YUMA COUNTY

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 2020

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

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YUMA COUNTY

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

Comprehensive Annual Financial Report

For the Fiscal Year
Ended June 30, 2020

BOARD OF SUPERVISORS

Marco A (Tony) Reyes, Chair
4th District

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

COUNTY ADMINISTRATOR

Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Gilberto Villegas, Jr.

Deputy Chief Financial Officer
Toni Lindsay

Accountants

Carol Hartz
Denise Butler
Elizabeth Canela
Elsa Garcia
LeeAnne Stansbury
Leonardo Tanory
Margarita Gamboa
MaryJo McIntyre
Yesenia Luevanos

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YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

INTRODUCTORY SECTION	Exhibit	Page
Letter of Transmittal		3
Organizational Chart		8
Certificate of Achievement for Excellence in Financial Reporting		9
FINANCIAL SECTION		
Independent Auditors' Report		13
Management's Discussion and Analysis		17
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A-1	30
Statement of Activities	A-2	31
Fund Financial Statements		
Balance Sheet - Governmental Funds	B-1	34
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	B-2	37
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	B-3	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	B-4	41
Statement of Net Position - Proprietary Funds	C-1	42
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	C-2	43
Statement of Cash Flows - Proprietary Funds	C-3	44
Statement of Fiduciary Net Position - Fiduciary Funds	D-1	45
Statement of Changes in Fiduciary Net Position - Fiduciary Fund	D-2	46
Notes to Financial Statements		47
Required Supplementary Information		
Budgetary Comparison Schedules		
General Fund	E-1	88
Jail District - General Operations Fund	E-2	90
Library District - General Operations Fund	E-3	91
Flood Control District General Operations Fund	E-4	92
Arizona CAREs Grant Fund	E-5	93

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2020
TABLE OF CONTENTS

FINANCIAL SECTION (Continued)	Exhibit	Page
Notes to Budgetary Comparison Schedules		94
Schedule of County's Proportionate Share of Net Pension Liability Cost-Sharing Plans	F-1	95
Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Plans	F-2	96
Schedule of County Pension Contributions	F-3	98
Notes to Pension/OPEB Plan Schedules		100
Infrastructure Assets	G-1	102
Other Supplementary Information		
Supplementary Schedules - Major Governmental Funds:		
Schedule of Revenues by Category - Budget and Actual General Fund	H-1	108
Schedule of Expenditures by Category - Budget and Actual General Fund	H-2	110
Budgetary Comparison Schedule: Capital Improvements Fund	H-3	111
Budgetary Comparison Schedule: Health Services District General Operations Fund	H-4	112
Nonmajor Governmental Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds		
Special Revenue Funds	I-1	116
Debt Service Funds	I-2	130
Capital Projects Funds	I-3	131
All Nonmajor Governmental Funds	I-4	132
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds		
Special Revenue Funds	J-1	134
Debt Service Funds	J-2	148
Capital Projects Fund	J-3	149
All Nonmajor Governmental Funds	J-4	150
Budgetary Comparison Schedules - Nonmajor Governmental Funds		
Special Revenue Funds	K-1	152
Debt Service Funds	K-2	191
Capital Projects Funds	K-3	194
All Nonmajor Governmental Funds	K-4	196

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2020
TABLE OF CONTENTS

FINANCIAL SECTION (Concluded)	Exhibit	Page
Internal Service Funds:		
Combining Statement of Net Position	L-1	198
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	L-2	199
Combining Statement of Cash Flows	L-3	200
Trust and Agency Funds:		
Combining Statement of Net Position	M-1	202
Combining Statement of Changes in Net Position	M-2	203
Statement of Changes in Assets and Liabilities	M-3	204
Capital Assets Used in the Operations of Governmental Funds		
Comparative Schedules by Source	N-1	206
Schedule by Function and Activity	N-2	207
Schedule of Changes by Function and Activity	N-3	208

STATISTICAL SECTION	Table	Page
Financial Trends		
Government-Wide Revenues by Source	A-1	212
Government-Wide Expenses by Function	A-2	214
General Government Expenditures by Function	A-3	216
Fund Balances of Governmental Funds	A-4	218
General Government Revenues by source	A-5	220
Tax Revenues by Source	A-6	222
Other Financing Sources (Uses)	A-7	224
Net Position by Category	A-8	226
Licenses and Permits by Source	A-9	228
Intergovernmental Revenues by Source	A-10	229
Charges for Services by Source	A-11	230
Fines and Forfeits by Source	A-12	231
Miscellaneous Revenues by Source	A-13	232
Changes in fund Balances- All Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures	A-14	233
General Fund Changes in Fund Balance	A-15	234
Revenue Capacity		
Assessed, Estimated Actual, and Net Assessed Value of Taxable Property	B-1	236

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2020

TABLE OF CONTENTS

STASTITICAL SECTION (Concluded)	Exhibit	Page
General Fund - Property Tax Levied and Collections (by Year Collected)	B-2	237
General Fund - Property Tax Levied and Collections (by Year Levied)	B-3	238
Principal Taxpayers	B-4	239
County General Sales Tax by Category	B-5	240
Sales Tax Rates in Yuma County	B-6	240
Debt Capacity		
Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)	C-1	242
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)	C-2	243
Debt by Type	C-3	244
Legal Debt Margin	C-4	245
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita	C-5	246
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	C-6	247
Computation of Direct and Overlapping Debt	C-7	248
Pledged Revenues	C-8	249
General fund Only- Pledged Revenues	C-9	250
Economic and Demographic Information		
Demographic Statistics:		
Population and Employment – by Sector	D-1	252
Population and Employment - by City	D-2	253
County Employees - by Activity	D-3	254
Top Employers	D-4	256
County-Wide Other Demographic Statistics	D-5	257
County-Wide Building Permits, Bank Deposits, and Retail Sales	D-6	258
Operational Information		
Capital Asset and Infrastructure Statistics by Function/Program	E-1	261
Operating Indicators by Function/Program	E-2	262
Schedule of Insurance in Force	E-3	264

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

Gil Villegas Jr.
Chief Financial Officer

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March 31, 2021

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, 2020.

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 continues to recover from the current pandemic (COVID-19), Yuma County residents have done their part to continue moving our local economy resulting in better than expected sales tax revenues for current fiscal year as compared to the previous fiscal year. It is expected for revenues (sales tax related) to stabilize and increase moderately for the next few years, as we continue to mitigate the uncertainty with COVID-19. 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 and the financial services department monitor 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. Due to the current Pandemic and the uncertainty it might bring to our economy management has taken the necessary precautions limiting spending to only essential and necessary activities. It is the management's intention to continue with this austere spending as reflected in the recommended and adopted budget for next fiscal year listing a number of self-imposed sequester items. 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 (42.4% 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. Also, better than expected revenues collections contributed to the increase in fund balance. 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 and economic uncertainty. 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%.

Relevant Financial Policies (concluded)

County management has asked for and received cooperation from all of departments concerning restricting expenditures and replacement of employees, except where necessary to mitigate the Pandemic uncertainty. This cooperative effort has resulted in a 21.34% reversion on all non-major governmental funds and a 6.91% 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, 2020. 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, 2019. This was the nineteenth 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, 2019. 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 2019-2020. 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

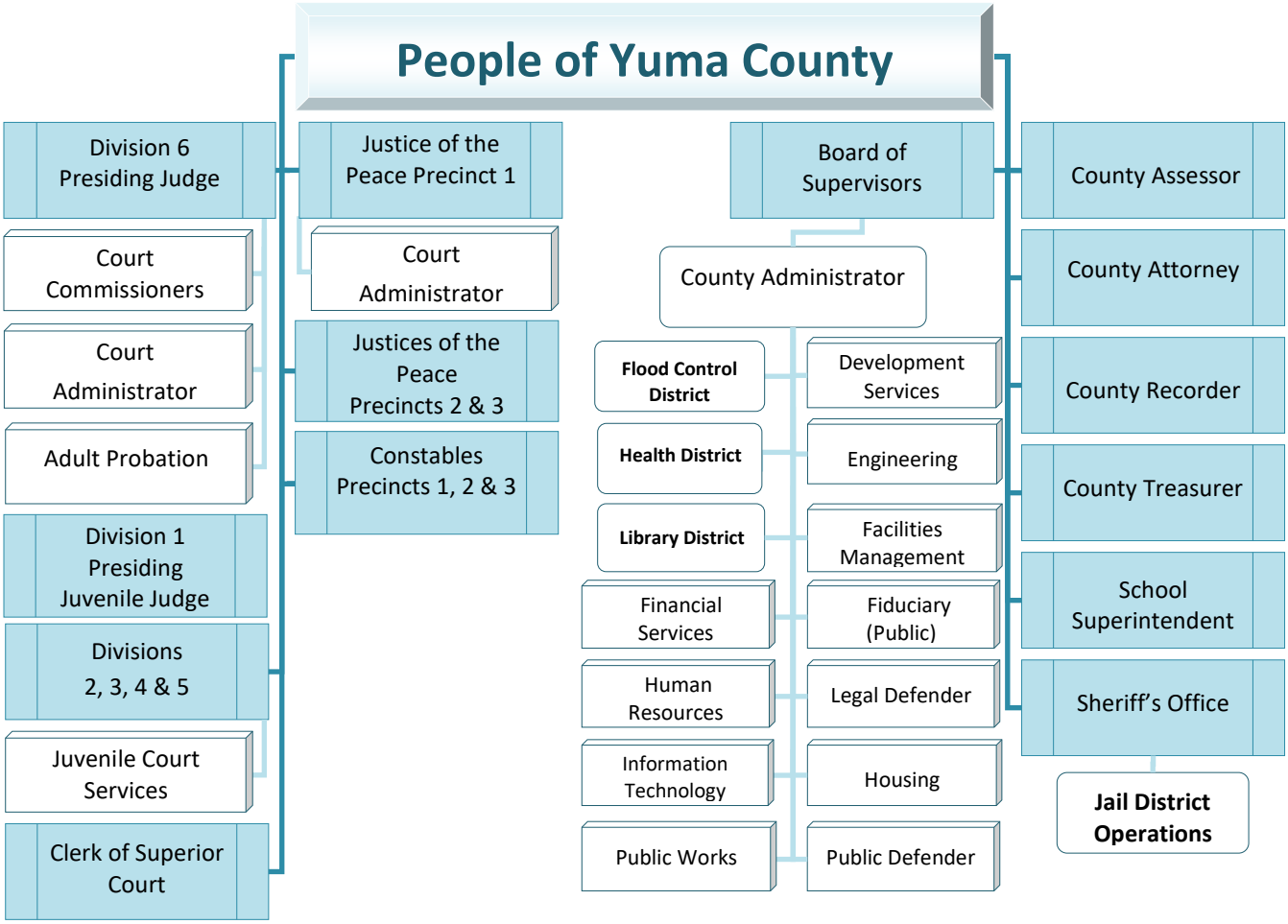
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have 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, 2019

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:

Independent Auditors' Report 13

Management's Discussion and Analysis 17

Basic Financial Statements:

- Government-Wide Financial Statements 29
- Fund Financial Statements 33
- Notes to Financial Statements 47

Required Supplementary Information 87

Other Supplementary Information 105

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Independent Auditors' Report

LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
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, 2020, 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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of matter

As discussed in Note 2 to the financial statements, the County restated beginning net position of its financial statements for the year ended June 30, 2020, to correct a misstatement in its previously issued financial statements. Our opinions are not modified with respect to this matter.

Other matters

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 17 through 27, budgetary comparison schedules on pages 88 through 94, schedule of the County's proportionate share of the net pension liability—cost-sharing plans on page 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. 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 A. Perry, CPA, CFE
Auditor General

March 31, 2021

FINANCIAL SERVICES DEPARTMENT

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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, 2020. 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 $341,799,536 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of $25,731,746 or 8.1%; which is a sign that our local economy continues to be active despite of the pandemic. The main contributing factor to this increase in net position was the better than expected tax revenue and grants collections.

- ✓ Operating grants and contributions, accounted for the largest increase in program revenues, $6,900,929 as compared to the previous fiscal year. The most significant source for this increase was due to the $2,852,825 in AZCARES funds realized from the State's total allocation of $7,017,666 to mitigate spreads of the COVID-19 Pandemic.

- ✓ Main factors contributing to the $9,805,487 or 6.5% total expenses increase in governmental activities, included public safety increase of $4,668,445 or 11.4% and general government increase of $3,343,339 or 7.0%. Both increases were mostly related to an increase in operations and pension and OPEB expenses. The remainder $1,793,703 was due to normal operational cost increases.

- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $98,795,040; an increase of 11.5% or $10,213,725 in comparison with the prior fiscal year. Some of the factors responsible for the increase were: 1) another historic yearly increase in total revenues collections of 9.4% or $15,726,026 as compared to the previous fiscal year and 2) a flat or nominal increase in expenditures of only $1,776,073 or 1.0%.

- ✓ County's major revenue source, taxes, experienced a $5,140,383 or 6.0% increase. Also, Intergovernmental revenues increased an unprecedented 14.0% or $9,488,659 mainly from the increase in State shared sales tax of 9.0% or $2,054,529 and the AZCAREs allocation from state. Regarding expenditures, the Education function had the most significant increase of 25.0% or $1,802,780 as compared to the previous fiscal year.

- ✓ Other than the General Fund, from the currently reported major funds, the Flood Control district reported the biggest increase as compared to the prior fiscal year in the amount of $3,253,784 or 18.6%, driven mostly by the additional revenues received during the year. On the other hand, the General Fund-funded Capital Improvements fund recorded the largest decrease in fund balance in the amount of $(794,967) or (31.2)%, this was a planned decrease in Capital Improvements fund projects to attend other pressing needs and mitigate the COVID-19 uncertainty.

- ✓ At the end of the fiscal year, total fund balance for the General fund was $35,473,944 a 32.8% increase as compared to prior year. The fund balance accounts for 42.4% of total General Fund expenditures and transfers out. The unexpected, but welcomed, increase in total sales taxes, for the third consecutive year; along with management efforts to limit expenditures due to the uncertainty of the pandemic during the last quarter of the fiscal year, contributed to the increase. General fund expenditures decreased $(635,866), the reduction is mostly in public safety which is resulting from AZCAREs funding available in the amount of $2,536,730 for the current fiscal year. Yuma County continues to position itself with a strong financial position, this to alleviate the uncertain economic times the pandemic might bring in future years. The $8,760,768 fund balance increase reflects management commitment to fiscal responsibility and effective financial strategies.

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 reports one hundred and twelve (112) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Capital Improvements Fund; Jail District's General Operations Fund; the Library District's General Operations Fund; Flood Control District General Operations Fund; the Health Services District General Operations Fund, and the Arizona CAREs Grant 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 five (105) 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 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 112 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 113 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 $341,799,536 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position is invested in capital assets, $349,801,077 (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 $53,542,304 or 11.2% from last fiscal year. The largest increase in assets was in cash, cash equivalents and investments in the amount of $16,293,956 or 17.9% as compared to the prior year, followed by capital assets $7,004,022 or 1.8% (as restated). County's Capital Assets-Infrastructure beginning balance was restated to due to a correction on the roads inventory the $27,575,489 increase, resulting from an additional 32.59 center line miles of paved roads. The County is implementing a new maintenance system to improve road conditions in Yuma County. This speaks to the Board of Supervisors' resolve to improve local infrastructure by investing in County's road conditions and completing pending flood control related projects. On the other hand, Special assessment receivables had the largest decrease of $(197,835) or (9.1)% during the current fiscal year.

Total liabilities increased 5.7% or $10,956,768 as compared to the previous fiscal year, this was mostly due to long-term liabilities, specifically, the net pension and other postemployment benefits (OPEB) liabilities, which increased by $8,039,822; or 6.8%. $3,785,567 of total pension increase relates to the elected officials retirement pension plan, unfortunately this plan is a cost sharing plan regulated by the State of Arizona.

Government-wide financial analysis (continued)

An additional portion of Yuma County's net position, *Restricted,* which amounts to $66,213,003 or 19.4% 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 $(74,214,544). Below is a brief summary of Yuma County's statements of net position current and previous fiscal years:

YUMA COUNTY
Condensed Statements of Net Position
As of June 30, 2020 and 2019

	Governmental Activities	
	2020	2019
Cash, cash equivalents and investments	$ 107,259,812	$ 90,965,856
Investments held by trustee – restricted	6,197,287	6,299,756
All other current and other assets	17,608,191	14,836,885
Capital assets	399,962,707	392,958,685
Total assets	$531,027,997	$505,061,182
Total Deferred Outflow of resources	$ 27,326,944	$ 25,224,765
Long-term liabilities outstanding	$ 187,318,662	$ 182,701,742
Other liabilities	17,335,739	10,995,891
Total liabilities	$204,654,401	$193,697,633
Total Deferred Inflow of resources	$ 11,901,004	$ 20,520,524
Net investment in capital assets	$ 349,801,077	$ 340,184,954
Restricted	66,213,003	68,634,922
Unrestricted	(74,214,544)	(92,752,086)
Total net position, as restated	$341,799,536	$316,067,790

For the second consecutive year, Yuma County experienced a growth in net position. The larger than expected revenues, combined with a manageable increase in expenses, contributed to the $25,731,746 or 8.1% increase in net position for current fiscal year. Key elements to the increase in net position are as follows:

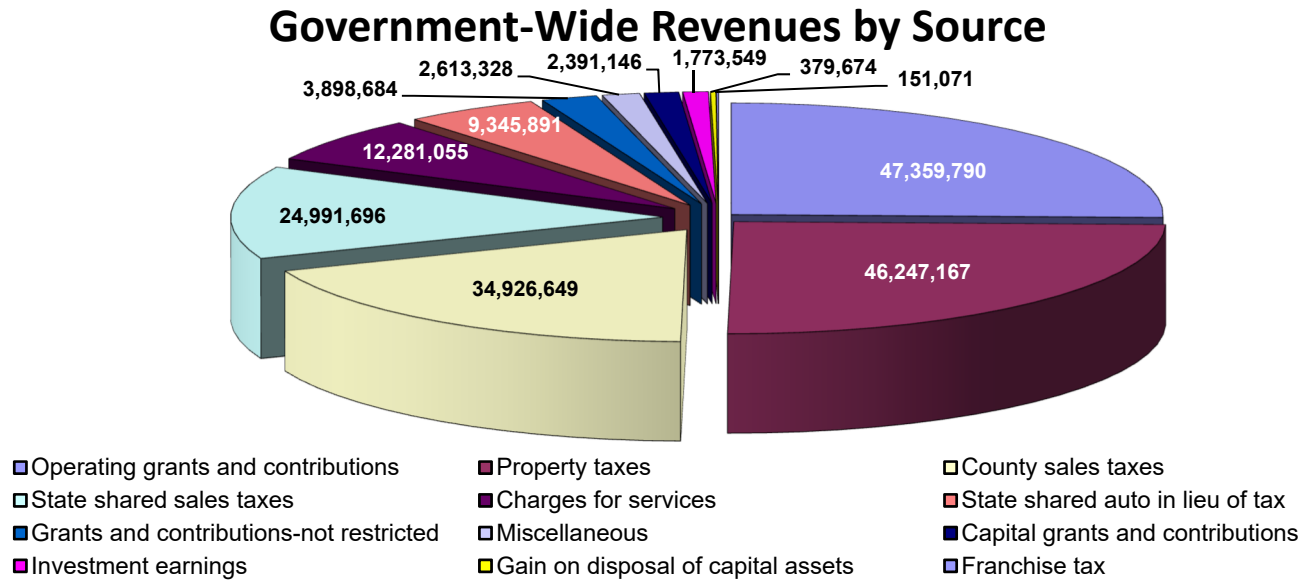
- Fiscal year 2020 marks the sixth consecutive year where the total revenues report an increase. Total increase this year amounts to $14,075,876 or 8.2%. Almost half of the total revenue increase (49.0%), as compared to the prior fiscal year, is accounted for in the Operating grants and contributions revenues in the amount of $6,900,929. The increase came primarily from additional funding provided by the State to mitigate the pandemic spread a total $7,017,666 was received but only $2,852,825 was eligible for reimbursement during the current fiscal year and a one-time ($2,121,024) city of Yuma reimbursement for completion of a flood control related project.
- Local sales tax and State shared sales tax recorded a combined $6,714,480 increase ($4,659,951 and $2,054,529 respectively) a true reflection that local and State economies continue to thrive despite the pandemic or perhaps indication residents are shifting expending patterns from vacations to local consumption, however, most likely the increase was due to the federal stimulus they received.
- Two expenditure functions recorded a decrease in the current fiscal year; Highways and street $(1,586,953) or (9.7)% and interest on long-term debt $(1,152). Highways and streets reduced their road repairs project by $2,103,303 due to work limitations during the pandemic.
- The most significant expense increases by functions were reported as follows: 1) Public safety $4,668,445 or 11.4%. $1,198,140 or 26.5% was attributable to personnel and the remainder $3,470,305 was due to increase in operational cost. 2) General government expense function followed with an increase of $3,343,339 or 7.0% from prior year this is considered a normal operational increase. All other expense functions recorded a moderate increase.

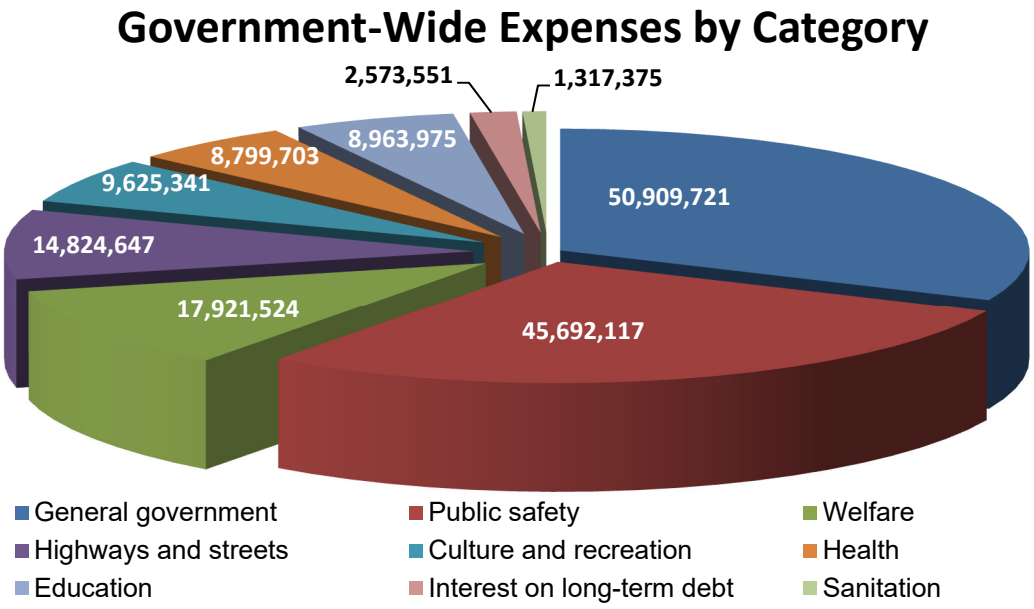
Government-wide financial analysis (continued)

Below is a brief summary of Yuma County's change on net position for current and previous fiscal year:

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2020 and 2019

	Governmental Activities	
	2020	2019
Revenues:		
Program revenues:		
Charges for services	$ 12,281,055	$ 11,876,947
Operating grants and contributions	47,359,790	40,458,861
Capital grants and contributions	2,391,146	31,832,392
General revenues:		
Property taxes	46,247,167	45,698,590
County sales tax	34,926,649	30,266,698
Franchise tax	151,071	146,282
State shared auto in lieu of tax	9,345,891	9,078,384
State shared sales taxes	24,991,696	22,937,167
Grants and contributions not restricted to specific programs	3,898,684	3,728,651
Gain on disposal of capital assets	379,674	-
Investment earnings	1,773,549	1,537,906
Miscellaneous	2,613,328	2,297,435
Total revenues	186,359,700	199,859,313
Expenses:		
General government	50,909,721	47,566,382
Public safety	45,692,117	41,023,672
Highways and streets	14,824,647	16,411,600
Sanitation	1,317,375	1,208,923
Health	8,799,703	8,458,144
Welfare	17,921,524	16,948,046
Culture and recreation	9,625,341	9,587,517
Education	8,963,975	7,043,480
Interest on long-term debt	2,573,551	2,574,703
Total expenses	160,627,954	150,822,467
Increase in net position	25,731,746	49,036,846
Net position - beginning July 1	316,067,790	267,030,944
Net position - ending June 30, as restated	$341,799,536	$316,067,790





GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

As noted earlier, Yuma County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds financial analysis

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 $98,795,040, an increase of $10,213,725 or 11.5% in comparison with the prior year. Fiscal year end 2020 fund balances are categorized as follows: 1.0% or $943,370 Nonspendable; 67.0% or $66,213,003 Restricted, meaning that amounts are subject to external enforceable legal restrictions; 6.4% or $6,286,763 Committed to self-imposed constraints by the Board of Supervisors; 0.8% or $742,267 Assigned or "ear- marked" by management for specific purposes; and 24.9% or $24,609,637 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, 2020 and 2019

	2020		2019		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 90,330,337	49.2%	$ 85,189,954	50.8%	$ 5,140,383	6.0%
Special assessments	197,836	0.1%	213,237	0.1%	(15,401)	(7.2%)
Licenses and permits	1,438,634	0.8%	1,319,106	0.8%	119,528	9.1%
Intergovernmental	77,466,031	42.2%	67,977,372	40.5%	9,488,659	14.0%
Charges for services	7,041,169	3.8%	6,422,301	3.8%	618,868	9.6%
Fines and forfeits	3,324,839	1.8%	3,684,604	2.2%	(359,765)	(9.8%)
Investment income	1,586,292	0.9%	1,379,389	0.8%	206,903	15.0%
Rents	476,413	0.3%	450,911	0.3%	25,502	5.7%
Miscellaneous	1,628,683	0.9%	1,127,334	0.7%	501,349	44.5%
Total Revenues	$ 183,490,234	100.0%	$ 167,764,208	100.0%	$ 15,726,026	9.4%

Governmental funds financial analysis (continued)

Following is additional detail explaining the key elements that contributed to the $15,726,026 revenues increase in the current fiscal year as compared to the prior fiscal year:

- Intergovernmental revenues experienced the most significant increase in revenue collections during the current fiscal year, a total of $9,488,659 or 14.0% as compared to the previous fiscal year. The additional funds in the amount of $2,848,048 received from the State to help with the COVID-19 pandemic (Total Allocation of $7,017,666) to be used to reimburse for Public Safety and Public Health salaries; Flood Control's one-time, $2,121,024, city reimbursement for completed infrastructure; the State's shared sales tax increase of $2,054,529 or 9.0%; and the increase of $1,493,453 in grant funding to the Workforce Investment Act fund, are the significant events that contributed to the intergovernmental revenues increase. On the other hand, State's Highway User Revenues experienced another decrease $(1,229,386) or (9.2)% as compared to the previous fiscal year, as the pandemic made it difficult to travel thus reducing gasoline tax collections. The remaining $2,200,991 were due to increases in current and new operational Federal, State and local grants, as well as agency reimbursements.

- The County's largest source of revenue, taxes, also recorded an increase in the amount of $5,140,383 or 6.0%. This increase is divided into the following three (3) major taxes categories: 1) Property taxes: collections experienced a nominal increase of $208,136 or 0.5% mostly due to limited property value increases as there was no increase to the total adopted tax rate. The General fund collections decreased $(80,093), Library district increased $160,926, and the Flood control districts increased $9,474, the remaining $117,829 increase is attributable to Improvement districts. 2) Local sales taxes: collections increased in the amount of $4,659,951 or 15.4%, local construction and retail sales drove the increase. The General fund and Jail district had similar increases of $2,095,113 and $2,094,467 respectively. The Health district increased $470,343, and the remaining $28 are for expired tax collections resulting from adjustments. 3) Auto Lieu Tax: another major contributing factor to the total increase in taxes; increase for current fiscal year amounted to $267,507 or 2.9%. The remaining $4,789 increase is due to a combination of other taxes line items increases and reductions.

- Fines and forfeits experienced the most significant decrease in revenues during the current fiscal year $(359,765) of (9.8%) mostly in the General Fund. Due to the COVID pandemic during the fiscal year's last quarter, activity in the Justice of the peace and Superior Court was significantly reduced due to social distancing. Same applied to payments for fines and fees, the financial hardship COVID brought to our community was reflected in the revenue collections. Justice of the peace fines collections decreased $(207,567) and Superior court fines were reduced by $(57,120) as compared to the previous fiscal year, the remainder $(95,724) is a result from various special revenue fund activities.

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, 2020 and 2019

	2020		2019		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 49,561,294	28.6%	$ 49,073,993	28.6%	$ 487,301	1.0%
Public safety	44,606,593	25.7%	43,648,348	25.4%	958,245	2.2%
Highways and streets	12,795,284	7.4%	14,855,723	8.7%	(2,060,439)	(13.9%)
Sanitation	1,268,855	0.7%	1,178,657	0.7%	90,198	7.7%
Health	8,658,416	5.0%	8,617,973	5.0%	40,443	0.5%
Welfare	17,518,685	10.1%	16,619,994	9.7%	898,691	5.4%
Culture and recreation	8,362,187	4.8%	8,605,838	5.0%	(243,651)	(2.8%)
Education	9,000,651	5.2%	7,197,871	4.2%	1,802,780	25.0%
Capital outlay	15,233,550	8.8%	15,532,873	9.0%	(299,323)	(1.9%)
Debt service:						
Principal retirement	4,544,639	2.6%	4,285,549	2.5%	259,090	6.0%
Interest and fiscal charges	1,885,562	1.1%	2,042,824	1.2%	(157,262)	(7.7%)
Total Expenditures	$ 173,435,716	100.0%	$ 171,659,643	100.0%	$ 1,776,073	1.0%

Governmental funds financial analysis (concluded)

Following are explanations for expenditures reporting significant changes as compared to the prior fiscal year:

- Overall, Yuma County agencies and departments did an exceptional job monitoring their expenditures. Largely due to the conservative spending implemented during the last four months of the fiscal year, this responding to a call from leadership to limit spending due to the uncertainty dealing with the COVID-19 pandemic. Elected official and department heads exercised an unprecedented degree of fiscal responsibility in preparation to the expected economic slowdown resulting from the pandemic.
- Total expenditures experienced a nominal increase of only $1,776,073 or 1.0% during the current this fiscal year. This increase was mainly driven by the additional funding received for education which increased expending. $1,493,453 of the total $1,802,780 increase in Education, is attributable to the Workforce Investment Act program, the fund received additional monies to support their operations. Yuma County serves as a pass-through to this independent program. The additional $309,327 increases in education was assigned to grants received by the County's School superintendent.
- Public safety recorded the second largest increase in expenditures, $958,245 or 2.2% as compared to the previous fiscal year. The increase is mostly in personnel, with increases in pension costs and overtime, which are part of the normal operational costs.
- The most significant expenditure decrease as compared to the prior fiscal year was in the highways and streets function. The total decrease amounted to $(2,060,493) of (13.9%). An early estimate showed HURF revenues were trending down due to the pandemic, in preparation to the eminent decrease, the Engineering and Public works department delayed some of their operational expenditures and capital purchases. The Engineering department reduced their operational expenditures by $(2,406,209) or (39.9%) allowing Public works to continue with the road repairs.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $35,473,944. The net change in fund balance was an increase of $8,760,768 or 32.8%. Better than expected revenues, prudent expending during these uncertain times, and the continued Board of Supervisors and Administration's commitment to position Yuma County in an excellent financial condition in preparation of uncertain future events, resulted in the historic General fund's fund balance increase. The $5,165,317 or 5.9% increase in revenues over shadowed the $1,900,864 increase in expenditures as compared to the previous year to record a positive fund balance increase for the fifth consecutive time in the last ten 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.

Debt service funds had a combined fund balance in the amount of $1,400,127 a nominal $41,751 increase as compared to the prior fiscal year. The increase was due to investment income earned better than anticipated. Jail District, Gadsden, and B&C Colonia debt service fund balances were intentionally decreased to provide relief to transfers in and utilize all available source to service the debt. Most 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 $160,804, restricted fund balances represent the creditors required reserve for future payments.

The *capital projects funds* have a combined fund balance of $3,680,940 a $(1,050,380) decrease from the prior fiscal year. The majority of the combined fund balance are committed to the completion of various building renovation projects ($1,682,647 Phase II historic building); acquisition and the upgrade of current technology (County's Enterprise Resource Planning system $905,000 and equipment for the Information and technology department $590,000); and other infrastructure repairs and acquisitions ($503,293).

BUDGETARY HIGHLIGHTS

Overall, during fiscal year 2020 there were no significant variances between the adopted and final budget amounts for most of the funds. Yuma County has incorporated into practice to perform mid-year review/adjustment to funds with grants monies needing of adjustments to their budget. Most times these adjustments are grantor required. County uses the appropriated contingency line item to make such adjustments. All adjustments are according to policy and approved by the Board of Supervisors when required.

The General Fund's final budgeted expenditures experienced an overall $25,865 increase from its original adopted budget. Throughout the year there were a number of budget adjustments done to the general fund departments, this is due to the new budgetary practice of budgeting for personnel increases and adjustments in the General Government department to be reallocated based on need at a latter day.

Budgetary highlights (concluded)

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.

At the close of the current fiscal year, Yuma County General fund received a total of $3,865,497 more revenues than budgeted. The two revenue categories that contributed the most to this increase were Taxes by $1,810,510 and intergovernmental by $1,301,037. Refer to Exhibit H-1 on pages 108 and 109 for additional detail on specific General fund revenue collections.

Yuma County General fund had $8,086,237 or 10.7% less expenditures than budgeted. 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. Also, the economic uncertainty about the COVID-19 pandemic had a significant impact on discretionary spending. Travel and training were significantly reduced.

CAPITAL ASSETS

Yuma County's capital assets for its governmental activities at June 30, 2020 amounts to $399,962,707 (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. Net capital assets increased $34,579,511 for the current fiscal year. Additional information on Yuma County's capital assets can be found in note 8 on pages 60-62 of this report. Also, refer to Exhibits N-1 through 3 on pages 205 through 208.

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 609.19 center lane miles of paved roads the County is responsible for maintaining (32.59 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 67.03 was achieved for fiscal year 2020. Refer to pages 102 through 103, Exhibit G, 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 $49,186,610, of which $4,217,218 is payable within one year. The County is also responsible for rural loans amounting to $2,382,579 of which only $152,367 is due within one year and the rest is considered to be long-term. Total amounts are as follows:

	Governmental Activities	
Long-term debt	2020	2019
Revenue bonds	$ 15,245,992	$ 17,385,992
General obligation bonds	31,925,000	33,625,000
Premiums	2,015,618	2,248,836
Subtotal bonded debt	$ 49,186,610	$ 53,259,828
Rural development loan	2,382,579	2,533,463
Total Long-term debt	$ 51,569,189	$ 55,793,291

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 loans 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 10-13 on pages 62-67 of this report.

Long-Term Debt Administration (concluded)

On December 7, 2020 the Board of Supervisors approved the issuance of $35,070,000 pledged revenues taxable pension obligation bonds. Proceeds are to fully fund the County's current unfunded pension liability for its Public Safety Personnel Retirement System and the Corrections Officer's Retirement Plan pension plans. County is refinancing its unfunded pension liability in order to save its constituents from required sharp increased contributions.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County continues to adapt to changing circumstances and uncertain future economic scenarios, in particular the mitigation of the current coronavirus (COVID-19) pandemic and the continuation of State shifted costs for the operations of their agencies and programs. Although it might not seem clear on these financial statements, COVID-19 is affecting not only the health but the economic sustainability of individuals and local governments. County management is committed to provide and protect the constituents of Yuma County and in order to do so must contemplate conservative financial measures. Also, other additional challenges for the fiscal year 2021 budget included additional contributions to adequately fund state retirement plans in particular the Elected Officials Retirement Plan and Public Safety Personnel Retirement System and increases to the Arizona Health Care Cost Containment System which added $961,000 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) to continue to increase, however, it will be hard to estimate this growth based on current observed economic activity in the national, state and local levels due to the uncertainty of the COVID-19 pandemic. Despite of the pandemic, the County continues to experience an important, increase in sales tax revenues which this year make up 16.1% 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.

For budget year 2021, the Board of Supervisors adopted no increases to the total property tax rate. The General fund's levy (Primary) was set at $32,269,307, still leaving on the table $2,447,023. This is the difference between the maximum allowable and the amount levied by the Board. Given the current observed economic trends and despite of the current pandemic, management continues to anticipate a minimum 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, 2.1% for calendar year 2019, while the unemployment rate was reported to be 16.5% for the same period (0.5 percentage points decrease as compared to the prior year). Traditionally Yuma County has a very high rate of unemployment, typically in the range of 16.5% to 29.8% (last 10 years), due to seasonal agricultural requirements in the labor market. Calendar year 2019 marks the sixth (6) consecutive year Yuma County reports a decrease in unemployment. The County averages 18.3% unemployment rate (over the last 5 years) which appears to be dropping, an indication of prosperity within the unincorporated areas of Yuma County. Management observations indicate a minimal 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, in the past five (5) years, they have decided to issue additional debt to attend the demanding infrastructure needs. There are no additional plans to issue more debt for infrastructure, 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 specially now with the pandemic. This year the County saw a reversion of 20.9% of actual expenditures as compared to budget from all its operational governmental units exclusive of contingencies. The Yuma County Administration is continuing its efforts to control the level of expenditures to remain within the revenues being received without significant impact to service demands. Its efforts include the looking into and implementation of a 10 year financial planning and performance measuring tool as part of its efforts to maintain the County in both structural and economic balance. The County saw a decrease of total expenditures from fiscal year 2019 of (0.9%) or $(635,866).

Economic Factors and Next Year's Budgets (concluded)

The County is planning, 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.

At the beginning of the current fiscal year, the Nation, State and County appeared to be in a sustainable economic recovery mode after the last recession which resulted from the financial and construction downturn. However, the effects of COVID-19 have drastically changed this picture at least at the national level.

On March 13, 2020, the Chairman of the Board of Supervisors declared an emergency in Yuma County allowing modifications on the operations to mitigate the spread of the coronavirus. The first case in Yuma County was reported on March 20, 2020. Since that time Administration has implemented various operational changes and/or modifications to reduce expenditures and address the health and well-being of our employees and the public. These modifications and the better than expected revenues, had a positive impact on the overall net position. Yuma County finished the year with a never seen increase in net position as explained above.

Yuma County continues to take a very conservative but active attitude towards its activities as it responds to the existing unknown economic conditions along with the requirements and policies established by its governing body to provide the services required by Yuma County residents.

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

Government-Wide
Financial Statements

YUMA COUNTY
Statement of Net Position
June 30, 2020

Exhibit A- 1

		Governmental Activities
ASSETS		
Cash, cash equivalents and investments	$	107,259,812
Receivables (net of allowances for uncollectibles):		
Property taxes		1,286,342
Accounts		943,491
Special assessments		1,973,334
Accrued interest		163,509
Due from other governments		12,298,145
Inventory		10,713
Prepaid items		932,657
Investment held by trustee - restricted		6,197,287
Capital assets (net of accumulated depreciation):		
Land		62,646,137
Buildings		118,328,430
Improvements other than buildings		11,192,257
Machinery and equipment		14,239,106
Infrastructure		185,288,093
Construction in progress		8,268,684
Total Assets	**$**	**531,027,997**
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions and other postemployment benefits	$	24,980,956
Deferred charge on debt refunding		2,345,988
Total Deferred Outflows of Resources	**$**	**27,326,944**
LIABILITIES		
Accounts payable	$	4,568,982
Accrued payroll and employee benefits		4,903,947
Insurance claims payable		779,000
Deposits held for others		1,090,553
Unearned revenue		5,166,719
Interest and fiscal charges payable		826,538
Long-term liabilities:		
Due within one year		9,151,621
Due in more than one year		178,167,041
Total Liabilities	**$**	**204,654,401**
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions and other postemployment benefits	$	11,901,004
Total Deferred Inflows of Resources	**$**	**11,901,004**
NET POSITION		
Net investment in capital assets	$	349,801,077
Restricted for:		
General government		12,196,078
Public safety		28,359,912
Highways and streets		12,742,988
Sanitation		125,925
Health		6,574,445
Welfare		1,016,546
Culture and recreation		4,422,511
Education		581,044
Capital projects		32,750
Debt service		160,804
Unrestricted		(74,214,544)
Total Net Position	**$**	**341,799,536**

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

YUMA COUNTY
Statement of Activities
Year Ended June 30, 2020

Exhibit A- 2

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net Revenues (Expenses) and Changes in Net Position: Total Governmental Activities
Governmental activities:					
General government	$ 50,909,721	$ 7,863,365	$ 5,900,937	$ 1,827,342	$ (35,318,077)
Public safety	45,692,117	2,336,865	11,634,608	242,304	(31,478,340)
Highways and streets	14,824,647	63,301	12,186,292	321,500	(2,253,554)
Sanitation	1,317,375	70,722	333,528	-	(913,125)
Health	8,799,703	1,411,082	4,516,204	-	(2,872,417)
Welfare	17,921,524	488,722	3,984,209	-	(13,448,593)
Culture and recreation	9,625,341	46,998	374,192	-	(9,204,151)
Education	8,963,975	-	8,429,820	-	(534,155)
Interest on long-term debt	2,573,551	-	-	-	(2,573,551)
Total governmental activities	$ 160,627,954	$ 12,281,055	$ 47,359,790	$ 2,391,146	(98,595,963)
General revenues:					
Taxes:					
Property taxes, levied for general purposes					32,769,208
Property taxes, levied for the Library District					11,071,570
Property taxes, levied for the Flood Control District					2,406,389
Other County taxes:					
County sales taxes for General Purposes					15,708,585
County sales taxes for Jail District					15,708,658
County sales taxes for Health Services District					3,509,374
County sales taxes for Capital Projects					32
Franchise tax					151,071
Unrestricted State Shared taxes :					
Auto in lieu of tax					9,345,891
Sales taxes					24,991,696
Grants and contributions not restricted to specific programs					3,898,684
Gain on disposal of capital assets					379,674
Investment earnings					1,773,549
Miscellaneous					2,613,328
Total general revenues					**124,327,709**
Change in net position					25,731,746
Net Position, as restated, July 1, 2019					316,067,790
Net Position, June 30, 2020					**$ 341,799,536**

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, 2020

	General	Capital Improvements	Jail District General Operations
Assets			
Cash, cash equivalents and investments	$ 29,306,195	$ 1,635,695	$ 2,231,699
Receivables (net of allowances for uncollectibles):			
Property taxes	835,684	-	-
Accounts	159,511	-	4,335
Special assessments	-	-	-
Accrued interest	45,374	2,653	4,330
Due from:			
Other funds	7,792,888	-	177,373
Other governments	5,948,685	-	2,897,496
Inventory	-	-	-
Prepaid items	577,934	-	80,356
Investment held by trustee - restricted	-	1,132,090	-
Total Assets	**$ 44,666,271**	**$ 2,770,438**	**$ 5,395,589**
Liabilities			
Liabilities:			
Accounts payable	$ 829,631	$ 1,015,479	$ 400,654
Accrued payroll and employee benefits	2,537,966	-	809,705
Due to:			
Other funds	4,843,771	-	30,328
Deposits held for others	65,267	-	-
Interest and fiscal charges payable	-	-	-
Revenue bonds payable	-	-	-
Unearned revenue	731,998	-	-
Total Liabilities	**9,008,633**	**1,015,479**	**1,240,687**
Deferred Inflows of Resources			
Unavailable revenue- property taxes	183,694	-	-
Unavailable revenue- special assessments	-	-	-
Total Deferred Inflows of Resources	**183,694**	**-**	**-**
Fund balances			
Nonspendable	577,934	-	80,356
Restricted	9,802,966	-	4,074,546
Committed	352,181	1,754,959	-
Assigned	-	-	-
Unassigned	24,740,863	-	-
Total Fund Balances	35,473,944	1,754,959	4,154,902
Total liabilities, deferred inflows of resources, and fund balances	**$ 44,666,271**	**$ 2,770,438**	**$ 5,395,589**

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	Arizona CAREs Grant Fund	Other Governmental Funds	Total Governmental Funds
$ 4,827,951	$ 20,860,594	$ 4,676,299	$ 7,017,666	$ 26,106,554	$ 96,662,653
362,943	36,373	-	-	51,342	1,286,342
1,565	-	6,670	-	711,782	883,863
-	-	-	-	1,973,334	1,973,334
8,685	32,958	7,387	4,777	41,290	147,454
844	-	1,032,605	-	1,140,274	10,143,984
-	-	647,897	-	2,804,067	12,298,145
-	-	-	-	10,713	10,713
199,954	-	1,008	-	73,405	932,657
-	-	-	-	5,065,197	6,197,287
$ 5,401,942	**$ 20,929,925**	**$ 6,371,866**	**$ 7,022,443**	**$ 37,977,958**	**$ 130,536,432**
$ 249,637	$ 82,226	$ 25,030	$ -	$ 1,818,542	$ 4,421,199
243,194	17,717	12,691	-	1,253,886	4,875,159
2,969	92,348	478	2,852,825	2,476,586	10,299,305
400	100	-	-	1,024,786	1,090,553
-	-	-	-	826,538	826,538
-	-	-	-	2,813,239	2,813,239
228,640	4,537	-	4,169,618	31,926	5,166,719
724,840	**196,928**	**38,199**	**7,022,443**	**10,245,503**	**29,492,712**
66,372	15,563	-	-	9,717	275,346
-	-	-	-	1,973,334	1,973,334
66,372	**15,563**	**-**	**-**	**1,983,051**	**2,248,680**
199,954	-	1,008	-	84,118	943,370
4,410,776	20,717,434	6,332,659	-	20,874,622	66,213,003
-	-	-	-	4,179,623	6,286,763
-	-	-	-	742,267	742,267
-	-	-	-	(131,226)	24,609,637
4,610,730	20,717,434	6,333,667	-	25,749,404	98,795,040
$ 5,401,942	**$ 20,929,925**	**$ 6,371,866**	**$ 7,022,443**	**$ 37,977,958**	**$ 130,536,432**

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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, 2020

Fund balance - total governmental funds		$ 98,795,040
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.		399,962,707
Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.		2,248,680
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 notreported in the funds		
Deferred outflows related to pensions and other postemployment benefits	$ 24,905,278	
Deferred charge on debt refundings	2,345,988	
Deferred inflows related to pensions and other postemployment benefits	(11,843,192)	
Total		15,408,074
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	5,058	
Workers Compensation	57,488	
Health Self-Insurance	9,336,624	
Liability Self-Insurance	(75,256)	
Fleet Managent	(25,928)	
Total		9,271,953
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	$ (12,432,753)	
Unamortized premiums	(2,015,618)	
General obligation bonds payable	(31,925,000)	
Rural development loans payable	(2,382,579)	
Obligations under capital leases payable	(1,652,322)	
Compensated absences payable	(7,952,320)	
Claims and judgments payable	(50,000)	
Net pension and other postemployment benefits liabilities	(125,476,326)	
Total		(183,886,918)
Net position of governmental activities		$ 341,799,536

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, 2020

	General	Capital Improvements	Jail District General Operations
Revenues:			
Taxes	$ 53,852,390	$ 32	$ 15,708,658
Special assessments	-	-	-
Licenses and permits	936,468	-	-
Intergovernmental	29,978,250	-	87,684
Charges for services	4,983,387	-	186,420
Fines and forfeits	1,582,534	-	-
Investment income	445,911	34,754	31,682
Rents	141,403	-	-
Miscellaneous	204,166	-	5,837
Total Revenues	**92,124,509**	**34,786**	**16,020,281**
Expenditures:			
Current:			
General government	44,557,089	302,978	-
Public safety	11,363,009	-	19,536,632
Highways and streets	-	-	-
Sanitation	787,399	-	-
Health	228,669	-	-
Welfare	13,560,890	-	-
Culture and recreation	36,631	-	-
Education	391,033	-	-
Capital outlay	956,980	2,218,259	155,061
Debt service:			
Principal retirement	335,722	-	-
Interest and fiscal charges	23,570	-	-
Total Expenditures	**72,240,992**	**2,521,237**	**19,691,693**
Excess (deficiency) of revenues over expenditures	**19,883,517**	**(2,486,451)**	**(3,671,412)**
Other financing sources (uses):			
Proceeds from sale of capital assets	-	425	15,190
Transfers in	366,295	1,691,059	7,385,267
Transfers out	(11,489,044)	-	(1,716,266)
Total other financing sources (uses)	**(11,122,749)**	**1,691,484**	**5,684,191**
Net change in fund balance	8,760,768	(794,967)	2,012,779
Fund balances - beginning (July 1, 2019)	26,713,176	2,549,926	2,142,123
Fund balances - ending (June 30, 2020)	**$ 35,473,944**	**$ 1,754,959**	**$ 4,154,902**

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	Arizona CAREs Grant Fund	Other Governmental Funds	Total Governmental Funds
$ 10,967,096	$ 2,462,755	$ 3,509,374	-	$ 3,830,032	$ 90,330,337
-	-	-	-	197,836	197,836
-	4,187	408,600	-	89,379	1,438,634
349,193	2,121,024	-	$ 2,848,048	42,081,832	77,466,031
10,544	4,249	835,272	-	1,021,297	7,041,169
36,448	-	-	-	1,705,857	3,324,839
104,802	354,277	82,338	4,777	527,751	1,586,292
6	-	-	-	335,004	476,413
103,699	419,980	38,963	-	856,038	1,628,683
11,571,788	**5,366,472**	**4,874,547**	**2,852,825**	**50,645,026**	**183,490,234**
-	-	-	-	4,701,227	49,561,294
-	671,606	-	2,852,825	10,182,521	44,606,593
-	-	-	-	12,795,284	12,795,284
-	-	-	-	481,456	1,268,855
-	-	3,462,598	-	4,967,149	8,658,416
-	-	-	-	3,957,795	17,518,685
8,149,892	-	-	-	175,664	8,362,187
-	-	-	-	8,609,618	9,000,651
30,591	1,441,082	-	-	10,431,577	15,233,550
-	-	-	-	4,208,917	4,544,639
-	-	-	-	1,861,992	1,885,562
8,180,483	**2,112,688**	**3,462,598**	**2,852,825**	**62,373,200**	**173,435,716**
3,391,305	**3,253,784**	**1,411,949**	**-**	**(11,728,174)**	**10,054,518**
710	-	-	-	142,882	159,207
-	-	786,898	-	7,368,865	17,598,384
(3,020,006)	-	(869,000)	-	(504,068)	(17,598,384)
(3,019,296)	**-**	**(82,102)**	**-**	**7,007,679**	**159,207**
372,009	3,253,784	1,329,847	-	(4,720,495)	10,213,725
4,238,721	17,463,650	5,003,820	-	30,469,899	88,581,315
$ 4,610,730	**$ 20,717,434**	**$ 6,333,667**	**$ -**	**$ 25,749,404**	**$ 98,795,040**

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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, 2020

Net change in fund balances - total governmental funds	$	10,213,725
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		14,853,225
Depreciation expense		(9,405,968)
Certain capital assets adjustments and donations to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these adjustments and/or donations do not provide for current financial resources.		
Capital donations		1,556,765
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.		379,674
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the governmental funds.		405,295
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		11,298,305
Pension and OPEB expense		(8,248,341)
Collections of revenues in the governmental funds are less than revenues reported in the Statement of Activities		354,970
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the Statement of Activities		
Principal repaid		3,990,884
Amortization of bond premiums		233,218
Capital leases (net)		(311,329)
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		(581,917)
Decrease in claims and judgments payable		92,046
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		27,717
Workers Compensation		40,199
Health Self-Insurance		760,968
Liability Self-Insurance		78,912
Fleet Management		(6,602)
Change in net position of governmental activities	$	25,731,746

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, 2020

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	$ 10,597,159
Receivables (net of allowances for uncollectibles):	
Accounts	59,628
Accrued interest	16,055
Due from:	
Other funds	223,179
Total Assets	**$ 10,896,021**
Deferred Outflow of Resources	
Deferred outflow of resources related to pensions and other postemployment benefits	$ 75,678
Total Deferred Outflow of Resources	**$ 75,678**
Liabilities	
Current Liabilities:	
Accounts payable	$ 147,783
Accrued payroll and employee benefits	28,788
Insurance claims payable	779,000
Due to:	
Other funds	67,858
Net pension and other postemployment benefits liabilities	618,505
Total Liabilities	**$ 1,641,934**
Deferred Inflow of Resources	
Deferred inflow of resources related to pensions and other postemployment benefits	$ 57,812
Total Deferred Inflow of Resources	**$ 57,812**
Net Position	
Unrestricted	9,271,953
Total Net Position	**$ 9,271,953**

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, 2020

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	$ 17,218,371
Miscellaneous	58,524
Total operating revenues	**17,276,895**
Operating expenses	
Personnel services	873,471
Supplies and services	370,384
Tools and minor equipment	261,189
Professional services	169,696
Health services claims	10,302,158
Health services other	3,355,471
Insurance claims	37,734
Insurance other	606,915
Other	674,257
Total operating expenses	**16,651,275**
Operating Income	**625,620**
Nonoperating revenues	
Investment income	187,257
Other- Sale of capital assets	88,317
Total nonoperating revenues	**275,574**
Change in net position	901,194
Total net position, July 1, 2019	8,370,759
Total net position, June 30, 2020	**$ 9,271,953**

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, 2020

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 14,927,884
Receipts from other funds for goods and services provided	1,530,753
Other receipts	785,455
Payments for supplies and to providers of goods and services	(15,601,171)
Payments for employees	(965,809)
Other payments	(300,421)
Net cash provided by operating activities	**376,691**
Cash flows from capital and related financing activities	
Proceeds from sale of capital assets	88,317
Net cash provided by capital and related financial activities	**88,317**
Cash flows from investing activities:	
Interest received on investments	198,611
Net cash provided by investing activities	**198,611**
Net increase in cash and cash equivalents	663,619
Cash and cash equivalents, July 1, 2019	9,933,540
Cash and cash equivalents, June 30, 2020	**$ 10,597,159**
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	**$ 625,620**
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets, liabilities, and deferred in and out flows :	
(Increase) / decrease in assets:	
Accounts receivable	(58,376)
Prepaid items	812
Due from other funds	(84,598)
(Increase) / decreases in deferred outflows	
Deferred outflows	22,117
Increase / (decrease) in liabilities:	
Accounts payable	(52,663)
Accrued payroll and employee benefits	8,856
Insurance claims payable	(53,000)
Due to other funds	(81,699)
Net pension and other postemployment benefits liabilities	59,683
Increase / (decrease) in deferred inflows	
Deferred inflows	(10,061)
Net cash provided by operating activities	**$ 376,691**

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, 2020

	Investment Trust Funds	Agency Funds
Assets		
Cash and cash equivalents	$ 76,820,717	$ 8,102,768
Receivables (net of allowances for uncollectibles):		
Accrued interest	325,503	-
Total Assets	$ 77,146,220	$ 8,102,768
Liabilities		
Deposits held for others	-	$ 8,102,768
Total Liabilities	$ -	$ 8,102,768
Net Position		
Held in trust for investment trust participants	$ 77,146,220	
Total Net Position	$ 77,146,220	

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, 2020

	Investment Trust Funds
Additions:	
Contributions from participants	$ 421,923,591
Investment income	3,284,894
Total additions	425,208,485
Deductions:	
Distributions to participants	414,938,405
Total deductions	414,938,405
Change in net position	10,270,080
Net position held in trust, July 1, 2019	66,876,140
Net position held in trust, June 30, 2020	**$ 77,146,220**

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

Notes to
Financial Statements

Note 1 -Summary of Significant Accounting Policies

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

A. Reporting Entity

The County is a general purpose local government that 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, 2020 is $7,385,267. 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, 2020 is $786,898. The Health Services District also includes the Rabies Control Fund.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the County as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the information's usefulness.

1. Government-wide statements – provide information about the primary government (the County) and its component units. The statements include a *statement of net position and a statement of activities*. These statements report the overall government's financial activities, except for fiduciary activities. They also distinguish between the County's governmental and business-type activities and between the County and its discretely presented components units. Governmental activities generally are financed through taxes and intergovernmental revenues. The County has no business-type activities or discretely presented component units.

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

- Charges to customers or applicants for goods, services, or privileges provided;
- Operating grants and contributions; and
- Capital grants and contributions, including special assessments

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges and insurance premiums, in which each party receives and gives up essentially equal values are operating revenues. Other revenues, such as investment income and revenues of ancillary activities result from transactions in which the parties do not exchange equal values and are reported as non-operating revenues. Operating expenses include the cost of services and administrative expenses. The County has no nonoperating expenses.

The County reports the following *major governmental* funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Capital Improvements Fund* accounts for the majority of the County's Capital Projects. These projects are funded substantially by the General Fund.

The *Jail District General Operations Fund* is the primary operating fund of the Jail District. It accounts for all financial resources of the Jail District, except those required to be accounted for in another fund. The Jail District constructs, operates, maintains, and finances the County jails and jail systems. The primary sources of income comes from a voter approved .05 cent transaction privilege (sales) tax and the maintenance of effort, which is formula driven, from the General Fund as determined by State statute.

The *Library District General Operations Fund* is the primary operating fund of the Library District. It accounts for all financial resources of the Library District, except those required to be accounted for in another fund. The Library District provides and maintains library services for the County's residents. The library district's primary support is the levy of property taxes; the District has the authority to levy its own property taxes based on assessed values.

The *Flood Control District General Operations Fund* is the primary operating fund of the Flood Control District. It accounts for all financial resources of the Flood Control District, except those required to be accounted for in another fund. The Flood Control District constructs and maintains flood control systems throughout the County. The district is primarily supported from the levy of property taxes as approved by the Board of Supervisors.

The *Health Services District General Operations Fund* is the primary operating fund of the Health Services District. It accounts for all financial resources of the Health Services District, except those required to be accounted for in another fund. The Health Services District provides health programs and services for the County's residents. The Health Services District as a whole is supported by a predetermined required contribution from the General Fund and a .01 cent transaction privilege (sales) tax. A significant support to the district comes from a number of federal and state grants aimed to aid in the implementation of the required health programs and services, however, all grant related revenue is recorded in their non-major grants fund.

The *Arizona CAREs Grant Fund,* was established to account for funding allocated to the County for public health and public safety personnel expenditures due to the Coronavirus Disease (COVID-19) public health emergency. It is funded by grant funds received from the State of Arizona through the U.S. Department of the Treasury's Coronavirus Relief Fund (CRF).

The County also reports the following fund types:

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

The *Fiduciary Funds* consist of investment trust funds, which account for individual investment accounts that the County Treasurer holds in trust and invests on behalf of the other governmental entities; private-purpose trust funds, which account for assets the County's Public Fiduciary holds in trust for the benefit of various parties; and custodial funds, which account for other fiduciary activities, including the pooled assets the County Treasurer holds and invests on behalf of other governmental entities that are not held in trust and the County Treasurer's receipt and distribution of taxes for other governmental entities.

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. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net position resources available to finance the program. The County applies grant resources to such programs before using general revenues.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The County's major revenue sources that are susceptible to accrual are property taxes, special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

D. Cash and Investments

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

E. Inventories and Prepaid Items

Inventories in the government-wide financial statements are recorded as assets when purchased and expensed when consumed. These inventories are stated at cost using the first-in, first-out method. The inventories in the governmental funds consist of expendable supplies held for consumption and are recorded as assets when purchased and expended when consumed. Amounts on hand at year-end are shown 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.

Note 1 - Summary of Significant Accounting Policies (continued)

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

G. Capital Assets

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

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

	Capitalization Threshold	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.

Note 1 - Summary of Significant Accounting Policies (continued)

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

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

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

I. Investment Income

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

J. Sales Tax Revenue

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

Note 1 - Summary of Significant Accounting Policies (concluded)

The Traditional Vacation/Sick Leave Program allows employees to accumulate up to 240 hours of vacation depending on years of service, but they forfeit any unused vacation hours in excess of the maximum amount at calendar year-end, unless otherwise approved by the Board to temporarily carry excess vacation hours. Upon terminating employment, the County pays all unused and unforfeited vacation benefits to employees. Employees may also accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative, but are forfeited upon terminating employment. However, for employees who terminate with a minimum of five years continuous service, sick leave benefits do vest, and, therefore, are accrued. Upon termination, eligible employees are compensated for actual sick leave up to 1,000 hours at $3 per hour.

Accordingly, both PTO up to 400 hours, and vacation benefits are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured; for example, as a result of employee resignations and retirements by fiscal year-end. Also, vested accumulated sick hours are recorded and accrued as a liability in the government-wide financial statements similar to the PTO and vacation benefits. A liability for sick hours is reported in the governmental funds' financial statements only when vested employees depart from the County.

M. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in governmental activities. Bond premiums are amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources.

N. Deferred Outflows and Inflows of Resources

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

O. Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) 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 plans. 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 $62,947 in credit card rebates during calendar year 2019.

Note 2 – Correction of Misstatement- Prior Period Adjustment

Net position as of July 1, 2019 on the Statement of Activities has been restated for the correction of the following inventory error:

Government-wide Financial Statements

	Governmental Activities
Net position as of June 30, 2019, as previously reported	$ 288,492,301
Correction of Capital Assets:	
Land- right of ways	10,942,562
Infrastructure- paved roads inventory	15,620,920
Infrastructure- (except paved roads)	1,012,007
Net position as of July 1, 2019, as restated	$316,067,790

Note 3 - Fund Balance Classifications of the Government Funds

The fund balance classifications of the governmental funds as of June 30, 2020, 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	-	-	-	-	-	-	$ 10,713	$ 10,713
Prepaid items	$ 577,934	-	$ 80,356	$ 199,954	-	$ 1,008	73,405	932,657
Total nonspendable	577,934	-	80,356	199,954	-	1,008	84,118	**943,370**
Restricted for:								
Capital Projects	-	-	-	-	$ 20,717,434	-	32,750	20,750,184
Operations and maintenance:								
Library district	-	-		4,410,776	-	-	11,735	4,422,511
Health district	786,898	-	-	-	-	6,332,659	241,786	7,361,343
Highways and streets	-	-	-	-	-	-	12,742,988	12,742,988
Debt service reserve	1,410,466	-	-	-	-	-	160,804	1,571,270
Judicial activities	-	-	-	-	-	-	3,291,119	3,291,119
Housing activities	-	-	-	-	-	-	1,016,546	1,016,546
Law enforcement	7,605,602	-	4,074,546	-	-	-	1,489,809	13,169,957
Other	-	-	-	-	-	-	1,887,085	1,887,085
Total restricted	9,802,966	-	4,074,546	4,410,776	20,717,434	6,332,659	20,874,622	**66,213,003**
Committed to:								
Miscellaneous CIP	352,181	$ 1,754,959	-	-	-	-	1,893,231	4,000,371
Debt service payments	-	-	-	-	-	-	1,239,323	1,239,323
Judicial activities	-	-	-	-	-	-	1,044,184	1,044,184
Health- Rabies	-	-	-	-	-	-	2,885	2,885
Total Committed	352,181	1,754,959	-	-	-	-	4,179,623	**6,286,763**
Assigned to:								
Judicial activites								
Attorney	-	-	-	-	-	-	21,980	21,980
Juvenile- School	-	-	-	-	-	-	143,000	143,000
Superior court	-	-	-	-	-	-	5,681	5,681
Housing activities	-	-	-	-	-	-	326,472	326,472
Imp Dist maintenance	-	-	-	-	-	-	245,134	245,134
Total Assigned	-	-	-	-	-	-	742,267	**742,267**
Unassigned	24,740,863	-	-	-	-	-	(131,226)	**24,609,637**
Total fund balances	**$ 35,473,944**	**$ 1,754,959**	**$ 4,154,902**	**$ 4,610,730**	**$ 20,717,434**	**$ 6,333,667**	**$ 25,749,404**	**$ 98,795,040**

Note 4 - Stewardship, Compliance, and Accountability

Deficit fund balance or net position – At June 30, 2020, the following nonmajor funds reported deficits in fund balance or net position.

Fund	Agency	Number	Amount
Governmental Funds:			
Other Grants	Development Services	2349	$ 3,189
Other Grants	Emergency Management	2334	70,451
HOME Grant	Housing	2269	4,905
No Child Left Behind	Juvenile Court	2257	19,915
Operation Stone Garden	Sheriff - Admin	2348	155,749
Inmate Health	Sheriff – Jail District	2238	97
Proprietary Funds:			
Life Cycle Management	Information Technology Svcs	6601	$ 26,033
Liability-Self Insurance	Administration	6608	75,256
Fleet Management	Public Works	6609	25,928

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 Governmental Funds deficits are from grants related transactions working on a reimbursement basis, and often reimbursements are delayed more than 90 days.

The proprietary funds deficits in total net position mostly resulted from the timing on reimbursement from agencies and the recording of their proportionate pension liability. 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, 2020, expenditures exceeding final budget amounts at the department level within each fund are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
General Fund-department level			
	Public works-Solid waste		$ 92,518

The General fund department exceeded budget due to unusual and unplanned events. Public works – solid waste was due to the increase in transporting solid waste to the landfill.

Note 5 - 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 2 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 2 nationally recognized rating agencies.

Note 5 - Deposits and Investments (continued)

3. Fixed income securities must carry 1 of the 2 highest ratings by Moody's investors service and Standard and Poor's rating service. If only 1 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. The maximum maturity for investments in repurchase agreements is 180 days.

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

Deposits – At June 30, 2020, the carrying amount of the County's deposits was $52,113,067 and the bank balance was $54,189,278. The County does not have a policy related to custodial credit risk.

Investments – The County had total investments of $145,749,632 at June 30, 2020. 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	$ 33,778,448	-	$ 33,778,448
U.S. treasury notes	10,066,970	-	10,066,970
Corporate bonds	18,657,888	-	18,657,888
Money market funds	10,029,100	$ 31,000	9,998.100
Money market funds- trustee	6,197,287	6,197,287	-
Total investments by fair value level	$ 78,729,693	$ 6,228,287	$ 72,501,406
External investment pools measured at fair value:			
State Treasurer's investment pool 5	$ 50,020,431		
State Treasurer's investment pool 7	16,999,508		
Total external investments pools measured at fair value	$ 67,019,939		
Total investments	**$ 145,749,632**		

Investments categorized as Level 1 are valued using prices quoted in active markets for those investments. Investments 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 $ 67,019,939 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 share 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 investment pools.

Note 5 - Deposits and Investments (continued)

Credit Risk – The County does not have a formal investment policy with respect to credit risk. As of June 30, 2020, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U.S. agency securities	AAA	Moody's	$ 33,778,448
Corporate bonds- Apple Inc.	AA1	Moody's	5,658,457
Corporate bonds- BNY Mellon	A1	Moody's	2,780,071
Corporate bonds- Branch banking & trust	A2	Moody's	2,824,028
Corporate bonds- Novartis capital	AA-	Standard and Poor's	3,112,920
Corporate bonds- PNC bank	A2	Moody's	2,071,940
Corporate bonds- Visa Inc.	AA3	Moody's	2,210,472
State Treasurer's investment pool 5	AAAf/S1+	Standard and Poor's	50,020,431
State Treasurer's investment pool 7	Unrated	Not applicable	16,999,508
			$119,456,275

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in an outside party's possession.

The County does not have a formal investment policy with respect to custodial credit risk. At June 30, 2020 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.

Department	Debt Service
Jail District	$ 1,102,603
Library District	2,360,003
Yuma County	2,734,681
Totals	$ 6,197,287

The $1,102,603 is held with BNY Mellon, and the $2,360,003 is held with Zion's bank, and are cash equivalent investments that are uninsured not registered in the County's name and held by the counterparty's trust department or agent but not in the County's name. Investments are held to satisfy long-term debt payments issued for capital projects. The remainder $2,734,681 are cash equivalents investments with US Bank and Zion's bank held for capital projects.

Concentration of credit risk – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2020, of 5 percent or more of the County's total investments in the Federal Farm Credit Bank 9.05%; Federal Home Loan Bank of 8.63%; Commercial paper 6.86%; and Federal Home Loan Mortgage Corporation of 5.49%.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2020, the County had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
U.S. agency securities	$ 33,778,448	1.38
U.S. treasury notes	10,066,970	0.57
Corporate bonds	18,657,888	1.44
Money market funds	10,029,100	Not Applicable
Money market funds- trustee	6,197,287	Not Applicable
State Treasurer's investment pool 5	50,020,431	0.13
State Treasurer's investment pool 7	16,999,508	0.12
Total	**$ 145,749,632**	

Note 5 - Deposits and Investments (concluded)

A reconciliation of cash, deposits, and investments to amounts shown on the statements of net position follows:

Cash, deposits, and investments:	
Cash on hand	$ 843,388
Amount of deposits	52,113,067
Amount of investments	145,749,632
Total	$ 198,706,087

Statement of Net Position:	Governmental Activities	Investment Trust Funds	Agency Funds	Total
Cash, cash equivalents and investments	$ 107,259,812	$ 77,146,220	$ 8,102,768	$ 192,508,800
Investments held by trustee-restricted	6,197,287	-	-	6,197,287
Total	$ 113,457,099	$ 77,146,220	$ 8,102,768	$ 198,706,087

Note 6 -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, 2020 the bank balance of the County Treasurer's investment pool deposits was $47,750,740. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for $6,438,538 of bank deposits and $6,197,287 of investments in designated trustee banks. Therefore, 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 5 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	$ 33,300,000	1.13-3.10%	08/20-12/23	$ 33,778,448
U.S. Treasury notes	10,000,000	1.38-2.00%	09/20-05/21	10,066,970
Corporate bonds	18,125,000	1.55-3.55%	12/20-09/22	18,657,888
Money market	10,031,000	0.01%	08/20	10,029,100
State Treasurer's investment pool	67,019,939	Not stated	N/A	67,019,939

Note 6 -County Treasurer's Investment Pool (concluded)

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

Statement of Fiduciary Net Position	
Assets	$ 173,137,050
Liabilities	-
Net position	$ 173,137,050
Net position held for:	
Internal participants	$ 97,185,567
External participants	75,951,483
Total net position	$ 173,137,050
Statement of Changes in Fiduciary Net Position	
Total additions	$ 743,459,130
Total deductions	(716,899,828)
Net increase	26,559,302
Net position:	
July 1, 2019	146,577,748
June 30, 2020	$ 173,137,050

Note 7 - 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, 2020, 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 2019-20	$ 690,995	$ 249,668	$ 57,840	$ 51,342
Prior years (Net of allowances)	450,543	223,453	(1,490)	-
Total receivable	1,141,538	473,121	56,350	51,342
Less allowances for uncollectibles	(305,854)	(110,178)	(19,977)	-
Property Taxes Receivable (Net of Uncollectibles)	**$ 835,684**	**$ 362,943**	**$ 36,373**	**$ 51,342**

Note 8 – Capital Assets

Capital assets activity for the year ended June 30, 2020, was as follows:

Government Activities	**Balance July 1, 2019 as restated**	**Additions**	**Deletions**	**Balance June 30, 2020**
Capital assets, not being depreciated				
Land	$ 61,813,406	$ 832,731	$ -	$ 62,646,137
Infrastructure :				
Paved roads	124,223,165	3,976,645	-	128,199,810
Construction in progress	12,372,886	9,225,112	(13,329,314)	8,268,684
Total capital assets not being depreciated	198,409,457	14,034,488	(13,329,314)	199,114,631
Capital assets, being depreciated				
Buildings	186,760,723	1,243,852	-	188,004,575
Improvements other than buildings	17,453,061	2,381,859	-	19,834,920
Machinery and equipment	43,384,016	6,193,705	(5,129,133)	44,448,588
Infrastructure (except paved roads)	97,182,796	6,265,074	(310,673)	103,137,197
Total capital assets being depreciated	344,780,596	16,084,490	(5,439,806)	355,425,280
Less: accumulated depreciation for:				
Buildings	(65,413,515)	(4,262,630)	-	(69,676,145)
Improvements other than buildings	(7,917,404)	(725,259)	-	(8,642,663)
Machinery and equipment	(32,626,791)	(2,399,588)	4,816,897	(30,209,482)
Infrastructure (except paved roads)	(44,273,658)	(2,018,491)	243,235	(46,048,914)
Total accumulated depreciation	(150,231,368)	(9,405,968)	5,060,132	(154,577,204)
Total capital assets, being depreciated, net	194,549,228	6,678,522	(379,674)	200,848,076
Governmental activities capital assets, net	**$ 392,958,685**	**$ 20,713,010**	**$ (13,708,988)**	**$ 399,962,707**

Depreciation was charged to functions as follows:

Governmental activities:	
General government	$ 2,629,067
Public safety	2,565,936
Highways and streets (Depreciable general infrastructure assets)	2,062,849
Sanitation	59,276
Health	307,783
Welfare	428,666
Culture and recreation	1,334,560
Education	17,831
Total depreciation expense- governmental activities	$ 9,405,968

Yuma County is engaged in various construction projects as of June 30, 2020. The projects include widening existing streets, constructing streets, traffic signals, new storm drainage systems, basins, bridge rehabilitation, auditorium and software upgrade projects.

Note 8 – Capital Assets (concluded)

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	$ 7,453	$ 11,176	$ 3,723
197 Admin Annex - Auditorium and Office Area	Buildings	152,439	1,665,092	1,512,653
PW IMS Infrastructure Management Software	Mach & Equip	105,550	107,043	1,493
PW Cartegraph Cloud	Mach & Equip	70,101	84,101	14,000
DDS Permit Management Software	Mach & Equip	507,934	729,881	221,947
Rd- @ Ave B: Co 15th thru Co 18th	Infrastructure	2,741,677	4,241,335	1,499,658
Rd- @ Corridor- Av E : I95 thru Co 18th St	Infrastructure	113,974	133,974	20,000
Rd- @ North 1-8 Frontage Rd Widineing Ave 10e to Ave 11E (phase	Infrastructure	347,687	4,741,079	4,393,392
Rd- @ Lake Martinez Road	Infrastructure	725,779	1,126,990	401,211
Rd- @ County 14th Street - Avenue 25E to 30.5 E	Infrastructure	15,304	468,951	453,647
Rd- @ Widening of County 12th Street (City 40th Street)	Infrastructure	132,922	2,800,588	2,667,666
Rd- @ County 11th Street and Somerton Avenue Intersection	Infrastructure	214,150	614,975	400,825
Rd- @ Red Cloud Mine Road Realignment	Infrastructure	524,885	660,800	135,915
Rd- @ HWY 95 @ Dome Valley Road Intersection - Realignment	Infrastructure	400,000	400,000	-
Bridge- @ County 17th Street & Avenue J 1/4 @ West Main Canal	Infrastructure	99,607	565,729	466,122
Bridge- @ Antelope Palomas Road Crossings	Infrastructure	192,811	1,072,411	879,600
Bridge- @ Avenue 28E & County 9th Street over Salinity Canal	Infrastructure	17,100	162,100	145,000
Traffic Signal @ County 15th- Avenue A Intersection	Infrastructure	237,499	1,032,000	794,501
Traffic Signal @ Engler Avenue - Hwy 95 Intersection	Infrastructure	130,034	1,147,000	1,016,966
Imp- Somerton Area Drainage Improvmts	Infrastructure	243,808	1,645,209	1,401,401
Imp- Wellton Drainage Improvement	Infrastructure	306,743	2,995,000	2,688,257
Imp- Pump STA Discharge	Infrastructure	72,903	492,903	420,000
Imp- 5th Street & Avenue C Pump	Infrastructure	54,770	584,555	529,785
Basin- Smuckers Park	Infrastructure	389,377	11,317,731	10,928,354
Basin- Gadsden-San Luis	Infrastructure	339,634	5,135,829	4,796,195
Basin- North Central Storm Water Lift Station	Infrastructure	46,098	295,776	249,678
Basin- Avenue 10E & County 10 1/2 Street Southern Sands Basin	Infrastructure	78,445	882,000	803,555
Total		$ 8,268,684	$ 45,114,228	$ 36,845,544

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

Note 9 -Due from Other Governments

Amounts due from other governments reported in the Governmental Funds totaling $12,298,145 at June 30, 2020 includes County sales taxes revenues of $6,442,842 (allocated $2,897,449 to General Fund, $2,897,496 to Jail District, $647,897 to Health District); State shared sales taxes revenues of $2,705,804; and Payment for Auto in Lieu Tax of $425,000 ($294,689 for the General Fund and $130,311 for HURF). The remaining $2,724,499 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Note 10 - 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, 2020:

Governmental activities:	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due within 1 year
Bonds Payable:					
Revenue bonds	$ 17,385,992	-	$ 2,140,000	$ 15,245,992	$ 2,219,000
Premiums	2,248,836	-	233,218	2,015,618	233,218
General obligation bonds	33,625,000	-	1,700,000	31,925,000	1,765,000
Total bonds payable	53,259,828	-	4,073,218	49,186,610	4,217,218
Rural development loans	2,533,463	-	150,884	2,382,579	152,367
Capital leases payable	1,340,993	$ 766,100	454,771	1,652,322	282,515
Compensated absences payable- Old Plan	1,623,611	1,073,351	991,882	1,705,080	1,041,652
Compensated absences payable- New Plan	5,746,792	3,661,184	3,160,736	6,247,240	3,407,869
Claims and judgments payable	142,046	50,000	142,046	50,000	50,000
Net pension and other postemployment benefits liabilities	118,055,009	8,039,822	-	126,094,831	-
Total governmental activities long-term liabilities	$ 182,701,742	$ 13,590,457	$ 8,973,537	$ 187,318,662	$ 9,151,621

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 the current fiscal year. At year end $226,260 was available.

Note 11 - Bonds Payable

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

The following bonds were outstanding at June 30, 2020:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal
Yuma County-Revenue Bond, 2013	$ 7,500,000	$ 7,500,000	12/13-6/33	3.00%	$ 5,360,000
Yuma County-Revenue Bond, 2017	2,417,000	2,417,000	6/18-6/27	2.37%	1,776,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	8,000,000	7/12-7/21	2.00-5.00%	1,924,992
Jail District-Revenue Bonds, 2017	2,209,000	2,209,000	7/18-7/27	2.38%	1,862,000
Yuma County-Revenue Bond, 2018	5,301,000	5,301,000	9/18-6/28	3.01%	4,323,000
Library District-General Obligation Bonds, 2015 Refunding	26,300,000	26,300,000	6/15-7/31	2.25-5.00%	21,895,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00-4.00%	10,030,000
					$ 47,170,992

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.

Note 11 - Bonds Payable (continued)

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 has 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 has a maturity date of July 1, 2027 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments are due semiannually on January 1 and July 1. The bond proceeds were used to 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 has 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.

Refunded Revenue Bonds-On September 2011, the Yuma County Jail District refunded the remainder of its 2007 Revenue bonds issuance ($8,000,000). Series 2011 Refunding Bonds were non-callable, bank qualified with an interest rate of 2.00 to 5.00 percent payable semiannually, principal is due yearly, and is maturing July 2021. The Series 2007 Revenue Bonds have been legally defeased with the past payment sent on July 1, 2015.

Revenue bonds outstanding at June 30, 2020 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2019	Issues / (Retirements)	Outstanding Principal June 30, 2020
Yuma County-Revenue Bond, 2013	$7,500,000	3.00%	12/13-6/33	$ 5,693,000	$ (333,000)	$ 5,360,000
Yuma County-Revenue Bond, 2017	2,417,000	2.37%	6/18-6/27	2,007,000	(231,000)	1,776,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	2.00-5.00%	7/12-7/21	2,819,992	(895,000)	1,924,992
Jail District-Revenue Bonds, 2017	2,209,000	2.38%	7/18-7/27	2,071,000	(209,000)	1,862,000
Yuma County-Revenue Bond, 2018	5,301,000	3.01%	9/18-6/28	4,795,000	(472,000)	4,323,000
				$17,385,992	$ (2,140,000)	$ 15,245,992

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

Yuma County
Pledge Revenue Obligation Bond Series 2013
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	386,000	114,870	500,870
2026-2030	2,111,000	392,325	2,503,325
2031-2033	1,428,000	75,900	1,503,900
Totals	**$ 5,360,000**	**$ 1,152,645**	**$ 6,512,645**

Yuma County
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	259,000	18,889	277,889
2026-2027	538,000	19,197	557,197
Totals	**$ 1,776,000**	**$ 172,325**	**$ 1,948,325**

Note 11 - Bonds Payable (continued)

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2021	$ 940,000	$ 72,750	$ 1,012,750
2022	984,992	24,625	1,009,617
Totals	**$ 1,924,992**	**$ 97,375**	**$ 2,022,367**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	235,000	23,205	258,205
2026-2028	740,000	35,486	775,486
Totals	**$ 1,862,000**	**$ 204,918**	**$ 2,066,918**

Yuma County
Pledge Revenue Obligation Bond Series 2018
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	547,000	68,929	615,929
2026-2028	1,743,000	105,952	1,848,952
Totals	**$ 4,323,000**	**$ 605,853**	**$ 4,928,853**

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 has a maturity date of July 1, 2031 and are callable at par on or after July 1, 2025. The County utilized this issuance to partially advance the select refunding of callable general obligation bond Series 2006 and 2007. Bond proceeds as well as cash contributions of $3,700,000 were used to advance refund Series 2006, which had an outstanding principal 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.

Note 11 - Bonds Payable (concluded)

General obligation bonds outstanding at June 30, 2020 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2019	Issues / (Retirements)	Outstanding Principal June 30, 2020
Library District-General Obligation Bonds, 2015 Refunding	$26,300,000	2.25-5.00%	6/15-7/31	$ 23,595,000	$ (1,700,000)	$ 21,895,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	2.00-4.00%	1/17-7/34	10,030,000	-	10,030,000
				$ 33,625,000	$ (1,700,000)	$ 31,925,000

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, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	2,045,000	563,569	2,608,569
2026-2030	9,720,000	1,725,395	11,445,395
2031	2,595,000	94,069	2,689,069
Totals	**$ 21,895,000**	**$ 5,309,507**	**$ 27,204,507**

Yuma County Free Library District
General Obligation Bond Refunding Series 2016
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2021	-	$ 401,200	$ 401,200
2022	-	401,200	401,200
2023	-	401,200	401,200
2024	-	401,200	401,200
2025	-	401,200	401,200
2026-2030	$ 1,830,000	1,786,400	3,616,400
2031-2034	8,200,000	992,400	9,192,400
Totals	**$ 10,030,000**	**$ 4,784,800**	**$ 14,814,800**

Note 12 - Rural Development Loans

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, 2020**:**

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1 ,2019	Issues / (Retirements)	Outstanding Principal June 30, 2020
Gadsden Estates Improvement District USDA Loan	479,610	4.50%	1/06-1/29	$ 141,011	$ (14,102)	$ 126,909
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	1,058,852	(53,482)	1,005,370
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	1,333,600	(83,300)	1,250,300
				$ 2,533,463	$ (150,884)	$ 2,382,579

Note 12 - 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, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	14,102	2,855	16,957
2026-2029	56,399	5,076	61,475
Totals	**$ 126,909**	**$ 25,698**	**$ 152,607**

B & C Colonia Improvement District No. 07-09
Water Infrastructure Financing Authority Loan
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	61,317	20,666	81,983
2026-2030	333,048	76,508	409,556
2031-2035	381,835	27,039	408,874
Totals	**$ 1,005,370**	**$ 223,200**	**$ 1,228,570**

B & C Colonia Improvement District No. 07-09
United States Department of Agriculture Loan
As of June 30, 2020

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	83,300	21,886	105,186
2026-2030	416,500	78,194	494,694
2031-2035	417,300	26,121	443,421
Totals	**$ 1,250,300**	**$ 234,571**	**$ 1,484,871**

Note 13 - 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	$13,389,823	6-33
Revenue bonds- Jail District	Sales taxes and maintenance of effort	Construction	4,089,285	7-27
General Obligation bonds	Library district property tax	Construction	42,019,307	7-34
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,228,570	1-35
United States Department of Agriculture Rural Utility loan	Property owner assessments	Sewer construction	1,637,478	1-35

Note 13 - 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 2020:

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	$1,609,912	$1,396,211	86.73%	$15,708,585	8.89%
Jail district- Sales tax and maintenance of effort	1,369,788	1,279,738	93.43%	23,234,715	5.51%
Library district- Property tax	3,305,900	3,020,006	91.35%	10,967,096	27.54%
Property owner assessments	1,069,063	217,821	20.37%	1,069,063	20.37%

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 10. For additional information on pledged revenues refer to Table C-8 (page 249).

Note 14 – Obligations Under Capital Leases

During the current fiscal year, the County acquired machinery and equipment (78 units of Body and In-Car Cameras) valued at $766,100. During fiscal year 2018, the County acquired machinery and equipment (twenty-six vehicles) valued at $859,672 and two motor-graders in the amount of $474,279. During fiscal year 2017, the County acquired a mail balloting system valued at $ 549,869. 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	$ 2,649,920
Less: accumulated depreciation	(672,969)
Carrying value	$ 1,976,951

The following schedule details minimal lease payments to maturity for the County's capital leases payable at June 30, 2020:

Year ending June 30	Governmental Activities
2021	$ 308,639
2022	461,859
2023	461,860
2024	289,925
2025	195,437
Total minimum lease payments	1,717,720
Less: amount representing interest	(65,398)
Present value of minimum lease payments	**$ 1,652,322**

Note 15 – 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, 2020 is $7,952,320. The Old compensation plan amounts to $1,705,080 of which 57% is assignable to the General Fund and 43% to other nonmajor funds. The new compensation plan amounts to $6,247,240 of which 55% is assignable to the General Fund, 19% to other major funds, and 26% 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 $50,000 at June 30, 2020. The total amount is probable to be incurred within one year and is assignable to the General Fund.

Note 16 – 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 13 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; cyber security; 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 deductible 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 $3,000,000 limit per occurrence and $50,000 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. The Pool also provides Healthcare Professional Liability Insurance for nursing staff at the Jail, with a $15 million per claim (medical practitioner) limit, a $1 million per claim, per member limit, a $3 million member aggregate limit, and a $5 million Public Official E&O aggregate limit, all with a $50,000 deductible. Commercial Crime coverage is also provided by the Pool, with a $1 million per occurrence limit and $100,000 deductible for employee dishonesty, forgery, alteration, inside/outside premises, computer fraud, and a $100,000 per occurrence and $5,000 deductible for money orders and counterfeit money. 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 the 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.

Note 16 – Risk Management (concluded)

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

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

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

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 per person for medical, and $500,000 for legal assistance.

For the previous mentioned liabilities, settled claims have not exceeded insurance coverage in any of the past (3) three 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 $779,000 at June 30, 2020, 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, 2019 and 2020 were as follows:

	2019	2020
Claims payable, beginning of fiscal year	$ 1,024,000	$ 832,000
Current-fiscal year claims and changes in estimates	7,460,242	7,211,221
Claim payments	(7,652,242)	(7,264,221)
Claims payable, end of fiscal year	$ 832,000	$ 779,000

Note 17 - 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 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).

Note 17 - Pensions and other Postemployment Benefits (continued)

EORP administers a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for elected officials and judges who were members of the plan on December 31, 2013. Although ASRS, PSPRS, CORP, and EORP net OPEB assets and liabilities have been recorded at June 30, 2020, these plans have not been further disclosed due to the relative insignificance to the County's financial statements.

At June 30, 2020, 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	$ 127,464,416
Deferred outflows of resources related to pensions	24,388,225
Deferred inflows of resources related to pensions	11,109,696
Pension expense	8,320,083

The County's accrued payroll and employee benefits includes $91,950 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2020. Also, the County reported $11,022,260 of pension contributions as expenditures in the governmental funds related to all plans to which it contributes.

A. Arizona State Retirement System

Plan Description—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.

Note 17 - Pensions and other Postemployment Benefits (continued)

Contributions— In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2020, statute required active ASRS members to contribute at the actuarially determined rate of 11.94 percent for retirement, of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.45 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 10.29 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, 2020 was $5,071,276.

During fiscal year 2020, the County paid for ASRS pension contributions as follows:

General Fund	Other Major Funds	Other Funds
53.81%	18.46%	27.73 %

Liability—At June 30, 2020, the County reported $ 58,623,728 in liabilities for its proportionate share of the ASRS' net pension liability.

The net liabilities were measured as of June 30, 2019. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2018, to the measurement date of June 30, 2019. The County's proportion of the net 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, 2019.

The County's proportion measured as of June 30, 2019, and the change from its proportions measured as of June 30, 2018, were:

ASRS	Proportion June 30, 2019	Increase (decrease) from June 30, 2018
Pension	0.40288%	(.02494)

Expense—For the year ended June 30, 2020, the County recognized $5,253,408 in pension expense for ASRS.

Deferred outflows/inflows of resources—At June 30, 2020, 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	$1,059,053	$ 11,022
Changes of assumptions or other inputs	247,804	2,334,512
Net difference between projected and actual earnings on plan investments	-	1,317,659
Changes in proportion and differences between county contributions and proportionate share contributions	794,852	2,469,335
County contributions subsequent to the measurement date	5,071,276	-
Total	**$ 7,172,985**	**$ 6,132,528**

Note 17 - 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, 2021. 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
2021	$ (1,414,208)
2022	(2,716,470)
2023	(253,046)
2024	352,905
2025	-
Thereafter	-

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

ASRS	
Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
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, 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 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 %	6.09 %
Credit	20	5.36
Interest rate sensitive bonds	10	1.62
Real estate	20	5.85
Total	100 %	

Discount Rate—The discount rate used to measure the ASRS total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Note 17 - 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	$83,435,143	$58,623,728	$37,887,770

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 plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost- sharing 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. Retirement, disability and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

Note 17 - Pensions and other Postemployment Benefits (continued)

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	AOC probation and surveillance officers: On or after 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	10 years, age 52.5* 10 or more years, age 55
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%	2.5% per year of credited service, not to exceed 80%	1.25% to 2.25% 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.		

*With actuarially reduced benefits.

Note 17 - 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, 2020, the following employees were covered by the agent plans' benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	39	31
Inactive employees entitled to but not yet receiving benefits	19	81
Active employees	67	111
Total	125	223

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

Contributions rates for the year ended June 30, 2020, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member – pension	County – pension
PSPRS Sheriff	7.65%-11.65%	37.22%
CORP Detention	8.41	16.72
CORP AOC	8.41 or 10.18	30.71 or 27.91

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	25.19%
CORP Detention	9.46
CORP AOC	22.96

The County's contributions to the plans for the year ended June 30, 2020, were:

	Pension
PSPRS Sheriff	$1,936,032
CORP Detention	1,032,819
CORP AOC	1,751,020

During fiscal year 2020, the County paid for PSPRS and CORP pension contributions as follows:

	General Fund	Other Major funds	Other Nonmajor funds
PSPRS Sheriff	80.79%	2.47%	16.74%
CORP Detention	-	99.08	0.92
CORP AOC	51.35	-	48.65

Note 17 - Pensions and other Postemployment Benefits (continued)

Liability—At June 30, 2020, the County reported the following liabilities:

	Net Pension Liability
PSPRS Sheriff	$ 21,684,390
CORP Detention	9,138,556
CORP AOC (County's proportionate share)	20,465,510

The net pension liabilities were measured as of June 30, 2019, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2019, reflect changes of actuarial assumptions to decrease the investment rate of return from 7.4 percent to 7.3 percent and update the mortality rates.

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.5%
Price inflation	2.5%
Cost-of-living adjustment	1.75%
Mortality rates	PubS-2010 Tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2019, 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 7.3 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%	4.01%
Fixed income	5%	3.00%
Real assets	9%	6.75%
GTS	12%	4.01%
Private credit	16%	5.36%
Real estate	10%	4.50%
Private Equity	12%	8.40%
Non-U.S. equity	14%	5.00%
U.S. equity	16%	4.75%
Total	100%	

Discount rate— At June 30, 2019, the discount rate used to measure the PSPRS and CORP total pension liability was 7.3 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2018. 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 17 - 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, 2019	$ 39,224,669	$ 20,015,414	$ 19,209,255
Changes for the year:			
Service cost	$ 1,101,599	-	$1,101,599
Interest on the total pension liability	2,911,457	-	2,911,457
Differences between expected and actual experience in the measurement of the pension liability	1,005,224	-	1,005,224
Changes of assumptions or other inputs	965,378	-	965,378
Contributions—employer	-	$1,970,597	(1,970,597)
Contributions—employee	-	460,217	(460,217)
Net investment income	-	1,097,837	(1,097,837)
Benefit payments, including refunds of employee contributions	(1,964,498)	(1,964,498)	-
Administrative expenses	-	(20,075)	20,075
Net changes	$ 4,019,160	$ 1,544,079	$ 2,475,082
Adjustment to Beginning of Year	-	(53)	53
Balances at June 30, 2020	$ 43,243,829	$ 21,559,439	$ 21,684,390

CORP

	Pension		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2019	$ 22,222,005	$ 13,963,432	$ 8,258,573
Changes for the year:			
Service cost	$ 928,032	-	$ 928,032
Interest on the total pension liability	1,666,890	-	1,666,890
Differences between expected and actual experience in the measurement of the pension liability	(141,803)	-	(141,803)
Changes of assumptions or other inputs	666,094	-	666,094
Contributions—employer	-	$ 1,021,590	(1,021,590)
Contributions—employee	-	462,996	(462,996)
Net investment income	-	769,070	(769,070)
Benefit payments, including refunds of employee contributions	(1,248,996)	(1,248,996)	-
Administrative expenses	-	(14,426)	14,426
Net changes	$ 1,870,217	$ 990,234	$ 879,983
Balances at June 30, 2020	$ 24,092,222	$ 14,953,666	$ 9,138,556

Note 17 - 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, 2019. The County's proportion measured as of June 30, 2019 was 4.850329 percent, which was a decrease of 0.227314 from its proportion measured as of June 30, 2018.

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 7.3%, 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 (6.3%) or 1 percentage point higher (8.3%) than the current rate:

	1% Decrease 6.3%	Current Discount Rate 7.3%	1% Increase 8.3%
PSPRS Sheriff			
Net pension liability	$ 27,497,026	$ 21,684,390	$ 16,947,493
CORP Detention			
Net pension liability	$ 12,947,425	$ 9,138,556	$ 6,100,329
CORP AOC			
County's proportionate share of the net pension liability	$ 26,292,738	$ 20,465,510	$ 15,715,977

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, 2020, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$ 2,843,347
CORP Detention	1,654,548
CORP AOC (County's proportionate share)	2,422,588

Deferred outflows/inflows of resources—At June 30, 2020, 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.	$1,067,177	$ 1,849,687
Changes of assumptions and other inputs	2,686,511	-
Net difference between projected and actual earnings on plan investments	340,041	-
County contributions subsequent to the measurement date	1,936,032	-
Total	**$ 6,029,761**	**$ 1,849,687**

Note 17 - Pensions and other Postemployment Benefits (continued)

CORP Detention	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 46,134	$ 721,337
Changes of assumptions and other inputs	1,132,158	-
Net difference between projected and actual earnings on plan investments	204,735	-
County contributions subsequent to the measurement date	1,032,819	-
Total	**$ 2,415,846**	**$ 721,337**

CORP AOC	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience.	$ 1,462,306	$ 582,040
Changes of assumptions and other inputs	1,311,974	-
Net difference between projected and actual earnings on plan investments	384,773	-
Changes in proportion and differences between county contributions and proportionate share of contributions (AOC Only)	-	1,235,820
County contributions subsequent to the measurement date	1,751,020	-
Total	**$ 4,910,073**	**$ 1,817,860**

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, 2021. 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
2021	$ 628,111	$ 298,894	$ 377,426
2022	299,912	33,730	194,478
2023	320,549	175,410	295,126
2024	565,722	153,656	474,163
2025	429,748	-	-
Thereafter	-	-	-

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.

Note 17 - Pensions and other Postemployment Benefits (continued)

For the year ended June 30, 2020, 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. 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, 2020, the County recognized pension expense of $94,704.

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

Note 17 - Pensions and other Postemployment Benefits (continued)

portion of certain court fees for the EORP. For the year ended June 30, 2020, 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 61.43 percent of all active EORP members' annual covered payroll. Also, statute required the County to contribute 49.49 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 55.43 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRS for these elected officials and judges.

The County's contributions to the pension plan for the year ended June 30, 2020, were $1,231,113.

During fiscal year 2020, the County paid for EORP pension contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
96.25 %	2.48%	1.27 %

Liability—At June 30, 2020, 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	$ 17,552,232
State's proportionate share of the EORP net pension liability associated with the County	1,649,728
Total	$ 19,201,960

The net liability was measured as of June 30, 2019, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2019, reflect changes of actuarial assumptions to decrease the investment rate of return from 7.4 percent to 7.3 percent and update the mortality rates. 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, 2019. The County's proportion measured as of June 30, 2019, was 2.646688 percent, which was an increase of 0.461981 from its proportion measured as of June 30, 2018.

Expense / (Income)—For the year ended June 30, 2020, the County recognized a negative pension expense for EORP of $(3,968,498), and a negative revenue of $(114,690) 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, 2020, 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	$ 391,331	$ 16,646
Changes of assumptions or other inputs	55,181	498,789
Net different between projected and actual investment earnings on pension plan investments	119,415	-
Changes in proportion and differences between County contributions and proportionate share of contributions	2,062,520	72,849
County contributions subsequent to the measurement date	1,231,113	-
Total	$ 3,859,560	$ 588,284

Note 17 - 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, 2021. 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
2021	$ 2,006,326
2022	(30,453)
2023	33,346
2024	30,944

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

EORP	
Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.75%
Price inflation	2.5%
Cost-of-living adjustment	1.75%
Mortality rates	PubG-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2019, 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 7.3 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%	4.01%
Fixed income	5%	3.00%
Real assets	9%	6.75%
GTS	12%	4.01%
Private credit	16%	5.36%
Real estate	10%	4.50%
Private Equity	12%	8.40%
Non-U.S. equity	14%	5.00%
U.S. equity	16%	4.75%
Total	100%	

Discount rates—At June 30, 2019, the discount rate used to measure the EORP total pension liability was 7.3 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2018. 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 17 - 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 7.3 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 (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

EORP	**1% Decrease**	**Current Discount**	**1% Increase**
Rate – Pension	(6.3%)	(7.3%)	(8.3%)
County's proportionate share of the net pension liability	$ 20,099,945	$ 17,552,232	$ 15,382,265

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, 2020, 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, 2020, the County recognized pension expense of $16,170.

Note 18 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2020, were as follows:

	Transfers From:					
Transfers To:	General Fund	Jail District General Operations	Library Distirct General Operations	Health District General Operations	Nonmajor Governmental Funds	Totals
General Fund	-	-	-	-	$ 366,295	$ 366,295
Capital Improvements Fund	$ 1,595,059	-	-	$ 96,000	-	1,691,059
Jail District, Operations	7,385,267	-	-	-	-	7,385,267
Health Services District	786,898	-	-	-	-	786,898
Nonmajor Governmental Funds	1,721,820	$ 1,716,266	$ 3,020,006	773,000	137,773	7,368,865
Totals	$ 11,489,044	$ 1,716,266	$ 3,020,006	$ 869,000	$ 504,068	$ 17,598,384

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers from the general fund were due to the required statutory subsidies (maintenance of effort); to the Jail and Health District's operations in the amounts of $7,385,267 and $786,898 respectively. Also, the general fund contributed to various funds to support their operations in the amount of $1,721,820. The Library District's transfer of $3,020,006 was to a debt service fund for payment of outstanding General Obligation Bonds. The Jail District's transfer of $1,716,266 was to a debt service fund for payment of outstanding debt. The Health District transferred a total of $869,000 as follows: $360,000 to its animal control program; $360,000 to its grant fund to support operations; $96,000 for capital improvements; and the remaining $53,000 to facilities managements for maintenance projects.

Note 18 - Interfund Balances and Activity (concluded)

All transfers are consistent with the funds' purposes, the County's policy, and as permitted by State Law.

Interfund receivables and payables – Interfund balances at June 30, 2020, were as follows:

	Payables From:								
Payables To:	General Fund	Jail District General Operations	Library Distirct General Operations	Flood District General Operations	Health District General Operations	Arizona CAREs Grant	Internal Service Fund	Nonmajor Governmental Funds	Totals
General Fund	$ 4,680,923	$ 30,328	$ 2,969	$ 92,348	$ 478	$ 2,536,730	$ 26,033	$ 423,079	$ 7,792,888
Jail District, Operations						140,790		36,583	177,373
Library District, Operations								844	844
Health Services District								1,032,605	1,032,605
Internal Service Funds	162,848							60,331	223,179
Nonmajor Governmental Funds	-					175,305	41,825	923,144	1,140,274
Totals	$ 4,843,771	$ 30,328	$ 2,969	$ 92,348	$ 478	$ 2,852,825	$ 67,858	$ 2,476,586	$ 10,367,163

The outstanding balances between funds mainly result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. These balances are all consistent with the various funds' purpose and the County's policy. All interfund balances are expected to be repaid within one year.

Note 19 – Subsequent Events

On December 7, 2020 during the regular Board of Supervisors meeting, the Board of Supervisors approved Resolution 2020-52, authorizing the issuance of a pledged revenue obligations series 2020.

The Yuma County Series 2020 pledged revenue obligations were authorized in the amount of $35,070,000. The taxable obligations are callable after ten (10) years. The Series 2020 carries a 2.38% average interest rate and is payable semiannually, principal is due yearly, and matures July 15, 2035. The County realized net proceeds of $34,379,254 after payment of $690,746 in issuance costs and underwriter's discount. The proceeds were immediately utilized to fully fund and refinance the County's current unfunded liabilities for its Public Safety Personnel Retirement System pension plan in the amount of $24,150,258; and the Corrections Officer Retirement Plan in the amount of $10,228,996.

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Required Supplementary Information

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

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

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

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

Budgetary Comparison Schedule- Arizona CAREs Fund (Exhibit E-5)... 93

Notes to budgetary Comparison Schedules ……. 94

Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans (Exhibit F-1)…….. 95

Schedule of Changes in the County's Net Pension/OPEB Liability and Related Ratios Agent Plans (Exhibit F-2)……. 96

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

Notes to Pension/OPEB Plan Schedules …….. 100

Infrastructure Assets (Exhibit G-1) ……. 102

YUMA COUNTY **Exhibit E- 1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year Ended June 30, 2020

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 52,041,880	$ 52,041,880	$ 53,852,390	$ 1,810,510
Licenses and permits	637,030	637,030	936,468	299,438
Intergovernmental	28,677,213	28,677,213	29,978,250	1,301,037
Charges for services	4,749,164	4,749,164	4,983,387	234,223
Fines and forfeits	1,704,369	1,704,369	1,582,534	(121,835)
Investment income	90,363	90,363	445,911	355,548
Rents	154,711	154,711	141,403	(13,308)
Miscellaneous	204,282	204,282	204,166	(116)
Total Revenue	88,259,012	88,259,012	92,124,509	3,865,497
Expenditures:				
Current:				
General government:				
County Administrator	2,143,056	2,238,985	1,905,772	333,213
Board of Supervisors	655,388	655,388	622,878	32,510
Treasurer	928,078	967,113	937,121	29,992
Assessor	2,298,644	2,322,580	2,071,067	251,513
Recorder	779,167	804,121	761,063	43,058
Election Services	516,589	539,038	389,176	149,862
Attorney - Civil Division	864,338	879,473	811,158	68,315
Attorney - Criminal Division	3,496,147	3,605,218	3,594,583	10,635
Attorney - Administration Division	703,323	712,647	685,356	27,291
Clerk of Superior Court	2,157,266	2,229,680	2,176,561	53,119
Superior Court	3,779,390	3,854,692	3,721,520	133,172
Superior Court - Security	602,849	641,146	603,609	37,537
Superior Court - Collections	401,267	410,470	380,870	29,600
Court Trial Services	583,320	608,699	607,251	1,448
Conflict Administrator	1,466,147	1,467,749	1,078,959	388,790
Superior Court - Information And Tech	459,276	464,889	412,167	52,722
Justice Court #1	1,202,887	1,218,023	1,181,449	36,574
Justice Court #2	463,996	468,342	460,060	8,282
Justice Court #3	385,274	388,159	357,258	30,901
Constable Precinct #1	334,506	337,361	323,949	13,412
Constable Precinct #2	108,849	108,849	106,764	2,085
Constable Precinct #3	294	294	294	-
Attorney - Victim Services	244,944	255,272	248,166	7,106
Public Defender	2,623,285	2,657,436	2,568,054	89,382
General Government	5,416,295	3,914,317	1,538,666	2,375,651
County Administrator - Channel 77	182,779	185,536	175,658	9,878
Juvenile Justice Center - Administration	1,607,101	1,632,508	1,606,099	26,409
Juvenile Justice Center - Detention	3,873,213	3,918,358	3,665,281	253,077
Financial Services	1,609,111	1,645,031	1,572,675	72,356
Legal Defender	1,240,212	1,281,416	1,250,438	30,978
Human Resources	899,182	910,889	842,006	68,883
General Services	2,506,939	2,558,352	2,533,992	24,360
Information Technology Services	2,981,262	3,072,982	3,072,952	30
Development Services	643,854	677,501	632,828	44,673
Geographical Information Systems	475,838	481,563	436,300	45,263
Planning and Zoning	682,415	692,805	643,422	49,383
DDS- Customer Service	262,821	211,377	202,815	8,562
Superior Court - Adult Prob- Pretrial	405,043	411,466	378,852	32,614

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2020

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Public safety:				
Building Safety	500,722	508,357	496,273	12,084
Superior Court - Adult Probation	2,089,441	2,100,729	1,995,614	105,115
Adult Prob-Graffiti Abatement	70,042	71,784	68,731	3,053
Sheriff - Administration	10,713,982	10,937,891	7,954,574	2,983,317
Sheriff - Medical Examiner	701,602	719,344	657,568	61,776
Emergency Services	147,038	197,817	190,249	7,568
Sanitation:				
Public Works - Solid Waste Operations	667,114	694,881	787,399	(92,518)
Health:				
Environmental Programs	231,579	235,543	228,669	6,874
Welfare:				
Medical Eligibility Program	12,875,849	12,877,879	12,861,287	16,592
Public Fiduciary	741,980	756,718	699,603	57,115
Culture and recreation:				
Public Works - Parks	16,433	36,665	36,631	34
Education:				
School Superintendent	395,389	399,598	391,033	8,565
Capital outlay	925,053	1,001,093	956,980	44,113
Debt service:				
Principal retirement	217,315	335,725	335,722	3
Interest and fiscal charges	23,570	23,570	23,570	-
Total Expenditures	80,301,454	80,327,319	72,240,992	8,086,327
Excess (deficiency) of revenues over expenditures	7,957,558	7,931,693	19,883,517	11,951,824
Other financing sources (uses):				
Proceed from sale of capital assets	20,000	20,000	-	(20,000)
Transfers in	563,190	3,112,920	366,295	(2,746,625)
Transfers out	(11,549,737)	(11,573,154)	(11,489,044)	84,110
Total other financing sources (uses)	(10,966,547)	(8,440,234)	(11,122,749)	(2,682,515)
Net change in fund balance	(3,008,989)	(508,541)	8,760,768	9,269,309
Fund balances - beginning (July 1, 2019)	3,008,989	508,541	26,713,176	26,204,635
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 35,473,944**	**$ 35,473,944**

* 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, 2020

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 13,417,455	$ 13,417,455	$ 15,708,658	$ 2,291,203
Intergovernmental	84,996	84,996	87,684	2,688
Charges for services	147,064	147,064	186,420	39,356
Investment income	3,500	3,500	31,682	28,182
Miscellaneous	20,752	20,752	5,837	(14,915)
Total Revenue	13,673,767	13,673,767	16,020,281	2,346,514
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	20,570,992	20,570,992	19,536,632	1,034,360
Capital outlay	126,500	126,500	155,061	(28,561)
Total Expenditures	20,697,492	20,697,492	19,691,693	1,005,799
Excess (deficiency) of revenues over expenditures	(7,023,725)	(7,023,725)	(3,671,412)	3,352,313
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	15,190	15,190
Transfers in	7,385,267	7,526,057	7,385,267	(140,790)
Transfers out	(1,271,066)	(1,716,266)	(1,716,266)	-
Total other financing sources (uses)	6,114,201	5,809,791	5,684,191	(125,600)
Net change in fund balance	(909,524)	(1,213,934)	2,012,779	3,226,713
Fund balances - beginning (July 1, 2019)	909,524	1,213,934	2,142,123	928,189
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 4,154,902**	**$ 4,154,902**

* 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, 2020

	Library District - General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 11,257,053	$ 11,257,053	$ 10,967,096	$ (289,957)
Intergovernmental	300,000	300,000	349,193	49,193
Charges for services	14,708	14,708	10,544	(4,164)
Fines and forfeits	52,000	52,000	36,448	(15,552)
Investment income	42,000	42,000	104,802	62,802
Rents	-	-	6	6
Miscellaneous	69,845	69,845	103,699	33,854
Total Revenue	11,735,606	11,735,606	11,571,788	(163,818)
Expenditures:				
Current:				
Culture and recreation:				
Library	9,111,040	9,111,040	8,149,892	961,148
Capital outlay	34,469	34,469	30,591	3,878
Total Expenditures	9,145,509	9,145,509	8,180,483	965,026
Excess of revenues over expenditures	2,590,097	2,590,097	3,391,305	801,208
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	710	710
Transfers out	(3,020,006)	(3,020,006)	(3,020,006)	-
Total other financing sources (uses)	(3,020,006)	(3,020,006)	(3,019,296)	710
Net change in fund balance	(429,909)	(429,909)	372,009	801,918
Fund balances - beginning (July 1, 2019)	429,909	429,909	4,238,721	3,808,812
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 4,610,730**	**$ 4,610,730**

* 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, 2020

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,447,216	$ 2,447,216	$ 2,462,755	$ 15,539
Licenses and permits	1,300	1,300	4,187	2,887
Intergovernmental	-	-	2,121,024	2,121,024
Charges for services	8,000	8,000	4,249	(3,751)
Investment income	120,000	120,000	354,277	234,277
Miscellaneous	-	-	419,980	419,980
Total Revenue	2,576,516	2,576,516	5,366,472	2,789,956
Expenditures:				
Current:				
Public Safety				
Flood Control	1,212,344	1,212,344	671,606	540,738
Capital outlay	11,555,000	16,829,331	1,441,082	15,388,249
Total Expenditures	12,767,344	18,041,675	2,112,688	15,928,987
Excess (deficiency) of revenues over expenditures	(10,190,828)	(15,465,159)	3,253,784	18,718,943
Other financing sources (uses):				
Transfers out	(255,708)	(255,708)	-	(255,708)
Total other financing sources (uses)	(255,708)	(255,708)	-	(255,708)
Net change in fund balance	(10,446,536)	(15,720,867)	3,253,784	18,463,235
Fund balances - beginning (July 1, 2019)	10,446,536	15,720,867	17,463,650	1,742,783
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 20,717,434**	**$ 20,206,018**

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY

Exhibit E - 5

Required Supplementary Information

Budgetary Comparison Schedule - Arizona CAREs Grant Fund

Year Ended June 30, 2020

	Arizona CAREs Grant			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Intergovernmental	$ 2,848,048	$ 2,848,048	$ 2,848,048	$ -
Investment income	4,777	4,777	4,777	-
Total Revenue	2,852,825	2,852,825	2,852,825	-
Expenditures:				
Current:				
Public Safety				
Sheriff- Administration	2,852,825	2,852,825	2,852,825	-
Total Expenditures	2,852,825	2,852,825	2,852,825	-
Net change in fund balance	-	-	-	-
Fund balances - beginning (July 1, 2019)	-	-	-	-
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ -**	**$ -**

* 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, Fill the Gap fund, and 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.

Note 3 - Expenditures in excess of appropriations

For the year ended June 30, 2020, expenditures exceeded final budget amounts at the department level (the legal level of budgetary contro1) as follows:

Department /Fund	Excess
Public works- Solid waste:	
General Fund	$ 92,518

YUMA COUNTY

Exhibit F- 1

Required Supplementary Information
Schedule of County's Proportionate Share of the Net Pension Liability
Cost-Sharing Plans
June 30, 2020

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)						
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2011
County's proportion of the net pension liability	0.4029%	0.4279%	0.4131%	0.4141%	0.4264%	0.4401%	Information
County's proportionate share of the net pension liability	$58,623,728	$59,676,991	$64,349,812	$66,843,128	$66,420,867	$65,128,723	not
County's covered payroll	$42,526,641	$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	137.85%	145.42%	152.97%	170.09%	170.38%	166.37%	
Plan fiduciary net position as a percentage of the total pension liability	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

CORP- Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)						
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2011
County's proportion of the net pension liability	4.8503%	5.0776%	5.2473%	5.3501%	5.5564%	5.8809%	Information
County's proportionate share of the net pension liability	$20,465,510	$18,278,159	$21,053,157	$15,095,434	$13,508,296	$13,196,244	not
County's covered payroll	$ 5,877,229	$ 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	348.22%	321.55%	343.43%	257.68%	219.78%	209.14%	
Plan fiduciary net position as a percentage of the total pension liability	51.99%	53.72%	49.21%	54.81%	57.89%	58.59%	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)						
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2011
County's proportion of the net pension liability	2.6467%	2.1847%	2.1449%	2.2508%	2.2565%	2.2117%	Information
County's proportionate share of the net pension liability	$17,552,232	$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	$ 1,649,728	$ 2,358,829	$ 8,461,448	$ 5,184,186	$ 5,497,366	$ 4,547,405	available
Total	**$19,201,960**	**$16,125,494**	**$34,597,721**	**$28,445,566**	**$23,130,783**	**$19,378,674**	
County's covered payroll	$ 2,076,594	$ 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	845.24%	666.57%	1,388.88%	1,238.91%	879.31%	729.42%	
Plan fiduciary net position as a percentage of the total pension liability	30.14%	30.40%	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, 2020

	PSPRS						
	Reporting Fiscal Year (Measurement Date)						
Total pension liability	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2011
Service cost	$ 1,101,599	$ 1,052,442	$ 1,329,811	$ 973,281	$ 1,013,904	$ 973,102	Information
Interest on the total pension liability	2,911,457	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	1,005,224	(1,309,288)	384,121	(1,497,757)	(825,451)	(534,671)	
Changes in assumptions or other inputs	965,378	-	1,284,788	1,209,754	-	2,691,578	
Benefit payments, including refunds of employee contributions	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Net change in total pension liability	4,019,160	810,813	4,291,147	2,256,708	1,028,605	4,257,889	
Total pension liability—beginning	39,224,669	38,413,856	34,122,709	31,866,001	30,837,396	26,579,507	
Total pension liability—ending (a)	43,243,829	39,224,669	38,413,856	34,122,709	31,866,001	30,837,396	
Plan fiduciary net position							
Contributions—employer	1,970,597	1,555,743	1,754,674	1,536,325	1,354,473	1,273,705	
Contributions—employee	460,217	521,397	596,639	578,796	600,695	536,761	
Net investment income	1,097,837	1,269,896	1,916,783	94,390	571,187	1,852,836	
Benefit payments, including refunds of employee contributions	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Administrative expense	(20,075)	(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	1,544,078	1,502,422	2,562,324	(342,668)	940,911	2,095,009	
Plan fiduciary net position—beginning	20,015,414	18,512,992	15,950,668	16,293,336	15,352,425	13,257,416	
Adjustment to Beginning of Year	(53)	-	-	-	-	-	
Plan fiduciary net position—ending (b)	21,559,439	20,015,414	18,512,992	15,950,668	16,293,336	15,352,425	
County's net pension liability—ending (a) –(b)	$ 21,684,390	$ 19,209,255	$ 19,900,864	$ 18,172,041	$ 15,572,665	$ 15,484,971	
Plan fiduciary net position as a percentageof the total pension liability	49.86%	51.03%	48.19%	46.75%	51.13%	49.79%	
Covered payroll	$ 5,420,002	$ 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	400.08%	350.13%	358.25%	365.77%	303.64%	311.59%	

See accompanying notes to pension plan schedules.

CORP

Reporting Fiscal Year (Measurement Date)

2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 through 2011
$ 928,032	$ 992,205	$ 874,964	$ 740,215	$ 845,955	$ 770,394	Information
1,666,890	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
(141,803)	(46,488)	(254,208)	(654,376)	(1,133,677)	458,574	
666,094	-	377,370	737,886	-	1,719,316	
(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
1,870,217	243,538	4,010,868	569,165	(468,683)	3,391,764	
22,222,005	21,978,467	17,967,599	17,398,434	17,867,117	14,475,353	
24,092,222	22,222,005	21,978,467	17,967,599	17,398,434	17,867,117	
1,021,590	849,783	784,402	659,646	485,516	542,639	
462,996	528,115	496,539	426,930	442,896	478,367	
769,070	920,644	1,345,748	69,097	429,272	1,451,690	
(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
(14,426)	(14,629)	(12,172)	(10,170)	(10,977)	(11,414)	
-	4,162	(71)	1,152	(12,092)	(41,110)	
990,234	1,189,267	1,582,364	(472,219)	(221,058)	1,443,176	
13,963,432	12,774,165	11,191,801	11,664,020	11,885,078	10,441,902	
-	-	-	-	-	-	
14,953,666	13,963,432	12,774,165	11,191,801	11,664,020	11,885,078	
$ 9,138,556	$ 8,258,573	$ 9,204,302	$ 6,775,798	$ 5,734,414	$ 5,982,039	
62.07%	62.84%	58.12%	62.29%	67.04%	66.52%	
$ 6,061,083	$ 5,782,907	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
150.77%	142.81%	152.61%	133.48%	108.89%	113.44%	

YUMA COUNTY
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2020

Arizona State Retirement System

	Reporting Fiscal Year							
	2020	2019	2018	2017	2016	2015	2014	2013 through 2011
Statutorily required contribution	$ 5,071,276	$ 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	5,071,276	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	$44,351,072	$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	11.43%	11.17%	10.94%	10.77%	10.63%	10.88%	10.84%	

CORP-Administrative Office of the Courts

	Reporting Fiscal Year							
	2020	2019	2018	2017	2016	2015	2014	2013 through 2011
Statutorily required contribution	$ 1,751,020	$ 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	1,751,020	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	$ 5,811,980	$ 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	30.13%	32.06%	22.36%	19.24%	19.10%	14.74%	14.49%	

Elected Officials Retirement Plan

	Reporting Fiscal Year							
	2020	2019	2018	2017	2016	2015	2014	2013 through 2011
Statutorily required contribution	$ 1,231,113	$ 1,237,485	$ 456,575	$ 440,826	$ 441,232	$ 420,750	$ 471,263	Information not available
County's contributions in relation to the statutorily required contribution	1,231,113	1,196,439	-	440,826	441,232	420,750	471,263	
County's contribution deficiency (excess)	$ -	$ 41,046	$ 456,575	$ -	$ -	$ -	$ -	
County's covered payroll	$ 2,068,589	$ 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	59.51%	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, 2020

PSPRS

	Reporting Fiscal Year							
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2011**
Actuarially determined contribution	$ 1,936,032	$ 1,980,818	$ 2,125,222	$ 1,894,438	$ 1,619,866	$ 1,354,473	$ 1,273,705	Information
County's contributions in relation to the actuarially determined contribution	1,936,032	1,980,818	1,454,062	1,894,438	1,619,866	1,354,473	1,273,705	not available
County's contribution deficiency (excess)	$ -	$ -	$ 671,160	$ -	$ -	$ -	$ -	
County's covered payroll	$ 5,239,486	$ 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	36.95%	36.55%	26.50%	34.10%	32.60%	26.41%	25.63%	

CORP-Detention

	Reporting Fiscal Year							
	2020	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2011**
Actuarially determined contribution	$ 1,032,819	1,069,359	$ 801,311	$ 814,486	$ 655,367	$ 485,516	$ 542,639	Information
County's contributions in relation to the actuarially determined contribution	1,032,819	1,069,359	801,311	814,486	655,367	485,516	542,639	not available
County's contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
County's covered payroll	$ 6,383,294	$ 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	16.18%	17.64%	13.86%	13.50%	12.91%	9.22%	10.29%	

Yuma County
Required Supplementary Information
Notes to Pension Plan Schedules
June 30, 2020

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 2018 actuarial valuation	19 years
Asset valuation method	7-year smoothed market value; 80%/120% market 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 valuation, changed to RP-2014 tables, with 75.00% of MP-2016 fully generational projection 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 roads system, bridges and large culverts systems, storm drains and sewer systems, and traffic signals systems. Each major infrastructure network system can be divided into subsystems. For example, the roads system can be divided into county highway, subdivision, and public access asphalt pavements roads; and gravel roads. Network subsystem detail is not presented in these basic financial statements; however, the County maintains detailed information on these subsystems.

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 609.19 center lane miles of paved roads that the County is responsible to maintain and preserve.

Under GASB Statement No. 34, eligible infrastructure capital assets are not required to be depreciated under the following requirements:

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

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

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

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

Modified Approach for County's Paved Roads (Concluded)

Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, contracted IMS Infrastructure Management Services to complete a full evaluation off all County Roads completed in December 2019. The prior assessment study was completed on September 2017.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2020, the County's eligible roads were rated at an OCI of 67.03 on average with the following detailed conditions:

Condition	% of Street	OCI Range
Excellent – Very good	22.74 %	100 – 80
Above average – Good	40.63 %	80 – 65
Average	35.83 %	65 – 40
Below average – Poor	0.69 %	40 – 20
Very poor – Needs immediate work	0.11 %	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 $2,252,687 on maintenance for the fiscal year ended June 30, 2020. These expenditures were needed in order to increase the average OCI condition of 67.03 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 $2,004,510 for the fiscal year ending June 30, 2021. This is a decrease of $529,710 in expenditures over the prior year.

The 2020 estimated budget decreased by $17,710. The 2020 actual expenditures were $281,533 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
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	2,252,687	67.03
2020 – 2021	2,004,510	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, 2020

	General Fund		0100	
	Budgeted Amounts		Actual	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Property Taxes	$ 31,144,164	$ 31,144,164	$ 30,356,596	$ (787,568)
Interest On Delinquent Taxes	1,000,385	1,000,385	1,031,897	31,512
Penalties On Delinquent Taxes	-	-	342	342
Auto Lieu Tax	6,376,081	6,376,081	6,603,899	227,818
County Sales Tax	13,417,455	13,417,455	15,708,585	2,291,130
Franchise Tax	103,795	103,795	151,071	47,276
Total Taxes	**52,041,880**	**52,041,880**	**53,852,390**	**1,810,510**
Business Licenses	2,530	2,530	3,315	785
Building Permits	350,000	350,000	707,793	357,793
Plumbing Permits	36,000	36,000	29,851	(6,149)
Electrical Permits	87,000	87,000	54,093	(32,907)
Mechanical Permits	28,500	28,500	18,995	(9,505)
Sign Permits	7,000	7,000	1,350	(5,650)
Environmental Health Permits	100,500	100,500	93,550	(6,950)
Mobile Home Permits	9,000	9,000	7,491	(1,509)
Park Model Permits	3,000	3,000	900	(2,100)
Planning Variance Permits	5,000	5,000	10,880	5,880
Special Use Permits	8,500	8,500	8,250	(250)
Total Licenses and permits	**637,030**	**637,030**	**936,468**	**299,438**
Federal Grants	56,191	56,191	199,383	143,192
Federal Payments In Lieu Of Taxes	3,646,605	3,646,605	3,898,684	252,079
Agency Reimbursements	-	-	1,587	1,587
State Grants	60,998	60,998	57,550	(3,448)
State Reimbursement	594,900	594,900	250,000	(344,900)
State Shared Sales Tax	23,741,469	23,741,469	24,991,696	1,250,227
State Shared Liquor Licenses	27,000	27,000	29,300	2,300
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	**28,677,213**	**28,677,213**	**29,978,250**	**1,301,037**
Septic Reassignment Fee	30,885	30,885	41,750	10,865
Plan Check Fees	165,000	165,000	140,031	(24,969)
Legal Services/Attorney's Fees	364,209	364,209	384,053	19,844
Modifications (P&Z)	2,000	2,000	4,260	2,260
Zoning Application Fees	15,000	15,000	31,113	16,113
Subdivision Fees	15,000	15,000	27,292	12,292
Recording Fees	650,000	650,000	916,405	266,405
Reinspection Fees	1,500	1,500	564	(936)
Temporary Use Permit	3,000	3,000	1,815	(1,185)
Planning & Zoning Books & Maps	-	-	58	58
Treasurer's Office Fees	110,900	110,900	92,656	(18,244)
Public Fiduciary Fees & Charges	71,785	71,785	142,198	70,413
Assessor's Office Fees	11,500	11,500	23,270	11,770
Payroll Garnishment Fees	3,300	3,300	4,244	944
Special District Charges	251,708	251,708	259,674	7,966
Indirect Cost Revenue	2,617,114	2,617,114	2,617,230	116
Miscellaneous Fees For Services	9,180	9,180	3,000	(6,180)
Sheriff Fees	24,000	24,000	25,078	1,078
Sheriff Fingerprint/Copy Fees	35,083	35,083	7,372	(27,711)
Correctional Housing - Juvenile	186,000	186,000	8,220	(177,780)
Election Fees	156,000	156,000	217,104	61,104
Medical Services Fees	-	-	600	600
Cremation Fees	26,000	26,000	35,400	9,400
Total Charges for services	**4,749,164**	**4,749,164**	**4,983,387**	**234,223**

YUMA COUNTY

Exhibit H- 1

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2020

	General Fund		0100	
	Budgeted Amounts		Actual	
Description by Category	**Original**	**Final**	**Amount**	**Variance ***
Superior Court Fines	295,193	295,193	278,088	(17,105)
Constable Fines	10,000	10,000	-	(10,000)
Justice Court #1 Fines	768,596	768,596	763,414	(5,182)
Justice Court #2 Fines	167,450	167,450	159,264	(8,186)
Justice Court #3 Fines	416,645	416,645	322,217	(94,428)
House Arrest Fees	3,238	3,238	972	(2,266)
Juvenile Court Fines & Fees	25,077	25,077	28,983	3,906
Work Furlough Fees	6,800	6,800	3,892	(2,908)
Zoning Violation Fines	2,000	2,000	1,825	(175)
Other Fines	9,370	9,370	23,879	14,509
Total Fines and forfeits	**1,704,369**	**1,704,369**	**1,582,534**	**(121,835)**
Interest On Investments	90,363	90,363	445,911	355,548
Total Investment income	**90,363**	**90,363**	**445,911**	**355,548**
Rent General	141,811	141,811	141,403	(408)
Rent Housing Property	12,900	12,900	-	(12,900)
Total Rents	**154,711**	**154,711**	**141,403**	**(13,308)**
Vending Machine Proceeds	2,500	2,500	-	(2,500)
Telephone Revenue	700	700	728	28
Bad Check Fees	1,964	1,964	3,790	1,826
Void/Stale Dated Revenue	5,805	5,805	4,863	(942)
Restitution & Other Payments	3,131	3,131	2,245	(886)
Sale Of Auction Items	17,014	17,014	6,928	(10,086)
Cash Over/(Short)	50	50	(20)	(70)
Miscellaneous Revenues	143,118	143,118	166,706	23,588
Contributions From Private Sources	30,000	30,000	18,926	(11,074)
Total Miscellaneous	**204,282**	**204,282**	**204,166**	**(116)**
Total General Fund Revenue	**$ 88,259,012**	**$ 88,259,012**	**$ 92,124,509**	**$ 3,865,497**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit H- 2

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2020

Department / Agency	General Fund 0100 Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Current	Actual Amounts Capital Outlay	Total Agency Expenditure	Variance *
County Administrator	$ 2,143,056	$ 2,238,985	$ 1,905,772	-	$ 1,905,772	$ 333,213
Board of Supervisors	655,388	655,388	622,878	-	622,878	32,510
Treasurer	928,078	967,113	937,121	-	937,121	29,992
Assessor	2,298,644	2,326,755	2,071,067	4,167	2,075,234	251,521
Recorder	848,118	873,072	830,014	-	830,014	43,058
Election Services	516,589	539,038	389,176	-	389,176	149,862
Attorney - Civil Division	864,338	879,473	811,158	-	811,158	68,315
Attorney - Criminal Division	3,496,147	3,605,218	3,594,583	-	3,594,583	10,635
Attorney - Administration Division	703,323	712,647	685,356	-	685,356	27,291
Clerk of Superior Court	2,157,266	2,229,680	2,176,561	-	2,176,561	53,119
Superior Court	3,779,390	3,854,692	3,721,520	-	3,721,520	133,172
Superior Court - Security	602,849	641,146	603,609	-	603,609	37,537
Superior Court - Collections	401,267	410,470	380,870	-	380,870	29,600
Court Trial Services	583,320	608,699	607,251	-	607,251	1,448
Conflict Administrator	1,466,147	1,467,749	1,078,959	-	1,078,959	388,790
Superior Court - Information And Tech	459,276	464,889	412,167	-	412,167	52,722
Justice Court #1	1,202,887	1,218,023	1,181,449	-	1,181,449	36,574
Justice Court #2	463,996	468,342	460,060	-	460,060	8,282
Justice Court #3	385,274	388,159	357,258	-	357,258	30,901
Constable Precinct #1	334,506	337,361	323,949	-	323,949	13,412
Constable Precinct #2	108,849	108,849	106,764	-	106,764	2,085
Constable Precinct #3	294	294	294	-	294	-
Attorney - Victim Services	244,944	255,272	248,166	-	248,166	7,106
Public Defender	2,623,285	2,665,946	2,568,054	8,503	2,576,557	89,389
General Government	5,588,229	4,115,281	1,829,007	-	1,829,007	2,286,274
County Administrator - Channel 77	182,779	185,536	175,658	-	175,658	9,878
Juvenile Justice Center - Administratio	1,619,601	1,645,008	1,606,099	-	1,606,099	38,909
Juvenile Justice Center - Detention	3,895,213	3,949,738	3,665,281	31,378	3,696,659	253,079
Financial Services	1,609,111	1,645,031	1,572,675	-	1,572,675	72,356
Legal Defender	1,240,212	1,281,416	1,250,438	-	1,250,438	30,978
Human Resources	899,182	910,889	842,006	-	842,006	68,883
General Services	2,506,939	2,558,352	2,533,992	-	2,533,992	24,360
Information Technology Services	2,981,262	3,072,982	3,072,952	-	3,072,952	30
Development Services	643,854	677,501	632,828	-	632,828	44,673
Geographical Information Systems	475,838	481,563	436,300	-	436,300	45,263
Planning and Zoning	682,415	692,805	643,422	-	643,422	49,383
DDS- Customer Service	262,821	211,377	202,815	-	202,815	8,562
Superior Court - Adult Prob- Pretrial	405,043	411,466	378,852	-	378,852	32,614
Total General government	**50,259,730**	**49,756,205**	**44,916,381**	**44,048**	**44,960,429**	**4,795,776**
Building Safety	536,722	544,357	496,273	33,952	530,225	14,132
Superior Court - Adult Probation	2,089,441	2,118,129	1,995,614	17,396	2,013,010	105,119
Adult Prob-Graffiti Abatement	70,042	71,784	68,731	-	68,731	3,053
Sheriff - Administration	11,429,535	11,776,899	7,954,574	749,620	8,704,194	3,072,705
Sheriff - Medical Examiner	701,602	719,344	657,568	-	657,568	61,776
Emergency Services	166,038	219,317	190,249	21,427	211,676	7,641
Total Public safety	**14,993,380**	**15,449,830**	**11,363,009**	**822,395**	**12,185,404**	**3,264,426**
Public Works - Solid Waste Operations	787,114	814,881	787,399	90,537	877,936	(63,055)
Total Sanitation	**787,114**	**814,881**	**787,399**	**90,537**	**877,936**	**(63,055)**
Environmental Programs	231,579	235,543	228,669	-	228,669	6,874
Total Health	**231,579**	**235,543**	**228,669**	**-**	**228,669**	**6,874**
Medical Eligibility Program	12,875,849	12,877,879	12,861,287	-	12,861,287	16,592
Public Fiduciary	741,980	756,718	699,603	-	699,603	57,115
Total Welfare	**13,617,829**	**13,634,597**	**13,560,890**	**-**	**13,560,890**	**73,707**
Public Works - Parks	16,433	36,665	36,631	-	36,631	34
Total Culture and recreation	**16,433**	**36,665**	**36,631**	**-**	**36,631**	**34**
School Superintendent	395,389	399,598	391,033	-	391,033	8,565
Total Education	**395,389**	**399,598**	**391,033**	**-**	**391,033**	**8,565**
Total General Fund	**$ 80,301,454**	**$ 80,327,319**	**$ 71,284,012**	**$ 956,980**	**$ 72,240,992**	**$ 8,086,327**

* Variance = Positive / (Negative)

YUMA COUNTY **Exhibit H - 3**

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2020

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	-	-	$ 32	$ 32
Investment income	-	-	34,754	34,754
Total Revenue	-	-	34,786	34,786
Expenditures:				
Current:				
General government:				
Election Services	$ 20,000	$ 20,000	1,140	18,860
General Services	-	-	301,838	(301,838)
Information Technology Services	19,410	19,410	-	19,410
Capital outlay:				
Superior Court - Information And Tech	874,548	874,548	829,428	45,120
General Services	1,327,710	1,304,175	844,088	460,087
Information Technology Services	949,694	949,694	-	949,694
Development Services	602,000	602,535	502,945	99,590
Public Works	264,889	264,889	41,798	223,091
Total Expenditures	4,058,251	4,035,251	2,521,237	1,514,014
Excess (deficiency) of revenues over expenditures	(4,058,251)	(4,035,251)	(2,486,451)	1,548,800
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	425	425
Transfers in	1,762,059	1,739,059	1,691,059	(48,000)
Total other financing sources (uses)	1,762,059	1,739,059	1,691,484	(47,575)
Net change in fund balance	(2,296,192)	(2,296,192)	(794,967)	1,501,225
Fund balance - beginning (July 1, 2019)	2,296,192	2,296,192	2,549,926	253,734
Fund balance - ending (June 30, 2020)	**$ -**	**$ -**	**$ 1,754,959**	**$ 1,754,959**

* Variance = Positive or (Negative)

YUMA COUNTY **Exhibit H - 4**

Required Supplementary Information

Budgetary Comparison Schedule - Health Services District General Operations Fund

Year Ended June 30, 2020

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget *
Revenues:				
Taxes	$ 2,995,068	$ 2,995,068	$ 3,509,374	$ 514,306
Licenses and permits	383,780	383,780	408,600	24,820
Charges for services	681,500	681,500	835,272	153,772
Investment income	3,000	3,000	82,338	79,338
Miscellaneous	25,000	25,000	38,963	13,963
Total Revenue	4,088,348	4,088,348	4,874,547	786,199
Expenditures:				
Current:				
Health:				
Health	1,565,622	1,565,622	1,491,587	74,035
Child Health	489,356	489,356	285,310	204,046
Communicable Disease	486,178	486,178	276,368	209,810
Environmental Health	512,877	512,877	465,738	47,139
Vector Control	166,401	166,401	165,224	1,177
Vital Records	272,379	272,379	254,813	17,566
Nursing	1,034,580	1,034,580	498,284	536,296
Injury Prevention	76,831	76,831	25,274	51,557
Capital outlay	-	23,000	-	23,000
Total Expenditures	4,604,224	4,627,224	3,462,598	1,164,626
Excess (deficiency) of revenues over expenditures	(515,876)	(538,876)	1,411,949	1,950,825
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(977,000)	(954,000)	(869,000)	85,000
Total other financing sources (uses)	(190,102)	(167,102)	(82,102)	85,000
Net change in fund balance	(705,978)	(705,978)	1,329,847	2,035,825
Fund balances - beginning (July 1, 2019)	705,978	705,978	5,003,820	4,297,842
Fund balances - ending (June 30, 2020)	**$ -**	**$ -**	**$ 6,333,667**	**$ 6,333,667**

* Variance = Positive or (Negative)

Nonmajor Governmental Funds

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Combining Balance Sheet
Nonmajor Governmental Funds

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

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	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	-	$ 27,203	$ 100,891	$ 231,862	$ 131,003	$ 28,002
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	48,067	-	-
Accrued interest	-	56	332	373	322	73
Due from:						
Other funds	-	3,937	29,307	503	-	5,016
Other governments	$ 4,874.0	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 4,874**	**$ 31,196**	**$ 130,530**	**$ 280,805**	**$ 131,325**	**$ 33,091**
Liabilities						
Liabilities						
Accounts payable	-	$ 13,335	$ 1,423	-	$ 59,145	$ 10,921
Accrued payroll and employee benefits	$ 851	516	88,178	$ 8,585	58,070	5,502
Due to:						
Other funds	2,968	10,605	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**3,819**	**24,456**	**89,601**	**8,585**	**117,215**	**16,423**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	1,055	6,740	40,929	272,220	14,110	16,668
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**1,055**	**6,740**	**40,929**	**272,220**	**14,110**	**16,668**
Total liabilities, deferred inflows of resources, and fund balances	**$ 4,874**	**$ 31,196**	**$ 130,530**	**$ 280,805**	**$ 131,325**	**$ 33,091**

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
$ 46,857	$ 89,668	$ 14,345	$ 80	$ 100,445	$ 11,192	$ 44,559	$ 10,894
-	-	-	-	-	-	-	-
936	-	-	-	-	-	-	-
105	176	32	-	-	-	-	23
10,781	-	-	5	3	-	42,783	-
-	-	-	-	-	4,472	27,953	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 58,679	**$ 89,844**	**$ 14,377**	**$ 85**	**$ 100,448**	**$ 15,664**	**$ 115,295**	**$ 10,917**
$ 13,705	$ 33,658	-	-	-	-	-	$ 688
5,503	17,289	$ 5,172	-	$ 13,252	$ 4,735	$ 18,337	-
3,937	28,106	-	$ 85	33,691	10,929	37,905	9,879
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,145	**79,053**	**5,172**	**85**	**46,943**	**15,664**	**56,242**	**10,567**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-
35,534	10,791	9,205	-	53,505	-	59,053	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	350
-	-	-	-	-	-	-	-
35,534	**10,791**	**9,205**	**-**	**53,505**	**-**	**59,053**	**350**
$ 58,679	**$ 89,844**	**$ 14,377**	**$ 85**	**$ 100,448**	**$ 15,664**	**$ 115,295**	**$ 10,917**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Attorney Federal Revenue Assets Sharing 2277	Federal Justice 2278	Other Grants 2285
Assets						
Cash and cash equivalents	$ 204,398	$ 18,455	$ 707,445	$ 26,784	$ 39	$ 205,300
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	5,950	-	-	-
Accrued interest	321	-	1,109	43	-	-
Due from:						
Other funds	-	59,985	16,537	10,440	-	-
Other governments	-	18,240	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	1,352	-	-	-
Total Assets	**$ 204,719**	**$ 96,680**	**$ 732,393**	**$ 37,267**	**$ 39**	**$ 205,300**
Liabilities						
Liabilities						
Accounts payable	-	-	$ 42,726	$ 511	-	-
Accrued payroll and employee benefits	-	$ 14,915	-	-	-	-
Due to:						
Other funds	-	64,911	500	1,086	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**79,826**	**43,226**	**1,597**	**-**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	1,352	-	-	-
Restricted	204,719	16,854	687,815	35,670	$ 39	$ 205,300
Committed	-	-	-		-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**204,719**	**16,854**	**689,167**	**35,670**	**39**	**205,300**
Total liabilities, deferred inflows of resources, and fund balances	**$ 204,719**	**$ 96,680**	**$ 732,393**	**$ 37,267**	**$ 39**	**$ 205,300**

Exhibit I - 1
(Continued)

Attorney						Clerk of Superior Court		
Crime Prosecution Enhancement 2290	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	Spousal Maint Enforcement 2218
$ 9,272	$ 118,024	$ 12,682	$ 8,462	$ 55,265	-	$ 65,414	$ 34,374	$ 7,764
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
33	-	330	-	-	-	100	52	11
-	-	-	-	-	-	-	-	-
21,520	-	-	-	-	$ 25,550	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 30,825	**$ 118,024**	**$ 13,012**	**$ 8,462**	**$ 55,265**	**$ 25,550**	**$ 65,514**	**$ 34,426**	**$ 7,775**
-	-	-	-	-	-	-	-	-
$ 9,195	-	-	-	-	$ 5,715	$ 365	$ 2,157	$ -
-	-	-	-	-	19,824	-	140	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,195	**-**	**-**	**-**	**-**	**25,539**	**365**	**2,297**	**-**
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	$ 118,024	$ 13,012	$ 8,462	$ 55,265	11	65,149	32,129	7,775
-	-	-	-	-	-	-	-	-
21,630	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,630	**118,024**	**13,012**	**8,462**	**55,265**	**11**	**65,149**	**32,129**	**7,775**
$ 30,825	**$ 118,024**	**$ 13,012**	**$ 8,462**	**$ 55,265**	**$ 25,550**	**$ 65,514**	**$ 34,426**	**$ 7,775**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	Clerk of Sup Crt	Development Services				Emergency Mgnt
	Victims Location 2336	Road Fund 2251	HURF Fund 2252	CDBG 2296	Other Grants 2349	Other Grants 2334
Assets						
Cash and cash equivalents	$ 3,215	$ 1,021,540	$ 5,817,238	-	$ 29,689	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	5	1,605	9,366	-	47	-
Due from:						
Other funds	-	-	15,556	$ 17,376	-	$ 34
Other governments	-	-	410,604	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	67,828	-	-	-
Total Assets	**$ 3,220**	**$ 1,023,145**	**$ 6,320,592**	**$ 17,376**	**$ 29,736**	**$ 34**
Liabilities						
Liabilities						
Accounts payable	-	-	$ 338,053	-	32,925	$ 15,408
Accrued payroll and employee benefits	-	-	71,696	$ -	-	4,372
Due to:						
Other funds	-	$ 24,250	36,145	285	-	50,705
Deposits held for others	-	-	7,345	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**24,250**	**453,239**	**285**	**32,925**	**70,485**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	67,828	-	-	-
Restricted	$ 3,220	998,895	5,799,525	17,091	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(3,189)	(70,451)
Total Fund Balances	**3,220**	**998,895**	**5,867,353**	**17,091**	**(3,189)**	**(70,451)**
Total liabilities, deferred inflows of resources, and fund balances	**$ 3,220**	**$ 1,023,145**	**$ 6,320,592**	**$ 17,376**	**$ 29,736**	**$ 34**

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
-	$ 92,292	$ 929,666	$ 1,017,641	$ 413,509	$ 7,458	$ 265,036	$ 3,909
-	-	-	-	-	-	-	-
-	37,130	38,534	21,675	-	-	413	-
-	133	-	-	-	12	397	10
$ -	-	97,364	62,976	3,032	-	-	-
-	-	22,785	-	-	-	-	-
-	-	10,713	-	-	-	-	-
-	-	-	-	-	-	-	-
$ -	**$ 129,555**	**$ 1,099,062**	**$ 1,102,292**	**$ 416,541**	**$ 7,470**	**$ 265,846**	**$ 3,919**
$ 551	$ 5,383	$ 50,426	$ 62,800	$ 7,118	-	-	$ 3,197
1,692	51,749	-	-	-	-	$ 8,372	-
2,662	38,573	62,976	14,302	82,951	-	5,557	-
-	-	366,448	650,993	-	-	-	-
-	-	-	-	-	-	-	-
4,905	**95,705**	**479,850**	**728,095**	**90,069**	**-**	**13,929**	**3,197**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	10,713	-	-	-	-	-
-	33,850	608,499	374,197	-	$ 7,470	251,917	722
-	-	-	-	-	-	-	-
-	-	-	-	326,472	-	-	-
(4,905)	-	-	-	-	-	-	-
(4,905)	**33,850**	**619,212**	**374,197**	**326,472**	**7,470**	**251,917**	**722**
$ -	**$ 129,555**	**$ 1,099,062**	**$ 1,102,292**	**$ 416,541**	**$ 7,470**	**$ 265,846**	**$ 3,919**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	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	$ 9,212	$ 103,456	$ 321,848	-	$ 69,929	$ 28,092
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	7,877	-	-	-
Accrued interest	-	177	500	-	169	60
Due from:						
Other funds	1,153	-	12,779	$ 45	-	-
Other governments	-	-	7,976	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 10,365**	**$ 103,633**	**$ 350,980**	**$ 45**	**$ 70,098**	**$ 28,152**
Liabilities						
Liabilities						
Accounts payable	-	$ 2,336	$ 47	-	$ 27,537	$ 959
Accrued payroll and employee benefits	-	13,187	44,397	-	33,017	7,015
Due to:						
Other funds	-	2,228	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**17,751**	**44,444**	**-**	**60,554**	**7,974**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	85,882	163,536	45	9,544	20,178
Committed	-	-	-	-	-	-
Assigned	-	-	143,000	-	-	-
Unassigned	$ 10,365	-	-	-	-	-
Total Fund Balances	**10,365**	**85,882**	**306,536**	**45**	**9,544**	**20,178**
Total liabilities, deferred inflows of resources, and fund balances	**$ 10,365**	**$ 103,633**	**$ 350,980**	**$ 45**	**$ 70,098**	**$ 28,152**

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
	$ 7,634	-	$ 18,133	$ 5,080	$ 127,693	$ 111,763	$ 15,718	$ 106,166
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	16	-	28	27	300	229	35	212
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	$ 7,650	**$ -**	**$ 18,161**	**$ 5,107**	**$ 127,993**	**$ 111,992**	**$ 15,753**	**$ 106,378**
	-	-	-	$ 12	$ 53,837	$ 26,734	-	$ 56,651
	$ 1,191	$ 2,741	-	3,967	45,888	28,814	$ 5,914	23,632
	-	17,174	$ 16,668	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	1,191	**19,915**	**16,668**	**3,979**	**99,725**	**55,548**	**5,914**	**80,283**
	-	-	-	-	-	-	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	-	-	-	-	-	-	-	-
	6,459	-	1,493	1,128	28,268	56,444	9,839	26,095
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	(19,915)	-	-	-	-	-	-
	6,459	**(19,915)**	**1,493**	**1,128**	**28,268**	**56,444**	**9,839**	**26,095**
	$ 7,650	**$ -**	**$ 18,161**	**$ 5,107**	**$ 127,993**	**$ 111,992**	**$ 15,753**	**$ 106,378**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	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	$ 727,629	$ 51,152	$ 46,293	$ 31,787	$ 140,623
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	1,129	-	73	-	-
Due from:						
Other funds	192	-	6,401	-	17	4,519
Other governments	-	4,960	-	850	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 13,976**	**$ 733,718**	**$ 57,553**	**$ 47,216**	**$ 31,804**	**$ 145,142**
Liabilities						
Liabilities						
Accounts payable	-	$ 432	-	-	$ 19,756	$ 45,749
Accrued payroll and employee benefits	-	18,005	$ 1,344	-	-	-
Due to:						
Other funds	-	7,950	1,742	$ 1,660	313	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**-**	**26,387**	**3,086**	**1,660**	**20,069**	**45,749**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 13,976	-	54,467	45,556	11,735	-
Committed	-	707,331	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	99,393
Total Fund Balances	**13,976**	**707,331**	**54,467**	**45,556**	**11,735**	**99,393**
Total liabilities, deferred inflows of resources, and fund balances	**$ 13,976**	**$ 733,718**	**$ 57,553**	**$ 47,216**	**$ 31,804**	**$ 145,142**

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
$ 589,829	$ 25,969	$ 56,183	$ 5,534,197	$ 257,247	$ 2	-	-
-	-	-	-	-	-	-	-
4,325	70	7,036	103,837	-	378,390	-	-
1,197	81	128	8,754	399	-	-	-
250,504	-	-	75,532	-	-	$ 61,908	$ 45,225
788,066	-	78,774	672,405	-	-	54,358	2,024
-	-	-	-	-	-	-	-
955	-	-	3,120	-	-	-	-
$ 1,634,876	**$ 26,120**	**$ 142,121**	**$ 6,397,845**	**$ 257,646**	**$ 378,392**	**$ 116,266**	**$ 47,249**
$ 71,011	$ 12,500	$ 4,613	$ 242,635	$ 1,089	-	$ 7,717	$ 944
296,700	10,293	6,959	207,522	2,128	-	1,454	-
1,024,424	442	4,624	-	211	-	39,430	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,392,135	**23,235**	**16,196**	**450,157**	**3,428**	**-**	**48,601**	**944**
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
955	-	-	3,120	-	-	-	-
241,786	-	125,925	5,944,568	254,218	$ 378,392	67,665	46,305
-	2,885	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
242,741	**2,885**	**125,925**	**5,947,688**	**254,218**	**378,392**	**67,665**	**46,305**
$ 1,634,876	**$ 26,120**	**$ 142,121**	**$ 6,397,845**	**$ 257,646**	**$ 378,392**	**$ 116,266**	**$ 47,249**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	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	$ 46,757	$ 42,396	$ 146,796	-	$ 74,379	$ 403
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	17,850	2,895	347	-	793	350
Accrued interest	-	-	245	-	127	-
Due from:						
Other funds	76,272	330	31,988	-	38,235	-
Other governments	42,242	-	250,595	$ 250,583	18,258	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	**$ 183,121**	**$ 45,621**	**$ 429,971**	**$ 250,583**	**$ 131,792**	**$ 753**
Liabilities						
Liabilities						
Accounts payable	-	$ 766	$ 201,144	$ 103,863	$ 236	$ 850
Accrued payroll and employee benefits	$ 9,824	-	-	39,090	12,402	-
Due to:						
Other funds	-	-	12,262	263,379	654	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**9,824**	**766**	**213,406**	**406,332**	**13,292**	**850**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	173,297	44,855	203,243	-	118,500	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	13,322	(155,749)	-	(97)
Total Fund Balances	**173,297**	**44,855**	**216,565**	**(155,749)**	**118,500**	**(97)**
Total liabilities, deferred inflows of resources, and fund balances	**$ 183,121**	**$ 45,621**	**$ 429,971**	**$ 250,583**	**$ 131,792**	**$ 753**

Exhibit I - 1
(Continued)

Sheriff- Jail District		Superior Court				
Facility Commissary 2286	Other Jail Grants 2308	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222
$ 389,187	$ 506,556	$ 117,365	$ 27,291	$ 56,395	$ 150,915	$ 24,025
-	-	-	-	-	-	-
33,399	-	-	332	-	-	-
602	796	182	49	88	241	25
-	-	3,051	88,249	-	-	-
-	-	-	24,550	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 423,188	**$ 507,352**	**$ 120,598**	**$ 140,471**	**$ 56,483**	**$ 151,156**	**$ 24,050**
$ 4,152	-	-	-	$ 160	-	-
14,110	-	$ 628	$ 16,886	-	$ 1,784	-
49,557	$ 26,777	-	-	-	143,691	$ 7,919
-	-	-	-	-	-	-
-	-	-	-	-	-	-
67,819	**26,777**	**628**	**16,886**	**160**	**145,475**	**7,919**
-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	-	-
355,369	480,575	119,970	123,585	56,323	-	16,131
-	-	-	-	-	-	-
-	-	-	-	-	5,681	-
-	-	-	-	-	-	-
355,369	**480,575**	**119,970**	**123,585**	**56,323**	**5,681**	**16,131**
$ 423,188	**$ 507,352**	**$ 120,598**	**$ 140,471**	**$ 56,483**	**$ 151,156**	**$ 24,050**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2020

	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	$ 93,469	$ 7,541	$ 142,543	$ 199,061	$ 122,362	$ 107,486
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	141	15	204	305	190	176
Due from:						
Other funds	16,563	-	-	1,000	-	28
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	150	-	-	-	-	-
Total Assets	**$ 110,323**	**$ 7,556**	**$ 142,747**	**$ 200,366**	**$ 122,552**	**$ 107,690**
Liabilities						
Liabilities						
Accounts payable	$ 12,376	-	-	-	$ 1,196	-
Accrued payroll and employee benefits	562	$ 1,186	-	$ 6,260	768	-
Due to:						
Other funds	-	5,356	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	**12,938**	**6,542**	**-**	**6,260**	**1,964**	**-**
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	**-**	**-**	**-**	**-**	**-**	**-**
Fund balances:						
Nonspendable	150	-	-	-	-	-
Restricted	97,235	1,014	-	-	120,588	$ 107,690
Committed	-	-	$ 142,747	194,106	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	**97,385**	**1,014**	**142,747**	**194,106**	**120,588**	**107,690**
Total liabilities, deferred inflows of resources, and fund balances	**$ 110,323**	**$ 7,556**	**$ 142,747**	**$ 200,366**	**$ 122,552**	**$ 107,690**

Exhibit I - 1
(Concluded)

Multiple Departments	Other - Miscellaneous				Total
Fill	Grants	Workforce	Improvement	Other	Special
The Gap	Other-Admin	Investment Act	Districts	Nonmajor Funds	Revenue
2319	2400	2291	ALL	Misc	Funds
$ 223,969	-	$ 36,628	$ 1,068,021	$ 205,252	$ 24,100,088
-	-	-	51,342	-	51,342
-	-	1,576	-	-	711,782
325	-	262	1,695	187	34,435
-	-	42,108	-	8,341	1,140,075
-	$ 72,428	-	-	-	2,804,067
-	-	-	-	-	10,713
-	-	-	-	-	73,405
$ 224,294	**$ 72,428**	**$ 80,574**	**$ 1,121,058**	**$ 213,780**	**$ 28,925,907**
-	$ 9,569	$ 41,458	$ 35,067	$ 28,341	$ 1,705,710
-	-	-	-	-	1,253,886
$ 201,000	-	-	97,816	8,337	2,476,586
-	-	-	-	-	1,024,786
-	-	-	31,926	-	31,926
201,000	**9,569**	**41,458**	**164,809**	**36,678**	**6,492,894**
-	-	-	9,717	-	9,717
-	**-**	**-**	**9,717**	**-**	**9,717**
-	-	-	-	-	84,118
23,294	62,859	39,116	701,398	177,102	20,681,068
-	-	-	-	-	1,047,069
-	-	-	245,134	-	742,267
-	-	-	-	-	(131,226)
23,294	**62,859**	**39,116**	**946,532**	**177,102**	**22,423,296**
$ 224,294	**$ 72,428**	**$ 80,574**	**$ 1,121,058**	**$ 213,780**	**$ 28,925,907**

YUMA COUNTY

Exhibit I - 2

Combining Balance Sheet

Nonmajor Governmental Funds- All Debt Service Funds

June 30, 2020

	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	$ 207,731	$ 231,536	$ 11,176	$ 51,616	$ 786,988	$ 282,238	$ 1,571,285
Receivables (net of allowances for uncollectibles):							
Special assessments	-	-	20,418	112,244	1,840,672	-	1,973,334
Accrued interest	980	408	-	-	1,274	3,656	6,318
Due from:							
Other funds	-	-	196	-	2	-	198
Investment held by trustee - restricted	29	1,102,081	-	-	-	2,360,003	3,462,113
Total Assets	**$ 208,740**	**$ 1,334,025**	**$ 31,790**	**$ 163,860**	**$ 2,628,936**	**$ 2,645,897**	**$ 7,013,248**
Liabilities							
Liabilities							
Accounts payable	-	-	$ 10	-	-	-	$ 10
Interest and fiscal charges payable	-	$ 166,535	-	-	-	$ 660,003	826,538
Revenue bonds payable	-	1,113,239	-	-	-	1,700,000	2,813,239
Total Liabilities	**-**	**1,279,774**	**10**	**-**	**-**	**2,360,003**	**3,639,787**
Deferred Inflows of Resources							
Unavailable revenue- special assessments	-	-	20,418	$ 112,244	$ 1,840,672	-	1,973,334
Total Deferred Inflows of Resources	**-**	**-**	**20,418**	**112,244**	**1,840,672**	**-**	**1,973,334**
Fund Balances							
Restricted	-	-	11,362	14,102	135,340	-	160,804
Committed	$ 208,740	54,251	-	37,514	652,924	285,894	1,239,323
Total Fund Balances	**208,740**	**54,251**	**11,362**	**51,616**	**788,264**	**285,894**	**1,400,127**
Total liabilities, deferred inflows of resources, and fund balances	**$ 208,740**	**$ 1,334,025**	**$ 31,790**	**$ 163,860**	**$ 2,628,936**	**$ 2,645,897**	**$ 7,013,248**

YUMA COUNTY

Exhibit I - 3

Combining Balance Sheet

Nonmajor Governmental Funds- Capital Projects Funds

June 30, 2020

	Administration Capital Building Projects 4406	Jail District Capital Projects 4403	Improvement Districts Mesa del Sol 4714	Improvement Districts El Prado Estates 4717	Total Capital Projects Funds
Assets					
Cash and cash equivalents	$ 80,086	$ 322,868	-	$ 32,227	$ 435,181
Receivables (net of allowances for uncollectibles):					
Accrued interest	-	537	-	-	537
Due from:					
Other funds	-	1	-	-	1
Investment held by trustee - restricted	1,602,561	523	-	-	1,603,084
Total Assets	**$ 1,682,647**	**$ 323,929**	**$ -**	**$ 32,227**	**$ 2,038,803**
Liabilities					
Liabilities					
Accounts payable	-	$ 112,822	-	-	$ 112,822
Total Liabilities	**-**	**112,822**	**-**	**-**	**112,822**
Fund balances					
Restricted	-	523	-	$ 32,227	32,750
Committed	$ 1,682,647	210,584	-		1,893,231
Total Fund Balances	**1,682,647**	**211,107**	**-**	**32,227**	**1,925,981**
Total liabilities, deferred inflows of resources, and fund balances	**$ 1,682,647**	**$ 323,929**	**$ -**	**$ 32,227**	**$ 2,038,803**

YUMA COUNTY

Exhibit I - 4

Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2020

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Assets				
Cash and cash equivalents	$ 24,100,088	$ 1,571,285	$ 435,181	$ 26,106,554
Receivables (net of allowances for uncollectibles):				
Property taxes	51,342	-	-	51,342
Accounts	711,782	-	-	711,782
Special assessments	-	1,973,334	-	1,973,334
Accrued interest	34,435	6,318	537	41,290
Due from:				
Other funds	1,140,075	198	1	1,140,274
Other governments	2,804,067	-	-	2,804,067
Inventory	10,713	-	-	10,713
Prepaid items	73,405	-	-	73,405
Investment held by trustee - restricted	-	3,462,113	1,603,084	5,065,197
Total Assets	**$ 28,925,907**	**$ 7,013,248**	**$ 2,038,803**	**$ 37,977,958**
Liabilities				
Liabilities				
Accounts payable	$ 1,705,710	$ 10	$ 112,822	$ 1,818,542
Accrued payroll and employee benefits	1,253,886	-	-	1,253,886
Due to:				
Other funds	2,476,586	-	-	2,476,586
Deposits held for others	1,024,786	-	-	1,024,786
Interest and fiscal charges payable	-	826,538	-	826,538
Revenue bonds payable	-	2,813,239	-	2,813,239
Uneraned revenue	31,926	-	-	31,926
Total Liabilities	**6,492,894**	**3,639,787**	**112,822**	**10,245,503**
Deferred Inflows of Resources				
Unavailable revenue- property taxes	9,717	-	-	9,717
Unavailable revenue- special assessments	-	1,973,334	-	1,973,334
Total Deferred Inflows of Resources	**9,717**	**1,973,334**	**-**	**1,983,051**
Fund balances				
Nonspendable	84,118	-	-	84,118
Restricted	20,681,068	160,804	32,750	20,874,622
Committed	1,047,069	1,239,323	1,893,231	4,179,623
Assigned	742,267	-	-	742,267
Unassigned	(131,226)	-	-	(131,226)
Total Fund Balances	**22,423,296**	**1,400,127**	**1,925,981**	**25,749,404**
Total liabilities, deferred inflows of resources, and fund balances	**$ 28,925,907**	**$ 7,013,248**	**$ 2,038,803**	**$ 37,977,958**

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, 2020

	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	$ 18,049	$ 80,454	$ 1,502,614	-	$ 1,098,224	$ 86,603
Charges for services	-	-	-	$ 432,397	-	-
Fines and forfeits	-	-	-	342	-	-
Investment income	38	436	2,289	2,637	2,214	589
Rents	-	-	-	-	-	-
Miscellaneous	-	938	-	-	-	-
Total Revenues	**18,087**	**81,828**	**1,504,903**	**435,376**	**1,100,438**	**87,192**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	18,390	80,454	1,530,720	262,295	1,098,225	86,602
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**18,390**	**80,454**	**1,530,720**	**262,295**	**1,098,225**	**86,602**
Excess (deficiency) of revenues over expenditures	**(303)**	**1,374**	**(25,817)**	**173,081**	**2,213**	**590**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	650	-	-
Transfers in	-	-	28,105	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**28,105**	**650**	**-**	**-**
Net change in fund balance	(303)	1,374	2,288	173,731	2,213	590
Fund balances / (deficits), July 1, 2019	1,358	5,366	38,641	98,489	11,897	16,078
Fund balances / (deficits), June 30, 2020	**$ 1,055**	**$ 6,740**	**$ 40,929**	**$ 272,220**	**$ 14,110**	**$ 16,668**

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 159,228	$ 379,310	-	$ 12,155	$ 142,394	$ 90,444	$ 375,026	-
-	-	$ 5,152	-	-	-	-	-
8,255	-	-	-	-	-	-	-
690	1,057	1,136	-	-	-	-	$ 270
-	-	-	-	-	-	-	-
-	-	-	-	-	786	-	8,565
168,173	**380,367**	**6,288**	**12,155**	**142,394**	**91,230**	**375,026**	**8,835**
-	-	-	-	208,818	124,856	403,295	-
159,228	351,204	86,641	12,155	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
159,228	**351,204**	**86,641**	**12,155**	**208,818**	**124,856**	**403,295**	**-**
8,945	**29,163**	**(80,353)**	**-**	**(66,424)**	**(33,626)**	**(28,269)**	**8,835**
-	-	-	-	-	-	-	-
-	-	-	-	66,625	33,626	14,743	-
-	(28,105)	-	-	-	-	-	(8,500)
-	**(28,105)**	**-**	**-**	**66,625**	**33,626**	**14,743**	**(8,500)**
8,945	1,058	(80,353)	-	201	-	(13,526)	335
26,589	9,733	89,558	-	53,304	-	72,579	15
$ 35,534	**$ 10,791**	**$ 9,205**	**$ -**	**$ 53,505**	**$ -**	**$ 59,053**	**$ 350**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Attorney					
	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Asset Sharing 2277	Federal Justice 2278	Other Grants 2285
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	$ 219,447	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 202,182	-	$ 103,744	-	-	-
Investment income	2,537	-	14,002	$ 1,097	$ 176	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	33,221	-	-	-
Total Revenues	**204,719**	**219,447**	**150,967**	**1,097**	**176**	**-**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	278,035	79,448	8,449	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	79,220	-	-	-
Debt service:						
Principal retirement	-	-	77,405	-	11,973	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**278,035**	**236,073**	**8,449**	**11,973**	**-**
Excess (deficiency) of revenues over expenditures	**204,719**	**(58,588)**	**(85,106)**	**(7,352)**	**(11,797)**	**-**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	2,936	-	-	-
Transfers in	-	31,122	-	-	-	-
Transfers out	-	-	(50,286)	(53,719)	-	-
Total Other financing sources (uses)	**-**	**31,122**	**(47,350)**	**(53,719)**	**-**	**-**
Net change in fund balance	204,719	(27,466)	(132,456)	(61,071)	(11,797)	-
Fund balances / (deficits), July 1, 2019	-	44,320	821,623	96,741	11,836	205,300
Fund balances / (deficits), June 30, 2020	**$ 204,719**	**$ 16,854**	**$ 689,167**	**$ 35,670**	**$ 39**	**$ 205,300**

Exhibit J - 1
(Continued)

Attorney						Clerk of Superior Court		
Crime Prosecution Enhancement 2290	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	Spousal Maint Enforcement 2218
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 168,149	-	-	-	-	$ 51,101	-	-	-
-	-	-	-	-	-	-	$ 41,387	-
-	-	-	-	-	-	$ 22,732	-	$ 4,902
344	-	$ 4,554	-	-	-	1,212	594	88
-	-	-	-	-	-	-	-	-
-	$ 20,377	-	-	-	-	-	-	-
168,493	**20,377**	**4,554**	**-**	**-**	**51,101**	**23,944**	**41,981**	**4,990**
178,660	79,820	1,043	-	-	101,461	26,470	35,470	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
178,660	**79,820**	**1,043**	**-**	**-**	**101,461**	**26,470**	**35,470**	**-**
(10,167)	**(59,443)**	**3,511**	**-**	**-**	**(50,360)**	**(2,526)**	**6,511**	**4,990**
-	-	-	-	-	-	-	-	-
27,652	-	-	-	-	50,362	-	-	-
-	-	-	-	-	-	-	-	-
27,652	**-**	**-**	**-**	**-**	**50,362**	**-**	**-**	**-**
17,485	(59,443)	3,511	-	-	2	(2,526)	6,511	4,990
4,145	177,467	9,501	$ 8,462	$ 55,265	9	67,675	25,618	2,785
$ 21,630	**$ 118,024**	**$ 13,012**	**$ 8,462**	**$ 55,265**	**$ 11**	**$ 65,149**	**$ 32,129**	**$ 7,775**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Clerk of Sup Crt	Development Services				Emergency Mgnt
	Victims Location 2336	Road Fund 2251	HURF Fund 2252	CDBG 2296	Other Grants 2349	Other Grants 2334
Revenues:						
Taxes	-	-	$ 1,370,996	-	-	-
Licenses and permits	-	$ 15	62,766	-	-	-
Intergovernmental	-	20	4,480,095	$ 737,428	-	$ 154,175
Charges for services	-	-	520	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	$ 59	18,680	$ 138,689	2	$ 360	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	100,617	13,835	-	159
Total Revenues	**59**	**18,715**	**6,153,683**	**751,265**	**360**	**154,334**
Expenditures:						
Current:						
General government	-	-	-	728,589	34,159	-
Public safety	-	-	-	-	-	206,828
Highways and streets	-	-	3,622,662	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	6,324,240	-	-	21,427
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**9,946,902**	**728,589**	**34,159**	**228,255**
Excess (deficiency) of revenues over expenditures	**59**	**18,715**	**(3,793,219)**	**22,676**	**(33,799)**	**(73,921)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	30,610	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**30,610**	**-**
Net change in fund balance	59	18,715	(3,793,219)	22,676	(3,189)	(73,921)
Fund balances / (deficits), July 1, 2019	3,161	980,180	9,660,572	(5,585)	-	3,470
Fund balances / (deficits), June 30, 2020	**$ 3,220**	**$ 998,895**	**$ 5,867,353**	**$ 17,091**	**$ (3,189)**	**$ (70,451)**

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 231,647	-	$ 1,235,695	$ 2,748,471	-	$ 19,902	-	$ 15,076
-	-	-	-	-	-	$ 159,784	-
-	-	-	-	-	-	-	-
-	$ 1,336	347	970	$ 1,601	186	4,702	207
-	-	335,004	-	-	-	-	-
-	-	63,137	29,202	54,870	-	-	-
231,647	**1,336**	**1,634,183**	**2,778,643**	**56,471**	**20,088**	**164,486**	**15,283**
177,935	-	-	-	-	-	-	-
-	-	-	-	-	19,902	162,006	15,076
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	13	1,175,143	2,668,090	114,549	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	327,426	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
177,935	**13**	**1,502,569**	**2,668,090**	**114,549**	**19,902**	**162,006**	**15,076**
53,712	**1,323**	**131,614**	**110,553**	**(58,078)**	**186**	**2,480**	**207**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
53,712	1,323	131,614	110,553	(58,078)	186	2,480	207
(58,617)	32,527	487,598	263,644	384,550	7,284	249,437	515
$ (4,905)	**$ 33,850**	**$ 619,212**	**$ 374,197**	**$ 326,472**	**$ 7,470**	**$ 251,917**	**$ 722**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	-	$ 233,750	$ 963,026	$ 13,400	$ 628,034	$ 162,077
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,237	7,111	17	861	423
Rents	-	-	-	-	-	-
Miscellaneous	$ 501	-	3,653	-	-	-
Total Revenues	**501**	**234,987**	**973,790**	**13,417**	**628,895**	**162,500**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	249,293	-	13,400	628,034	158,356
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	1,100,137	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**249,293**	**1,100,137**	**13,400**	**628,034**	**158,356**
Excess (deficiency) of revenues over expenditures	**501**	**(14,306)**	**(126,347)**	**17**	**861**	**4,144**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	501	(14,306)	(126,347)	17	861	4,144
Fund balances / (deficits), July 1, 2019	9,864	100,188	432,883	28	8,683	16,034
Fund balances / (deficits), June 30, 2020	**$ 10,365**	**$ 85,882**	**$ 306,536**	**$ 45**	**$ 9,544**	**$ 20,178**

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
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
$	24,731	$ 18,487	-	$ 89,779	$ 1,045,267	$ 597,328	$ 113,595	$ 558,418
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	159	-	$ 331	159	2,352	1,640	298	1,342
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	24,890	**18,487**	**331**	**89,938**	**1,047,619**	**598,968**	**113,893**	**559,760**
	26,010	-	-	89,780	-	-	-	-
	-	19,815	-	-	1,003,153	597,328	114,959	566,196
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	43,574	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	26,010	**19,815**	**-**	**89,780**	**1,046,727**	**597,328**	**114,959**	**566,196**
	(1,120)	**(1,328)**	**331**	**158**	**892**	**1,640**	**(1,066)**	**(6,436)**
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	(1,120)	(1,328)	331	158	892	1,640	(1,066)	(6,436)
	7,579	(18,587)	1,162	970	27,376	54,804	10,905	32,531
$	**6,459**	**$ (19,915)**	**$ 1,493**	**$ 1,128**	**$ 28,268**	**$ 56,444**	**$ 9,839**	**$ 26,095**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	-	$ 4,960	-	$ 16,032	$ 25,002	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	489,105	$ 12,037	-	-	-
Investment income	-	11,872	-	775	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	8,932	-	44	-	$ 62,770
Total Revenues	**-**	**514,869**	**12,037**	**16,851**	**25,002**	**62,770**
Expenditures:						
Current:						
General government	-	364,589	12,749	2,484	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	64,004	111,660
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**364,589**	**12,749**	**2,484**	**64,004**	**111,660**
Excess (deficiency) of revenues over expenditures	**-**	**150,280**	**(712)**	**14,367**	**(39,002)**	**(48,890)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	3,583	-	-	-	-
Transfers out	-	(16,921)	(1,742)	-	-	-
Total Other financing sources (uses)	**-**	**(13,338)**	**(1,742)**	**-**	**-**	**-**
Net change in fund balance	-	136,942	(2,454)	14,367	(39,002)	(48,890)
Fund balances / (deficits), July 1, 2019	$ 13,976	570,389	56,921	31,189	50,737	148,283
Fund balances / (deficits), June 30, 2020	**$ 13,976**	**$ 707,331**	**$ 54,467**	**$ 45,556**	**$ 11,735**	**$ 99,393**

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
-	-	-	$ 1,370,996	-	-	-	-
-	$ 26,598	-	-	-	-	-	-
$ 4,516,204	-	$ 333,528	7,706,178	-	$ 309,498	$ 181,169	$ 11,604
-	-	70,721	-	$ 139,544	-	-	-
-	4,415	-	-	-	-	-	-
4,850	1,266	3,077	113,521	4,447	-	-	-
-	-	-	-	-	-	-	-
148,480	-	509	44,146	-	-	-	-
4,669,534	**32,279**	**407,835**	**9,234,841**	**143,991**	**309,498**	**181,169**	**11,604**
-	-	-	-	125,260	-	-	-
-	-	-	-	-	-	180,758	11,582
-	-	-	9,172,622	-	-	-	-
-	-	481,456	-	-	-	-	-
4,551,174	415,975	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	352,185	-	-
-	-	103,188	1,898,247	-	-	-	-
-	-	-	58,699	-	-	-	-
-	-	-	9,056	-	-	-	-
4,551,174	**415,975**	**584,644**	**11,138,624**	**125,260**	**352,185**	**180,758**	**11,582**
118,360	**(383,696)**	**(176,809)**	**(1,903,783)**	**18,731**	**(42,687)**	**411**	**22**
4,325	-	-	95,871	-	-	-	-
360,000	360,000	-	-	-	-	60,388	-
-	-	-	-	-	-	-	-
364,325	**360,000**	**-**	**95,871**	**-**	**-**	**60,388**	**-**
482,685	(23,696)	(176,809)	(1,807,912)	18,731	(42,687)	60,799	22
(239,944)	26,581	302,734	7,755,600	235,487	421,079	6,866	46,283
$ 242,741	**$ 2,885**	**$ 125,925**	**$ 5,947,688**	**$ 254,218**	**$ 378,392**	**$ 67,665**	**$ 46,305**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	$ 172,020	$ 20,610	$ 305,396	$ 1,116,408	$ 199,311	-
Charges for services	-	11,800	-	-	-	$ 3,461
Fines and forfeits	-	-	5,454	-	-	-
Investment income	-	-	3,383	-	1,983	7
Rents	-	-	-	-	-	-
Miscellaneous	-	-	3	-	9,815	-
Total Revenues	**172,020**	**32,410**	**314,236**	**1,116,408**	**211,109**	**3,468**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	204,275	3,526	47,751	1,233,899	214,216	4,006
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	257,713	-	13,979	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**204,275**	**3,526**	**305,464**	**1,233,899**	**228,195**	**4,006**
Excess (deficiency) of revenues over expenditures	**(32,255)**	**28,884**	**8,772**	**(117,491)**	**(17,086)**	**(538)**
Other financing sources (uses):						
Proceeds from sale of capital assets	32,950	-	4,550	-	1,600	-
Transfers in	142,457	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**175,407**	**-**	**4,550**	**-**	**1,600**	**-**
Net change in fund balance	143,152	28,884	13,322	(117,491)	(15,486)	(538)
Fund balances / (deficits), July 1, 2019	30,145	15,971	203,243	(38,258)	133,986	441
Fund balances / (deficits), June 30, 2020	**$ 173,297**	**$ 44,855**	**$ 216,565**	**$ (155,749)**	**$ 118,500**	**$ (97)**

Exhibit J - 1
(Continued)

Sheriff- Jail District		Superior Court				
Facility Commissary 2286	Other Jail Grants 2308	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	$ 276,854	-	$ 213,573	-	-	-
$ 146,342	-	-	5,820	-	-	-
-	-	$ 64,460	-	$ 6,189	$ 171,081	$ 97,466
7,269	6,608	2,095	670	984	2,118	220
-	-	-	-	-	-	-
211,975	-	1,483	5,023	-	1,886	-
365,586	**283,462**	**68,038**	**225,086**	**7,173**	**175,085**	**97,686**
-	-	65,482	224,300	1,720	38,304	98,895
383,099	31,928	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,979	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
383,099	**45,907**	**65,482**	**224,300**	**1,720**	**38,304**	**98,895**
(17,513)	**237,555**	**2,556**	**786**	**5,453**	**136,781**	**(1,209)**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	(143,691)	-
-	**-**	**-**	**-**	**-**	**(143,691)**	**-**
(17,513)	237,555	2,556	786	5,453	(6,910)	(1,209)
372,882	243,020	117,414	122,799	50,870	12,591	17,340
$ 355,369	**$ 480,575**	**$ 119,970**	**$ 123,585**	**$ 56,323**	**$ 5,681**	**$ 16,131**

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	-	$ 25,000	-	$ 3,200	-	-
Charges for services	-	-	-	-	-	$ 4,350
Fines and forfeits	$ 94,117	-	$ 129,799	133,912	$ 30,001	-
Investment income	1,574	196	2,401	3,408	2,216	2,022
Rents	-	-	-	-	-	-
Miscellaneous	21,556	-	-	-	-	8,750
Total Revenues	**117,247**	**25,196**	**132,200**	**140,520**	**32,217**	**15,122**
Expenditures:						
Current:						
General government	118,103	-	102,692	124,533	31,887	14,341
Public safety	-	25,490	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**118,103**	**25,490**	**102,692**	**124,533**	**31,887**	**14,341**
Excess (deficiency) of revenues over expenditures	**(856)**	**(294)**	**29,508**	**15,987**	**330**	**781**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	12,113	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**12,113**	**-**	**-**
Net change in fund balance	(856)	(294)	29,508	28,100	330	781
Fund balances / (deficits), July 1, 2019	98,241	1,308	113,239	166,006	120,258	106,909
Fund balances / (deficits), June 30, 2020	**$ 97,385**	**$ 1,014**	**$ 142,747**	**$ 194,106**	**$ 120,588**	**$ 107,690**

Exhibit J - 1
(Concluded)

Multiple Departments	Other - Miscellaneous				Total
Fill the Gap 2319	Grants Other-Admin 2400	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Special Revenue Funds
-	-	-	$ 1,088,040	-	$ 3,830,032
-	-	-	-	-	89,379
$ 73,650	$ 72,428	$ 7,157,296	-	$ 251,767	41,445,287
-	-	-	-	19	1,021,297
125,664	-	-	-	-	1,705,857
2,688	-	1,419	19,575	480	420,153
-	-	-	-	-	335,004
-	-	-	805	-	856,038
202,002	**72,428**	**7,158,715**	**1,108,420**	**252,266**	**49,703,047**
-	9,569	-	1,068,651	76,341	4,696,266
-	-	-	-	-	10,146,722
-	-	-	-	-	12,795,284
-	-	-	-	-	481,456
-	-	-	-	-	4,967,149
-	-	-	-	-	3,957,795
-	-	-	-	-	175,664
-	-	7,157,296	-	-	8,609,618
-	-	-	-	-	9,082,993
-	-	-	-	-	148,077
-	-	-	-	-	9,056
-	**9,569**	**7,157,296**	**1,068,651**	**76,341**	**55,070,080**
202,002	**62,859**	**1,419**	**39,769**	**175,925**	**(5,367,033)**
-	-	-	-	-	142,882
-	-	-	-	-	1,221,386
(201,000)	-	-	-	(104)	(504,068)
(201,000)	**-**	**-**	**-**	**(104)**	**860,200**
1,002	62,859	1,419	39,769	175,821	(4,506,833)
22,292	-	37,697	906,763	1,281	26,930,129
$ 23,294	**$ 62,859**	**$ 39,116**	**$ 946,532**	**$ 177,102**	**$ 22,423,296**

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, 2020

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts El Prado Estates 3545	Improvement Districts Gadsden 3546	Improvement Districts B & C Colonia 3548	Library District Debt Service 3547	Total Debt Service Funds
Revenues:							
Special assessments	-	-	$ 6,186	$ 12,223	$ 179,427	-	$ 197,836
Investment income	$ 62,937	$ 8,685	-	-	14,924	$ 9,626	96,172
Total Revenues	**62,937**	**8,685**	**6,186**	**12,223**	**194,351**	**9,626**	**294,008**
Expenditures							
Current:							
General government	4,961	-	-	-	-	-	4,961
Public safety	-	35,799	-	-	-	-	35,799
Debt service:							
Principal retirement	1,131,948	1,078,008	-	14,102	136,782	1,700,000	4,060,840
Interest and fiscal charges	264,263	201,730	-	6,028	60,909	1,320,006	1,852,936
Total Expenditures	**1,401,172**	**1,315,537**	**-**	**20,130**	**197,691**	**3,020,006**	**5,954,536**
Excess (deficiency) of revenues over expenditures	**(1,338,235)**	**(1,306,852)**	**6,186**	**(7,907)**	**(3,340)**	**(3,010,380)**	**(5,660,528)**
Other financing sources (uses):							
Transfers in	1,411,207	1,271,066	-	-	-	3,020,006	5,702,279
Total Other financing sources (uses)	**1,411,207**	**1,271,066**	**-**	**-**	**-**	**3,020,006**	**5,702,279**
Net change in fund balance	72,972	(35,786)	6,186	(7,907)	(3,340)	9,626	41,751
Fund balances / (deficits), July 1, 2019	135,768	90,037	5,176	59,523	791,604	276,268	1,358,376
Fund balances / (deficits), June 30, 2020	**$ 208,740**	**$ 54,251**	**$ 11,362**	**$ 51,616**	**$ 788,264**	**$ 285,894**	**$ 1,400,127**

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, 2020

	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	-	-	-	$ 636,545	$ 636,545
Investment income	-	$ 11,426	-	-	11,426
Total Revenues	**-**	**11,426**	**-**	**636,545**	**647,971**
Expenditures:					
Current:					
Capital Outlay	$ 152,439	793,659	$ 55,236	347,250	1,348,584
Total Expenditures	**152,439**	**793,659**	**55,236**	**347,250**	**1,348,584**
Excess (deficiency) of revenues over expenditures	**(152,439)**	**(782,233)**	**(55,236)**	**289,295**	**(700,613)**
Other financing sources (uses):					
Transfers in	-	445,200	-	-	445,200
Total Other financing sources (uses)	**-**	**445,200**	**-**	**-**	**445,200**
Net change in fund balance	(152,439)	(337,033)	(55,236)	289,295	(255,413)
Fund balances / (deficits), July 1, 2019	1,835,086	548,140	55,236	(257,068)	2,181,394
Fund balances / (deficits), June 30, 2020	**$ 1,682,647**	**$ 211,107**	**$ -**	**$ 32,227**	**$ 1,925,981**

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 Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	$ 3,830,032	-	-	$ 3,830,032
Special assessments	-	$ 197,836	-	197,836
Licenses and permits	89,379	-	-	89,379
Intergovernmental	41,445,287	-	$ 636,545	42,081,832
Charges for services	1,021,297	-	-	1,021,297
Fines and forfeits	1,705,857	-	-	1,705,857
Investment income	420,153	96,172	11,426	527,751
Rents	335,004	-	-	335,004
Miscellaneous	856,038	-	-	856,038
Total Revenues	**49,703,047**	**294,008**	**647,971**	**50,645,026**
Expenditures:				
Current:				
General government	4,696,266	4,961	-	4,701,227
Public safety	10,322,027	35,799	-	10,357,826
Highways and streets	12,795,284	-	-	12,795,284
Sanitation	481,456	-	-	481,456
Health	4,967,149	-	-	4,967,149
Welfare	3,957,795	-	-	3,957,795
Culture and recreation	175,664	-	-	175,664
Education	8,609,618	-	-	8,609,618
Capital outlay	9,082,993	-	1,348,584	10,431,577
Debt service:				
Principal retirement	148,077	4,060,840	-	4,208,917
Interest and fiscal charges	9,056	1,852,936	-	1,861,992
Total Expenditures	**55,245,385**	**5,954,536**	**1,348,584**	**62,548,505**
Excess (deficiency) of revenues over expenditures	**(5,542,338)**	**(5,660,528)**	**(700,613)**	**(11,903,479)**
Other financing sources (uses):				
Proceeds from sale of capital assets	142,882	-	-	142,882
Transfers in	1,396,691	5,702,279	445,200	7,544,170
Transfers out	(504,068)	-	-	(504,068)
Total other financing sources (uses)	**1,035,505**	**5,702,279**	**445,200**	**7,182,984**
Net change in fund balance	(4,506,833)	41,751	(255,413)	(4,720,495)
Fund balances / (deficits), July 1, 2019	26,930,129	1,358,376	2,181,394	30,469,899
Fund balances / (deficits), June 30, 2020	**$ 22,423,296**	**$ 1,400,127**	**$ 1,925,981**	**$ 25,749,404**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit K-1) 152
Debt Service Funds (Exhibit K-2) 191
Capital Projects Funds (Exhibit K-3) 194
All Nonmajor Governmental Funds (Exhibit K-4) 196

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Adult Probation					
	Adult Probation Drug Grant 2228			Community Punishment 2229		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 19,192	$ 18,049	$ (1,143)	$ 81,198	$ 80,454	$ (744)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	15	38	23	312	436	124
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	938	938
Total Revenues	**19,207**	**18,087**	**(1,120)**	**81,510**	**81,828**	**318**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	19,361	18,390	971	81,198	80,454	744
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**19,361**	**18,390**	**971**	**81,198**	**80,454**	**744**
Excess (deficiency) of revenues over expenditures	**(154)**	**(303)**	**(149)**	**312**	**1,374**	**1,062**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(154)	(303)	(149)	312	1,374	1,062
Fund balances / (deficits), July 1, 2019	154	1,358	1,204	(312)	5,366	5,678
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 1,055**	**$ 1,055**	**$ -**	**$ 6,740**	**$ 6,740**

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation			2230	Probation Subsidy			2231	State Aid Enhancement			2288
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
$ 1,502,614	$ 1,502,614	-		-	-	-		$ 1,157,369	$ 1,098,224	$ (59,145)	
-	-	-		$ 494,529	$ 432,397	$ (62,132)		-	-	-	
-	-	-		-	342	342		-	-	-	
1,048	2,289	$ 1,241		1,000	2,637	1,637		978	2,214	1,236	
-	-	-		-	-	-		-	-	-	
-	-	-		3,000	-	(3,000)		-	-	-	
1,503,662	**1,504,903**	**1,241**		**498,529**	**435,376**	**(63,153)**		**1,158,347**	**1,100,438**	**(57,909)**	
-	-	-		-	-	-		-	-	-	
1,543,398	1,530,720	12,678		424,148	262,295	161,853		1,141,989	1,098,225	43,764	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
1,543,398	**1,530,720**	**12,678**		**424,148**	**262,295**	**161,853**		**1,141,989**	**1,098,225**	**43,764**	
(39,736)	**(25,817)**	**13,919**		**74,381**	**173,081**	**98,700**		**16,358**	**2,213**	**(14,145)**	
-	-	-		-	650	650		-	-	-	
-	-	-		-	-	-		-	-	-	
40,784	28,105	(12,679)		-	-	-		-	-	-	
-	-	-		-	-	-		(15,380)	-	15,380	
40,784	**28,105**	**(12,679)**		**-**	**650**	**650**		**(15,380)**	**-**	**15,380**	
1,048	2,288	1,240		74,381	173,731	99,350		978	2,213	1,235	
(1,048)	38,641	39,689		(74,381)	98,489	172,870		(978)	11,897	12,875	
$ -	**$ 40,929**	**$ 40,929**		**$ -**	**$ 272,220**	**$ 272,220**		**$ -**	**$ 14,110**	**$ 14,110**	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 94,883	$ 86,603	$ (8,280)	$ 165,290	$ 159,228	$ (6,062)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,250	8,255	6,005
Investment income	300	589	289	265	690	425
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**95,183**	**87,192**	**(7,991)**	**167,805**	**168,173**	**368**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	94,883	86,602	8,281	165,947	159,228	6,719
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**94,883**	**86,602**	**8,281**	**165,947**	**159,228**	**6,719**
Excess (deficiency) of revenues over expenditures	**300**	**590**	**290**	**1,858**	**8,945**	**7,087**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	300	590	290	1,858	8,945	7,087
Fund balances / (deficits), July 1, 2019	(300)	16,078	16,378	(1,858)	26,589	28,447
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 16,668**	**$ 16,668**	**$ -**	**$ 35,534**	**$ 35,534**

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation SupCrt / JCEF 2321			Interstate Comp 2323			Other Grants 2350		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 412,968	$ 379,310	$ (33,658)	-	-	-	$ 20,248	$ 12,155	$ (8,093)
-	-	-	$ 3,500	$ 5,152	$ 1,652	-	-	-
-	-	-	-	-	-	-	-	-
1,291	1,057	(234)	950	1,136	186	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
414,259	**380,367**	**(33,892)**	**4,450**	**6,288**	**1,838**	**20,248**	**12,155**	**(8,093)**
-	-	-	-	-	-	-	-	-
387,564	351,204	36,360	89,822	86,641	3,181	20,248	12,155	8,093
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
387,564	**351,204**	**36,360**	**89,822**	**86,641**	**3,181**	**20,248**	**12,155**	**8,093**
26,695	**29,163**	**2,468**	**(85,372)**	**(80,353)**	**5,019**	**-**	**-**	**-**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,380	-	(15,380)	-	-	-	-	-	-
(40,784)	(28,105)	12,679	-	-	-	-	-	-
(25,404)	**(28,105)**	**(2,701)**	**-**	**-**	**-**	**-**	**-**	**-**
1,291	1,058	(233)	(85,372)	(80,353)	5,019	-	-	-
(1,291)	9,733	11,024	85,372	89,558	4,186	-	-	-
$ -	**$ 10,791**	**$ 10,791**	**$ -**	**$ 9,205**	**$ 9,205**	**$ -**	**$ -**	**$ -**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Attorney					
	Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 197,530	$ 142,394	$ (55,136)	$ 91,230	$ 90,444	$ (786)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	786	786
Total Revenues	**197,530**	**142,394**	**(55,136)**	**91,230**	**91,230**	**-**
Expenditures:						
Current:						
General government	297,832	208,818	89,014	125,891	124,856	1,035
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**297,832**	**208,818**	**89,014**	**125,891**	**124,856**	**1,035**
Excess (deficiency) of revenues over expenditures	**(100,302)**	**(66,424)**	**33,878**	**(34,661)**	**(33,626)**	**1,035**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	100,302	66,625	(33,677)	34,661	33,626	(1,035)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**100,302**	**66,625**	**(33,677)**	**34,661**	**33,626**	**(1,035)**
Net change in fund balance	-	201	201	-	-	-
Fund balances / (deficits), July 1, 2019	-	53,304	53,304	-	-	-
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 53,505**	**$ 53,505**	**$ -**	**$ -**	**$ -**

* Variance = Positive / (Negative)

Attorney												
Witness Program			2210	Bad Check Fund			2225	Federal Narcotics E			2226	HIDTA Grant (SBA)			2227
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
$ 378,530	$ 375,026	$ (3,504)		-	-	-		-	-	-		$ 232,975	$ 219,447	$ (13,528)	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		$ -	$ 202,182	$ 202,182		-	-	-	
-	-	-		-	$ 270	$ 270		-	2,537	2,537		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		$ 8,500	8,565	65		-	-	-		-	-	-	
378,530	**375,026**	**(3,504)**		**8,500**	**8,835**	**335**		**-**	**204,719**	**204,719**		**232,975**	**219,447**	**(13,528)**	
431,178	403,295	27,883		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		296,257	278,035	18,222	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
431,178	**403,295**	**27,883**		**-**	**-**	**-**		**-**	**-**	**-**		**296,257**	**278,035**	**18,222**	
(52,648)	**(28,269)**	**24,379**		**8,500**	**8,835**	**335**		**-**	**204,719**	**204,719**		**(63,282)**	**(58,588)**	**4,694**	
-	-	-		-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-		-	-	-	
52,648	14,743	(37,905)		-	-	-		-	-	-		63,282	31,122	(32,160)	
-	-	-		(8,500)	(8,500)	-		-	-	-		-	-	-	
52,648	**14,743**	**(37,905)**		**(8,500)**	**(8,500)**	**-**		**-**	**-**	**-**		**63,282**	**31,122**	**(32,160)**	
-	(13,526)	(13,526)		-	335	335		-	204,719	204,719		-	(27,466)	(27,466)	
-	72,579	72,579		-	15	15		-	-	-		-	44,320	44,320	
$ -	**$ 59,053**	**$ 59,053**		**$ -**	**$ 350**	**$ 350**		**$ -**	**$ 204,719**	**$ 204,719**		**$ -**	**$ 16,854**	**$ 16,854**	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	$ 103,744	$ 73,744	$ 100,000	-	$ (100,000)
Investment income	3,000	14,002	11,002	2,000	$ 1,097	(903)
Rents	-	-	-	-	-	-
Miscellaneous	5,000	33,221	28,221	-	-	-
Total Revenues	**38,000**	**150,967**	**112,967**	**102,000**	**1,097**	**(100,903)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	425,127	79,448	345,679	115,722	8,449	107,273
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	79,220	(79,220)	-	-	-
Debt service:						
Principal retirement	-	77,405	(77,405)	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**425,127**	**236,073**	**189,054**	**115,722**	**8,449**	**107,273**
Excess (deficiency) of revenues over expenditures	**(387,127)**	**(85,106)**	**302,021**	**(13,722)**	**(7,352)**	**6,370**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	2,936	2,936	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(61,573)	(50,286)	11,287	(63,548)	(53,719)	9,829
Total Other financing sources (uses)	**(61,573)**	**(47,350)**	**14,223**	**(63,548)**	**(53,719)**	**9,829**
Net change in fund balance	(448,700)	(132,456)	316,244	(77,270)	(61,071)	16,199
Fund balances / (deficits), July 1, 2019	448,700	821,623	372,923	77,270	96,741	19,471
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 689,167**	**$ 689,167**	**$ -**	**$ 35,670**	**$ 35,670**

* Variance = Positive / (Negative)

Attorney									
Federal Justice			2278	Other Grants			2285	Crime Prosecution Enhancement			2290
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		$ -	$ -	$ -		$ 138,367	$ 168,149	$ 29,782	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
$ 200	$ 176	$ (24)		-	-	-		100	344	244	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
200	**176**	**(24)**		**-**	**-**	**-**		**138,467**	**168,493**	**30,026**	
-	-	-		205,300	-	205,300		179,664	178,660	1,004	
12,050	-	12,050		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	11,973	(11,973)		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
12,050	**11,973**	**77**		**205,300**	**-**	**205,300**		**179,664**	**178,660**	**1,004**	
(11,850)	**(11,797)**	**53**		**(205,300)**	**-**	**205,300**		**(41,197)**	**(10,167)**	**31,030**	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		27,652	27,652	-	
-	-	-		-	-	-		-	-	-	
-	**-**	**-**		**-**	**-**	**-**		**27,652**	**27,652**	**-**	
(11,850)	(11,797)	53		(205,300)	-	205,300		(13,545)	17,485	31,030	
11,850	11,836	(14)		205,300	205,300	-		13,545	4,145	(9,400)	
$ -	**$ 39**	**$ 39**		**$ -**	**$ 205,300**	**$ 205,300**		**$ -**	**$ 21,630**	**$ 21,630**	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	$ 4,554	$ 2,554
Rents	-	-	-	-	-	-
Miscellaneous	$ 25,000	$ 20,377	$ (4,623)	-	-	-
Total Revenues	**25,000**	**20,377**	**(4,623)**	**2,000**	**4,554**	**2,554**
Expenditures:						
Current:						
General government	150,000	79,820	70,180	7,610	1,043	6,567
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**150,000**	**79,820**	**70,180**	**7,610**	**1,043**	**6,567**
Excess (deficiency) of revenues over expenditures	**(125,000)**	**(59,443)**	**65,557**	**(5,610)**	**3,511**	**9,121**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(125,000)	(59,443)	65,557	(5,610)	3,511	9,121
Fund balances / (deficits), July 1, 2019	125,000	177,467	52,467	5,610	9,501	3,891
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 118,024**	**$ 118,024**	**$ -**	**$ 13,012**	**$ 13,012**

* Variance = Positive / (Negative)

Attorney								
Victims Compensation		2335	Victim Assist Subrogation		2344	Victim Rights Program		2346
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 51,101	$ 51,101	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 6,500	$ -	$ (6,500)	-	-	-
-	**-**	**-**	**6,500**	**-**	**(6,500)**	**51,101**	**51,101**	**-**
$ 7,462	-	$ 7,462	10,000	-	10,000	102,806	101,461	1,345
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,462	**-**	**7,462**	**10,000**	**-**	**10,000**	**102,806**	**101,461**	**1,345**
(7,462)	**-**	**7,462**	**(3,500)**	**-**	**3,500**	**(51,705)**	**(50,360)**	**1,345**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	51,705	50,362	(1,343)
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**51,705**	**50,362**	**(1,343)**
(7,462)	-	7,462	(3,500)	-	3,500	-	2	2
7,462	8,462	1,000	3,500	$ 55,265	51,765	-	9	9
$ -	**$ 8,462**	**$ 8,462**	**$ -**	**$ 55,265**	**$ 55,265**	**$ -**	**$ 11**	**$ 11**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	-	-	-	$ 49,137	$ 41,387	$ (7,750)
Fines and forfeits	$ 23,448	$ 22,732	$ (716)	-	-	-
Investment income	530	1,212	682	359	594	235
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**23,978**	**23,944**	**(34)**	**49,496**	**41,981**	**(7,515)**
Expenditures:						
Current:						
General government	30,012	26,470	3,542	69,675	35,470	34,205
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**30,012**	**26,470**	**3,542**	**69,675**	**35,470**	**34,205**
Excess (deficiency) of revenues over expenditures	**(6,034)**	**(2,526)**	**3,508**	**(20,179)**	**6,511**	**26,690**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(6,034)	(2,526)	3,508	(20,179)	6,511	26,690
Fund balances / (deficits), July 1, 2019	6,034	67,675	61,641	20,179	25,618	5,439
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 65,149**	**$ 65,149**	**$ -**	**$ 32,129**	**$ 32,129**

* Variance = Positive / (Negative)

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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	$ 15	$ 15
-	-	-	-	-	-	-	20	20
-	-	-	-	-	-	-	-	-
$ 5,353	$ 4,902	$ (451)	-	-	-	-	-	-
44	88	44	$ 38	$ 59	$ 21	$ 3,000	18,680	15,680
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,397	**4,990**	**(407)**	**38**	**59**	**21**	**3,000**	**18,715**	**15,715**
5,000	-	5,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	**-**	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**
397	**4,990**	**4,593**	**38**	**59**	**21**	**3,000**	**18,715**	**15,715**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
397	4,990	4,593	38	59	21	3,000	18,715	15,715
(397)	2,785	3,182	(38)	3,161	3,199	(3,000)	980,180	983,180
$ -	**$ 7,775**	**$ 7,775**	**$ -**	**$ 3,220**	**$ 3,220**	**$ -**	**$ 998,895**	**$ 998,895**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Development Services					
	HURF		2252	Community Dev Block Grant		2296
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	$ 1,444,297	$ 1,370,996	$ (73,301)	-	-	-
Licenses and permits	30,000	62,766	32,766	-	-	-
Intergovernmental	4,536,807	4,480,095	(56,712)	$ 837,770	$ 737,428	$ (100,342)
Charges for services	2,000	520	(1,480)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	120,000	138,689	18,689	-	2	2
Rents	-	-	-	-	-	-
Miscellaneous	-	100,617	100,617	-	13,835	13,835
Total Revenues	**6,133,104**	**6,153,683**	**20,579**	**837,770**	**751,265**	**(86,505)**
Expenditures:						
Current:						
General government	-	-	-	867,374	728,589	138,785
Public safety	-	-	-	-	-	-
Highways and streets	2,302,679	3,622,662	(1,319,983)	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	12,925,100	6,324,240	6,600,860	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**15,227,779**	**9,946,902**	**5,280,877**	**867,374**	**728,589**	**138,785**
Excess (deficiency) of revenues over expenditures	**(9,094,675)**	**(3,793,219)**	**5,301,456**	**(29,604)**	**22,676**	**52,280**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(9,094,675)	(3,793,219)	5,301,456	(29,604)	22,676	52,280
Fund balances / (deficits), July 1, 2019	9,094,675	9,660,572	565,897	29,604	(5,585)	(35,189)
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 5,867,353**	**$ 5,867,353**	**$ -**	**$ 17,091**	**$ 17,091**

* 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 *
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
$ 302,120	$ 154,175	$ (147,945)		$ 454,628	$ 231,647	$ (222,981)	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	$ 1,336	$ 1,336
-	-	-		-	-	-	-	-	-
-	159	159		-	-	-	$ 100,000	-	(100,000)
302,120	**154,334**	**(147,786)**		**454,628**	**231,647**	**(222,981)**	**100,000**	**1,336**	**(98,664)**
-	-	-		454,628	177,935	276,693	-	-	-
276,055	206,828	69,227		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	100,000	13	99,987
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
19,000	21,427	(2,427)		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
295,055	**228,255**	**66,800**		**454,628**	**177,935**	**276,693**	**100,000**	**13**	**99,987**
7,065	**(73,921)**	**(80,986)**		**-**	**53,712**	**53,712**	**-**	**1,323**	**1,323**
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	-	-		-	-	-	-	-	-
-	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**
7,065	(73,921)	(80,986)		-	53,712	53,712	-	1,323	1,323
(7,065)	3,470	10,535		-	(58,617)	(58,617)	-	32,527	32,527
$ -	**$ (70,451)**	**$ (70,451)**		**$ -**	**$ (4,905)**	**$ (4,905)**	**$ -**	**$ 33,850**	**$ 33,850**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Housing					
	Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,443,509	$ 1,235,695	$ (207,814)	$ 2,859,417	$ 2,748,471	$ (110,946)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	169	347	178	1,165	970	(195)
Rents	314,716	335,004	20,288	-	-	-
Miscellaneous	32,880	63,137	30,257	30,705	29,202	(1,503)
Total Revenues	**1,791,274**	**1,634,183**	**(157,091)**	**2,891,287**	**2,778,643**	**(112,644)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,309,446	1,175,143	134,303	2,934,013	2,668,090	265,923
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	452,584	327,426	125,158	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**1,762,030**	**1,502,569**	**259,461**	**2,934,013**	**2,668,090**	**265,923**
Excess (deficiency) of revenues over expenditures	**29,244**	**131,614**	**102,370**	**(42,726)**	**110,553**	**153,279**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	29,244	131,614	102,370	(42,726)	110,553	153,279
Fund balances / (deficits), July 1, 2019	(29,244)	487,598	516,842	42,726	263,644	220,918
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 619,212**	**$ 619,212**	**$ -**	**$ 374,197**	**$ 374,197**

* Variance = Positive / (Negative)

Housing			Juvenile Court					
Water Company 13-6		2275	Family Counseling		2212	Juvenile Probation Fees		2232
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 19,902	$ 19,902	$ -	-	-	-
-	-	-	-	-	-	$ 100,000	$ 159,784	$ 59,784
-	-	-	-	-	-	-	-	-
$ 2,600	$ 1,601	$ (999)	120	186	66	2,929	4,702	1,773
-	-	-	-	-	-	-	-	-
65,000	54,870	(10,130)	-	-	-	-	-	-
67,600	**56,471**	**(11,129)**	**20,022**	**20,088**	**66**	**102,929**	**164,486**	**61,557**
-	-	-	-	-	-	-	-	-
-	-	-	19,902	19,902	-	197,247	162,006	35,241
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,381	114,549	25,832	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,381	**114,549**	**25,832**	**19,902**	**19,902**	**-**	**197,247**	**162,006**	**35,241**
(72,781)	**(58,078)**	**14,703**	**120**	**186**	**66**	**(94,318)**	**2,480**	**96,798**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(72,781)	(58,078)	14,703	120	186	66	(94,318)	2,480	96,798
72,781	384,550	311,769	(120)	7,284	7,404	94,318	249,437	155,119
$ -	**$ 326,472**	**$ 326,472**	**$ -**	**$ 7,470**	**$ 7,470**	**$ -**	**$ 251,917**	**$ 251,917**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Juvenile Court					
	Juvenile Crime Reduction 2233			Juvenile Restitution 2240		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 15,076	$ 15,076	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	133	207	$ 74	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 1,200	$ 501	$ (699)
Total Revenues	**15,209**	**15,283**	**74**	**1,200**	**501**	**(699)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	15,724	15,076	648	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	**15,724**	**15,076**	**648**	**1,200**	**-**	**1,200**
Excess (deficiency) of revenues over expenditures	**(515)**	**207**	**722**	**-**	**501**	**501**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreeements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(515)	207	722	-	501	501
Fund balances / (deficits), July 1, 2019	515	515	-	-	9,864	9,864
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 722**	**$ 722**	**$ -**	**$ 10,365**	**$ 10,365**

* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 99,807	$ 233,750	$ 133,943	$ 1,002,339	$ 963,026	$ (39,313)	$ 13,400	$ 13,400	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,800	1,237	(563)	5,034	7,111	2,077	15	17	$ 2
-	-	-	-	-	-	-	-	-
25,710	-	(25,710)	3,636	3,653	17	-	-	-
127,317	**234,987**	**107,670**	**1,011,009**	**973,790**	**(37,219)**	**13,415**	**13,417**	**2**
-	-	-	-	-	-	-	-	-
350,771	249,293	101,478	-	-	-	13,443	13,400	43
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,143,626	1,100,137	43,489	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
350,771	**249,293**	**101,478**	**1,143,626**	**1,100,137**	**43,489**	**13,443**	**13,400**	**43**
(223,454)	**(14,306)**	**209,148**	**(132,617)**	**(126,347)**	**6,270**	**(28)**	**17**	**45**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
262,177	-	(262,177)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
262,177	**-**	**(262,177)**	**-**	**-**	**-**	**-**	**-**	**-**
38,723	(14,306)	(53,029)	(132,617)	(126,347)	6,270	(28)	17	45
(38,723)	100,188	138,911	132,617	432,883	300,266	28	28	-
$ -	**$ 85,882**	**$ 85,882**	**$ -**	**$ 306,536**	**$ 306,536**	**$ -**	**$ 45**	**$ 45**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Juvenile Court					
	State Aid Supreme Court		2247	Court Appointed Specialist		2248
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 655,571	$ 628,034	$ (27,537)	$ 165,229	$ 162,077	$ (3,152)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	861	111	335	423	88
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**656,321**	**628,895**	**(27,426)**	**165,564**	**162,500**	**(3,064)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	665,004	628,034	36,970	168,212	158,356	9,856
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**665,004**	**628,034**	**36,970**	**168,212**	**158,356**	**9,856**
Excess (deficiency) of revenues over expenditures	**(8,683)**	**861**	**9,544**	**(2,648)**	**4,144**	**6,792**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(8,683)	861	9,544	(2,648)	4,144	6,792
Fund balances / (deficits), July 1, 2019	8,683	8,683	-	2,648	16,034	13,386
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 9,544**	**$ 9,544**	**$ -**	**$ 20,178**	**$ 20,178**

* Variance = Positive / (Negative)

Juvenile Court								
Court Improvement		2249	No Child Left Behind		2257	Juvenile Probation		2259
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 24,481	$ 24,731	$ 250	$ 30,854	$ 18,487	$ (12,367)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
112	159	47	-	-	-	-	$ 331	$ 331
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,593	**24,890**	**297**	**30,854**	**18,487**	**(12,367)**	**-**	**331**	**331**
32,172	26,010	6,162	-	-	-	-	-	-
-	-	-	30,854	19,815	11,039	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,172	**26,010**	**6,162**	**30,854**	**19,815**	**11,039**	**-**	**-**	**-**
(7,579)	**(1,120)**	**6,459**	**-**	**(1,328)**	**(1,328)**	**-**	**331**	**331**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(7,579)	(1,120)	6,459	-	(1,328)	(1,328)	-	331	331
7,579	7,579	-	-	(18,587)	(18,587)	-	1,162	1,162
$ -	**$ 6,459**	**$ 6,459**	**$ -**	**$ (19,915)**	**$ (19,915)**	**$ -**	**$ 1,493**	**$ 1,493**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Juvenile Court					
	Drug Court Education 2262			Intensive Probation 2265		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 89,791	$ 89,779	$ (12)	$ 1,045,267	$ 1,045,267	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	101	159	58	1,882	2,352	$ 470
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**89,892**	**89,938**	**46**	**1,047,149**	**1,047,619**	**470**
Expenditures:						
Current:						
General government	90,862	89,780	1,082	-	-	-
Public safety	-	-	-	1,074,524	1,003,153	71,371
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	43,574	(43,574)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**90,862**	**89,780**	**1,082**	**1,074,524**	**1,046,727**	**27,797**
Excess (deficiency) of revenues over expenditures	**(970)**	**158**	**1,128**	**(27,375)**	**892**	**28,267**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net change in fund balance	(970)	158	1,128	(27,375)	892	28,267
Fund balances / (deficits), July 1, 2019	970	970	-	27,375	27,376	1
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 1,128**	**$ 1,128**	**$ -**	**$ 28,268**	**$ 28,268**

* Variance = Positive / (Negative)

Juvenile Court									
Juvenile Diversion Intake			2266	Juvenile Diversion Program			2267	Juvenile Treatment			2268
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
$ 624,062	$ 597,328	$ (26,734)		$ 114,766	$ 113,595	$ (1,171)		$ 622,848	$ 558,418	$ (64,430)	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
1,150	1,640	490		222	298	76		939	1,342	403	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
625,212	**598,968**	**(26,244)**		**114,988**	**113,893**	**(1,095)**		**623,787**	**559,760**	**(64,027)**	
-	-	-		-	-	-		-	-	-	
627,512	597,328	30,184		125,893	114,959	10,934		649,866	566,196	83,670	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
627,512	**597,328**	**30,184**		**125,893**	**114,959**	**10,934**		**649,866**	**566,196**	**83,670**	
(2,300)	**1,640**	**3,940**		**(10,905)**	**(1,066)**	**9,839**		**(26,079)**	**(6,436)**	**19,643**	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	**-**	**-**		**-**	**-**	**-**		**-**	**-**	**-**	
(2,300)	1,640	3,940		(10,905)	(1,066)	9,839		(26,079)	(6,436)	19,643	
2,300	54,804	52,504		10,905	10,905	-		26,079	32,531	6,452	
$ -	**$ 56,444**	**$ 56,444**		**$ -**	**$ 9,839**	**$ 9,839**		**$ -**	**$ 26,095**	**$ 26,095**	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	$ 4,960	$ (2,738)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	588,067	489,105	(98,962)
Investment income	-	-	-	2,145	11,872	9,727
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	9,085	8,932	(153)
Total Revenues	**-**	**-**	**-**	**606,995**	**514,869**	**(92,126)**
Expenditures:						
Current:						
General government	-	-	-	443,048	364,589	78,459
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**-**	**-**	**-**	**443,048**	**364,589**	**78,459**
Excess (deficiency) of revenues over expenditures	**-**	**-**	**-**	**163,947**	**150,280**	**(13,667)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	3,948	3,583	(365)
Transfers out	-	-	-	(16,921)	(16,921)	-
Total Other financing sources (uses)	**-**	**-**	**-**	**(12,973)**	**(13,338)**	**(365)**
Net change in fund balance	-	-	-	150,974	136,942	(14,032)
Fund balances / (deficits), July 1, 2019	-	13,976	13,976	(150,974)	570,389	721,363
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 13,976**	**$ 13,976**	**$ -**	**$ 707,331**	**$ 707,331**

* Variance = Positive / (Negative)

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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 14,999	$ 16,032	$ 1,033	$ 68,000	$ 25,002	$ (42,998)
-	-	-	-	-	-	-	-	-
$ 13,206	$ 12,037	$ (1,169)	-	-	-	-	-	-
-	-	-	-	775	775	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	44	44	-	-	-
13,206	**12,037**	**(1,169)**	**14,999**	**16,851**	**1,852**	**68,000**	**25,002**	**(42,998)**
12,749	12,749	-	26,879	2,484	24,395	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	68,000	64,004	3,996
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,749	**12,749**	**-**	**26,879**	**2,484**	**24,395**	**68,000**	**64,004**	**3,996**
457	**(712)**	**(1,169)**	**(11,880)**	**14,367**	**26,247**	**-**	**(39,002)**	**(39,002)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,892)	(1,742)	150	-	-	-	-	-	-
(1,892)	**(1,742)**	**150**	**-**	**-**	**-**	**-**	**-**	**-**
(1,435)	(2,454)	(1,019)	(11,880)	14,367	26,247	-	(39,002)	(39,002)
1,435	56,921	55,486	11,880	31,189	19,309	-	50,737	50,737
$ -	**$ 54,467**	**$ 54,467**	**$ -**	**$ 45,556**	**$ 45,556**	**$ -**	**$ 11,735**	**$ 11,735**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Library District			Public Health District		
	Other Grants		2313	Health Grants		2260
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 4,751,173	$ 4,516,204	$ (234,969)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	4,850	4,850
Rents	-	-	-	-	-	-
Miscellaneous	$ 121,830	$ 62,770	$ (59,060)	138,000	148,480	10,480
Total Revenues	**121,830**	**62,770**	**(59,060)**	**4,889,173**	**4,669,534**	**(219,639)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	5,364,601	4,551,174	813,427
Welfare	-	-	-	-	-	-
Culture and recreation	121,830	111,660	10,170	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	24,668	-	24,668
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**121,830**	**111,660**	**10,170**	**5,389,269**	**4,551,174**	**838,095**
Excess (deficiency) of revenues over expenditures	**-**	**(48,890)**	**(48,890)**	**(500,096)**	**118,360**	**618,456**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	4,325	4,325
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	445,000	360,000	(85,000)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**445,000**	**364,325**	**(80,675)**
Net change in fund balance	-	(48,890)	(48,890)	(55,096)	482,685	537,781
Fund balances / (deficits), July 1, 2019	-	148,283	148,283	55,096	(239,944)	(295,040)
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 99,393**	**$ 99,393**	**$ -**	**$ 242,741**	**$ 242,741**

* Variance = Positive / (Negative)

Public Health District			Public Works					
Rabies Control		2264	Waste Tire		2204	Public Works HURF		2253
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	$ 1,362,303	$ 1,370,996	$ 8,693
$ 23,252	$ 26,598	$ 3,346	-	-	-	-	-	-
-	-	-	$ 300,000	$ 333,528	$ 33,528	7,975,817	7,706,178	(269,639)
-	-	-	45,000	70,721	25,721	-	-	-
2,000	4,415	2,415	-	-	-	-	-	-
600	1,266	666	2,000	3,077	1,077	47,000	113,521	66,521
-	-	-	-	-	-	-	-	-
-	-	-	-	509	509	8,000	44,146	36,146
25,852	**32,279**	**6,427**	**347,000**	**407,835**	**60,835**	**9,393,120**	**9,234,841**	**(158,279)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,505,803	9,172,622	1,333,181
-	-	-	478,782	481,456	(2,674)	-	-	-
436,171	415,975	20,196	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	145,404	103,188	42,216	2,077,134	1,898,247	178,887
-	-	-	-	-	-	58,699	58,699	-
-	-	-	-	-	-	9,056	9,056	-
436,171	**415,975**	**20,196**	**624,186**	**584,644**	**39,542**	**12,650,692**	**11,138,624**	**1,512,068**
(410,319)	**(383,696)**	**26,623**	**(277,186)**	**(176,809)**	**100,377**	**(3,257,572)**	**(1,903,783)**	**1,353,789**
-	-	-	-	-	-	-	95,871	95,871
-	-	-	-	-	-	-	-	-
360,000	360,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
360,000	**360,000**	**-**	**-**	**-**	**-**	**-**	**95,871**	**95,871**
(50,319)	(23,696)	26,623	(277,186)	(176,809)	100,377	(3,257,572)	(1,807,912)	1,449,660
50,319	26,581	(23,738)	277,186	302,734	25,548	3,257,572	7,755,600	4,498,028
$ -	**$ 2,885**	**$ 2,885**	**$ -**	**$ 125,925**	**$ 125,925**	**$ -**	**$ 5,947,688**	**$ 5,947,688**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Recorder			School Superintendent		
	Recorder's Fund		2205	School Grants		2281
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 395,270	$ 309,498	$ (85,772)
Charges for services	$ 115,000	$ 139,544	$ 24,544	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,000	4,447	3,447	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**116,000**	**143,991**	**27,991**	**395,270**	**309,498**	**(85,772)**
Expenditures:						
Current:						
General government	147,145	125,260	21,885	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	371,776	352,185	19,591
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**147,145**	**125,260**	**21,885**	**371,776**	**352,185**	**19,591**
Excess (deficiency) of revenues over expenditures	**(31,145)**	**18,731**	**49,876**	**23,494**	**(42,687)**	**(66,181)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(48,000)	-	48,000	(285,613)	-	285,613
Total Other financing sources (uses)	**(48,000)**	**-**	**48,000**	**(285,613)**	**-**	**285,613**
Net change in fund balance	(79,145)	18,731	97,876	(262,119)	(42,687)	219,432
Fund balances / (deficits), July 1, 2019	79,145	235,487	156,342	262,119	421,079	158,960
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 254,218**	**$ 254,218**	**$ -**	**$ 378,392**	**$ 378,392**

* Variance = Positive / (Negative)

Sheriff- Administration								
Narcotic Enforcement		2299	Drug Task Force		2302	LEBSF Boat Patrol		2301
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 186,422	$ 181,169	$ (5,253)	$ 30,000	$ 11,604	$ (18,396)	$ 156,200	$ 172,020	$ 15,820
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20	-	(20)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
186,422	**181,169**	**(5,253)**	**30,000**	**11,604**	**(18,396)**	**156,220**	**172,020**	**15,800**
-	-	-	-	-	-	-	-	-
250,001	180,758	69,243	43,365	11,582	31,783	327,248	204,275	122,973
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,001	**180,758**	**69,243**	**43,365**	**11,582**	**31,783**	**327,248**	**204,275**	**122,973**
(63,579)	**411**	**63,990**	**(13,365)**	**22**	**13,387**	**(171,028)**	**(32,255)**	**138,773**
-	-	-	-	-	-	-	32,950	32,950
-	-	-	-	-	-	-	-	-
120,075	60,388	(59,687)	-	-	-	218,729	142,457	(76,272)
-	-	-	-	-	-	-	-	-
120,075	**60,388**	**(59,687)**	**-**	**-**	**-**	**218,729**	**175,407**	**(43,322)**
56,496	60,799	4,303	(13,365)	22	13,387	47,701	143,152	95,451
(56,496)	6,866	63,362	13,365	46,283	32,918	(47,701)	30,145	77,846
$ -	**$ 67,665**	**$ 67,665**	**$ -**	**$ 46,305**	**$ 46,305**	**$ -**	**$ 173,297**	**$ 173,297**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Sheriff- Administration					
	Patrol, Pistol, Combat, Gun Range		2304	Other Grants		2306
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 40,000	$ 20,610	$ (19,390)	$ 346,000	$ 305,396	$ (40,604)
Charges for services	12,600	11,800	(800)	-	-	-
Fines and forfeits	-	-	-	3,000	5,454	2,454
Investment income	-	-	-	250	3,383	3,133
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3	3
Total Revenues	**52,600**	**32,410**	**(20,190)**	**349,250**	**314,236**	**(35,014)**
Expenditures						
Current:						
General government	-	-	-	-	-	-
Public safety	113,268	3,526	109,742	137,240	47,751	89,489
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	245,000	257,713	(12,713)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**113,268**	**3,526**	**109,742**	**382,240**	**305,464**	**76,776**
Excess (deficiency) of revenues over expenditures	**(60,668)**	**28,884**	**89,552**	**(32,990)**	**8,772**	**41,762**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	4,550	4,550
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**-**	**4,550**	**4,550**
Net change in fund balance	(60,668)	28,884	89,552	(32,990)	13,322	46,312
Fund balances / (deficits), July 1, 2019	60,668	15,971	(44,697)	32,990	203,243	170,253
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 44,855**	**$ 44,855**	**$ -**	**$ 216,565**	**$ 216,565**

* Variance = Positive / (Negative)

Sheriff- Administration			Sheriff- Jail District					
Operation Stone Garden		2348	Inmate Health		2238	Facility Commissary		2286
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,400,000	$ 1,116,408	$ (283,592)	-	-	-	-	-	-
-	-	-	$ 7,649	$ 3,461	$ (4,188)	$ 212,000	$ 146,342	$ (65,658)
-	-	-	-	-	-	-	-	-
-	-	-	-	7	7	1,500	7,269	5,769
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	162,984	211,975	48,991
1,400,000	**1,116,408**	**(283,592)**	**7,649**	**3,468**	**(4,181)**	**376,484**	**365,586**	**(10,898)**
-	-	-	-	-	-	-	-	-
1,400,000	1,233,899	166,101	7,649	4,006	3,643	458,348	383,099	75,249
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,400,000	**1,233,899**	**166,101**	**7,649**	**4,006**	**3,643**	**458,348**	**383,099**	**75,249**
-	**(117,491)**	**(117,491)**	**-**	**(538)**	**(538)**	**(81,864)**	**(17,513)**	**64,351**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	(117,491)	(117,491)	-	(538)	(538)	(81,864)	(17,513)	64,351
-	(38,258)	(38,258)	-	441	441	81,864	372,882	291,018
$ -	**$ (155,749)**	**$ (155,749)**	**$ -**	**$ (97)**	**$ (97)**	**$ -**	**$ 355,369**	**$ 355,369**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Sheriff- Jail District					
	Other Jail Grants 2308			Jail Enhancement Fund 2237		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 240,900	$ 276,854	$ 35,954	$ 204,000	$ 199,311	$ (4,689)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	6,608	6,608	1,500	1,983	483
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	9,815	9,815
Total Revenues	**240,900**	**283,462**	**42,562**	**205,500**	**211,109**	**5,609**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	422,635	31,928	390,707	317,221	214,216	103,005
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	232,234	13,979	218,255	16,605	13,979	2,626
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**654,869**	**45,907**	**608,962**	**333,826**	**228,195**	**105,631**
Excess (deficiency) of revenues over expenditures	**(413,969)**	**237,555**	**651,524**	**(128,326)**	**(17,086)**	**111,240**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	1,600	1,600
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	23,436	-	(23,436)	38,236	-	(38,236)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**23,436**	**-**	**(23,436)**	**38,236**	**1,600**	**(36,636)**
Net change in fund balance	(390,533)	237,555	628,088	(90,090)	(15,486)	74,604
Fund balances / (deficits), July 1, 2019	390,533	243,020	(147,513)	90,090	133,986	43,896
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 480,575**	**$ 480,575**	**$ -**	**$ 118,500**	**$ 118,500**

* Variance = Positive / (Negative)

Superior Court								
Case Processing Assistance		2206	Conciliation Court		2211	Child Support Enforcement		2215
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 216,798	$ 213,573	$ (3,225)
-	-	-	-	-	-	-	5,820	5,820
-	-	-	$ 66,851	$ 64,460	$ (2,391)	-	-	-
-	-	-	1,119	2,095	976	213	670	457
-	-	-	-	-	-	-	-	-
-	-	-	500	1,483	983	1,500	5,023	3,523
-	**-**	**-**	**68,470**	**68,038**	**(432)**	**218,511**	**225,086**	**6,575**
-	-	-	76,590	65,482	11,108	235,320	224,300	11,020
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**76,590**	**65,482**	**11,108**	**235,320**	**224,300**	**11,020**
-	**-**	**-**	**(8,120)**	**2,556**	**10,676**	**(16,809)**	**786**	**17,595**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	(8,120)	2,556	10,676	(16,809)	786	17,595
-	-	-	8,120	117,414	109,294	16,809	122,799	105,990
$ -	**$ -**	**$ -**	**$ -**	**$ 119,970**	**$ 119,970**	**$ -**	**$ 123,585**	**$ 123,585**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	$ 7,803	$ 6,189	$ (1,614)	$ 171,081	$ 171,081	-
Investment income	503	984	481	684	2,118	$ 1,434
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	1,885	1,886	1
Total Revenues	**8,306**	**7,173**	**(1,133)**	**173,650**	**175,085**	**1,435**
Expenditures						
Current:						
General government	2,500	1,720	780	61,444	38,304	23,140
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**2,500**	**1,720**	**780**	**61,444**	**38,304**	**23,140**
Excess (deficiency) of revenues over expenditures	**5,806**	**5,453**	**(353)**	**112,206**	**136,781**	**24,575**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(97,877)	(143,691)	(45,814)
Total Other financing sources (uses)	**-**	**-**	**-**	**(97,877)**	**(143,691)**	**(45,814)**
Net change in fund balance	5,806	5,453	(353)	14,329	(6,910)	(21,239)
Fund balances / (deficits), July 1, 2019	(5,806)	50,870	56,676	(14,329)	12,591	26,920
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 56,323**	**$ 56,323**	**$ -**	**$ 5,681**	**$ 5,681**

* Variance = Positive / (Negative)

Superior Court									
JCEF Time Payment			2222	Law Library			2224	Aztec Field Training			2234
Budget	Actual	Variance *		Budget	Actual	Variance *		Budget	Actual	Variance *	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		$ 24,790	$ 25,000	$ 210	
-	-	-		-	-	-		-	-	-	
$ 100,286	$ 97,466	$ (2,820)		$ 97,385	$ 94,117	$ (3,268)		-	-	-	
87	220	133		500	1,574	1,074		35	196	161	
-	-	-		-	-	-		-	-	-	
-	-	-		20,000	21,556	1,556		-	-	-	
100,373	**97,686**	**(2,687)**		**117,885**	**117,247**	**(638)**		**24,825**	**25,196**	**371**	
99,880	98,895	985		119,078	118,103	975		-	-	-	
-	-	-		-	-	-		25,792	25,490	302	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
99,880	**98,895**	**985**		**119,078**	**118,103**	**975**		**25,792**	**25,490**	**302**	
493	**(1,209)**	**(1,702)**		**(1,193)**	**(856)**	**337**		**(967)**	**(294)**	**673**	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	-	-		-	-	-		-	-	-	
-	**-**	**-**		**-**	**-**	**-**		**-**	**-**	**-**	
493	(1,209)	(1,702)		(1,193)	(856)	337		(967)	(294)	673	
(493)	17,340	17,833		1,193	98,241	97,048		967	1,308	341	
$ -	**$ 16,131**	**$ 16,131**		**$ -**	**$ 97,385**	**$ 97,385**		**$ -**	**$ 1,014**	**$ 1,014**	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	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	$ 129,799	$ 5,657	132,377	133,912	$ 1,535
Investment income	500	2,401	1,901	1,497	3,408	1,911
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**124,642**	**132,200**	**7,558**	**137,074**	**140,520**	**3,446**
Expenditures:						
Current:						
General government	119,424	102,692	16,732	125,623	124,533	1,090
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**119,424**	**102,692**	**16,732**	**125,623**	**124,533**	**1,090**
Excess (deficiency) of revenues over expenditures	**5,218**	**29,508**	**24,290**	**11,451**	**15,987**	**4,536**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	12,113	12,113	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**12,113**	**12,113**	**-**
Net change in fund balance	5,218	29,508	24,290	23,564	28,100	4,536
Fund balances / (deficits), July 1, 2019	(5,218)	113,239	118,457	(23,564)	166,006	189,570
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 142,747**	**$ 142,747**	**$ -**	**$ 194,106**	**$ 194,106**

* Variance = Positive / (Negative)

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	$ 73,650	$ (2,265)
-	-	-	$ 6,000	$ 4,350	$ (1,650)	-	-	-
$ 29,660	$ 30,001	$ 341	-	-	-	109,900	125,664	15,764
650	2,216	1,566	300	2,022	1,722	703	2,688	1,985
-	-	-	-	-	-	-	-	-
-	-	-	3,000	8,750	5,750	-	-	-
30,310	**32,217**	**1,907**	**9,300**	**15,122**	**5,822**	**186,518**	**202,002**	**15,484**
37,783	31,887	5,896	43,853	14,341	29,512	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
37,783	**31,887**	**5,896**	**43,853**	**14,341**	**29,512**	**-**	**-**	**-**
(7,473)	**330**	**7,803**	**(34,553)**	**781**	**35,334**	**186,518**	**202,002**	**15,484**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(201,105)	(201,000)	105
-	**-**	**-**	**-**	**-**	**-**	**(201,105)**	**(201,000)**	**105**
(7,473)	330	7,803	(34,553)	781	35,334	(14,587)	1,002	15,589
7,473	120,258	112,785	34,553	106,909	72,356	14,587	22,292	7,705
$ -	**$ 120,588**	**$ 120,588**	**$ -**	**$ 107,690**	**$ 107,690**	**$ -**	**$ 23,294**	**$ 23,294**

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2020

	Other - Miscellaneous					
	Workforce Investment Act		2291	Other Grants- ALL		2349
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 9,370,466	$ 7,157,296	$ (2,213,170)	$ 252,600	-	$ (252,600)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	1,419	1,419	-	$ 360	360
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**9,370,466**	**7,158,715**	**(2,211,751)**	**252,600**	**360**	**(252,240)**
Expenditures:						
Current:						
General government	-	-	-	283,210	34,159	249,051
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	9,370,466	7,157,296	2,213,170	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	**9,370,466**	**7,157,296**	**2,213,170**	**283,210**	**34,159**	**249,051**
Excess (deficiency) of revenues over expenditures	**-**	**1,419**	**1,419**	**(30,610)**	**(33,799)**	**(3,189)**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from capital lease agreements	-	-	-	-	-	-
Transfers in	-	-	-	30,610	30,610	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**-**	**-**	**-**	**30,610**	**30,610**	**-**
Net change in fund balance	-	1,419	1,419	-	(3,189)	(3,189)
Fund balances / (deficits), July 1, 2019	-	37,697	37,697	-	-	-
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 39,116**	**$ 39,116**	**$ -**	**$ (3,189)**	**$ (3,189)**

* Variance = Positive / (Negative)

Other - Miscellaneous						
Grants Other- Admin			2400	Improvement Districts		ALL
Budget	Actual	Variance *		Budget	Actual	Variance *
-	-	-		$ 1,294,789	$ 1,088,040	$ (206,749)
-	-	-		-	-	-
$ 33,275	$ 72,428	$ 39,153		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	19,575	19,575
-	-	-		-	-	-
-	-	-		-	805	805
33,275	**72,428**	**39,153**		**1,294,789**	**1,108,420**	**(186,369)**
33,275	9,569	23,706		1,389,520	1,068,651	320,869
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
33,275	**9,569**	**23,706**		**1,389,520**	**1,068,651**	**320,869**
-	**62,859**	**62,859**		**(94,731)**	**39,769**	**134,500**
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		8,058	-	(8,058)
-	-	-		-	-	-
-	**-**	**-**		**8,058**	**-**	**(8,058)**
-	62,859	62,859		(86,673)	39,769	126,442
-	-	-		86,673	906,763	820,090
$ -	**$ 62,859**	**$ 62,859**		**$ -**	**$ 946,532**	**$ 946,532**

YUMA COUNTY

Exhibit K - 1

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

(Concluded)

Year Ended June 30, 2020

	Other - Miscellaneous					
	Other Nonmajor Funds		Misc	Total Special Revenue Funds		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	$ 4,101,389	$ 3,830,032	$ (271,357)
Licenses and permits	-	-	-	53,252	89,379	36,127
Intergovernmental	$ 97,000	$ 251,767	$ 154,767	45,691,662	41,445,287	(4,246,375)
Charges for services	-	19	19	1,047,415	1,021,297	(26,118)
Fines and forfeits	-	-	-	1,606,809	1,705,857	99,048
Investment income	7	480	473	219,699	420,153	200,454
Rents	-	-	-	314,716	335,004	20,288
Miscellaneous	-	-	-	773,915	856,038	82,123
Total Revenues	**97,007**	**252,266**	**155,259**	**53,808,857**	**49,703,047**	**(4,105,810)**
Expenditures:						
Current:						
General government	$ 96,903	76,341	20,562	6,421,690	4,696,266	1,725,424
Public safety	-	-	-	12,536,688	10,146,722	2,389,966
Highways and streets	-	-	-	12,808,482	12,795,284	13,198
Sanitation	-	-	-	478,782	481,456	(2,674)
Health	-	-	-	5,800,772	4,967,149	833,623
Welfare	-	-	-	4,483,840	3,957,795	526,045
Culture and recreation	-	-	-	189,830	175,664	14,166
Education	-	-	-	10,885,868	8,609,618	2,276,250
Capital Outlay	-	-	-	16,137,729	9,082,993	7,054,736
Debt service:						
Principal retirement	-	-	-	58,699	148,077	(89,378)
Interest and fiscal charges	-	-	-	9,056	9,056	-
Total Expenditures	**96,903**	**76,341**	**20,562**	**69,811,436**	**55,070,080**	**14,741,356**
Excess (deficiency) of revenues over expenditures	**104**	**175,925**	**175,821**	**(16,002,579)**	**(5,367,033)**	**10,635,546**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	142,882	142,882
Proceeds from capital lease agreements	-	-	-	648,591	-	(648,591)
Transfers in	-	-	-	1,908,796	1,221,386	(687,410)
Transfers out	(104)	(104)	-	(841,297)	(504,068)	337,229
Total Other financing sources (uses)	**(104)**	**(104)**	**-**	**1,716,090**	**860,200**	**(855,890)**
Net change in fund balance	-	175,821	175,821	(14,286,489)	(4,506,833)	9,779,656
Fund balances / (deficits), July 1, 2019	-	1,281	1,281	14,935,080	26,930,129	11,995,049
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 177,102**	**$ 177,102**	**$ 648,591**	**$ 22,423,296**	**$ 21,774,705**

* Variance = Positive / (Negative)

YUMA COUNTY

Exhibit K - 2

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

(Continued)

Year Ended June 30, 2020

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	$ 5,000	$ 62,937	$ 57,937	-	$ 8,685	$ 8,685
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**5,000**	**62,937**	**57,937**	**-**	**8,685**	**8,685**
Expenditures:						
Current:						
General government	15,000	4,961	10,039	-	-	-
Public safety	-	-	-	$ 44,471	35,799	8,672
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	1,036,000	1,131,948	(95,948)	1,154,000	1,078,008	75,992
Interest and fiscal charges	360,208	264,263	95,945	117,066	201,730	(84,664)
Total Expenditures	**1,411,208**	**1,401,172**	**10,036**	**1,315,537**	**1,315,537**	**-**
Excess (deficiency) of revenues over expenditures	**(1,406,208)**	**(1,338,235)**	**67,973**	**(1,315,537)**	**(1,306,852)**	**8,685**
Other financing sources (uses):						
Transfers in	1,411,208	1,411,207	(1)	1,271,066	1,271,066	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	**1,411,208**	**1,411,207**	**(1)**	**1,271,066**	**1,271,066**	**-**
Net change in fund balance	5,000	72,972	67,972	(44,471)	(35,786)	8,685
Fund balances / (deficits), July 1, 2019	(5,000)	135,768	140,768	44,471	90,037	45,566
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 208,740**	**$ 208,740**	**$ -**	**$ 54,251**	**$ 54,251**

* Variance = Positive / (Negative)

YUMA COUNTY

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

Year Ended June 30, 2020

	Improvement Districts					
	El Prado Estates		3545	Gadsden		3546
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	$ 3,500	$ 6,186	$ 2,686	$ 13,000	$ 12,223	$ (777)
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	**3,500**	**6,186**	**2,686**	**13,000**	**12,223**	**(777)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	29,082	-	29,082	14,102	14,102	-
Interest and fiscal charges	1,487	-	1,487	6,028	6,028	-
Total Expenditures	**30,569**	**-**	**30,569**	**20,130**	**20,130**	**-**
Excess (deficiency) of revenues over expenditures	**(27,069)**	**6,186**	**33,255**	**(7,130)**	**(7,907)**	**(777)**
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	(8,058)	-	8,058	-	-	-
Total Other financing sources (uses)	**(8,058)**	**-**	**8,058**	**-**	**-**	**-**
Net change in fund balance	(35,127)	6,186	41,313	(7,130)	(7,907)	(777)
Fund balances / (deficits), July 1, 2019	35,127	5,176	(29,951)	7,130	59,523	52,393
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 11,362**	**$ 11,362**	**$ -**	**$ 51,616**	**$ 51,616**

* Variance = Positive / (Negative)

Exhibit K - 2
(Concluded)

B&C Colonia 3548			Library District Debt Service 3547			Total Debt Service Funds		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
$ 160,000	$ 179,427	$ 19,427	-	-	-	$ 176,500	$ 197,836	$ 21,336
4,500	14,924	10,424	$ 7,000	$ 9,626	$ 2,626	16,500	96,172	79,672
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164,500	**194,351**	**29,851**	**7,000**	**9,626**	**2,626**	**193,000**	**294,008**	**101,008**
-	-	-	-	-	-	15,000	4,961	10,039
-	-	-	-	-	-	44,471	35,799	8,672
-	-	-	4,350	-	4,350	4,350	-	4,350
						-	-	
166,782	136,782	30,000	1,700,000	1,700,000	-	4,099,966	4,060,840	39,126
60,909	60,909	-	1,320,006	1,320,006	-	1,865,704	1,852,936	12,768
227,691	**197,691**	**30,000**	**3,024,356**	**3,020,006**	**4,350**	**6,029,491**	**5,954,536**	**74,955**
(63,191)	**(3,340)**	**59,851**	**(3,017,356)**	**(3,010,380)**	**6,976**	**(5,836,491)**	**(5,660,528)**	**175,963**
-	-	-	3,020,006	3,020,006	-	5,702,280	5,702,279	(1)
-	-	-	-	-	-	(8,058)	-	8,058
-	**-**	**-**	**3,020,006**	**3,020,006**	**-**	**5,694,222**	**5,702,279**	**8,057**
(63,191)	(3,340)	59,851	2,650	9,626	6,976	(142,269)	41,751	184,020
63,191	791,604	728,413	(2,650)	276,268	278,918	142,269	1,358,376	1,216,107
$ -	**$ 788,264**	**$ 788,264**	**$ -**	**$ 285,894**	**$ 285,894**	**$ -**	**$ 1,400,127**	**$ 1,400,127**

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	-	-	-	-	$ 11,426	$ 11,426
Total Revenues	**-**	**-**	**-**	**-**	**11,426**	**11,426**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Capital Outlay	$ 1,690,000	$ 152,439	$ 1,537,561	$ 921,179	793,659	127,520
Total Expenditures	**1,690,000**	**152,439**	**1,537,561**	**921,179**	**793,659**	**127,520**
Excess (deficiency) of revenues over expenditures	**(1,690,000)**	**(152,439)**	**1,537,561**	**(921,179)**	**(782,233)**	**138,946**
Other financing sources (uses):						
Transfers in	-	-	-	445,200	445,200	-
Total Other financing sources (uses)	**-**	**-**	**-**	**445,200**	**445,200**	**-**
Net change in fund balance	(1,690,000)	(152,439)	1,537,561	(475,979)	(337,033)	138,946
Fund balances / (deficits), July 1, 2019	1,690,000	1,835,086	145,086	475,979	548,140	72,161
Fund balances / (deficits), June 30, 2020	**$ -**	**$ 1,682,647**	**$ 1,682,647**	**$ -**	**$ 211,107**	**$ 211,107**

* 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 *
-	-	-	$ 944,753	$ 636,545	$ (308,208)	$ 944,753	$ 636,545	$ (308,208)
-	-	-	-	-	-	-	11,426	11,426
-	**-**	**-**	**944,753**	**636,545**	**(308,208)**	**944,753**	**647,971**	**(296,782)**
-	-	-	78,000	-	78,000	78,000	-	78,000
$ 175,000	$ 55,236	$ 119,764	866,827	347,250	519,577	3,653,006	1,348,584	2,304,422
175,000	**55,236**	**119,764**	**944,827**	**347,250**	**597,577**	**3,731,006**	**1,348,584**	**2,382,422**
(175,000)	**(55,236)**	**119,764**	**(74)**	**289,295**	**289,369**	**(2,786,253)**	**(700,613)**	**2,085,640**
-	-	-	-	-	-	445,200	445,200	-
-	**-**	**-**	**-**	**-**	**-**	**445,200**	**445,200**	**-**
(175,000)	(55,236)	119,764	(74)	289,295	289,369	(2,341,053)	(255,413)	2,085,640
175,000	55,236	(119,764)	74	(257,068)	(257,142)	2,341,053	2,181,394	(159,659)
$ -	**$ -**	**$ -**	**$ -**	**$ 32,227**	**$ 32,227**	**$ -**	**$ 1,925,981**	**$ 1,925,981**

YUMA COUNTY

Exhibit K - 4

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2020

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	$ 4,101,389	$ 3,830,032	$ (271,357)
Special assessments	176,500	197,836	21,336
Licenses and permits	53,252	89,379	36,127
Intergovernmental	46,636,415	42,081,832	(4,554,583)
Charges for services	1,047,415	1,021,297	(26,118)
Fines and forfeits	1,606,809	1,705,857	99,048
Investment income	236,199	527,751	291,552
Rents	314,716	335,004	20,288
Miscellaneous	773,915	856,038	82,123
Total Revenues	**54,946,610**	**50,645,026**	**(4,301,584)**
Expenditures:			
Current:			
General government	6,514,690	4,701,227	1,813,463
Public safety	12,581,159	10,357,826	2,223,333
Highways and streets	12,808,482	12,795,284	13,198
Sanitation	478,782	481,456	(2,674)
Health	5,800,772	4,967,149	833,623
Welfare	4,483,840	3,957,795	526,045
Culture and recreation	194,180	175,664	18,516
Education	10,885,868	8,609,618	2,276,250
Capital Outlay	19,790,735	10,431,577	9,359,158
Debt service:			
Principal retirement	4,158,665	4,208,917	(50,252)
Interest and fiscal charges	1,874,760	1,861,992	12,768
Total Expenditures	**79,571,933**	**62,548,505**	**17,023,428**
Excess (deficiency) of revenues over expenditures	**(24,625,323)**	**(11,903,479)**	**12,721,844**
Other financing sources (uses):			
Proceeds from sale of capital assets	-	142,882	142,882
Proceeds from capital lease agreements	648,591	-	(648,591)
Transfers in	8,056,276	7,544,170	(512,106)
Transfers out	(849,355)	(504,068)	345,287
Total Other financing sources (uses)	**7,855,512**	**7,182,984**	**(672,528)**
Net change in fund balance	(16,769,811)	(4,720,495)	12,049,316
Fund balances / (deficits), July 1, 2019	17,418,402	30,469,899	13,051,497
Fund balances / (deficits), June 30, 2020	**$ 648,591**	**$ 25,749,404**	**$ 25,100,813**

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY

Exhibit L - 1

Combining Statement of Net Position

All Internal Service Funds

June 30, 2020

	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	-	$ 44,043	$ 41,214	$ 10,286,932	$ 194,491	$ 30,479	$ 10,597,159
Receivables (net of allowances for uncollectibles):							
Accounts	-	-	-	752	1,159	57,717	59,628
Accrued interest	-	79	-	15,526	383	67	16,055
Due from:							
Other funds	-	60,331	59,961	98,496	4,391	-	223,179
Total Assets	**$ -**	**$ 104,453**	**$ 101,175**	**$ 10,401,706**	**$ 200,424**	**$ 88,263**	**$ 10,896,021**
Deferred Outflow of Resources							
Deferred outflow of resources related to pensions and other postemployment benefits	-	$ 11,616	$ 4,596	$ 21,111	$ 30,343	$ 8,012	$ 75,678
Total Deferred Outflow of Resources	**$ -**	**$ 11,616**	**$ 4,596**	**$ 21,111**	**$ 30,343**	**$ 8,012**	**$ 75,678**
Liabilities							
Liabilities							
Accounts payable	-	$ 1,236	-	$ 109,392	$ 17,856	$ 19,299	$ 147,783
Accrued payroll and employee benefits	-	4,912	$ 2,402	7,249	14,225	-	28,788
Insurance claims payable	-	-	-	779,000	-	-	779,000
Due to:							
Other funds	$ 26,033	2	4,391	-	-	37,432	67,858
Net pension and other postemployment benefits liabilities	-	94,929	37,562	172,543	247,999	65,472	618,505
Total Liabilities	**$ 26,033**	**$ 101,079**	**$ 44,355**	**$ 1,068,184**	**$ 280,080**	**$ 122,203**	**$ 1,641,934**
Deferred Inflow of Resources							
Deferred inflow of resources related to pensions and other postemployment benefits	-	$ 9,932	$ 3,928	$ 18,009	$ 25,943	-	$ 57,812
Total Deferred Inflow of Resources	**$ -**	**$ 9,932**	**$ 3,928**	**$ 18,009**	**$ 25,943**	**$ -**	**$ 57,812**
Net Position							
Unrestricted	$ (26,033)	$ 5,058	$ 57,488	$ 9,336,624	$ (75,256)	$ (25,928)	$ 9,271,953
Total Net Position	**$ (26,033)**	**$ 5,058**	**$ 57,488**	**$ 9,336,624**	**$ (75,256)**	**$ (25,928)**	**$ 9,271,953**

YUMA COUNTY

Exhibit L - 2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
All Internal Service Funds
Year Ended June 30, 2020

	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	-	-	$ 730,952	$ 14,064,629	$ 1,451,000	-	$ 16,246,581
Charges for services	$ 234,431	$ 137,359	-	-	-	$ 600,000	971,790
Miscellaneous	-	5,207	24,814	456	24,297	3,750	58,524
Total operating revenues	**234,431**	**142,566**	**755,766**	**14,065,085**	**1,475,297**	**603,750**	**17,276,895**
Operating expenses							
Personnel services	-	100,876	67,184	194,442	248,584	262,385	873,471
Supplies and services	-	1,155	100	10,803	6,534	351,792	370,384
Tools and minor equipment	234,431	-	415	5,438	1,742	19,163	261,189
Professional services	-	9,569	-	138,623	16,699	4,805	169,696
Health services claims	-	-	-	10,092,058	210,100	-	10,302,158
Health services other	-	-	-	2,542,648	812,823	-	3,355,471
Insurance claims	-	2,022	34,183	1,529	-	-	37,734
Insurance others	-	546	605,424	945	-	-	606,915
Other	-	1,612	10,389	487,448	109,773	65,035	674,257
Total operating expenses	**234,431**	**115,780**	**717,695**	**13,473,934**	**1,406,255**	**703,180**	**16,651,275**
Operating income / (loss)	**-**	**26,786**	**38,071**	**591,151**	**69,042**	**(99,430)**	**625,620**
Nonoperating revenues							
Investment income	-	931	2,128	169,817	9,870	4,511	187,257
Other- Sale of capital assets	-	-	-	-	-	88,317	88,317
Total nonoperating revenues	**-**	**931**	**2,128**	**169,817**	**9,870**	**92,828**	**275,574**
Change in net position	-	27,717	40,199	760,968	78,912	(6,602)	901,194
Net position / (deficit), July 1, 2019	(26,033)	(22,659)	17,289	8,575,656	(154,168)	(19,326)	8,370,759
Total net position / (deficit), June 30, 2020	**$ (26,033)**	**$ 5,058**	**$ 57,488**	**$ 9,336,624**	**$ (75,256)**	**$ (25,928)**	**$ 9,271,953**

YUMA COUNTY

Exhibit L - 3

Combining Statement of Cash Flows
All Internal Service Funds
Year Ended June 30, 2020

	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	-	$ 13,470	-	$ 13,447,983	$ 1,466,431	-	$ 14,927,884
Receipts from other funds for goods and services provided	$ 208,398	8,602	$ 706,984	16	23,095	$ 583,658	1,530,753
Other receipts	26,033	59,851	25,264	672,200	43	2,064	785,455
Payments for supplies and to providers of goods and services	(234,431)	(12,663)	(761,923)	(13,001,886)	(1,119,866)	(470,402)	(15,601,171)
Payments to employees	-	(98,962)	(56,471)	(208,305)	(340,871)	(261,200)	(965,809)
Other payments	-	-	-	(300,421)	-	-	(300,421)
Net cash provided (used) by operating activities	**-**	**(29,702)**	**(86,146)**	**609,587**	**28,832**	**(145,880)**	**376,691**
Cash flows from capital and related financing activities							
Proceeds from sale of capital assets	-	-	-	-	-	88,317	88,317
Net cash provided by capital and related financial activities	**-**	**-**	**-**	**-**	**-**	**88,317**	**88,317**
Cash flows from investing activities:							
Interest received on investments	-	979	2,475	180,547	9,880	4,730	198,611
Net cash provided by investing activities	**-**	**979**	**2,475**	**180,547**	**9,880**	**4,730**	**198,611**
Net increase / (decrease) in cash and cash equivalents	-	(28,723)	(83,671)	790,134	38,712	(52,833)	663,619
Cash and cash equivalents, July 1, 2019	-	72,766	124,885	9,496,798	155,779	83,312	9,933,540
Cash and cash equivalents, June 30, 2020	**$ -**	**$ 44,043**	**$ 41,214**	**$ 10,286,932**	**$ 194,491**	**$ 30,479**	**$ 10,597,159**
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	**$ -**	**$ 26,786**	**$ 38,071**	**$ 591,151**	**$ 69,042**	**$ (99,430)**	**$ 625,620**
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	-	-	-	500	(1,159)	(57,717)	(58,376)
Prepaid expenditures	-	-	-	812	-	-	812
Due from other funds	20,514	(60,330)	(26,815)	(15,044)	(4,391)	1,468	(84,598)
(Increase) / decreases in deferred outflows							
Deferred outflows	-	3,570	48	7,725	13,205	(2,431)	22,117
Increase / (decrease) in liabilities:							
Accounts payable	-	901	(124,311)	82,313	4,741	(16,307)	(52,663)
Accrued payroll and employee benefits	-	1,439	1,032	1,028	5,357	-	8,856
Insurance claims payable	-	-	-	(53,000)	-	-	(53,000)
Due to other funds	(20,514)	(8,299)	4,391	-	(20,342)	(36,935)	(81,699)
Net pension liability	-	6,982	19,682	(2,630)	(29,823)	65,472	59,683
Increase / (decrease) in deferred inflows							
Deferred inflows	-	(751)	1,756	(3,268)	(7,798)	-	(10,061)
Total Adjustments	**-**	**(56,488)**	**(124,217)**	**18,436**	**(40,210)**	**(46,450)**	**(248,929)**
Net cash provided (used) by operating activities	**$ -**	**$ (29,702)**	**$ (86,146)**	**$ 609,587**	**$ 28,832**	**$ (145,880)**	**$ 376,691**

Trust and Agency Funds

YUMA COUNTY

Exhibit M - 1

Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2020

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	$ 88,348,214	$ (11,527,497)	$ 76,820,717	$ 8,102,768
Receivables (net of allowances for uncollectibles):				
Accrued interest	323,538	1,965	325,503	-
Total Assets	$ 88,671,752	(11,525,532)	77,146,220	$ 8,102,768
Liabilities				
Deposits held for others	-	-	-	$ 8,102,768
Total Liabilities	$ -	$ -	$ -	$ 8,102,768
Net Position				
Held in trust for investment trust participants	$ 88,671,752	$ (11,525,532)	$ 77,146,220	
Total Net Position	$ 88,671,752	$ (11,525,532)	$ 77,146,220	

YUMA COUNTY

Exhibit M - 2

Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2020

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Additions:				
Contributions from participants	$ 418,741,561	$ 3,182,030	$ 421,923,591	$ 34,737,158
Investment income	3,284,894	-	3,284,894	-
Total additions	422,026,455	3,182,030	425,208,485	34,737,158
Deductions:				
Distributions to participants	404,927,574	10,010,831	414,938,405	34,737,158
Total deductions	404,927,574	10,010,831	414,938,405	$ 34,737,158
Change in net assets	17,098,881	(6,828,801)	10,270,080	
Net position held in trust, July 1, 2019	71,572,871	(4,696,731)	66,876,140	
Net position held in trust, June 30, 2020	$ 88,671,752	$ (11,525,532)	$ 77,146,220	

YUMA COUNTY **Exhibit M - 3**

Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Assets				
Cash and cash equivalents	$ 8,231,965	$ -	$ 129,197	$ 8,102,768
Total Assets	$ 8,231,965	$ -	$ 129,197	$ 8,102,768
Liabilities				
Deposits held for others	$ 8,231,965	$ (129,197)	$ -	$ 8,102,768
Total Liabilities	$ 8,231,965	$ (129,197)	$ -	$ 8,102,768

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 30,2019 and June 30,2020

	2019 **	2020
Governmental Funds capital assets:		
Land	$ 61,813,406	$ 62,646,137
Buildings	186,760,723	188,004,575
Improvements other than buildings	17,453,061	19,834,920
Machinery and equipment	43,384,016	44,448,588
Infrastructure	221,405,961	231,337,007
Construction in progress	12,372,886	8,268,684
Total governmental funds capital assets	$ 543,190,053	$ 554,539,911
Investments in governmental funds capital assets by source:		
General Fund	$ 22,338,444	$ 23,184,155
Major Capital Projects Funds	191,535,977	193,585,253
Flood Control District	36,679,002	38,120,083
Health Services District	1,360,150	1,276,423
DDS HURF	89,256,173	66,650,040
Other Funds	190,242,407	192,370,569
Donations	11,777,900	39,353,388
Total governmental funds capital assets	$ 543,190,053	$ 554,539,911

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

** 2019 Balances, as restated.

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit N-2
Schedule by Function and Activity*
Year Ended June 30, 2020

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 29,897,798	$ 663,326	$ 12,196,714	$ 5,297,584	$ 11,079,802	-	$ 660,372
Adult Probation	4,294,978	-	4,049,016	27,358	218,604	-	-
Attorneys	198,084	-	39,271	-	158,813	-	-
Courts	35,369,800	650,101	28,814,541	3,055,534	2,849,624	-	-
Development Services	6,243,694	799,206	4,595,369	6,910	842,209	-	-
Juvenile Court	14,650,341	-	12,667,635	1,067,913	914,793	-	-
Public Defender	558,328	39,200	435,447	-	83,681	-	-
Total General Government	91,213,023	2,151,833	62,797,993	9,455,299	16,147,526	-	660,372
Public Safety:							
Adult probation	190,941	-	72,186	14,284	104,471	-	-
Juvenile Court - Grants	358,196	-	85,155	38,618	234,423	-	-
Sheriff - Administration	70,513,800	1,868,705	51,075,927	4,406,823	13,162,345	-	-
Sheriff - Boat Patrol	984,226	112,750	618,776	-	252,700	-	-
Flood Control	62,582,979	4,144,378	-	26,652	167,621	$ 56,712,550	1,531,778
Total Public Safety	134,630,142	6,125,833	51,852,044	4,486,377	13,921,560	56,712,550	1,531,778
Highways and Streets:							
Roads	247,023,661	50,717,691	5,010,882	419,280	10,182,271	174,624,457	6,069,080
Total Highways and Streets	247,023,661	50,717,691	5,010,882	419,280	10,182,271	174,624,457	6,069,080
Sanitation:							
Solid Waste	1,151,039	1,773	-	188,214	961,052	-	-
Total Sanitation	1,151,039	1,773	-	188,214	961,052	-	-
Health :							
Health	10,349,708	-	8,446,726	1,082,635	820,347	-	-
Total Health	10,349,708	-	8,446,726	1,082,635	820,347	-	-
Welfare:							
Cemetery	179,223	25,288	153,935	-	-	-	-
Housing	16,336,558	202,766	13,128,730	2,730,624	266,984	-	7,454
Total Welfare	16,515,781	228,054	13,282,665	2,730,624	266,984	-	7,454
Culture and Recreation:							
Library	52,238,150	3,100,443	46,177,168	859,507	2,101,032	-	-
Parks	882,381	303,010	-	546,160	33,211	-	-
Total Culture and Recreation	53,120,531	3,403,453	46,177,168	1,405,667	2,134,243	-	-
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	$ 554,539,911	$ 62,646,137	$ 188,004,575	$ 19,834,920	$ 44,448,588	$ 231,337,007	$ 8,268,684

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

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds Exhibit N-3
Schedule of Changes by Function and Activity
Year Ended June 30, 2020

	Governmental Capital Assets as restated July 1, 2019	Additions	Deletions	Governmental Capital Assets June 30, 2020
Function and Activity:				
General Government:				
Administration	$ 29,220,592	$ 2,391,676	$ 1,714,470	$ 29,897,798
Adult Probation	4,294,978	-	-	4,294,978
Attorneys	198,084	-	-	198,084
Courts	34,702,746	936,183	269,129	35,369,800
Development Services	5,722,078	566,021	44,405	6,243,694
Juvenile Court	14,450,535	215,495	15,689	14,650,341
Public Defender	549,825	8,503	-	558,328
Total General Government	89,138,838	4,117,878	2,043,693	91,213,023
Public Safety:				
Adult Probation	173,545	17,396	-	190,941
Juvenile Court - Grants	304,066	54,130	-	358,196
Sheriff - Administration	69,031,134	4,190,122	2,707,456	70,513,800
Sheriff - Boat Patrol	985,935	78,868	80,577	984,226
Flood Control	61,141,897	5,577,739	4,136,657	62,582,979
Total Public Safety	131,636,577	9,918,255	6,924,690	134,630,142
Highways and Streets:				
Roads	240,720,429	14,555,399	8,252,167	247,023,661
Total Highways and Streets	240,720,429	14,555,399	8,252,167	247,023,661
Sanitation:				
Solid Waste	1,206,150	271,024	326,135	1,151,039
Total Sanitation	1,206,150	271,024	326,135	1,151,039
Health :				
Health	10,507,854	14,285	172,431	10,349,708
Total Health	10,507,854	14,285	172,431	10,349,708
Welfare:				
Cemetery	28,688	304,470	153,935	179,223
Housing	16,034,181	907,076	604,699	16,336,558
Total Welfare	16,062,869	1,211,546	758,634	16,515,781
Culture and Recreation:				
Library	52,498,929	30,591	291,370	52,238,150
Parks	882,381	-	-	882,381
Total Culture and Recreation	53,381,310	30,591	291,370	53,120,531
Education:				
Juvenile Court	468,408	-	-	468,408
School Superintendent	67,618	-	-	67,618
Total Education	536,026	-	-	536,026
Total governmental funds capital ass	$ 543,190,053	$ 30,118,978	$ 18,769,120	$ 554,539,911

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							
	2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
General Government	$ 7,757,721	12.0%	$ 7,161,588	(7.7%)	$ 6,824,536	(4.7%)	$ 5,901,084	(13.5%)
Public Safety	2,371,176	13.3%	2,462,699	3.9%	2,230,352	(9.4%)	2,422,856	8.6%
Highway & Streets	42,994	(44.3%)	44,381	3.2%	45,555	2.6%	50,996	11.9%
Sanitation	52,230	143.3%	35,809	(31.4%)	36,653	2.4%	72,384	97.5%
Health	931,425	4.3%	865,286	(7.1%)	1,189,023	37.4%	1,202,234	1.1%
Welfare	377,567	2.0%	351,361	(6.9%)	366,209	4.2%	352,644	(3.7%)
Culture & Recreation	93,180	(2.0%)	96,925	4.0%	98,985	2.1%	99,963	1.0%
Operating Grant & Contributions	38,885,744	(4.7%)	36,579,844	(5.9%)	35,483,411	(3.0%)	33,951,827	(4.3%)
Financial Trends	17,998,927	302.6%	11,519,306	(36.0%)	213,005	(98.2%)	832,800	291.0%
Total Program Revenues	**$ 68,510,964**	**22.9%**	**$ 59,117,199**	**(13.7%)**	**$ 46,487,729**	**(21.4%)**	**$ 44,886,788**	**(3.4%)**
General Revenues								
Taxes								
Property Taxes	$ 37,924,367	1.2%	$ 38,788,697	2.3%	$ 37,148,236	(4.2%)	$ 36,469,483	(1.8%)
County Sales Taxes	23,736,455	4.3%	24,965,329	5.2%	25,532,665	2.3%	25,733,655	0.8%
Auto-in-Lieu of Tax	6,727,463	(1.9%)	6,358,376	(5.5%)	6,418,912	1.0%	6,649,839	3.6%
Franchise Taxes	186,550	2.9%	180,411	(3.3%)	165,593	(8.2%)	154,609	(6.6%)
Shared State Sales Taxes	16,678,861	(1.2%)	17,349,424	4.0%	17,919,502	3.3%	18,671,692	4.2%
Total Taxes	**85,253,696**	**1.3%**	**87,642,237**	**2.8%**	**87,184,908**	**(0.5%)**	**87,679,278**	**0.6%**
Grants and Contributions Net								
Restricted to Specific Programs	3,932,483	(13.6%)	3,954,280	0.6%	3,416,481	(13.6%)	3,640,636	6.6%
Investment earnings	1,103,459	(35.6%)	646,064	(41.5%)	553,550	(14.3%)	455,473	(17.7%)
Miscellaneous	1,601,598	(31.7%)	2,510,793	56.8%	1,845,885	(26.5%)	2,107,888	14.2%
Total General Revenues	**$ 91,891,236**	**(1.0%)**	**$ 94,753,374**	**3.1%**	**$ 93,000,824**	**(1.8%)**	**$ 93,883,275**	**0.9%**
Total Revenues	**$ 160,402,200**	**8.0%**	**$ 153,870,573**	**(4.1%)**	**$ 139,488,553**	**(9.3%)**	**$ 138,770,063**	**(0.5%)**

Table A-1

Fiscal Years												
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-20	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 7,863,365	4.2%
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%	2,336,865	7.5%
33,857	(33.6%)	35,767	5.6%	37,188	4.0%	58,232	56.6%	81,918	40.7%	63,301	(22.7%)
61,229	(15.4%)	61,770	0.9%	67,801	9.8%	69,415	2.4%	77,781	12.1%	70,722	(9.1%)
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%	1,411,082	(5.8%)
388,874	10.3%	378,797	(2.6%)	423,116	11.7%	398,286	(5.9%)	435,890	9.4%	488,722	12.1%
93,685	(6.3%)	94,678	1.1%	85,701	(9.5%)	78,115	(8.9%)	65,558	(16.1%)	46,998	(28.3%)
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%	47,359,790	17.1%
172,611	(79.3%)	3,368,486	1851.5%	1,994,711	(40.8%)	4,656,931	133.5%	4,256,903	(8.6%)	2,391,146	(43.8%)
$ 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%**	**$ 62,031,991**	**9.6%**
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%	46,247,167	1.2%
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%	34,926,649	15.4%
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%	9,345,891	2.9%
150,871	(2.4%)	131,546	(12.8%)	134,392	2.2%	121,212	(9.8%)	146,282	20.7%	151,071	3.3%
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%	24,991,696	9.0%
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%**	**115,662,474**	**7.3%**
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%	3,898,684	4.6%
474,299	4.1%	469,775	(1.0%)	552,943	17.7%	1,090,740	97.3%	1,537,906	41.0%	1,773,549	15.3%
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%)	2,993,002	30.3%
$ 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%**	**$ 124,327,709**	**7.5%**
$ 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%**	**$ 186,359,700**	**8.2%**

Yuma County, Arizona

Government-Wide Expenses by Function
Last Ten Fiscal Years

	Fiscal Years							
	2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenses								
General Government	$ 45,977,581	(8.3%)	$ 44,961,829	(2.2%)	$ 47,291,500	5.2%	$ 46,328,082	(2.0%)
Public Safety	41,268,389	2.5%	40,778,911	(1.2%)	44,237,187	8.5%	44,364,995	0.3%
Highway & Streets	11,610,502	(18.9%)	11,148,656	(4.0%)	11,095,884	(0.5%)	10,077,888	(9.2%)
Sanitation	911,775	8.3%	892,460	(2.1%)	876,743	(1.8%)	901,795	2.9%
Health	9,043,830	4.7%	9,121,693	0.9%	9,012,391	(1.2%)	8,193,331	(9.1%)
Welfare	13,728,818	6.6%	15,570,314	13.4%	15,033,810	(3.4%)	15,254,112	1.5%
Culture & Recreation	8,453,590	3.7%	8,995,200	6.4%	9,688,159	7.7%	9,489,428	(2.1%)
Education	8,641,658	(15.8%)	6,983,411	(19.2%)	7,191,899	3.0%	5,890,655	(18.1%)
Interest on Long-term Debt	2,608,233	(12.6%)	2,626,606	0.7%	2,736,718	4.2%	2,818,925	3.0%
Total Expenses	**$ 142,244,376**	**(4.2%)**	**$ 141,079,080**	**(0.8%)**	**$ 147,164,291**	**4.3%**	**$ 143,319,211**	**(2.6%)**
Change in Net Position	$ 18,217,355	36358.0%	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)	$ (4,547,145)	(40.8%)
Beginning Net Position	348,208,824	0.0%	366,426,179	5.2%	379,217,671	3.5%	371,541,933	(2.0%)
Ending Net Position	**$ 366,426,179**	**5.2%**	**$ 379,217,671**	**3.5%**	**$ 371,541,933**	**(2.0%)**	**$ 366,994,788**	**(1.2%)**

Table A-2

Fiscal Years												
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%)	$ 50,909,721	7.1%
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%)	45,692,117	11.4%
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%)	14,824,647	(9.7%)
942,195	4.5%	891,291	(5.4%)	1,030,124	15.6%	1,161,861	12.8%	1,208,923	4.1%	1,317,375	9.0%
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%)	8,799,703	4.1%
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%)	17,921,524	5.7%
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%)	9,625,341	0.4%
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%)	8,963,975	27.3%
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%	2,573,551	0.0%
$ 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%)**	**$ 160,627,954**	**6.5%**
$ (5,974,138)	31.4%	$ 8,792,905	(247.2%)	$ (370,489)	(104.2%)	$ (1,119,550)	202.2%	$ 21,461,357	(2017.0%)	$ 25,731,746	19.9%
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%)	316,067,790	18.4%
$ 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%**	**$ 341,799,536**	**18.5%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Years							
	2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures								
General Government	$ 42,399,498	0.66%	$ 42,582,154	0.43%	$ 42,801,744	0.52%	$ 44,546,509	4.08%
Public Safety	38,814,882	1.60%	38,624,854	(0.49%)	40,561,086	5.01%	41,888,510	3.27%
Highway & Streets	9,855,973	(21.41%)	9,466,126	(3.96%)	8,718,437	(7.90%)	8,278,875	(5.04%)
Sanitation	854,966	7.65%	842,870	(1.41%)	801,525	(4.91%)	850,056	6.05%
Health	8,628,172	4.10%	8,781,513	1.78%	8,436,617	(3.93%)	7,831,340	(7.17%)
Welfare	13,308,587	6.66%	15,184,030	14.09%	14,536,112	(4.27%)	14,895,436	2.47%
Culture & Recreation	7,404,440	(5.00%)	7,514,881	1.49%	7,581,837	0.89%	7,974,382	5.18%
Education	8,627,030	(15.92%)	6,975,040	(19.15%)	7,147,788	2.48%	5,869,577	(17.88%)
Capital Outlay	19,588,306	73.38%	14,713,004	(24.89%)	11,276,291	(23.36%)	8,515,117	(24.49%)
Financial Trends	1,830,822	(74.97%)	2,296,887	25.46%	2,027,302	(11.74%)	2,392,522	18.02%
Debt Service - Interest	2,608,233	(12.57%)	2,626,606	0.70%	2,621,795	(0.18%)	2,732,368	4.22%
Total Expenditures	**$ 153,920,909**	**(0.10%)**	**$ 149,607,965**	**(2.80%)**	**$ 146,510,534**	**(2.07%)**	**$ 145,774,692**	**(0.50%)**
Change in Balance	$ 792,840	(108.03%)	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)	$ (7,779,716)	500.67%
Fund Balance -Beginning (1)	83,971,868	(10.52%)	84,764,708	0.94%	87,599,221	3.34%	86,304,045	(1.48%)
Fund Balance -Ending (1)	**$ 84,764,708**	**0.94%**	**$ 87,599,221**	**3.34%**	**$ 86,304,045**	**(1.48%)**	**$ 78,524,329**	**(9.01%)**

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

Table A-3

Fiscal Years												
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 49,561,294	1.01%
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%	44,606,593	2.17%
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%)	12,795,284	(13.88%)
862,753	1.49%	836,843	(3.00%)	946,876	13.15%	1,060,160	11.96%	1,178,657	11.18%	1,268,855	7.65%
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%	8,658,416	0.50%
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%)	17,518,685	5.41%
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%	8,362,187	(2.83%)
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%)	9,000,651	25.05%
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%	15,233,550	(1.93%)
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%	4,544,639	6.05%
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%	1,885,562	(7.70%)
$ 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%**	**$ 173,435,716**	**1.03%**
$ (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%)	$ 10,213,725	541.18%
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%
$ 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%**	**$ 98,795,040**	**11.53%**

Yuma County, Arizona

Fund Balances of Governmental Funds (1)
Last Ten Fiscal Years

	Fiscal Years			
	2010-2011	2011-2012	2012-2013	2013-2014
General Fund				
Nonspendable	$ 216,910	$ 266,480	$ 319,121	$ 339,796
Restricted	6,967,045	7,002,264	7,433,458	7,399,938
Committed	268,000	-	-	-
Assigned	269,640	-	-	-
Unassigned	10,674,849	10,659,990	9,904,039	6,916,730
Financial Trends	**$ 18,396,444**	**$ 17,928,734**	**$ 17,656,618**	**$ 14,656,464**
Other Governmental Funds				
Unreserved, reported in:				
Nonspendable	$ 64,808	$ 30,425	$ 87,225	$ 95,427
Restricted	57,368,443	58,145,049	54,970,411	52,601,853
Committed	8,473,311	10,189,457	12,125,628	10,116,523
Assigned	1,223,067	1,149,959	1,582,131	1,443,019
Unassigned	(761,365)	155,597	(117,968)	(388,957)
Total Governmental Funds	**$ 66,368,264**	**$ 69,670,487**	**$ 68,647,427**	**$ 63,867,865**

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

Table A-4

Fiscal Years					
2014-2015	**2015-2016**	**2016-2017**	**2017-2018**	**2018-2019**	**2019-2020**
$ 357,850	$ 292,127	$ 214,156	$ 431,370	$ 239,819	$ 577,934
7,507,156	8,175,008	8,554,213	9,271,334	9,583,373	9,802,966
-	1,031,099	-	-	1,966,364	352,181
-	-	-	-	-	-
5,368,666	5,795,991	8,684,183	12,276,399	14,923,620	24,740,863
$ 13,233,672	**$ 15,294,225**	**$ 17,452,552**	**$ 21,979,103**	**$ 26,713,176**	**$ 35,473,944**
$ 84,720	$ 190,050	$ 268,299	$ 152,490	$ 84,390	$ 365,436
51,433,020	56,225,138	59,336,012	60,482,868	55,583,507	56,410,037
6,291,281	4,103,121	2,134,427	3,180,642	6,520,221	5,934,582
1,281,398	1,571,113	1,559,182	1,365,251	1,268,513	742,267
(293,528)	(294,782)	94,433	(171,996)	(1,588,492)	(131,226)
$ 58,796,891	**$ 61,794,640**	**$ 63,392,353**	**$ 65,009,255**	**$ 61,868,139**	**$ 63,321,096**

Yuma County, Arizona

General Government Revenues by Source

Last Ten Fiscal Years

	Fiscal Years							
	2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Revenues								
Taxes	$ 68,574,835	1.89%	$ 70,292,813	2.51%	$ 69,281,357	(1.44%)	$ 69,037,531	(0.35%)
Special Assessments	112,319	(72.17%)	572,462	409.68%	400,102	(30.11%)	308,342	(22.93%)
License & Permits	1,057,715	(5.03%)	970,355	(8.26%)	1,033,921	6.55%	1,001,588	(3.13%)
Intergovernmental	68,532,952	7.79%	65,712,740	(4.12%)	57,080,596	(13.14%)	56,905,602	(0.31%)
Charges for Services	7,086,558	22.73%	6,743,112	(4.85%)	6,750,567	0.11%	5,870,699	(13.03%)
Fines & Forfeits	3,151,654	(3.30%)	3,003,379	(4.70%)	2,685,064	(10.60%)	2,922,659	8.85%
Investment Income	984,739	(36.36%)	581,131	(40.99%)	497,828	(14.33%)	409,416	(17.76%)
Rents	330,365	(0.02%)	301,201	(8.83%)	321,777	6.83%	307,218	(4.52%)
Miscellaneous	1,345,393	9.69%	1,310,408	(2.60%)	1,884,512	43.81%	1,209,872	(35.80%)
Total Revenues	**$ 151,176,530**	**4.59%**	**$ 149,487,601**	**(1.12%)**	**$ 139,935,724**	**(6.39%)**	**$ 137,972,927**	**(1.40%)**

Table A-5

Fiscal Years												
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 90,330,337	6.03%
270,540	(12.26%)	257,318	(4.89%)	342,472	33.09%	315,213	(7.96%)	213,237	(32.35%)	197,836	(7.22%)
943,852	(5.76%)	978,454	3.67%	1,037,930	6.08%	1,136,923	9.54%	1,319,106	16.02%	1,438,634	9.06%
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%	77,466,031	13.96%
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%	7,041,169	9.64%
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%	3,324,839	(9.76%)
424,606	3.71%	416,688	(1.86%)	490,916	17.81%	975,874	98.79%	1,379,389	41.35%	1,586,292	15.00%
328,914	7.06%	321,071	(2.38%)	352,200	9.70%	402,895	14.39%	450,911	11.92%	476,413	5.66%
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%)	1,628,683	44.47%
$ 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%**	**$ 183,490,234**	**9.37%**

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
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%
19-20	31,388,835	(0.25%)	11,071,570	2.46%	2,406,389	(1.91%)	1,088,040	12.14%

	Auto-in-Lieu				Franchise Tax	
Fiscal	General Fund		HURF Funds		General Fund	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	6,603,899	3.65%	2,693,884	(0.49%)	151,071	3.27%

(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

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
10,778,810	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%
15,708,585	15.39%	15,708,658	15.38%	32	700.00%	3,509,374	15.48%	34,926,649	15.40%

Total Taxes	
Amount	% Chg
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%
90,330,337	6.03%

Yuma County, Arizona

Other Financing Sources (Uses)
Last Ten Fiscal Years

	Fiscal Years							
	2010-2011		2011-2012		2012-2013		2013-2014	
	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	(33.51%)	-	-
Payment to refunded debt	-	-	(8,692,607)	100.00%	(2,220,366)	(74.46%)	-	-
Premiums	-	-	-	-	-	-	-	-
Loan proceeds	3,437,915	1266.16%	-	-	-	-	-	-
Capital lease agreements	-	-	-	-	-	-	-	-
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Transfers In	$ 15,986,583	(24.83%)	18,981,200	18.73%	20,441,069	7.69%	$ 15,744,092	(22.98%)
Transfers Out	(15,887,279)	(27.31%)	(18,614,283)	17.16%	(20,441,069)	9.81%	(15,722,043)	(23.09%)
Total Other Financing Sources (Uses)	**$ 99,304**	**(116.80%)**	**$ 2,954,877**	**2875.59%**	**$ 5,279,634**	**78.68%**	**$ 22,049**	**(99.58%)**

Table A-7

Fiscal Years												
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
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%	-	0.00%
(27,403,954)	100.00%	(11,964,919)	(56.34%)	-	-	-	-	-	0.00%	-	0.00%
1,463,271	100.00%	1,063,955	(27.29%)	-	-	-	-	-	0.00%	-	0.00%
-	-	-	-	-	-	-	-	-	0.00%	-	0.00%
131,234	100.00%	-	-	$ 500,363	100.00%	1,245,361	148.89%	-	0.00%	-	0.00%
-	-	21,884	100.00%	98,394	349.62%	125,651	27.70%	187,392	49.14%	$ 159,207	(15.04%)
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%	17,598,384	10.20%
(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%	(17,598,384)	10.20%
$ 484,106	**2095.59%**	**$ 400,944**	**(17.18%)**	**$ 598,757**	**49.34%**	**$ 5,996,205**	**901.44%**	**$ 5,488,392**	**(8.47%)**	**$ 159,207**	**(97.10%)**

Yuma County, Arizona

Net Position by Category
Last Ten Fiscal Years

	Fiscal Years							
	2010-2011		2011-2012		2012-2013		2013-2014	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities								
Invested in Capital Assets, net of related debt	$ 277,357,668	9.11%	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)	$ 289,410,975	1.03%
Restricted for:								
General Government	-		-		-		-	
Public Safety	11,415,461	1344.48%	5,344,418	(53.18%)	4,560,937	(14.66%)	3,448,859	(24.38%)
Highway & Streets	21,021,104	43.12%	38,279,501	82.10%	37,742,220	(1.40%)	37,082,225	(1.75%)
Sanitation	-		423,787	0.00%	491,934	16.08%	605,478	23.08%
Health	1,994,249	24.38%	855,403	(57.11%)	535,771	(37.37%)	1,043,941	94.85%
Welfare	-		-		-		1,010,467	100.00%
Culture & Recreation	9,559,542	(1.78%)	9,628,372	0.72%	9,005,962	(6.46%)	7,400,704	(17.82%)
Education	-		-		-		944,712	100.00%
Debt Service	1,508,633	(80.05%)	4,740,574	214.23%	5,281,615	11.41%	4,282,441	(18.92%)
Capital Projects	6,433,179	329.41%	5,223,620	(18.80%)	6,555,198	25.49%	4,655,064	(28.99%)
Unrestricted	37,182,644	(36.03%)	28,128,486	(24.35%)	20,907,294	(25.67%)	17,109,922	(18.16%)
Total Governmental Net Position	**$ 366,472,480**	**5.25%**	**$ 379,217,671**	**3.48%**	**$ 371,541,933**	**(2.02%)**	**$ 366,994,788**	**(1.22%)**

Changed % formulas for 2014-2015, 2015-2016, 2016-2017, 2017-2018 for Welfare and Education

Table A-8

Fiscal Years											
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 294,276,592	1.68%	$ 295,264,180	0.34%	$ 296,351,166	0.37%	$ 302,007,352	1.91%	$ 312,609,465	3.51%	$ 349,801,077	11.90%
-		-		-		-		-		12,196,078	100.00%
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%	28,359,912	(7.28%)
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%)	12,742,988	(30.73%)
516,703	(14.66%)	570,364	10.39%	554,929	(2.71%)	431,588	(22.23%)	302,734	(29.86%)	125,925	(58.40%)
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%	6,574,445	12.97%
973,825	(3.63%)	1,015,086	4.24%	1,119,392	10.28%	990,165	(11.54%)	1,168,319	17.99%	1,016,546	(12.99%)
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%)	4,422,511	(0.34%)
974,953	3.20%	995,439	2.10%	872,837	(12.32%)	752,370	(13.80%)	748,659	(0.49%)	581,044	(22.39%)
698,275	(83.69%)	565,133	(19.07%)	642,961	13.77%	1,454,942	126.29%	2,769,584	90.36%	160,804	(94.19%)
4,405,197	(5.37%)	2,506,927	(43.09%)	157,260	(93.73%)	2,397,019	1424.24%	4,404,826	83.76%	32,750	(99.26%)
(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%)	(74,214,544)	(19.99%)
$ 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%**	**$ 341,799,536**	**18.48%**

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

Licenses and Permits by Source
Last Ten Fiscal Years

Fiscal Year	General Fund													
	Building		Plumbing		Mechanical & Electrical		Mobile Homes		Variance & Special Use		Environmental Health		Other Permits	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	707,793	62.11%	29,851	(36.58%)	73,088	(44.03%)	8,391	(32.63%)	19,130	17.87%	93,550	(14.70%)	4,665	(75.22%)

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	4,187	287.69%	408,600	(6.36%)	89,379	(18.91%)	1,438,634	9.06%

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

Intergovernmental Revenues by Source

Last Ten Fiscal Years

Fiscal Year	General Fund												Total General Fund Intergovernmental Revenues	
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements		State Shared Liquor Licenses		Other Grants			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	24,991,696	8.96%	3,898,684	4.56%	550,050	0.00%	1,587	100.00%	29,300	3.74%	506,933	8.02%	29,978,250	8.17%

Fiscal Year	Other Funds													
	Adult Probation		Attorney		HURF		Housing		Health District		Juvenile Court		Public Works	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
19-20	3,336,637	(0.93%)	1,046,561	(1.28%)	7,706,178	(22.72%)	4,215,813	5.23%	4,516,204	19.75%	4,482,870	3.17%	333,528	3.29%

Fiscal Year	Other Funds						**Total Intergovernmental Revenues**	
	School		Workforce Investment Act		All Other Special Revenue Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	309,498	4.56%	7,157,296	26.37%	14,383,196	92.85%	77,466,031	13.96%

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

Charges for Services by Source

Last Ten Fiscal Years

Fiscal Year	General Fund															
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees		Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	31,113	86.07%	140,031	(27.39%)	916,405	148.72%	384,053	6.52%	259,674	2.16%	25,078	3.02%	8,220	(88.73%)	2,617,230	8.10%

Fiscal Year	General Fund		Other Funds												Total Service Charges	
	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	601,583	(3.51%)	348,023	1.77%	437,549	(1.68%)	-	0.00%	835,272	(4.96%)	139,544	12.27%	297,394	(0.08%)	7,041,169	9.64%

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

Fines and Forfeits by Source
Last Ten Fiscal Years

Fiscal Year	General Fund													
	Superior Court Fines and Fees		Constable Fines and Fees		Justice Court Fines and Fees		House Arrest Fines and Fees		Juvenile Court Fines and Fees		Zoning Violation Fines and Fees		Other Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	278,088	(17.04%)	-	0.00%	1,244,895	(14.29%)	972	(8.47%)	28,983	7.02%	1,825	(16.09%)	27,771	19.78%

Fiscal Year	Other Funds												Total Fines and Fees	
	Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees		Justice Court Fines and Fees		Superior Court Fines and Fees		Library District Fines and Fees		All Other Funds Fines and Fees			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
19-20	103,744	(63.93%)	27,634	(10.38%)	501,142	(16.46%)	727,025	(2.55%)	36,448	(24.78%)	346,312	165.18%	3,324,839	(9.76%)

Yuma County, Arizona **Table A-13**

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
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%)
19-20	204,166	(16.36%)	227,627	(7.30%)	-	0.00%	166,469	4.95%	187,443	246.10%	147,209	(14.57%)

Fiscal Year	Other Funds										Total Miscellaneous Revenues	
	Development Services		Attorney		Public Works		Adult Probation		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
10-11	35,730	473.70%	92,551	12.97%	12,426	(85.95%)	17,787	19.81%	65,610	42.74%	1,345,393	9.69%
11-12	1,672	(95.32%)	92,289	(0.28%)	155,458	1151.07%	6,911	(61.15%)	252,619	285.03%	1,310,408	(2.60%)
12-13	3,071	83.67%	76,957	(16.61%)	125,582	(19.22%)	9,931	43.70%	493,723	95.44%	1,884,512	43.81%
13-14	72,319	2254.90%	105,642	37.27%	157,282	25.24%	8,802	(11.37%)	295,012	(40.25%)	1,209,872	(35.80%)
14-15	4,595	(93.65%)	105,134	(0.48%)	34,515	(78.06%)	6,741	(23.42%)	383,456	29.98%	1,314,306	8.63%
15-16	23,606	413.73%	82,332	(21.69%)	129,497	275.19%	3,021	(55.18%)	335,837	(12.42%)	1,207,376	(8.14%)
16-17	95,922	306.35%	79,708	(3.19%)	33,135	(74.41%)	3,306	9.43%	253,904	(24.40%)	1,070,466	(11.34%)
17-18	91,215	(4.91%)	60,772	(23.76%)	75,674	128.38%	6,990	111.43%	115,691	(54.44%)	1,405,131	31.26%
18-19	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%)
19-20	114,452	38.48%	62,949	(24.40%)	44,655	37.79%	938	(42.17%)	472,775	797.92%	1,628,683	44.47%

Yuma County, Arizona

Table A-14

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	
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%
19-20	158,202,166	1.33%	6,430,201	1.61%	4.06%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)		
	Amount	% Chg	Amount	% Chg	Amount	% Chg	
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	(57.59%)	86,988,358	12.84%	88,581,315	9.57%	
19-20	10,213,725	66.25%	88,581,315	9.57%	98,795,040	13.57%	

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

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

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	
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
19-20	92,124,509	50,200	92,174,709	71,924,897	11,489,044	83,413,941	8,760,768

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
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%
19-20	26,713,176	8,760,768	35,473,944	32.80%

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	% Chng	Estimated Actual Value Amount	% Chng	Ratio of Assessed Value to Total Estimated Value	Secured Personal Property and Real Property: Exempt Assessed Value Amount	% Chng	Net Assessed Value Amount	% Chng	Total Direct Tax Rate	Ratio of Net Assessed Value to Total Estimated Value
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%	2.5288	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%
19-20	Primary	1,410,641,413	4.69%	11,397,441,186	4.69%	12.38%	166,368,305	1.24%	1,244,273,108	5.17%	2.5288	10.92%
(19-20)	Secondary (1)	1,410,641,413	4.69%	11,397,441,186	4.69%	12.38%	166,368,305	1.24%	1,244,273,108	5.17%	0.9137	10.92%
(19-20)	Secondary (2)	1,183,108,265	4.26%	10,014,921,450	4.55%	11.81%	162,395,578	1.10%	1,020,712,687	4.78%	0.2419	10.19%

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
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%
19-20	31,440,775	30,339,431	96.50%	30,339,431	96.50%

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
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%
19-20	31,440,775	30,584,209	97.28%	(244,778)	30,339,431	96.50%	1,101,344	3.50%

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

Taxpayer	2020 Actual Assessed Valuation	2020 Rank	2020 Percent of County's Net Assessed Valuation *	2011 Actual Assessed Valuation	2011 Rank	2011 Percent of County's Net Assessed Valuation
Arizona Public Service Company	$ 76,757,003	1	6.17%	$ 58,630,415	1	4.70%
Agua Caliente Solar LLC	39,345,120	2	3.16%	-	-	
Union Pacific Railroad Co	11,239,223	3	0.90%	6,538,183	6	0.52%
Southwest Gas Corporation (T&D)	11,183,556	4	0.90%	7,818,055	3	0.63%
Wal-Mart Stores Inc De Corp	7,469,649	5	0.60%	9,529,698	2	0.76%
Imperial Irrigation District (T&D)	7,022,140	6	0.56%			
Yuma Palms 1031 Delaware LLC ET AL	5,846,080	7	0.47%			
Arizona Public Service Company (REE)	4,637,130	8	0.37%			
Qwest Corporation	3,949,741	9	0.32%	7,516,984	5	0.60%
North Baja Pipeline LLC	3,027,356	10	0.24%			
Yuma Palms 1030 Belaware LLC	-	-	-	7,744,056	4	0.62%
Dole Fresh Vegetable Inc.	-	-	-	4,432,119	7	0.36%
Far West Water Co	-	-	-	3,491,399	8	0.28%
Level 3 Communications, LLC	-	-	-	3,263,176	9	0.26%
Yuma Cogeneration Associates	-	-	-	3,178,200	10	0.25%
Totals	$170,476,998		13.70%	$ 112,142,285		8.99%

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	2020	2011	% Change
Utilities	$ 1,200,790	$ 1,232,627	(2.58%)
Communications	176,772	354,730	(50.17%)
Publishing	7,518	9,978	(24.66%)
Restaurants & Bars	1,524,756	1,049,311	45.31%
Amusements	67,296	67,695	(0.59%)
Personal Property Rental	496,821	326,241	52.29%
Contracting	2,307,481	1,080,828	113.49%
Retail	9,541,694	6,062,568	57.39%
Hotel/Motel	312,419	272,330	14.72%
All Other	73,038	322,501	(77.35%)
TOTAL	$ 15,708,585	$10,778,809	45.74%

Yuma County, Arizona

Table B-6

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

Fiscal Year	State	Yuma County (2)			Cities (5)			
		General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
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
19-20	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
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	-	-	-
2019	Primary	2.5288	0.4566	2.3185	1.6596	1.9597	2.2538	2.0106	3.1307	2.5043	2.5098
2019-20	Secondary	0.0000	0.0000	0.0000	0.0000	0.2531	1.7702	1.4046	-	-	-

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	
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	-
2019	Primary	2.9872	2.1321	2.2174	2.2318	0.0500
2018-20	Secondary	1.1380	0.2012	0.3992	0.3393	-

*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
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
2019	Primary	-	-	-	-	-	-	-	-
2019-20	Secondary	0.4396	0.9137	0.2419	85.0000	76.0000	75.0000	211.60	-

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
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
2019	Primary	-	-	-	-	-	-	-	-
2019-20	Secondary	899.7200	11.0000	1.0000	1.0000	30.8940	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				Rural Development Loans	
	Revenue		General Obligation	Special Assessments		
	Jail District	County-Wide Projects	Library District	El Prado Estates	WIFA Loan	USDA Sewer
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
19-20	3,786,992	11,459,000	31,925,000	-	1,005,370	1,377,209

Fiscal Year	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
10-11	41,275	60,441,402	1.16%	308.77
11-12	-	60,849,516	1.15%	303.59
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
19-20	1,652,322	51,205,893	0.68%	222.68

Yuma County, Arizona

Table C-4

Legal Debt Margin
June 30, 2020

Assessed Valuation (Secondary)			$ 1,410,641,413
Gross Indebtedness		$ 17,628,571	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 3,786,992		
Revenue Bonds - Administration Building	11,459,000		
Special Assessment Notes - El Prado Estates	-		
Rural Development Loan - WIFA - El Prado	-		
Rural Development Loan - WIFA - B & C Colonia	1,005,370		
Rural Development Loan - USDA- B & C Colonia	1,250,300		
Rural Development Loan - Gadsden Sewer Project	126,909		
Total Exempt Debt		(17,628,571)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			84,638,485
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 84,638,485**
Yuma County Library District (Voter Approved)	$ 31,925,000		
Total Voter Approved Debt		$ 31,925,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 211,596,212
Total Non-exempt Bonds Outstanding			(31,925,000)
Debt Margin within 15% Debt Limitation			**$ 179,671,212**

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
19-20	31,925,000	1,244,273,108	2.57%	11,397,441,186	0.28%	229,957	138.83

*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		
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	Ratio (4)
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%
19-20	31,925,000	10,094,307	3,020,006	173,435,716	1.74%

(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, 2020

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Rural Development Loans	$ 2,533,463	2,382,579	0.20%	$ 4,855
Total Special Assessment Bonded Debt		2,382,579		4,855
Yuma County: General Obilgation Bond	1,243,308,079	31,925,000	100.00%	31,925,000
Yuma County: Revenue Bond	1,243,308,079	15,245,992	100.00%	15,245,992
Yuma County: Premiums	1,243,308,079	2,015,618	100.00%	2,015,618
Yuma County: Capital Leases	1,243,308,079	1,652,322	100.00%	1,652,322
Total Yuma County Direct Bonded Debt:		53,221,511		50,843,787
As presented fiscal year ended June 30, 2019				
Arizona Western College (1)	1,243,308,079	45,865,000	100.00%	45,865,000
Somerton Elementary School District No. 11	73,438,845	800,220	5.91%	47,267
Crane Elementary School District No. 13	235,810,331	9,390,000	18.97%	1,780,942
Antelope Union High School District No. 50	108,623,237	405,000	8.74%	35,383
Yuma Union High School District No. 70 (2)	1,134,684,842	54,969,631	91.26%	50,167,137
Total Overlapping General Obligation Bonded Debt		111,429,851		97,895,730
Total Direct and Overlapping General Obligation Bonded Debt				$148,739,517

(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									
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Pledged Revenues										
Jail District Sales Tax (1)	$ 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	$ 15,708,658
Capital Projects Sales Tax (2)	37,089	18,052	20,058	3,471	13,183	8,959	679	333	4	32
Library District Property Tax (3)	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	10,967,096
Special Assessment Districts (4)										
El Prado Estates	20,345	18,348	15,084	10,810	4,076	9,805 *	16,715	13,799	7,359	6,186
Gadsden	25,956	21,619	49,037	16,312	14,582	15,113	16,563	26,580	15,707	12,223
Ave B&C Colonia	66,017	532,495	335,982	281,221	243,283	232,400	309,194	274,834	190,170	179,427
Total Pledged Revenues	$ 14,242,317	$ 15,260,628	$ 15,348,746	$ 15,254,974	$ 19,180,176	$ 22,455,965	$ 23,000,803	$ 23,569,931	$ 24,633,601	$ 26,873,622
Debt Service Requirements										
Jail District - Bonds										
Principal	$ 1,850,000	$ 640,000	$ 550,000	$ 705,000	$ 725,000	$ 755,000	$ 780,000	$ 815,004	$ 988,000	$ 1,109,000
Interest	294,150	343,150	337,225	321,150	296,075	266,475	235,775	201,838	197,446	162,941
Total Jail District Requirements	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	1,271,941
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	805,000
Interest	-	-	31,413	216,590	214,350	205,962	196,755	187,560	230,978	312,645
Total Admin Building Requirements	-	-	31,413	500,590	500,350	501,962	500,755	501,560	778,978	1,117,645
Various CIP Projects - Bonds										
Principal	-	-	-	-	-	-	-	185,000	225,000	231,000
Interest	-	-	-	-	-	-	-	35,802	52,898	47,566
Total CIP Project Requirements	-	-	-	-	-	-	-	220,802	277,898	278,566
El Prado Estates ID USDA										
Principal	6,840	31,840	4,340	4,340	4,340	4,340	4,340	4,340	17,360	-
Interest	3,441	2,589	1,804	1,614	1,424	1,234	1,045	854	656	-
Total El Prado Estates ID USDA Requirements	10,281	34,429	6,144	5,954	5,764	5,574	5,385	5,194	18,016	-
Library District - Bonds										
Principal	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	1,700,000
Interest	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	1,320,006
Total Library District Requirements	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	3,020,006
Assessment Districts										
El Prado Estates - WIFA Loan										
Principal	18,880	62,514	6,394	6,386	6,637	7,170	7,453	7,453	35,398	-
Interest	8,693	3,523	2,425	2,174	1,917	1,373	1,085	1,085	773	-
Total El Prado Estates	27,573	66,037	8,819	8,560	8,554	8,543	8,538	8,538	36,171	-
Gadsden - USDA Loan										
Principal	19,984	119,984	14,102	14,102	14,102	14,102	14,102	14,101	14,102	14,102
Interest	16,636	13,462	10,470	9,836	9,201	8,249	7,615	7,297	6,663	6,028
Total Gadsden Estates	36,620	133,446	24,572	23,938	23,303	22,351	21,717	21,398	20,765	20,130
B & C Colonia - WIFA Loan										
Principal	-	42,974	44,166	45,390	46,648	49,270	50,636	50,636	52,040	53,482
Interest	44,288	23,208	38,056	36,814	36,185	33,563	32,197	31,496	30,073	28,610
Total B & C Colonia Estates	44,288	66,182	82,222	82,204	82,833	82,833	82,833	82,132	82,113	82,092
B & C Colonia - USDA Loan										
Principal	-	83,300	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	32,299
Total B & C Colonia Estates	50,000	132,259	130,176	128,094	126,011	121,846	119,764	119,764	117,681	115,599
Total Assessment Districts Requirements	158,481	397,925	245,788	242,796	240,701	235,573	232,852	231,832	256,730	217,821
Total Annual Requirements	$ 5,626,337	$ 5,002,514	$ 4,499,595	$ 5,115,465	$ 5,117,073	$ 4,792,350	$ 4,680,173	$ 4,956,636	$ 5,542,674	$ 5,905,979
	2.53	3.05	3.41	2.98	3.75	4.69	4.91	4.76	4.44	4.55

Estimated Coverage

(1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Monies to meet the debt requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by Fiscal Year 2015 when the tax is set to terminate unless the tax is extended by voter action.

(2) A Capital Sales Tax of .05 cents was approved by voters in 2000 for the purpose of construction of specific capital certificates of participation which had been previously issued. This tax was to continue until the total amount approved by the voters was collected. The tax was terminated in January, 2007 at which time the total amount approved was anticipated to be collected.

(3) The Library District, by voter action in 2005, approved issuance of $53,765,000 in bonds to cover the construction of new library facilities, and the levying of a property tax to repay the bonds. Upon repayment of these bonds the property tax will be discontinued.

(4) Special Assessment Districts are formed under Arizona Revised Statutes to provide for infrastructure improvements construction and operation of these activities, irrigation, street lighting, sewer and water, roads, etc. These districts are established by the owners of the parcels for the specific benefit of on the members of the district to cover all costs for the operation of the district and the repayment of any debt incurred to provide for the improvements

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

General Fund Only, Pledge Revenues

Last Five Years, Current and Next Fiscal Year Budget

	Audited					Current	Budgeted
Source	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
County General Excise Tax Revenues	$ 11,934,307	$ 12,199,402	$ 12,580,917	$ 12,846,034	$ 13,613,472	$ 15,708,585	$ 13,294,578
Gross state shared revenues	$ 19,453,510	$ 20,194,005	$ 20,640,336	$ 20,806,325	$ 22,937,167	$ 24,991,696	$ 23,006,965
Less: ALTCS contributions	(8,062,700)	(8,259,900)	(8,261,000)	(8,727,300)	(8,565,400)	(9,556,400)	(10,513,013)
Less: AHCCCS contributions	(235,182)	(242,027)	(247,614)	(254,007)	(261,018)	(271,456)	(282,256)
Less: Uncompensated care	(183,900)	(183,900)	(183,900)	(73,900)	-	-	-
Net state shared revenues	$ 10,971,728	$ 11,508,178	$ 11,947,822	$ 11,751,118	$ 14,110,749	$ 15,163,840	$ 12,211,696
Vehicle License Tax Revenues	7,013,751	7,624,328	8,129,929	8,582,009	6,371,290	6,603,899	6,420,620
PILT Revenues	3,166,280	3,768,167	3,573,246	3,646,605	3,728,651	3,898,684	3,851,635
Total county excise tax revenues and net shared revenues	$ 33,086,066	$ 35,100,075	$ 36,231,914	$ 36,825,766	$ 37,824,162	$ 41,375,008	$ 35,778,529

Economic and Demographic Information

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

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

Calendar Year	Total Population *	Civilian			Service Producing								Farming/ Agriculture	
		Labor Force	Employed	Unemp. Rate	Grand Total Employed	% **	Trade, Trnp., Comm. Employed	%	Financial Actv. Employed	% **	Service Misc. Employed	% **	Employed	%
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%
2019	229,957	100,491	83,878	16.5%	37,000	44.1%	11,800	14.1%	2,100	2.5%	23,100	27.5%	13,850	16.5%

Calendar Year	Total Population *	Goods Producing						Government					
		Grand Total Employed	%	Construction Employed	%	Manufacturing Employed	%	Grand Total Employed	%	Federal Employed	%	State and Local Employed	%
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%
2019	229,957	5,600	6.7%	3,000	3.6%	2,600	3.1%	14,500	17.3%	3,600	4.3%	10,900	13.0%

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
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%
2019	3,548,826	4.7%	229,957	100,491	16.5%	29,485	8,029	14.3%	37,990	18,059	35.8%

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
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%
2019	17,698	3,036	22.9%	3,254	829	10.7%	105,365	46,386	10.9%

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

* Source: Yuma Stats and areavibes.com

Yuma County, Arizona

Demographic Statistics - Yum

Last Ten Fiscal Years (1) (2)

	Employees 2010-2011			Employees 2011-2012			Employees 2012-2013			Employees 2013-2014		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	32	32	32	32	32	32	30	30	30	30	30	30
BOS/County Admin	25	25	26	28	28	28	27	27	27	27	27	27
Development Services	70	70	70	71	71	71	57	57	57	52	52	52
Election Services	2	2	3	3	3	3	3	3	3	3	3	3
Financial Services	20	20	20	20	20	20	18	18	18	19	19	19
General Services	39	39	39	40	40	40	40	40	40	39	39	39
Human Resources	11	11	11	11	11	11	9	9	9	12	12	12
ITS	19	19	19	29	29	29	28	28	28	27	27	27
Recorder	10	10	10	10	10	10	10	10	10	9	9	9
Treasurer	10	10	10	10	10	10	10	10	10	9	9	9
YMPO	5	5	13	-	-	-	-	-	-	-	-	-
Total General Government	243	244	253	254	254	254	232	232	232	227	227	227
Public Safety												
Adult Probation	84	84	84	92	92	92	88	88	88	87	87	87
Sheriff	342	343	344	382	382	382	329	330	330	349	350	351
Total Public Safety	426	427	428	474	474	474	417	418	418	436	437	438
Highway & Streets												
Public Works	69	69	70	79	79	79	74	74	74	71	71	71
Total Highway & Streets	69	69	70	79	79	79	74	74	74	71	71	71
Health												
Health	97	105	109	118	118	118	96	99	102	92	95	99
Total Health	97	105	109	118	118	118	96	99	102	92	95	99
Cultural & Recreation												
Library	78	90	105	96	96	96	79	90	103	79	90	103
Total Cultural & Recreation	78	90	105	96	96	96	79	90	103	79	90	103
Welfare												
Housing	16	16	16	16	16	16	13	13	13	14	14	14
Public Fiduciary	8	8	8	8	8	8	5	5	5	7	7	7
Total Welfare	24	24	24	24	24	24	18	18	18	21	21	21
Education												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	40	40	40	41	41	41	39	40	40	39	40	40
Constable Precinct #1	3	3	4	4	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1	1	-	-	-	-	-	-
County Attorney	65	65	65	64	64	64	59	59	59	61	61	61
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	21	21	22	22	22	22	19	19	19	20	20	20
Justice Court #2	4	4	4	5	5	5	5	5	5	6	6	6
Justice Court #3	3	3	4	4	4	4	4	4	4	4	4	4
Juvenile Court	131	131	131	141	141	141	128	129	130	126	127	127
Legal Defender	11	11	12	13	13	13	9	9	9	12	13	13
Public Defender	23	23	24	24	24	24	23	23	23	24	24	24
Superior Court	60	61	64	68	68	68	65	65	65	70	70	70
Total Legal Activities	374	375	383	397	397	397	367	369	370	378	381	381
Total Employee Count:	1,316	1,339	1,377	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,328	1,345

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

(2) Numbers from county payroll records

Table D-3

Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019			Employees 2019-2020		
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
29	29	29	31	31	31	27	27	27	26	26	26	30	30	30	31	31	31
26	28	28	31	32	33	28	28	29	29	29	29	28	28	28	31	31	31
48	48	48	57	57	57	42	42	42	44	44	44	45	45	45	44	44	44
2	3	3	2	3	3	3	3	3	3	3	3	2	2	2	3	3	3
20	20	20	19	19	19	20	20	20	19	19	19	19	19	19	18	18	18
40	40	40	40	40	40	41	41	42	41	41	42	42	42	43	43	43	44
10	10	11	16	16	17	14	14	14	13	13	13	15	15	15	13	13	13
24	24	24	23	23	23	27	27	28	28	28	28	28	28	28	27	27	27
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	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	222	223	238	241	243	220	221	223	222	222	223	229	229	230	229	229	230
86	86	86	91	91	91	79	79	79	78	78	78	77	77	77	79	79	79
300	308	310	304	307	310	313	315	316	309	311	312	317	319	321	333	334	335
386	394	396	395	398	401	392	394	395	387	389	390	394	396	398	412	413	414
68	68	68	87	87	87	70	70	70	68	68	68	75	75	75	73	73	73
68	68	68	87	87	87	70	70	70	68	68	68	75	75	75	73	73	73
96	101	104	108	112	116	90	96	99	90	95	98	94	97	99	95	98	100
96	101	104	108	112	116	90	96	99	90	95	98	94	97	99	95	98	100
82	94	107	81	93	105	81	95	107	80	94	106	80	92	104	76	89	100
82	94	107	81	93	105	81	95	107	80	94	106	80	92	104	76	89	100
15	15	15	15	15	15	16	16	16	16	16	16	17	17	17	16	16	16
7	7	7	8	8	8	7	7	7	7	7	7	9	9	9	9	9	9
22	22	22	23	23	23	23	23	23	23	23	23	26	26	26	25	25	25
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
39	39	39	44	44	44	39	39	39	38	38	38	41	42	42	37	37	37
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	62	62	62	61	61	61	65	65	65	61	61	61
10	10	11	13	13	14	12	12	12	12	12	12	11	11	11	12	12	12
17	17	17	27	27	27	20	20	20	20	20	20	17	17	18	22	22	23
6	6	6	7	7	7	5	5	5	5	5	5	6	6	6	6	6	6
4	3	4	5	5	5	4	5	5	4	5	5	5	5	5	5	5	5
129	129	129	161	162	162	123	124	126	124	125	127	123	125	127	121	122	123
12	12	12	11	11	11	11	11	11	11	11	11	12	12	12	12	12	12
24	24	24	24	24	24	20	20	20	22	22	22	24	24	24	24	24	24
70	71	72	82	83	83	70	71	72	68	69	71	65	67	70	65	66	68
377	377	380	440	441	443	371	373	377	370	373	377	374	379	385	370	373	376
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	1,284	1,304	1,322

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago

	2020			2011		
Employers	**Total Employed**	**Rank**	**% of Total Employed**	**Total Employed**	**Rank**	**% of Total Employed**
Yuma Union High School District	3,100	1	3.08%			0.00%
Yuma Proving Ground	2,382	2	2.37%			0.00%
Yuma Regional Medical Center	2,300	3	2.29%	2,080	2	2.25%
Yuma County	1,437	4	1.43%	1,350	6	1.46%
Yuma Elementary School District #1	1,400	5	1.39%	1,700	3	1.84%
City Of Yuma	1,274	6	1.27%	1,388	5	1.50%
TRAX International	1,125	7	1.12%			-
Arizona Western College	987	8	0.98%			-
ACCT	900	9	0.90%	814	10	0.88%
Convey Health Solutions	900	10	0.90%			-
Bose Corp	-	-	-	1,300	8	1.41%
U.S. Marine Corps Air Station	-	-	-	1,350	7	1.46%
U.S. Army	-	-	-	2,319	1	2.51%
Wal-Mart Stores	-	-	-	1,394	4	1.51%
U.S. Border Patrol	-	-	-	920	9	1.00%
Total Employed	**15,805**		**15.73%**	**14,615**		**15.82%**
Total County Employment	**100,491**			**92,372**		

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)	Average Daily School Membership (3) (through Grade 12)		College and University Enrollment	
		Amount	% Change	(In 000's)	Amount	% Change	Amount	% Change
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%)
2019	229,957	35,682	2.68%	7,569,100	38,653	(1.11%)	8,016	1.03%

(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
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	9.31%	1,043	17.72%	1,977,155,000	6.47%	1,672,670,711	7.90%
2019	188,937,024	14.90%	1,229	17.83%	2,440,665,000	23.44%	1,756,400,391	5.01%

* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor

** 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, 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									
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
Function/Program										
Community Resources and Public Facilities										
Bridges	100	100	100	100	100	100	100	100	100	100
Heavy Equipment	105	109	97	93	93	93	90	90	88	88
Retention Basins	34	34	41	41	42	44	44	44	47	48
Road Lane Miles - Asphalt	1,160	1,163	1,144	1,144	1144	1150	1153	1153	1153	1218
Road Lane Miles - Gravel	3,000	3,000	3,000	3,000	3000	3000	3000	3000	3000	3000
Sanitary Sewers - Miles	1.70	1.70	1.70	1.70	11	11	11	11	11	12.5
Traffic Signals	13	14	14	14	14	14	14	16	17	22
Cultural and Recreation										
Libraries	7	8	7	7	7	7	7	7	7	7
Parks	5	5	5	5	6	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	2
General Government										
Buildings	8	8	10	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	2
Rabies Control	-	1	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	5	5	5	5	5	5	5	5	5	5
Juvenile Building	1	1	2	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	6	6	6	5
Criminal Investigation Building	3	3	3	3	3	3	3	3	3	3
Emergency Communication Sites	1	2	1	1	1	1	1	1	1	1
Jail Detention Facility	2	2	2	2	2	2	2	2	2	2
Patrol Units	137	124	129	137	132	140	136	149	149	151
Sheriff Substations	4	4	4	4	4	4	4	4	4	5
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 2010-2011		2011-2012		2012-2013		2013-2014	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
Function/Program								
Community Resources and Public Facilities								
Building Inspections	7,998	(15.22%)	8,582	7.30%	7,783	(9.31%)	8,929	14.72%
Enhanced Lanes Maintained (miles)	550	(0.52%)	582	5.76%	572	(1.60%)	572	0.00%
General Government and Support Services								
Clerk-Recorder - Assessor Recoded Documents	33,306	(5.08%)	29,468	(11.52%)	34,632	17.52%	34,839	0.60%
Health & Public Assistance								
ADMHS Clients Served *	232	100.00%	244	5.17%	228	(6.56%)	307	34.65%
Patients Treated at Clinics *	16,183	22.97%	15,088	(6.77%)	13,135	(12.94%)	11,308	(13.91%)
Housing								
New Applications - Public Housing	634	3.93%	533	(15.93%)	462	(13.32%)	548	18.61%
New Applications - Section 8	655	(3.68%)	627	(4.27%)	571	(8.93%)	332	(41.86%)
Law & Justice								
County Attorney - Felonies Filed	1,685	(4.91%)	1,644	(2.43%)	1,429	(13.08%)	1,484	3.85%
County Attorney - Felonies/Misdemeanors Pet./Cit (Juvenile)	924	(4.35%)	1,878	103.25%	1,129	(39.88%)	948	(16.03%)
County Attorney - Misdemeanors Filed	3,295	4.14%	2,911	(11.65%)	1,979	(32.02%)	1,722	(12.99%)
Justice Court Cases	21,950	(25.24%)	16,292	(25.78%)	15,514	(4.78%)	15,257	(1.66%)
Legal Defenders - New Caseload *	645	23.33%	329	(48.99%)	235	(28.57%)	379	61.28%
Minute Entries Generated	19,893	(5.81%)	19,478	(2.09%)	17,717	(9.04%)	18,984	7.15%
Public Defenders - New Caseload *	2,494	(3.82%)	2,016	(19.17%)	1,863	(7.59%)	2,023	8.59%
Superior Court Cases	5,243	(10.50%)	4,110	(21.61%)	5,043	22.70%	4,954	(1.76%)
Public Safety								
Probation - Adult Sentencing Reports	1,246	(1.42%)	1,054	(15.41%)	983	(6.74%)	1,091	10.99%
Probation - Cases Supervised *	1,222	(2.32%)	429	(64.89%)	425	(0.93%)	642	51.06%
Probation - Juvenile Referrals *	3,295	(17.97%)	2,854	(13.38%)	2,426	(15.00%)	2,212	(8.82%)
Probation - Minor Institutional Care Days *	16,344	(7.07%)	17,389	6.39%	13,620	(21.67%)	10,072	(26.05%)
Sheriff - Offenders Processed	7,224	(49.55%)	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%
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 *	5,682	(3.71%)	5,603	(1.39%)	5,804	3.58%	6,622	14.10%
Waste Recycled *	1,920	40.15%	1,114	(41.96%)	1,451	30.23%	1,377	(5.11%)

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											
2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
7,927	(11.22%)	7,656	(3.42%)	8,610	12.46%	8,748	1.60%	10,281	17.52%	14,299	39.08%
572	0.00%	575	0.47%	576	0.24%	576	0.00%	577	0.03%	609	5.67%
27,888	(19.95%)	29,206	4.73%	32,166	10.13%	32,568	1.25%	31,616	(2.92%)	34,024	7.62%
263	(14.33%)	292	11.03%	233	(20.21%)	411	76.39%	308	(25.06%)	256	(16.88%)
9,132	(19.24%)	11,864	29.92%	10,033	(15.43%)	10,251	2.17%	10,725	4.62%	9,530	(11.14%)
461	(15.88%)	430	(6.72%)	462	7.44%	310	(32.90%)	696	124.52%	410	(41.09%)
83	(75.00%)	629	657.83%	962	52.94%	808	(16.01%)	1,528	89.11%	1,191	(22.05%)
1,492	0.54%	1,503	0.74%	1,242	(17.37%)	1,380	11.11%	1,566	13.48%	1,347	(13.98%)
671	(29.22%)	683	1.79%	911	33.38%	1,019	11.86%	923	(9.42%)	N/A	N/A
1,528	(11.27%)	1,366	(10.60%)	1,192	(12.74%)	1,143	(4.11%)	1,424	24.58%	1,288	(9.55%)
17,121	12.22%	16,157	(5.63%)	16,744	3.63%	20,533	22.63%	20,010	(2.55%)	17,077	(14.66%)
324	(14.51%)	414	27.78%	404	(2.42%)	472	16.83%	329	(30.30%)	291	(11.55%)
18,442	(2.86%)	19,481	5.63%	18,315	(5.99%)	17,392	(5.04%)	18,883	8.57%	18,907	0.13%
1,858	(8.16%)	1,628	(12.38%)	1,603	(1.54%)	1,141	(28.82%)	1,585	38.91%	1,880	18.61%
5,083	2.60%	5,122	0.77%	4,702	(8.20%)	5,167	9.89%	5,398	4.47%	5,383	(0.28%)
1,099	0.73%	1,056	(3.91%)	801	(24.15%)	988	23.35%	1,079	9.21%	1,037	(3.89%)
889	38.47%	908	2.14%	601	(33.81%)	646	7.49%	665	2.94%	586	(11.88%)
2,424	9.58%	2,328	(3.96%)	2,356	1.20%	2,330	(1.10%)	2,316	(0.60%)	2,052	(11.40%)
11,604	15.21%	11,939	2.89%	13,107	9.78%	9,093	(30.63%)	11,740	29.11%	10,898	(7.17%)
7,301	3.08%	6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)	5,172	(17.49%)
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%)	1,640,000	5.81%
6,141	(7.25%)	6,789	10.55%	7,059	3.97%	7,610	7.80%	7,530	(1.06%)	8,679	15.26%
1,490	8.23%	1,685	13.05%	841	(50.05%)	912	8.36%	840	(7.91%)	370	(55.93%)

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

Schedule of Insurance Coverage

June 30, 2020

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	07/01/20	$812,823
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)	07/01/20	
Commercial Crime	$1,000,000 per Occurrence (employee dishonesty, forgery alteration, inside/outside premises, coumputer fraud) $100,000 Deductible $100,000 per Occurence (money order and counterfeit money) $5,000 Deductible	ACIP	11/01/21	
Drone	$1,000,000 per Occurrence Liability Value of Scheduled Aircraft - Property Damage $0.00 Deductible	ACIP	07/01/20	
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	07/01/20	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Communications	$10,000,000 Aggregate Limit $3,000,000 per incident $50,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/20	
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	1/1/2021	$780,000 Fiscal Year Premium (Estimated)
Tourist Auto Liability	$500,000 Liability $10,000 per person $50,000 per accident Medical $500,000 Legal Assistance $500 Collision Deductible $1,000 Theft Deductible	Chubb	11/01/20	$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	07/01/21	$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 Coverage not renewed after expiration in 01/01/20	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	