10,648**	**10,648**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,001)	(1,892)	109	-	-	-	-	-	-
(2,001)	**(1,892)**	**109**	**-**	**-**	**-**	**-**	**-**	**-**
(4,717)	5,444	10,161	(18,472)	3,391	21,863	-	10,648	10,648
4,717	51,477	46,760	18,472	27,798	9,326	-	40,089	40,089
$ -	**$ 56,921**	**$ 56,921**	**$ -**	**$ 31,189**	**$ 31,189**	**$ -**	**$ 50,737**	**$ 50,737**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Library District			Public Health District		
	Other Grants		2313	Health Grants		2260
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 4,119,642	$ 3,771,355	$ (348,287)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	2,252	2,252
Rents	-	-	-	-	-	-
Miscellaneous	$ 205,329	$ 76,440	$ (128,889)	14,000	14,454	454
Total Revenues	**205,329**	**76,440**	**(128,889)**	**4,133,642**	**3,788,061**	**(345,581)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	4,567,112	4,375,231	191,881
Welfare	-	-	-	-	-	-
Culture and recreation	210,329	154,366	55,963	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	20,933	20,933	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**210,329**	**154,366**	**55,963**	**4,588,045**	**4,396,164**	**191,881**
Excess (deficiency) of revenues over expenditures	**(5,000)**	**(77,926)**	**(72,926)**	**(454,403)**	**(608,103)**	**(153,700)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	445,000	401,115	(43,885)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**445,000**	**401,115**	**(43,885)**
Net change in fund balance	(5,000)	(77,926)	(72,926)	(9,403)	(206,988)	(197,585)
Fund balances / (deficits), July 1, 2018	5,000	226,209	221,209	9,403	(32,956)	(42,359)
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 148,283**	**$ 148,283**	**$ -**	**$ (239,944)**	**$ (239,944)**

* 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 *
-	-	-	-	-	-	$ 1,200,000	$ 1,353,547	$ 153,547
$ 22,000	$ 28,577	$ 6,577	-	-	-	-	-	-
-	-	-	$ 300,000	$ 322,909	$ 22,909	6,653,193	9,971,139	3,317,946
-	882	882	45,000	77,781	32,781	-	-	-
2,000	3,925	1,925	-	-	-	-	-	-
600	1,499	899	2,000	4,990	2,990	10,000	92,183	82,183
-	-	-	-	-	-	-	-	-
-	-	-	-	1	1	21,000	32,407	11,407
24,600	**34,883**	**10,283**	**347,000**	**405,681**	**58,681**	**7,884,193**	**11,449,276**	**3,565,083**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,545,133	8,826,852	718,281
-	-	-	595,575	444,135	151,440	-	-	-
426,030	412,240	13,790	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	7,000	(7,000)	24,000	-	24,000	1,514,932	1,231,059	283,873
-	-	-	-	-	-	-	57,453	(57,453)
-	-	-	-	-	-	-	10,301	(10,301)
426,030	**419,240**	**6,790**	**619,575**	**444,135**	**175,440**	**11,060,065**	**10,125,665**	**934,400**
(401,430)	**(384,357)**	**17,073**	**(272,575)**	**(38,454)**	**234,121**	**(3,175,872)**	**1,323,611**	**4,499,483**
-	-	-	-	-	-	-	22,167	22,167
345,055	345,055	-	-	-	-	-	-	-
-	-	-	(90,400)	(90,400)	-	-	-	-
345,055	**345,055**	**-**	**(90,400)**	**(90,400)**	**-**	**-**	**22,167**	**22,167**
(56,375)	(39,302)	17,073	(362,975)	(128,854)	234,121	(3,175,872)	1,345,778	4,521,650
56,375	65,883	9,508	362,975	431,588	68,613	3,175,872	6,409,822	3,233,950
$ -	**$ 26,581**	**$ 26,581**	**$ -**	**$ 302,734**	**$ 302,734**	**$ -**	**$ 7,755,600**	**$ 7,755,600**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 415,109	$ 295,989	$ (119,120)
Charges for services	$ 109,000	$ 124,297	$ 15,297	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	3,731	2,731	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**110,000**	**128,028**	**18,028**	**415,109**	**295,989**	**(119,120)**
Expenditures:						
Current:						
General government	131,800	121,885	9,915	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	381,776	106,002	275,774
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**131,800**	**121,885**	**9,915**	**381,776**	**106,002**	**275,774**
Excess (deficiency) of revenues over expenditures	**(21,800)**	**6,143**	**27,943**	**33,333**	**189,987**	**156,654**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(173,862)	(173,862)
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**(173,862)**	**(173,862)**
Net change in fund balance	(21,800)	6,143	27,943	33,333	16,125	(17,208)
Fund balances / (deficits), July 1, 2018	21,800	229,344	207,544	(33,333)	404,954	438,287
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 235,487**	**$ 235,487**	**$ -**	**$ 421,079**	**$ 421,079**

* 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	$ 167,962	$ (9,883)	$ 69,000	$ 41,528	$ (27,472)	$ 195,317	$ 183,767	$ (11,550)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9	9
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
177,845	**167,962**	**(9,883)**	**69,000**	**41,528**	**(27,472)**	**195,317**	**183,776**	**(11,541)**
-	-	-	-	-	-	-	-	-
241,431	223,957	17,474	74,826	42,049	32,777	345,317	320,632	24,685
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	83,000	78,407	4,593
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
241,431	**223,957**	**17,474**	**74,826**	**42,049**	**32,777**	**428,317**	**399,039**	**29,278**
(63,586)	**(55,995)**	**7,591**	**(5,826)**	**(521)**	**5,305**	**(233,000)**	**(215,263)**	**17,737**
-	-	-	-	-	-	30,900	30,900	-
59,278	59,278	-	-	-	-	192,100	192,100	-
-	(717)	(717)	-	-	-	-	-	-
59,278	**58,561**	**(717)**	**-**	**-**	**-**	**223,000**	**223,000**	**-**
(4,308)	2,566	6,874	(5,826)	(521)	5,305	(10,000)	7,737	17,737
4,308	4,300	(8)	5,826	46,804	40,978	10,000	22,408	12,408
$ -	**$ 6,866**	**$ 6,866**	**$ -**	**$ 46,283**	**$ 46,283**	**$ -**	**$ 30,145**	**$ 30,145**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 7,935	$ (42,065)	$ 190,024	$ 157,663	$ (32,361)
Charges for services	-	27,874	27,874	-	-	-
Fines and forfeits	-	-	-	3,000	6,020	3,020
Investment income	-	-	-	250	2,590	2,340
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,415	3,415
Total Revenues	**50,000**	**35,809**	**(14,191)**	**193,274**	**169,688**	**(23,586)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	50,000	30,607	19,393	115,401	152,028	(36,627)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	30,024	33,648	(3,624)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**50,000**	**30,607**	**19,393**	**145,425**	**185,676**	**(40,251)**
Excess (deficiency) of revenues over expenditures	**-**	**5,202**	**5,202**	**47,849**	**(15,988)**	**(63,837)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	-	5,202	5,202	47,849	(15,988)	(63,837)
Fund balances / (deficits), July 1, 2018	-	10,769	10,769	(47,849)	219,231	267,080
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 15,971**	**$ 15,971**	**$ -**	**$ 203,243**	**$ 203,243**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,190,756	$ 1,186,910	$ (3,846)	-	-	-	-	-	-
-	-	-	$ 7,649	$ 3,786	$ (3,863)	$ 190,000	$ 216,202	$ 26,202
-	-	-	-	-	-	-	-	-
-	-	-	-	25	25	1,500	6,164	4,664
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	111,984	216,913	104,929
1,190,756	**1,186,910**	**(3,846)**	**7,649**	**3,811**	**(3,838)**	**303,484**	**439,279**	**135,795**
-	-	-	-	-	-	-	-	-
1,232,000	1,175,423	56,577	7,649	5,436	2,213	458,381	377,032	81,349
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
168,000	-	168,000	-	-	-	-	3,273	(3,273)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,400,000	**1,175,423**	**224,577**	**7,649**	**5,436**	**2,213**	**458,381**	**380,305**	**78,076**
(209,244)	**11,487**	**220,731**	**-**	**(1,625)**	**(1,625)**	**(154,897)**	**58,974**	**213,871**
-	-	-	-	-	-	-	1,500	1,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**1,500**	**1,500**
(209,244)	11,487	220,731	-	(1,625)	(1,625)	(154,897)	60,474	215,371
209,244	(49,745)	(258,989)	-	2,066	2,066	154,897	312,408	157,511
$ -	**$ (38,258)**	**$ (38,258)**	**$ -**	**$ 441**	**$ 441**	**$ -**	**$ 372,882**	**$ 372,882**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Sheriff- Jail District					
	Other Jail Grants		2308	Jail Enhancement Fund		2237
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 136,800	$ 252,286	$ 115,486	$ 227,252	$ 209,466	$ (17,786)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	4,404	4,404	1,500	1,875	375
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	8,479	8,479
Total Revenues	**136,800**	**256,690**	**119,890**	**228,752**	**219,820**	**(8,932)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	261,091	86,232	174,859	317,221	209,518	107,703
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	232,234	196,554	35,680	-	11,154	(11,154)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**493,325**	**282,786**	**210,539**	**317,221**	**220,672**	**96,549**
Excess (deficiency) of revenues over expenditures	**(356,525)**	**(26,096)**	**330,429**	**(88,469)**	**(852)**	**87,617**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	37,026	37,026	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**37,026**	**37,026**	**-**	**-**	**-**
Net change in fund balance	(356,525)	10,930	367,455	(88,469)	(852)	87,617
Fund balances / (deficits), July 1, 2018	356,525	232,090	(124,435)	88,469	134,838	46,369
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 243,020**	**$ 243,020**	**$ -**	**$ 133,986**	**$ 133,986**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 229,811	$ 209,251	$ (20,560)
-	-	-	-	-	-	-	1,426	1,426
-	-	-	$ 56,093	$ 71,024	$ 14,931	-	-	-
-	-	-	539	1,651	1,112	213	771	558
-	-	-	-	-	-	-	-	-
-	-	-	500	748	248	1,500	1,714	214
-	**-**	**-**	**57,132**	**73,423**	**16,291**	**231,524**	**213,162**	**(18,362)**
-	-	-	67,455	54,235	13,220	244,811	217,641	27,170
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**67,455**	**54,235**	**13,220**	**244,811**	**217,641**	**27,170**
-	**-**	**-**	**(10,323)**	**19,188**	**29,511**	**(13,287)**	**(4,479)**	**8,808**
-	-	-	-	-	-	-	-	-
$ 6,135	$ 6,135	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,135	**6,135**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
6,135	6,135	-	(10,323)	19,188	29,511	(13,287)	(4,479)	8,808
(6,135)	(6,135)	-	10,323	98,226	87,903	13,287	127,278	113,991
$ -	**$ -**	**$ -**	**$ -**	**$ 117,414**	**$ 117,414**	**$ -**	**$ 122,799**	**$ 122,799**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 6,976	$ (3,024)	$ 156,427	$ 156,427	-
Investment income	223	757	534	684	2,358	$ 1,674
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	1,835	1,835	-
Total Revenues	**10,223**	**7,733**	**(2,490)**	**158,946**	**160,620**	**1,674**
Expenditures						
Current:						
General government	6,500	960	5,540	47,287	27,427	19,860
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**	**960**	**5,540**	**47,287**	**27,427**	**19,860**
Excess (deficiency) of revenues over expenditures	**3,723**	**6,773**	**3,050**	**111,659**	**133,193**	**21,534**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(105,520)	(164,047)	(58,527)
Total Other financing sources (uses)	**-**	**-**	**-**	**(105,520)**	**(164,047)**	**(58,527)**
Net change in fund balance	3,723	6,773	3,050	6,139	(30,854)	(36,993)
Fund balances / (deficits), July 1, 2018	(3,723)	44,097	47,820	(6,139)	43,445	49,584
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 50,870**	**$ 50,870**	**$ -**	**$ 12,591**	**$ 12,591**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 24,633	$ 24,603	$ (30)
-	-	-	-	-	-	-	-	-
$ 97,403	$ 103,674	$ 6,271	$ 97,385	$ 99,819	$ 2,434	-	-	-
80	124	44	500	1,379	879	-	167	167
-	-	-	-	-	-	-	-	-
-	-	-	20,000	23,834	3,834	-	-	-
97,483	**103,798**	**6,315**	**117,885**	**125,032**	**7,147**	**24,633**	**24,770**	**137**
103,753	103,002	751	113,572	113,565	7	-	-	-
-	-	-	-	-	-	24,633	24,602	31
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
103,753	**103,002**	**751**	**113,572**	**113,565**	**7**	**24,633**	**24,602**	**31**
(6,270)	**796**	**7,066**	**4,313**	**11,467**	**7,154**	**-**	**168**	**168**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(6,270)	796	7,066	4,313	11,467	7,154	-	168	168
6,270	16,544	10,274	(4,313)	86,774	91,087	-	1,140	1,140
$ -	**$ 17,340**	**$ 17,340**	**$ -**	**$ 98,241**	**$ 98,241**	**$ -**	**$ 1,308**	**$ 1,308**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	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	$ 124,142	$ 135,002	$ 10,860	132,377	141,032	$ 8,655
Investment income	500	1,578	1,078	400	2,436	2,036
Rents	-	-	-	-	-	-
Miscellaneous	-	500	500	-	-	-
Total Revenues	**124,642**	**137,080**	**12,438**	**135,977**	**146,668**	**10,691**
Expenditures:						
Current:						
General government	120,000	108,084	11,916	130,413	120,456	9,957
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**120,000**	**108,084**	**11,916**	**130,413**	**120,456**	**9,957**
Excess (deficiency) of revenues over expenditures	**4,642**	**28,996**	**24,354**	**5,564**	**26,212**	**20,648**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	12,113	12,113	-
Transfers out	-	-	-	(6,135)	(6,135)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**5,978**	**5,978**	**-**
Net change in fund balance	4,642	28,996	24,354	11,542	32,190	20,648
Fund balances / (deficits), July 1, 2018	(4,642)	84,243	88,885	(11,542)	133,816	145,358
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 113,239**	**$ 113,239**	**$ -**	**$ 166,006**	**$ 166,006**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 75,915	$ 76,445	$ 530
-	-	-	$ 6,000	$ 4,539	$ (1,461)	-	-	-
$ 32,981	$ 32,106	$ (875)	-	-	-	106,251	114,900	8,649
650	1,902	1,252	300	1,608	1,308	400	3,033	2,633
-	-	-	-	-	-	-	-	-
-	-	-	3,000	9,080	6,080	-	-	-
33,631	**34,008**	**377**	**9,300**	**15,227**	**5,927**	**182,566**	**194,378**	**11,812**
37,193	32,401	4,792	43,364	937	42,427	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
37,193	**32,401**	**4,792**	**43,364**	**937**	**42,427**	**-**	**-**	**-**
(3,562)	**1,607**	**5,169**	**(34,064)**	**14,290**	**48,354**	**182,566**	**194,378**	**11,812**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(265,818)	(270,553)	(4,735)
-	**-**	**-**	**-**	**-**	**-**	**(265,818)**	**(270,553)**	**(4,735)**
(3,562)	1,607	5,169	(34,064)	14,290	48,354	(83,252)	(76,175)	7,077
3,562	118,651	115,089	34,064	92,619	58,555	83,252	98,467	15,215
$ -	**$ 120,258**	**$ 120,258**	**$ -**	**$ 106,909**	**$ 106,909**	**$ -**	**$ 22,292**	**$ 22,292**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2019

	Other - Miscellaneous					
	Workforce Investment Act		2291	Improvement Districts		ALL
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 1,190,707	$ 970,211	$ (220,496)
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 7,029,435	$ 5,663,843	$ (1,365,592)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,720	1,720	-	15,809	15,809
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**7,029,435**	**5,665,563**	**(1,363,872)**	**1,190,707**	**986,020**	**(204,687)**
Expenditures:						
Current:						
General government	-	-	-	1,329,483	1,030,236	299,247
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	7,029,435	5,663,843	1,365,592	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**7,029,435**	**5,663,843**	**1,365,592**	**1,329,483**	**1,030,236**	**299,247**
Excess (deficiency) of revenues over expenditures	**-**	**1,720**	**1,720**	**(138,776)**	**(44,216)**	**94,560**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	20,843	23,136	2,293
Transfers out	-	-	-	-	(2,293)	(2,293)
Total Other financing sources (uses)	**-**	**-**	**-**	**20,843**	**20,843**	**-**
Net change in fund balance	-	1,720	1,720	(117,933)	(23,373)	94,560
Fund balances / (deficits), July 1, 2018	-	35,977	35,977	117,933	930,136	812,203
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 37,697**	**$ 37,697**	**$ -**	**$ 906,763**	**$ 906,763**

* Variance = Positive / (Negative)

Exhibit K - 1
(Concluded)

Other - Miscellaneous			Total Special Revenue Funds		
Other Nonmajor Funds		Misc			
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	$ 3,590,707	$ 3,677,305	$ 86,598
-	-	-	52,000	110,223	58,223
-	-	-	42,244,980	39,589,168	(2,655,812)
$ 11	$ 11	-	936,692	1,094,129	157,437
-	-	-	1,364,467	1,794,976	430,509
-	13	$ 13	172,142	429,704	257,562
-	-	-	289,380	320,792	31,412
-	-	-	731,696	740,311	8,615
11	**24**	**13**	**49,382,064**	**47,756,608**	**(1,625,456)**
-	-	-	5,723,083	4,190,004	1,533,079
-	-	-	11,821,018	10,548,131	1,272,887
-	-	-	11,537,234	14,855,723	(3,318,489)
-	-	-	595,575	444,135	151,440
-	-	-	4,993,142	4,787,471	205,671
-	-	-	4,491,031	4,118,720	372,311
-	-	-	263,329	207,366	55,963
-	-	-	8,519,796	6,806,840	1,712,956
-	-	-	20,553,154	5,695,509	14,857,645
-	-	-	-	57,453	(57,453)
-	-	-	-	10,301	(10,301)
-	**-**	**-**	**68,497,362**	**51,721,653**	**16,775,709**
11	**24**	**13**	**(19,115,298)**	**(3,965,045)**	**15,150,253**
-	-	-	30,900	164,298	133,398
-	59	59	1,469,441	1,560,025	90,584
-	(414)	(414)	(709,496)	(936,125)	(226,629)
-	**(355)**	**(355)**	**790,845**	**788,198**	**(2,647)**
11	(331)	(342)	(18,324,453)	(3,176,847)	15,147,606
(11)	1,612	1,623	18,324,453	30,106,976	11,782,523
$ -	**$ 1,281**	**$ 1,281**	**$ -**	**$ 26,930,129**	**$ 26,930,129**

YUMA COUNTY

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

Year Ended June 30, 2019

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	$ 69,571	$ 69,571	$ 500	$ 12,835	$ 12,335
Miscellaneous	-	361	361	-	-	-
Total Revenues	**-**	**69,932**	**69,932**	**500**	**12,835**	**12,335**
Expenditures:						
Current:						
General government	$ 10,000	2,100	7,900	-	-	-
Public safety	-	-	-	$ 7,500	5,585	1,915
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	999,694	1,054,000	(54,306)	1,104,000	1,104,008	(8)
Interest and fiscal charges	416,443	354,637	61,806	190,218	190,290	(72)
Total Expenditures	**1,426,137**	**1,410,737**	**15,400**	**1,301,718**	**1,299,883**	**1,835**
Excess (deficiency) of revenues over expenditures	**(1,426,137)**	**(1,340,805)**	**85,332**	**(1,301,218)**	**(1,287,048)**	**14,170**
Other financing sources (uses):						
Transfers in	1,426,137	1,426,462	325	1,301,718	1,301,718	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**1,426,137**	**1,426,462**	**325**	**1,301,718**	**1,301,718**	**-**
Net change in fund balance	-	85,657	85,657	500	14,670	14,170
Fund balances / (deficits), July 1, 2018	-	50,111	50,111	(500)	75,367	75,867
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 135,768**	**$ 135,768**	**$ -**	**$ 90,037**	**$ 90,037**

* Variance = Positive / (Negative)

Exhibit K - 2
(Continued)

Improvement Districts								
El Prado Estates		3545	Gadsden		3546	B&C Colonia		3548
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 8,500	$ 7,359	$ (1,141)	$ 13,000	$ 15,707	$ 2,707	$ 150,000	$ 190,171	$ 40,171
-	-	-	-	-	-	4,500	12,843	8,343
-	-	-	-	-	-	-	-	-
8,500	**7,359**	**(1,141)**	**13,000**	**15,707**	**2,707**	**154,500**	**203,014**	**48,514**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
41,174	41,174	-	14,102	14,102	-	135,340	135,340	-
2,937	1,429	1,508	6,663	6,663	-	64,455	64,454	1
44,111	**42,603**	**1,508**	**20,765**	**20,765**	**-**	**199,795**	**199,794**	**1**
(35,611)	**(35,244)**	**367**	**(7,765)**	**(5,058)**	**2,707**	**(45,295)**	**3,220**	**48,515**
-	-	-	-	-	-	-	-	-
(20,843)	(20,843)	-	-	-	-	-	-	-
(20,843)	**(20,843)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(56,454)	(56,087)	367	(7,765)	(5,058)	2,707	(45,295)	3,220	48,515
56,454	61,263	4,809	7,765	64,581	56,816	45,295	788,384	743,089
$ -	**$ 5,176**	**$ 5,176**	**$ -**	**$ 59,523**	**$ 59,523**	**$ -**	**$ 791,604**	**$ 791,604**

YUMA COUNTY

Exhibit K - 2

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

(Concluded)

Year Ended June 30, 2019

	Library District Debt Service 3547			Total Debt Service Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	$ 171,500	$ 213,237	$ 41,737
Investment income	$ 7,000	$ 17,882	$ 10,882	12,000	113,131	101,131
Miscellaneous	-	-	-	-	361	361
Total Revenues	**7,000**	**17,882**	**10,882**	**183,500**	**326,729**	**143,229**
Expenditures:						
Current:						
General government	-	-	-	10,000	2,100	7,900
Public safety	-	-	-	7,500	5,585	1,915
Culture and recreation	4,350	1,200	3,150	4,350	1,200	3,150
Debt service:				-	-	
Principal retirement	1,640,000	1,640,000	-	3,934,310	3,988,624	(54,314)
Interest and fiscal charges	1,385,606	1,385,606	-	2,066,322	2,003,079	63,243
Total Expenditures	**3,029,956**	**3,026,806**	**3,150**	**6,022,482**	**6,000,588**	**21,894**
Excess (deficiency) of revenues over expenditures	**(3,022,956)**	**(3,008,924)**	**14,032**	**(5,838,982)**	**(5,673,859)**	**165,123**
Other financing sources (uses):						
Transfers in	2,869,956	2,869,956	-	5,597,811	5,598,136	325
Transfers out	-	-	-	(20,843)	(20,843)	-
Total Other financing sources (uses)	**2,869,956**	**2,869,956**	**-**	**5,576,968**	**5,577,293**	**325**
Net change in fund balance	(153,000)	(138,968)	14,032	(262,014)	(96,566)	165,448
Fund balances / (deficits), July 1, 2018	153,000	415,236	262,236	262,014	1,454,942	1,192,928
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 276,268**	**$ 276,268**	**$ -**	**$ 1,358,376**	**$ 1,358,376**

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2019

	General			Jail District		
	Administration Building		4406	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Intergovernmental	-	-	-	-	-	-
Investment income	-	-	-	-	$ 30,407	$ 30,407
Total Revenues	**-**	**-**	**-**	**-**	**30,407**	**30,407**
Expenditures:						
Current:						
General government	-	$ 3	$ (3)	-	-	-
Capital Outlay	$ 1,755,000	-	1,755,000	2,089,998	1,624,123	465,875
Total Expenditures	**1,755,000**	**3**	**1,754,997**	**2,089,998**	**1,624,123**	**465,875**
Excess (deficiency) of revenues over expenditures	**(1,755,000)**	**(3)**	**1,754,997**	**(2,089,998)**	**(1,593,716)**	**496,282**
Other financing sources (uses):						
Proceeds from sale of bonds	1,755,000	1,755,000	-	-	-	-
Total Other financing sources (uses)	**1,755,000**	**1,755,000**	**-**	**-**	**-**	**-**
Net change in fund balance	-	1,754,997	1,754,997	(2,089,998)	(1,593,716)	496,282
Fund balances / (deficits), July 1, 2018	-	80,089	80,089	2,089,998	2,141,856	51,858
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 1,835,086**	**$ 1,835,086**	**$ -**	**$ 548,140**	**$ 548,140**

* 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 *
-	-	-	$ 972,165	$ 274,390	$ (697,775)	$ 972,165	$ 274,390	(697,775)
-	-	-	-	-	-	-	30,407	30,407
-	**-**	**-**	**972,165**	**274,390**	**(697,775)**	**972,165**	**304,797**	**(667,368)**
-	-	-	-	-	-	-	3	(3)
$ 175,000	$ 119,764	$ 55,236	972,239	531,532	440,707	4,992,237	2,275,419	2,716,818
175,000	**119,764**	**55,236**	**972,239**	**531,532**	**440,707**	**4,992,237**	**2,275,422**	**2,716,815**
(175,000)	**(119,764)**	**55,236**	**(74)**	**(257,142)**	**(257,068)**	**(4,020,072)**	**(1,970,625)**	**2,049,447**
-	-	-	-	-	-	1,755,000	1,755,000	-
-	**-**	**-**	**-**	**-**	**-**	**1,755,000**	**1,755,000**	**-**
(175,000)	(119,764)	55,236	(74)	(257,142)	(257,068)	(2,265,072)	(215,625)	2,049,447
175,000	175,000	-	74	74	-	2,265,072	2,397,019	131,947
$ -	**$ 55,236**	**$ 55,236**	**$ -**	**$ (257,068)**	**$ (257,068)**	**$ -**	**$ 2,181,394**	**$ 2,181,394**

YUMA COUNTY

Exhibit K - 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2019

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 3,590,707	$ 3,677,305	$ 86,598
Special assessments	171,500	213,237	41,737
Licenses and permits	52,000	110,223	58,223
Intergovernmental	43,217,145	39,863,558	(3,353,587)
Charges for services	936,692	1,094,129	157,437
Fines and forfeits	1,364,467	1,794,976	430,509
Investment income	184,142	573,242	389,100
Rents	289,380	320,792	31,412
Miscellaneous	731,696	740,672	8,976
Total Revenues	**50,537,729**	**48,388,134**	**(2,149,595)**
Expenditures:			
Current:			
General government	5,733,083	4,192,107	1,540,976
Public safety	11,828,518	10,553,716	1,274,802
Highways and streets	11,537,234	14,855,723	(3,318,489)
Sanitation	595,575	444,135	151,440
Health	4,993,142	4,787,471	205,671
Welfare	4,491,031	4,118,720	372,311
Culture and recreation	267,679	208,566	59,113
Education	8,519,796	6,806,840	1,712,956
Capital Outlay	25,545,391	7,970,928	17,574,463
Debt service:			
Principal retirement	3,934,310	4,046,077	(111,767)
Interest and fiscal charges	2,066,322	2,013,380	52,942
Total Expenditures	**79,512,081**	**59,997,663**	**19,514,418**
Excess (deficiency) of revenues over expenditures	**(28,974,352)**	**(11,609,529)**	**17,364,823**
Other financing sources (uses):			
Proceeds from sale of bonds	1,755,000	1,755,000	-
Proceeds from sale of capital assets	30,900	164,298	133,398
Proceeds from capital lease agreements	-	-	-
Transfers in	7,067,252	7,158,161	90,909
Transfers out	(730,339)	(956,968)	(226,629)
Total Other financing sources (uses)	**8,122,813**	**8,120,491**	**(2,322)**
Net change in fund balance	(20,851,539)	(3,489,038)	17,362,501
Fund balances / (deficits), July 1, 2018	20,851,539	33,958,937	13,107,398
Fund balances / (deficits), June 30, 2019	**$ -**	**$ 30,469,899**	**$ 30,469,899**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit L - 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2019

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Fleet Management 6609	Total Internal Service Funds
Assets							
Cash and cash equivalents	-	$ 72,766	$ 124,885	$ 9,496,798	$ 155,779	$ 83,312	$ 9,933,540
Receivables (net of allowances for uncollectibles):							
Accounts	-	-	-	1,252	-	-	1,252
Accrued interest	-	127	346	26,255	394	286	27,408
Due from:							
Other funds	$ 20,514	-	33,146	83,452	-	1,468	138,580
Prepaid items	-	-	-	812	-	-	812
Total Assets	**$ 20,514**	**$ 72,893**	**$ 158,377**	**$ 9,608,569**	**$ 156,173**	**$ 85,066**	**$ 10,101,592**
Deferred Outflow of Resources							
Deferred outflow of resources related to pensions and other postemployment benefits	-	$ 15,186	$ 4,644	$ 28,836	$ 43,548	$ 5,581	$ 97,795
Total Deferred Outflow of Resources	**$ -**	**$ 15,186**	**$ 4,644**	**$ 28,836**	**$ 43,548**	**$ 5,581**	**$ 97,795**
Liabilities							
Liabilities							
Accounts payable	-	$ 335	$ 124,311	$ 27,079	$ 13,115	$ 35,606	$ 200,446
Accrued payroll and employee benefits	-	3,473	1,370	6,222	8,868	-	19,933
Insurance claims payable	-	-	-	832,000	-	-	832,000
Due to:							
Other funds	$ 46,547	8,301	-	-	20,342	74,367	149,557
Net pension and other postemployment benefits liabilities	-	87,947	17,880	175,173	277,822	-	558,822
Total Liabilities	**$ 46,547**	**$ 100,056**	**$ 143,561**	**$ 1,040,474**	**$ 320,147**	**$ 109,973**	**$ 1,760,758**
Deferred Inflow of Resources							
Deferred inflow of resources related to pensions and other postemployment benefits	-	$ 10,682	$ 2,171	$ 21,275	$ 33,742	-	$ 67,870
Total Deferred Inflow of Resources	**$ -**	**$ 10,682**	**$ 2,171**	**$ 21,275**	**$ 33,742**	**$ -**	**$ 67,870**
Net Position							
Reserved for:							
Prepaid items	-	-	-	$ 812	-	-	$ 812
Unrestricted	$ (26,033)	$ (22,659)	$ 17,289	8,574,844	$ (154,168)	$ (19,326)	8,369,947
Total Net Position	**$ (26,033)**	**$ (22,659)**	**$ 17,289**	**$ 8,575,656**	**$ (154,168)**	**$ (19,326)**	**$ 8,370,759**

YUMA COUNTY

Exhibit L - 2

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

All Internal Service Funds

Year Ended June 30, 2019

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Fleet Management 6609	Total Internal Service Funds
Operating revenues							
Charges for services - insurance premiums	-	-	$ 445,988	$ 13,792,473	$ 1,342,310	-	$ 15,580,771
Charges for services	$ 170,020	$ 141,719	-	-	-	$ 597,121	908,860
Miscellaneous	-	4,323	63,508	160	61,606	6,285	135,882
Total operating revenues	**170,020**	**146,042**	**509,496**	**13,792,633**	**1,403,916**	**603,406**	**16,625,513**
Operating expenses							
Personnel services	-	57,505	43,789	163,795	234,445	109,803	609,337
Supplies and services	-	3,500	584	47,518	14,054	424,614	490,270
Tools and minor equipment	170,020	-	1,271	5,438	1,865	12,378	190,972
Professional services	-	11,196	2,357	217,984	28,306	3,632	263,475
Health services claims	-	-	-	10,694,601	-	-	10,694,601
Health services other	-	-	-	2,395,853	-	-	2,395,853
Insurance claims	-	3,867	86,127	879	287,951	-	378,824
Insurance others	-	546	524,016	-	829,497	-	1,354,059
Other	-	6,742	8,396	194,824	90,835	152,596	453,393
Total operating expenses	**170,020**	**83,356**	**666,540**	**13,720,892**	**1,486,953**	**703,023**	**16,830,784**
Operating income / (loss)	**-**	**62,686**	**(157,044)**	**71,741**	**(83,037)**	**(99,617)**	**(205,271)**
Nonoperating revenues							
Investment income	-	542	2,824	144,881	4,633	5,637	158,517
Other- Sale of capital assets	-	-	-	-	-	74,654	74,654
Total nonoperating revenues	**-**	**542**	**2,824**	**144,881**	**4,633**	**80,291**	**233,171**
Income / (loss) before transfers	**-**	**63,228**	**(154,220)**	**216,622**	**(78,404)**	**(19,326)**	**27,900**
Change in net position	-	63,228	(154,220)	216,622	(78,404)	(19,326)	27,900
Net position / (deficit), July 1, 2018	(26,033)	(85,887)	171,509	8,359,034	(75,764)	-	8,342,859
Total net position / (deficit), June 30, 2019	**$ (26,033)**	**$ (22,659)**	**$ 17,289**	**$ 8,575,656**	**$ (154,168)**	**$ (19,326)**	**$ 8,370,759**

YUMA COUNTY

Exhibit L - 3

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2019

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Fleet Management 6609	Total Internal Service Funds
Cash flows from operating activities:							
Receipts from customers	-	$ 2,190	-	$ 13,265,382	$ 1,337,198	-	$ 14,604,770
Receipts from other funds for goods and services provided	$ 149,506	144,350	$ 574,925	-	-	$ 1,115,253	1,984,034
Other receipts	20,514	17,389	-	209,205	62,793	2,347	312,248
Payments for supplies and to providers of goods and services	(170,020)	(23,779)	(613,537)	(13,546,076)	(1,149,036)	(962,306)	(16,464,754)
Payments to employees	-	(87,115)	(42,048)	(171,498)	(258,128)	(151,795)	(710,584)
Other payments	-	(1,000)	(7,620)	(194,823)	(70,690)	(192)	(274,325)
Net cash provided (used) by operating activities	**-**	**52,035**	**(88,280)**	**(437,810)**	**(77,863)**	**3,307**	**(548,611)**
Cash flows to noncapital financial activities:							
Other	-	-		226,968	3,296	74,654	304,918
Net cash provided (used) by noncapital financial activities	**-**	**-**	**-**	**226,968**	**3,296**	**74,654**	**304,918**
Cash flows from investing activities:							
Interest received on investments	-	466	1,613	137,130	4,813	5,351	149,373
Net cash provided by investing activities	**-**	**466**	**1,613**	**137,130**	**4,813**	**5,351**	**149,373**
Net increase / (decrease) in cash and cash equivalents	-	52,501	(86,667)	(73,712)	(69,754)	83,312	(94,320)
Cash and cash equivalents, July 1, 2018	-	20,265	211,552	9,570,510	225,533	-	10,027,860
Cash and cash equivalents, June 30, 2019	**$ -**	**$ 72,766**	**$ 124,885**	**$ 9,496,798**	**$ 155,779**	**$ 83,312**	**$ 9,933,540**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	**$ -**	**$ 62,686**	**$ (157,044)**	**$ 71,741**	**$ (83,037)**	**$ (99,617)**	**$ (205,271)**
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	-	-	-	8,499	-	-	8,499
Prepaid expenditures	-	-	-	(812)	725	-	(87)
Due from other funds	(20,514)	17,294	67,439	(78,542)	-	(1,468)	(15,791)
(Increase) / decreases in deferred outflows							
Deferred outflows	-	(2,301)	(2,356)	(6,276)	(8,008)	(5,581)	(24,522)
Increase / (decrease) in liabilities:							
Accounts payable	-	272	2,961	4,567	(1,952)	35,606	41,454
Accrued payroll and employee benefits	-	1,019	848	238	783	-	2,888
Insurance claims payable	-	-	-	(433,000)	-	-	(433,000)
Due to other funds	20,514	8,301	-	-	15,224	74,367	118,406
Net pension liability	-	(36,503)	(880)	(11,387)	(13,316)	-	(62,086)
Increase / (decrease) in deferred inflows							
Deferred inflows	-	1,267	752	7,162	11,718	-	20,899
Total Adjustments	**-**	**(10,651)**	**68,764**	**(509,551)**	**5,174**	**102,924**	**(343,340)**
Net cash provided (used) by operating activities	**$ -**	**$ 52,035**	**$ (88,280)**	**$ (437,810)**	**$ (77,863)**	**$ 3,307**	**$ (548,611)**

Trust and Agency Funds

YUMA COUNTY

Exhibit M - 1

Combining Statement of Net Position

All Trust and Agency Funds

June 30, 2019

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	$ 71,050,855	$ (4,749,051)	$ 66,301,804	$ 8,231,965
Receivables (net of allowances for uncollectibles):				
Accrued interest	522,016	52,320	574,336	-
Total Assets	$ 71,572,871	(4,696,731)	66,876,140	$ 8,231,965
Liabilities				
Deposits held for others	-	-	-	$ 8,231,965
Total Liabilities	$ -	$ -	$ -	$ 8,231,965
Net Position				
Held in trust for investment trust participants	$ 71,572,871	$ (4,696,731)	$ 66,876,140	
Total Net Position	$ 71,572,871	$ (4,696,731)	$ 66,876,140	

YUMA COUNTY

Exhibit M - 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2019

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Additions:				
Contributions from participants	$ 407,300,833	$ 20,899,382	$ 428,200,215	$ 35,057,724
Investment income	2,305,980	-	2,305,980	-
Total additions	409,606,813	20,899,382	430,506,195	35,057,724
Deductions:				
Distributions to participants	399,414,442	26,568,803	425,983,245	35,057,724
Total deductions	399,414,442	26,568,803	425,983,245	$ 35,057,724
Change in net assets	10,192,371	(5,669,421)	4,522,950	
Net position held in trust, July 1, 2018	61,380,500	972,690	62,353,190	
Net position held in trust, June 30, 2019	$ 71,572,871	$ (4,696,731)	$ 66,876,140	

YUMA COUNTY

Exhibit M - 3

Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2019

	Balance July 1, 2018	Additions	Deletions	Balance June 30, 2019
Assets				
Cash and cash equivalents	$ 5,890,711	$ 2,341,254	$ -	$ 8,231,965
Total Assets	$ 5,890,711	$ 2,341,254	$ -	$ 8,231,965
Liabilities				
Deposits held for others	$ 5,890,711	$ 2,341,254	$ -	$ 8,231,965
Total Liabilities	$ 5,890,711	$ 2,341,254	$ -	$ 8,231,965

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 30,2018 and June 30,2019

	2018	2019
Governmental Funds capital assets:		
Land	$ 51,061,681	$ 50,870,844
Buildings	186,712,231	186,760,723
Improvements other than buildings	15,480,158	17,453,061
Machinery and equipment	42,032,362	43,384,016
Infrastructure	196,726,034	204,773,034
Construction in progress	6,986,787	12,372,886
Total governmental funds capital assets	$ 498,999,253	$ 515,614,564
Investments in governmental funds capital assets by source:		
General Fund	$ 21,776,825	$ 22,338,444
Major Capital Projects Funds	188,381,818	191,535,977
Flood Control District	32,213,638	36,679,002
Health Services District	1,301,640	1,360,150
DDS HURF	58,566,004	61,680,684
Other Funds	188,750,702	190,242,407
Donations	8,008,625	11,777,900
Total governmental funds capital assets	$ 498,999,253	$ 515,614,564

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2019

Exhibit N-2

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
Function and Activity:							
General Government:							
Administration	$ 29,220,592	$ 663,326	$ 11,767,875	$ 5,177,934	$ 10,561,722	-	$ 1,049,735
Adult Probation	4,294,978	-	4,049,016	27,358	218,604	-	-
Attorneys	198,084	-	39,271	-	158,813	-	-
Courts	34,702,746	650,101	28,814,541	2,978,538	2,259,566	-	-
Development Services	5,722,078	272,257	4,595,369	6,910	847,542	-	-
Juvenile Court	14,450,535	-	12,667,635	873,240	909,660	-	-
Public Defender	549,825	39,200	435,447	-	75,178	-	-
Total General Government	89,138,838	1,624,884	62,369,154	9,063,980	15,031,085	-	1,049,735
Public Safety:							
Adult probation	173,545	-	72,186	14,284	87,075	-	-
Juvenile Court - Grants	304,066	-	85,155	38,618	180,293	-	-
Sheriff - Administration	69,031,134	1,773,939	50,766,857	2,896,063	12,837,175	-	757,100
Sheriff - Boat Patrol	985,935	112,750	618,776	-	254,409	-	-
Flood Control	61,141,897	3,933,362	-	26,652	167,621	$ 52,575,893	4,438,369
Total Public Safety	131,636,577	5,820,051	51,542,974	2,975,617	13,526,573	52,575,893	5,195,469
Highways and Streets:							
Roads	213,144,940	39,775,129	5,010,882	181,426	10,124,446	152,197,141	5,855,916
Total Highways and Streets	213,144,940	39,775,129	5,010,882	181,426	10,124,446	152,197,141	5,855,916
Sanitation:							
Solid Waste	1,206,150	1,773	-	188,214	1,016,163	-	-
Total Sanitation	1,206,150	1,773	-	188,214	1,016,163	-	-
Health :							
Health	10,507,854	-	8,446,726	1,068,350	992,778	-	-
Total Health	10,507,854	-	8,446,726	1,068,350	992,778	-	-
Welfare:							
Cemetery	28,688	25,288	-	-	-	-	3,400
Housing	16,034,181	202,766	12,776,722	2,502,983	283,344	-	268,366
Total Welfare	16,062,869	228,054	12,776,722	2,502,983	283,344	-	271,766
Culture and Recreation:							
Library	52,498,929	3,100,443	46,177,168	859,507	2,361,811	-	-
Parks	882,381	303,010	-	546,160	33,211	-	-
Total Culture and Recreation	53,381,310	3,403,453	46,177,168	1,405,667	2,395,022	-	-
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	$ 515,614,564	$ 50,870,844	$ 186,760,723	$ 17,453,061	$ 43,384,016	$ 204,773,034	$ 12,372,886

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit N-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2019

	Governmental Capital Assets July 1, 2018	Additions	Deletions	Governmental Capital Assets June 30, 2019
Function and Activity:				
General Government:				
Administration	$ 28,456,828	$ 903,834	$ 140,070	$ 29,220,592
Adult Probation	4,294,978	-	-	4,294,978
Attorneys	148,215	68,695	18,826	198,084
Courts	33,984,542	1,466,866	748,662	34,702,746
Development Services	5,665,022	75,876	18,820	5,722,078
Juvenile Court	13,871,980	613,741	35,186	14,450,535
Public Defender	543,672	6,153	-	549,825
Total General Government	86,965,237	3,135,165	961,564	89,138,838
Public Safety:				
Adult Probation	173,545	-	-	173,545
Juvenile Court - Grants	298,129	5,937	-	304,066
Sheriff - Administration	66,981,611	3,474,160	1,424,637	69,031,134
Sheriff - Boat Patrol	907,528	78,407	-	985,935
Flood Control	56,675,534	6,390,319	1,923,956	61,141,897
Total Public Safety	125,036,347	9,948,823	3,348,593	131,636,577
Highways and Streets:				
Roads	205,131,934	$10,814,651	2,801,645	213,144,940
Total Highways and Streets	205,131,934	10,814,651	2,801,645	213,144,940
Sanitation:				
Solid Waste	1,231,730	-	25,580	1,206,150
Total Sanitation	1,231,730	-	25,580	1,206,150
Health :				
Health	10,449,345	99,083	40,574	10,507,854
Total Health	10,449,345	99,083	40,574	10,507,854
Welfare:				
Cemetery	25,288	3,400		28,688
Housing	15,874,396	190,860	31,075	16,034,181
Total Welfare	15,899,684	194,260	31,075	16,062,869
Culture and Recreation:				
Library	52,885,884	269,589	656,544	52,498,929
Parks	863,066	19,315	-	882,381
Total Culture and Recreation	53,748,950	288,904	656,544	53,381,310
Education:				
Juvenile Court	468,408	-	-	468,408
School Superintendent	67,618	-	-	67,618
Total Education	536,026	-	-	536,026
Total governmental funds capital assets	$ 498,999,253	$ 24,480,886	$ 7,865,575	$ 515,614,564

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..... 211

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..... 235

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

Debt Capacity..... 241

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..... 251

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..... 259

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							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
General Government	$ 6,924,335	(1.5%)	$ 7,757,721	12.0%	$ 7,161,588	(7.7%)	$ 6,824,536	(4.7%)
Public Safety	2,093,447	(8.7%)	2,371,176	13.3%	2,462,699	3.9%	2,230,352	(9.4%)
Highway & Streets	77,197	(29.7%)	42,994	(44.3%)	44,381	3.2%	45,555	2.6%
Sanitation	21,468	(59.1%)	52,230	143.3%	35,809	(31.4%)	36,653	2.4%
Health	893,349	(10.6%)	931,425	4.3%	865,286	(7.1%)	1,189,023	37.4%
Welfare	370,074	(10.2%)	377,567	2.0%	351,361	(6.9%)	366,209	4.2%
Culture & Recreation	95,059	41.3%	93,180	(2.0%)	96,925	4.0%	98,985	2.1%
Operating Grant & Contributions	40,790,384	10.9%	38,885,744	(4.7%)	36,579,844	(5.9%)	35,483,411	(3.0%)
Financial Trends	4,470,804	4161.0%	17,998,927	302.6%	11,519,306	(36.0%)	213,005	(98.2%)
Total Program Revenues	**$ 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	$ 37,493,095	5.0%	$ 37,924,367	1.2%	$ 38,788,697	2.3%	$ 37,148,236	(4.2%)
County Sales Taxes	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	6,861,013	(9.2%)	6,727,463	(1.9%)	6,358,376	(5.5%)	6,418,912	1.0%
Franchise Taxes	181,228	21.8%	186,550	2.9%	180,411	(3.3%)	165,593	(8.2%)
Shared State Sales Taxes	16,878,309	(1.6%)	16,678,861	(1.2%)	17,349,424	4.0%	17,919,502	3.3%
Total Taxes	**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	4,552,739	(22.8%)	3,932,483	(13.6%)	3,954,280	0.6%	3,416,481	(13.6%)
Investment earnings	1,713,898	(51.5%)	1,103,459	(35.6%)	646,064	(41.5%)	553,550	(14.3%)
Miscellaneous	2,345,158	27.6%	1,601,598	(31.7%)	2,510,793	56.8%	1,845,885	(26.5%)
Total General Revenues	**$ 92,794,028**	**(5.2%)**	**$ 91,891,236**	**(1.0%)**	**$ 94,753,374**	**3.1%**	**$ 93,000,824**	**(1.8%)**
Total Revenues	**$ 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		2018-2019	
Amount	% Chg	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%)	$ 7,544,243	12.6%
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%)	2,172,855	18.6%
50,996	11.9%	33,857	(33.6%)	35,767	5.6%	37,188	4.0%	58,232	56.6%	81,918	40.7%
72,384	97.5%	61,229	(15.4%)	61,770	0.9%	67,801	9.8%	69,415	2.4%	77,781	12.1%
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%)	1,498,702	4.8%
352,644	(3.7%)	388,874	10.3%	378,797	(2.6%)	423,116	11.7%	398,286	(5.9%)	435,890	9.4%
99,963	1.0%	93,685	(6.3%)	94,678	1.1%	85,701	(9.5%)	78,115	(8.9%)	65,558	(16.1%)
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%	40,458,861	0.1%
832,800	291.0%	172,611	(79.3%)	3,368,486	1851.5%	1,994,711	(40.8%)	4,656,931	133.5%	4,256,903	(8.6%)
$ 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%**	**$ 56,592,711**	**1.7%**
$ 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%	45,698,590	4.0%
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%	30,266,698	6.0%
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%	9,078,384	5.8%
154,609	(6.6%)	150,871	(2.4%)	131,546	(12.8%)	134,392	2.2%	121,212	(9.8%)	146,282	20.7%
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%	22,937,167	4.8%
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%**	**108,127,121**	**5.0%**
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%	3,728,651	2.2%
455,473	(17.7%)	474,299	4.1%	469,775	(1.0%)	552,943	17.7%	1,090,740	97.3%	1,537,906	41.0%
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%	2,297,435	(0.1%)
$ 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%**	**$ 115,691,113**	**5.0%**
$ 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%**	**$ 172,283,824**	**3.9%**

Yuma County, Arizona

Government-Wide Expenditures by Function
Last Ten Fiscal Years

	Fiscal Years							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures								
General Government	$ 50,150,134	10.7%	$ 45,977,581	(8.3%)	$ 44,961,829	(2.2%)	$ 47,291,500	5.2%
Public Safety	40,251,320	0.1%	41,268,389	2.5%	40,778,911	(1.2%)	44,237,187	8.5%
Highway & Streets	14,316,356	104.2%	11,610,502	(18.9%)	11,148,656	(4.0%)	11,095,884	(0.5%)
Sanitation	841,767	(4.1%)	911,775	8.3%	892,460	(2.1%)	876,743	(1.8%)
Health	8,633,914	0.5%	9,043,830	4.7%	9,121,693	0.9%	9,012,391	(1.2%)
Welfare	12,884,373	(8.9%)	13,728,818	6.6%	15,570,314	13.4%	15,033,810	(3.4%)
Culture & Recreation	8,152,455	(0.6%)	8,453,590	3.7%	8,995,200	6.4%	9,688,159	7.7%
Education	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	2,983,100	(5.8%)	2,608,233	(12.6%)	2,626,606	0.7%	2,736,718	4.2%
Total Expenditures	**$ 148,480,177**	**10.4%**	**$ 142,244,376**	**(4.2%)**	**$ 141,079,080**	**(0.8%)**	**$ 147,164,291**	**4.3%**
Change in Net Position	$ 49,968	(99.6%)	$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)
Beginning Net Position	348,158,856	3.4%	348,208,824	0.0%	366,426,179	5.2%	379,217,671	3.5%
Ending Net Position	**$ 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		2018-2019	
Amount	% Chg	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%	$ 47,556,938	(7.6%)
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%	41,033,116	(18.6%)
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%	16,414,222	(5.1%)
901,795	2.9%	942,195	4.5%	891,291	(5.4%)	1,030,124	15.6%	1,161,861	12.8%	1,208,923	4.1%
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%	8,455,522	(6.2%)
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%	16,948,047	(5.2%)
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%	9,587,517	(3.8%)
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%	7,043,480	(5.4%)
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%)	2,574,703	13.3%
$ 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%**	**$ 150,822,468**	**(9.6%)**
$ (4,547,145)	(40.8%)	$ (5,974,138)	31.4%	$ 8,792,905	(247.2%)	$ (370,489)	(104.2%)	$ (1,119,550)	202.2%	$ 21,461,357	(2017.0%)
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%)	267,030,944	(0.4%)
$ 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%)**	**$ 288,492,301**	**8.0%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Years							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures								
General Government	$ 42,119,564	(0.66%)	$ 42,399,498	0.66%	$ 42,582,154	0.43%	$ 42,801,744	0.52%
Public Safety	38,202,107	(0.43%)	38,814,882	1.60%	38,624,854	(0.49%)	40,561,086	5.01%
Highway & Streets	12,541,134	12.18%	9,855,973	(21.41%)	9,466,126	(3.96%)	8,718,437	(7.90%)
Sanitation	794,215	(4.13%)	854,966	7.65%	842,870	(1.41%)	801,525	(4.91%)
Health	8,288,126	0.86%	8,628,172	4.10%	8,781,513	1.78%	8,436,617	(3.93%)
Welfare	12,477,589	(8.81%)	13,308,587	6.66%	15,184,030	14.09%	14,536,112	(4.27%)
Culture & Recreation	7,794,138	(2.68%)	7,404,440	(5.00%)	7,514,881	1.49%	7,581,837	0.89%
Education	10,260,122	48.19%	8,627,030	(15.92%)	6,975,040	(19.15%)	7,147,788	2.48%
Capital Outlay	11,297,777	(71.04%)	19,588,306	73.38%	14,713,004	(24.89%)	11,276,291	(23.36%)
Financial Trends	7,314,848	62.70%	1,830,822	(74.97%)	2,296,887	25.46%	2,027,302	(11.74%)
Debt Service - Interest	2,983,100	(5.79%)	2,608,233	(12.57%)	2,626,606	0.70%	2,621,795	(0.18%)
Total Expenditures	**$ 154,072,720**	**(12.60%)**	**$ 153,920,909**	**(0.10%)**	**$ 149,607,965**	**(2.80%)**	**$ 146,510,534**	**(2.07%)**
Change in Balance	$ (9,872,875)	(67.69%)	$ 792,840	(108.03%)	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)
Fund Balance -Beginning (1)	93,844,743	(24.56%)	83,971,868	(10.52%)	84,764,708	0.94%	87,599,221	3.34%
Fund Balance -Ending (1)	**$ 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		2018-2019	
Amount	% Chg	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%	$ 49,064,549	6.36%
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%	43,657,792	2.57%
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%	14,858,345	(0.20%)
850,056	6.05%	862,753	1.49%	836,843	(3.00%)	946,876	13.15%	1,060,160	11.96%	1,178,657	11.18%
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%)	8,615,351	6.44%
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%	16,619,994	(3.80%)
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%)	8,605,838	5.05%
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%	7,197,871	(0.89%)
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%	15,532,873	53.16%
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%	4,285,549	30.17%
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%)	2,042,824	4.79%
$145,774,692	**(0.50%)**	**$ 150,351,722**	**3.14%**	**$ 144,619,132**	**(3.81%)**	**$ 150,376,051**	**3.98%**	**$ 160,850,001**	**6.97%**	**$ 171,659,643**	**6.72%**
$ (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%	$ 1,592,957	(74.07%)
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%	86,988,358	7.60%
$ 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%**	**$ 88,581,315**	**1.83%**

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	2018-2019
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	$ 239,819
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	9,583,373
Committed	-	-	268,000	-	-	-	-	1,031,099	-	-	1,966,364
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	14,923,620
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**	**$ - $ 26,713,176**
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	$ 84,390
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	55,583,507
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	6,520,221
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	1,268,513
Unassigned	-	-	(761,365)	155,597	(117,968)	(388,957)	(293,528)	(294,782)	94,433	(171,996)	(1,588,492)
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**	**$ 61,868,139**

(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	
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%
18-19	156,126,770	3.60%	6,328,373	20.73%	4.05%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)		
	Amount	% Chg	Amount	% Chg	Amount	% Chg	
09-10	(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)	
10-11	792,840	(108.03%)	83,971,868	(10.52%)	84,764,708	0.94%	
11-12	2,834,513	257.51%	84,764,708	0.94%	87,599,221	3.34%	
12-13	(1,295,176)	(145.69%)	87,599,221	3.34%	86,304,045	(1.48%)	
13-14	(7,779,716)	500.67%	86,304,045	(1.48%)	78,524,329	(9.01%)	
14-15	(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)	
15-16	5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%	
16-17	3,756,040	(25.75%)	77,088,865	7.02%	80,844,905	4.87%	(2)
17-18	6,143,453	63.56%	80,844,905	4.87%	86,988,358	7.60%	(2)
18-19	1,592,957	(74.07%)	86,988,358	7.60%	88,581,315	1.83%	

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

(2) Formulas were corrected for % Chg for FY17 and FY18

Yuma County, Arizona

General Government Revenues by Source

Last Ten Fiscal Years

	Fiscal Years							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Revenues								
Taxes	$ 67,303,924	(3.11%)	$ 68,574,835	1.89%	$ 70,292,813	2.51%	$ 69,281,357	(1.44%)
Special Assessments	403,653	332.96%	112,319	(72.17%)	572,462	409.68%	400,102	(30.11%)
License & Permits	1,113,776	(11.19%)	1,057,715	(5.03%)	970,355	(8.26%)	1,033,921	6.55%
Intergovernmental	63,580,073	4.98%	68,532,952	7.79%	65,712,740	(4.12%)	57,080,596	(13.14%)
Charges for Services	5,774,101	0.64%	7,086,558	22.73%	6,743,112	(4.85%)	6,750,567	0.11%
Fines & Forfeits	3,259,234	(7.37%)	3,151,654	(3.30%)	3,003,379	(4.70%)	2,685,064	(10.60%)
Investment Income	1,547,473	(52.60%)	984,739	(36.36%)	581,131	(40.99%)	497,828	(14.33%)
Rents	330,421	(8.40%)	330,365	(0.02%)	301,201	(8.83%)	321,777	6.83%
Miscellaneous	1,226,518	(2.73%)	1,345,393	9.69%	1,310,408	(2.60%)	1,884,512	43.81%
Total Revenues	**$ 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		2018-2019	
Amount	% Chg	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%	$ 85,189,954	4.95%
308,342	(22.93%)	270,540	(12.26%)	257,318	(4.89%)	342,472	33.09%	315,213	(7.96%)	213,237	(32.35%)
1,001,588	(3.13%)	943,852	(5.76%)	978,454	3.67%	1,037,930	6.08%	1,136,923	9.54%	1,319,106	16.02%
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%	67,977,372	2.13%
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%)	6,422,301	11.39%
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%	3,684,604	13.02%
409,416	(17.76%)	424,606	3.71%	416,688	(1.86%)	490,916	17.81%	975,874	98.79%	1,379,389	41.35%
307,218	(4.52%)	328,914	7.06%	321,071	(2.38%)	352,200	9.70%	402,895	14.39%	450,911	11.92%
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%	1,127,334	(19.77%)
$ 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%**	**$ 167,764,208**	**4.20%**

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

Property Taxes (1)								
Fiscal	General Fund (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	31,468,928	5.07%	10,806,170	3.82%	2,453,281	(6.42%)	970,211	4.12%

	Auto-in-Lieu				Franchise Tax	
Fiscal	General Fund		HURF Funds		General Fund	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
18-19	6,371,290	5.77%	2,707,094	5.82%	146,282	20.68%

(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
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%
13,613,472	5.97%	13,614,191	5.98%	4	(98.80%)	3,039,031	5.98%	30,266,698	5.98%

Total Taxes	
Amount	% Chg
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%
85,189,954	4.95%

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

Licenses and Permits by Source
Last Ten Fiscal Years

General Fund														
Fiscal	Building		Plumbing		Mechanical & Electrical		Mobile Homes		Variance & Special Use		Environmental Health		Other Permits	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	436,614	28.00%	47,071	41.64%	130,588	11.00%	12,455	(8.15%)	16,230	(10.28%)	109,675	(14.60%)	18,825	191.27%

	Other Funds							
Fiscal	Flood District Permits		Health District Permits		All Other Funds		Total Licenses & Permits	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	1,080	(15.29%)	436,345	12.13%	110,223	25.31%	1,319,106	16.02%

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

Intergovernmental Revenues by Source

Last Ten Fiscal Years

General Fund													Total General Fund	
Fiscal	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements		State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	22,937,167	4.79%	3,728,651	2.25%	550,050	0.00%	808	100.00%	28,245	(1.52%)	469,314	31.92%	27,714,235	4.70%

	Other Funds													
Fiscal	Adult Probation		Attorney		HURF		Housing		Health District		Juvenile Court		Public Works	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	3,367,943	1.87%	1,060,161	(14.37%)	9,971,139	28.14%	4,006,350	(1.82%)	3,771,355	1.26%	4,345,321	1.80%	322,909	(96.01%)

	Other Funds						**Total**	
Fiscal	School		Workforce Investment Act		All Other Special Revenue Funds		**Intergovernmental Revenues**	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	295,989	3.26%	5,663,843	(0.28%)	7,458,127	359.58%	67,977,372	2.13%

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

Charges for Services by Source
Last Ten Fiscal Years

	General Fund															
Fiscal	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees		Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
18-19	16,721	(22.44%)	192,847	(0.57%)	368,452	3.31%	360,555	(0.93%)	254,185	0.85%	24,344	4.94%	72,939	19.73%	2,421,026	17.02%

	General Fund		Other Funds													
Fiscal	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds		**Total Service Charges**	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
18-19	623,438	38.02%	341,984	12.13%	445,023	0.87%	-	0.00%	878,849	5.36%	124,297	(0.52%)	297,641	11.20%	6,422,301	11.39%

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

Fines and Forfeits by Source

Last Ten Fiscal Years

General Fund

Fiscal	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	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	335,208	8.71%	-	0.00%	1,452,462	5.65%	1,062	96.67%	27,083	(3.04%)	2,175	(32.03%)	23,185	39.04%

Fiscal	Other Funds: 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		**Total Fines and Fees**	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
18-19	287,580	123.92%	30,836	31.53%	599,903	24.86%	746,060	4.64%	48,453	(18.23%)	130,597	5.21%	3,684,604	13.02%

Yuma County, Arizona
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
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%)
18-19	244,096	(10.10%)	245,554	72.76%	-	(100.00%)	158,618	(31.07%)	54,158	(66.46%)	172,318	(13.64%)

Table A-12

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
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%)
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%
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%)
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%
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%)
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%
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%)
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%)
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%
82,646	(9.39%)	83,262	37.01%	32,408	(57.17%)	1,622	(76.80%)	52,652	(54.49%)	1,127,334	(19.77%)

Yuma County, Arizona

Other Financing Sources (Uses)
Last Ten Fiscal Years

	Fiscal Year							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Proceeds from sale of bonds	-	-	-	-	$ 11,280,567	100.00%	$ 7,500,000	-
Payment to refunded debt	-	-	-	-	(8,692,607)	100.00%	(2,220,366)	-74.5%
Premiums	-	-	-	-	-	-	-	0.0%
Loan proceeds	251,648	100.00%	3,437,915	1266.16%	-	-	-	-
Capital lease agreements	-	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Transfers In	$ 21,266,440	(42.23%)	$ 15,986,583	(24.83%)	18,981,200	18.73%	20,441,069	9.13%
Transfers Out	(21,857,416)	(40.30%)	(15,887,279)	(27.31%)	(18,614,283)	17.16%	(20,441,069)	11.50%
Total Other Financing Sources (Uses)	**$ (590,976)**	**(395.48%)**	**$ 99,304**	**(116.80%)**	**$ 2,954,877**	**2875.59%**	**$ 5,279,634**	**78.68%**

Table A-13

Fiscal Year											
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
-	-	$ 26,300,000	100.00%	$ 11,150,000	(57.60%)	-	-	$ 4,626,000	100.00%	$ 5,301,000	14.59%
-	-	(27,403,954)	100.00%	(11,964,919)	(56.34%)	-	-	-	-	-	0.00%
-	-	1,463,271	100.00%	1,063,955	100.00%	-	-	-	-	-	0.00%
-	-	-	-	-	-	-	-	-	-	-	0.00%
-	-	131,234	100.00%	-	100.00%	$ 500,363	-	1,245,361	148.89%		(100.00%)
-	-	-	-	21,884	100.00%	98,394	349.62%	125,651	27.70%	187,392	49.14%
$ 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%)	15,970,010	8.43%
(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%)	(15,970,010)	8.43%
$ 22,049	**(99.58%)**	**$ 484,106**	**2095.59%**	**$ 400,944**	**(17.18%)**	**$ 598,757**	**49.34%**	**$ 5,996,205**	**901.44%**	**$ 5,488,392**	**(8.47%)**

Yuma County, Arizona

Net Position by Category
Last Ten Fiscal Years

	Fiscal Years							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities								
Invested in Capital Assets,								
net of related debt	$ 254,210,170	2.46%	$ 277,357,668	9.11%	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)
Restricted for:								
Public Safety	790,279	(20.14%)	11,415,461	1344.48%	5,344,418	(53.18%)	4,560,937	(14.66%)
Highway & Streets	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	1,603,295	(19.18%)	1,994,249	24.38%	855,403	(57.11%)	535,771	(37.37%)
Welfare	-		-		-		-	
Culture & Recreation	9,732,831	14.99%	9,559,542	(1.78%)	9,628,372	0.72%	9,005,962	(6.46%)
Education	-		-		-		-	
Debt Service	7,563,779	112.07%	1,508,633	(80.05%)	4,740,574	214.23%	5,281,615	11.41%
Capital Projects	1,498,137	(91.99%)	6,433,179	329.41%	5,223,620	(18.80%)	6,555,198	25.49%
Unrestricted	58,122,478	8.35%	37,182,644	(36.03%)	28,128,486	(24.35%)	20,907,294	(25.67%)
Total Governmental Net Position	**$ 348,208,824**	**0.01%**	**$ 366,472,480**	**5.25%**	**$ 379,217,671**	**3.48%**	**$ 371,541,933**	**(2.02%)**

Updated percentage (%) formulas for fiscal years 2014-2015, 2015-2016, 2106-2017, and 2017-2018 for Welfare and Education.

Table A-14

Fiscal Years											
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
							#DIV/0!				
$ 289,410,975	1.03%	$ 294,276,592	1.68%	$ 295,264,180	0.34%	$ 296,351,166	0.4%	$ 302,007,352	1.91%	$ 312,609,465	3.51%
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%	30,587,122	23.14%
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%)	18,396,352	(14.72%)
605,478	23.08%	516,703	(14.66%)	570,364	10.39%	554,929	(2.71%)	431,588	(22.23%)	302,734	(29.86%)
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%	5,819,585	35.42%
1,010,467	100.00%	973,825	(3.63%)	1,015,086	4.24%	1,119,392	10.28%	990,165	(11.54%)	1,168,319	17.99%
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%)	4,437,741	(3.72%)
944,712	100.00%	974,953	3.20%	995,439	2.10%	872,837	(12.32%)	752,370	(13.80%)	748,659	(0.49%)
4,282,441	(18.92%)	698,275	(83.69%)	565,133	(19.07%)	642,961	13.77%	1,454,942	126.29%	2,769,584	90.36%
4,655,064	(28.99%)	4,405,197	(5.37%)	2,506,927	(43.09%)	157,260	(93.73%)	2,397,019	1424.24%	4,404,826	83.76%
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%	(92,752,086)	(3.70%)
$ 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%)**	**$ 288,492,301**	**8.04%**

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	
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
18-19	86,959,192	466,611	87,425,803	72,876,858	9,814,872	82,691,730	4,734,073

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
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%
18-19	21,979,103	4,734,073	26,713,176	21.54%

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
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%
18-19	Primary	1,347,386,159	2.72%	10,886,889,193	3.54%	12.38%	164,323,506	4.27%	1,183,062,653	2.51%	2.5016	10.87%
(18-19)	Secondary (1)	1,347,386,159	2.72%	10,886,889,193	3.54%	12.38%	164,323,506	4.27%	1,183,062,653	2.51%	0.9034	10.87%
(18-19)	Secondary (2)	1,134,777,438	3.18%	9,578,819,885	3.79%	11.85%	160,627,855	2.26%	974,149,583	3.33%	0.2522	10.17%

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
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%
18-19	29,917,290	30,028,279	100.37%	30,028,279	100.37%

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
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%
18-19	29,917,290	29,479,005	98.54%	549,274	30,028,279	100.37%	(110,989)	-0.37%

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

	2019			2010		
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	$ 74,967,715	1	6.34%	$ 59,410,706	1	4.02%
Agua Caliente Solar LLC	47,548,980	2	4.02%	-	-	-
Union Pacific Railroad Co	12,258,951	3	1.04%	6,067,138	6	0.41%
Southwest Gas Corporation (T&D)	8,810,582	4	0.74%	8,213,268	3	0.56%
Wal-Mart Stores Inc De Corp	7,733,949	5	0.65%	9,756,210	2	0.66%
Imperial Irrigation District (T&D)	7,109,514	6	0.60%	-		-
Yuma Palms 1031 Delaware LLC ET AL	6,357,120	7	0.54%	-		-
Arizona Public Service Company (REE)	4,946,206	8	0.42%	-		-
Qwest Corporation	4,331,304	9	0.37%	8,007,705	5	0.54%
North Baja Pipeline LLC	3,057,286	10	0.26%	-		-
Kinder Morgan Energy Partners	-	-	-	3,750,015	9	0.25%
Level 3 Communications, LLC	-	-	-	3,890,245	8	0.26%
Dole Fresh Vegetable Inc.	-	-	-	4,545,438	7	0.31%
Yuma Palms 1030 Delaware LLC	-	-	-	8,126,035	4	0.31%
Yuma Cogeneration Associates	-	-	-	3,704,190	10	0.25%
Totals	$177,121,607		14.97%	$ 115,470,950		7.57%

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	2019	2010	% Change
Utilities	$ 1,284,599	$ 1,241,324	3.49%
Communications	175,341	445,655	(60.66%)
Publishing	7,893	10,924	(27.74%)
Restaurants & Bars	1,520,477	1,014,762	49.84%
Amusements	69,929	74,779	(6.49%)
Personal Property Rental	424,154	334,824	26.68%
Contracting	1,227,826	1,213,914	1.15%
Retail	8,390,144	5,681,134	47.68%
Hotel/Motel	333,396	259,160	28.64%
All Other	86,013	68,389	25.77%
TOTAL	$ 13,519,772	$10,344,865	30.69%

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
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
18-19	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
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	-	-	-
2018	Primary	2.5288	0.4741	2.2747	1.7223	2.0765	2.3373	2.0893	2.8092	2.9975	2.5615
2018-19	Secondary	-	-	-	-	0.2775	1.9547	1.1048	-	-	-

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	
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	-
2018	Primary	2.8296	2.1711	2.1544	2.2224	0.0500
2018-19	Secondary	1.6217	0.1848	0.3977	0.3453	-

*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
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
2018	Primary	-	-	-	-	-	-	-	-
2018-19	Secondary	0.4748	0.9034	0.2522	85.0000	71.0000	71.0000	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
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
2018	Primary	-	-	-	-	-	-	-	-
2018-19	Secondary	899.7200	11.0000	1.0000	1.0000	30.7700	23.0000	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: Revenue: Jail District	Bonds: Revenue: County-Wide Projects	Bonds: General Obligation: Library District	Bonds: Special Assessments: El Prado Estates	Rural Development Loans: WIFA Loan	Rural Development Loans: USDA Sewer
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
18-19	4,890,992	8,175,000	33,625,000	-	1,058,852	1,474,611

Fiscal Year	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
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	1,639,654	53,755,720	0.78%	242.53
18-19	1,340,993	50,565,448	0.70%	224.52

Yuma County, Arizona

Table C-4

Legal Debt Margin
June 30, 2019

Assessed Valuation (Secondary)			$ 1,311,708,037
Gross Indebtedness		$ 15,623,262	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 4,890,992		
Revenue Bonds - Administration Building	8,175,000		
Special Assessment Notes - El Prado Estates	-		
Rural Development Loan - WIFA - El Prado	23,809		
Rural Development Loan - WIFA - B & C Colonia	1,058,850		
Rural Development Loan - USDA- B & C Colonia	1,333,600		
Rural Development Loan - Gadsden Sewer Project	141,011		
Total Exempt Debt		(15,623,262)	
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)	$ 33,625,000		
Total Voter Approved Debt		$ 33,625,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 196,756,206
Total Non-exempt Bonds Outstanding			(33,625,000)
Debt Margin within 15% Debt Limitation			**$ 163,131,206**

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
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
18-19	33,625,000	1,183,062,653	2.84%	10,886,889,193	0.31%	225,212	149.30

*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)	
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%
18-19	33,625,000	11,414,313	2,869,956	171,659,643	1.67%

(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, 2019

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Bond	$ 17,360	-	0.00%	-
Special Assessment Rural Development Loans	2,706,714	$ 2,533,463	0.23%	$ 5,796
Total Special Assessment Bonded Debt		$ 2,533,463		$ 5,796
Yuma County: General Obilgation Bond	$ 1,183,062,653	$ 33,625,000	100.00%	$ 33,625,000
Yuma County: Revenue Bond	1,183,062,653	17,385,992	100.00%	17,385,992
Yuma County: Premiums	1,183,062,653	2,248,836	100.00%	2,248,836
Yuma County: Capital Leases	1,183,062,653	1,340,993	100.00%	1,340,993
Total Yuma County Direct Bonded Debt:		$ 57,134,284		$ 54,606,617
As presented fiscal year ended June 30, 2019				
Arizona Western College (1)	$ 1,183,062,653	$ 48,845,000	100.00%	$ 48,845,000
Somerton Elementary School District No. 11	66,504,791	1,600,440	5.62%	89,967
Crane Elementary School District No. 13	222,818,040	10,840,000	18.83%	2,041,606
Antelope Union High School District No. 50	110,374,468	595,000	9.33%	55,511
Yuma Union High School District No. 70 (2)	1,072,688,185	39,606,483	90.67%	35,911,375
Total Overlapping General Obligation Bonded Debt		$ 101,486,923		86,943,460
Total Direct and Overlapping General Obligation Bonded Debt				$141,550,077

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

(2) Total Net Debt Outstanding from FY18 Report of Bonded Indebtedness, AZ Financial Transparency Portal

*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									
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Pledged Revenues										
Jail District Sales Tax (1)	$ 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	$ 13,614,191
Capital Projects Sales Tax (2)	95,968	37,089	18,052	20,058	3,471	13,183	8,959	679	333	4
Library District Property Tax (3)	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	10,806,170
Special Assessment Districts (4)										
Donovan Estates	20,030	-	-	-	-	-	-	-	-	-
El Prado Estates	16,600	20,345	18,348	15,084	10,810	4,076	9,805 *	16,715	13,799	7,359
Gadsden	23,474	25,956	21,619	49,037	16,312	14,582	15,113	16,563	26,580	15,707
Ave B&C Colonia	343,352	66,017	532,495	335,982	281,221	243,283	232,400	309,194	274,834	190,170
Total Pledged Revenues	$ 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	$ 24,633,601
Debt Service Requirements										
Jail District - Bonds										
Principal	$ 5,650,000	$ 1,850,000	$ 640,000	$ 550,000	$ 705,000	$ 725,000	$ 755,000	$ 780,000	$ 815,004	$ 988,000
Interest	579,157	294,150	343,150	337,225	321,150	296,075	266,475	235,775	201,838	197,446
Total Jail District Requirements	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	1,185,446
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	548,000
Interest	-	-	-	31,413	216,590	214,350	205,962	196,755	187,560	230,978
Total Admin Building Requirements	-	-	-	31,413	500,590	500,350	501,962	500,755	501,560	778,978
Various CIP Projects - Bonds										
Principal	-	-	-	-	-	-	-	-	185,000	225,000
Interest	-	-	-	-	-	-	-	-	35,802	52,898
Total CIP Project Requirements	-	-	-	-	-	-	-	-	220,802	277,898
El Prado Estates ID USDA										
Principal	6,840	6,840	31,840	4,340	4,340	4,340	4,340	4,340	4,340	17,360
Interest	3,741	3,441	2,589	1,804	1,614	1,424	1,234	1,045	854	656
Total El Prado Requirements	10,581	10,281	34,429	6,144	5,954	5,764	5,574	5,385	5,194	18,016
Library District - Bonds										
Principal	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	1,640,000
Interest	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	1,385,606
Total Library District Requirements	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	3,025,606
Assessment Districts										
Donovan Estates - Bonds										
Principal	296,500	-	-	-	-	-	-	-	-	-
Interest	11,226	-	-	-	-	-	-	-	-	-
Total Donovan Estates	307,726	-	-	-	-	-	-	-	-	-
El Prado Estates - WIFA Loan										
Principal	18,423	18,880	62,514	6,394	6,386	6,637	7,170	7,453	7,453	35,398
Interest	9,458	8,693	3,523	2,425	2,174	1,917	1,373	1,085	1,085	773
Total El Prado Estates	27,881	27,573	66,037	8,819	8,560	8,554	8,543	8,538	8,538	36,171
Gadsden - USDA Loan										
Principal	19,984	19,984	119,984	14,102	14,102	14,102	14,102	14,102	14,101	14,102
Interest	17,536	16,636	13,462	10,470	9,836	9,201	8,249	7,615	7,297	6,663
Total Gadsden Estates	37,520	36,620	133,446	24,572	23,938	23,303	22,351	21,717	21,398	20,765
B & C Colonia - WIFA Loan										
Principal	-	-	42,974	44,166	45,390	46,648	49,270	50,636	50,636	52,040
Interest	-	44,288	23,208	38,056	36,814	36,185	33,563	32,197	31,496	30,073
Total B & C Colonia Estates	-	44,288	66,182	82,222	82,204	82,833	82,833	82,833	82,132	82,113
B & C Colonia - USDA Loan										
Principal	-	-	83,300	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	34,381
Total B & C Colonia Estates	-	50,000	132,259	130,176	128,094	126,011	121,846	119,764	119,764	117,681
Total Special Assessment Districts Requirements	373,126	158,481	397,925	245,789	242,796	240,701	235,573	232,852	231,832	256,730
Total Annual Requirements	$ 9,923,090	$ 5,626,337	$ 5,002,514	$ 4,499,596	$ 5,115,465	$ 5,117,073	$ 4,792,350	$ 4,680,173	$ 4,956,636	$ 5,542,675
Estimated Coverage	1.52	2.53	3.05	3.41	2.98	3.75	4.69	4.91	4.76	4.44

(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 %
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	44.6%	10,900	13.8%	1,900	2.4%	22,400	28.4%	14,844	18.8%
2018	225,212	97,462	80,878	17.0%	36,200	44.8%	11,100	13.7%	2,000	2.5%	23,100	28.6%	14,444	17.9%

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 %
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%
2018	225,212	5,300	6.6%	2,600	3.2%	2,800	3.5%	14,400	17.8%	3,500	4.3%	10,900	13.5%

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

* Source: Arizona Department of Administration (laborstats.az.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
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%
2018	3,436,265	4.8%	225,212	97,462	17.0%	26,630	8,179	19.6%	36,250	17,928	37.8%

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
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%
2018	17,403	8,165	17.9%	3,197	752	9.7%	103,469	44,987	11.1%

Source: Arizona Department of Administration (laborstats.az.gov)

* Source: Yuma Stats and areavibes.com

Yuma County, Arizona

Demographic Statistics - Yuma County Employees

Last Ten Fiscal Years (1) (2)

	Employees 2009-2010			Employees 2010-2011			Employees 2011-2012			Employees 2012-2013		
	Full Time	**FTEs**	**Total Paid**	Full Time	FTEs	Total Paid	**Full Time**	**FTEs**	**Total Paid**	**Full Time**	**FTEs**	**Total Paid**
General Government												
Assessor	31	31	31	32	32	32	32	32	32	30	30	30
BOS/County Admin	25	25	25	25	25	26	28	28	28	27	27	27
Development Services	73	73	73	70	70	70	71	71	71	57	57	57
Election Services	2	2	3	2	2	3	3	3	3	3	3	3
Financial Services	20	20	20	20	20	20	20	20	20	18	18	18
General Services	40	40	40	39	39	39	40	40	40	40	40	40
Human Resources	11	11	11	11	11	11	11	11	11	9	9	9
ITS	23	23	23	19	19	19	29	29	29	28	28	28
Recorder	10	10	10	10	10	10	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	5	5	5	5	5	13	-	-	-	-	-	-
Total General Government	250	250	251	243	244	253	254	254	254	232	232	232
Public Safety												
Adult Probation	82	84	86	84	84	84	92	92	92	88	88	88
Sheriff	329	331	331	342	343	344	382	382	382	329	330	330
Total Public Safety	411	415	417	426	427	428	474	474	474	417	418	418
Highway & Streets												
Public Works	75	75	75	69	69	70	79	79	79	74	74	74
Total Highway & Streets	75	75	75	69	69	70	79	79	79	74	74	74
Health												
Health	97	102	105	97	105	109	118	118	118	96	99	102
Total Health	97	102	105	97	105	109	118	118	118	96	99	102
Cultural & Recreation												
Library	78	86	95	78	90	105	96	96	96	79	90	103
Total Cultural & Recreation	78	86	95	78	90	105	96	96	96	79	90	103
Welfare												
Housing	16	16	16	16	16	16	16	16	16	13	13	13
Public Fiduciary	7	7	7	8	8	8	8	8	8	5	5	5
Total Welfare	23	23	23	24	24	24	24	24	24	18	18	18
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	39	39	39	40	40	40	41	41	41	39	40	40
Constable Precinct #1	4	4	4	3	3	4	4	4	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	-	-	-
County Attorney	65	65	65	65	65	65	64	64	64	59	59	59
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	20	20	21	21	21	22	22	22	22	19	19	19
Justice Court #2	4	4	4	4	4	4	5	5	5	5	5	5
Justice Court #3	4	4	4	3	3	4	4	4	4	4	4	4
Juvenile Court	132	132	132	131	131	131	141	141	141	128	129	130
Legal Defender	8	8	8	11	11	12	13	13	13	9	9	9
Public Defender	22	22	22	23	23	24	24	24	24	23	23	23
Superior Court	55	56	57	60	61	64	68	68	68	65	65	65
Total Legal Activities	366	367	369	374	375	383	397	397	397	367	369	370
Total Employee Count:	1,305	1,324	1,340	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322

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

(2) Numbers from county payroll records

Table D-3

Employees 2013-2014			Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019		
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	29	29	29	31	31	31	27	27	27	26	26	26	30	30	30
27	27	27	26	28	28	31	32	33	28	28	29	29	29	29	28	28	28
52	52	52	48	48	48	57	57	57	42	42	42	44	44	44	45	45	45
3	3	3	2	3	3	2	3	3	3	3	3	3	3	3	2	2	2
19	19	19	20	20	20	19	19	19	20	20	20	19	19	19	19	19	19
39	39	39	40	40	40	40	40	40	41	41	42	41	41	42	42	42	43
12	12	12	10	10	11	16	16	17	14	14	14	13	13	13	15	15	15
27	27	27	24	24	24	23	23	23	27	27	28	28	28	28	28	28	28
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	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
227	227	227	219	222	223	238	241	243	220	221	223	222	222	223	229	229	230
87	87	87	86	86	86	91	91	91	79	79	79	78	78	78	77	77	77
349	350	351	300	308	310	304	307	310	313	315	316	309	311	312	317	319	321
436	437	438	386	394	396	395	398	401	392	394	395	387	389	390	394	396	398
71	71	71	68	68	68	87	87	87	70	70	70	68	68	68	75	75	75
71	71	71	68	68	68	87	87	87	70	70	70	68	68	68	75	75	75
92	95	99	96	101	104	108	112	116	90	96	99	90	95	98	94	97	99
92	95	99	96	101	104	108	112	116	90	96	99	90	95	98	94	97	99
79	90	103	82	94	107	81	93	105	81	95	107	80	94	106	80	92	104
79	90	103	82	94	107	81	93	105	81	95	107	80	94	106	80	92	104
14	14	14	15	15	15	15	15	15	16	16	16	16	16	16	17	17	17
7	7	7	7	7	7	8	8	8	7	7	7	7	7	7	9	9	9
21	21	21	22	22	22	23	23	23	23	23	23	23	23	23	26	26	26
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	39	39	44	44	44	39	39	39	38	38	38	41	42	42
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
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	61	61	61	61	61	61	61	61	62	62	62	61	61	61	65	65	65
11	11	11	10	10	11	13	13	14	12	12	12	12	12	12	11	11	11
20	20	20	17	17	17	27	27	27	20	20	20	20	20	20	17	17	18
6	6	6	6	6	6	7	7	7	5	5	5	5	5	5	6	6	6
4	4	4	4	3	4	5	5	5	4	5	5	4	5	5	5	5	5
126	127	127	129	129	129	161	162	162	123	124	126	124	125	127	123	125	127
12	13	13	12	12	12	11	11	11	11	11	11	11	11	11	12	12	12
24	24	24	24	24	24	24	24	24	20	20	20	22	22	22	24	24	24
70	70	70	70	71	72	82	83	83	70	71	72	68	69	71	65	67	70
378	381	381	377	377	380	440	441	443	371	373	377	370	373	377	374	379	385
1,309	1,328	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	1,277	1,299	1,322

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago

	2019			2010		
Employers	**Total Employed**	**Rank**	**% of Total Employed**	**Total Employed**	**Rank**	**% of Total Employed**
Yuma Union High School District	3,100	1	3.18%	950	7	1.11%
Yuma Proving Ground	2,382	2	2.44%			0.00%
Yuma Regional Medical Center	2,300	3	2.36%	2,037	2	2.38%
Yuma County	1,437	4	1.47%	1,400	3	1.64%
Yuma Elementary School District #1	1,400	5	1.44%			0.00%
City Of Yuma	1,274	6	1.31%	1,200	6	1.40%
TRAX International	1,125	7	1.15%	-		-
Arizona Western College	987	8	1.01%	-		-
ACCT	900	9	0.92%	814	9	0.95%
Convey Health Solutions	900	10	0.92%	-		-
Bose Corp	-	-	-	1,300	5	1.52%
U.S. Marine Corps Air Station	-	-	-	1,350	4	1.58%
U.S. Army	-	-	-	2,319	1	2.71%
U.S. Border Patrol	-	-	-	920	8	1.07%
Quechan Paradise Casino	-	-	-	800	10	0.93%
Total Employed	**15,805**		**16.22%**	**13,090**		**15.29%**
Total County Employment	**97,462**			**85,600**		

Source: Greater Yuma Economic Development Corporation (will only update every three years)

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
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%)
2018	225,212	34,752	4.16%	7,212,166	39,087	3.29%	7,934	(1.66%)

(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
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%
2018	164,438,872	0.99%	1,043	4.30%	1,977,155,000	5.09%	1,672,670,711	5.37%

* 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

*** Source: Arizona Department of Revenue, 2009-2014 Yuma Stats ® as provided by Yuma County Assessor (yumastats.com), 2016 - current azdor.gov/reports-statistics-and-legal-research/annual-reports

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									
	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Function/Program										
Community Resources and Public Facilities										
Bridges	99	100	100	100	100	100	100	100	100	100
Heavy Equipment	105	105	109	97	93	93	93	90	90	88
Retention Basins	33	34	34	41	41	42	44	44	44	47
Road Lane Miles - Asphalt	1,100	1,160	1,163	1,144	1,144	1144	1150	1153	1153	1153
Road Lane Miles - Gravel	3,000	3,000	3,000	3,000	3,000	3000	3000	3000	3000	3000
Sanitary Sewers - Miles	1.70	1.70	1.70	1.70	1.70	11	11	11	11	11
Traffic Signals	8	13	14	14	14	14	14	14	16	17
Cultural and Recreation										
Libraries	6	7	8	7	7	7	7	7	7	7
Parks	5	5	5	5	5	6	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	2
General Government										
Buildings	8	8	8	10	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	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	5	5	5	5	5	5	5	5	5
Juvenile Building	1	1	1	2	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	6	6	6
Criminal Investigation Building	3	3	3	3	3	3	3	3	3	3
Emergency Communication Sites	1	1	2	1	1	1	1	1	1	1
Jail Detention Facility	2	2	2	2	2	2	2	2	2	2
Patrol Units	134	137	124	129	137	132	140	136	149	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							
	2009-2010		2010-2011		2011-2012		2012-2013	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
Function/Program								
Community Resources and Public Facilities								
Building Inspections	9,434	(16.19%)	7,998	(15.22%)	8,582	7.30%	7,783	(9.31%)
Enhanced Lanes Maintained (miles)	553	0.82%	550	(0.52%)	582	5.76%	572	(1.60%)
General Government and Support Services								
Clerk-Recorder - Assessor Recoded Documents	35,090	(5.35%)	33,306	(5.08%)	29,468	(11.52%)	34,632	17.52%
Health & Public Assistance								
ADMHS Clients Served *	116	11.54%	232	100.00%	244	5.17%	228	(6.56%)
Patients Treated at Clinics *	13,160	(32.48%)	16,183	22.97%	15,088	(6.77%)	13,135	(12.94%)
Housing								
New Applications - Public Housing	610	3.04%	634	3.93%	533	(15.93%)	462	(13.32%)
New Applications - Section 8	680	2.56%	655	(3.68%)	627	(4.27%)	571	(8.93%)
Law & Justice								
County Attorney - Felonies Filed	1,772	3.38%	1,685	(4.91%)	1,644	(2.43%)	1,429	(13.08%)
County Attorney - Felonies/Misdemeanors Pet./Cit (Juvenile)	966	(10.72%)	924	(4.35%)	1,878	103.25%	1,129	(39.88%)
County Attorney - Misdemeanors Filed	3,164	2.49%	3,295	4.14%	2,911	(11.65%)	1,979	(32.02%)
Justice Court Cases	29,359	0.15%	21,950	(25.24%)	16,292	(25.78%)	15,514	(4.78%)
Legal Defenders - New Caseload *	523	N/A	645	23.33%	329	(48.99%)	235	(28.57%)
Minute Entries Generated	21,120	(5.99%)	19,893	(5.81%)	19,478	(2.09%)	17,717	(9.04%)
Public Defenders - New Caseload *	2,593	32.63%	2,494	(3.82%)	2,016	(19.17%)	1,863	(7.59%)
Superior Court Cases	5,858	0.36%	5,243	(10.50%)	4,110	(21.61%)	5,043	22.70%
Public Safety								
Probation - Adult Sentencing Reports	1,264	10.88%	1,246	(1.42%)	1,054	(15.41%)	983	(6.74%)
Probation - Cases Supervised *	1,251	78.21%	1,222	(2.32%)	429	(64.89%)	425	(0.93%)
Probation - Juvenile Referrals *	4,017	(6.71%)	3,295	(17.97%)	2,854	(13.38%)	2,426	(15.00%)
Probation - Minor Institutional Care Days *	17,587	(11.49%)	16,344	(7.07%)	17,389	6.39%	13,620	(21.67%)
Sheriff - Offenders Processed	14,319	16.00%	7,224	(49.55%)	7,066	(2.19%)	6,939	(1.80%)
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 *	5,901	(26.87%)	5,682	(3.71%)	5,603	(1.39%)	5,804	3.58%
Waste Recycled *	1,370	(44.70%)	1,920	40.15%	1,114	(41.96%)	1,451	30.23%

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											
2013-2014		2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
8,929	14.72%	7,927	(11.22%)	7,656	(3.42%)	8,610	12.46%	8,748	1.60%	10,281	17.52%
572	0.00%	572	0.00%	575	0.47%	576	0.24%	576	0.00%	577	0.03%
34,839	0.60%	27,888	(19.95%)	29,206	4.73%	32,166	10.13%	32,568	1.25%	31,616	(2.92%)
307	34.65%	263	(14.33%)	292	11.03%	233	(20.21%)	411	76.39%	308	(25.06%)
11,308	(13.91%)	9,132	(19.24%)	11,864	29.92%	10,033	(15.43%)	10,251	2.17%	10,725	4.62%
548	18.61%	461	(15.88%)	430	(6.72%)	462	7.44%	310	(32.90%)	696	124.52%
332	(41.86%)	83	(75.00%)	629	657.83%	962	52.94%	808	(16.01%)	1,528	89.11%
1,484	3.85%	1,492	0.54%	1,503	0.74%	1,242	(17.37%)	1,380	11.11%	1,566	13.48%
948	(16.03%)	671	(29.22%)	683	1.79%	911	33.38%	1,019	11.86%	923	(9.42%)
1,722	(12.99%)	1,528	(11.27%)	1,366	(10.60%)	1,192	(12.74%)	1,143	(4.11%)	1,424	24.58%
15,257	(1.66%)	17,121	12.22%	16,157	(5.63%)	16,744	3.63%	20,533	22.63%	20,010	(2.55%)
379	61.28%	324	(14.51%)	414	27.78%	404	(2.42%)	472	16.83%	329	(30.30%)
18,984	7.15%	18,442	(2.86%)	19,481	5.63%	18,315	(5.99%)	17,392	(5.04%)	18,883	8.57%
2,023	8.59%	1,858	(8.16%)	1,628	(12.38%)	1,603	(1.54%)	1,141	(28.82%)	1,585	38.91%
4,954	(1.76%)	5,083	2.60%	5,122	0.77%	4,702	(8.20%)	5,167	9.89%	5,398	4.47%
1,091	10.99%	1,099	0.73%	1,056	(3.91%)	801	(24.15%)	988	23.35%	1,079	9.21%
642	51.06%	889	38.47%	908	2.14%	601	(33.81%)	646	7.49%	665	2.94%
2,212	(8.82%)	2,424	9.58%	2,328	(3.96%)	2,356	1.20%	2,330	(1.10%)	2,316	(0.60%)
10,072	(26.05%)	11,604	15.21%	11,939	2.89%	13,107	9.78%	9,093	(30.63%)	11,740	29.11%
7,083	2.08%	7,301	3.08%	6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)
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%	1,550,000	(0.13%)
6,622	14.10%	6,141	(7.25%)	6,789	10.55%	7,059	3.97%	7,610	7.80%	7,530	(1.06%)
1,377	(5.11%)	1,490	8.23%	1,685	13.05%	841	(50.05%)	912	8.36%	840	(7.91%)

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

Schedule of Insurance Coverage
June 30, 2019

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	$15,000,000 per Occurrence $50,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate $5,000,000 each Claim (Public Officials Errors and Omissions Liability) $5,000,000 Aggregate	ACIP	07/01/19	$808,065
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)	07/01/19	
Commercial Crime	$100,000 per Occurrence (primary) $900,000 per Occurrence (Excess) $50,000 Deductible	ACIP	07/01/19	
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	07/01/19	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Communications	$4,000,000 Aggregate Limit $2,000,000 per incident $10,000 Deductible $1,000,000 - liability limits for Drones	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/19	
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 excess of $3,000,000 (Excess EL)	ACIP	1/1/2020	$523,948 Fiscal Year Premium
Tourist Auto Liability	$500,000 Property Damage and Liability $10,000 per person $50,000 per accident Medical $1,000 per person $5,000 per accident Funeral Expenses $15,000 per person $75,000 per accident Medical, Uninsured Driver $100,000 Legal Assistance $500 Collision Deductible $1,000 Theft Deductible	Chubb	11/01/19	$2,081
Fiduciary Liability Insurance for YCEBT & Trustees	$2,000,000 each loss $2,000,000 each policy period $0.00 Deductible	Chubb/Federal Insurance Company	07/01/19	$8,512
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	01/01/20	$17,449
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	Blue Cross Blue Shield of AZ		
Medical Insurance	No Policy Limits $600 deductible per person (In-network, PPO Plan A) $1,000 deductible per person (Out-of-network, PPO Plan A) $1,800 deductible per family (In-network, PPO Plan A) $3,000 deductible per family (Out-of-network, PPO Plan A) $4,500 out-of-pocket limit per person (In-network, PPO Plan A) $8,500 out-of-pocket limit per person (Out-of-network, PPO Plan A) $1,000 deductible per person (In-network, PPO Plan B) $2,000 deductible per person (Out-of-network, PPO Plan B) $2,000 deductible per family (In-network, PPO Plan B) $4,000 deductible per family (Out-of-network, PPO Plan B) $6,000 out-of-pocket limit per person (In-network, PPO Plan B) $12,000 out-of-pocket limit per person (Out-of-network, PPO Plan B) $12,000 out-of-pocket limit per family (In-network, PPO Plan B) $24,000 out-of-pocket limit per family (Out-of-network, PPO Plan B) $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) $1,800 deductible per family (In-network, HDHP/HSA Plan) $6,000 deductible per family (Out-of-network, HDHP/HSA Plan)	Yuma County Employee Benefit	Perpetual	