YUMA COUNTY

Annual Comprehensive Financial Report

FOR THE FISCAL YEAR ENDED

JUNE 30, 2021

Financial Services Department

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."

Annual Comprehensive Financial Report

For the Fiscal Year
Ended June 30, 2021

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

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

COUNTY ADMINISTRATOR
Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

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Gilberto Villegas, Jr.

Deputy Chief Financial Officer
Leonardo Tanory

Accountants

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Denise Butler
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LeeAnne Stansbury
Margarita Gamboa
MaryJo McIntyre
Yesenia Luevanos

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Yuma County
Table of Contents
Year ended June 30, 2021

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 the 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 the Governmental Funds to the Statement of Activities	B-4	41
Statements of Net Position - Proprietary Funds	C-1	42
Statements 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
Statements of Changes in Fiduciary Net Position - Fiduciary Fund	D-2	46
Notes to Financial Statements		48
Required Supplementary Information		
Budgetary Comparison Schedules		
General Fund	E-1	99
Jail District - General Operations Fund	E-2	101
Library District - General Operations Fund	E-3	102
Flood Control District - General Operations Fund	E-4	103
Health Services District - General Operations Fund	E-5	104
HURF - General Operations Fund	E-6	105
Emergency Rental Assistance	E-7	106

Yuma County
Table of Contents
Year ended June 30, 2021

FINANCIAL SECTION (Continued)	**Exhibit**	**Page**
Notes to Budgetary Comparison Schedules		107
Schedule of County's Proportionate Share of Net Pension Liability Cost Sharing Plans	F-1	109
Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Plans	F-2	110
Schedule of County Pension Contributions	F-3	112
Notes to Pension Plan Schedules		114
Infrastructure Assets	G-1	116
Other Supplementary Information		
Supplementary Schedules - Major Governmental Funds		
Schedule of Revenues by Category - Budget and Actual General Fund	H-1	122
Schedule of Expenditures by Category - Budget and Actual General Fund	H-2	124
Nonmajor Governmental Funds		
Combining Balance Sheet - Nonmajor Governmental Funds		
Special Revenue Funds	I-1	128
Debt Service Funds	I-2	142
Capital Projects Funds	I-3	143
All Nonmajor Governmental Funds	I-4	144
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds		
Special Revenue Funds	J-1	146
Debt Service Funds	J-2	160
Capital Projects Funds	J-3	161
All Nonmajor Governmental Funds	J-4	162
Budgetary Comparison Schedules - Nonmajor Governmental Funds		
Special Revenue Funds	K-1	164
Debt Service Funds	K-2	203
Capital Projects Funds	K-3	206
All Nonmajor Governmental Funds	K-4	209

Yuma County
Table of Contents
Year ended June 30, 2021

FINANCIAL SECTION (Concluded)	Exhibit	Page
Internal Service Funds		
Combining Statement of Net Position	L-1	212
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	L-2	213
Combining Statement of Cash Flows	L-3	214
Fiduciary Funds		
Combining Statement of Fiduciary Net Position	M-1	216
Combining Statement of Changes in Fiduciary Net Position	M-2	218
Capital Assets Used in the Operations of Governmental Funds		
Comparative Schedules by Source	N-1	221
Comparative Schedules by Function and Activity	N-2	222
Schedule of Changes by Function and Activity	N-3	223

STATISTICAL SECTION	Table	Page
Financial Trends		
Government-Wide Revenues by Source	A-1	228
Government-Wide Expenses by Function	A-2	230
General Government Expenditures by Function	A-3	232
Fund Balances of Governmental Funds	A-4	234
General Government Revenues by Source	A-5	236
Other Financing Sources (Uses)	A-6	238
Net Position by Category	A-7	240
Licenses and Permits by Source	A-8	242
Tax Revenues by Source	A-9	244
Intergovernmental Revenues by Source	A-10	245
Charges for Services by Source	A-11	246
Fines and Forfeits by Source	A-12	247
Miscellaneous Revenue by Source	A-13	248
Changes in Fund Balances-Governmental Funds Including Ratio of Total Debt Service to Total Non-Capital Expenditures	A-14	249
General Fund Changes in Fund Balance	A-15	250
Revenue Capacity		
Assessed, Estimated Actual, and Net Assessed Value of Taxable Property	B-1	252

Yuma County
Table of Contents
Year ended June 30, 2021

STATISTICAL SECTION (Concluded)	**Exhibit**	**Page**
General Fund - Property Tax Levied and Collections (by Year Collected).....	B-2	253
General Fund - Property Tax Levied and Collections (by Years Levied).....	B-3	254
Principal Taxpayers.....	B-4	255
County General Sales Tax by Category.....	B-5	256
Sales Tax Rates in Yuma County.....	B-6	256
Debt Capacity		
Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities).....	C-1	258
Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities).....	C-2	259
Debt by Type.....	C-3	260
Legal Debt Margin.....	C-4	261
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita.....	C-5	262
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	C-6	263
Computation of Direct and Overlapping Debt.....	C-7	264
Pledged Revenues.....	C-8	265
General Fund Only - Pledged Revenues.....	C-9	266
Economic and Demographic Information		
Demographic Statistics - Population and Employment - by Sector	D-1	268
Demographic Statistics - Population and Employment	D-2	269
Demographic Statistics.....	D-3	270
Demographic Statistics - Top Employers.....	D-4	272
County-Wide Other Demographic Statistics.....	D-5	273
County-Wide Building Permits, Bank Deposits, and Retail Sales.....	D-6	274
Operational Information		
Capital Assets and Infrastructure Statistics by Function/Program.....	E-1	277
Operating Indicators by Function/Program.....	E-2	278
Schedule of Insurance in Force.....	E-3	280

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 ACFR.

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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Leonardo Tanory
Deputy- CFO

August 25, 2022

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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2021.

ACFR 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 years. However, it is expected for revenues (sales tax related) will stabilize and increase moderately for the next few years until recession appears again. 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 a custodial / trust capacity by the County Treasurer. This year, however, it was determined the inclusion of a discretely presented component unit was required. Yuma Private Industry Council has been added to our ACFR.

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 custodial capacity. Fiduciary funds account for assets held by the County Treasurer on behalf of others and are either Private- Purpose Trust Funds or Custodial 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 economic uncertainty, management continues to take the necessary precautions limiting spending to only essential and necessary activities. It is the management's intention to continue with this austere spending and set-a-side fund for the future eminent recession. 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 and fiscal responsible.

Management strives to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the County and its constituents. The County will continue to plan and assess community needs to best utilize the Federal funds received from the American Rescue Plan Act (ARPA) and the Emergency Rental Assistance Program 1 and 2 (ERAPs). A major investment for the ARPA funds has been in broadband infrastructure followed by water and sewer infrastructure projects. For the utilization of the ERAPs funds Yuma County has partnered with a local Non-profit to qualify eligible participants.

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 needed in infrastructure. The Board of Supervisors continues its commitment to maintain a presence in the downtown area by planning on a new County building across the street from the current main administration building; this project alleviates the future space needs. 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

The unprecedented total fund balance in the General Fund (68% of total General Fund expenditures and transfers out) currently exceeds the policy guidelines of 20% (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 uncertain 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.

Relevant Financial Policies (concluded)

It continues to maintain a level of taxation below the maximum level allowed when other counties within the State are taxing to the maximum level. With the imposition of the 2.0% increase limit in the property taxes levied on existing property plus new construction approved by voters on November 7, 2006 in a statewide referendum, limits the County to levying its property taxes at the level at that time with a maximum increase each year thereafter of 2.0%. County management has asked for and received cooperation from all of departments concerning restricting expenditures and replacement of employees, except where necessary to mitigate the Pandemic uncertainty.

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 Arizona Auditor General has performed our required annual audit of Yuma County's financial statements for fiscal year ended June 30, 2021. 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 Annual Comprehensive financial report (ACFR) for the fiscal year ended June 30, 2020. This was the twentieth 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 ACFR. 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 ACFR 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.

Yuma County also submitted its Popular Annual Financial Reporting for fiscal year ended June 30, 2020. At the time of publication we have not received notification from the GFOA if the award was granted. 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.

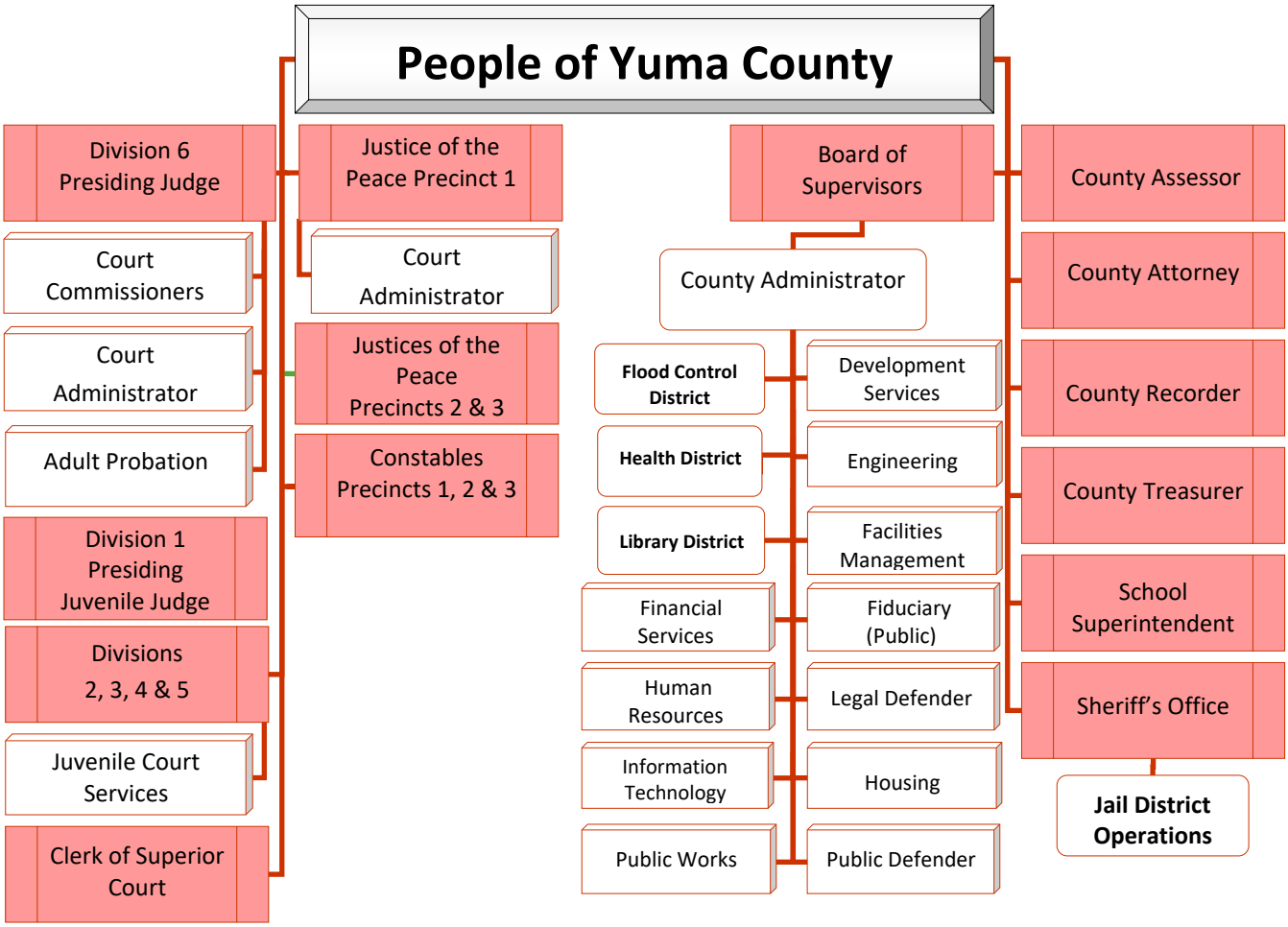
ACKNOWLEDGMENTS

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

YUMA
COUNTY
ARIZONA

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 14

Management's Discussion and Analysis 17

Basic Financial Statements:

- Government-Wide Financial Statements 29
- Fund Financial Statements 33
- Notes to Financial Statements 48

Required Supplementary Information 98

Other Supplementary Information 119

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Independent Auditors' Report

Placeholder for Independent Auditors' Report

Placeholder for Independent Auditors' Report

Placeholder for Independent Auditors' Report

FINANCIAL SERVICES DEPARTMENT

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Chief Financial Officer

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Leonardo Tanory
Deputy-Chief Financial Officer

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2021. 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 $374,141,610 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of $33,146,036 or 9.7%; which is a sign of our local economy continues to be active despite of the ongoing 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, $7,511,548 as compared to the previous fiscal year. The most significant source for this increase was due to the $4,171,704 in AZCAREs funds realized from State's total allocation to mitigate the COVID19 pandemic cost.

- ✓ Charges for services accounted for another large increase in program revenues of $1,458,353 or 11.9%. The increase was a combination of revenue increases primarily in the general fund, the most prominent revenue increases were the indirect cost and recording fees in the amount of $481,200 and $293,122 respectively.

- ✓ Main factors contributing to the $16,228,703 or 10.1% total expenses increase in governmental activities, included general government increase of $12,004,148 or 23.6% and educational increase of $3,227,829 or 36.0%. General government increase was mostly related to an increase in operation costs, including personnel, and pension and OPEB expenses; the education increase was from additional funds received towards the end of the fiscal year. The remainder was due to normal operation cost increases.

- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of $126,561,435; an increase of $27,399,349 or 27.6% in comparison with the prior fiscal year. Although the $40,651,623 or 23.4% increase in expenditures was significant, it was not enough to outshine another historic year of revenue collections in the amount of $22,836,757 or 12.5%.

- ✓ County's major revenue source, taxes, experienced a $10,882,632 or 12.0% increase. Additionally, Intergovernmental revenues increased an unprecedented 14.7% or $11,423,726 mainly from the increase in State shared sales tax of $5,153,406 and the AZCAREs allocation from state.

- ✓ Regarding expenditures, the public safety function experienced the most significant increase of 67.9% or $30,271,550 as compared to the previous fiscal year. This was due to the recording of debt issues to pay for their pension unfunded liability and adopted salary increases. General Government followed with an increase in expenditures of 17.4% or $8,630,938 mostly attributable to normal increase in operation costs. On the other hand, Highways and Streets expenditures decreased $(486,653) or 3.8% due to conservative expenditures after the uncertainty and low revenue collections.

- ✓ Other than the General Fund, from the currently reported major funds, the Jail District General Operations fund reported the biggest increase as compared to the prior fiscal year in the amount of $5,092,256 or 122.6%, driven mostly by the additional revenues received during the year. On the other hand, the HURF fund recorded the largest decrease in fund balance in the amount of $(4,170,086) or (70.1)%; a planned reduction in fund balance to invest in the needed equipment to keep up with operations.

- ✓ At the end of the fiscal year, total fund balance for the General fund was $57,312,215, a 58.6% increase as compared to prior year. The current fund balance accounts for 67.7% of the total General fund expenditures and transfers out. Another unexpected, but welcomed, increase in total sales taxes, for the fourth consecutive year; along with management efforts to limit expenditures due to the uncertainty of the ongoing pandemic, contributed

to the increase. Yuma County continues to position itself with a strong financial position, this to alleviate the uncertain economic times that the pandemic was to bring in future years.

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).

Yuma County government reports, again, the Yuma Private Industry Council (YPIC) as a discrete component unit. Changes to the program have made YPIC eligible to be reported as a Discretely Presented Component unit. A discretely presented component unit is reported in a separate column(s) from the financial data of the primary government different from the previous presented Blended Component unit whose activities are so intertwined with the primary government that they are, in substance, the same as the primary government and are presented as part of the primary government. YPIC administers and coordinate State funded workforce investment act programs. They are a discretely presented component unit of the county because the county's Board of Supervisors appoints all of their governing board and is able to impose will on their programs. YPIC's separate and complete financial statements are available at their web page www.ypic.com

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 30 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*.

Overview of the Financial Statements (concluded)

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; Jail District's General Operations fund; Library District's General Operations fund; Flood Control District General Operations fund; Health Services District General Operations fund, Highway User Revenue fund (HURF); America Rescue Plan Act Grant fund; and the Emergency Rental Assistance Plan 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 four (104) 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 127 to 209.

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

Proprietary funds are used to account for Yuma County's internal service funds, which is a device to accumulate and allocate costs internally among Yuma County's various functions. Yuma County uses internal service funds to account for the Information and Technology (IT) life cycle management, revolving fund for improvement districts, workers compensation insurance, health self-insurance, 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 97 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 98 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 $374,141,610 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position is invested in capital assets, $361,705,587 (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.

Government-wide financial analysis (continued)

In general, total assets increased $60,907,853 or 11.5% from last fiscal year. The largest increase in assets was in cash, cash equivalents and investments in the amount of $49,214,224 or 45.9% as compared to the prior year, followed by capital assets $7,344,290 or 1.8%. The additional cash from property and sales tax collections, along with a manageable increase in expenses; helped the County maintain and grow the cash and investments levels. On the other hand, Investment held by trustee had the largest decrease in the amount of $(597,194) or (9.6)% resulted from the use of borrowed funds to pay for the construction and remodeling of County buildings.

Total liabilities increased $73,978,085 or 36.1% as compared to the previous fiscal year, this was mostly due to long-term liabilities, specifically, the new revenue bond issuance in the amount of 35,070,000 to pay down the County's current unfunded liability for its Public Safety Personnel Retirement system and its Corrections Officer Retirement Plan pension plans; also, due to the net pension liabilities, which increased by $17,111,800. $3,301,459 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.

An additional portion of Yuma County's net position, *Restricted,* which amounts to $73,630,494 or 19.7% 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 $(61,194,471). 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, 2021 and 2020

	Governmental Activities	
	2021	2020
Cash, cash equivalents and investments	$ 156,474,036	$ 107,259,812
Investments held by trustee – restricted	5,600,093	6,197,287
All other current and other assets	22,554,724	17,608,191
Capital assets	407,306,997	399,962,707
Total assets	$591,935,850	$531,027,997
Total Deferred Outflow of resources	$ 65,073,901	$ 27,326,944
Long-term liabilities outstanding	$ 236,220,702	$ 187,318,662
Other liabilities	42,411,784	17,335,739
Total liabilities	$278,632,486	$204,654,401
Total Deferred Inflow of resources	$ 4,235,655	$ 11,901,004
Net investment in capital assets	$ 361,705,587	$ 349,801,077
Restricted	73,630,494	66,213,003
Unrestricted	(61,194,471)	(74,214,544)
Total net position	$374,141,610	$341,799,536

For the third 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 $33,146,036 or 9.7% increase in net position for current fiscal year. Key elements to the increase in net position are as follows:

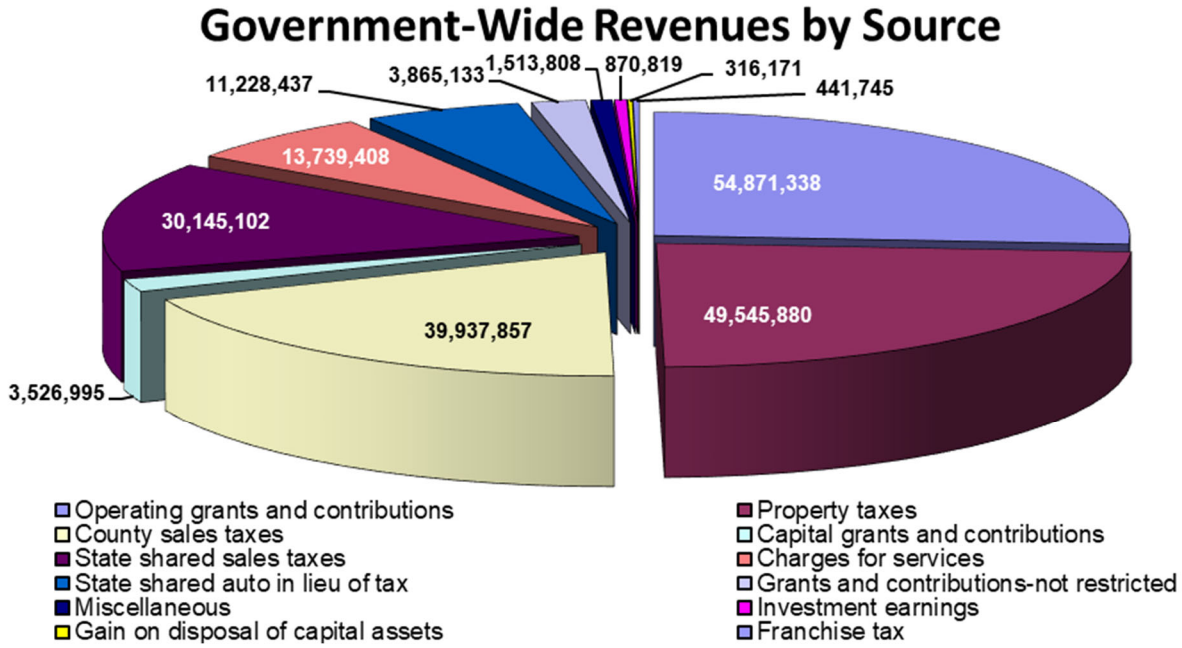
- Despite of the perceived challenging economic conditions, the County's total revenues report an increase in the amount of $23,642,993 or 12.7%. Operating grants and contributions recorded the largest increase of $7,511,548 or 31.8% of the total revenue increase. The increase came primarily from additional funding provided by the State to mitigate the pandemic spread.
- Local sales tax and State shared sales tax recorded a combined $10,164,614 increase ($5,011,208 and 5,153,406 respectively) a true reflection that local and State economies continue to be active regardless of 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 received.
- Five expenditure functions recorded an increase in the current fiscal year; General government $11,200,186 or 21.7%, Education $3,227,829 or 36.0%, Welfare $1,071,573 or 6.0%, Health $897,285 or 10.2%, and Highways and street $788,838 or 5.3%. The increase is due to increase spending in functions to help mitigate the pandemic. General government expense function is considered a normal operational increase. All other expense functions recorded a moderate decrease in spending.

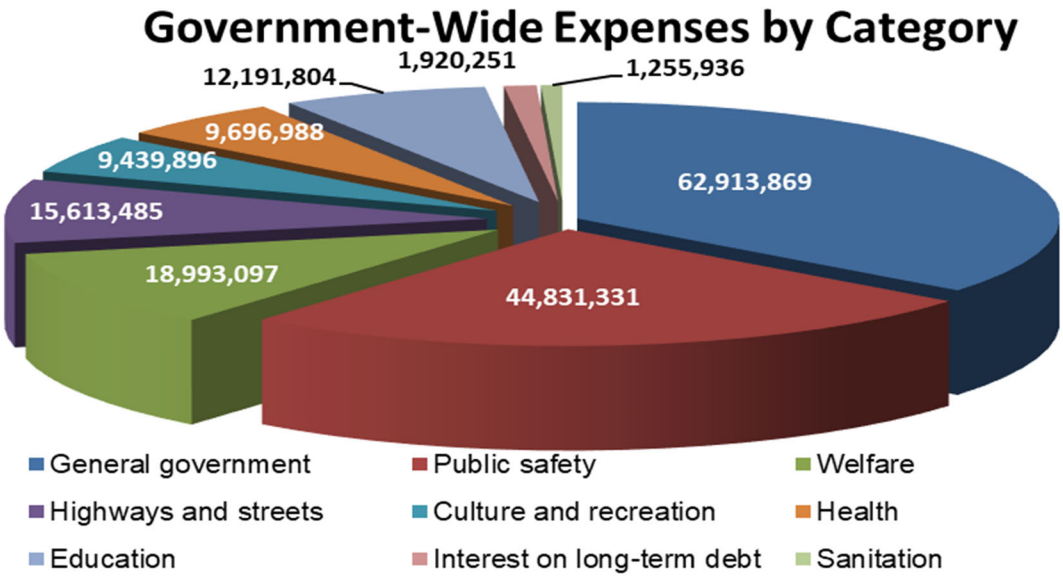
Government-wide financial analysis (continued)

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

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
Revenues:		
Program revenues:		
Charges for services	$ 13,739,408	$ 12,281,055
Operating grants and contributions	54,871,338	47,359,790
Capital grants and contributions	3,526,995	2,391,146
General revenues:		
Property taxes	49,545,880	46,247,167
County sales tax	39,937,857	34,926,649
Franchise tax	441,745	151,071
State shared auto in lieu of tax	11,228,437	9,345,891
State shared sales taxes	30,145,102	24,991,696
Grants and contributions not restricted to specific programs	3,865,133	3,898,684
Gain on disposal of capital assets	316,171	379,674
Investment earnings	870,819	1,773,549
Miscellaneous	1,513,808	2,613,328
Total revenues	210,002,693	186,359,700
Expenses:		
General government	62,913,869	50,909,721
Public safety	44,831,331	45,692,117
Highways and streets	15,613,485	14,824,647
Sanitation	1,255,936	1,317,375
Health	9,696,988	8,799,703
Welfare	18,993,097	17,921,524
Culture and recreation	9,439,896	9,625,341
Education	12,191,804	8,963,975
Interest on long-term debt	1,920,251	2,573,551
Total expenses	176,856,657	160,627,954
Increase in net position	33,146,036	25,731,746
Net position - beginning July 1, as restated	340,995,574	316,067,790
Net position - ending June 30	$374,141,610	$341,799,536





GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

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 $126,561,435, an increase of $27,399,349 or 27.6% in comparison with the prior year. Fiscal year ended 2021 fund balances are categorized as follows: $1,277,584 or 1.01% Nonspendable; $73,630,494 or 58.2% Restricted, meaning that amounts are subject to external enforceable legal restrictions; $5,739,868 or 4.5% Committed to self-imposed constraints by the Board of Supervisors; $677,805 or 0.5% Assigned or "ear-marked" by management for specific purposes; and $45,235,684 or 35.7% Unassigned, which means funds 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, 2021 and 2020

	2021		2020		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	$ 101,212,969	49.1%	$ 90,330,337	49.2%	$10,882,632	12.0%
Special assessments	189,908	0.1%	197,836	0.1%	(7,928)	(4.0%)
Licenses and permits	1,698,051	0.8%	1,438,634	0.8%	259,417	18.0%
Intergovernmental	88,889,757	43.0%	77,466,031	42.2%	11,423,726	14.7%
Charges for services	8,268,848	4.0%	7,041,169	3.8%	1,227,679	17.4%
Fines and forfeits	3,257,401	1.6%	3,324,839	1.8%	(67,438)	(2.0%)
Investment income	789,217	0.4%	1,586,292	0.9%	(797,075)	(50.2%)
Rents	523,763	0.3%	476,413	0.3%	47,350	9.9%
Miscellaneous	1,497,077	0.7%	1,628,683	0.9%	(131,606)	(8.1%)
Total Revenues	$ 206,326,991	100.0%	$183,490,234	100.0%	$22,836,757	12.4%

Governmental funds financial analysis (continued)

Following is additional detail explaining the key elements that contributed to the $22,836,757 revenues increase in the current fiscal year as compared to the prior fiscal year:

- For the second consecutive year, Intergovernmental revenues experienced the most significant increase in collections, a total increase of $11,423,726 or 14.7% as compared to the previous fiscal year. The General fund accounts for $5,794,078 of the increase, State shared revenues collections increased $5,153,406; County received a onetime reimbursement from the State in the amount of $490,835; the remaining $149,837 is from miscellaneous accounts. Other funds recording an increase in intergovernmental activities were, Workforce Investment grant $3,024,092 the increase allocation was to motivate the local work force; Highway User Revenue Fund $1,449,384 additional collections from fuel tax to be used on road projects; AZCAREs Grant fund $1,321,157 from the funds remaining from the State to help with the COVID-19 pandemic which are to be used to reimburse for Public Safety and Public Health salaries; The remaining $(164,985) were due to combination of increases and decreases in current and new operational Federal, State and local grants, as well as agency reimbursements.
- The County's largest source of revenue, taxes, recorded the largest increase in the amount of $10,882,632 or 12.0%. This increase divided into the following three (3) major tax categories: 1) Local Sales Taxes: collections increased in the amount of $5,011,208, local retail sales drove the increase. The General Fund and Jail District had similar increases of $2,262,790 and $2,247,149 respectively. The Health District increased $501,290 and the remaining $(21) are for expired tax collections resulting from adjustments. 2) Property Taxes: collections experienced an increase of $3,298,713 mostly due to limited property value increases as there was no increase to the total adopted tax rate. The General Fund collection increased $2,257,093, Library District increased $797,038, and the Flood Control Districts increased $192,371, the remaining $52,211 increase is attributable to the Fire Districts. 3) Auto Lieu Tax: $1,464,872 another major contributing factor to the total increase. The remainder $1,107,839 is due to a combination of other tax line items' increases and reductions.
- Investment income experienced the most significant decrease in revenues during the current fiscal year $(797,075) of (50.2%) reflection of the national economy where investments returns were well below average.

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, 2021 and 2020

	2021		2020		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	$ 58,192,232	27.2%	$ 49,561,294	28.6%	$ 8,630,938	17.4%
Public safety	74,878,143	35.0%	44,606,593	25.7%	30,271,550	67.9%
Highways and streets	12,308,631	5.7%	12,795,284	7.4%	(486,653)	(3.8%)
Sanitation	1,208,317	0.6%	1,268,855	0.7%	(60,538)	(4.8%)
Health	8,981,123	4.2%	8,658,416	5.0%	322,707	3.7%
Welfare	18,427,781	8.6%	17,518,685	10.1%	909,096	5.2%
Culture and recreation	7,843,234	3.7%	8,362,187	4.8%	(518,953)	(6.2%)
Education	12,084,413	5.6%	9,000,651	5.2%	3,083,762	34.3%
Capital outlay	13,978,522	6.5%	15,233,550	8.8%	(1,255,028)	(8.2%)
Debt service:						
Principal retirement	4,497,910	2.1%	4,544,639	2.6%	(46,729)	(1.0%)
Interest and fiscal charges	1,687,033	0.8%	1,885,562	1.1%	(198,529)	(10.5%)
Total Expenditures	$ 214,087,339	100.0%	$173,435,716	100.0%	$40,651,623	23.4%

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

- Overall, again Yuma County agencies and departments did a good job monitoring their expenditures. Largely due to the conservative spending implemented since the previous fiscal year, this responding to a call from leadership to limit spending due to the uncertainty dealing with the COVID-19 pandemic. However, there were mandated services that were not reduced and required additional resources to maintain operations. Elected official and department heads exercised an unprecedented degree of fiscal responsibility in preparation to the expected economic slowdown resulting from the pandemic.

Governmental funds financial analysis (concluded)

- Total expenditures experienced an increase of $40,651,623 or 23.4% during the current this fiscal year. This increase was mainly driven by Public safety recording the largest increase in expenditures in the amount of $30,271,550 or 67.9% as compared to the previous fiscal year, the increase is mostly in personnel, pension costs and overtime.
- General government recorded the second largest increase in expending $8,630,938 or 17.4%. Most part of the increase 48.3% or $4,164,841 is due to the final AZCAREs allocation for qualified expenditures. The rest, $4,466,097 had to do with normal operation growth and from having to delay prior year expenditures due to the ongoing COVID19 pandemic.
- The most significant expenditure decrease as compared to the prior fiscal year was in the Capital outlay function. The total decrease amounted to $(1,255,028) or (8.2%). The planned reduction in capital spending was due to the uncertainty on the County's future economic strength due to the ongoing pandemic. Yuma County Board of Supervisors during the budget process elected to hold on major capital expenditures in the event funds were needed to continue with citizen's programs.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was $57,312,215. The net change in fund balance was an increase of $21,167,489 or 58.6%. 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 continued uncertain future, resulted in another historic General fund's fund balance increase. The $13,353,836 or 14.5% increase in revenues over shadowed the $1,964,765 increase in expenditures as compared to the previous year to record a positive fund balance increase for the sixth 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.

Special revenue funds had a combined $64,673,183 fund balance a $6,433,152 increase from prior year. The majority of the increases are due to better than expected revenue collections and the continuation of conservative spending on discretionary funds. County continued to be frugal during the fiscal year due the unknown future economic picture due to the pandemic. The most notable increases were in the Jail District Operations fund. Better than expected revenues and a reduction in expenditures due to remaining AZCAREs funding contributed to the $5,092,256 increase in fund balance.

Debt service funds had a combined fund balance in the amount of $1,216,639 a $(183,488) decrease as compared to the prior fiscal year. The planned decrease was in preparation of closing funds due to debt payment if the General Fund and El Prado improvement district. Also, 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.

Capital projects funds had a combined fund balance of $3,359,398 a $(321,542) or (8.7)% decrease from the prior fiscal year. The majority of the combined fund balance are committed to the completion of various building renovation projects ($1,570,550 Phase II historic building; $324,320 Detention center repairs); acquisition and the upgrade of current technology and equipment (County's Enterprise Resource Planning system $391,815 and equipment for the Information and technology and Public Works $1,039,283); and other infrastructure repairs and acquisitions.

BUDGETARY HIGHLIGHTS

Overall, during fiscal year 2021 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 quarterly review/adjustments 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 most significant adjustment was in debt service. As authorized by the Board of Supervisors, additional budget authority, not funds, was transferred from multiple funds to allow for the issuance of pension bonds to pay for the outstanding pension unfunded liability in the Public Safety Personnel Retirement System and Correctional Officers Retirement Pension plans. A total of $35,070,000 in available, appropriated, budget authority was transferred from contingency and reserves to expenses in the debt service fund.

Budgetary highlights (concluded)

The General Fund's expenditures experienced an overall $900,105 increased from its adopted budget. Throughout the year there were a number of budget adjustments done to the general fund departments, mostly to transfer budget authority for personnel increases and adjustments in the General Government department to be reallocated based on need at a later day. The additional budget authority came from appropriated contingencies in the General fund.

At the close of the current fiscal year, Yuma County General fund received a total of $16,590,961 or 18.7% more revenues than budgeted. The two revenue categories that contributed the most to this increase were Taxes by $7,916,246 and intergovernmental by $7,624,550. Refer to Exhibit H-1 on pages 122 and 123 for additional detail on specific General fund revenue collections.

Yuma County General fund had $11,320,145 or 13.2% 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 the General fund departments. Also, the economic uncertainty about the COVID-19 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, 2021 amounts to $407,306,997 (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 a nominal $7,344,290 for the current fiscal year. Additional information on Yuma County's capital assets can be found in note 8 on pages 64-65 of this report. Also, refer to Exhibits N-1 through 3 on pages 221 through 223.

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 613.22 center lane miles of paved roads the County is responsible for maintaining (4.03 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 "Pavement Condition Index" (PCI). PCI 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 PCI level of 60 for the overall subsystem. The most recent assessment indicates that an overall average rating of 67.14 was achieved for fiscal year 2021. Refer to pages 116 through 117, 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 $80,039,392, of which $5,917,210 is payable within one year. The County is also responsible for rural loans amounting to $2,230,212 of which only $153,890 is due within one year and the rest is considered to be long-term. Total amounts are as follows:

	Governmental Activities	
Long-term debt	2021	2020
Revenue bonds	$ 48,096,992	$ 15,245,992
General obligation bonds	30,160,000	31,925,000
Premiums	1,782,400	2,015,618
Subtotal bonded debt	$ 80,039,392	$ 49,186,610
Rural development loan	2,230,212	2,382,579
Total Long-term debt	$ 82,269,604	$ 51,569,189

Revenue bonds are backed by pledged revenues from Jail District and General Fund; the general obligation bonds by property tax collections of the Yuma County Library District; the rural development loan and the special assessment bonds for which the government is liable in the event of default by the property owners, are subject to a special assessment; and the unamortized premiums resulted from the defeasement of the 2007 Jail district revenue bond and 2006 and 2007 Library district General Obligation bonds. Additional information on the County's long-term debt can be found in notes 10-14 on pages 66-73 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 pay down the County's current unfunded pension liability for its Public Safety Personnel System and the Corrections Officer's Retirement Plan pension plans. County is engaged in this transaction with the purpose of properly fund its unfunded pension liability and to save its constituents from required sharp increased contributions in future reporting periods.

Also during the fiscal year 2021/2022 budget adoption the Board of Supervisors decided to exercise the early call option on 3 of their Long-Term debt issuances (series 2013, 2017, and 2018) and 2 of its capital leases saving its constituents approximately $1,534,007 in interest. The Board of Supervisors was able to do this due to the healthy fund balance. Additional information available on page 95, Note 19 "Subsequent Events".

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County (the 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. The County is committed to provide and protect the constituents of Yuma County and in order to do so must contemplate conservative financial measures despite of the healthy fund balance in current fiscal year as a recession is possible in the years to come.

The County utilizes a Ten-Year Financial Plan, which is updated regularly, to forecast the County's financial future. The largest single revenue source is local and state shared sales taxes. Local and State shared sales taxes constitute approximately 30% of the County's government-wide total revenues and approximately 65% of General Fund revenues. This makes the County's revenues sensitive to both improvements and downturns in the economy. County staff incorporated historical financial trends and local, national and global economic trends into the County's fiscal 2021 budget. State shared sales tax and County sales tax revenues continue a five-year upward trend.

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 (5.0 to 10.0%) based on observed economic activity in the national, state and local levels. Despite of the pandemic, the County is experiencing a moderate, but important, increase in sales tax revenues which this year make up 12.4% 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 2022, the Board of Supervisors adopted no increases to the total property tax rate. The General fund's levy (Primary) was set at $34,253,402, still leaving on the table $2,068,969. This is the difference between the maximum allowable and the amount levied by the Board. Given the current observed economic trends, management continues to anticipate a 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 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 now plans to issue additional debt for the administration building due to the recent assessment of the historic buildings, this project has been redirected from remodeling to new building due to identified structural issues.

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.

On March 13, 2020, the Chairman of the Board of Supervisors declared an emergency in Yuma County to allowing modifications on the operations to mitigate the spreads of the coronavirus. Since then, 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 of fund balance. Yuma County finished the year with a never seen increase in fund balance as explained above.

Economic Factors and Next Year's Budgets (concluded)

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

Exhibit A-1

Statement of Net Position

June 30, 2021

	Governmental Activities	Component Unit Yuma Private Industry Council
ASSETS		
Cash, cash equivalents and investments	$ 156,474,036	$ 1,260,717
Receivables (net of allowance for uncollectibles):		
Property taxes	690,694	-
Accounts	1,211,770	-
Special assessments	1,783,426	-
Accrued interest	56,328	-
Due from other governments	17,528,355	1,440,679
Inventories	16,408	-
Prepaid items	1,267,743	120,983
Investment held by trustee - restricted	5,600,093	-
Capital assets (net of accumulated depreciation):		
Land	65,732,441	-
Buildings	114,219,340	-
Improvements other than buildings	10,598,338	-
Machinery and equipment	15,824,862	56,782
Infrastructure	193,764,697	-
Construction in progress	7,167,319	-
Total Assets	**$ 591,935,850**	**$ 2,879,161**
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions and other postemployment benefits	62,918,323	-
Deferred charge on debt refunding	2,155,578	-
Total Deferred Outflows of Resources	**$ 65,073,901**	**$ -**
LIABILITIES		
Accounts payable	5,072,544	1,872,899
Accrued payroll and employee benefits	5,216,422	204,344
Insurance claims payable	910,440	-
Deposits held for others	1,474,725	-
Retainage payables	93,884	-
Unearned revenues	28,973,530	300
Interest and fiscal charges payable	670,239	-
Long-term liabilities:		
Due within one year	11,022,759	120,127
Due in more than one year	225,197,943	-
Total Liabilities	**$ 278,632,486**	**$ 2,197,670**
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions and other postemployment benefits	$ 4,235,655	$ -
Total Deferred Inflows of Resources	**$ 4,235,655**	$ -
NET POSITION		
Net investment in capital assets	361,705,587	56,782
Restricted for:		
General government	14,759,544	-
Public safety	33,918,722	-
Highways and streets	8,548,190	-
Sanitation	147,600	-
Health	8,838,300	-
Welfare	1,267,044	-
Culture and recreation	5,732,989	-
Education	403,463	-
Debt service	14,642	-
Unrestricted (deficit)	(61,194,471)	624,709
Total Net Position	**$ 374,141,610**	**$ 681,491**

See accompanying notes to financial statements.

Yuma County

Exhibit A-2

Statement of Activities

Year ended June 30, 2021

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	Component Unit Yuma Private Industry Council
Governmental activities:						
General government	$ 62,913,869	$ 8,683,269	$ 9,502,643	-	$ (44,727,957)	
Public safety	44,831,331	2,766,872	10,459,340	$ 108	(31,605,011)	
Highways and streets	15,613,485	72,688	13,637,816	3,526,887	1,623,906	
Sanitation	1,255,936	98,019	364,001	-	(793,916)	
Health	9,696,988	1,541,491	4,876,876	-	(3,278,621)	
Welfare	18,993,097	565,863	4,205,529	-	(14,221,705)	
Culture and recreation	9,439,896	11,206	254,299	-	(9,174,391)	
Education	12,191,804	-	11,570,834	-	(620,970)	
Interest on long-term debt	1,920,251	-	-	-	(1,920,251)	
Total governmental activities	$ 176,856,657	$ 13,739,408	$ 54,871,338	$ 3,526,995	(104,718,916)	
Component unit:						
Yuma Private Industry Council, Inc.	$ 10,934,772	-	$ 11,067,633			$ 132,861
General revenues:						
Taxes:						
Property taxes, levied for General Purposes					35,026,301	-
Property taxes, levied for the Library District					11,868,608	-
Property taxes, levied for the Flood Control District					2,598,760	-
Property taxes, levied for the Fire District					52,211	-
Other County taxes:						
County sales taxes for General Purposes					17,971,375	-
County sales taxes for Jail District					17,955,807	-
County sales taxes for Health Services District					4,010,664	-
County sales taxes for Capital Projects					11	-
Franchise tax					441,745	-
Unrestricted State Shared taxes:						
Auto in lieu of tax					11,228,437	-
Sales taxes					30,145,102	-
Grants and contributions not restricted to specific programs					3,865,133	-
Gain on disposal of capital assets					316,171	-
Investment earnings					870,819	65,132
Miscellaneous					1,513,808	-
Total general revenues					137,864,952	65,132
						-
Change in net position					33,146,036	197,993
Net position, July 1, 2020, restated					340,995,574	483,498
Net position, June 30, 2021					$ 374,141,610	$ 681,491

See accompanying notes to financial statements.

YUMA
COUNTY
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Fund Financial Statements

Yuma County
Balance Sheet
Governmental Funds
June 30, 2021

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
Assets				
Cash, cash equivalents and investments	$ 51,047,194	$ 7,150,293	$ 5,956,388	$ 21,858,029
Receivables (net of allowance for uncollectibles):				
Property taxes	411,560	-	208,604	25,449
Accounts	198,451	165,528	-	-
Special assessments	-	-	-	-
Accrued interest	18,683	2,744	2,528	8,351
Due from:				
Other funds	20,279,737	31,000	22	32
Other governments	8,043,947	2,886,085	-	-
Inventory	-	-	-	-
Prepaid items	702,186	76,518	301,536	374
Investment held by trustee - restricted	-	-	-	-
Total Assets	$ 80,701,758	$ 10,312,168	$ 6,469,078	$ 21,892,235
Liabilities				
Accounts payable	$ 1,056,433	$ 258,515	$ 104,234	$ 158,211
Accrued payroll and employee benefits	2,597,554	775,817	249,382	6,670
Due to:				
Other funds	19,096,378	30,678	3,114	-
Deposits held for others	127,871	-	400	268
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Retainage payable	-	-	-	86,774
Unearned revenue	366,758	-	101,730	1,770
Total Liabilities	23,244,994	1,065,010	458,860	253,693
Deferred Inflows of Resources				
Unavailable revenue - property taxes	144,549	-	52,657	11,484
Unavailable revenue - special assessments	-	-	-	-
Total Deferred Inflows of Resources	144,549	-	52,657	11,484
Fund Balances				
Nonspendable	702,186	76,518	301,536	374
Restricted	11,169,522	9,170,640	5,656,025	21,626,684
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	45,440,507	-	-	-
Total Fund Balances	57,312,215	9,247,158	5,957,561	21,627,058
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 80,701,758	$ 10,312,168	$ 6,469,078	$ 21,892,235

See accompanying notes to financial statements.

Health Services District General Operations	HURF Fund	American Rescue Plan Act Grant	Emergency Rental Assistance	Other Governmental Funds	Total Governmental Funds
$ 6,622,662	-	$ 20,757,432	$ 7,864,491	$ 23,265,636	$ 144,522,125
-	-	-	-	45,081	690,694
49,317	$ 1,273	-	-	796,587	1,211,156
-	-	-	-	1,783,426	1,783,426
2,412	188	5,377	3,030	8,797	52,110
1,044,618	2,307,369	-	-	1,449,177	25,111,955
644,684	1,196,494	-	-	4,757,145	17,528,355
-	-	-	-	16,408	16,408
625	39,704	-	-	140,233	1,261,176
-	-	-	-	5,600,093	5,600,093
$ 8,364,318	$ 3,545,028	$ 20,762,809	$ 7,867,521	$ 37,862,583	$ 197,777,498
$ 51,934	$ 467,376	-	$ 157,191	$ 2,274,868	$ 4,528,762
-	294,985	-	-	1,270,457	5,194,865
102,311	644,190	-	-	5,434,667	25,311,338
-	360,875	-	-	985,311	1,474,725
-	-	-	-	670,239	670,239
-	-	-	-	2,969,000	2,969,000
-	-	-	-	7,110	93,884
-	-	$ 20,762,809	7,710,330	30,133	28,973,530
154,245	1,767,426	20,762,809	7,867,521	13,641,785	69,216,343
-	-	-	-	7,604	216,294
-	-	-	-	1,783,426	1,783,426
-	-	-	-	1,791,030	1,999,720
625	39,704	-	-	156,641	1,277,584
8,209,448	1,737,898	-	-	16,060,277	73,630,494
-	-	-	-	5,739,868	5,739,868
-	-	-	-	677,805	677,805
-	-	-	-	(204,823)	45,235,684
8,210,073	1,777,602	-	-	22,429,768	126,561,435
$ 8,364,318	$ 3,545,028	$ 20,762,809	$ 7,867,521	$ 37,862,583	$ 197,777,498

YUMA
COUNTY
ARIZONA

Yuma County **Exhibit B-2**

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

June 30, 2021

Fund balances - total governmental funds		$ 126,561,435
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.		407,306,997
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds.		1,999,720
Deferred outflows and inflows of resources related to pensions and deferred charges on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	$ 62,780,808	
Deferred charges on debt refundings	2,155,578	
Deferred inflows of resources related to pensions	(4,221,918)	
Total		60,714,468
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 fund are included in governmental activities in the Statement of Net Position:		
IT Life Cycle Management	(26,033)	
Revolving Fund	59,375	
Workers Compensation	(177,216)	
Health Self-Insurance	9,480,574	
Liability Self-Insurance	95,095	
Fleet Management	616,427	
Total		10,048,222
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	(45,127,992)	
Unamortized premiums	(1,782,400)	
General obligation bonds payable	(30,160,000)	
Rural development loans payable	(2,230,212)	
Obligations under capital leases payable	(1,369,807)	
Compensated absences payable	(7,955,075)	
Claims and judgments payable	(50,000)	
Net pension	(143,813,746)	
Total		(232,489,232)
Net position of governmental activities		$ 374,141,610

See accompanying notes to financial statements.

Yuma County

Statement of Revenues, Expenditures, and Changes in Fund Balances

Governmental Funds

Year ended June 30, 2021

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
Revenues:				
Taxes	$ 60,489,846	$ 17,955,807	$ 11,882,323	$ 2,602,839
Special assessments	-	-	-	-
Licenses and permits	1,176,070	-	-	8,655
Intergovernmental	35,772,328	298,645	168,239	2,159
Charges for services	5,774,694	332,205	5,490	460
Fines and forfeits	1,524,784	-	5,709	-
Investment income	279,389	33,998	38,800	160,650
Rents	141,898	-	7	-
Miscellaneous	319,336	5,978	33,999	54
Total Revenues	105,478,345	18,626,633	12,134,567	2,774,817
Expenditures:				
Current:				
General government	47,275,217	-	-	-
Public safety	9,848,339	19,416,851	-	694,586
Highways and streets	-	-	-	-
Sanitation	767,401	-	-	-
Health	224,932	-	-	-
Welfare	14,011,015	-	-	-
Culture and recreation	55,187	-	7,707,352	-
Education	355,672	-	-	-
Capital outlay	1,398,081	219,293	63,378	1,170,607
Debt service:				
Principal retirement	251,424	-	-	-
Interest and fiscal charges	18,489	-	-	-
Total Expenditures	74,205,757	19,636,144	7,770,730	1,865,193
Excess (deficiency) of revenues over expenditures	31,272,588	(1,009,511)	4,363,837	909,624
Other financing sources (uses):				
Revenue bonds issued	-	-	-	-
Proceeds from sale of capital assets	640	36,170	-	-
Transfers in	323,962	7,605,603	-	-
Transfers out	(10,429,701)	(1,540,006)	(3,017,006)	-
Total other financing sources (uses)	(10,105,099)	6,101,767	(3,017,006)	-
Net change in fund balances	21,167,489	5,092,256	1,346,831	909,624
Fund balances, beginning of year, restated (July 1, 2020)	36,144,726	4,154,902	4,610,730	20,717,434
Fund balances, end of year (June 30, 2021)	$ 57,312,215	$ 9,247,158	$ 5,957,561	$ 21,627,058

See accompanying notes to financial statements.

Health Services District General Operations	HURF Fund	American Rescue Plan Act Grant	Emergency Rental Assistance	Other Governmental Funds	Total Governmental Funds
$ 4,010,664	-	-	-	$ 4,271,490	$ 101,212,969
-	-	-	-	189,908	189,908
415,738	$ 72,688	-	-	24,900	1,698,051
-	13,635,657	-	$ 852,970	38,159,759	88,889,757
938,559	-	-	-	1,217,440	8,268,848
-	-	-	-	1,726,908	3,257,401
38,577	30,731	-	-	207,072	789,217
-	-	-	-	381,858	523,763
32,239	199,443	-	-	906,028	1,497,077
5,435,777	13,938,519	-	852,970	47,085,363	206,326,991
-	-	-	852,970	10,064,045	58,192,232
-	-	-	-	44,918,367	74,878,143
-	11,755,023	-	-	553,608	12,308,631
-	-	-	-	440,916	1,208,317
3,056,369	-	-	-	5,699,822	8,981,123
-	-	-	-	4,416,766	18,427,781
-	-	-	-	80,695	7,843,234
-	-	-	-	11,728,741	12,084,413
28,407	8,855,708	-	-	2,243,048	13,978,522
-	60,119	-	-	4,186,367	4,497,910
-	7,635	-	-	1,660,909	1,687,033
3,084,776	20,678,485	-	852,970	85,993,284	214,087,339
2,351,001	(6,739,966)	-	-	(38,907,921)	(7,760,348)
-	-	-	-	35,070,000	35,070,000
-	12,075	-	-	40,812	89,697
786,897	2,557,805	-	-	8,217,828	19,492,095
(1,261,492)	-	-	-	(3,243,890)	(19,492,095)
(474,595)	2,569,880	-	-	40,084,750	35,159,697
1,876,406	(4,170,086)	-	-	1,176,829	27,399,349
6,333,667	5,947,688	-	-	21,252,939	99,162,086
$ 8,210,073	$ 1,777,602	$ -	$ -	$ 22,429,768	$ 126,561,435

YUMA
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ARIZONA

Yuma County

Exhibit B - 4

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

Year ended June 30, 2021

Net change in fund balances - total governmental funds	$	27,399,349
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		17,526,994
Depreciation expense		(9,889,227)
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.		293,477
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the governmental funds.		59,052
County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liabilities are measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pension, is reported in the Statement of Activities.		
County pension contributions		45,026,182
Pension expense		(16,695,790)
Collections of revenues in the governmental funds are less than revenues reported in the Statement of Activities.		189,908
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal of long-term debt consumes the current financial resources of governmental funds, but the repayments reduce 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		4,261,306
Revenue bonds issued		(35,070,000)
Amortization of bond premiums		233,218
Capital leases (net)		282,515
Under the modified accrual basis 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 and liabilities are reported regardless of when the financial resources are available.		
Increase in compensated absences		(2,755)
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		(53,651)
Workers Compensation		235,024
Health Self-Insurance		(68,166)
Liability Self-Insurance		(167,758)
Fleet Management		(413,642)
Change in net position of governmental activities	$	33,146,036

See accompanying notes to financial statements.

Yuma County
Statement of Net Position
Proprietary Funds
June 30, 2021

Exhibit C-1

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash, cash equivalents and investments	$ 11,951,911
Receivables (net of allowances for uncollectibles):	
Accounts	614
Accrued interest	4,218
Due from:	
Other funds	258,980
Prepaid items	6,567
Total Assets	$ 12,222,290
Deferred Outflow of Resources	
Deferred outflow of resources related to pensions and other postemployment benefits	$ 137,515
Total Deferred Outflows of Resources	$ 137,515
Liabilities	
Current liabilities:	
Accounts payable	$ 543,782
Accrued payroll and employee benefits	21,557
Insurance claims payable	910,440
Due to:	
Other funds	59,597
Net pension and other postemployment benefits liabilities	762,470
Total Liabilities	$ 2,297,846
Deferred Inflow of Resources	
Deferred inflow of resources related to pensions and other postemployment benefits	$ 13,737
Total Deferred Inflows of Resources	$ 13,737
Net Position	
Unrestricted	$ 10,048,222
Total Net Position	$ 10,048,222

See accompanying notes to financial statements.

Yuma County

Exhibit C-2

Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds

Year ended June 30, 2021

	Governmental Activities - Internal Service Funds
Operating revenues:	
Charges for services	$ 17,635,067
Miscellaneous	83,909
Total operating revenues	17,718,976
Operating expenses:	
Personnel services	671,860
Supplies and services	297,856
Tools and minor equipment	318,886
Professional services	201,861
Health services claims	10,184,734
Health services other	2,976,015
Insurance claims	276,986
Insurance other	1,951,602
Other	370,983
Total operating expenses	17,250,783
Operating Income	468,193
Nonoperating revenues	
Investment income	81,602
Other - Sale of capital assets	226,474
Total nonoperating revenues	308,076
Change in net position	776,269
Net position, beginning of year (July 1, 2020)	9,271,953
Net position, end of year (June 30, 2021)	$ 10,048,222

See accompanying notes to financial statements.

Yuma County

Exhibit C-3

Statement of Cash Flows

Proprietary Funds

Year ended June 30, 2021

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	$ 15,975,878
Receipts from other funds for goods and services provided	1,169,016
Other receipts	758,485
Payments for suppliers and to providers of goods and services	(15,854,855)
Payments for employees	(935,322)
Other payments	(78,362)
Net cash provided by operating activities	1,034,840
Cash flows from capital and related financing activities:	
Proceeds from sale of capital assets	226,474
Net cash (used) provided by capital and related financing activities	226,474
Cash flows from investing activities:	
Interest received on investments	93,438
Net cash provided by investing activities	93,438
Net increase in cash and cash equivalents	1,354,752
Cash and cash equivalents, beginning of year	10,597,159
Cash and cash equivalents, end of year	$ 11,951,911
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	$ 468,193
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets, liabilities, and deferred in- and outflows:	
(Increase) / decrease in assets:	
Accounts receivable, net	59,014
Prepaid items	(6,567)
Due from other funds	(39,846)
(Increase) / decrease in deferred outflows	(61,837)
Increase / (decrease) in liabilities:	
Accounts payable	395,999
Accrued payroll and employee benefits	(24,023)
Insurance claims payable	131,440
Due to other funds	12,576
Net pension and other postemployment benefits liabilities	143,965
Increase / (decrease) in deferred inflows	(44,074)
Net cash provided by operating activities	$ 1,034,840

See accompanying notes to financial statements.

Yuma County

Exhibit D-1

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2021

	Private-purpose trust funds	Custodial funds: External investment pool	Custodial funds: Other
Assets			
Cash and cash equivalents	$ 278,826	$ 101,075,874	$ 4,107,551
Interest and dividends receivable	-	-	246,571
Taxes receivable for other governments	-	-	2,900,326
Total assets	$ 278,826	$ 101,075,874	$ 7,254,448
Liabilities			
Due to other governments	-	-	$ 500,921
Total liabilities	-	-	500,921
Net Position			
Restricted for:			
Pool participants	-	$ 95,215,772	-
Individuals, organizations, and other governments	$ 278,826	5,860,102	6,753,527
Total net position	$ 278,826	$ 101,075,874	$ 6,753,527

See accompanying notes to financial statements.

Yuma County

Exhibit D-2

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year ended June 30, 2021

	Private-purpose trust funds	Custodial funds: External investment pool	Custodial funds: Other
Additions:			
Contribution from other governments	-	$ 475,546,482	-
Property tax collections for other governments	-	-	$ 116,570,906
Collections for individuals	$ 2,715,036	-	-
Interest and dividends	-	-	1,850,343
Inmate collections	-	-	1,031,253
Other	-	-	1,813,891
Total additions	2,715,036	475,546,482	121,266,393
Deductions:			
Distributions to other governments	-	455,482,956	1,600,519
Beneficiary payments to individuals	2,700,438	-	-
Property tax distributions to other governments	-	-	114,171,501
Payments to inmates	-	-	991,851
Other	-	-	952,502
Total deductions	2,700,438	455,482,956	117,716,373
Net increase in fiduciary net position	14,598	20,063,526	3,550,020
Net position, July 1, 2020, as restated	264,228	81,012,348	3,203,507
Net position, June 30, 2021	$ 278,826	$ 101,075,874	$ 6,753,527

See accompanying notes to financial statements.

Notes to
Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

For the year ended June 30, 2021, the County implemented the provisions for GASB Statement No. 84, *Fiduciary Activities,* which establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes. As a result, the County's fiduciary fund statements have been modified to reflect the implementation of this new guidance, including reclassifying activities previously reported in the agency funds to custodial or governmental funds, as applicable.

The County's significant accounting policies are described below.

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 and discretely presented component unit discussed below has a June 30 year-end. The following table describes the County's component units:

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; the County's Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available
Yuma County Library District	A tax-levying district that provides and maintains library services for the County's residents; the County's Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available
Yuma County Special Assessment (Improvement Districts)	Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; the County's Board of Supervisors serves as board of directors and management has operational responsibility for the districts.	Blended	Not Available

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Jail District	A tax-levying district that acquires, constructs, operates, maintains, and finances county jails and jail systems; the County's Board of Supervisors serves as the governing board and management has operational responsibility for the district.	Blended	Yuma County Financial Services 198 Main Street Yuma, AZ 85364
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability; the County's Board of Supervisors serves as board of directors and management has operational responsibility for the district.	Blended	Not Available

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2021 is $7,605,602. 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, 2021 is $786,898. The Health Services District's transactions are accounted for in three funds; the main operations fund, the grants funds, and the rabies control fund.

During fiscal year 2021, the County started to present Yuma Private Industry Council (YPIC) as a discetely presented component unit of the County because the County's Board of Supervisors appoints all of their governing board members and is able to impose its will on their programs.

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 usefulness of the information.

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 component units. Governmental activities generally are financed through taxes and intergovernmental revenues. The County has no business-type activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 and imposes, 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 non-major funds. Fiduciary funds are aggregated and reported by fund type.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges, 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 operating 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 *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 districts' primary support is the levy of property taxes; the District has the authority to levy its own property taxes based on assessed values.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

The *American Rescue Plan Act Fund,* was established to account for funding allocated to the County intended to combat the COVID-19 pandemic, including public health and public safety assistance, and mitigate the economic impacts to local businesses, families and individuals. It is funded by grant funds received from the U.S. Department of the Treasury as part of the American Rescue Plan Act of 2021.

The *Emergency Rental Assistance Fund,* was established to account for funding allocated to the County from the federal government through the United States Department of the Treasury under section 501(a) of Division N of the Consolidated Appropriations Act, 2021 to make payments to certain recipients to be used to provide emergency rental assistance due to the COVID-19 pandemic.

The County also reports the following fund types:

The *Internal Service Funds* account for health insurance for county employees; property and personal liability insurance; workers compensation activities; the maintenance and purchase of technology equipment and software provided to County departments or to other governments on a cost-reimbursement basis; Improvement districts administration and revolving fund as permitted by statute; and a Fleet Management fund.

The *Fiduciary Funds* consist of 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 become 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 of May.

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

G. Capital Assets

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

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

	Capitalization Threshold		
Land & land improvements	All		
Construction in progress	All	**Depreciation**	**Estimated**
Infrastructure (paved roads)	All	**Method**	**Useful Life**
Buildings	$10,000	Straight line	15-50
Improvements other than buildings	10,000	Straight line	10-45
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 60. The Yuma County Public Works Department is responsible for determining the appropriate condition level of the eligible infrastructure. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their efficiency and/or capacity. The Public Works Department maintains an inventory of these eligible infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained.

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

H. Fund Balance Classifications

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

When an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, the County will use restricted fund balance 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

In addition to the traditional Vacation/Sick Leave program, Yuma County Board of Supervisors adopted a new Accrued Leave program in the fiscal year beginning July 1, 2012. The Paid Time Off plan or PTO although applicable to all employees in Yuma County, was offered as a one-time option for those that wanted to continue in the traditional plan. As 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 a new accrual rate, and although the PTO plan offers more advantages to employees and 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.

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 or 280 hours, if hired after October 2, 2017, 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 the debt issuances are reported as other financing sources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

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 that will be recognized as a revenue in future periods.

O. Pensions

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

P. Miscellaneous Disclosures

Pursuant to A.R.S. 35-391(B), the County shall disclose in its annual financial report the amount of any reward, discount, incentive, or other financial consideration received by the governmental entity resulting from the credit card payment. The County received $74,583 in credit card rebates during the calendar year 2020.

NOTE 2 – CHANGES IN ACCOUNTING PRINCIPLE - PRIOR PERIOD ADJUSTMENT

Net position and fund balances as of July 1, 2020, have been restated as follows for the implementation of GASB Statement No. 84, Fiduciary Activities. In addition, governmental activities net position at July 1, 2020 has been restated for changes in revenue recognition of State shared sales taxes and in reporting of OPEB liabilities which was considered as insignificant to the financial statements.

						Custodial funds	
	General Fund	Other Governmental Funds	Governmental Activities	Investment Trust Fund	Private purpose trust funds	External investment pools	Other
Net position as previously reported at June 30, 2020	$ 35,473,944	$ 21,556,675	$ 341,799,536	$ 77,146,220	-	-	-
Prior period adjustment - implementation of GASB 84							
Reclassification of investment pools	-	-	-	(76,739,534)	$ 264,228	$ 75,684,763	$ 790,543
Reclassification of agency fund activities	-	-	-	-	-	5,327,585	1,702,542
Reclassification of governmental activities	-	(303,736)	(303,736)	-	-	-	303,736
Correction of accounting errors:							
Correction of fund balance	-	-	-	(406,686)	-	-	406,686
Change in recognition of OPEB liabilities	-	-	(1,171,008)	-	-	-	-
Change in recognition of State shared sales tax revenue	670,782	-	670,782	-	-	-	-
Net position as restated, July 1, 2020	$ 36,144,726	$ 21,252,939	$ 340,995,574	$ -	$ 264,228	$ 81,012,348	$ 3,203,507

NOTE 3 - FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2021, were as follows:

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations	Health Serv District General Operations	HURF Funds	Other Governmental Funds	Total
Fund balances								
Nonspendable:								
Inventory	-	-	-	-	-	-	$ 16,408	$ 16,408
Prepaid items	$ 702,186	$ 76,518	$ 301,536	$ 374	$ 625	$ 39,704	140,233	1,261,176
Total nonspendable	702,186	76,518	301,536	374	625	39,704	156,641	1,277,584
Restricted for:								
Capital projects	-	-	-	21,626,684	-	-	-	21,626,684
Operations and maintenance:								
Library district	-	-	5,656,025	-	-	-	30,470	5,686,495
Health district	786,897	-	-	-	8,209,448	-	628,852	9,625,197
Highways and streets	-	-	-	-	-	1,737,898	5,803,671	7,541,569
Debt service reserve	2,926,044	-	-	-	-	-	14,642	2,940,686
Judicial activities	-	-	-	-	-	-	3,074,994	3,074,994
Housing activities	-	-	-	-	-	-	1,272,386	1,272,386
Law enforcement	7,456,581	9,170,640	-	-	-	-	1,956,131	18,583,352
Other	-	-	-	-	-	-	3,279,131	3,279,131
Total restricted	11,169,522	9,170,640	5,656,025	21,626,684	8,209,448	1,737,898	16,060,277	73,630,494
Committed to:								
Miscellaneous	-	-	-	-	-	-	3,359,399	3,359,399
Debt service payments	-	-	-	-	-	-	1,201,997	1,201,997
Judicial activities	-	-	-	-	-	-	1,123,891	1,123,891
Health - Rabies	-						54,581	54,581
Total committed	-	-	-	-	-	-	5,739,868	5,739,868
Assigned to:								
Judicial Activities								
Attorney							24,747	24,747
Juvenile - School	-	-	-	-	-	-	143,000	143,000
Superior court	-	-	-	-	-	-	11,822	11,822
Housing Activities		-	-	-	-	-	498,236	498,236
Total assigned	-	-	-	-	-	-	677,805	677,805
Unassigned	45,440,507	-	-	-	-	-	(204,823)	45,235,684
Total fund balances	$ 57,312,215	$ 9,247,158	$ 5,957,561	$ 21,627,058	$ 8,210,073	$ 1,777,602	$ 22,429,768	$ 126,561,435

NOTE 4 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit fund balance or net position - At June 30, 2021, the following nonmajor funds reported deficits in fund balance or net position.

Fund	Agency	Number	Amount
Governmental Funds:			
Intensive Probation SupCrt/JEEF	Adult Probation	2321	$ 10,704
Bad Check Fund	Attorney	2225	780
HIDTA Grant (SBA)	Attorney	2227	10,124
Other Grants	Development Services	2349	47,712
No Child Left Behind	Juvenile Court	2257	10,211
Operations Stone Garden	Sheriff - Admin	2348	114,165
Proprietary Funds:			
Life Cycle Management	Information Technology Services	6601	$ 26,033
Workers Compensation	Administration	6605	177,216

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, 2021, expenditures exceeding final budget amounts at the department level for the General Fund only and at the fund level for all other funds are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
General Fund-department level	Public works-Solid waste		$ 8,747
Fund Level-all other funds:			
Other Governmental Funds	Workforce Investment Act	2291	773,466
Other Governmental Funds	Other Miscellaneous	Misc	81,606
Debt Service Funds	B&C Colonia	3548	59

The General Fund's Public works - solid waste overage was due to the increase in transporting solid waste to the landfill.

Workforce Investment Act program passed through the grant to YPIC and the award amounts exceeded the original budgeted expenditures. Other Miscellaneous fund exceeded budget authority mainly due to additional funds received for the Help America Vote Act program managed by the Recorder's office, and had a deadline to be spent.

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.
3. Fixed income securities must carry 1 of the 2 highest ratings by Moody's investor's 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 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, 2021, the carrying amount of the County's deposits was $31,551,287 and the bank balance was $40,434,432. The County does not have a formal policy with respect to custodial credit risk.

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

Investments - The County had total investments of $234,972,608 at June 30, 2021. 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)
Investments by fair value level:			
U.S. agency securities	$ 93,522,469	-	$ 93,522,469
U.S. treasury notes	7,835,480	$ 7,835,480	-
Corporate bonds	16,113,830	-	16,113,830
Money market funds	7,042,991	7,042,991	-
Money market funds - trustee	5,600,093	5,600,093	-
Total investments by fair value level	130,114,863	$ 20,478,564	$ 109,636,299
External investment pools measured at fair value:			
State Treasurer's investment pool 5	94,128,133		
State Treasurer's investment pool 7	10,729,612		
Total external investment pools measured at fair value	104,857,745		
Total investments	$ 234,972,608		

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 $104,857,745 in the State Treasurer's investment pools measured at fair value. Investments in the State Treasurer's investment pool 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.

Credit Risk - The County Treasurer does not have a formal investment policy with respect to credit risk. As of June 30, 2021, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U.S. agency securities	AAA	Moody's	$ 93,522,469
Corporate bonds - Apple Inc.	AA1	Moody's	5,570,721
Corporate bonds - BNY Mellon	A1	Moody's	2,695,851
Corporate bonds - Branch banking & trust	A2	Moody's	2,768,228
Corporate bonds - Novartis capital	A1	Moody's	3,052,830
Corporate bonds - PNC bank	A2	Moody's	2,026,200
State Treasurer's investment pool 5	AAAf/S1+	Standard & Poor's	94,128,133
State Treasurer's investment pool 7	Unrated	Not Applicable	10,729,612
			$ 214,494,044

NOTE 5 - DEPOSITS AND INVESTMENTS (Continued)

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, 2021 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	$ 1,314,840
Library District	2,391,003
Yuma County	1,894,250
Totals	$ 5,600,093

The $1,314,840 investments are cash equivalents with BNY Mellon, and the $2,391,003 with Zion's bank, 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 $1,894,250 are cash equivalents investments with US Bank held for capital projects.

Concentration of credit risk - The County does not have a formal policy with respect to concentration of credit risk. The County had investments at June 30, 2021, of 5 percent or more of the County's total investments in the Federal Home Loan Mortgage Corporation 12.73%; Federal Home Loan Bank of 11.96%; and Federal Home National Mortgage Corporation of 11.27%.

Interest rate risk - The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2021, the County had the following investments in debt securities:

Investment Type	Amount	Weighted Average Maturity (In Years)
U.S. agency securities	$ 93,522,469	2.29
U.S. treasury notes	7,835,480	4.21
Corporate bonds	16,113,830	0.59
Money market funds	7,042,991	Not Applicable
Money market funds - trustee	5,600,093	Not Applicable
State Treasurer's investment pool 5	94,128,133	0.19
State Treasurer's investment pool 7	10,729,612	0.19
Total	$ 234,972,608	

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

Cash, deposits and investments:	
Cash on hand	$ 1,012,485
Amount of deposits	31,551,287
Amount of investments	234,972,608
Total	$ 267,536,380

NOTE 5 - DEPOSITS AND INVESTMENTS (Concluded)

			Custodial Funds		
Statement of Net Position:	Governmental Activities	Private-purpose trust fund	External investment pool	Other	Total
Cash, cash equivalents, and investments	$ 156,474,036	$ 278,826	$ 101,075,874	$ 4,107,551	$ 261,936,287
Investments held by trustee - restricted	5,600,093	-	-	-	5,600,093
Total	$ 162,074,129	$ 278,826	$ 101,075,874	$ 4,107,551	$ 267,536,380

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, 2021 the bank balance of the County Treasurer's investment pool deposits was $28,420,144. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for $12,400,907 of bank deposits and $5,600,093 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	$ 93,685,000	0.17-2.25%	07/21-03/26	$ 93,522,469
U.S. treasury notes	8,000,000	0.25%	08/25-09/25	7,835,480
Corporate bonds	15,929,000	1.55-3.55%	08/21-09/22	16,113,830
Money market	7,042,991	0.01%	N/A	7,042,991
State Treasurer's investment pool	104,857,745	Not stated	N/A	104,857,745

NOTE 6 - COUNTY TREASURERS'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	$ 241,676,223
Liabilities	-
Net position	$ 241,676,223
Net position held for:	
Internal participants	$ 145,226,062
External participants	96,450,161
Total net position	$ 241,676,223
Statement of Changes in Fiduciary Net Position	
Total additions	$ 789,327,079
Total deductions	(720,787,906)
Net increase	68,539,173
Net position:	
July 1, 2020	173,137,050
June 30, 2021	$ 241,676,223

NOTE 7 - PROPERTY TAXES RECEIVABLES

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, at June 30, 2021, the uncollected property taxes and related allowances for uncollectibles as estimated by County management 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 2020-21	$ 649,179	$ 236,489	$ 56,040	$ 45,081
Prior years (Net of allowances)	61,210	80,977	(9,670)	-
Total receivable	710,389	317,466	46,370	45,081
Less allowances for uncollectibles	(298,829)	(108,862)	(20,921)	-
Property Taxes Receivable (Net of Uncollectibles)	$ 411,560	$ 208,604	$ 25,449	$ 45,081

NOTE 8 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021, was as follows:

Governmental Activities	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital assets not being depreciated:				
Land	$ 62,646,137	$ 4,061,311	$ (975,007)	$ 65,732,441
Infrastructure:				
Paved roads	128,199,810	11,979,662	(2,171,502)	138,007,970
Construction in progress	8,268,684	7,480,824	(8,582,189)	7,167,319
Total capital assets not being depreciated	199,114,631	23,521,797	(11,728,698)	210,907,730
Capital assets being depreciated:				
Buildings	188,004,575	186,692	-	188,191,267
Improvements other than buildings	19,834,920	162,940	-	19,997,860
Machinery and equipment	44,448,588	4,519,435	(3,653,298)	45,314,725
Infrastructure (except paved roads)	103,137,197	864,828	-	104,002,025
Total capital assets being depreciated	355,425,280	5,733,895	(3,653,298)	357,505,877
Less accumulated depreciation for:				
Buildings	(69,676,145)	(4,295,782)	-	(73,971,927)
Improvements other than buildings	(8,642,663)	(756,859)	-	(9,399,522)
Machinery and equipment	(30,209,482)	(2,640,202)	3,359,821	(29,489,863)
Infrastructure (except paved roads)	(46,048,914)	(2,196,384)	-	(48,245,298)
Total accumulated depreciation	(154,577,204)	(9,889,227)	3,359,821	(161,106,610)
Total capital assets, being depreciated, net	200,848,076	(4,155,332)	(293,477)	196,399,267
Governmental activities capital assets, net	$ 399,962,707	$ 19,366,465	$ (12,022,175)	$ 407,306,997

Depreciation expense was charged to functions as follows:

Governmental activities:	
General government	$ 2,787,042
Public safety	2,871,567
Highways and streets (Depreciable general infrastructure assets)	2,088,643
Sanitation	61,818
Health	304,172
Welfare	453,579
Culture and recreation	1,305,376
Education	17,030
Total depreciation expense -governmental activities	$ 9,889,227

Yuma County is engaged in various construction projects as of June 30, 2021. 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
197 Admin Annex - Auditorium and Office Area	Buildings	$ 264,535	$ 30,736,492	$ 30,471,957
2200 W. 28th Street Health Department Building	Buildings	35,700	17,050,000	17,014,300
2440 W. 28th Street Juvenile Justice Center Building	Buildings	63,174	130,000	66,826
Juvenile Justice Center CCTV	Mach & Equip	13,936	25,972	12,036
Sheriff Detention Center Cooling Tower	Mach & Equip	191,106	329,291	138,185
San Luis Library Cooling System	Mach & Equip	25,425	206,068	180,643
ITS Oracle Cloud	Mach & Equip	513,185	905,000	391,815
Rd- @ Corridor- Ave: I95 thru Co 18th St	Infrastructure	123,974	188,974	65,000
Rd- @ North 1-8 Frontage Rd Widening Ave 10e to Ave 11E (phase 2)	Infrastructure	354,990	1,169,990	815,000
Rd- @ Lake Martinez Road	Infrastructure	1,002,409	1,002,409	-
Rd- @ County 14th Street - Avenue 25E to 30.5 E	Infrastructure	15,304	35,304	20,000
Rd- @ Widening of County 12th Street (City 40th Street)	Infrastructure	195,829	3,210,829	3,015,000
Rd- @ Red Cloud Mine Road Realignment	Infrastructure	788,020	1,088,020	300,000
Rd- @ HWY 95 @ Dome Valley Road Intersection - Realignment	Infrastructure	400,000	400,000	-
Rd- @ Avenue B (US Hwy 95) 32 Street to 24th Street	Infrastructure	23,459	1,168,051	1,144,592
Bridge- @ Antelope Palomas Road Crossings	Infrastructure	201,029	201,029	-
Bridge- @ Avenue 28E & County 9th Street over Salinity Canal	Infrastructure	17,100	162,100	145,000
Bridge- @ Avenue 15E	Infrastructure	32,000	42,000	10,000
Bridge- @ Avenue 2E & County 15 1/2 Street	Infrastructure	4,880	150,300	145,420
Imp- Adair Range	Infrastructure	203,186	256,585	53,399
Imp- Somerton Area Drainage Improvements	Infrastructure	796,610	4,751,610	3,955,000
Imp- Wellton Drainage Improvement	Infrastructure	668,177	1,780,177	1,112,000
Imp- Pump STA Discharge	Infrastructure	72,903	72,903	-
Imp- 5th Street & Avenue C Pump	Infrastructure	177,097	177,097	-
Basin- Smuckers Park	Infrastructure	413,188	13,313,188	12,900,000
Basin- Gadsden-San Luis	Infrastructure	411,480	461,480	50,000
Basin- North Central Storm Water Lift Station	Infrastructure	65,723	101,223	35,500
Basin- Avenue 10E & County 10 1/2 Street Southern Sands Basin	Infrastructure	92,900	92,900	-
Total		$ 7,167,319	$ 79,208,992	$ 72,041,673

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 Flood Control Funds.

NOTE 9 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments reported in the Governmental Funds totaling $17,528,355 at June 30, 2021 includes County sales taxes revenues of $6,415,701 (allocated $2,884,922 to General Fund, $2,886,086 to Jail District, $644,684 to Health District, $9 to Other Governmental Funds); State shared sales taxes revenues of $4,775,697; and Payment for Auto in Lieu Tax of $464,080 ($331,718 for the General Fund and $132,362 for Other Governmental Funds). The remaining $5,872,877 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 fiscal year ended June 30, 2021:

Governmental activities	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Due Within 1 Year
Bonds Payable:					
Revenue bonds	$ 15,245,992	$ 35,070,000	$ (2,219,000)	$ 48,096,992	$ 3,833,992
Premiums	2,015,618	-	(233,218)	1,782,400	233,218
General obligation bonds	31,925,000	-	(1,765,000)	30,160,000	1,850,000
Total bonds payable	49,186,610	35,070,000	(4,217,218)	80,039,392	5,917,210
Rural development loans	2,382,579	-	(152,367)	2,230,212	153,890
Capital leases payable	1,652,322	-	(282,515)	1,369,807	289,183
Compensated absences payable - Old Plan	1,705,080	1,064,193	(1,161,829)	1,607,444	1,095,301
Compensated absences payable - New Plan	6,247,240	3,536,373	(3,435,982)	6,347,631	3,517,175
Claims and judgments payable	50,000	50,000	(50,000)	50,000	50,000
Net pension liabilities, as restated	127,464,416	17,111,800	-	144,576,216	-
Total governmental activities long-term liabilities	$ 188,688,247	$ 56,832,366	$ (9,299,911)	$ 236,220,702	$ 11,022,759

The County has an open line of credit utilized for its Procurement-Card program. Total monthly credit for this program amounted to $750,000 for current fiscal year. At year end $166,479 was available.

NOTE 11 - BONDS PAYABLE

The County's bonded debt consists of six pledged revenue obligation bond series, and two general obligation series. Bond proceeds pay primarily for acquiring or constructing capital facilities. Proceeds from the most recent taxable bond issuance were utilized to fund Public Safety retirement plans. Bonds have also been issued to advance-refund certain previously issued bonds.

The following bonds were outstanding at June 30, 2021:

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%	$ 5,017,000
Yuma County-Revenue Bond, 2017	2,417,000	2,417,000	6/18-6/27	2.37%	1,540,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	8,000,000	7/12-7/21	2.00-5.00%	984,992
Jail District-Revenue Bonds, 2017	2,209,000	2,209,000	7/18-7/27	2.38%	1,648,000
Yuma County-Revenue Bond, 2018	5,301,000	5,301,000	9/18-6/28	3.01%	3,837,000
Yuma County-Revenue Bond, 2020	35,070,000	35,070,000	7/21-7/35	0.333-2.591%	35,070,000
Library District-General Obligation Bonds, 2015 Refunding	26,300,000	26,300,000	6/15-7/31	2.25-5.00%	20,130,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00-4.00%	10,030,000
					$ 78,256,992

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 semiannually maturing June 2033. The Revenue Bonds are generally callable at any time before maturity, without any penalties. The refunding portion of the bond issue represents 29 percent of total proceeds received.

On October 16, 2017, Yuma County Board of Supervisors authorized the issuance of pledged revenue bonds with an interest rate of 2.37 percent, Yuma County Series 2017. The County realized proceeds of $2,355,000 including a payment of $62,000 in issuance costs. The bank qualified pledged revenue bond 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 a 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 and July 1. The bond proceeds were used to finance the acquisition and replacement of old equipment, and to upgrade Yuma County Buildings.

NOTE 11- BONDS PAYABLE (Continued)

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. 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.

On December 7, 2020, Yuma County Board of Supervisors authorized the issuance of pledged revenue obligations, Taxable Series 2020 with a net interest rate of 2.3086 percent. The County realized net proceeds of $34,379,254 after payment of $690,746 in issuance costs. The taxable pledged revenue bond has a maturity date of June 15, 2035 and are callable anytime with 30 days' notice, without penalty after the first 10 years. First principal and interest payment is scheduled for July 15, 2021 in the amount $1,535,000 and $334,061 respectively. Principal annual and interest semiannual payments are due on July 15 and January 15. The proceeds were immediately utilized to pay down 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.

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

Revenue bonds outstanding at June 30, 2021 were as follows:

Description	Amount Authorized	Interest Rates	Maturity Ranges	Outstanding Principal June 30, 2020	Issues / (Retirements)	Outstanding Principal June 30, 2021
Yuma County-Revenue Bond, 2013	$ 7,500,000	3.00%	12/13-6/33	$ 5,360,000	$ (343,000)	$ 5,017,000
Yuma County-Revenue Bond, 2017	2,417,000	2.37%	6/18-6/27	1,776,000	(236,000)	1,540,000
Jail District-Revenue Bonds, 2011 Refunding	8,000,000	2.00-5.00%	7/12-7/21	1,924,992	(940,000)	984,992
Jail District-Revenue Bonds, 2017	2,209,000	2.38%	7/18-7/27	1,862,000	(214,000)	1,648,000
Yuma County-Revenue Bond, 2018	5,301,000	3.01%	9/18-6/28	4,323,000	(486,000)	3,837,000
Yuma County-Revenue Bond, 2020	35,070,000	0.33-2.59%	1/12-7/35	-	35,070,000	35,070,000
				$ 15,245,992	$ 32,851,000	$ 48,096,992

NOTE 11- BONDS PAYABLE (Continued)

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

Yuma County
Pledge Revenue Obligation Bond Series 2013
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	397,000	103,215	500,215
2027-2031	2,176,000	328,515	2,504,515
2032-2033	966,000	36,495	1,002,495
Totals	**$ 5,017,000**	**$ 994,395**	**$ 6,011,395**

Yuma County
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	266,000	12,751	278,751
2027	272,000	6,446	278,446
Total	**$ 1,540,000**	**$ 130,232**	**$ 1,670,232**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2011
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022	$ 984,992	$ 24,625	$ 1,009,617
Totals	**$ 984,992**	**$ 24,625**	**$ 1,009,617**

Yuma County Jail District
Pledge Revenue Obligation Bond Series 2017
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	241,000	17,612	258,612
2027-2028	499,000	17,874	516,874
Totals	**$ 1,648,000**	**$ 160,602**	**$ 1,808,602**

Yuma County
Pledge Revenue Obligation Bond Series 2018
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	564,000	52,464	616,464
2027-2028	1,179,000	53,488	1,232,488
Totals	**$ 3,837,000**	**$ 475,731**	**$ 4,312,731**

Yuma County
Pledge Revenue Obligation Bond Series 2020
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022	$ 1,535,000	$ 638,296	$ 2,173,296
2023	1,760,000	604,659	2,364,659
2024	1,950,000	595,038	2,545,038
2025	2,155,000	579,659	2,734,659
2026	2,290,000	558,778	2,848,778
2027-2031	11,995,000	2,254,686	14,249,686
2032-2035	13,385,000	865,784	14,250,784
Totals	**$ 35,070,000**	**$ 6,096,900**	**$ 41,166,900**

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.

NOTE 11 - BONDS PAYABLE (Concluded)

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 $11,964,938, 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 trust account assets and the liability for those bonds has been removed from the statement of net position. The refunded general obligation bonds are payable from a voter-approved property tax.

General obligation bonds outstanding at June 30, 2021 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2020	Issues / (Retirement)	Outstanding Principal June 30, 2021
Library District-General Obligation Bonds, 2015 Refunding	$ 26,300,000	2.25-5.00%	6/15-7/31	$ 21,895,000	$ (1,765,000)	$ 20,130,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	2.00-4.00%	1/17-7/34	10,030,000	-	10,030,000
				$ 31,925,000	$ (1,765,000)	$ 30,160,000

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, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	2,155,000	461,319	2,616,319
2027-2031	10,160,000	1,358,144	11,518,144
Totals	**$ 20,130,000**	**$ 4,458,700**	**$ 24,588,700**

Yuma County Free Library District
General Obligation Bond Refunding Series 2016
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2022	-	$ 401,200	$ 401,200
2023	-	401,200	401,200
2024	-	401,200	401,200
2025	-	401,200	401,200
2026	-	401,200	401,200
2027-2031	$ 1,830,000	1,713,200	3,543,200
2032-2034	8,200,000	664,400	8,864,400
Totals	**$ 10,030,000**	**$ 4,383,600**	**$ 14,413,600**

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, 2021:

Description	Original Amount	Interest Rate	Maturity Ranges	Outstanding Principal July 1, 2020	Issues / (Retirements)	Outstanding Principal June 30, 2021
Gadsden Estates Improvement District USDA Loan	$ 479,610	4.50%	1/06-1/29	$ 126,909	$ (14,102)	$ 112,807
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	1,005,370	(54,965)	950,405
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	1/12-1/35	1,250,300	(83,300)	1,167,000
				$ 2,382,579	$ (152,367)	$ 2,230,212

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, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	14,102	2,221	16,323
2027-2029	42,297	2,855	45,152
Totals	**$ 112,807**	**$ 20,304**	**$ 133,111**

B & C Colonia Improvement District No. 07-09
Water Infrastructure Financing Authority Loan
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	63,017	18,943	81,960
2027-2031	342,276	67,147	409,423
2032-2035	309,590	17,457	327,047
Totals	**$ 950,405**	**$ 196,093**	**$ 1,146,498**

NOTE 12 - RURAL DEVELOPMENT LOANS (Concluded)

B & C Colonia Improvement District No. 07-09
United States Department of Agriculture Loan
As of June 30, 2021

Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	83,300	19,804	103,104
2027-2031	416,500	67,781	484,281
2032-2035	334,000	16,730	350,730
Totals	**$ 1,167,000**	**$ 204,355**	**$ 1,371,355**

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	$ 11,994,358	6-33
Revenue bonds- County Taxable	General excise tax revenues, state shared revenues, and vehicle license tax revenues - General Funds only	Pension unfunded liability refunding	41,166,900	7-27
Revenue bonds- Jail District	Sales taxes and maintenance of effort	Construction	2,818,219	7-27
General Obligation bonds	Library district property tax	Construction	39,002,300	7-34
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,146,498	1-35
United States Department of Agriculture Rural Utility loan	Property owner assessments	Sewer construction	1,504,466	1-35

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2021:

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	$ 1,959,608	$ 1,395,464	71.21%	$ 17,954,210	7.77%
Jail district- Sales tax and maintenance of effort	1,262,531	1,219,722	96.61%	25,561,409	4.77%
Library district- Property tax	3,313,696	3,017,006	91.05%	11,882,323	25.39%
Property owner assessments	370,846	215,084	58.00%	1,047,209	20.54%

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.

NOTE 13 - PLEDGED REVENUES (Concluded)

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 (pages **254-255**).

NOTE 14 - OBLIGATIONS UNDER CAPITAL LEASES

During the fiscal year 2020, 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	$ 2,785,892
Less: accumulated depreciation	(356,000)
Carrying value	$ 2,429,892

The following schedule details minimum lease payments to maturity for the County's capital leases payable at June 30, 2021:

Year Ending June 30,	Governmental Activities
2022	$ 308,639
2023	461,859
2024	289,925
2025	220,974
2026	127,683
Total minimum lease payments	1,409,080
Less: amount representing interest	(39,273)
Present value of minimum lease payments	**$ 1,369,807**

NOTE 15 - COMPENSATED ABSENCES AND CLAIMS AND JUDGMENTS PAYABLE

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2021 is $7,955,075. The Old compensation plan amounts to $1,607,444 of which 57% is assignable to the General Fund and 43% to other nonmajor funds. The New compensation plan amounts to $6,347,631 of which 53% is assignable to the General Fund, 36% to other major funds, and 11% 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, 2021. 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; 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 $2,500 auto physical damage deductible and $75,000 per occurance 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 million limit per occurrence and $150,000 deductible as well as property/casualty coverage for the County's drones, with liability limits of $1 million and property limits as per the schedules 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 practioner) 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 $75,000 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.

NOTE 16 - RISK MANAGEMENT (Continued)

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

The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 13 member counties. The pool provides member counties with workers' compensation coverage, as law requires, and risk-management services. The County is responsible for paying a premium based on an experience-rating formula that allocates pool expenditures and liabilities among the members.

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

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

Fiduciary Liability - The fiduciary liability exposure of the Yuma County Employee Benefit Trust is covered by a commercial insurance policy with a limit of $2 million 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 for medical per person, 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 fiscal years

Effective January 1, 2000, the Employee Benefit Fund (an internal service fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self-funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the fund provides coverage up to a lifetime maximum of $2 million per individual. 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.

NOTE 16 - RISK MANAGEMENT (Concluded)

The insurance claims payable liability of the Trust totaling $910,440 at June 30, 2021, 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, 2020 and 2021 were as follows:

	2020	2021
Claims payable, beginning of fiscal year	$ 832,000	$ 779,000
Current-fiscal year claims and changes in estimates	7,211,221	10,294,790
Claims payments	(7,264,221)	(10,163,350)
Claims payable, end of fiscal year	$ 779,000	$ 910,440

NOTE 17 - PENSIONS

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

At June 30, 2021, 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	$ 144,576,216
Deferred outflows of resources related to pensions	62,918,323
Deferred inflows of resources related to pensions	4,235,655
Pension expense	16,733,843

The County's accrued payroll and employee benefits includes $112,301 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2021. Also, the County reported $45,026,182 of pension contributions as expenditures in the governmental funds related to all pension 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, Article 2. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on the ASRS website at www.azasrs.gov.

NOTE 17 - PENSIONS (Continued)

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 earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Contributions – In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2021, statute required active ASRS members to contribute at the actuarially determined rate of 12.04 percent for retirement of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.65 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 10.14 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, 2021, was $5,212,793.

During fiscal year 2021, the County paid for ASRS pension contributions as follows:

General Fund	Other Major Funds	Other Funds
54.18%	26.52%	19.30%

NOTE 17 - PENSIONS (Continued)

Liability - At June 30, 2021, the County reported a liability of $69,638,749 for its proportionate share of the ASRS' net pension liability.

The net pension liability was measured as of June 30, 2020. 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, 2019, to the measurement date of June 30, 2020. 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, 2020. The County's proportion measured as of June 30, 2020, and the change from its proportions measured as of June 30, 2019, were:

ASRS	Proportion June 30, 2020	(Decrease) from June 30, 2019
Pension	0.40192%	(0.00096)%

Expense – For the year ended June 30, 2021 the County recognized $5,967,052 in pension expense for ASRS.

Deferred outflows/inflows of resources – At June 30, 2021 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	$ 630,003	-
Changes of assumptions or other inputs	6,716,739	-
Net difference between projected and actual earnings on pension plan investments	-	$ 1,258,316
County contributions subsequent to the measurement date	5,212,793	-
Total	**$ 12,559,535**	**$ 1,258,316**

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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized as expenses as follows:

Year ending June 30,	Pension
2022	$ (429,115)
2023	2,010,573
2024	2,429,516
2025	2,077,452

NOTE 17 - PENSIONS (Continued)

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

ASRS	
Actuarial valuation date	June 30, 2019
Actuarial roll forward date	June 30, 2020
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, 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 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 pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class of ASRS are summarized in the following table:

ASRS **Asset Class**	**Target Allocation**	**Long-Term Expected Geometric Real Rate of Return**
Equity	50%	6.39%
Fixed income - credit	20%	5.44%
Fixed income - interest rate sensitive	10%	0.22%
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 plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 17 - PENSIONS (Continued)

Sensitivity of the Proportionate Share of the 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 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	$ 95,230,045	$ 69,638,749	$ 48,245,741

Plan Fiduciary Net Position - Detailed information about the pension plans' 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 publicly available financial reports that include 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 benefits terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

NOTE 17 - PENSIONS (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	

NOTE 17 - PENSIONS (Continued)

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

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.

NOTE 17 - PENSIONS (Continued)

Employees Covered by Benefit Terms - At June 30, 2021, the following employees were covered by the agent pension plan's benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	41	33
Inactive employees entitled to but not yet receiving benefits	16	82
Active employees	59	97
Total	116	212

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. Contribution rates for the year ended June 30, 2021, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active Member - Pension	County - Pension
PSPRS Sheriff	7.65 - 11.65%	9.80 - 42.98%
CORP Detention	8.41	5.00 - 19.12
CORP AOC	8.41 or 10.18	33.58 or 32.79

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	31.48%
CORP Detention	11.61
CORP AOC	27.84

The County's contributions to the plans for the year ended June 30, 2021, were:

	Pension
PSPRS Sheriff	$ 25,622,077
CORP Detention	11,081,261
CORP AOC	1,913,371

NOTE 17 - PENSIONS (Continued)

During fiscal year 2021, the County paid for PSPRS and CORP pension contributions as follows:

	General Fund	Other Major Funds	Other Nonmajor Funds
PSPRS Sheriff	80.28%	2.77%	16.95%
CORP Detention	0.01	99.11	0.88
CORP AOC	52.02	-	47.98

Liability - At June 30, 2021, the County reported the following net pension liabilities:

	Net Pension Liability
PSPRS Sheriff	$ 23,828,000
CORP Detention	10,555,239
CORP AOC (County's proportionate share)	22,592,721

The net pension liabilities were measured as of June 30, 2020, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2020
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

Actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the five-year period ended June 30, 2017.

NOTE 17 - PENSIONS (Continued)

The long-term expected rate of return on PSPRS and CORP pension 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:

PSPRS and CORP **Asset class**	**Target allocation**	**Long-term expected geometric real rate of return**
U.S. public equity	23%	4.93%
International public equity	15%	6.09%
Global private equity	18%	8.42%
Other assets (capital appreciation)	7%	5.61%
Core bonds	2%	0.22%
Private credit	22%	5.31%
Diversifying strategies	12%	3.22%
Cash - Mellon	1%	(0.60)%
Total	100%	

NOTE 17 - PENSIONS (Continued)

Discount Rate - At June 30, 2020, the discount rate used to measure the PSPRS and CORP total pension liability was 7.3 percent. 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 pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Agent Plan's 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, 2020	$ 43,243,829	$ 21,559,439	$ 21,684,390
Changes for the year:			
Service cost	912,396	-	912,396
Interest on the total pension liability	3,125,065	-	3,125,065
Differences between expected and actual experience in the measurement of the pension liability	575,000	-	575,000
Contributions - employer	-	1,857,229	(1,857,229)
Contributions - employee	-	426,954	(426,954)
Net investment income	-	274,717	(274,717)
Benefit payments, including refunds or employee contributions	(2,694,240)	(2,694,240)	-
Administrative expense	-	(22,401)	22,401
Other changes	-	(67,649)	67,649
Net changes	1,918,221	(225,390)	2,143,611
Adjustment to Beginning of Year		1	(1)
Balances at June 30, 2021	$ 45,162,050	$ 21,334,050	$ 23,828,000

NOTE 17 - PENSIONS (Continued)

CORP - Detention

	Pension Increase (decrease)		
	Total pension liability (a)	**Plan fiduciary net position (b)**	**Net pension liability (a) - (b)**
Balances at June 30, 2020	$ 24,092,222	$ 14,953,666	$ 9,138,556
Changes for the year:			
Service cost	775,664	-	775,664
Interest on the total pension liability	1,773,238	-	1,773,238
Differences between expected and actual experience in the measurement of the pension liability	619,304	-	619,304
Contributions - employer	-	948,268	(948,268)
Contributions - employee	-	410,019	(410,019)
Net investment income	-	409,068	(409,068)
Benefit payments, including refunds or employee contributions	(1,153,919)	(1,153,919)	-
Administrative expense	-	(15,832)	15,832
Net changes	2,014,287	597,604	1,416,683
Balances at June 30, 2021	$ 26,106,509	$ 15,551,270	$ 10,555,239

The County's proportion of the CORP AOC net pension liability 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, 2020. The County's proportion measured as of June 30, 2020, was 4.729807 percent, which was a decrease of 0.120522 from its proportion measured as of June 30, 2019.

Sensitivity of the 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 percent, 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 percent) or 1 percentage point higher (8.3 percent) than the current rate:

	1% Decrease (6.3%)	**Current Discount Rate (7.3%)**	**1% Increase (8.3%)**
PSPRS Sheriff			
Net pension liability	$ 29,994,928	$ 23,828,000	$ 18,816,362
CORP Detention			
Net pension liability	$ 14,679,898	$ 10,555,239	$ 7,262,920
CORP AOC			
County's proportionate share of the net pension liability	$ 28,700,023	$ 22,592,721	$ 17,603,819

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

NOTE 17 - PENSIONS (Continued)

Expense - For the year ended June 30, 2021, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$ 3,201,920
CORP Detention	1,701,408
CORP AOC (County's proportionate share)	2,562,004

Deferred Outflows/Inflows of Resources - At June 30, 2021, 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	$ 1,327,262	$ 1,208,370
Changes of assumptions or other inputs	1,832,103	-
Net difference between projected and actual earnings on pension plan investments	1,170,769	-
County contributions subsequent to the measurement date	25,622,077	-
Total	**$ 29,952,211**	**$ 1,208,370**

CORP Detention

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 495,444	$ 352,511
Changes of assumptions or other inputs	637,530	-
Net difference between projected and actual earnings on pension plan investments	629,321	-
County contributions subsequent to the measurement date	11,081,261	-
Total	**$ 12,843,556**	**$ 352,511**

CORP AOC

	Pension	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,353,175	$ 268,739
Changes of assumptions or other inputs	726,560	-
Net difference between projected and actual earnings on pension plan investments	979,401	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	1,132,977
County contributions subsequent to the measurement date	1,913,371	-
Total	**$ 5,972,507**	**$ 1,401,716**

NOTE 17 - PENSIONS (Continued)

The amounts reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net pension liability in the year ending June 30, 2022. 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
2022	$ 652,412	$ 295,477	$ 615,279
2023	673,049	437,157	715,219
2024	918,222	415,403	892,692
2025	782,248	261,747	434,230
2026	95,833	-	-

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

For the year ended June 30, 2021, 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 endedJune 30, 2021, the County recognized pension expense of $149,734.

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 benefits terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average yearly compensation, and service credit as follows:

NOTE 17 - PENSIONS (Continued)

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

NOTE 17 - PENSIONS (Continued)

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 plans.

Contributions - State statutes establish active member and employer contribution requirements. Statute also appropriates $5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designates a portion of certain court fees for the EORP. For the year ended June 30, 2021, 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 rare of 61.43 percent if all active EORP of the annual covered payroll. Also, statute required the County to contribute 49.39 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, 2021, were $1,196,680. During fiscal year 2021, the County paid for EORP pension contribitions as follows:

General Fund	Other Major Funds	Other Nonmajor Funds
96.19%	2.54%	1.27%

Liability - At June 30, 2021, 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	$	17,961,507
State's proportionate share of the EORP net pension liability associated with the County		1,707,098
Total	$	19,668,605

The net pension liability was measured as of June 30, 2020, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's required contributions to the pension plan relative to the total of all participating employers' required contributions for the year ended June 30, 2020. The County's proportion measured as of June 30, 2020, was 2.661115 percent, which was an increase of 0.014427 from its proportion measured as of June 30, 2019.

Expense/(Income) – For the year ended June 30, 2021, the County recognized pension expense for EORP of $3,771,411 and revenue of $469,952 for the County's proportionate share of the State's appropriation to EORP and the designated court fees.

NOTE 17 - PENSIONS (Continued)

Deferred Outflows/Inflows of Resources – At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

EORP	**Pension**	
	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Differences between expected and actual experience		$ 14,742
Net difference between projected and actual earnings on pension plan investments	$ 346,134	-
Changes in proportion and differences between County contributions and proportionate share of contributions	47,700	-
County contributions subsequent to the measurement date	1,196,680	-
Total	**$ 1,590,514**	**$ 14,742**

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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pensions will be recognized in pension expense as follows:

Year ending June 30,	**Pension Expense**
2022	$ 80,368
2023	111,556
2024	109,141
2025	78,027

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

EORP	
Actuarial valuation date	June 30, 2020
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

Actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the 5 year period ended June 30, 2017.

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.

NOTE 17 - PENSIONS (Continued)

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
U.S. public equity	23%	4.93%
International public equity	15%	6.09%
Global private equity	18%	8.42%
Other assets (capital appreciation)	7%	5.61%
Core bonds	2%	0.22%
Private credit	22%	5.31%
Diversifying strategies	12%	3.22%
Cash - Mellon	1%	(0.60)%
Total	100%	

Discount Rate - At June 30, 2020, the discount rate used to measure the EORP total pension liability was 7.3 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the 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 (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
County's proportionate share of the net pension liability	$ 20,490,340	$ 17,961,507	$ 15,799,281

Plan Fiduciary Net Position - Detailed information about the plans' 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.

NOTE 17 - PENSIONS (Concluded)

For the year ended June 30, 2021, active EODCRS members were required by statute to contribute 8 percent of the active 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 contribution to the individual employee account and the earnings on those contributions. For the year ended 2021, the County recognized pension expense of $17,927.

NOTE 18 - INTERFUND BALANCES AND ACTIVITY

Interfund Transfers – Interfund transfers for the year ended June 30, 2021, were as follows:

	Transfers From:					
Transfers To:	General Fund	Jail District General Operations	Library District General Operations	Health Services District General Operations	Nonmajor Governmental Funds	Totals
General Fund	-	-	-	-	$ 323,962	$ 323,962
Jail District, Operations	$ 7,605,603	-	-	-	-	7,605,603
Health Service District, Operations	786,897	-	-	-	-	786,897
HURF	-	-	-	-	2,557,805	2,557,805
Nonmajor Governmental Fund	2,037,201	$ 1,540,006	$ 3,017,006	$ 1,261,492	362,123	8,217,828
Total	$ 10,429,701	$ 1,540,006	$ 3,017,006	$ 1,261,492	$ 3,243,890	$ 19,492,095

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers from the general fund were for the required statutory subsidies (maintenance of effort); to the Jail and Health District's operations in the amounts of $7,605,603 and $786,897 respectively. The general fund also contributed to various funds to support their operations in the amount of $2,037,201. The Library District's transfer of $3,017,006 was to a debt service fund for payment of outstanding General Obligation Bonds. The Jail District's transfer of $1,540,006 were to a debt service fund for payment of outstanding debt and to a capital project fund in the amount of $1,227,839 and $312,167 respectively. The Health Services District transferred a total of $1,261,492 as follows: $307,051 to its animal control program; $834,441 to its grant fund to support its operations and $120,000 for capital improvements.

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

NOTE 18 - INTERFUND BALANCES AND ACTIVITY (Concluded)

Interfund receivables and payables – Interfund balances at June 30, 2021, were as follows:

	Payables From:							
Payables To:	General Fund	Jail District General Operations	Library District General Operations	Health Services District General Operations	HURF Funds	Internal Service Funds	Nonmajor Governmental Funds	Totals
General Fund	17,818,257	$ 30,483	$ 2,871	$ 1,453	$ 582,627	$ 26,033	$ 1,818,013	$ 20,279,737
Jail District, Operations	31,000	-	-	-	-	-	-	31,000
Library District Operations	-	-	-	-	-	-	22	22
Flood Control District, Operations	32	-	-	-	-	-	-	32
Health Service District	-	195	-	-	-	-	1,044,423	1,044,618
HURF	3,741	-	-	-	-	33,564	2,270,064	2,307,369
Internal Service Funds	182,126	-	243	11,674	61,563	-	3,374	258,980
Nonmajor Governmental Fund	1,061,222	-	-	89,184	-	-	298,771	1,449,177
Total	$ 19,096,378	$ 30,678	$ 3,114	$ 102,311	$ 644,190	$ 59,597	$ 5,434,667	$ 25,370,935

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

During the months of August and September 2021, Yuma County elected to exercise the early call option available on a few of its outstanding Revenue Bonds and Capital Leases. During the fiscal year 2021-2022 Budget process, due to the better than expected revenue collections and unprecedented cost savings the County was able to increase its available reserves. The Board then decided to use some of these reserves to extinguish some of the outstanding debt saving its constituents approximately $1,534,007 in interest.

As budgeted, Yuma County exercised the early call option on the following eligible outstanding long-term debt and capital leases and made corresponding payments after receiving confirmation from trustee:

		General Fund Funded				
Series	**FY**	**Amount**	**Interest**	**Term**	**Budgeted FY2021-22**	**Approximate Interest Savings**
Long-Term Debt:						
1	2013	$ 7,500,000	3.00%	June 2033	$ 5,017,000	$ 956,349
2	2017	2,417,000	2.37%	June 2027	1,540,000	121,006
3	2018	5,301,000	3.01%	June 2028	3,837,000	451,028
Capital Leases:						
1	2018	500,363	3.66%	July 2023	194,312	2,481
2	2018	813,709	1.86%	August 2022	334,507	3,143
	Totals	$ 16,532,072			$ 10,922,819	$ 1,534,007

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC.

A. Summary of significant accounting policies

Basis of Accounting - YPIC prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues and gains are recognized and recorded when earned, and expenses and losses are recognized and recorded when incurred. Unearned revenues are deferred to future years.

Cash Equivalents - Cash equivalents consist primarily of cash and checking accounts. For purposes of the statement of cash flows, YPIC considers all highly liquid securities with an original maturity of three months or less to be cash equivalents.

Investments - Investments are recorded at fair market value as determined by quoted market prices. Investment income or loss (including realized and unrealized gains and losses on investments, interest and dividends) is included in the change in net assets in the accompanying statement of activities unless the income or loss is restricted.

Due From Other Governments - Due from other governments consist mainly of unreimbursed expenditures from the State of Arizona at year-end. A bad debt expense and related increase in the allowance account is recorded for estimated uncollectible receivables. YPIC has not recorded an allowance as management believes all receivables will be collected.

Prepaid Expenses and Deposits - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

Revenue Recognition - Federal and State grant revenue are conditioned upon the performance of services specified in the agreements and is recognized when the required conditions have been satisfied and/or YPIC has incurred allowable expenses. Amounts received in advance that have not been earned as of the statement of financial position date are reported as unearned revenue until the grant has been expended at which time unearned revenue is reduced and grant revenue is recognized.

B. Cash
At June 30, 2021, the carrying amount of the cash is $1,083,722 and the bank balance is $1,106,281. The bank balance was either FDIC insured or collateralized by securities held by the State of Arizona Treasurer’s office in YPIC’s name.

NOTE 20 - DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC. (Concluded)

C. Due from other governments

Due from other governments consists of the following grants receivable at June 30, 2021:

Program	Contract	Amount
WIOA - Youth	DI21-002291	$ 623,065
WIOA - Adult	DI21-002291	598,257
WIOA - Dislocated Worker	DI19-002210	106,982
WIOA - Dislocated Worker	DI21-002291	19,201
WIOA - Rapid Response	DI19-002210	10,752
Social Services Block Grant	DI18-002138	47,068
Special Education - IDEA Part B		31,516
Other grants		3,838
		$ 1,440,679

Required Supplementary Information

Budgetary Comparison Schedule- General Fund (Exhibit E-1)……. 99

Budgetary Comparison Schedule- Jail District (Exhibit E-2)……. 101

Budgetary Comparison Schedule- Library District (Exhibit E-3)…… 102

Budgetary Comparison Schedule- Flood Control District (Exhibit E-4)…. 103

Budgetary Comparison Schedule- Health Services District (Exhibit E-5)... 104

Budgetary Comparison Schedule- HURF (Exhibit E-6)..... 105

Budgetary Comparison Schedule- Emergency Rental Assistance (Exhibit E-7) 106

Notes to budgetary Comparison Schedules …….. 107

Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans (Exhibit F-1)……. 109

Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Plans (Exhibit F-2)…… 110

Schedule of County Pension Contributions (Exhibit F-3) ……. 112

Notes to Pension Plan Schedules …….. 114

Infrastructure Assets (Exhibit G-1) ……. 116

Yuma County **Exhibit E-1**

Required Supplementary Information

Budgetary Comparison Schedule - General Fund

Year ended June 30, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Taxes	$ 52,573,600	$ 52,573,600	$ 60,489,846	$ 7,916,246
License and permits	820,947	820,947	1,176,070	355,123
Intergovernmental	28,147,778	28,147,778	35,772,328	7,624,550
Charges for services	4,854,464	4,854,464	5,774,694	920,230
Fines and forfeits	1,742,195	1,742,195	1,524,784	(217,411)
Investment income	371,457	371,457	279,389	(92,068)
Rents	172,612	172,612	141,898	(30,714)
Miscellaneous	204,331	204,331	319,336	115,005
Total Revenues	88,887,384	88,887,384	105,478,345	16,590,961
Expenditures:				
Current:				
General government				
County Administrator	2,183,301	2,263,351	2,050,464	212,887
Board of Supervisors	655,598	655,598	595,045	60,553
Treasurer	917,695	942,680	925,600	17,080
Assessor	2,289,491	2,316,544	2,045,170	271,374
Recorder	769,861	861,598	849,370	12,228
Election Services	557,504	539,758	506,576	33,182
Attorney - Civil Division	921,616	939,939	921,243	18,696
Attorney - Criminal Division	3,564,229	3,658,039	3,613,330	44,709
Attorney - Administration Division	640,455	642,463	627,044	15,419
Clerk of Superior Court	2,156,074	2,213,001	2,138,883	74,118
Superior Court	3,738,348	3,769,562	3,549,051	220,511
Superior Court - Security	640,446	645,388	600,722	44,666
Superior Court - Collections	398,113	401,042	331,000	70,042
Court Trial Services	591,832	584,814	556,914	27,900
Conflict Administrator	1,466,863	1,361,992	1,337,882	24,110
Superior Court - Information and Tech	546,040	548,696	510,659	38,037
Justice Court #1	1,179,121	1,189,508	1,116,583	72,925
Justice Court #2	441,578	445,008	441,549	3,459
Justice Court #3	358,765	370,559	360,097	10,462
Constable Precinct #1	312,651	314,120	300,184	13,936
Constable Precinct #2	106,101	106,101	102,753	3,348
Attorney - Victim Services	259,044	270,222	266,483	3,739
Public Defender	2,583,656	2,620,347	2,344,290	276,057
General Government	5,937,137	5,443,104	3,476,869	1,966,235
County Administrator - Channel 77	189,475	193,382	169,110	24,272
Juvenile Justice Center - Administration	1,548,540	1,608,709	1,561,333	47,376
Juvenile Justice Center - Detention	3,926,928	3,956,020	3,595,280	360,740
Financial Services	2,458,888	2,473,590	2,421,180	52,410
Legal Defender	1,250,847	1,263,661	1,263,094	567
Human Resources	907,928	918,985	820,397	98,588
General Services	2,489,146	2,545,817	2,421,387	124,430
Information Technology Services	2,974,203	3,243,691	3,134,956	108,735
Development Services	611,790	663,060	612,943	50,117
Geographical Information Systems	453,176	501,396	472,853	28,543
Planning and Zoning	754,573	760,498	649,802	110,696
DDS - Customer Service	205,869	207,459	173,462	33,997
Superior Court - Adult Probation - Pretrial	413,792	417,198	411,659	5,539

Yuma County
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year ended June 30, **2021**

Exhibit E-1
(concluded)

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Public safety:				
Building Safety	508,096	515,144	511,141	4,003
Superior Court - Adult Probation	2,009,581	2,106,280	2,032,530	73,750
Adult Probation - Graffiti Abatement	66,230	66,712	66,627	85
Sheriff - Administration	10,775,592	10,928,149	6,402,085	4,526,064
Sheriff - Medical Examiner	716,129	736,239	705,472	30,767
Emergency Services	152,942	161,846	130,484	31,362
Sanitation:				
Public Works - Solid Waste Operations	754,464	758,654	767,401	(8,747)
Health:				
Environmental Programs	233,390	236,656	224,932	11,724
Welfare:				
Medical Eligibility Program	13,844,831	13,458,693	13,359,701	98,992
Public fiduciary	733,692	766,056	651,314	114,742
Culture and recreation:				
Public Works - Parks	65,763	65,793	55,187	10,606
Education:				
School Superintendent	388,999	390,820	355,672	35,148
Capital outlay	2,444,004	2,946,550	1,398,081	1,548,469
Debt service:				
Principal retirement	510,811	510,811	251,424	259,387
Interest and fiscal charges	20,599	20,599	18,489	2,110
Total expenditures	84,625,797	85,525,902	74,205,757	11,320,145
Excess (deficiency) of revenues over expenditures	4,261,587	3,361,482	31,272,588	27,911,106
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	640	640
Transfers in	357,544	4,302,919	323,962	(3,978,957)
Transfers out	(10,455,147)	(10,489,099)	(10,429,701)	59,398
Total other financing sources (uses)	(10,097,603)	(6,186,180)	(10,105,099)	(3,918,919)
Net change in fund balances	(5,836,016)	(2,824,698)	21,167,489	23,992,187
Fund balances - beginning of year, as restated (July 1, 2020)	5,836,016	2,824,698	36,144,726	33,320,028
Fund balances - ending (June 30, 2021)	$ -	$ -	$ 57,312,215	$ 57,312,215

* 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, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Taxes	$ 13,294,619	$ 13,294,619	$ 17,955,807	$ 4,661,188
Intergovernmental	84,996	84,996	298,645	213,649
Charges for services	147,064	147,064	332,205	185,141
Investment income	3,500	3,500	33,998	30,498
Miscellaneous	20,752	20,752	5,978	(14,774)
Total Revenues	13,550,931	13,550,931	18,626,633	5,075,702
Expenditures:				
Current:				
Public safety				
Sheriff - Detention	21,471,143	21,471,143	19,416,851	2,054,292
Capital Outlay	110,903	240,403	219,293	21,110
Total Expenditures	21,582,046	21,711,546	19,636,144	2,075,402
Excess (deficiency) of revenues over expenditures	(8,031,115)	(8,160,615)	(1,009,511)	7,151,104
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	36,170	36,170
Transfers in	8,105,602	8,386,040	7,605,603	(780,437)
Transfers out	(1,227,839)	(1,540,006)	(1,540,006)	-
Total other financing sources (uses)	6,877,763	6,846,034	6,101,767	(744,267)
Net change in fund balances	(1,153,352)	(1,314,581)	5,092,256	6,406,837
Fund balances - beginning (July 1, 2020)	1,153,352	1,314,581	4,154,902	2,840,321
Fund balances - ending (June 30, 2021)	$ -	$ -	$ 9,247,158	$ 9,247,158

* 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 Opertions Fund

Year ended June 30, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Taxes	$ 11,740,050	$ 11,740,050	$ 11,882,323	$ 142,273
Intergovernmental	121,102	121,102	168,239	47,137
Charges for services	15,687	15,687	5,490	(10,197)
Fines and forfeits	53,853	53,853	5,709	(48,144)
Investment income	55,196	55,196	38,800	(16,396)
Rents	6	6	7	1
Miscellaneous	75,167	75,167	33,999	(41,168)
Total revenues	12,061,061	12,061,061	12,134,567	73,506
Expenditures:				
Current:				
Culture and recreation				
Library	8,753,762	8,753,762	7,707,352	1,046,410
Capital outlay	61,306	237,193	63,378	173,815
Total expenditures	8,815,068	8,990,955	7,770,730	1,220,225
Excess (deficiency) of revenues over expenditures	3,245,993	3,070,106	4,363,837	1,293,731
Other financing sources (uses):				
Transfers out	(3,017,006)	(3,017,006)	(3,017,006)	-
Total other financing sources (uses)	(3,017,006)	(3,017,006)	(3,017,006)	-
Net change in fund balances	228,987	53,100	1,346,831	1,293,731
Fund balances - beginning (July 1, 2020)	(228,987)	(53,100)	4,610,730	4,663,830
Fund balances - ending (June 30, 2021)	$ -	$ -	$ 5,957,561	$ 5,957,561

* 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, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Taxes	$ 2,553,560	$ 2,553,560	$ 2,602,839	$ 49,279
Licenses and permits	-	-	8,655	8,655
Intergovernmental	-	-	2,159	2,159
Charges for services	5,000	5,000	460	(4,540)
Investment income	120,000	120,000	160,650	40,650
Miscellaneous	-	-	54	54
Total revenues	2,678,560	2,678,560	2,774,817	96,257
Expenditures:				
Current:				
Public safety				
Flood control	1,116,167	1,116,167	694,586	421,581
Capital outlay	16,452,251	16,452,251	1,170,607	15,281,644
Total expenditures	17,568,418	17,568,418	1,865,193	15,703,225
Excess (deficiency) of revenues over expenditures	(14,889,858)	(14,889,858)	909,624	15,799,482
Other financing sources (uses):				
	-	-	-	-
Transfers out	(500,000)	(500,000)	-	500,000
Total other financing sources (uses)	(500,000)	(500,000)	-	500,000
Net change in fund balances	(15,389,858)	(15,389,858)	909,624	16,299,482
Fund balances - beginning (July 1, 2020)	15,389,858	15,389,858	20,717,434	5,327,576
Fund balances - ending (June 30, 2021)	$ -	$ -	$ 21,627,058	$ 21,627,058

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Yuma County **Exhibit E-5**

Required Supplementary Information

Budgetary Comparison Schedule - Health Services District - General Operations Fund

Year ended June 30, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Taxes	$ 2,967,773	$ 2,967,773	$ 4,010,664	$ 1,042,891
Licenses and permits	383,780	383,780	415,738	31,958
Charges for services	686,500	686,500	938,559	252,059
Investment income	65,000	65,000	38,577	(26,423)
Miscellaneous	25,000	25,000	32,239	7,239
Total revenues	4,128,053	4,128,053	5,435,777	1,307,724
Expenditures:				
Current:				
Health	4,829,077	4,829,077	3,056,369	1,772,708
Capital outlay	64,500	246,000	28,407	217,593
Total expenditures	4,893,577	5,075,077	3,084,776	1,990,301
Excess (deficiency) of revenues over expenditures	(765,524)	(947,024)	2,351,001	3,298,025
Other financing sources (uses):				
Transfers in	786,898	(1,078,068)	786,897	1,864,965
Transfers out	(1,374,402)	(1,374,402)	(1,261,492)	112,910
Total other financing sources (uses)	(587,504)	(2,452,470)	(474,595)	1,977,875
Net change in fund balances	(1,353,028)	(3,399,494)	1,876,406	5,275,900
Fund balances - beginning (July 1, 2020)	1,353,028	3,399,494	6,333,667	2,934,173
Fund balances - ending (June 30, 2021)	$ -	$ -	$ 8,210,073	$ 8,210,073

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Yuma County **Exhibit E-6**

Required Supplementary Information

Budgetary Comparison Schedule - HURF - General Operations Fund

Year ended June 30, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Licenses and permits	$ 30,000	$ 30,000	$ 72,688	$ 42,688
Intergovernmental	10,955,520	10,955,520	13,635,657	2,680,137
Investment income	215,000	215,000	30,731	(184,269)
Miscellaneous	75,000	75,000	199,443	124,443
Total revenues	11,275,520	11,275,520	13,938,519	2,662,999
Expenditures:				
Current:				
Highway and streets	12,192,497	12,192,497	11,755,023	437,474
Capital outlay	10,368,259	10,837,250	8,855,708	1,981,542
Debt service:				
Principal retirement	58,699	58,699	60,119	(1,420)
Interest and fiscal charges	9,056	9,056	7,635	1,421
Total expenditures	22,628,511	23,097,502	20,678,485	2,419,017
Excess (deficiency) of revenues over expenditures	(11,352,991)	(11,821,982)	(6,739,966)	5,082,016
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	12,075	12,075
Transfers in	1,824,627	(1,919,887)	2,557,805	4,477,692
Total other financing sources (uses)	1,824,627	(1,919,887)	2,569,880	4,489,767
Net change in fund balances	(9,528,364)	(13,741,869)	(4,170,086)	9,571,783
Fund balances - beginning (July 1, 2020)	9,528,364	13,741,869	5,947,688	(7,794,181)
Fund balances - ending (June 30, 2021)	$ -	$ -	$ 1,777,602	$ 1,777,602

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Yuma County **Exhibit E-7**

Required Supplementary Information

Budgetary Comparison Schedule - Emergency Rental Assistance

Year ended June 30, **2021**

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget *
Revenues:				
Intergovernmental	$ -	$ 1,000,000	$ 852,970	$ (147,030)
Total revenues	-	1,000,000	852,970	(147,030)
Expenditures:				
Current:				
General government	-	1,000,000	852,970	147,030
Total expenditures	-	1,000,000	852,970	147,030
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - beginning (July 1, 2020)	-	-	-	1,000,000
Fund balances - ending (June 30, 2021)	$ -	$ -	$ -	$ 1,000,000

* 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 Funds, each fund includes only one department.

NOTE 2 - BUDGETARY BASIS OF ACCOUNTING

The County's budget is prepared on a basis consistent with generally accepted accounting principles.

NOTE 3 - EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2021, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

Fund/Department	Excess
General Fund:	
Public Works - Solid Waste Operations	$ 8,747
Other Governmental Funds:	
Workforce Investment Act	773,466
Other Miscellaneous	81,606
Deb Service Funds:	
B&C Colonia	59

Departments may exceed their department's budget for various reasons, including unexpected events. When departments exceed their budget, this is addressed with the departments in their subsequent budget meetings with the County Manager and the Board of Supervisors.

The General Fund's solid waste 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.

Workforce Investment Act program passthroughed the grant to YPIC and additional funds to the award amount exceeded the original budgeted expenditures. Other Miscellaneous fund exceeded budget authority due to additional funds received for the Help America Vote Act program managed by the Recorder's office, funds had a deadline to be spent.

YUMA
COUNTY
ARIZONA

Yuma County

Exhibit F-1

Required Supplementary Information

Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans

Year ended June 30, **2021**

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)							
	2021 (2020)	**2020 (2019)**	**2019 (2018)**	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2012**
County's proportion of the net pension liability	0.40192 %	0.40290 %	0.42790 %	0.41310 %	0.41410 %	0.42640 %	0.44010 %	Information
County's proportionate share of the net pension liability	$ 69,638,749	$ 58,623,728	$ 59,676,991	$ 64,349,812	$ 66,843,128	$ 66,420,867	$ 65,128,723	not
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	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	157.02 %	137.85 %	145.42 %	152.97 %	170.09 %	170.38 %	166.37 %	
Plan fiduciary net position as a percentage of the total pension liability	69.33 %	73.24 %	73.40 %	69.92 %	67.06 %	68.35 %	69.49 %	

CORP - Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)							
	2021 (2020)	**2020 (2019)**	**2019 (2018)**	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2012**
County's proportion of the net pension liability	4.72981 %	4.85030 %	5.07760 %	5.24730 %	5.35010 %	5.55640 %	5.88099 %	Information
County's proportionate share of the net pension liability	$ 22,592,721	$ 20,465,510	$ 18,278,159	$ 21,053,157	$ 15,095,434	$ 13,508,296	$ 13,196,244	not
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	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	388.73 %	348.22 %	321.55 %	343.43 %	257.68 %	219.78 %	209.14 %	
Plan fiduciary net position as a percentage of the total pension liability	50.07 %	51.99 %	53.72 %	49.21 %	54.81 %	57.89 %	58.59 %	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)							
	2021 (2020)	**2020 (2019)**	**2019 (2018)**	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2012**
County's proportion of the net pension liability	2.66112 %	2.64670 %	2.18470 %	2.14490 %	2.25080 %	2.26500 %	2.21170 %	Information
County's proportionate share of the net pension liability	$ 17,961,507	$ 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	1,707,098	1,649,728	2,358,829	8,461,448	5,184,186	5,497,366	4,547,405	available
Total	$ 19,668,605	$ 19,201,960	$ 16,125,494	$ 34,597,721	$ 28,445,566	$ 23,130,783	$ 19,378,674	
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 proportionate share of the net pension liability as a percentage of its covered payroll	868.30 %	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	29.80 %	30.14 %	30.40 %	19.66 %	23.42 %	28.32 %	31.91 %	

See the accompanying notes to this schedule.

Yuma County

Exhibit F-2

Required Supplementary Information

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

Year ended June 30, **2021**

PSPRS - Sheriff	**Reporting Fiscal Year (Measurement Date)**							
	2021 (2020)	**2020 (2019)**	**2019 (2018)**	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2012**
Total pension liability:								
Service cost	$ 912,396	$ 1,101,599	$ 1,052,442	$ 1,329,811	$ 973,281	$ 1,013,904	$ 973,102	**Information**
Interest on the total pension liability	3,125,065	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	575,000	1,005,224	(1,309,288)	384,121	(1,497,757)	(825,451)	(534,671)	
Changes of assumptions or other inputs		965,378		1,284,788	1,209,754		2,691,578	
Benefit payments, including refunds of employee contributions	(2,694,240)	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Net change in total pension liability	1,918,221	4,019,160	810,813	4,291,147	2,256,708	1,028,605	4,257,889	
Total pension liability—beginning	43,243,829	39,224,669	38,413,856	34,122,709	31,866,001	30,837,396	26,579,507	
Total pension liability—ending (a)	$45,162,050	$43,243,829	$39,224,669	$38,413,856	$34,122,709	$31,866,001	$30,837,396	
Plan fiduciary net position:								
Contributions—employer	$ 1,857,229	$ 1,970,597	$ 1,555,743	$ 1,754,674	$ 1,536,325	$ 1,354,473	$ 1,273,705	
Contributions—employee	426,954	460,217	521,397	596,639	578,796	600,695	536,761	
Net investment income	274,717	1,097,837	1,269,896	1,916,783	94,390	571,187	1,852,836	
Benefit payments, including refunds of employee contributions	(2,694,240)	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Administrative expense	(22,401)	(20,075)	(20,028)	(17,360)	(13,982)	(14,313)	(14,922)	
Other changes	(67,649)		(75,399)	46,180	(309,999)	(11,950)	19,369	
Net change in plan fiduciary net position	(225,390)	1,544,078	1,502,422	2,562,324	(342,668)	940,911	2,095,009	
Plan fiduciary net position—beginning	21,559,439	20,015,414	18,512,992	15,950,668	16,293,336	15,352,425	13,257,416	
Adjustment to beginning of year	$ 1	$ (53)	$	$	$	$	$	
Plan fiduciary net position—ending (b)	$21,334,050	$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)	$23,828,000	$21,684,390	$19,209,255	$19,900,864	$18,172,041	$15,572,665	$15,484,971	
Plan fiduciary net position as a percentage of the total pension liability	47.24 %	49.86 %	51.03 %	48.19 %	46.75 %	51.13 %	49.79 %	
Covered payroll	$ 5,239,486	$ 5,420,002	$ 4,586,350	$ 5,555,029	$ 4,968,211	$ 5,128,633	$ 4,969,586	
County's net pension liability as a percentage of covered payroll	454.78 %	400.08 %	418.84 %	358.25 %	365.77 %	303.64 %	311.59 %	

See the accompanying notes to this schedule.

Yuma County

Exhibit F-2
(concluded)

Required Supplementary Information

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

Year ended June 30, **2021**

CORP	**Reporting Fiscal Year (Measurement Date)**							
	2021 (2020)	**2020 (2019)**	**2019 (2018)**	**2018 (2017)**	**2017 (2016)**	**2016 (2015)**	**2015 (2014)**	**2014 through 2012**
Total pension liability:								
Service cost	$ 775,664	$ 928,032	$ 992,205	$ 874,964	$ 740,215	$ 845,955	$ 770,394	**Information**
Interest on the total pension liability	1,773,238	1,666,890	1,622,462	1,341,678	1,331,290	1,374,712	1,128,206	**not**
Changes of benefit terms			(1,225,833)	2,703,146	33,024		292,270	**available**
Differences between expected and actual experience in the measurement of the pension liability	619,304	(141,803)	(46,488)	(254,208)	(654,376)	(1,133,677)	458,574	
Changes of assumptions or other inputs		666,094		377,370	737,886		1,719,316	
Benefit payments, including refunds of employee contributions	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Net change in total pension liability	2,014,287	1,870,217	243,538	4,010,868	569,165	(468,683)	3,391,764	
Total pension liability—beginning	24,092,222	22,222,005	21,978,467	17,967,599	17,398,434	17,867,117	14,475,353	
Total pension liability—ending (a)	$26,106,509	$24,092,222	$22,222,005	$21,978,467	$17,967,599	$17,398,434	$17,867,117	
Plan fiduciary net position:								
Contributions—employer	$ 948,268	$ 1,021,590	$ 849,783	$ 784,402	$ 659,646	$ 485,516	$ 542,639	
Contributions—employee	410,019	462,996	528,115	496,539	426,930	442,896	478,367	
Net investment income	409,068	769,070	920,644	1,345,748	69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(15,832)	(14,426)	(14,629)	(12,172)	(10,170)	(10,977)	(11,414)	
Other changes			4,162	(71)	1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	597,604	990,234	1,189,267	1,582,364	(472,219)	(221,058)	1,443,176	
Plan fiduciary net position—beginning	14,953,666	13,963,432	12,774,165	11,191,801	11,664,020	11,885,078	10,441,902	
Adjustment to beginning of year	$	$	$	$	$	$	$	
Plan fiduciary net position—ending (b)	$15,551,270	$14,953,666	$13,963,432	$12,774,165	$11,191,801	$11,664,020	$11,885,078	
County's net pension liability - ending (a) – (b)	$10,555,239	$ 9,138,556	$ 8,258,573	$ 9,204,302	$ 6,775,798	$ 5,734,414	$ 5,982,039	
Plan fiduciary net position as a percentage of the total pension liability	59.57 %	62.07 %	62.84 %	58.12 %	62.29 %	67.04 %	66.52 %	
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 net pension liability as a percentage of covered payroll	165.36 %	150.77 %	142.81 %	152.61 %	133.48 %	108.89 %	113.44 %	

See the accompanying notes to this schedule.

Required Supplementary Information
Schedule of County Pension Contributions
June 30, **2021**

ASRS

	Reporting Fiscal Year								
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2012**
Statutorily required contribution	$ 5,212,793	$ 5,071,276	$ 4,751,770	$ 4,489,249	$ 4,530,046	$ 4,175,949	$ 4,240,209	$ 4,245,473	Information not available
Contribution in relation to the statutorily required contribution	5,212,793	5,071,276	4,751,770	4,489,249	4,530,046	4,175,949	4,240,209	4,245,473	
Contribution deficiency (excess)	$	$	$	$	$	$	$	$	
County's covered payroll	$ 44,833,645	$ 44,351,072	$ 42,526,641	$ 41,038,310	$ 42,065,833	$ 39,298,811	$ 38,985,060	$ 39,147,507	
Contributions as a percentage of covered payroll	11.63 %	11.43 %	11.17 %	10.94 %	10.77 %	10.63 %	10.88 %	10.84 %	

CORP - AOC

	Reporting Fiscal Year								
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2012**
Statutorily required contribution	$ 1,913,371	$ 1,751,020	$ 1,884,331	$ 1,271,301	$ 1,179,381	$ 1,118,908	$ 905,906	$ 914,570	Information not available
Contribution in relation to the statutorily required contribution	1,913,371	1,751,020	1,884,331	1,271,301	1,179,381	1,118,908	905,906	914,570	
Contribution deficiency (excess)	$	$	$	$	$	$	$	$	
County's covered payroll	$ 5,758,995	$ 5,811,980	$ 5,877,229	$ 5,684,418	$ 6,130,267	$ 5,858,159	$ 6,146,304	$ 6,309,882	
Contributions as a percentage of covered payroll	33.22 %	30.13 %	32.06 %	22.36 %	19.24 %	19.10 %	14.74 %	14.49 %	

EORP

	Reporting Fiscal Year								
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2012**
Statutorily required contribution	$ 1,196,680	$ 1,231,113	$ 1,237,485	$ 456,575	$ 440,826	$ 441,232	$ 420,750	$ 471,263	Information not available
Contribution in relation to the statutorily required contribution	1,196,680	1,231,113	1,196,439	-	440,826	441,232	420,750	471,263	
Contribution deficiency (excess)	$	$	$ 41,046	$ 456,575	$	$	$	$	
County's covered payroll	$ 2,026,610	$ 2,068,589	$ 2,076,594	$ 2,065,285	$ 1,881,817	$ 1,877,574	$ 2,005,375	$ 2,033,310	
Contributions as a percentage of covered payroll	59.05 %	59.51 %	57.62 %	0.00 %	23.43 %	23.50 %	20.98 %	23.18 %	

See the accompanying notes to this schedule.

Yuma County

Exhibit F-3

(concluded)

Required Supplementary Information

Schedule of County Pension Contributions

June 30, **2021**

PSPRS	**Reporting Fiscal Year**								
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2012**
Actuarially required contribution	$ 1,471,819	$ 1,936,032	$ 1,980,818	$ 2,125,222	$ 1,894,438	$ 1,619,866	$ 1,354,473	$ 1,273,705	Information
Contribution in relation to the actuarially required contribution	25,622,077	1,936,032	1,980,818	1,454,062	1,894,438	1,619,866	1,354,473	1,273,705	not available
Contribution deficiency (excess)	$ (24,150,258)*	$	$	$ 671,160	$	$	$	$	
County's covered payroll	$ 5,533,503	$ 5,239,486	$ 5,420,002	$ 5,486,350	$ 5,555,029	$ 4,968,211	$ 5,128,633	$ 4,969,586	
Contributions as a percentage of covered payroll	463.04 %	36.95 %	36.55 %	26.50 %	34.10 %	32.60 %	26.41 %	25.63 %	

CORP - Detention	**Reporting Fiscal Year**								
	2021	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013 through 2012**
Actuarially required contribution	$ 852,265	$ 1,032,819	$ 1,069,359	$ 801,311	$ 814,486	$ 655,367	$ 485,516	$ 542,639	Information
Contribution in relation to the actuarially required contribution	11,081,261	1,032,819	1,069,359	801,311	814,486	655,367	485,516	542,639	not available
Contribution deficiency (excess)	$ (10,228,996)	$	$	$	$	$	$	$	
County's covered payroll	$ 6,570,394	$ 6,383,294	$ 6,061,083	$ 5,782,907	$ 6,031,420	$ 5,076,419	$ 5,266,304	$ 5,273,460	
Contributions as a percentage of covered payroll	168.65 %	16.18 %	17.64 %	13.86 %	13.50 %	12.91 %	9.22 %	10.29 %	

*On December 7, 2020 the Board of Supervisors approved Resolution 2020-52, authorizing the issuance of pledged revenue obligations series 2020 in the amount of $35,070,000. Proceeds were used to fund and refinance the County's Current unfunded liability 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

See the accompanying notes to this schedule.

NOTE 1 - ACTUARIALLY DETERMINED CONTRIBUTION RATES

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two (2) 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 2019 actuarial valuation	18 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 8.00% 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 salary 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% 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 benefit 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. These changes increased the PSPRS, CORP, and CORP–AOC-required contributions beginning in fiscal year 2019 for members who retired or will retire after the 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 in 2018 for PSPRS and EORP and in 2019 for EORP.

The fiscal year 2019 (measurement date 2018) pension liabilities for EORP 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 reducing 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 significantly greater number of years than most capital assets. Yuma County's major infrastructure network systems include the roads system, bridges and large culverts systems, storm drains and sewer systems, and traffic signals systems. Each major infrastructure network system can be divided into subsystems. For example, the roads system can be divided into county highway, subdivision, and public access asphalt pavement 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 Pavement Road Subsystem only. Assets accounted for under the modified approach include approximately 613.22 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 February 2021, the Yuma County Board of Supervisors adopted a resolution 2021-01 to maintain eligible asphalt pavement roads at an average pavement condition index (PCI) level of 60. 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 the ASTM International standards designation D6433, "Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys". The County has adopted the ASTM International standards method to better evaluate the condition of County roads. The 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, should 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 "Pavement Condition Index" (PCI); this index is then assigned to each road and expressed in a continuous scale from 0 to 100, for which 0 is assigned as unacceptable road condition and 100 is assigned the physical characteristics of a new road.

Modified Approach for County's Paved Roads (Concluded)

The following conditions were defined:

Condition	PCI Range
Excellent	100 - 80
Acceptable	80 - 65
Lowest Acceptable	65 - 40
Needs Improvement	40 - 20
Unacceptable	20 - 0

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 of all County Roads completed in December 2019. The prior assessment study was completed in November 2017.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average PCI rating of 60. As of June 30, 2021, the County's eligible roads were rated at a PCI of 67.14 on average with the following detailed conditions:

Condition	% of Street	PCI Range
Excellent	24.52%	100 - 80
Acceptable	27.51%	80 - 65
Lowest Acceptable	46.58%	65 - 40
Needs Improvement	1.35%	40 - 20
Unacceptable	0.04%	20 - 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended $1,967,000 on maintenance for the fiscal year ended June 30, 2021. These expenditures were needed in order to increase the average PCI condition of 67.14 to a more acceptable level. The County has estimated that the amount of annual expenditures required for maintaining paved roads at the average PCI of 60 is a minimum of $2,253,052 for the fiscal year ending June 30, 2022. This is an increase of $286,052 in expenditures over the prior year.

The 2022 estimated budget increased by $248,542. The 2021 actual expenditures were $37,510 less than the estimated budget. 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	PCI Rating
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	1,967,000	67.14
2021-2022	2,253,052	N/A	N/A

YUMA
COUNTY
ARIZONA

Other Supplementary Information

YUMA
COUNTY
ARIZONA

Supplementary Schedules

Major Governmental Funds

General Fund (Exhibit H-1 and H-2) 122

Yuma County

Schedule of Revenues by Category **Exhibit H-1**

Budget to Actual - General Fund

June 30, 2021

	General Fund		0100	
	Budgeted Amounts			
Description by Category	Original	Final	Actual Amount	Variance *
Property Taxes	$ 31,695,394	$ 31,695,394	$ 32,636,892	$ 941,498
Interest on Delinquent Taxes	1,059,628	1,059,628	1,387,971	328,343
Penalties on Delinquent Taxes	-	-	257	257
Auto Lieu Tax	6,420,620	6,420,620	8,068,771	1,648,151
County Sales Tax	13,294,578	13,294,578	17,954,210	4,659,632
Franchise Tax	103,380	103,380	441,745	338,365
Total Taxes	52,573,600	52,573,600	60,489,846	7,916,246
Business Licenses	3,530	3,530	2,945	(585)
Building Permits	485,000	485,000	1,030,954	545,954
Plumbing Permits	52,094	52,094	11,730	(40,364)
Electrical Permits	102,000	102,000	-	(102,000)
Mechanical Permits	33,500	33,500	-	(33,500)
Sign Permits	7,000	7,000	-	(7,000)
Environmental Health Permits	112,000	112,000	110,165	(1,835)
Mobile Home Permits	9,000	9,000	5,191	(3,809)
Park Model Permits	3,000	3,000	-	(3,000)
Planning Variance Permits	5,323	5,323	8,590	3,267
Special Use Permits	8,500	8,500	6,495	(2,005)
Total Licenses and Permits	820,947	820,947	1,176,070	355,123
Federal Grants	56,230	56,230	130,159	73,929
Federal Payments In Lieu Of Taxes	3,851,635	3,851,635	3,865,133	13,498
Agency Reimbursements	-	-	1,857	1,857
State Grants	60,498	60,998	56,357	(4,641)
State Reimbursement	594,900	594,900	990,835	395,935
State Shared Sales Tax	23,006,965	23,006,965	30,145,102	7,138,137
State Shared Liquor Licenses	27,000	27,000	32,835	5,835
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	28,147,278	28,147,778	35,772,328	7,624,550
Septic Reassignment Fee	28,885	28,885	51,850	22,965
Plan Check Fees	159,042	159,042	12,200	(146,842)
Legal Services/Attorney's Fees	292,007	292,007	450,732	158,725
Modifications (P&Z)	1,000	1,000	1,320	320
Zoning Application Fees	15,000	15,000	42,009	27,009
Subdivision Fees	5,000	5,000	30,916	25,916
Recording Fees	698,000	698,000	1,209,527	511,527
Reinspection Fees	500	500	-	(500)
Temporary Use Permit	1,500	1,500	3,805	2,305
Treasurer's Office Fees	95,900	95,900	102,113	6,213
Public Fiduciary Fees & Charges	80,000	80,000	135,965	55,965
Assessor's Office Fees	11,500	11,500	22,882	11,382
Payroll Garnishment Fees	2,300	2,300	2,877	577
Special District Charges	160,129	160,129	263,556	103,427
Indirect Cost Revenue	3,098,438	3,098,438	3,098,430	(8)
Miscellaneous Fees For Services	3,180	3,180	45,771	42,591
Sheriff Fees	4,000	4,000	28,462	24,462
Sheriff Fingerprint/Copy Fees	10,083	10,083	4,558	(5,525)
Correctional Housing - Juvenile	11,000	11,000	5,033	(5,967)
Election Fees	156,000	156,000	219,863	63,863
Cremation Fees	21,000	21,000	42,825	21,825
Total Charges for Services	4,854,464	4,854,464	5,774,694	920,230

Yuma County

Schedule of Revenues by Category **Exhibit H-1**

Budget to Actual - General Fund

June 30, 2021

	General Fund		0100	
	Budgeted Amounts			
Description by Category	Original	Final	Actual Amount	Variance *
Superior Court Fines	311,070	311,070	250,239	(60,831)
Constable Fines	14,000	14,000	-	(14,000)
Justice Court #1 Fines	760,472	760,472	747,052	(13,420)
Justice Court #2 Fines	166,971	166,971	205,630	38,659
Justice Court #3 Fines	402,737	402,737	266,169	(136,568)
House Arrest Fees	4,062	4,062	5,554	1,492
Juvenile Court Fines & Fees	39,500	39,500	27,373	(12,127)
Work Furlough Fees	6,581	6,581	5,323	(1,258)
Zoning Violation Fines	4,000	4,000	2,191	(1,809)
Other Fines	32,802	32,802	15,253	(17,549)
Total Fines and Forfeits	1,742,195	1,742,195	1,524,784	(217,411)
Interest On Investment	371,457	371,457	279,389	(92,068)
Total Investment Income	371,457	371,457	279,389	(92,068)
Rent General	144,712	144,712	141,898	(2,814)
Rent Housing Property	27,900	27,900	-	(27,900)
Total Rents	172,612	172,612	141,898	(30,714)
Vending Machine Proceeds	2,500	2,500	-	(2,500)
Telephone Revenue	700	700	1,146	446
Bad Check Fees	1,924	1,924	4,439	2,515
Void/Stale Dated Revenue	5,805	5,805	27,059	21,254
Restitution & Other Payments	3,131	3,131	3,603	472
Sale of Auction Items	17,014	17,014	20,113	3,099
Cash Over/(Short)	50	50	93	43
Miscellaneous Revenues	143,167	143,207	232,179	88,972
Contributions From Private Sources	30,000	30,000	30,704	704
Total Miscellaneous	204,291	204,331	319,336	115,005
Total General Fund Revenue	$ 88,886,844	$ 88,887,384	$ 105,478,345	$ 16,590,961

*Variance = Positive / (Negative)

Yuma County

Exhibit H-2

Schedule of Expenditures by Category

Budget to Actual - General Fund

June 30, 2021

Department/Agency	General Fund 0100 Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Current	Actual Amounts Capital Outlay	Total Agency Expenditure	Variance *
County Administrator	$ 2,183,301	$ 2,263,351	$ 2,050,464	-	$ 2,050,464	$ 212,887
Board of Supervisors	655,598	655,598	595,045	-	595,045	60,553
Treasurer	917,695	942,680	925,600	-	925,600	17,080
Assessor	2,289,491	2,333,782	2,045,170	$ 23,091	2,068,261	265,521
Recorder	838,812	930,549	849,370	-	849,370	81,179
Election Services	557,504	539,758	506,576	-	506,576	33,182
Attorney - Civil Division	921,616	939,939	921,243	-	921,243	18,696
Attorney - Criminal Division	3,564,229	3,658,039	3,613,330	-	3,613,330	44,709
Attorney - Administration Division	640,455	642,463	627,044	-	627,044	15,419
Clerk of Superior Court	2,156,074	2,213,001	2,138,883	-	2,138,883	74,118
Superior Court	3,738,348	3,769,562	3,549,051	-	3,549,051	220,511
Superior Court - Security	640,446	645,388	600,722	-	600,722	44,666
Superior Court - Collections	398,113	409,932	331,000	8,890	339,890	70,042
Court Trial Services	591,832	584,814	556,914	24,376	581,290	3,524
Conflict Administrator	1,466,863	1,361,992	1,337,882	-	1,337,882	24,110
Superior Court - Information and Tech	571,519	574,175	510,659	25,479	536,138	38,037
Justice Court #1	1,179,121	1,189,508	1,116,583	-	1,116,583	72,925
Justice Court #2	441,578	445,008	441,549	-	441,549	3,459
Justice Court #3	358,765	370,559	360,097	-	360,097	10,462
Constable Precinct #1	312,651	314,120	300,184	-	300,184	13,936
Constable Precinct #2	106,101	106,101	102,753	-	102,753	3,348
Constable Precinct #3	-	-	-	-	-	-
Attorney - Victim Services	259,044	270,222	266,483	-	266,483	3,739
Public Defender	2,583,656	2,620,347	2,344,290	-	2,344,290	276,057
General Government	8,892,667	8,398,634	3,746,782	938,096	4,684,878	3,713,756
County Administrator - Channel 77	189,475	193,382	169,110	-	169,110	24,272
Juvenile Justice Center - Administration	1,548,540	1,608,709	1,561,333	-	1,561,333	47,376
Juvenile Justice Center - Detention	3,926,928	3,956,020	3,595,280	1,867	3,597,147	358,873
Financial Services	2,458,888	2,479,226	2,421,180	5,636	2,426,816	52,410
Legal Defender	1,250,847	1,263,661	1,263,094	-	1,263,094	567
Human Resources	907,928	918,985	820,397	-	820,397	98,588
General Services	2,628,196	2,704,867	2,421,387	142,994	2,564,381	140,486
Information Technology Services	2,974,203	3,243,691	3,134,956	-	3,134,956	108,735
Development Services	611,790	663,060	612,943	-	612,943	50,117
Geographical Information Systems	453,176	501,396	472,853	-	472,853	28,543
Planning and Zoning	754,573	760,498	649,802	-	649,802	110,696
DDS - Customer Service	205,869	207,459	173,462	-	173,462	33,997
Superior Court - Adult Probation - Pretrial	413,792	417,198	411,659	-	411,659	5,539
Total General Government	54,589,684	55,097,674	47,545,130	1,170,429	48,715,559	6,382,115
Building Safety	508,096	515,144	511,141	-	511,141	4,003
Superior Court - Adult Probation	2,009,581	2,106,280	2,032,530	-	2,032,530	73,750
Adult Probation - Graffiti Abatement	66,230	66,712	66,627	-	66,627	85
Sheriff - Administration	10,775,592	11,013,535	6,402,085	85,499	6,487,584	4,525,951
Sheriff - Medical Examiner	716,129	736,239	705,472	-	705,472	30,767
Emergency Services	152,942	161,846	130,484	-	130,484	31,362
Total Public Safety	14,228,570	14,599,756	9,848,339	85,499	9,933,838	4,665,918
Public Works - Solid Waste Operations	886,764	890,954	767,401	129,077	896,478	(5,524)
Total Sanitation	886,764	890,954	767,401	129,077	896,478	(5,524)
Environmental Programs	233,390	236,656	224,932	-	224,932	11,724
Total Health	233,390	236,656	224,932	-	224,932	11,724
Medical Eligibility Program	13,844,831	13,458,693	13,359,701	-	13,359,701	98,992
Public Fiduciary	733,692	766,056	651,314	-	651,314	114,742
Total Welfare	14,578,523	14,224,749	14,011,015	-	14,011,015	213,734
Public Works - Parks	85,263	85,293	55,187	13,076	68,263	17,030
Total Culture and Recreation	85,263	85,293	55,187	13,076	68,263	17,030
School Superintendent	388,999	390,820	355,672	-	355,672	35,148
Total Education	388,999	390,820	355,672	-	355,672	35,148
Total General Fund	$ 84,991,193	$ 85,525,902	$ 72,807,676	$ 1,398,081	$ 74,205,757	$ 11,320,145

* Variance = Positive / (Negative)

Nonmajor Governmental Funds

YUMA
COUNTY
ARIZONA

Combining Balance Sheet
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit I-1) 128
All Debt Service Funds (Exhibit I-2) 142
Capital Projects Funds (Exhibit I-3) 143
All Nonmajor Governmental Funds (Exhibit I-4) 144

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2021

	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, cash equivalents and investments	$ 1,000	$ 26,529	$ 175,284	$ 443,857	$ 114,196	$ 34,203
Receivables (net of allowance for uncollectibles)						
Property taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	-	52,287	-	-
Accrued interest receivable	1	13	100	165	68	15
Due from:						
Due from other funds	57	-	95	501	1	-
Due from other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid	-	-	-	-	-	-
Total assets	**$ 1,058**	**$ 26,542**	**$ 175,479**	**$ 496,810**	**$ 114,265**	**$ 34,218**
Liabilities						
Accounts payable	-	$ 12,463	-	-	-	$ 13,885
Accrued payroll	-	582	$ 87,919	$ 12,352	$ 59,304	2,920
Due to:						
Due to other funds	-	6,296	-	-	37,923	521
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	**-**	**19,341**	**87,919**	**12,352**	**97,227**	**17,326**
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	$ 1,058	7,201	87,560	484,458	17,038	16,892
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**1,058**	**7,201**	**87,560**	**484,458**	**17,038**	**16,892**
Total liabilities, deferred inflows of resources and fund balances	**$ 1,058**	**$ 26,542**	**$ 175,479**	**$ 496,810**	**$ 114,265**	**$ 34,218**

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
$ 40,626	$ 46,737	$ 13,850	$ 26	$ 43,261	$ 18,168	$ 46,671	$ 9,414
-	-	-	-	-	-	-	-
57	-	-	-	-	-	39	-
18	29	5	-	-	-	-	5
4,600	37,901	-	-	-	-	2,485	100
-	-	-	-	28,007	4,075	30,094	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,950	-
$ 45,301	**$ 84,667**	**$ 13,855**	**$ 26**	**$ 71,268**	**$ 22,243**	**$ 82,239**	**$ 9,519**
$ 2,853	$ 69,109	-	-	-	-	-	$ 100
6,373	26,262	-	-	$ 14,383	$ 5,316	$ 19,519	-
30	-	-	$ 25	12	16,927	17,843	10,199
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
9,256	**95,371**	**-**	**25**	**14,395**	**22,243**	**37,362**	**10,299**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,950	-
36,045	-	$ 13,855	1	56,873	-	41,927	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(10,704)	-	-	-	-	-	(780)
36,045	**(10,704)**	**$ 13,855**	**1**	**56,873**	**-**	**44,877**	**(780)**
$ 45,301	**$ 84,667**	**$ 13,855**	**$ 26**	**$ 71,268**	**$ 22,243**	**$ 82,239**	**$ 9,519**

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2021

	Attorney					
	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Assets Sharing 2277	Federal Justice 2278	Other Grants 2285
Assets						
Cash, cash equivalents and investments	$ 196,663	-	$ 620,320	$ 5,281	$ 39	$ 53,626
Receivables (net of allowance for uncollectibles)						
Property taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	25,417	-	-	-
Accrued interest receivable	73	-	336	2	-	-
Due from:						
Due from other funds	992	$ 32,750	5,394	-	-	-
Due from other governments	-	26,111	-	-	-	151,674
Inventory	-	-	-	-	-	-
Prepaid	-	-	2,857	-	-	-
Total assets	**$ 197,728**	**$ 58,861**	**$ 654,324**	**$ 5,283**	**$ 39**	**$ 205,300**
Liabilities						
Accounts payable	-	-	-	$ 629	-	-
Accrued payroll	-	$ 10,013	-	-	-	-
Due to:						
Due to other funds	-	58,972	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	**-**	**68,985**	**-**	**629**	**-**	**-**
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	$ 2,857	-	-	-
Restricted	$ 197,728	-	651,467	4,654	$ 39	$ 205,300
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	(10,124)	-	-	-	-
Total fund balances	**197,728**	**(10,124)**	**654,324**	**4,654**	**39**	**205,300**
Total liabilities, deferred inflows of resources and fund balances	**$ 197,728**	**$ 58,861**	**$ 654,324**	**$ 5,283**	**$ 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
$ 9,729	$ 92,749	$ 14,572	$ 8,462	$ 60,048	$ 41,862	$ 69,500	$ 36,905
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8	-	78	-	-	-	25	13
-	-	-	-	-	-	-	-
28,348	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
$ 38,085	**$ 92,749**	**$ 14,650**	**$ 8,462**	**$ 60,048**	**$ 41,862**	**$ 69,525**	**$ 36,918**
-	-	-	-	-	-	-	-
$ 9,469	-	-	-	-	$ 4,709	$ 1,229	$ 2,337
3,869	$ 100	$ 699	-	-	37,143	-	139
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,338	**100**	**699**	**-**	**-**	**41,852**	**1,229**	**2,476**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	92,649	13,951	$ 8,462	$ 60,048	10	68,296	34,442
-	-	-	-	-	-	-	-
24,747	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
24,747	**92,649**	**13,951**	**8,462**	**60,048**	**10**	**68,296**	**34,442**
$ 38,085	**$ 92,749**	**$ 14,650**	**$ 8,462**	**$ 60,048**	**$ 41,862**	**$ 69,525**	**$ 36,918**

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2021

	Clerk of Superior Court		Development Services		
	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251	CDBG 2296	Other Grants 2349
Assets					
Cash, cash equivalents and investments	$ 13,481	$ 3,243	$ 1,030,491	-	-
Receivables (net of allowance for uncollectibles)					
Property taxes receivable	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Accrued interest receivable	5	1	380	$ 10	-
Due from:					
Due from other funds	-	-	-	46,732	-
Due from other governments	-	-	-	78,863	$ 14,382
Inventory	-	-	-	-	-
Prepaid	-	-	-	625	-
Total assets	**$ 13,486**	**$ 3,244**	**$ 1,030,871**	**$ 126,230**	**$ 14,382**
Liabilities					
Accounts payable	-	-	-	$ 1,162	$ 41,867
Accrued payroll	-	-	-	4,092	70
Due to:					
Due to other funds	$ 737	-	$ 24,250	79,536	20,157
Deposits held for others	-	-	-	13,516	-
Unearned revenue	-	-	-	-	-
Total liabilities	**737**	**-**	**24,250**	**98,306**	**62,094**
Deferred inflows of resources					
Unavailable revenue - property taxes	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund balances:					
Nonspendable	-	-	-	625	-
Restricted	12,749	$ 3,244	1,006,621	27,299	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(47,712)
Total fund balances	**12,749**	**$ 3,244**	**1,006,621**	**27,924**	**(47,712)**
Total liabilities, deferred inflows of resources and fund balances	**$ 13,486**	**$ 3,244**	**$ 1,030,871**	**$ 126,230**	**$ 14,382**

Exhibit I-1
(Continued)

Emergency Mgnt	Housing					Juvenile Court	
Other Grants 2334	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
-	-	$ 83,787	$ 1,212,030	$ 926,989	$ 413,626	$ 7,552	$ 237,323
-	-	-	-	-	-	-	-
-	-	45,734	29,900	19,909	-	-	740
-	-	30	-	-	-	3	87
$ 29,351	$ 5,335	-	170,490	140,132	3,032	-	1
85,690	78,019	-	37,583	-	-	-	-
-	-	-	16,408	-	-	-	-
3,874	-	-	-	-	-	-	-
$ 118,915	**$ 83,354**	**$ 129,551**	**$ 1,466,411**	**$ 1,087,030**	**$ 416,658**	**$ 7,555**	**$ 238,151**
$ 2,449	-	$ 190	$ 77,619	$ 71,570	$ 8,073	-	-
6,879	$ 2,960	56,751	-	-	-	-	$ 17,282
46,716	75,052	38,572	140,132	50,256	120,234	-	5,557
-	-	-	352,488	611,962	-	-	-
-	-	-	-	-	-	-	-
56,044	**78,012**	**95,513**	**570,239**	**733,788**	**128,307**	**-**	**22,839**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,874	-	-	16,408	-	-	-	-
58,997	5,342	34,038	879,764	353,242	-	$ 7,555	215,312
-	-	-	-	-	-	-	-
-	-	-	-	-	288,351	-	-
-	-	-	-	-	-	-	-
62,871	**5,342**	**34,038**	**896,172**	**353,242**	**288,351**	**7,555**	**215,312**
$ 118,915	**$ 83,354**	**$ 129,551**	**$ 1,466,411**	**$ 1,087,030**	**$ 416,658**	**$ 7,555**	**$ 238,151**

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2021

	Juvenile Court					
	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247
Assets						
Cash, cash equivalents and investments	$ 729	$ 9,212	$ 109,161	$ 189,456	-	$ 61,004
Receivables (net of allowance for uncollectibles)						
Property taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest receivable	-	-	52	73	-	38
Due from:						
Due from other funds	1	1,153	-	30,642	$ 705	-
Due from other governments	-	-	-	973	-	-
Inventory	-	-	-	-	-	-
Prepaid	-	-	11,090	25,249	-	-
Total assets	**$ 730**	**$ 10,365**	**$ 120,303**	**$ 246,393**	**$ 705**	**$ 61,042**
Liabilities						
Accounts payable	-	-	$ 3,653	$ 10,491	-	$ 12,909
Accrued payroll	-	-	10,954	38,785	-	37,955
Due to:						
Due to other funds	-	-	20,721	23,632	$ 662	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	**-**	**-**	**35,328**	**72,908**	**662**	**50,864**
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	11,090	25,249	-	-
Restricted	$ 730	$ 10,365	73,885	5,236	43	10,178
Committed	-	-	-	-	-	-
Assigned	-	-	-	143,000	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**730**	**10,365**	**84,975**	**173,485**	**43**	**10,178**
Total liabilities, deferred inflows of resources and fund balances	**$ 730**	**$ 10,365**	**$ 120,303**	**$ 246,393**	**$ 705**	**$ 61,042**

Exhibit I-1
(Continued)

Juvenile Court							
Court Appointed Specialist 2248	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
$ 28,950	$ 2,875	-	$ 18,293	$ 11,904	$ 78,170	$ 103,659	$ 17,800
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14	2	-	7	9	57	50	9
(1)	3,581	$ 576	-	(1)	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,489	-	-
$ 28,963	**$ 6,458**	**$ 576**	**$ 18,300**	**$ 11,912**	**$ 82,716**	**$ 103,709**	**$ 17,809**
$ 5,106	-	-	-	$ 6,420	$ 2,344	$ 16,503	$ 1,332
6,982	-	$ 7,372	-	4,287	50,851	29,892	6,501
-	-	3,415	$ 16,668	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
12,088	**-**	**10,787**	**16,668**	**10,707**	**53,195**	**46,395**	**7,833**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,489	-	-
16,875	$ 6,458	-	1,632	1,205	25,032	57,314	9,976
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(10,211)	-	-	-	-	-
16,875	**6,458**	**(10,211)**	**1,632**	**1,205**	**29,521**	**57,314**	**9,976**
$ 28,963	**$ 6,458**	**$ 576**	**$ 18,300**	**$ 11,912**	**$ 82,716**	**$ 103,709**	**$ 17,809**

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2021

	Juvenile Court		Justice of the Peace Courts		Legal & Public Defenders	Library District
	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312
Assets						
Cash, cash equivalents and investments	$ 119,796	$ 11,997	$ 757,596	$ 49,555	$ 63,503	$ 30,878
Receivables (net of allowance for uncollectibles)						
Property taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest receivable	56	-	265	-	24	-
Due from:						
Due from other funds	57	192	4,499	6,627	-	-
Due from other governments	-	-	815	-	8,491	-
Inventory	-	-	-	-	-	-
Prepaid	-	-	-	-	-	-
Total assets	**$ 119,909**	**$ 12,189**	**$ 763,175**	**$ 56,182**	**$ 72,018**	**$ 30,878**
Liabilities						
Accounts payable	$ 63,676	-	$ 392	-	$ 600	$ 408
Accrued payroll	29,116	-	23,349	$ 1,985	-	-
Due to:						
Due to other funds	-	-	9,477	2,443	1,660	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	**92,792**	**-**	**33,218**	**4,428**	**2,260**	**408**
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	27,117	$ 12,189	-	51,754	69,758	30,470
Committed	-	-	729,957	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**27,117**	**12,189**	**729,957**	**51,754**	**69,758**	**30,470**
Total liabilities, deferred inflows of resources and fund balances	**$ 119,909**	**$ 12,189**	**$ 763,175**	**$ 56,182**	**$ 72,018**	**$ 30,878**

Exhibit I-1
(Continued)

Library District	Public Health		Public Works	Recorder	Superintendent	Sheriff - Admin
Other Grants 2313	Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299
$ 42,022	$ 1	$ 80,440	$ 63,385	$ 328,086	$ 2	$ 54,922
-	-	-	-	-	-	-
-	50,000	-	6,344	-	358,591	-
-	65	31	25	120	-	-
4,519	356,856	-	-	2,757	-	2,332
-	1,887,785	-	94,817	-	-	52,844
-	-	-	-	-	-	-
-	2,695	-	-	-	-	-
$ 46,541	**$ 2,297,402**	**$ 80,471**	**$ 164,571**	**$ 330,963**	**$ 358,593**	**$ 110,098**
$ 26	$ 84,994	$ 14,278	$ 1,695	$ 3,648	-	-
-	454,643	11,138	7,429	1,804	-	-
21	1,126,218	474	7,847	211	-	$ 2,111
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47	**1,665,855**	**25,890**	**16,971**	**5,663**	**-**	**2,111**
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,695	-	-	-	-	-
46,494	628,852	-	147,600	325,300	$ 358,593	107,987
-	-	54,581	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
46,494	**631,547**	**54,581**	**147,600**	**325,300**	**358,593**	**107,987**
$ 46,541	**$ 2,297,402**	**$ 80,471**	**$ 164,571**	**$ 330,963**	**$ 358,593**	**$ 110,098**

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Funds

June 30, 2021

	Sheriff - Admin					Sheriff - Jail District
	Drug Task Force 2302	LEBSF Boat Patrol 2301	Patrol, Pistol, Combat, Gun Range 2304	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237
Assets						
Cash, cash equivalents and investments	-	$ 174,055	$ 61,337	$ 210,670	-	$ 149,336
Receivables (net of allowance for uncollectibles)						
Property taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	7,440	365	-	-
Accrued interest receivable	-	70	-	76	-	53
Due from:						
Due from other funds	$ 41,155	-	570	67,643	$ 14,438	-
Due from other governments	6,036	17,683	-	18,688	503,152	24,802
Inventory	-	-	-	-	-	-
Prepaid	-	-	-	-	11,127	660
Total assets	**$ 47,191**	**$ 191,808**	**$ 69,347**	**$ 297,442**	**$ 528,717**	**$ 174,851**
Liabilities						
Accounts payable	$ 3,841	-	$ 299	$ 33,642	$ 45,054	$ 1,010
Accrued payroll	-	$ 13,939	-	-	126,720	4,155
Due to:						
Due to other funds	-	-	285	25,424	471,108	654
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	**3,841**	**13,939**	**584**	**59,066**	**642,882**	**5,819**
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	11,127	660
Restricted	43,350	177,869	68,763	238,376	-	168,372
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(125,292)	-
Total fund balances	**43,350**	**177,869**	**68,763**	**238,376**	**(114,165)**	**169,032**
Total liabilities, deferred inflows of resources and fund balances	**$ 47,191**	**$ 191,808**	**$ 69,347**	**$ 297,442**	**$ 528,717**	**$ 174,851**

Sheriff - Jail District			Superior Court				
Inmate Health 2238	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
$ 24	$ 446,899	$ 627,578	$ 137,274	$ 35,460	$ 62,136	$ 133,489	$ 20,268
-	-	-	-	-	-	-	-
286	180,683	-	-	-	-	-	-
-	167	234	49	13	23	50	4
-	984	18,493	-	66,144	-	11,772	-
-	-	-	-	44,394	-	-	-
-	-	-	-	-	-	-	-
-	9,306	1,480	-	-	-	-	-
$ 310	**$ 638,039**	**$ 647,785**	**$ 137,323**	**$ 146,011**	**$ 62,159**	**$ 145,311**	**$ 20,272**
$ 20	$ 11,224	$ 19,523	$ 240	-	$ 90	-	-
-	16,543	-	2,161	$ 13,065	-	$ 2,594	-
-	49,557	26,777	-	-	-	130,895	$ 7,694
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20	**77,324**	**46,300**	**2,401**	**13,065**	**90**	**133,489**	**7,694**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	9,306	1,480	-	-	-	-	-
290	551,409	600,005	134,922	132,946	62,069	-	12,578
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,822	-
-	-	-	-	-	-	-	-
290	**560,715**	**601,485**	**134,922**	**132,946**	**62,069**	**11,822**	**12,578**
$ 310	**$ 638,039**	**$ 647,785**	**$ 137,323**	**$ 146,011**	**$ 62,159**	**$ 145,311**	**$ 20,272**

Yuma County

Combining Balance Sheet

Nonmajor Governmental Funds - Special Revenue Fund

June 30, 2021

	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, cash equivalents and investments	$ 94,657	$ 6,591	$ 159,638	$ 240,249	$ 115,903	$ 117,762
Receivables (net of allowance for uncollectibles)						
Property taxes receivable	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-
Accrued interest receivable	35	3	54	86	43	44
Due from:						
Due from other funds	10,282	-	-	1,010	-	13
Due from other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid	150	-	-	-	-	-
Total assets	**$ 105,124**	**$ 6,594**	**$ 159,692**	**$ 241,345**	**$ 115,946**	**$ 117,819**
Liabilities						
Accounts payable	$ 443	-	-	-	$ 1,600	$ 869
Accrued payroll	-	$ 1,212	-	$ 7,102	849	-
Due to:						
Due to other funds	-	5,355	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	**443**	**6,567**	**-**	**7,102**	**2,449**	**869**
Deferred inflows of resources						
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	150	-	-	-	-	-
Restricted	104,531	27	-	-	113,497	116,950
Committed	-	-	$ 159,692	234,243	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**104,681**	**27**	**159,692**	**234,243**	**113,497**	**116,950**
Total liabilities, deferred inflows of resources and fund balances	**$ 105,124**	**$ 6,594**	**$ 159,692**	**$ 241,345**	**$ 115,946**	**$ 117,819**

Multiple Departments		Other - Miscellaneous						
VLT 2252	Fill The Gap 2319	Fire District Assistance 2450	AZ CAREs Grant Fund 2401	Grants Other-Admin 2400	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	Total Special Revenue Funds
$ 7,945,019	$ 205,739	$ 655	$ 31,640	$ 79,378	$ 20,096	$ 988,607	$ 51,506	$ 20,501,462
-	-	1,201	-	-	-	43,880	-	45,081
-	-	-	-	-	18,795	-	-	796,587
2,894	74	-	1	1	93	395	24	6,853
15,076	-	-	-	4,518	-	11,255	1,129	1,158,926
132,362	-	-	-	16,833	1,384,615	-	-	4,757,136
-	-	-	-	-	-	-	-	16,408
63,681	-	-	-	-	-	-	-	140,233
$ 8,159,032	**$ 205,813**	**$ 1,856**	**$ 31,641**	**$ 100,730**	**$ 1,423,599**	**$ 1,044,137**	**$ 52,659**	**$ 27,422,686**
$ 15,492	-	-	-	$ 882	$ 1,383,965	$ 32,733	-	$ 2,081,371
-	-	-	-	-	-	-	-	1,262,104
2,268,843	$ 193,869	-	-	-	-	-	$ 14,514	5,202,432
7,345	-	-	-	-	-	-	-	985,311
-	-	$ 965	-	-	-	29,168	-	30,133
2,291,680	**193,869**	**965**	**-**	**882**	**1,383,965**	**61,901**	**14,514**	**9,561,351**
-	-	236	-	-	-	7,368	-	7,604
-	-	236	-	-	-	7,368	-	7,604
63,681	-	-	-	-	-	-	-	156,641
5,803,671	11,944	655	$ 31,641	99,848	39,634	764,983	38,145	16,045,635
-	-	-	-	-	-	-	-	1,178,473
-	-	-	-	-	-	209,885	-	677,805
-	-	-	-	-	-	-	-	(204,823)
5,867,352	**11,944**	**655**	**31,641**	**99,848**	**39,634**	**974,868**	**38,145**	**17,853,731**
$ 8,159,032	**$ 205,813**	**$ 1,856**	**$ 31,641**	**$ 100,730**	**$ 1,423,599**	**$ 1,044,137**	**$ 52,659**	**$ 27,422,686**

Yuma County

Exhibit I-2

Combining Balance Sheet

Nonmajor Governmental Funds - All Debt Service Funds

June 30, 2021

	General	Jail District	Improvement Districts			Library District	
	Pledged Revenues Debt	Debt Service	El Prada Estates	Gadsden	B & C Colonia	Debt Service	Total Debt Service Funds
	3503	3500	3545	3546	3548	3547	
Assets							
Cash, cash equivalents and investments	$ 62,183	$ 662	$ 11,810	$ 42,074	$ 777,916	$ 289,772	$ 1,184,417
Receivables (net of allowance for uncollectibles)							
Special assessment receivable	-	-	19,985	102,290	1,661,151	-	1,783,426
Accrued interest receivable	193	64	-	-	296	820	1,373
Investment held by trustee	1,200	1,314,840	-	-	-	2,391,003	3,707,043
Total assets	**$ 63,576**	**$ 1,315,566**	**$ 31,795**	**$ 144,364**	**$ 2,439,363**	**$ 2,681,595**	**$ 6,676,259**
Liabilities							
Accounts payable	-	-	-	-	$ 15	-	$ 15
Accrued payroll							
Due to:							
Due to other funds	-	$ 25,670	$ 11,270	-	-	-	36,940
Revenue bonds payable	-	1,204,000	-	-	-	$ 1,765,000	2,969,000
Interest and fiscal charges payable	-	44,236	-	-	-	626,003	670,239
Total liabilities	**-**	**1,273,906**	**11,270**	**-**	**15**	**2,391,003**	**3,676,194**
Deferred inflows of resources							
Unavailable revenue - special assessments	-	-	19,985	$ 102,290	1,661,151	-	1,783,426
Total deferred inflows of resources	-	-	19,985	102,290	1,661,151	-	1,783,426
Fund balances:							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	540	14,102	-	-	14,642
Committed	$ 63,576	41,660	-	27,972	778,197	290,592	1,201,997
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	**63,576**	**41,660**	**540**	**42,074**	**778,197**	**290,592**	**1,216,639**
Total liabilities, deferred inflows of resources and fund balances	**$ 63,576**	**$ 1,315,566**	**$ 31,795**	**$ 144,364**	**$ 2,439,363**	**$ 2,681,595**	**$ 6,676,259**

Yuma County

Exhibit I-3

Combining Balance Sheet

Nonmajor Governmental Funds - Capital Project Funds

June 30, 2021

	General Capital Building Projects	Capital Improvements	Jail District Capital Projects	Improvement Districts El Prado Estates	Improvement Districts TACNA Water	Total Capital Projects Funds
	4406	4407	4403	4717	4723	
Assets						
Cash, cash equivalents and investments	$ 243,726	$ 804,686	$ 495,379	$ 32,573	$ 3,393	$ 1,579,757
Receivables (net of allowance for uncollectibles)						
Accrued interest receivable	-	368	190	12	1	571
Due from:						
Due from other funds	-	252,268	524	-	37,459	290,251
Due from other governments	-	9	-	-	-	9
Investment held by trustee	1,499,830	393,220	-	-	-	1,893,050
Total assets	**$ 1,743,556**	**$ 1,450,551**	**$ 496,093**	**$ 32,585**	**$ 40,853**	**$ 3,763,638**
Liabilities						
Accounts payable	$ 9,366	$ 19,453	$ 164,663	-	-	$ 193,482
Accrued payroll					$ 8,353	8,353
Due to:						
Due to other funds	163,640	-	-	$ 1,076	30,579	195,295
Retainage payable	-	-	7,110	-	-	7,110
Total liabilities	**173,006**	**19,453**	**171,773**	**1,076**	**38,932**	**404,240**
Deferred inflows of resources						
Unavailable revenue - special assessments	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	1,570,550	1,431,098	324,320	31,509	1,921	3,359,398
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	**1,570,550**	**1,431,098**	**324,320**	**31,509**	**1,921**	**3,359,398**
Total liabilities, deferred inflows of resources and fund balances	**$ 1,743,556**	**$ 1,450,551**	**$ 496,093**	**$ 32,585**	**$ 40,853**	**$ 3,763,638**

Yuma County

Exhibit I-4

Combining Balance Sheet

All Nonmajor Governmental Funds

June 30, 2021

	Total Nonmajor Governmental Funds			
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Cash, cash equivalents and investments	$ 20,501,462	$ 1,184,417	$ 1,579,757	$ 23,265,636
Receivables (net of allowance for uncollectibles)				
Property taxes receivable	45,081	-	-	45,081
Accounts receivable	796,587	-	-	796,587
Special assessment receivable	-	1,783,426	-	1,783,426
Accrued interest receivable	6,853	1,373	571	8,797
Due from:				
Due from other funds	1,158,926	-	290,251	1,449,177
Due from other governments	4,757,136	-	9	4,757,145
Inventory	16,408	-	-	16,408
Prepaid	140,233	-	-	140,233
Investment held by trustee	-	3,707,043	1,893,050	5,600,093
Total assets	**$ 27,422,686**	**$ 6,676,259**	**$ 3,763,638**	**$ 37,862,583**
Liabilities				
Accounts payable	$ 2,081,371	$ 15	$ 193,482	$ 2,274,868
Accrued payroll	1,262,104		8,353	1,270,457
Due to:				
Due to other funds	5,202,432	36,940	195,295	5,434,667
Deposits held for others	985,311	-	-	985,311
Revenue bonds payable	-	2,969,000	-	2,969,000
Interest and fiscal charges payable	-	670,239	-	670,239
Retainage payable	-	-	7,110	7,110
Unearned revenue	30,133	-	-	30,133
Total liabilities	**9,561,351**	**3,676,194**	**404,240**	**13,641,785**
Deferred inflows of resources				
Unavailable revenue - property taxes	7,604	-	-	7,604
Unavailable revenue - special assessments	-	1,783,426	-	1,783,426
Total deferred inflows of resources	7,604	1,783,426	-	1,791,030
Fund balances:				
Nonspendable	156,641	-	-	156,641
Restricted	16,045,635	14,642	-	16,060,277
Committed	1,178,473	1,201,997	3,359,398	5,739,868
Assigned	677,805	-	-	677,805
Unassigned	(204,823)	-	-	(204,823)
Total fund balances	**17,853,731**	**1,216,639**	**3,359,398**	**22,429,768**
Total liabilities, deferred inflows of resources and fund balances	**$ 27,422,686**	**$ 6,676,259**	**$ 3,763,638**	**$ 37,862,583**

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

Special Revenue Funds (Exhibit J-1) 146

Debt Service Funds (Exhibit J-2) 160

Capital Projects Funds (Exhibit J-3) 161

All Nonmajor Governmental Funds (Exhibit J-4) 162

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	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:						
Intergovernmental	$ 17,742	$ 76,844	$ 1,494,093	-	$ 1,223,332	$ 86,707
Charges for services	-	-	-	$ 477,280	-	-
Fines and forfeits	-	-	-	549	-	-
Investment income	3	223	1,187	2,514	1,044	223
Miscellaneous	-	238	-	-	-	-
Total revenues	**17,745**	**77,305**	**1,495,280**	**480,343**	**1,224,376**	**86,930**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	17,742	76,844	1,530,578	268,105	1,176,507	86,706
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**17,742**	**76,844**	**1,530,578**	**268,105**	**1,176,507**	**86,706**
Excess (deficiency) of revenues over expenditures	**3**	**461**	**(35,298)**	**212,238**	**47,869**	**224**
Other financing sources (uses):						
Transfers in	-	-	81,929	-	-	-
Transfers out	-	-	-	-	(44,941)	-
Total other financing sources (uses)	**-**	**-**	**81,929**	**-**	**(44,941)**	**-**
Net changes in fund balances	3	461	46,631	212,238	2,928	224
Fund balances/(deficits), July 1, 2020	1,055	6,740	40,929	272,220	14,110	16,668
Fund balances/(deficits), June 30, 2021	**$ 1,058**	**$ 7,201**	**$ 87,560**	**$ 484,458**	**$ 17,038**	**$ 16,892**

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
$ 139,667	$ 374,829	-	$ 9,038	$ 211,750	$ 138,127	$ 386,215	-
-	-	$ 4,564	-	-	-	-	-
6,147	-	-	-	-	-	-	-
319	433	86	-	-	-	-	$ 72
-	-	-	-	-	3,008	-	7,618
146,133	**375,262**	**4,650**	**9,038**	**211,750**	**141,135**	**386,215**	**7,690**
-	-	-	-	270,150	179,772	377,482	-
145,622	385,166	-	9,042	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	22,909	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
145,622	**385,166**	**-**	**9,042**	**270,150**	**179,772**	**400,391**	**-**
511	**(9,904)**	**4,650**	**(4)**	**(58,400)**	**(38,637)**	**(14,176)**	**7,690**
-	70,338	-	30	61,768	38,637	-	-
-	(81,929)	-	(25)	-	-	-	(8,820)
-	**(11,591)**	**-**	**5**	**61,768**	**38,637**	**-**	**(8,820)**
511	(21,495)	4,650	1	3,368	-	(14,176)	(1,130)
35,534	10,791	9,205	-	53,505	-	59,053	350
$ 36,045	**$ (10,704)**	**$ 13,855**	**$ 1**	**$ 56,873**	**$ -**	**$ 44,877**	**$ (780)**

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Attorney					
	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti-Racketeering 2235	Federal Revenue Asset Sharing 2277	Federal Justice 2278	Other Grants 2285
Revenues:						
Intergovernmental	-	$ 242,862	-	-	-	$ 214,400
Charges for services	-	-	-	-	-	-
Fines and forfeits	$ 89,810	-	$ 280,621	-	-	-
Investment income	1,248	-	5,272	$ 205	-	-
Miscellaneous	-	-	45,656	-	-	-
Total revenues	**91,058**	**242,862**	**331,549**	**205**	**-**	**214,400**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	31,426	290,750	1,468	31,221	-	30,000
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	9,209	-	-	-	-	184,400
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**40,635**	**290,750**	**1,468**	**31,221**	**-**	**214,400**
Excess (deficiency) of revenues over expenditures	**50,423**	**(47,888)**	**330,081**	**(31,016)**	**-**	**-**
Other financing sources (uses):						
Transfers in	-	20,910	3,555	-	-	-
Transfers out	(57,414)	-	(64,743)	-	-	-
Total other financing sources (uses)	**(57,414)**	**20,910**	**(61,188)**	**-**	**-**	**-**
Net changes in fund balances	(6,991)	(26,978)	268,893	(31,016)	-	-
Fund balances/(deficits), July 1, 2020	204,719	16,854	385,431	35,670	$ 39	205,300
Fund balances/(deficits), June 30, 2021	**$ 197,728**	**$ (10,124)**	**$ 654,324**	**$ 4,654**	**$ 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
$ 141,306	-	-	-	-	$ 51,100	-	-
-	-	-	-	-	-	-	$ 43,234
-	-	-	-	-	-	$ 23,489	-
277	-	$ 1,637	-	-	-	512	256
-	$ 23,082	-	-	$ 4,783	-	-	-
141,583	**23,082**	**1,637**	**-**	**4,783**	**51,100**	**24,001**	**43,490**
181,467	48,457	698	-	-	79,250	20,854	41,177
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
181,467	**48,457**	**698**	**-**	**-**	**79,250**	**20,854**	**41,177**
(39,884)	**(25,375)**	**939**	**-**	**4,783**	**(28,150)**	**3,147**	**2,313**
43,001	-	-	-	-	28,149	-	-
-	-	-	-	-	-	-	-
43,001	**-**	**-**	**-**	**-**	**28,149**	**-**	**-**
3,117	(25,375)	939	-	4,783	(1)	3,147	2,313
21,630	118,024	13,012	$ 8,462	55,265	11	65,149	32,129
$ 24,747	**$ 92,649**	**$ 13,951**	**$ 8,462**	**$ 60,048**	**$ 10**	**$ 68,296**	**$ 34,442**

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Clerk of Superior Court		Developmental Services		
	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251	CDBG 2296	Other Grants 2349
Revenues:					
Intergovernmental	-	-	-	$ 200,464	$ 91,092
Charges for services	-	-	-	-	-
Fines and forfeits	$ 5,637	-	-	-	-
Investment income	73	$ 24	$ 7,726	62	108
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	180,805
Total revenues	**5,710**	**24**	**7,726**	**200,526**	**272,005**
Expenditures:					
Current:					
General government	736	-	-	148,841	180,672
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	-
Capital outlay	-	-	-	-	135,856
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	**736**	**-**	**-**	**148,841**	**316,528**
Excess (deficiency) of revenues over expenditures	**4,974**	**24**	**7,726**	**51,685**	**(44,523)**
Other financing sources (uses):					
Proceeds from sale of capital assets	-	-	-	-	-
Transfers out	-	-	-	(40,852)	-
Total other financing sources (uses)	**-**	**-**	**-**	**(40,852)**	**-**
Net changes in fund balances	4,974	24	7,726	10,833	(44,523)
Fund balances/(deficits), July 1, 2020	7,775	3,220	998,895	17,091	(3,189)
Fund balances/(deficits), June 30, 2021	**$ 12,749**	**$ 3,244**	**$ 1,006,621**	**$ 27,924**	**$ (47,712)**

Emergency Mgnt	Housing					Juvenile Court	
Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Program 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232
$ 279,674	$ 394,185	-	$ 1,507,582	$ 2,697,947	-	$ 19,962	-
-	-	-	-	-	-	-	$ 125,539
-	-	-	-	-	-	-	-
-	1	$ 326	77	614	$ 117	85	1,881
-	-	-	381,858	-	-	-	-
-	-	-	53,924	40,982	77,164	-	-
279,674	**394,186**	**326**	**1,943,441**	**2,739,543**	**77,281**	**20,047**	**127,420**
-	383,939	-	-	-	-	-	-
146,352	-	-	-	-	-	19,962	164,025
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	138	1,540,728	2,760,498	115,402	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	127,156	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
146,352	**383,939**	**138**	**1,667,884**	**2,760,498**	**115,402**	**19,962**	**164,025**
133,322	**10,247**	**188**	**275,557**	**(20,955)**	**(38,121)**	**85**	**(36,605)**
-	-	-	1,403	-	-	-	-
-	-	-	-	-	-	-	-
-	**-**	**-**	**1,403**	**-**	**-**	**-**	**-**
133,322	10,247	188	276,960	(20,955)	(38,121)	85	(36,605)
(70,451)	(4,905)	33,850	619,212	374,197	326,472	7,470	251,917
$ 62,871	**$ 5,342**	**$ 34,038**	**$ 896,172**	**$ 353,242**	**$ 288,351**	**$ 7,555**	**$ 215,312**

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Juvenile Court					
	Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247
Revenues:						
Intergovernmental	-	-	$ 286,848	$ 1,068,028	$ 13,400	$ 671,757
Investment income	$ 8	-	739	1,861	8	635
Miscellaneous	-	-	133	2,947	-	-
Total revenues	**8**	**-**	**287,720**	**1,072,836**	**13,408**	**672,392**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	288,627	-	13,410	671,758
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	1,205,887	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**-**	**-**	**288,627**	**1,205,887**	**13,410**	**671,758**
Excess (deficiency) of revenues over expenditures	**8**	**-**	**(907)**	**(133,051)**	**(2)**	**634**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	8	-	(907)	(133,051)	(2)	634
Fund balances/(deficits), July 1, 2020	722	$ 10,365	85,882	306,536	45	9,544
Fund balances/(deficits), June 30, 2021	**$ 730**	**$ 10,365**	**$ 84,975**	**$ 173,485**	**$ 43**	**$ 10,178**

Juvenile Court							
Court Appointed Specialist 2248	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
$ 156,953	$ 24,614	$ 48,392	-	$ 99,603	$ 1,040,067	$ 583,480	$ 118,264
249	52	-	$ 139	77	1,085	869	138
72	-	-	-	-	-	-	-
157,274	**24,666**	**48,392**	**139**	**99,680**	**1,041,152**	**584,349**	**118,402**
-	24,667	-	-	92,366	-	-	-
160,577	-	38,688	-	-	1,033,353	583,479	118,265
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	7,237	6,801	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
160,577	**24,667**	**38,688**	**-**	**99,603**	**1,040,154**	**583,479**	**118,265**
(3,303)	**(1)**	**9,704**	**139**	**77**	**998**	**870**	**137**
-	-	-	-	-	255	-	-
-	**-**	**-**	**-**	**-**	**255**	**-**	**-**
(3,303)	(1)	9,704	139	77	1,253	870	137
20,178	6,459	(19,915)	1,493	1,128	28,268	56,444	9,839
$ 16,875	**$ 6,458**	**$ (10,211)**	**$ 1,632**	**$ 1,205**	**$ 29,521**	**$ 57,314**	**$ 9,976**

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Juvenile Court		Justice of the Peace Courts		Legal and Public Defenders	Library District
	Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312
Revenues:						
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 600,915	-	$ 203	-	$ 26,816	$ 85,689
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	452,515	$ 10,694	-	-
Investment income	1,022	-	5,245	-	394	-
Miscellaneous	-	-	306	-	112	-
Total revenues	**601,937**	**-**	**458,269**	**10,694**	**27,322**	**85,689**
Expenditures:						
Current:						
General government	-	-	428,029	10,964	3,120	-
Public safety	537,367	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	66,954
Education	-	-	-	-	-	-
Capital outlay	63,548	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**600,915**	**-**	**428,029**	**10,964**	**3,120**	**66,954**
Excess (deficiency) of revenues over expenditures	**1,022**	**-**	**30,240**	**(270)**	**24,202**	**18,735**
Other financing sources (uses):						
Transfers in	-	-	4,499	-	-	-
Transfers out	-	$ (1,787)	(12,113)	(2,443)	-	-
Total other financing sources (uses)	**-**	**(1,787)**	**(7,614)**	**(2,443)**	**-**	**-**
Net changes in fund balances	1,022	(1,787)	22,626	(2,713)	24,202	18,735
Fund balances/(deficits), **July 1, 2020**	26,095	13,976	707,331	54,467	45,556	11,735
Fund balances/(deficits), June 30, 2021	**$ 27,117**	**$ 12,189**	**$ 729,957**	**$ 51,754**	**$ 69,758**	**$ 30,470**

Library District	Public Health District		Public Works	Recorder	Superintendent	Sheriff - Administration
Other Grants 2313	Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299
-	-	$ 24,900	-	-	-	-
-	$ 4,876,876	-	$ 364,001	-	$ 321,418	$ 221,489
-	-	-	98,019	$ 181,985	-	-
-	-	999	-	-	-	-
-	5,000	724	571	2,014	-	-
$ 24,610	85,333	-	-	100	8	-
24,610	**4,967,209**	**26,623**	**462,591**	**184,099**	**321,426**	**221,489**
-	-	-	-	113,017	-	-
-	-	-	-	-	-	241,556
-	-	-	-	-	-	-
-	-	-	440,916	-	-	-
-	5,315,493	384,329	-	-	-	-
-	-	-	-	-	-	-
12,341	-	-	-	-	-	-
-	-	-	-	-	341,225	-
65,168	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
77,509	**5,315,493**	**384,329**	**440,916**	**113,017**	**341,225**	**241,556**
(52,899)	**(348,284)**	**(357,706)**	**21,675**	**71,082**	**(19,799)**	**(20,067)**
-	737,090	409,402	-	-	-	60,389
-	-	-	-	-	-	-
-	**737,090**	**409,402**	**-**	**-**	**-**	**60,389**
(52,899)	388,806	51,696	21,675	71,082	(19,799)	40,322
99,393	242,741	2,885	125,925	254,218	378,392	67,665
$ 46,494	**$ 631,547**	**$ 54,581**	**$ 147,600**	**$ 325,300**	**$ 358,593**	**$ 107,987**

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Sheriff- Administration					Sheriff- Jail District
	Drug Task Force 2302	LEBSF Boat Patrol 2301	Patrol, Pistol, Combat, Gun Range 2304	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237
Revenues:						
Intergovernmental	$ 18,207	$ 178,712	$ 16,695	$ 160,469	$ 1,576,422	$ 200,835
Charges for services	-	-	9,900	-	-	-
Fines and forfeits	-	-	-	4,927	-	-
Investment income	-	1,016	-	1,147	-	899
Miscellaneous	-	-	-	-	-	6,114
Total revenues	**18,207**	**179,728**	**26,595**	**166,543**	**1,576,422**	**207,848**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	21,162	315,556	2,687	90,537	1,302,515	146,291
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	19,600	-	70,949	254,723	11,025
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**21,162**	**335,156**	**2,687**	**161,486**	**1,557,238**	**157,316**
Excess (deficiency) of revenues over expenditures	**(2,955)**	**(155,428)**	**23,908**	**5,057**	**19,184**	**50,532**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	16,754	22,400	-
Transfers in	-	160,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**160,000**	**-**	**16,754**	**22,400**	**-**
Net changes in fund balances	(2,955)	4,572	23,908	21,811	41,584	50,532
Fund balances/(deficits), July 1, 2020	46,305	173,297	44,855	216,565	(155,749)	118,500
Fund balances/(deficits), June 30, 2021	**$ 43,350**	**$ 177,869**	**$ 68,763**	**$ 238,376**	**$ (114,165)**	**$ 169,032**

Sheriff- Jail District			Superior Court				
Inmate Health 2238	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
-	-	$ 268,493	-	$ 220,836	-	-	-
$ 3,717	$ 262,511	-	-	5,892	-	-	-
-	-	-	$ 74,379	-	$ 6,386	$ 153,646	$ 91,264
-	3,024	3,868	930	225	440	745	110
-	309,013	25	517	10,289	-	-	-
3,717	**574,548**	**272,386**	**75,826**	**237,242**	**6,826**	**154,391**	**91,374**
-	-	-	60,874	227,881	1,080	29,127	94,927
3,330	369,202	140,451	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	11,025	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,330	**369,202**	**151,476**	**60,874**	**227,881**	**1,080**	**29,127**	**94,927**
387	**205,346**	**120,910**	**14,952**	**9,361**	**5,746**	**125,264**	**(3,553)**
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(119,123)	-
-	**-**	**-**	**-**	**-**	**-**	**(119,123)**	**-**
387	205,346	120,910	14,952	9,361	5,746	6,141	(3,553)
(97)	355,369	480,575	119,970	123,585	56,323	5,681	16,131
$ 290	**$ 560,715**	**$ 601,485**	**$ 134,922**	**$ 132,946**	**$ 62,069**	**$ 11,822**	**$ 12,578**

Yuma County

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

Nonmajor Governmental Funds - Special Revenue Fund

June 30, 2021

	Superior Court					Treasurer	Multiple Departments
	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee - Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	VLT Fund 2252
Revenues:							
Taxes	-	-	-	-	-	-	$ 3,159,666
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	$ 25,000	-	$ 3,200	-	-	-
Charges for services	-	-	-	-	-	$ 4,751	-
Fines and forfeits	$ 96,611	-	$ 140,754	141,360	$ 34,262	-	-
Investment income	711	26	1,248	1,601	899	833	49,795
Rents	-	-	-	-	-	-	-
Miscellaneous	18,615	-	-	-	-	10,550	20
Total revenues	**115,937**	**25,026**	**142,002**	**146,161**	**35,161**	**16,134**	**3,209,481**
Expenditures:							
Current:							
General government	108,641	-	125,057	118,137	42,252	6,874	-
Public safety	-	26,013	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	553,608
Sanitation	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	98,069
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total expenditures	**108,641**	**26,013**	**125,057**	**118,137**	**42,252**	**6,874**	**651,677**
Excess (deficiency) of revenues over expenditures	**7,296**	**(987)**	**16,945**	**28,024**	**(7,091)**	**9,260**	**2,557,804**
Other financing sources (uses):							
Proceeds from sale of capital assets	-	-	-	-	-	-	-
Transfers in	-	-	-	12,113	-	-	-
Transfers out	-	-	-	-	-	-	(2,557,805)
Total other financing sources (uses)	**-**	**-**	**-**	**12,113**	**-**	**-**	**(2,557,805)**
Net changes in fund balances	7,296	(987)	16,945	40,137	(7,091)	9,260	(1)
Fund balances/(deficits), July 1, 2020	97,385	1,014	142,747	194,106	120,588	107,690	5,867,353
Fund balances/(deficits), June 30, 2021	**$ 104,681**	**$ 27**	**$ 159,692**	**$ 234,243**	**$ 113,497**	**$ 116,950**	**$ 5,867,352**

Multiple Departments	Other - Miscellaneous						
Fill the Gap 2319	Fire District Assistance 2450	AZ CAREs Grant Fund 2401	Grants Other Admin 2400	Workforce Investment Act 2291	Improvement Districts All	Other Nonmajor Funds Misc	Total Special Revenue Funds
-	$ 51,975	-	-	-	$ 1,059,840	-	$ 4,271,481
-	-	-	-	-	-	-	24,900
$ 68,724	-	$ 4,169,619	$ 283,911	$ 10,181,388	-	$ 179,517	38,159,759
-	-	-	-	-	-	48	1,217,440
112,858	-	-	-	-	-	-	1,726,908
937	-	33,726	13,719	759	7,684	737	172,514
-	-	-	-	-	-	-	381,858
-	1	-	-	-	-	-	906,025
182,519	**51,976**	**4,203,345**	**297,630**	**10,182,147**	**1,067,524**	**180,302**	**46,860,885**
-	51,321	4,171,704	260,641	-	1,050,443	318,921	9,253,538
-	-	-	-	-	-	-	10,516,340
-	-	-	-	-	-	-	553,608
-	-	-	-	-	-	-	440,916
-	-	-	-	-	-	-	5,699,822
-	-	-	-	-	-	-	4,416,766
-	-	-	-	-	-	-	79,295
-	-	-	-	10,181,629	-	-	11,728,741
-	-	-	-	-	-	-	1,087,675
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	**51,321**	**4,171,704**	**260,641**	**10,181,629**	**1,050,443**	**318,921**	**43,776,701**
182,519	**655**	**31,641**	**36,989**	**518**	**17,081**	**(138,619)**	**3,084,184**
-	-	-	-	-	-	-	40,812
-	-	-	-	-	11,255	-	1,743,065
(193,869)	-	-	-	-	-	(338)	(3,186,202)
(193,869)	**-**	**-**	**-**	**-**	**11,255**	**(338)**	**(1,402,325)**
(11,350)	655	31,641	36,989	518	28,336	(138,957)	1,681,859
23,294	-	-	62,859	39,116	946,532	177,102	16,171,872
$ 11,944	**$ 655**	**$ 31,641**	**$ 99,848**	**$ 39,634**	**$ 974,868**	**$ 38,145**	**$ 17,853,731**

Yuma County

Exhibit J-2

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

Nonmajor Governmental Funds - Debt Service Funds

Year Ended June 30, 2021

	General	Jail District	Improvement Districts			Library District	
	Pledged Revenues Debt 3503	Debt Service 3500	El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548	Debt Service 3547	Total Debt Service Funds
Revenues:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	$ 433	$ 9,954	$ 179,521	-	$ 189,908
Investment income	$ 8,456	$ 2,065	-	-	6,059	$ 6,098	22,678
Miscellaneous	-	-	-	-	-	-	-
Total revenues	**8,456**	**2,065**	**433**	**9,954**	**185,580**	**6,098**	**212,586**
Expenditures:							
Current:							
General government	709,368	-	-	-	59	-	709,427
Public safety	34,379,254	22,773	-	-	-	-	34,402,027
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,400	1,400
Education	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	1,065,000	1,204,000	-	14,102	138,265	1,765,000	4,186,367
Interest and fiscal charges	330,464	15,722	-	5,394	57,323	1,252,006	1,660,909
Total expenditures	**36,484,086**	**1,242,495**	**-**	**19,496**	**195,647**	**3,018,406**	**40,960,130**
Excess (deficiency) of revenues over expenditures	**(36,475,630)**	**(1,240,430)**	**433**	**(9,542)**	**(10,067)**	**(3,012,308)**	**(40,747,544)**
Other financing sources (uses):							
Revenue bonds issued	35,070,000	-	-	-	-	-	35,070,000
Transfers in	1,260,466	1,227,839	-	-	-	3,017,006	5,505,311
Transfers out	-	-	(11,255)	-	-	-	(11,255)
Total other financing sources (uses)	**36,330,466**	**1,227,839**	**(11,255)**	**-**	**-**	**3,017,006**	**40,564,056**
Net changes in fund balances	(145,164)	(12,591)	(10,822)	(9,542)	(10,067)	4,698	(183,488)
Fund balances/(deficits), July 1, 2020	208,740	54,251	11,362	51,616	788,264	285,894	1,400,127
Fund balances/(deficits), June 30, 2021	**$ 63,576**	**$ 41,660**	**$ 540**	**$ 42,074**	**$ 778,197**	**$ 290,592**	**$ 1,216,639**

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, 2021

	General Capital Building Projects 4406	Capital Improvements 4407	Jail District Capital Projects 4403	Improvement Districts El Prado Estates 4717	Improvement Districts TACNA Water 4723	Total Capital Projects Funds
Revenues:						
Taxes	-	$ 9	-	-	-	$ 9
Special assessments	-	-	-	-	-	-
Investment income	-	9,882	$ 1,879	$ 117	$ 2	11,880
Miscellaneous	-	3	-	-	-	3
Total revenues	**-**	**9,894**	**1,879**	**117**	**2**	**11,892**
Expenditures:						
Current:						
General government	-	51,585	9,727	835	38,933	101,080
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	112,097	852,170	191,106	-	-	1,155,373
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**112,097**	**903,755**	**200,833**	**835**	**38,933**	**1,256,453**
Excess (deficiency) of revenues over expenditures	**(112,097)**	**(893,861)**	**(198,954)**	**(718)**	**(38,931)**	**(1,244,561)**
Other financing sources (uses):						
Revenue bonds issued	-	-	-	-	-	-
Transfers in	-	616,433	312,167	-	40,852	969,452
Transfers out	-	(46,433)	-	-	-	(46,433)
Total other financing sources (uses)	**-**	**570,000**	**312,167**	**-**	**40,852**	**923,019**
Net changes in fund balances	(112,097)	(323,861)	113,213	(718)	1,921	(321,542)
Fund balances/(deficits), July 1, 2020	1,682,647	1,754,959	211,107	32,227	-	3,680,940
Fund balances/(deficits), June 30, 2021	**$ 1,570,550**	**$ 1,431,098**	**$ 324,320**	**$ 31,509**	**$ 1,921**	**$ 3,359,398**

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

All Nonmajor Governmental Funds

Year Ended June 30, 2021

	Total Nonmajor Governmental Fund			
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes	$ 4,271,481	-	$ 9	$ 4,271,490
Special assessments	-	$ 189,908	-	189,908
Licenses and permits	24,900	-	-	24,900
Intergovernmental	38,159,759	-	-	38,159,759
Charges for services	1,217,440	-	-	1,217,440
Fines and forfeits	1,726,908	-	-	1,726,908
Investment income	172,514	22,678	11,880	207,072
Rents	381,858	-	-	381,858
Miscellaneous	906,025	-	3	906,028
Total revenues	**46,860,885**	**212,586**	**11,892**	**47,085,363**
Expenditures:				
Current:				
General government	9,253,538	709,427	101,080	10,064,045
Public safety	10,516,340	34,402,027	-	44,918,367
Highways and streets	553,608	-	-	553,608
Sanitation	440,916	-	-	440,916
Health	5,699,822	-	-	5,699,822
Welfare	4,416,766	-	-	4,416,766
Culture and recreation	79,295	1,400	-	80,695
Education	11,728,741	-	-	11,728,741
Capital outlay	1,087,675	-	1,155,373	2,243,048
Debt service:				
Principal retirement	-	4,186,367	-	4,186,367
Interest and fiscal charges	-	1,660,909	-	1,660,909
Total expenditures	**43,776,701**	**40,960,130**	**1,256,453**	**85,993,284**
Excess (deficiency) of revenues over expenditures	**3,084,184**	**(40,747,544)**	**(1,244,561)**	**(38,907,921)**
Other financing sources (uses):				
Revenue bonds issued	-	35,070,000	-	35,070,000
Proceeds from sale of capital assets	40,812	-	-	40,812
Transfers in	1,743,065	5,505,311	969,452	8,217,828
Transfers out	(3,186,202)	(11,255)	(46,433)	(3,243,890)
Total other financing sources (uses)	**(1,402,325)**	**40,564,056**	**923,019**	**40,084,750**
Net changes in fund balances	1,681,859	(183,488)	(321,542)	1,176,829
Fund balances/(deficits), July 1, 2020	16,171,872	1,400,127	3,680,940	21,252,939
Fund balances/(deficits), June 30, 2021	**$ 17,853,731**	**$ 1,216,639**	**$ 3,359,398**	**$ 22,429,768**

Budgetary Comparison Schedules
Nonmajor Governmental Funds

Special Revenue Funds (Exhibit K-1) 164
All Debt Service Funds (Exhibit K-2) 203
Capital Projects Funds (Exhibit K-3) 206
All Nonmajor Governmental Funds (Exhibit K-4) 209

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Adult Probation					
	Adult Probation Drug Grant		2228	Community Punishment		2229
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 18,439	$ 17,742	$ (697)	$ 76,848	$ 76,844	$ (4)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	15	3	(12)	312	223	(89)
Miscellaneous	-	-	-	-	238	238
Total revenues	**18,454**	**17,745**	**(709)**	**77,160**	**77,305**	**145**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	18,810	17,742	1,068	76,848	76,844	4
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**18,810**	**17,742**	**1,068**	**76,848**	**76,844**	**4**
Excess (deficiency) of revenues over expenditures	**(356)**	**3**	**359**	**312**	**461**	**149**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(356)	3	359	312	461	149
Fund balances/(deficits), July 1, 2020	356	1,055	699	(312)	6,740	7,052
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 1,058**	**$ 1,058**	**$ -**	**$ 7,201**	**$ 7,201**

*Variance = Positive / (Negative)

Adult Probation								
Intensive Probation		2230	Probation Subsidy		2231	State Aid Enhancement		2288
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,494,093	$ 1,494,093	-	-	-	-	$ 1,224,608	$ 1,223,332	$ (1,276)
-	-	-	$ 436,418	$ 477,280	$ 40,862	-	-	-
-	-	-	-	549	549	-	-	-
1,700	1,187	$ (513)	2,000	2,514	514	1,446	1,044	(402)
-	-	-	3,000	-	(3,000)	-	-	-
1,495,793	**1,495,280**	**(513)**	**441,418**	**480,343**	**38,925**	**1,226,054**	**1,224,376**	**(1,678)**
-	-	-	-	-	-	-	-	-
1,576,022	1,530,578	45,444	429,280	268,105	161,175	1,178,391	1,176,507	1,884
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,576,022	**1,530,578**	**45,444**	**429,280**	**268,105**	**161,175**	**1,178,391**	**1,176,507**	**1,884**
(80,229)	**(35,298)**	**44,931**	**12,138**	**212,238**	**200,100**	**47,663**	**47,869**	**206**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
81,929	81,929	-	-	-	-	-	-	-
-	-	-	-	-	-	(44,941)	(44,941)	-
81,929	**81,929**	**-**	**-**	**-**	**-**	**(44,941)**	**(44,941)**	**-**
1,700	46,631	44,931	12,138	212,238	200,100	2,722	2,928	206
(1,700)	40,929	42,629	(12,138)	272,220	284,358	(2,722)	14,110	16,832
$ -	**$ 87,560**	**$ 87,560**	**$ -**	**$ 484,458**	**$ 484,458**	**$ -**	**$ 17,038**	**$ 17,038**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Adult Probation					
	Drug Treatment & Education		2309	Drug Court Planning		2310
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 100,592	$ 86,707	$ (13,885)	$ 135,120	$ 139,667	$ 4,547
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,656	6,147	491
Investment income	500	223	(277)	471	319	(152)
Total revenues	**101,092**	**86,930**	**(14,162)**	**141,247**	**146,133**	**4,886**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	100,592	86,706	13,886	145,917	145,622	295
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**100,592**	**86,706**	**13,886**	**145,917**	**145,622**	**295**
Excess (deficiency) of revenues over expenditures	**500**	**224**	**(276)**	**(4,670)**	**511**	**5,181**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	500	224	(276)	(4,670)	511	5,181
Fund balances/(deficits), July 1, 2020	(500)	16,668	17,168	4,670	35,534	30,864
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 16,892**	**$ 16,892**	**$ -**	**$ 36,045**	**$ 36,045**

*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*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 492,317	$ 374,829	$ (117,488)	-	-	-	$ 20,248	$ 9,038	$ (11,210)
-	-	-	$ 3,500	$ 4,564	$ 1,064	-	-	-
-	-	-	-	-	-	-	-	-
1,291	433	(858)	950	86	(864)	-	-	-
493,608	**375,262**	**(118,346)**	**4,450**	**4,650**	**200**	**20,248**	**9,038**	**(11,210)**
-	-	-	-	-	-	-	-	-
394,446	385,166	9,280	1,500	-	1,500	20,248	9,042	11,206
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
394,446	**385,166**	**9,280**	**1,500**	**-**	**1,500**	**20,248**	**9,042**	**11,206**
99,162	**(9,904)**	**(109,066)**	**2,950**	**4,650**	**1,700**	**-**	**(4)**	**(4)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
70,338	70,338	-	-	-	-	-	30	30
(81,929)	(81,929)	-	-	-	-	-	(25)	(25)
(11,591)	**(11,591)**	**-**	**-**	**-**	**-**	**-**	**5**	**5**
87,571	(21,495)	(109,066)	2,950	4,650	1,700	-	1	1
(87,571)	10,791	98,362	(2,950)	9,205	12,155	-	-	-
$ -	**$ (10,704)**	**$ (10,704)**	**$ -**	**$ 13,855**	**$ 13,855**	**$ -**	**$ 1**	**$ 1**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Attorney					
	Atty Drug Enforcement		2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 197,530	$ 211,750	$ 14,220	$ 141,135	$ 138,127	$ (3,008)
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,008	3,008
Total revenues	**197,530**	**211,750**	**14,220**	**141,135**	**141,135**	**-**
Expenditures:						
Current:						
General government	278,744	270,150	8,594	180,345	179,772	573
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**278,744**	**270,150**	**8,594**	**180,345**	**179,772**	**573**
Excess (deficiency) of revenues over expenditures	**(81,214)**	**(58,400)**	**22,814**	**(39,210)**	**(38,637)**	**573**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	61,768	61,768	-	39,210	38,637	(573)
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**61,768**	**61,768**	**-**	**39,210**	**38,637**	**(573)**
Net changes in fund balances	(19,446)	3,368	22,814	-	-	-
Fund balances/(deficits), July 1, 2020	19,446	53,505	34,059	-	-	-
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 56,873**	**$ 56,873**	**$ -**	**$ -**	**$ -**

*Variance = Positive / (Negative)

Attorney									
Witness Program		2210	Bad Check Fund		2225	Federal Narcotics Enforcement		2226
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 378,530	$ 386,215	$ 7,685	-	-	-	-	-	-
-	-	-	-	-	-	-	$ 89,810	$ 89,810
-	-	-	$ 320	$ 72	$ (248)	$ 2,000	1,248	(752)
-	-	-	8,500	7,618	(882)	-	-	-
378,530	**386,215**	**7,685**	**8,820**	**7,690**	**(1,130)**	**2,000**	**91,058**	**89,058**
468,952	377,482	91,470	-	-	-	-	-	-
-	-	-	-	-	-	147,776	31,426	116,350
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	22,909	(22,909)	-	-	-	-	9,209	(9,209)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
468,952	**400,391**	**68,561**	**-**	**-**	**-**	**147,776**	**40,635**	**107,141**
(90,422)	**(14,176)**	**76,246**	**8,820**	**7,690**	**(1,130)**	**(145,776)**	**50,423**	**196,199**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,843	-	(17,843)	-	-	-	-	-	-
-	-	-	(8,820)	(8,820)	-	(58,406)	(57,414)	992
17,843	**-**	**(17,843)**	**(8,820)**	**(8,820)**	**-**	**(58,406)**	**(57,414)**	**992**
(72,579)	(14,176)	58,403	-	(1,130)	(1,130)	(204,182)	(6,991)	197,191
72,579	59,053	(13,526)	-	350	350	204,182	204,719	537
$ -	**$ 44,877**	**$ 44,877**	**$ -**	**$ (780)**	**$ (780)**	**$ -**	**$ 197,728**	**$ 197,728**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Attorney					
	HIDTA Grant (SBA)		2227	Anti-Racketeering		2235
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 256,857	$ 242,862	$ (13,995)	-	-	-
Fines and forfeits	-	-	-	$ 140,000	$ 280,621	$ 140,621
Investment income	-	-	-	4,000	5,272	1,272
Miscellaneous	-	-	-	40,000	45,656	5,656
Total revenues	**256,857**	**242,862**	**(13,995)**	**184,000**	**331,549**	**147,549**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	322,087	290,750	31,337	440,616	1,468	439,148
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	200,000	-	200,000
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**322,087**	**290,750**	**31,337**	**640,616**	**1,468**	**639,148**
Excess (deficiency) of revenues over expenditures	**(65,230)**	**(47,888)**	**17,342**	**(456,616)**	**330,081**	**786,697**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	20,910	20,910	-	3,555	3,555	-
Transfers out	-	-	-	(65,862)	(64,743)	1,119
Total other financing sources (uses)	**20,910**	**20,910**	**-**	**(62,307)**	**(61,188)**	**1,119**
Net changes in fund balances	(44,320)	(26,978)	17,342	(518,923)	268,893	787,816
Fund balances/(deficits), July 1, 2020	44,320	16,854	(27,466)	518,923	385,431	(133,492)
Fund balances/(deficits), June 30, 2021	**$ -**	**$ (10,124)**	**$ (10,124)**	**$ -**	**$ 654,324**	**$ 654,324**

*Variance = Positive / (Negative)

Attorney								
Federal Revenue Asset Sharing		2277	Federal Justice		2278	Other Grants		2285
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 214,400	$ 214,400	-
-	-	-	-	-	-	-	-	-
$ 2,000	$ 205	$ (1,795)	$ 200	-	$ (200)	-	-	-
-	-	-	-	-	-	-	-	-
2,000	**205**	**(1,795)**	**200**	**-**	**(200)**	**214,400**	**214,400**	**-**
-	-	-	-	-	-	205,300	-	$ 205,300
32,471	31,221	1,250	12,236	-	12,236	30,000	30,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	184,400	184,400	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,471	**31,221**	**1,250**	**12,236**	**-**	**12,236**	**419,700**	**214,400**	**205,300**
(30,471)	**(31,016)**	**(545)**	**(12,036)**	**-**	**12,036**	**(205,300)**	**-**	**205,300**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(30,471)	(31,016)	(545)	(12,036)	-	12,036	(205,300)	-	205,300
30,471	35,670	5,199	12,036	$ 39	(11,997)	205,300	205,300	-
$ -	**$ 4,654**	**$ 4,654**	**$ -**	**$ 39**	**$ 39**	**$ -**	**$ 205,300**	**$ 205,300**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Attorney					
	Crime Prosecution Enhancement		2290	Victim Serv Restitution ST		2330
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 138,367	$ 141,306	$ 2,939	-	-	-
Investment income	100	277	177	-	-	-
Miscellaneous	-	-	-	$ 25,000	$ 23,082	$ (1,918)
Total revenues	**138,467**	**141,583**	**3,116**	**25,000**	**23,082**	**(1,918)**
Expenditures:						
Current:						
General government	185,337	181,467	3,870	127,467	48,457	79,010
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**185,337**	**181,467**	**3,870**	**127,467**	**48,457**	**79,010**
Excess (deficiency) of revenues over expenditures	**(46,870)**	**(39,884)**	**6,986**	**(102,467)**	**(25,375)**	**77,092**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	46,870	43,001	(3,869)	-	-	-
Total other financing sources (uses)	**46,870**	**43,001**	**(3,869)**	**-**	**-**	**-**
Net changes in fund balances	-	3,117	3,117	(102,467)	(25,375)	77,092
Fund balances/(deficits), July 1, 2020	-	21,630	21,630	102,467	118,024	15,557
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 24,747**	**$ 24,747**	**$ -**	**$ 92,649**	**$ 92,649**

*Variance = Positive / (Negative)

Attorney									
Victim Serv Restitution FED			Victim Compensation			Victim Assist Subrogation			
Budget	Actual	2331 Variance*	Budget	Actual	2335 Variance*	Budget	Actual	2344 Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 3,000	$ 1,637	$ (1,363)	-	-	-	-	-	-
-	-	-	-	-	-	$ 6,500	$ 4,783	$ (1,717)
3,000	**1,637**	**(1,363)**	**-**	**-**	**-**	**6,500**	**4,783**	**(1,717)**
9,501	698	8,803	$ 8,462	-	$ 8,462	58,265	-	58,265
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,501	**698**	**8,803**	**8,462**	**-**	**8,462**	**58,265**	**-**	**58,265**
(6,501)	**939**	**7,440**	**(8,462)**	**-**	**8,462**	**(51,765)**	**4,783**	**56,548**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(6,501)	939	7,440	(8,462)	-	8,462	(51,765)	4,783	56,548
6,501	13,012	6,511	8,462	$ 8,462	-	51,765	55,265	3,500
$ -	**$ 13,951**	**$ 13,951**	**$ -**	**$ 8,462**	**$ 8,462**	**$ -**	**$ 60,048**	**$ 60,048**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Attorney			Clerk of Superior Court		
	Victim Rights Program		2346	Expedited Child Support		2213
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 40,800	$ 51,100	$ 10,300	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	$ 23,448	$ 23,489	$ 41
Investment income	-	-	-	-	512	512
Total revenues	**40,800**	**51,100**	**10,300**	**23,448**	**24,001**	**553**
Expenditures:						
Current:						
General government	106,092	79,250	26,842	30,372	20,854	9,518
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**106,092**	**79,250**	**26,842**	**30,372**	**20,854**	**9,518**
Excess (deficiency) of revenues over expenditures	**(65,292)**	**(28,150)**	**37,142**	**(6,924)**	**3,147**	**10,071**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	65,292	28,149	(37,143)	-	-	-
Total other financing sources (uses)	**65,292**	**28,149**	**(37,143)**	**-**	**-**	**-**
Net changes in fund balances	-	(1)	(1)	(6,924)	3,147	10,071
Fund balances/(deficits), July 1, 2020	-	11	11	6,924	65,149	58,225
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 10**	**$ 10**	**$ -**	**$ 68,296**	**$ 68,296**

*Variance = Positive / (Negative)

Clerk of Superior Court								
Clerk's Fund		2216	Spousal Maint Enforcement		2218	Victim's Location		2336
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 43,585	$ 43,234	$ (351)	-	-	-	-	-	-
-	-	-	$ 5,353	$ 5,637	$ 284	-	-	-
359	256	(103)	78	73	(5)	$ 38	$ 24	$ (14)
43,944	**43,490**	**(454)**	**5,431**	**5,710**	**279**	**38**	**24**	**(14)**
57,967	41,177	16,790	5,000	736	4,264	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
57,967	**41,177**	**16,790**	**5,000**	**736**	**4,264**	**-**	**-**	**-**
(14,023)	**2,313**	**16,336**	**431**	**4,974**	**4,543**	**38**	**24**	**(14)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(14,023)	2,313	16,336	431	4,974	4,543	38	24	(14)
14,023	32,129	18,106	(431)	7,775	8,206	(38)	3,220	3,258
$ -	**$ 34,442**	**$ 34,442**	**$ -**	**$ 12,749**	**$ 12,749**	**$ -**	**$ 3,244**	**$ 3,244**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Developmental Services		
	Road Fund		2251
	Budget	Actual	Variance*
Revenues:			
Taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Investment income	$ 3,000	$ 7,726	$ 4,726
Miscellaneous	-	-	-
Total revenues	**3,000**	**7,726**	**4,726**
Expenditures:			
Current:			
General government	-	-	-
Public safety	-	-	-
Highways and streets	-	-	-
Sanitation	-	-	-
Health	-	-	-
Welfare	-	-	-
Culture and recreation	-	-	-
Education	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**3,000**	**7,726**	**4,726**
	-	-	-
Other financing sources (uses):			
Proceeds from sale of capital assets	-	-	-
Revenue bond issued	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**
Net changes in fund balances	3,000	7,726	4,726
Fund balances/(deficits), July 1, 2020	(3,000)	998,895	1,001,895
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 1,006,621**	**$ 1,006,621**

*Variance = Positive / (Negative)

Developmental Services						Emergency Management		
CDBG		2296	Other Grants		2349	Other Grants		2334
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 494,127	$ 200,464	$ (293,663)	$ 89,684	$ 91,092	$ 1,408	$ 262,222	$ 279,674	$ 17,452
-	62	62	-	108	108	-	-	-
-	-	-	180,765	180,805	40	-	-	-
494,127	**200,526**	**(293,601)**	**270,449**	**272,005**	**1,556**	**262,222**	**279,674**	**17,452**
315,693	148,841	166,852	388,595	180,672	207,923	-	-	-
-	-	-	-	-	-	237,680	146,352	91,328
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	15,000	135,856	(120,856)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
315,693	**148,841**	**166,852**	**403,595**	**316,528**	**87,067**	**237,680**	**146,352**	**91,328**
178,434	**51,685**	**(126,749)**	**(133,146)**	**(44,523)**	**88,623**	**24,542**	**133,322**	**108,780**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(200,000)	(40,852)	159,148	-	-	-	-	-	-
(200,000)	**(40,852)**	**159,148**	**-**	**-**	**-**	**-**	**-**	**-**
(21,566)	10,833	32,399	(133,146)	(44,523)	88,623	24,542	133,322	108,780
21,566	17,091	(4,475)	133,146	(3,189)	(136,335)	(24,542)	(70,451)	(45,909)
$ -	**$ 27,924**	**$ 27,924**	**$ -**	**$ (47,712)**	**$ (47,712)**	**$ -**	**$ 62,871**	**$ 62,871**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Housing					
	HOME Grant		2269	Public Housing		2271
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 584,259	$ 394,185	$ (190,074)	-	-	-
Investment income	-	1	1	-	$ 326	$ 326
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	$ 100,000	-	(100,000)
Total revenues	**584,259**	**394,186**	**(190,073)**	**100,000**	**326**	**(99,674)**
Expenditures:						
Current:						
General government	521,802	383,939	137,863	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	132,527	138	132,389
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**521,802**	**383,939**	**137,863**	**132,527**	**138**	**132,389**
Excess (deficiency) of revenues over expenditures	**62,457**	**10,247**	**(52,210)**	**(32,527)**	**188**	**32,715**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	**62,457**	10,247	(52,210)	(32,527)	188	32,715
Fund balances/(deficits), July 1, 2020	**(62,457)**	(4,905)	57,552	32,527	33,850	1,323
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 5,342**	**$ 5,342**	**$ -**	**$ 34,038**	**$ 34,038**

*Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Housing						Juvenile Court		
Conventional 13-6-PHA		2273	Section 8 Voucher Program		2274	Water Company 13-6		2275
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 1,680,633	$ 1,507,582	$ (173,051)	$ 2,922,393	$ 2,697,947	$ (224,446)	-	-	-
169	77	(92)	1,050	614	(436)	$ 2,600	$ 117	$ (2,483)
328,716	381,858	53,142	-	-	-	-	-	-
61,880	53,924	(7,956)	31,755	40,982	9,227	65,000	77,164	12,164
2,071,398	**1,943,441**	**(127,957)**	**2,955,198**	**2,739,543**	**(215,655)**	**67,600**	**77,281**	**9,681**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,505,988	1,540,728	(34,740)	3,026,391	2,760,498	265,893	150,408	115,402	35,006
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
504,146	127,156	376,990	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,010,134	**1,667,884**	**342,250**	**3,026,391**	**2,760,498**	**265,893**	**150,408**	**115,402**	**35,006**
61,264	**275,557**	**214,293**	**(71,193)**	**(20,955)**	**50,238**	**(82,808)**	**(38,121)**	**44,687**
-	-	-	-	-	-	-	-	-
-	1,403	1,403	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**1,403**	**1,403**	**-**	**-**	**-**	**-**	**-**	**-**
61,264	276,960	215,696	(71,193)	(20,955)	50,238	(82,808)	(38,121)	44,687
(61,264)	619,212	680,476	71,193	374,197	303,004	82,808	326,472	243,664
$ -	**$ 896,172**	**$ 896,172**	**$ -**	**$ 353,242**	**$ 353,242**	**$ -**	**$ 288,351**	**$ 288,351**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Juvenile Court					
	Family Counseling		2212	Juvenile Probation Fees		2232
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 25,000	$ 19,962	$ (5,038)	-	-	-
Charges for services	-	-	-	$ 127,878	$ 125,539	$ (2,339)
Investment income	32	85	53	1,000	1,881	881
Miscellaneous	-	-	-	-	-	-
Total revenues	**25,032**	**20,047**	**(4,985)**	**128,878**	**127,420**	**(1,458)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	25,000	19,962	5,038	196,773	164,025	32,748
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**25,000**	**19,962**	**5,038**	**196,773**	**164,025**	**32,748**
Excess (deficiency) of revenues over expenditures	**32**	**85**	**53**	**(67,895)**	**(36,605)**	**31,290**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net changes in fund balances	32	85	53	(67,895)	(36,605)	31,290
Fund balances/(deficits), July 1, 2020	**(32)**	7,470	7,502	67,895	251,917	184,022
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 7,555**	**$ 7,555**	**$ -**	**$ 215,312**	**$ 215,312**

*Variance = Positive / (Negative)

Juvenile Court								
Juvenile Crime Reduction		2233	Juvenile Restitution		2240	Detention Education		2242
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 15,000	-	$ (15,000)	-	-	-	$ 10,000	$ 286,848	$ 276,848
-	-	-	-	-	-	-	-	-
-	$ 8	8	-	-	-	2,155	739	(1,416)
-	-	-	$ 1,200	-	$ (1,200)	-	133	133
15,000	**8**	**(14,992)**	**1,200**	**-**	**(1,200)**	**12,155**	**287,720**	**275,565**
-	-	-	-	-	-	-	-	-
22,445	-	22,445	1,200	-	1,200	414,053	288,627	125,426
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
22,445	**-**	**22,445**	**1,200**	**-**	**1,200**	**414,053**	**288,627**	**125,426**
(7,445)	**8**	**7,453**	**-**	**-**	**-**	**(401,898)**	**(907)**	**400,991**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	300,000	-	(300,000)
-	**-**	**-**	**-**	**-**	**-**	**300,000**	**-**	**(300,000)**
(7,445)	8	7,453	-	-	-	(101,898)	(907)	100,991
7,445	722	(6,723)	-	$ 10,365	10,365	101,898	85,882	(16,016)
$ -	**$ 730**	**$ 730**	**$ -**	**$ 10,365**	**$ 10,365**	**$ -**	**$ 84,975**	**$ 84,975**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Juvenile Court					
	Charter School		2245	Juvenile Victim Rights		2246
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 1,030,868	$ 1,068,028	$ 37,160	$ 17,862	$ 13,400	$ (4,462)
Investment income	5,000	1,861	(3,139)	50	8	(42)
Miscellaneous	-	2,947	2,947	-	-	-
Total revenues	**1,035,868**	**1,072,836**	**36,968**	**17,912**	**13,408**	**(4,504)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	17,590	13,410	4,180
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	1,343,965	1,205,887	138,078	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**1,343,965**	**1,205,887**	**138,078**	**17,590**	**13,410**	**4,180**
Excess (deficiency) of revenues over expenditures	**(308,097)**	**(133,051)**	**175,046**	**322**	**(2)**	**(324)**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(308,097)	(133,051)	175,046	322	(2)	(324)
Fund balances/(deficits), July 1, 2020	**308,097**	306,536	(1,561)	(322)	45	367
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 173,485**	**$ 173,485**	**$ -**	**$ 43**	**$ 43**

*Variance = Positive / (Negative)

Juvenile Court								
State Aid Supreme Court		2247	Court Appointed Specialist		2248	Court Improvement		2249
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 717,758	$ 671,757	$ (46,001)	$ 160,497	$ 156,953	$ (3,544)	$ 34,705	$ 24,614	$ (10,091)
750	635	(115)	80	249	169	50	52	2
-	-	-	-	72	72	-	-	-
718,508	**672,392**	**(46,116)**	**160,577**	**157,274**	**(3,303)**	**34,755**	**24,666**	**(10,089)**
-	-	-	-	-	-	42,334	24,667	17,667
726,653	671,758	54,895	160,577	160,577	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
726,653	**671,758**	**54,895**	**160,577**	**160,577**	**-**	**42,334**	**24,667**	**17,667**
(8,145)	**634**	**8,779**	**-**	**(3,303)**	**(3,303)**	**(7,579)**	**(1)**	**7,578**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
(8,145)	634	8,779	-	(3,303)	(3,303)	(7,579)	(1)	7,578
8,145	9,544	1,399	-	20,178	20,178	7,579	6,459	(1,120)
$ -	**$ 10,178**	**$ 10,178**	**$ -**	**$ 16,875**	**$ 16,875**	**$ -**	**$ 6,458**	**$ 6,458**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Juvenile Court					
	No Child Left Behind		2257	Juvenile Probation		2259
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 57,275	$ 48,392	$ (8,883)	-	-	-
Investment income	-	-	-	-	$ 139	$ 139
Total revenues	**57,275**	**48,392**	**(8,883)**	**-**	**139**	**139**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	38,688	38,688	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**38,688**	**38,688**	**-**	**-**	**-**	**-**
Excess (deficiency) of revenues over expenditures	**18,587**	**9,704**	**(8,883)**	**-**	**139**	**139**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	18,587	9,704	(8,883)	-	139	139
Fund balances/(deficits), July 1, 2020	**(18,587)**	(19,915)	(1,328)	-	1,493	1,493
Fund balances/(deficits), June 30, 2021	**$ -**	**$ (10,211)**	**$ (10,211)**	**$ -**	**$ 1,632**	**$ 1,632**

*Variance = Positive / (Negative)

Juvenile Court								
Drug Court Education		2262	Intensive Probation		2265	Juvenile Diversion Intake		2266
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 101,034	$ 99,603	$ (1,431)	$ 1,127,908	$ 1,040,067	$ (87,841)	$ 630,000	$ 583,480	$ (46,520)
50	77	27	750	1,085	335	1,000	869	(131)
101,084	**99,680**	**(1,404)**	**1,128,658**	**1,041,152**	**(87,506)**	**631,000**	**584,349**	**(46,651)**
99,084	92,366	6,718	-	-	-	-	-	-
-	-	-	1,090,322	1,033,353	56,969	641,921	583,479	58,442
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	7,237	(7,237)	-	6,801	(6,801)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
99,084	**99,603**	**(519)**	**1,090,322**	**1,040,154**	**50,168**	**641,921**	**583,479**	**58,442**
2,000	**77**	**(1,923)**	**38,336**	**998**	**(37,338)**	**(10,921)**	**870**	**11,791**
-	-	-	-	-	-	-	-	-
-	-	-	-	255	255	-	-	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**255**	**255**	**-**	**-**	**-**
2,000	77	(1,923)	38,336	1,253	(37,083)	(10,921)	870	11,791
(2,000)	1,128	3,128	(38,336)	28,268	66,604	10,921	56,444	45,523
$ -	**$ 1,205**	**$ 1,205**	**$ -**	**$ 29,521**	**$ 29,521**	**$ -**	**$ 57,314**	**$ 57,314**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Juvenile Court					
	Juvenile Diversion Prog		2267	Juvenile Treatment		2268
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 130,000	$ 118,264	$ (11,736)	$ 650,000	$ 600,915	$ (49,085)
Fines and forfeits	-	-	-	-	-	-
Investment income	100	138	38	750	1,022	272
Miscellaneous	-	-	-	-	-	-
Total revenues	**130,100**	**118,402**	**(11,698)**	**650,750**	**601,937**	**(48,813)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	119,596	118,265	1,331	619,965	537,367	82,598
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	36,842	63,548	(26,706)
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**119,596**	**118,265**	**1,331**	**656,807**	**600,915**	**55,892**
Excess (deficiency) of revenues over expenditures	**10,504**	**137**	**(10,367)**	**(6,057)**	**1,022**	**7,079**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net changes in fund balances	10,504	137	(10,367)	(6,057)	1,022	7,079
Fund balances/(deficits), July 1, 2020	(10,504)	9,839	20,343	6,057	26,095	20,038
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 9,976**	**$ 9,976**	**$ -**	**$ 27,117**	**$ 27,117**

*Variance = Positive / (Negative)

Juvenile Court			Justice of the Peace Court					
Account Incentive		2327	Justice Court Enhancement		2317	Additional Assess SB1398		2243
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	$ 5,356	$ 203	$ (5,153)	-	-	-
-	-	-	576,453	452,515	(123,938)	$ 13,206	$ 10,694	$ (2,512)
-	-	-	6,283	5,245	(1,038)	-	-	-
-	-	-	8,932	306	(8,626)	-	-	-
-	**-**	**-**	**597,024**	**458,269**	**(138,755)**	**13,206**	**10,694**	**(2,512)**
$ 12,190	-	$ 12,190	444,827	428,029	16,798	10,964	10,964	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,190	**-**	**12,190**	**444,827**	**428,029**	**16,798**	**10,964**	**10,964**	**-**
(12,190)	**-**	**12,190**	**152,197**	**30,240**	**(121,957)**	**2,242**	**(270)**	**(2,512)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,160	4,499	339	-	-	-
(1,786)	$ (1,787)	(1)	(12,113)	(12,113)	-	(2,104)	(2,443)	(339)
(1,786)	**(1,787)**	**(1)**	**(7,953)**	**(7,614)**	**339**	**(2,104)**	**(2,443)**	**(339)**
(13,976)	(1,787)	12,189	144,244	22,626	(121,618)	138	(2,713)	(2,851)
13,976	13,976	-	(144,244)	707,331	851,575	(138)	54,467	54,605
$ -	**$ 12,189**	**$ 12,189**	**$ -**	**$ 729,957**	**$ 729,957**	**$ -**	**$ 51,754**	**$ 51,754**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Legal and Public Defenders			Library District		
	Defender Training		2326	LSTA Grants		2312
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 14,647	$ 26,816	$ 12,169	$ 75,500	$ 85,689	$ 10,189
Fines and forfeits	-	-	-	-	-	-
Investment income	-	394	394	-	-	-
Miscellaneous	-	112	112	-	-	-
Total revenues	**14,647**	**27,322**	**12,675**	**75,500**	**85,689**	**10,189**
Expenditures:						
Current:						
General government	36,524	3,120	33,404	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	75,500	66,954	8,546
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**36,524**	**3,120**	**33,404**	**75,500**	**66,954**	**8,546**
Excess (deficiency) of revenues over expenditures	**(21,877)**	**24,202**	**46,079**	**-**	**18,735**	**18,735**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(21,877)	24,202	46,079	-	18,735	18,735
Fund balances/(deficits), July 1, 2020	21,877	45,556	23,679	-	11,735	11,735
Fund balances/(deficits), June 30, 2021r	**$ -**	**$ 69,758**	**$ 69,758**	**$ -**	**$ 30,470**	**$ 30,470**

*Variance = Positive / (Negative)

Library District			Public Health District					
Other Grants		2313	Health Grants		2260	Rabies Control		2264
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 31,124	$ 24,900	$ (6,224)
-	-	-	$ 3,951,372	$ 4,876,876	$ 925,504	-	-	-
-	-	-	-	-	-	2,000	999	(1,001)
-	-	-	-	5,000	5,000	600	724	124
$ 131,330	$ 24,610	$ (106,720)	-	85,333	85,333	-	-	-
131,330	**24,610**	**(106,720)**	**3,951,372**	**4,967,209**	**1,015,837**	**33,724**	**26,623**	**(7,101)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	6,243,150	5,315,493	927,657	444,884	384,329	60,555
-	-	-	-	-	-	-	-	-
96,330	12,341	83,989	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	65,168	(65,168)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
96,330	**77,509**	**18,821**	**6,243,150**	**5,315,493**	**927,657**	**444,884**	**384,329**	**60,555**
35,000	**(52,899)**	**(87,899)**	**(2,291,778)**	**(348,284)**	**1,943,494**	**(411,160)**	**(357,706)**	**53,454**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	850,000	737,090	(112,910)	409,402	409,402	-
-	**-**	**-**	**850,000**	**737,090**	**(112,910)**	**409,402**	**409,402**	**-**
35,000	(52,899)	(87,899)	(1,441,778)	388,806	1,830,584	(1,758)	51,696	53,454
(35,000)	99,393	134,393	1,441,778	242,741	(1,199,037)	1,758	2,885	1,127
$ -	**$ 46,494**	**$ 46,494**	**$ -**	**$ 631,547**	**$ 631,547**	**$ -**	**$ 54,581**	**$ 54,581**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Public Works			Recorder		
	Waste Tire		2204	Recorder's Fund		2205
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 330,000	$ 364,001	$ 34,001	-	-	-
Charges for services	47,640	98,019	50,379	$ 115,000	$ 181,985	$ 66,985
Investment income	2,000	571	(1,429)	1,000	2,014	1,014
Miscellaneous	-	-	-	-	100	100
Total revenues	**379,640**	**462,591**	**82,951**	**116,000**	**184,099**	**68,099**
Expenditures:						
Current:						
General government	-	-	-	148,044	113,017	35,027
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	483,661	440,916	42,745	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**483,661**	**440,916**	**42,745**	**148,044**	**113,017**	**35,027**
Excess (deficiency) of revenues over expenditures	**(104,021)**	**21,675**	**125,696**	**(32,044)**	**71,082**	**103,126**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net changes in fund balances	(104,021)	21,675	125,696	(32,044)	71,082	103,126
Fund balances/(deficits), July 1, 2020	104,021	125,925	21,904	32,044	254,218	222,174
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 147,600**	**$ 147,600**	**$ -**	**$ 325,300**	**$ 325,300**

*Variance = Positive / (Negative)

School Superintendent			Sheriff - Administration					
School Grants		2281	Narcotic Enforcement		2299	Drug Task Force		2302
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 440,000	$ 321,418	$ (118,582)	$ 187,500	$ 221,489	$ 33,989	$ 25,000	$ 18,207	$ (6,793)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	8	8	-	-	-	-	-	-
440,000	**321,426**	**(118,574)**	**187,500**	**221,489**	**33,989**	**25,000**	**18,207**	**(6,793)**
-	-	-	-	-	-	-	-	-
-	-	-	250,000	241,556	8,444	25,000	21,162	3,838
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
341,225	341,225	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
341,225	**341,225**	**-**	**250,000**	**241,556**	**8,444**	**25,000**	**21,162**	**3,838**
98,775	**(19,799)**	**(118,574)**	**(62,500)**	**(20,067)**	**42,433**	**-**	**(2,955)**	**(2,955)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	62,500	60,389	(2,111)	-	-	-
(330,000)	-	330,000	-	-	-	-	-	-
(330,000)	**-**	**330,000**	**62,500**	**60,389**	**(2,111)**	**-**	**-**	**-**
(231,225)	(19,799)	211,426	-	40,322	40,322	-	(2,955)	(2,955)
231,225	378,392	147,167	-	67,665	67,665	-	46,305	46,305
$ -	**$ 358,593**	**$ 358,593**	**$ -**	**$ 107,987**	**$ 107,987**	**$ -**	**$ 43,350**	**$ 43,350**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Sheriff - Administration					
	LEBSF Boat Patrol		2301	Patrol, Pistol, Combat, Gun Range		2304
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	$ 193,100	$ 178,712	$ (14,388)	$ 40,000	$ 16,695	$ (23,305)
Charges for services	-	-	-	29,500	9,900	(19,600)
Fines and forfeits	-	-	-	-	-	-
Investment income	20	1,016	996	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	**193,120**	**179,728**	**(13,392)**	**69,500**	**26,595**	**(42,905)**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	378,894	315,556	63,338	87,658	2,687	84,971
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	19,600	(19,600)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**378,894**	**335,156**	**43,738**	**87,658**	**2,687**	**84,971**
Excess (deficiency) of revenues over expenditures	**(185,774)**	**(155,428)**	**30,346**	**(18,158)**	**23,908**	**42,066**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	160,000	160,000	-	-	-	-
Total other financing sources (uses)	**160,000**	**160,000**	**-**	**-**	**-**	**-**
Net changes in fund balances	(25,774)	4,572	30,346	(18,158)	23,908	42,066
Fund balances/(deficits), July 1, 2020	25,774	173,297	147,523	18,158	44,855	26,697
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 177,869**	**$ 177,869**	**$ -**	**$ 68,763**	**$ 68,763**

*Variance = Positive / (Negative)

Sheriff - Administration						Sheriff - Jail District		
Other Grants		2306	Operation Stone Garden		2348	Jail Enhancement		2237
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 325,000	$ 160,469	$ (164,531)	$ 1,600,000	$ 1,576,422	$ (23,578)	$ 205,466	$ 200,835	$ (4,631)
-	-	-	-	-	-	-	-	-
4,500	4,927	427	-	-	-	-	-	-
3,500	1,147	(2,353)	-	-	-	1,500	899	(601)
-	-	-	-	-	-	10,000	6,114	(3,886)
333,000	**166,543**	**(166,457)**	**1,600,000**	**1,576,422**	**(23,578)**	**216,966**	**207,848**	**(9,118)**
-	-	-	-	-	-	-	-	-
131,355	90,537	40,818	1,522,400	1,302,515	219,885	315,919	146,291	169,628
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
164,000	70,949	93,051	253,627	254,723	(1,096)	14,000	11,025	2,975
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
295,355	**161,486**	**133,869**	**1,776,027**	**1,557,238**	**218,789**	**329,919**	**157,316**	**172,603**
37,645	**5,057**	**(32,588)**	**(176,027)**	**19,184**	**195,211**	**(112,953)**	**50,532**	**163,485**
-	-	-	-	-	-	-	-	-
-	16,754	16,754	-	22,400	22,400	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	**16,754**	**16,754**	**-**	**22,400**	**22,400**	**-**	**-**	**-**
37,645	21,811	(15,834)	(176,027)	41,584	217,611	(112,953)	50,532	163,485
(37,645)	216,565	254,210	176,027	(155,749)	(331,776)	112,953	118,500	5,547
$ -	**$ 238,376**	**$ 238,376**	**$ -**	**$ (114,165)**	**$ (114,165)**	**$ -**	**$ 169,032**	**$ 169,032**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Sheriff - Jail District					
	Inmate Health		2238	Facility Commision		2286
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	$ 7,649	$ 3,717	$ (3,932)	$ 212,000	$ 262,511	$ 50,511
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	1,500	3,024	1,524
Miscellaneous	-	-	-	162,984	309,013	146,029
Total revenues	**7,649**	**3,717**	**(3,932)**	**376,484**	**574,548**	**198,064**
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	7,874	3,330	4,544	470,330	369,202	101,128
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**7,874**	**3,330**	**4,544**	**470,330**	**369,202**	**101,128**
Excess (deficiency) of revenues over expenditures	**(225)**	**387**	**612**	**(93,846)**	**205,346**	**299,192**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(225)	387	612	(93,846)	205,346	299,192
Fund balances/(deficits), July 1, 2020	225	(97)	(322)	93,846	355,369	261,523
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 290**	**$ 290**	**$ -**	**$ 560,715**	**$ 560,715**

*Variance = Positive / (Negative)

Sheriff - Jail District			Superior Court					
Other Jail Grants		2308	Conciliation Court		2211	Child Support Enforcement		2215
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ 213,100	$ 268,493	$ 55,393	-	-	-	$ 205,996	$ 220,836	$ 14,840
-	-	-	-	-	-	966	5,892	4,926
-	-	-	$ 66,851	$ 74,379	$ 7,528	-	-	-
-	3,868	3,868	1,119	930	(189)	983	225	(758)
-	25	25	500	517	17	1,500	10,289	8,789
213,100	**272,386**	**59,286**	**68,470**	**75,826**	**7,356**	**209,445**	**237,242**	**27,797**
-	-	-	96,057	60,874	35,183	236,687	227,881	8,806
290,570	140,451	150,119	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
413,100	11,025	402,075	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
703,670	**151,476**	**552,194**	**96,057**	**60,874**	**35,183**	**236,687**	**227,881**	**8,806**
(490,570)	**120,910**	**611,480**	**(27,587)**	**14,952**	**42,539**	**(27,242)**	**9,361**	**36,603**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,000	-	(30,000)	-	-	-	-	-	-
30,000	**-**	**(30,000)**	**-**	**-**	**-**	**-**	**-**	**-**
(460,570)	120,910	581,480	(27,587)	14,952	42,539	(27,242)	9,361	36,603
460,570	480,575	20,005	27,587	119,970	92,383	27,242	123,585	96,343
$ -	**$ 601,485**	**$ 601,485**	**$ -**	**$ 134,922**	**$ 134,922**	**$ -**	**$ 132,946**	**$ 132,946**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Superior Court					
	Domestic Relations		2217	Local Court Assistance		2221
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Fines and forfeits	$ 6,977	$ 6,386	$ (591)	$ 152,329	$ 153,646	$ 1,317
Investment income	756	440	(316)	684	745	61
Miscellaneous	-	-	-	1,886	-	(1,886)
Total revenues	**7,733**	**6,826**	**(907)**	**154,899**	**154,391**	**(508)**
Expenditures:						
Current:						
General government	2,500	1,080	1,420	56,297	29,127	27,170
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**	**1,080**	**1,420**	**56,297**	**29,127**	**27,170**
Excess (deficiency) of revenues over expenditures	**5,233**	**5,746**	**513**	**98,602**	**125,264**	**26,662**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers out	-	-	-	(133,233)	(119,123)	14,110
Total other financing sources (uses)	**-**	**-**	**-**	**(133,233)**	**(119,123)**	**14,110**
Net changes in fund balances	5,233	5,746	513	(34,631)	6,141	40,772
Fund balances/(deficits), July 1, 2020	(5,233)	56,323	61,556	34,631	5,681	(28,950)
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 62,069**	**$ 62,069**	**$ -**	**$ 11,822**	**$ 11,822**

*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*
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 25,722	$ 25,000	$ (722)
$ 101,159	$ 91,264	$ (9,895)	$ 100,000	$ 96,611	$ (3,389)	-	-	-
87	110	23	500	711	211	35	26	(9)
-	-	-	24,500	18,615	(5,885)	-	-	-
101,246	**91,374**	**(9,872)**	**125,000**	**115,937**	**(9,063)**	**25,757**	**25,026**	**(731)**
120,702	94,927	25,775	126,012	108,641	17,371	-	-	-
-	-	-	-	-	-	26,241	26,013	228
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
120,702	**94,927**	**25,775**	**126,012**	**108,641**	**17,371**	**26,241**	**26,013**	**228**
(19,456)	**(3,553)**	**15,903**	**(1,012)**	**7,296**	**8,308**	**(484)**	**(987)**	**(503)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(19,456)	(3,553)	15,903	(1,012)	7,296	8,308	(484)	(987)	(503)
19,456	16,131	(3,325)	1,012	97,385	96,373	484	1,014	530
$ -	**$ 12,578**	**$ 12,578**	**$ -**	**$ 104,681**	**$ 104,681**	**$ -**	**$ 27**	**$ 27**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Superior Court								
	Supreme Court Enhancement		2324	Fee - Case Management		2325	Children's Issues Educate		2339
	Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 3,200	$ 3,200	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	$ 126,623	$ 140,754	$ 14,131	135,254	141,360	$ 6,106	$ 29,660	$ 34,262	$ 34,262
Investment income	2,000	1,248	(752)	2,436	1,601	(835)	1,902	899	899
Miscellaneous	-	-	-	-	-	-	-	-	-
Total revenues	**128,623**	**142,002**	**13,379**	**140,890**	**146,161**	**5,271**	**31,562**	**35,161**	**35,161**
Expenditures:									
Current:									
General government	150,000	125,057	24,943	127,501	118,137	9,364	44,075	42,252	42,252
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**	**125,057**	**24,943**	**127,501**	**118,137**	**9,364**	**44,075**	**42,252**	**42,252**
Excess (deficiency) of revenues over expenditures	**(21,377)**	**16,945**	**38,322**	**13,389**	**28,024**	**14,635**	**(12,513)**	**(7,091)**	**(7,091)**
	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	12,113	12,113	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**12,113**	**12,113**	**-**	**-**	**-**	**-**
Net changes in fund balances	(21,377)	16,945	38,322	25,502	40,137	14,635	(12,513)	(7,091)	(7,091)
Fund balances/(deficits), July 1, 2020	21,377	142,747	121,370	(25,502)	194,106	219,608	12,513	120,588	120,588
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 159,692**	**$ 159,692**	**$ -**	**$ 234,243**	**$ 234,243**	**$ -**	**$ 113,497**	**$ 113,497**

*Variance = Positive / (Negative)

Treasurer			Other - Multiple Departments					
Treasurer's Information		2201	VLT Fund		2252	Fill the Gap		2319
Budget	Actual	Variance*	Budget	Actual	Varaince	Budget	Actual	Variance*
-	-	-	$ 2,745,314	$ 3,159,666	$ 414,352	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	$ 75,213	$ 68,724	$ (6,489)
$ 6,000	$ 4,751	$ (1,249)	-	-	-	-	-	-
-	-	-	-	-	-	120,500	112,858	(7,642)
300	833	533	-	49,795	49,795	1,300	937	(363)
3,000	10,550	7,550	-	20	20	-	-	-
9,300	**16,134**	**6,834**	**2,745,314**	**3,209,481**	**464,167**	**197,013**	**182,519**	**(14,494)**
43,853	6,874	36,979	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	727,083	553,608	173,475	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	98,344	98,069	275	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,853	**6,874**	**36,979**	**825,427**	**651,677**	**173,750**	**-**	**-**	**-**
(34,553)	**9,260**	**43,813**	**1,919,887**	**2,557,804**	**637,917**	**197,013**	**182,519**	**(14,494)**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(1,919,887)	(2,557,805)	(637,918)	(213,369)	(193,869)	19,500
-	**-**	**-**	**(1,919,887)**	**(2,557,805)**	**(637,918)**	**(213,369)**	**(193,869)**	**19,500**
(34,553)	9,260	43,813	-	(1)	(1)	(16,356)	(11,350)	5,006
34,553	107,690	73,137	-	5,867,353	5,867,353	16,356	23,294	6,938
$ -	**$ 116,950**	**$ 116,950**	**$ -**	**$ 5,867,352**	**$ 5,867,352**	**$ -**	**$ 11,944**	**$ 11,944**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

Year Ended June 30, 2021

	Other Miscellaneous					
	Fire District Assistance		2450	AZ CAREs Grant Fund		2401
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	$ 51,980	$ 51,975	$ (5)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 4,516,983	$4,169,619	$ (347,364)
Investment income	-	-	-	-	33,726	33,726
Miscellaneous	-	1	1	-	-	-
Total revenues	**51,980**	**51,976**	**(4)**	**4,516,983**	**4,203,345**	**(313,638)**
Expenditures:						
Current:						
General government	51,980	51,321	659	4,516,983	4,171,704	345,279
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**51,980**	**51,321**	**659**	**4,516,983**	**4,171,704**	**345,279**
Excess (deficiency) of revenues over expenditures	**-**	**655**	**655**	**-**	**31,641**	**31,641**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	-	655	655	-	31,641	31,641
Fund balances/(deficits), July 1, 2020	-	-	-	-	-	-
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 655**	**$ 655**	**$ -**	**$ 31,641**	**$ 31,641**

*Variance = Positive / (Negative)

Exhibit K-1
(Continued)

Other Miscellaneous								
Grants Other Admin		2400	Workforce Investment Act		2291	Improvement Districtst		All
Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-	$ 1,031,108	$ 1,059,840	$ 28,732
-	-	-	-	-	-	-	-	-
$ 400,000	$ 283,911	$ (116,089)	$ 9,370,466	$ 10,181,388	$ 810,922	-	-	-
-	13,719	13,719	-	759	759	5,388	7,684	2,296
-	-	-	-	-	-	-	-	-
400,000	**297,630**	**(102,370)**	**9,370,466**	**10,182,147**	**811,681**	**1,036,496**	**1,067,524**	**31,028**
400,000	260,641	139,359	-	-	-	1,144,622	1,050,443	94,179
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	9,408,163	10,181,629	(773,466)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
400,000	**260,641**	**139,359**	**9,408,163**	**10,181,629**	**(773,466)**	**1,144,622**	**1,050,443**	**94,179**
-	**36,989**	**36,989**	**(37,697)**	**518**	**38,215**	**(108,126)**	**17,081**	**125,207**
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,255	11,255	-
-	-	-	-	-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**11,255**	**11,255**	**-**
-	36,989	36,989	(37,697)	518	38,215	(96,871)	28,336	125,207
-	62,859	62,859	37,697	39,116	1,419	96,871	946,532	849,661
$ -	**$ 99,848**	**$ 99,848**	**$ -**	**$ 39,634**	**$ 39,634**	**$ -**	**$ 974,868**	**$ 974,868**

Yuma County

Exhibit K-1

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Special Revenue Funds

(Concluded)

Year Ended June 30, 2021

	Other Miscellaneous					
	Other Nonmajor Funds		Misc	Total Special Revenue Funds		
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	$ 3,828,402	$ 4,271,481	$ 443,079
Licenses and permits	-	-	-	31,124	24,900	(6,224)
Intergovernmental	$ 185,788	$ 179,517	$ (6,271)	33,543,535	38,159,759	4,616,224
Charges for services	-	48	48	1,030,136	1,217,440	187,304
Fines and forfeits	-	-	-	1,609,969	1,726,908	116,939
Investment income	7	737	730	73,266	172,514	99,248
Rents	-	-	-	328,716	381,858	53,142
Miscellaneous	-	-	-	868,232	906,025	37,793
Total revenues	**185,795**	**180,302**	**(5,493)**	**41,313,380**	**46,860,885**	**5,547,505**
Expenditures:						
Current:						
General government	237,315	318,921	(81,606)	11,085,481	9,253,538	1,831,943
Public safety	-	-	-	12,756,908	10,516,340	2,240,568
Highways and streets	-	-	-	727,083	553,608	173,475
Sanitation	-	-	-	483,661	440,916	42,745
Health	-	-	-	6,688,034	5,699,822	988,212
Welfare	-	-	-	4,815,314	4,416,766	398,548
Culture and recreation	-	-	-	171,830	79,295	92,535
Education	-	-	-	11,093,353	11,728,741	(635,388)
Capital outlay	-	-	-	1,883,459	1,087,675	795,784
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**237,315**	**318,921**	**(81,606)**	**49,705,123**	**43,776,701**	**5,928,422**
Excess (deficiency) of revenues over expenditures	**(51,520)**	**(138,619)**	**(87,099)**	**(8,391,743)**	**3,084,184**	**11,475,927**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	40,812	40,812
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	2,247,145	1,743,065	(504,080)
Transfers out	(336)	(338)	**(2)**	(3,072,786)	(3,186,202)	(113,416)
Total other financing sources (uses)	**(336)**	**(338)**	**(2)**	**(825,641)**	**(1,402,325)**	**(576,684)**
Net changes in fund balances	(51,856)	(138,957)	(87,101)	(9,217,384)	1,681,859	10,899,243
Fund balances/(deficits), July 1, 2020	51,856	177,102	125,246	9,217,384	16,171,872	6,954,488
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 38,145**	**$ 38,145**	**$ -**	**$ 17,853,731**	**$ 17,853,731**

*Variance = Positive / (Negative)

	Pledged Revenues Debt Service			Jail District Debt Service		
	Budget	Actual	3503 Variance*	Budget	Actual	3500 Variance*
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Investment income	$ 8,456	$ 8,456	-	$ 4,000	$ 2,065	$ (1,935)
Total revenues	**8,456**	**8,456**	**-**	**4,000**	**2,065**	**(1,935)**
Expenditures:						
Current:						
General government	696,270	696,270	-	-	-	-
Public safety	34,379,254	34,379,254	-	10,000	22,773	(12,773)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	1,065,000	1,065,000	-	1,203,992	1,204,000	(8)
Interest and fiscal charges	330,466	330,466	-	63,847	15,722	48,125
Total expenditures	**36,470,990**	**36,470,990**	**-**	**1,277,839**	**1,242,495**	**35,344**
Excess (deficiency) of revenues over expenditures	**36,462,534)**	**(36,462,534)**	**-**	**(1,273,839)**	**(1,240,430)**	**33,409**
	-	-	-	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	35,070,000	35,070,000	-	-	-	-
Transfers in	1,260,466	1,260,466	-	1,227,839	1,227,839	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	**36,330,466**	**36,330,466**	**-**	**1,227,839**	**1,227,839**	**-**
Net changes in fund balances	(132,068)	(132,068)	-	(46,000)	(12,591)	33,409
Fund balances/(deficits), July 1, 2020	132,068	132,068	-	46,000	54,251	8,251
Fund balances/(deficits), June 30, 2021	**$ -**	**$ -**	**$ -**	**$ -**	**$ 41,660**	**$ 41,660**

*Variance = Positive / (Negative)

Yuma County

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

Year Ended June 30, 2021

	Improvement Districts								
	El Prado Estates		3545	Gadsden		3546	B&C Colonia		3548
	Budget	Actual	Variance*	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:									
Taxes	-	-	-	-	-	-	-	-	-
Special assessments	$ 500	$ 433	$ (67)	$ 10,000	$ 9,954	$ (46)	$ 140,000	$ 179,521	$ 39,521
Licenses and permits	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	7,500	6,059	(1,441)
Total revenues	**500**	**433**	**(67)**	**10,000**	**9,954**	**(46)**	**147,500**	**185,580**	**38,080**
Expenditures:									
Current:									
General government	-	-	-	-	-	-	-	59	(59)
Public safety	-	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service:									
Principal retirement	-	-	-	14,102	14,102	-	138,265	138,265	-
Interest and fiscal charges	-	-	-	5,394	5,394	-	57,323	57,323	-
Total expenditures	**-**	**-**	**-**	**19,496**	**19,496**	**-**	**195,588**	**195,647**	**(59)**
Excess (deficiency) of revenues over expenditures	**500**	**433**	**(67)**	**(9,496)**	**(9,542)**	**(46)**	**(48,088)**	**(10,067)**	**38,021**
	-	-	-	-	-	-	-	-	-
Other financing sources (uses):									
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	(11,255)	(11,255)	-	-	-	-	-	-	-
Total other financing sources (uses)	**(11,255)**	**(11,255)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net changes in fund balances	(10,755)	(10,822)	(67)	(9,496)	(9,542)	(46)	(48,088)	(10,067)	38,021
Fund balances/(deficits), July 1, 2020	10,755	11,362	607	9,496	51,616	42,120	48,088	788,264	740,176
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 540**	**$ 540**	**$ -**	**$ 42,074**	**$ 42,074**	**$ -**	**$ 778,197**	**$ 778,197**

*Variance = Positive / (Negative)

Library District					
Debt Service		3547	Total Debt Service Funds		
Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-
-	-	-	$ 150,500	$ 189,908	$ 39,408
-	-	-	-	-	-
$ 3,500	$ 6,098	$ 2,598	23,456	22,678	(778)
3,500	**6,098**	**2,598**	**173,956**	**212,586**	**38,630**
-	-	-	696,270	709,427	(13,157)
-	-	-	34,389,254	34,402,027	(12,773)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,000	1,400	2,600	4,000	1,400	2,600
-	-	-	-	-	-
-	-	-	-	-	-
1,765,000	1,765,000	-	4,186,359	4,186,367	(8)
1,252,006	1,252,006	-	1,709,036	1,660,909	48,127
3,021,006	**3,018,406**	**2,600**	**40,984,919**	**40,960,130**	**24,789**
(3,017,506)	**(3,012,308)**	**5,198**	**(40,810,963)**	**(40,747,544)**	**63,419**
-	-	-	-	-	-
-	-	-	-	35,070,000	35,070,000
-	-	-	-	-	-
3,017,006	3,017,006	-	5,505,311	5,505,311	-
-	-	-	(11,255)	(11,255)	-
3,017,006	**3,017,006**	**-**	**5,494,056**	**40,564,056**	**35,070,000**
(500)	4,698	5,198	(35,316,907)	(183,488)	35,133,419
500	285,894	285,394	35,316,907	1,400,127	(33,916,780)
$ -	**$ 290,592**	**$ 290,592**	**$ -**	**$ 1,216,639**	**$ 1,216,639**

Yuma County

Budgetary Comparison Schedule-Nonmajor Governmental Funds - Capital Project Funds

Year Ended June 30, 2021

	General Building		4406	Capital Improvements		4407
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	$ 9	$ 9
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	-	-	-	9,882	9,882
Miscellaneous	-	-	-	-	3	3
Total revenues	**-**	**-**	**-**	**-**	**9,894**	**9,894**
Expenditures:						
Current:						
General government	-	-	-	-	51,585	(51,585)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	$ 1,453,567	$ 112,097	$ 1,341,470	$ 1,879,465	852,170	1,027,295
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**1,453,567**	**112,097**	**1,341,470**	**1,879,465**	**903,755**	**975,710**
Excess (deficiency) of revenues over expenditures	**(1,453,567)**	**(112,097)**	**1,341,470**	**(1,879,465)**	**(893,861)**	**985,604**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Revenue bond issued	-	-	-	-	-	-
Transfers in	-	-	-	618,000	616,433	(1,567)
Transfers out	-	-	-	(48,000)	(46,433)	1,567
Total other financing sources (uses)	**-**	**-**	**-**	**570,000**	**570,000**	**-**
Net changes in fund balances	(1,453,567)	(112,097)	1,341,470	(1,309,465)	(323,861)	985,604
Fund balances/(deficits), July 1, 2020	1,453,567	1,682,647	229,080	1,309,465	1,754,959	445,494
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 1,570,550**	**$ 1,570,550**	**$ -**	**$ 1,431,098**	**$ 1,431,098**

*Variance = Positive / (Negative)

Jail District			Improvement Districts		
Capital Projects		4403	El Prado Estates		4717
Budget	Actual	Variance*	Budget	Actual	Variance*
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	$ 193,918	-	$ (193,918)
-	$ 1,879	$ 1,879	-	$ 117	117
-	-	-	-	-	-
-	**1,879**	**1,879**	**193,918**	**117**	**(193,801)**
-	9,727	(9,727)	-	835	(835)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 651,703	191,106	460,597	115,918	-	115,918
-	-	-	-	-	-
-	-	-	-	-	-
651,703	**200,833**	**450,870**	**115,918**	**835**	**115,083**
(651,703)	**(198,954)**	**452,749**	**78,000**	**(718)**	**(78,718)**
1,322,500	-	(1,322,500)	-	-	-
-	-	-	-	-	-
312,167	312,167	-	-	-	-
-	-	-	-	-	-
1,634,667	**312,167**	**(1,322,500)**	**-**	**-**	**-**
982,964	113,213	(869,751)	78,000	(718)	(78,718)
(982,964)	211,107	1,194,071	(78,000)	32,227	110,227
$ -	**$ 324,320**	**$ 324,320**	**$ -**	**$ 31,509**	**$ 31,509**

Exhibit K-3
(Concluded)

	Improvement Districts					
	TACNA Water		4723	Total Capital Project Funds		
	Budget	Actual	Variance*	Budget	Actual	Variance*
Revenues:						
Taxes	-	-	-	-	$ 9	$ 9
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	$ 193,918	-	(193,918)
Investment income	-	$ 2	$ 2	-	11,880	11,880
Miscellaneous	-	-	-	-	3	3
Total revenues	**-**	**2**	**2**	**193,918**	**11,892**	**(182,026)**
Expenditures:						
Current:						
General government	-	38,933	(38,933)	-	101,080	(101,080)
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital outlay	-	-	-	4,100,653	1,155,373	2,945,280
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	**-**	**38,933**	**(38,933)**	**4,100,653**	**1,256,453**	**2,844,200**
Excess (deficiency) of revenues over expenditures	**-**	**(38,931)**	**(38,931)**	**(3,906,735)**	**(1,244,561)**	**2,662,174**
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	1,322,500	-	(1,322,500)
Revenue bond issued	-	-	-	-	-	-
Transfers in	200,000	40,852	(159,148)	1,130,167	969,452	(160,715)
Transfers out	-	-	-	(48,000)	(46,433)	1,567
Total other financing sources (uses)	**200,000**	**40,852**	**(159,148)**	**2,404,667**	**923,019**	**(1,481,648)**
Net changes in fund balances	200,000	1,921	(198,079)	(1,502,068)	(321,542)	1,180,526
Fund balances/(deficits), July 1, 2020	(200,000)	-	200,000	1,502,068	3,680,940	2,178,872
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 1,921**	**$ 1,921**	**$ -**	**$ 3,359,398**	**$ 3,359,398**

*Variance = Positive / (Negative)

Yuma County

Exhibit K-4

Budgetary Comparison Schedule - All Nonmajor Governmental Funds

Year ended June 30, 2021

	Total Nonmajor Governmental Funds		
	Budget	Actual	Variance*
Revenues:			
Taxes	$ 3,828,402	$ 4,271,490	$ 443,088
Special assessments	150,500	189,908	39,408
Licenses and permits	31,124	24,900	(6,224)
Intergovernmental	33,737,453	38,159,759	4,422,306
Charges for services	1,030,136	1,217,440	187,304
Fines and forfeits	1,609,969	1,726,908	116,939
Investment income	96,722	207,072	110,350
Rents	328,716	381,858	53,142
Miscellaneous	868,232	906,028	37,796
Total revenues	**41,681,254**	**47,085,363**	**5,404,109**
Expenditures:			
Current:			
General government	11,781,751	10,064,045	1,717,706
Public safety	47,146,162	44,918,367	2,227,795
Highways and streets	727,083	553,608	173,475
Sanitation	483,661	440,916	42,745
Health	6,688,034	5,699,822	988,212
Welfare	4,815,314	4,416,766	398,548
Culture and recreation	175,830	80,695	95,135
Education	11,093,353	11,728,741	(635,388)
Capital outlay	5,984,112	2,243,048	3,741,064
Debt service:			
Principal retirement	4,186,359	4,186,367	(8)
Interest and fiscal charges	1,709,036	1,660,909	48,127
Total expenditures	**94,790,695**	**85,993,284**	**8,797,411**
Excess (deficiency) of revenues over expenditures	**(53,109,441)**	**(38,907,921)**	**14,201,520**
Other financing sources (uses):			
Proceeds from sale of capital assets	1,322,500	40,812	(1,281,688)
Revenue bond issued	-	35,070,000	35,070,000
Transfers in	8,882,623	8,217,828	(664,795)
Transfers out	(3,132,041)	(3,243,890)	(111,849)
Total other financing sources (uses)	**7,073,082**	**40,084,750**	**33,011,668**
Net changes in fund balances	(46,036,359)	1,176,829	47,213,188
Fund balances/(deficits), July 1, 2020	46,036,359	21,252,939	(24,783,420)
Fund balances/(deficits), June 30, 2021	**$ -**	**$ 22,429,768**	**$ 22,429,768**

YUMA
COUNTY
ARIZONA

Internal Service Funds

Yuma County
Combining Statement of Net Position
All Internal Service Funds
June 30, 2021

Exhibit L-1

	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, cash equivalents and investments	-	$ 150,185	$ 26,130	$ 10,689,987	$ 311,612	$ 773,997	$ 11,951,911
Receivables (net of allowance for uncollectibles)							
Accounts receivable	-	-	-	614	-	-	614
Accrued interest receivable	-	36	-	3,820	121	241	4,218
Due from:							
Due from other funds	$ 13,043	1,663	76,871	98,496	-	68,907	258,980
Due from other governments	-	-	-	-	-	-	-
Prepaid	-	-	-	1,407	5,160	-	6,567
Total assets	**13,043**	**151,884**	**103,001**	**10,794,324**	**316,893**	**843,145**	**12,222,290**
Deferred outflow of resources							
Deferred outflow	-	19,745	8,177	33,584	41,317	34,692	137,515
Total deferred outflow of resources	$ -	$ 19,745	$ 8,177	$ 33,584	$ 41,317	$ 34,692	$ 137,515
Liabilities							
Accounts payable	$ 13,043	$ 802	$ 239,819	$ 237,580	$ 20,360	$ 32,178	$ 543,782
Accrued payroll	-	-	2,419	9,779	9,359	-	21,557
Due to:							
Due to other funds	26,033	-	-	-	168	33,396	59,597
Insurance claims payable	-	-	-	910,440	-	-	910,440
Net pension liability	-	109,473	45,338	186,210	229,089	192,360	762,470
Retainage payable	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	**39,076**	**110,275**	**287,576**	**1,344,009**	**258,976**	**257,934**	**2,297,846**
Deferred inflows of resources							
Deferred Inflows	-	1,979	818	3,325	4,139	3,476	13,737
Unavailable revenue - special assessments	-	-	-	-	-	-	-
Total deferred inflows of resources	-	1,979	818	3,325	4,139	3,476	13,737
Net Position							
Unrestricted	(26,033)	59,375	(177,216)	9,480,574	95,095	616,427	10,048,222
Total fund balances	**(26,033)**	**59,375**	**(177,216)**	**9,480,574**	**95,095**	**616,427**	**10,048,222**
Total liabilities, deferred inflows of resources and fund balances	**$ 13,043**	**$ 171,629**	**$ 111,178**	**$ 10,827,908**	**$ 358,210**	**$ 877,837**	**$ 12,359,805**

Yuma County

Exhibit L-2

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

All Internal Service Funds

Year Ended June 30, 2021

	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	-	-	$ 914,200	$ 13,882,704	$ 1,451,001	-	$ 16,247,905
Charges for services	$ 238,133	$ 152,599	-	-	-	$ 996,430	1,387,162
Miscellaneous	-	6,091	28,706	140	48,972	-	83,909
Total operating revenues	**238,133**	**158,690**	**942,906**	**13,882,844**	**1,499,973**	**996,430**	**17,718,976**
Operating expenses:							
Personnel services	-	89,807	43,264	163,343	142,186	233,260	671,860
Supplies and services	-	1,143	100	6,302	3,963	286,348	297,856
Tools and minor equipment	238,133	2,329	150	2,770	33,922	41,582	318,886
Professional services	-	9,512	-	168,968	17,935	5,446	201,861
Health services claims	-	-	-	10,184,734	-	-	10,184,734
Health services other	-	-	-	2,976,015	-	-	2,976,015
Insurance claims	-	-	44,698	503	231,785	-	276,986
Insurance other	-	437	1,087,364	937	862,864	-	1,951,602
Other	-	1,811	2,354	311,106	39,560	16,152	370,983
Total operating expenses	**238,133**	**105,039**	**1,177,930**	**13,814,678**	**1,332,215**	**582,788**	**17,250,783**
Operating income/ (loss)	**-**	**53,651**	**(235,024)**	**68,166**	**167,758**	**413,642**	**468,193**
Nonoperating revenues:							
Investment income	-	667	320	75,782	2,594	2,239	81,602
Other - Sale of capital assets	-	-	-	-	-	226,474	226,474
Total nonoperating revenues	**-**	**667**	**320**	**75,782**	**2,594**	**228,713**	**308,076**
Changes in net position	-	54,318	(234,704)	143,948	170,352	642,355	776,269
Net position, beginning of year	(26,033)	5,057	57,488	9,336,626	(75,257)	(25,928)	9,271,953
Net position, end of year	**$ (26,033)**	**$ 59,375**	**$ (177,216)**	**$ 9,480,574**	**$ 95,095**	**$ 616,427**	**$ 10,048,222**

Yuma County
Combining Statement of Cash Flows
All Internal Service Funds
Year Ended June 30, 2021

Exhibit L-3

	IT Life Cycle Managemen 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	$ 233,493	$ 21,418	$ 897,739	$ 13,367,908	$ 1,455,320	-	$ 15,975,878
Receipts from other funds for goods and services provided	-	-	-	-	34,372	$ 1,134,644	1,169,016
Other receipts	-	198,409	28,706	514,797	14,977	1,596	758,485
Payments for supplies and to providers of goods and services	(233,493)	(11,418)	(892,174)	(13,228,197)	(1,150,156)	(339,417)	(15,854,855)
Payments to employees	-	(102,976)	(49,675)	(338,942)	(240,248)	(203,481)	(935,322)
Other	-	-	-	-	-	(78,362)	(78,362)
	-	-	-	-	-	-	-
Net cash provided (used) by operating activities	**-**	**105,433**	**(15,404)**	**315,566**	**114,265**	**514,980**	**1,034,840**
Cash flows from capital and related financing activities							
Proceeds from sale of capital assets	-	-	-	-	-	$ 226,474	$ 226,474
Net cash provided by capital and related financing activities	**-**	-	-	-	-	226,474	226,474
Cash flows from investing activities							
Interest received on investments	**-**	$ 709	$ 320	$ 87,489	$ 2,856	2,064	93,438
	-	-	-	-	-	-	-
Net cash provided by investing activities	**-**	**709**	**320**	**87,489**	**2,856**	**2,064**	**93,438**
Net increase/ (decrease) in cash and cash equivalents	-	106,142	(15,084)	403,055	117,121	743,518	1,354,752
Cash and cash equivalents, beginning of year	-	44,043	41,214	10,286,932	194,491	30,479	10,597,159
Cash and cash equivalents, end of year	$ -	$ 150,185	$ 26,130	$ 10,689,987	$ 311,612	$ 773,997	$ 11,951,911
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	-	53,651	(235,024)	68,166	167,758	413,642	468,193
Adjustments to reconcile operating income(loss) to net cash provided (used) by operating activities							
Changes in assets, liabilities, and deferred in and outflows:							
(Increase) / decreases in assets:							
Accounts receivable	-	-	-	138	1,159	57,717	59,014
Prepaid expenditures	-	-	-	(1,407)	(5,160)	-	(6,567)
Due from other funds	(13,043)	54,623	(16,910)	-	4,391	(68,907)	(39,846)
(Increase) / decreases in deferred outflows:							
Deferred outflows:	-	(8,129)	(3,581)	(12,473)	(10,974)	(26,680)	(61,837)
Increase / (decreases) in liabilities:							
Accounts payable	13,043	(434)	239,819	128,188	2,504	12,879	395,999
Accrued payroll and employee benefits	-	(4,189)	(1,993)	(5,435)	(12,406)	-	(24,023)
Insurance claims payable	-	-	-	131,440	-	-	131,440
Due to other funds	-	3,320	(2,381)	7,965	7,708	(4,036)	12,576
Net pension liability	-	14,544	7,776	13,667	(18,910)	126,888	143,965
Increase / (decreases) in deferred inflows:							
Deferred inflows	-	(7,953)	(3,110)	(14,683)	(21,805)	3,477	(44,074)
Total adjustments	**-**	**51,782**	**219,620**	**247,400**	**(53,493)**	**101,338**	**566,647**
Net cash provided (used) by operating activities	**$ -**	**$ 105,433**	**$ (15,404)**	**$ 315,566**	**$ 114,265**	**$ 514,980**	**$ 1,034,840**

Fiduciary Funds

Yuma County

Exhibit M-1

Combining Statement of Fiduciary Net Position

All Fiduciary Funds

June 30, 2021

	Private-purpose trust funds	External Investment Pool		
		School districts	Other Governmental Entities	Total external investment pool
Assets				
Cash and cash equivalents	278,826	$ 95,215,772	$ 5,860,102	$ 101,075,874
Interest and dividends receivable	-	-	-	-
Taxes and dividends receivable	-	-	-	-
Total assets	$ 278,826	$ 95,215,772	$ 5,860,102	$ 101,075,874
Liabilities				
Due to other governments	-	-	-	-
Total liabilities	-	-	-	-
Net position				
Restricted for Pool particiapnts	-	95,215,772	-	95,215,772
Individuals, organizations, and other governments	278,826	-	5,860,102	5,860,102
Total net position	$ 278,826	$ 95,215,772	$ 5,860,102	$ 101,075,874

Yuma County

Exhibit M-1

Combining Statement of Fiduciary Net Position

All Fiduciary Funds

June 30, 2021

	Other			
Other governmental entities	Non-county external bank accounts	Commissary	Anti-racketeering	Total Other
$ 159,337	$ 3,359,641	$ 201,091	$ 387,482	$ 4,107,551
246,571	-	-	-	246,571
2,900,326	-	-	-	2,900,326
$ 3,306,234	$ 3,359,641	$ 201,091	$ 387,482	$ 7,254,448
500,921	-	-	-	500,921
500,921	-	-	-	500,921
-	-	-	-	-
2,805,313	3,359,641	201,091	387,482	6,753,527
$ 2,805,313	$ 3,359,641	$ 201,091	$ 387,482	$ 6,753,527

Yuma County

Exhibit M-2

Combining Statement of Changes in Fiduciary Net Position

All Fiduciary Funds

Year Ended June 30, 2021

	Private-purpose trust fund	External Investment Pool		
		School districts	Other Governmental Entities	Total external investment pools
Additions:				
Contribution from other governments	-	$ 437,334,536	$ 38,211,946	$ 475,546,482
Property tax collections for other governments	-	-	-	-
Collections for individuals	$ 2,715,036	-	-	-
Interest and dividends	-	-	-	-
Inmate collections	-	-	-	-
Other	-	-	-	-
Total additions	2,715,036	437,334,536	38,211,946	475,546,482
Deductions:				
Distributions to pool participants	-	-	-	-
Distributions to other governments	-	417,803,527	37,679,429	455,482,956
Beneficiary payments to individuals	2,700,438	-	-	-
Property tax distributions to other government	-	-	-	-
Payments to inmates	-	-	-	-
Other	-	-	-	-
Total deductions	2,700,438	417,803,527	37,679,429	455,482,956
Change in net position	14,598	19,531,009	532,517	20,063,526
Net position, July 1, 2020, as restated	264,228	75,684,763	5,327,585	81,012,348
Net position, June 30, 2021	$ 278,826	$ 95,215,772	$ 5,860,102	$ 101,075,874

Yuma County

Exhibit M-2

Combining Statement of Changes in Fiduciary Net Position

All Fiduciary Funds

Year Ended June 30, 2021

	Other				
Other governmental entities	Non-county external bank accounts	Commissary	Anti-racketeering	Total Other	
-	-	-	-	-	
116,570,906	-	-	-	116,570,906	
-	-	-	-	-	
1,847,090	-	-	$ 3,253	$ 1,850,343	
-	-	$ 1,031,253	-	1,031,253	
$ -	$ 1,733,398	-	80,493	1,813,891	
118,417,996	1,733,398	1,031,253	83,746	121,266,393	
-	-	-	-	-	
1,600,519	-	-	-	1,600,519	
-	-	-	-	-	
114,171,501	-	-	-	114,171,501	
-	-	991,851	-	991,851	
247,349	705,153	-	-	952,502	
116,019,369	705,153	991,851	-	117,716,373	
2,398,627	1,028,245	39,402	83,746	3,550,020	
406,686	2,331,396	161,689	303,736	3,203,507	
$ 2,805,313	$ 3,359,641	$ 201,091	$ 387,482	$ 6,753,527	

Capital Assets
Used in the Operations
of Governmental Funds

Yuma County

Exhibit N-1

Capital Assets Used in the Operations of Governmental Funds

Comparative Schedules by Source *

As of June 30, 2020 and June 30, 2021

	2020**	2021
Governmental Funds capital assets:		
Land	$ 62,646,137	$ 65,732,441
Buildings	188,004,575	188,191,267
Improvements other than buildings	19,834,920	19,997,860
Machinery and equipment	44,448,588	45,314,725
Infrastructure	231,337,007	242,009,995
Construction in progress	8,268,684	7,167,319
Total governmental funds capital assets	$ 554,539,911	$ 568,413,607
Investments in governmental funds capital assets by source:		
General Fund	$ 23,184,156	$ 23,841,001
Major Capital Projects Funds	193,585,254	194,077,048
Flood Control District	38,120,083	39,345,234
Health Services District	1,276,423	1,264,319
DDS HURF	66,650,039	64,145,053
Other Funds	192,370,568	203,027,746
Donations	39,353,388	42,713,206
Total governmental funds capital assets	$ 554,539,911	$ 568,413,607

*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.

**2020 Balances, as restated.

Yuma County

Exhibit N-2

Capital Assets Used in the Operations of Governmental Funds

Comparative Schedules by Function and Activity *

Year ended June 30, 2021

Function and Activity:	Total	Land	Buildings	Improvements other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
General Government:							
Administration	$ 30,273,190	$ 663,326	$ 12,240,522	$ 5,297,584	$ 11,294,038	-	$ 777,720
Adult Probation	4,323,997	-	4,049,016	27,358	247,623	-	-
Attorneys	405,392	-	39,271	-	366,121	-	-
Courts	35,408,921	650,101	28,814,541	3,055,533	2,888,746	-	-
Development Services	6,779,159	799,207	4,595,369	6,910	1,377,673	-	-
Juvenile Court	14,702,801	-	12,667,635	1,067,913	890,143	-	77,110
Public Defender	558,328	39,200	435,447	-	83,681	-	-
Total General Government	92,451,788	2,151,834	62,841,801	9,455,298	17,148,025	-	854,830
Public Safety:							
Adult probation	190,941	-	72,186	14,284	104,471	-	-
Juvenile Court - Grants	406,269	-	129,397	38,618	238,254	-	-
Sheriff - Administration	71,072,463	1,868,705	51,075,927	4,406,823	13,529,902	-	191,106
Sheriff - Boat Patrol	1,003,826	112,750	618,776	19,600	252,700	-	-
Flood Control	63,753,586	4,148,683	-	26,652	167,621	$ 56,712,551	2,698,079
Total Public Safety	136,427,085	6,130,138	51,896,286	4,505,977	14,292,948	56,712,551	2,889,185
Highways and Streets:							
Roads	257,924,840	53,799,689	5,028,656	419,280	10,017,592	185,297,444	3,362,179
Total Highways and Streets	257,924,840	53,799,689	5,028,656	419,280	10,017,592	185,297,444	3,362,179
Sanitation:							
Solid Waste	1,380,216	1,773	-	288,313	1,090,130	-	-
Total Sanitation	1,380,216	1,773	-	288,313	1,090,130	-	-
Health:							
Health	10,401,711	-	8,446,726	1,082,635	836,650	-	35,700
Total Health	10,401,711	-	8,446,726	1,082,635	836,650	-	35,700
Welfare:							
Cemetery	179,223	25,288	153,935	-	-	-	-
Housing	16,453,214	202,766	13,209,598	2,773,866	266,984	-	-
Total Welfare	16,632,437	228,054	13,363,533	2,773,866	266,984	-	-
Culture and Recreation:							
Library	51,765,394	3,100,443	46,177,168	859,507	1,602,851	-	25,425
Parks	886,873	303,010	-	546,160	37,703	-	-
Total Culture and Recreation	52,652,267	3,403,453	46,177,168	1,405,667	1,640,554	-	25,425
Education:							
Juvenile Court	475,645	-	425,100	28,703	21,842	-	-
School Superintendent	67,618	17,500	11,997	38,121	-	-	-
Total Education	543,263	17,500	437,097	66,824	21,842	-	-
Total governmental funds capital assets	$ 568,413,607	$ 65,732,441	$ 188,191,267	$ 19,997,860	$ 45,314,725	$ 242,009,995	$ 7,167,319

*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 above amounts. Generally, the capital assets of the internal service fund are included as governmental activities in the statement of net assets.

Yuma County

Exhibit N-3

Capital Assets Used in the Operations of Governmental Funds
Schedule of Changes by Function and Activity
Year ended June 30, 2021

Function and Activity:	Governmental Capital Assets as restated July 1, 2020	Additions	Deletions	Governmental Capital Assets June 30, 2021
General Government:				
Administration	$ 29,897,798	$ 1,013,681	$ 638,289	$ 30,273,190
Adult Probation	4,294,978	29,019	-	4,323,997
Attorneys	198,084	207,308	-	405,392
Courts	35,369,800	58,744	19,623	35,408,921
Development Services	6,243,694	576,605	41,140	6,779,159
Juvenile Court	14,650,341	107,198	54,738	14,702,801
Public Defender	558,328	-	-	558,328
Total General Government	91,213,023	1,992,555	753,790	92,451,788
Public Safety:				
Adult Probation	190,941	-	-	190,941
Juvenile Court - Grants	358,196	58,280	10,207	406,269
Sheriff - Administration	70,513,800	1,535,297	976,634	71,072,463
Sheriff - Boat Patrol	984,226	19,600	-	1,003,826
Flood Control	62,582,979	1,170,607	-	63,753,586
Total Public Safety	134,630,142	2,783,784	986,841	136,427,085
Highways and Streets:				
Roads	247,023,661	22,086,163	11,184,983	257,924,841
Total Highways and Streets	247,023,661	22,086,163	11,184,983	257,924,841
Sanitation:				
Solid Waste	1,151,039	229,177	-	1,380,216
Total Sanitation	1,151,039	229,177	-	1,380,216
Health :				
Health	10,349,708	64,107	12,104	10,401,711
Total Health	10,349,708	64,107	12,104	10,401,711
Welfare:				
Cemetery	179,223	-	-	179,223
Housing	16,336,558	251,265	134,609	16,453,214
Total Welfare	16,515,781	251,265	134,609	16,632,437
Culture and Recreation:				
Library	52,238,150	128,546	601,302	51,765,394
Parks	882,381	4,492	-	886,873
Total Culture and Recreation	53,120,531	133,038	601,302	52,652,267
Education:				
Juvenile Court	468,408	7,237	-	475,645
School Superintendent	67,618	-	-	67,618
Total Education	536,026	7,237	-	543,263
Total governmental funds capital asset	$ 554,539,911	$ 27,547,326	$ 13,673,629	$ 568,413,608

YUMA
COUNTY
ARIZONA

STATISTICAL SECTION

The Statistical Section should assist the user of the ACFR (Annual Comprehensive 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 227
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 251
These schedules contain trend information to help the reader assess the County's most significant revenue source, the property tax.

Debt Capacity 257
These schedules contain trend information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Economic and Demographic Information 267
These schedules offer economic and demographic indicators to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Operational Information 275
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							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
General Government	$ 7,161,588	(7.7%)	$ 6,824,536	(4.7%)	$ 5,901,084	(13.5%)	$ 6,234,220	5.6%
Public Safety	2,462,699	3.9%	2,230,352	(9.4%)	2,422,856	8.6%	2,404,133	(0.8%)
Highway & Streets	44,381	3.2%	45,555	2.6%	50,996	11.9%	33,857	(33.6%)
Sanitation	35,809	(31.4%)	36,653	2.4%	72,384	97.5%	61,229	(15.4%)
Health	865,286	(7.1%)	1,189,023	37.4%	1,202,234	1.1%	1,347,391	12.1%
Welfare	351,361	(6.9%)	366,209	4.2%	352,644	(3.7%)	388,874	10.3%
Culture & Recreation	96,925	4.0%	98,985	2.1%	99,963	1.0%	93,685	(6.3%)
Operating Grant & Contributions	36,579,844	(5.9%)	35,483,411	(3.0%)	33,951,827	(4.3%)	35,564,310	4.7%
Capital Grant & Contributions	11,519,306	(36.0%)	213,005	(98.2%)	832,800	291.0%	172,611	(79.3%)
Total Program Revenues	**$ 59,117,199**	**(13.7%)**	**$ 46,487,729**	**(21.4%)**	**$ 44,886,788**	**(3.4%)**	**$ 46,300,310**	**3.1%**
General Revenues								
Taxes								
Property Taxes	$ 38,788,697	2.3%	$ 37,148,236	(4.2%)	$ 36,469,483	(1.8%)	38,428,410	5.4%
County Sales Taxes	24,965,329	5.2%	25,532,665	2.3%	25,733,655	0.8%	26,542,235	3.1%
Auto-in-Lieu of Tax	6,358,376	(5.5%)	6,418,912	1.0%	6,649,839	3.6%	7,013,751	5.5%
Franchise Taxes	180,411	(3.3%)	165,593	(8.2%)	154,609	(6.6%)	150,871	(2.4%)
Shared State Sales Taxes	17,349,424	4.0%	17,919,502	3.3%	18,671,692	4.2%	19,453,510	4.2%
Total Taxes	**87,642,237**	**2.8%**	**87,184,908**	**(0.5%)**	**87,679,278**	**0.6%**	**91,588,777**	**4.5%**
Grants and Contributions Net								
Restricted to Specific Programs	3,954,280	0.6%	3,416,481	(13.6%)	3,640,636	6.6%	3,166,280	(13.0%)
Investment earnings	646,064	(41.5%)	553,550	(14.3%)	455,473	(17.7%)	474,299	4.1%
Miscellaneous	2,510,793	56.8%	1,845,885	(26.5%)	2,107,888	14.2%	2,204,892	4.6%
Total General Revenues	**$ 94,753,374**	**3.1%**	**$ 93,000,824**	**(1.8%)**	**$ 93,883,275**	**0.9%**	**$ 97,434,248**	**3.8%**
Total Revenues	**$ 153,870,573**	**(4.1%)**	**$ 139,488,553**	**(9.3%)**	**$ 138,770,063**	**(0.5%)**	**$ 143,734,558**	**3.6%**

Table A-1

Fiscal Years												
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 8,683,269	10.4%
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%	2,766,872	18.4%
35,767	5.6%	37,188	4.0%	58,232	56.6%	81,918	40.7%	63,301	(22.7%)	72,688	14.8%
61,770	0.9%	67,801	9.8%	69,415	2.4%	77,781	12.1%	70,722	(9.1%)	98,019	38.6%
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%)	1,541,491	9.2%
378,797	(2.6%)	423,116	11.7%	398,286	(5.9%)	435,890	9.4%	488,722	12.1%	565,863	15.8%
94,678	1.1%	85,701	(9.5%)	78,115	(8.9%)	65,558	(16.1%)	46,998	(28.3%)	11,206	(76.2%)
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%	54,871,338	15.9%
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%)	3,526,995	47.5%
$ 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%**	**$ 72,137,741**	**16.3%**
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%	49,545,880	7.1%
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%	39,937,857	14.3%
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%	11,228,437	20.1%
131,546	(12.8%)	134,392	2.2%	121,212	(9.8%)	146,282	20.7%	151,071	3.3%	441,745	192.4%
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%	30,145,102	20.6%
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%**	**131,299,021**	**14.5%**
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%	3,865,133	(0.9%)
469,775	(1.0%)	552,943	17.7%	1,090,740	97.3%	1,537,906	41.0%	1,773,549	15.3%	870,819	(50.9%)
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%	1,829,979	(38.9%)
$ 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%**	**$ 137,864,952**	**10.9%**
$ 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%**	**$ 210,002,693**	**12.7%**

Yuma County, Arizona

Government-Wide Expenses by Function
Last Ten Fiscal Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenses								
General Government	$ 44,961,829	(2.2%)	$ 47,291,500	5.2%	$ 46,328,082	(2.0%)	$ 48,761,701	5.3%
Public Safety	40,778,911	(1.2%)	44,237,187	8.5%	44,364,995	0.3%	46,210,211	4.2%
Highway & Streets	11,148,656	(4.0%)	11,095,884	(0.5%)	10,077,888	(9.2%)	10,291,432	2.1%
Sanitation	892,460	(2.1%)	876,743	(1.8%)	901,795	2.9%	942,195	4.5%
Health	9,121,693	0.9%	9,012,391	(1.2%)	8,193,331	(9.1%)	8,660,037	5.7%
Welfare	15,570,314	13.4%	15,033,810	(3.4%)	15,254,112	1.5%	15,783,020	3.5%
Culture & Recreation	8,995,200	6.4%	9,688,159	7.7%	9,489,428	(2.1%)	10,002,528	5.4%
Education	6,983,411	(19.2%)	7,191,899	3.0%	5,890,655	(18.1%)	6,376,122	8.2%
Interest on Long-term Debt	2,626,606	0.7%	2,736,718	4.2%	2,818,925	3.0%	2,681,450	(4.9%)
Total Expenses	**$ 141,079,080**	**(0.8%)**	**$ 147,164,291**	**4.3%**	**$ 143,319,211**	**(2.6%)**	**$ 149,708,696**	**4.5%**
Change in Net Position	$ 12,791,492	(29.8%)	$ (7,675,738)	(160.0%)	$ (4,547,145)	(40.8%)	$ (5,974,138)	31.4%
Beginning Net Position	366,426,179	5.2%	379,217,671	3.5%	371,541,933	(2.0%)	265,702,216	(28.5%)
Ending Net Position	**$ 379,217,671**	**3.5%**	**$ 371,541,933**	**(2.0%)**	**$ 366,994,788**	**(1.2%)**	**$ 259,728,078**	**(29.2%)**

Table A-2

Fiscal Years												
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 62,913,869	23.6%
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%	44,831,331	(1.9%)
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%)	15,613,485	5.3%
891,291	(5.4%)	1,030,124	15.6%	1,161,861	12.8%	1,208,923	4.1%	1,317,375	9.0%	1,255,936	(4.7%)
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%	9,696,988	10.2%
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%	18,993,097	6.0%
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%	9,439,896	(1.9%)
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%	12,191,804	36.0%
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%	1,920,251	(25.4%)
$ 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%**	**$ 176,856,657**	**10.1%**
$ 8,792,905	(247.2%)	$ (370,489)	(104.2%)	$ (1,119,550)	202.2%	$ 21,461,357	(2017.0%)	$ 25,731,746	19.9%	$ 33,146,036	28.8%
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%	340,995,574	7.9%
$ 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%**	**$ 374,141,610**	**9.5%**

Yuma County, Arizona

General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures								
General Government	$ 42,582,154	0.43%	$ 42,801,744	0.52%	$ 44,546,509	4.08%	$ 43,823,718	(1.62%)
Public Safety	38,624,854	(0.49%)	40,561,086	5.01%	41,888,510	3.27%	40,279,751	(3.84%)
Highway & Streets	9,466,126	(3.96%)	8,718,437	(7.90%)	8,278,875	(5.04%)	8,601,040	3.89%
Sanitation	842,870	(1.41%)	801,525	(4.91%)	850,056	6.05%	862,753	1.49%
Health	8,781,513	1.78%	8,436,617	(3.93%)	7,831,340	(7.17%)	7,999,599	2.15%
Welfare	15,184,030	14.09%	14,536,112	(4.27%)	14,895,436	2.47%	15,332,885	2.94%
Culture & Recreation	7,514,881	1.49%	7,581,837	0.89%	7,974,382	5.18%	8,352,080	4.74%
Education	6,975,040	(19.15%)	7,147,788	2.48%	5,869,577	(17.88%)	6,295,983	7.26%
Capital Outlay	14,713,004	(24.89%)	11,276,291	(23.36%)	8,515,117	(24.49%)	10,025,990	17.74%
Financial Trends	2,296,887	25.46%	2,027,302	(11.74%)	2,392,522	18.02%	6,209,063	159.52%
Debt Service - Interest	2,626,606	0.70%	2,621,795	(0.18%)	2,732,368	4.22%	2,568,860	(5.98%)
Total Expenditures	**$ 149,607,965**	**(2.80%)**	**$ 146,510,534**	**(2.07%)**	**$ 145,774,692**	**(0.50%)**	**$ 150,351,722**	**3.14%**
Change in Balance	$ 2,834,513	257.51%	$ (1,295,176)	(145.69%)	$ (7,779,716)	500.67%	$ (6,493,766)	(16.53%)
Fund Balance -Beginning (1)	84,764,708	0.94%	87,599,221	3.34%	86,304,045	(1.48%)	78,524,329	(9.01%)
Fund Balance -Ending (1)	**$ 87,599,221**	**3.34%**	**$ 86,304,045**	**(1.48%)**	**$ 78,524,329**	**(9.01%)**	**$ 72,030,563**	**(8.27%)**

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

Table A-3

Fiscal Years												
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 58,192,232	17.41%
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%	74,878,143	67.86%
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%)	12,308,631	(3.80%)
836,843	(3.00%)	946,876	13.15%	1,060,160	11.96%	1,178,657	11.18%	1,268,855	7.65%	1,208,317	(4.77%)
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%	8,981,123	3.73%
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%	18,427,781	5.19%
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%)	7,843,234	(6.21%)
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%	12,084,413	34.26%
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%)	13,978,522	(8.24%)
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%	4,497,910	(1.03%)
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%)	1,687,033	(10.53%)
$ 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%**	**$ 214,087,339**	**23.44%**
$ 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%	$ 27,399,349	168.26%
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%	99,162,086	11.94%
$ 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%**	**$ 126,561,435**	**28.11%**

Yuma County, Arizona

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

	Fiscal Years			
	2011-2012	2012-2013	2013-2014	2014-2015
General Fund				
Nonspendable	$ 266,480	$ 319,121	$ 339,796	$ 357,850
Restricted	7,002,264	7,433,458	7,399,938	7,507,156
Committed	-	-	-	-
Unassigned	10,659,990	9,904,039	6,916,730	5,368,666
Financial Trends	**$ 17,928,734**	**$ 17,656,618**	**$ 14,656,464**	**$ 13,233,672**
Other Governmental Funds				
Unreserved, reported in:				
Nonspendable	$ 30,425	$ 87,225	$ 95,427	$ 84,720
Restricted	58,145,049	54,970,411	52,601,853	51,433,020
Committed	10,189,457	12,125,628	10,116,523	6,291,281
Assigned	1,149,959	1,582,131	1,443,019	1,281,398
Unassigned	155,597	(117,968)	(388,957)	(293,528)
Total Governmental Funds	**$ 69,670,487**	**$ 68,647,427**	**$ 63,867,865**	**$ 58,796,891**

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

Table A-4

Fiscal Years					
2015-2016	**2016-2017**	**2017-2018**	**2018-2019**	**2019-2020**	**2020-2021**
$ 292,127	$ 214,156	$ 431,370	$ 239,819	$ 577,934	$ 702,186
8,175,008	8,554,213	9,271,334	9,583,373	9,802,966	11,169,522
1,031,099	-	-	1,966,364	352,181	-
5,795,991	8,684,183	12,276,399	14,923,620	24,740,863	45,440,507
$ 15,294,225	**$ 17,452,552**	**$ 21,979,103**	**$ 26,713,176**	**$ 35,473,944**	**$ 57,312,215**
$ 190,050	$ 268,299	$ 152,490	$ 84,390	$ 365,436	$ 575,398
56,225,138	59,336,012	60,482,868	55,583,507	56,410,037	62,460,972
4,103,121	2,134,427	3,180,642	6,520,221	5,934,582	5,739,868
1,571,113	1,559,182	1,365,251	1,268,513	742,267	677,805
(294,782)	94,433	(171,996)	(1,588,492)	(131,226)	(204,823)
$ 61,794,640	**$ 63,392,353**	**$ 65,009,255**	**$ 61,868,139**	**$ 63,321,096**	**$ 69,249,220**

Yuma County, Arizona

General Government Revenues by Source

Last Ten Fiscal Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Revenues								
Taxes	$ 70,292,813	2.51%	$ 69,281,357	(1.44%)	$ 69,037,531	(0.35%)	$ 71,853,721	4.08%
Special Assessments	572,462	409.68%	400,102	(30.11%)	308,342	(22.93%)	270,540	(12.26%)
License & Permits	970,355	(8.26%)	1,033,921	6.55%	1,001,588	(3.13%)	943,852	(5.76%)
Intergovernmental	65,712,740	(4.12%)	57,080,596	(13.14%)	56,905,602	(0.31%)	58,947,233	3.59%
Charges for Services	6,743,112	(4.85%)	6,750,567	0.11%	5,870,699	(13.03%)	6,155,670	4.85%
Fines & Forfeits	3,003,379	(4.70%)	2,685,064	(10.60%)	2,922,659	8.85%	3,135,008	7.27%
Investment Income	581,131	(40.99%)	497,828	(14.33%)	409,416	(17.76%)	424,606	3.71%
Rents	301,201	(8.83%)	321,777	6.83%	307,218	(4.52%)	328,914	7.06%
Miscellaneous	1,310,408	(2.60%)	1,884,512	43.81%	1,209,872	(35.80%)	1,314,306	8.63%
Total Revenues	**$ 149,487,601**	**(1.12%)**	**$ 139,935,724**	**(6.39%)**	**$ 137,972,927**	**(1.40%)**	**$ 143,373,850**	**3.91%**

Table A-5

Fiscal Years												
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 101,212,969	12.05%
257,318	(4.89%)	342,472	33.09%	315,213	(7.96%)	213,237	(32.35%)	197,836	(7.22%)	189,908	(4.01%)
978,454	3.67%	1,037,930	6.08%	1,136,923	9.54%	1,319,106	16.02%	1,438,634	9.06%	1,698,051	18.03%
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%	88,889,757	14.75%
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%	8,268,848	17.44%
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%)	3,257,401	(2.03%)
416,688	(1.86%)	490,916	17.81%	975,874	98.79%	1,379,389	41.35%	1,586,292	15.00%	789,217	(50.25%)
321,071	(2.38%)	352,200	9.70%	402,895	14.39%	450,911	11.92%	476,413	5.66%	523,763	9.94%
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%	1,497,077	(8.08%)
$ 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%**	**$ 206,326,991**	**12.45%**

Yuma County, Arizona

Other Financing Sources (Uses)
Last Ten Fiscal Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	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%)	-	-	$ 26,300,000	100.00%
Payment to refunded debt	(8,692,607)	100.00%	(2,220,366)	(74.46%)	-	-	(27,403,954)	100.00%
Premiums	-	-	-	-	-	-	1,463,271	100.00%
Loan proceeds	-	-	-	-	-	-	-	-
Capital lease agreements	-	-	-	-	-	-	131,234	100.00%
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Transfers In	18,981,200	18.73%	20,441,069	7.69%	$ 15,744,092	(22.98%)	14,732,357	(6.43%)
Transfers Out	(18,614,283)	17.16%	(20,441,069)	9.81%	(15,722,043)	(23.09%)	(14,738,802)	(6.25%)
Total Other Financing Sources (Uses)	**$ 2,954,877**	**2875.59%**	**$ 5,279,634**	**78.68%**	**$ 22,049**	**(99.58%)**	**$ 484,106**	**2095.59%**

Table A-6

Fiscal Years												
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 11,150,000	(57.60%)	-	-	$ 4,626,000	100.00%	$ 5,301,000	14.59%	-	0.00%	$ 35,070,000	0.00%
(11,964,919)	(56.34%)	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
1,063,955	(27.29%)	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
-	-	-	-	-	-	-	0.00%	-	0.00%	-	0.00%
-	-	$ 500,363	100.00%	1,245,361	148.89%	-	0.00%	-	0.00%	-	0.00%
21,884	100.00%	98,394	349.62%	125,651	27.70%	187,392	49.14%	$ 159,207	(15.04%)	89,697	(43.66%)
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%	19,492,095	10.76%
(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%	(19,492,095)	10.76%
$ 400,944	**(17.18%)**	**$ 598,757**	**49.34%**	**$ 5,996,205**	**901.44%**	**$ 5,488,392**	**(8.47%)**	**$ 159,207**	**(97.10%)**	**$ 35,159,697**	**21984.27%**

Yuma County, Arizona

Net Position by Category
Last Ten Fiscal Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities								
Invested in Capital Assets, net of related debt	$ 286,593,510	3.33%	$ 286,461,002	(0.05%)	$ 289,410,975	1.03%	$ 294,276,592	1.68%
Restricted for:								
General Government	-		-		-		-	
Public Safety	5,344,418	(53.18%)	4,560,937	(14.66%)	3,448,859	(24.38%)	20,843,775	504.37%
Highway & Streets	38,279,501	82.10%	37,742,220	(1.40%)	37,082,225	(1.75%)	19,300,456	(47.95%)
Sanitation	423,787	0.00%	491,934	16.08%	605,478	23.08%	516,703	(14.66%)
Health	855,403	(57.11%)	535,771	(37.37%)	1,043,941	94.85%	1,870,107	79.14%
Welfare	-		-		1,010,467	100.00%	973,825	(3.63%)
Culture & Recreation	9,628,372	0.72%	9,005,962	(6.46%)	7,400,704	(17.82%)	6,026,315	(18.57%)
Education	-		-		944,712	100.00%	974,953	3.20%
Debt Service	4,740,574	214.23%	5,281,615	11.41%	4,282,441	(18.92%)	698,275	(83.69%)
Capital Projects	5,223,620	(18.80%)	6,555,198	25.49%	4,655,064	(28.99%)	4,405,197	(5.37%)
Unrestricted	28,128,486	(24.35%)	20,907,294	(25.67%)	17,109,922	(18.16%)	(90,158,177)	(626.94%)
Total Governmental Net Position	**$ 379,217,671**	**3.48%**	**$ 371,541,933**	**(2.02%)**	**$ 366,994,788**	**(1.22%)**	**$ 259,728,021**	**(29.23%)**

Changed % formulas for

Table A-7

Fiscal Years											
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
$ 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%	$ 361,705,587	3.40%
-		-		-		-		12,196,078	100.00%	14,759,544	21.02%
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%)	33,918,722	19.60%
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%)	8,548,190	(32.92%)
570,364	10.39%	554,929	(2.71%)	431,588	(22.23%)	302,734	(29.86%)	125,925	(58.40%)	147,600	17.21%
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%	8,838,300	34.43%
1,015,086	4.24%	1,119,392	10.28%	990,165	(11.54%)	1,168,319	17.99%	1,016,546	(12.99%)	1,267,044	24.64%
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%)	5,732,989	29.63%
995,439	2.10%	872,837	(12.32%)	752,370	(13.80%)	748,659	(0.49%)	581,044	(22.39%)	546,463	(5.95%)
565,133	(19.07%)	642,961	13.77%	1,454,942	126.29%	2,769,584	90.36%	160,804	(94.19%)	14,642	(90.89%)
2,506,927	(43.09%)	157,260	(93.73%)	2,397,019	1424.24%	4,404,826	83.76%	32,750	(99.26%)	-	(100.00%)
(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%)	(61,337,471)	(17.35%)
$ 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%**	**$ 374,141,610**	**9.46%**

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
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%
20-21	34,025,120	8.40%	11,882,323	7.32%	2,602,839	8.16%	4,271,481	292.58%

	Auto-in-Lieu				Franchise Tax	
Fiscal	General Fund		HURF Funds		General Fund	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	8,068,771	22.18%	3,159,666	17.29%	441,745	192.41%

(1) Includes all property tax revenues

Local Sales									
General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)		Total Local Sales Taxes	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
11,344,479	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%
17,954,210	14.30%	17,955,807	14.31%	9	(71.88%)	4,010,664	14.28%	39,920,690	14.30%

Total Taxes	
Amount	% Chg
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%
104,372,635	15.55%

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

Licenses and Permits by Source
Last Ten Fiscal Years

Fiscal	General Fund													
	Building		Plumbing		Mechanical & Electrical		Mobile Homes		Variance & Special Use		Environmental Health		Other Permits	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
20-21	1,030,954	45.66%	11,730	(60.70%)	-	(100.00%)	5,191	(38.14%)	15,085	(21.14%)	110,165	17.76%	2,945	(36.87%)

Fiscal	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	8,655	106.71%	415,738	1.75%	97,588	9.18%	1,698,051	18.03%

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

Intergovernmental Revenues by Source

Last Ten Fiscal Years

	General Fund												Total General Fund Intergovernmental Revenues	
Fiscal	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements		State Shared Liquor Licenses		Other Grants			
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	30,145,102	20.62%	3,865,133	(0.86%)	550,050	0.00%	1,857	100.00%	32,835	12.06%	1,177,351	132.25%	35,772,328	19.33%

	Other Funds													
Fiscal	Adult Probation		Attorney		HURF		Housing		Health District		Juvenile Court		Public Works	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	3,422,252	2.57%	1,385,760	32.41%	13,635,657	76.94%	4,599,714	9.11%	4,876,876	7.99%	4,732,283	5.56%	364,001	9.14%

	Other Funds						**Total Intergovernmental Revenues**	
Fiscal	School		Workforce Investment Act		All Other Special Revenue Funds			
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	321,418	3.85%	10,181,388	42.25%	9,598,080	(33.27%)	88,889,757	14.75%

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

Charges for Services by Source

Last Ten Fiscal Years

	General Fund															
Fiscal	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees		Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	42,009	35.02%	12,200	(91.29%)	1,209,527	31.99%	450,732	17.36%	263,556	1.49%	28,462	13.49%	5,033	(38.77%)	3,098,430	18.39%

	General Fund		Other Funds													
Fiscal	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds		**Total Service Charges**	
Year	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
20-21	664,745	10.50%	604,325	73.65%	481,844	10.12%	-	0.00%	938,559	12.37%	181,985	30.41%	287,441	(3.35%)	8,268,848	17.44%

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
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%
20-21	250,239	(10.01%)	-	0.00%	1,218,851	(2.09%)	5,554	471.40%	27,373	(5.55%)	2,191	20.05%	20,576	(25.91%)

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
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%)
20-21	280,621	2	29,126	5.40%	-	(100.00%)	738,662	1.60%	5,709	(84.34%)	678,499	95.92%	3,257,401	(2.03%)

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
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%)
20-21	319,336	56.41%	5,978	(97.37%)	-	0.00%	33,999	(79.58%)	33,239	(82.27%)	172,070	16.89%

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
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%
20-21	380,248	232.23%	84,147	33.67%	-	(100.00%)	238	(74.63%)	467,822	(1.05%)	1,497,077	(8.08%)

Yuma County, Arizona

Table A-14

Change in Fund Balances-Governmental 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	
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%
20-21	200,108,817	26.49%	6,184,943	(3.81%)	3.09%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)		
	Amount	% Chg	Amount	% Chg	Amount	% Chg	
11-12	2,834,513	257.51%	84,764,708	0.94%	87,599,221	3.34%	
12-13	(1,295,176)	(145.69%)	87,599,221	3.34%	86,304,045	(1.48%)	
13-14	(7,779,716)	500.67%	86,304,045	(1.48%)	78,524,329	(9.01%)	
14-15	(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)	
15-16	5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%	
16-17	3,756,040	(25.75%)	77,088,865	7.02%	80,844,905	4.87%	(2)
17-18	6,143,453	63.56%	80,844,905	4.87%	86,988,358	7.60%	(2)
18-19	1,592,957	(74.07%)	86,988,358	7.60%	88,581,315	1.83%	(2)
19-20	10,213,725	541.18%	88,581,315	1.83%	98,795,040	11.53%	(2)
20-21	27,399,349	168.26%	99,162,086	11.94%	126,561,435	27.63%	

(1) Beginning fund balance was restated FY20/21.

(2) Formulas were corrected for % Chg for FY17, FY18, FY19 and FY20

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	
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	366,295	92,490,804	72,240,992	11,489,044	83,730,036	8,760,768
20-21	105,478,345	324,602	105,802,947	74,205,757	10,429,701	84,635,458	21,167,489

Fiscal Year	General Fund - Fund Balance			
	Beginning (1)	Change	Ending	% Change
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%
20-21	36,144,726	21,167,489	57,312,215	58.56%

(1) Beginning fund balance was restated FY20/21.

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
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%
20-21	Primary	1,557,850,913	10.44%	12,688,832,102	11.33%	12.28%	192,194,172	15.52%	1,365,656,741	9.76%	2.5082	10.76%
(20-21)	Secondary (1)	1,557,850,913	10.44%	12,688,832,102	11.33%	12.28%	192,194,172	15.52%	1,365,656,741	9.76%	0.9137	10.76%
(20-21)	Secondary (2)	1,324,528,410	11.95%	11,332,123,461	13.15%	11.69%	187,419,635	15.41%	1,147,108,775	12.38%	0.2419	10.12%

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
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%
20-21	32,269,307	32,619,727	101.09%	32,619,727	101.09%

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
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%
20-21	32,269,307	31,952,845	99.02%	666,882	32,619,727	101.09%	(350,420)	-1.09%

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

	2021			2012		
Taxpayer	**Actual Assessed Valuation**	**Rank**	**Percent of County's Net Assessed Valuation ***	**Actual Assessed Valuation**	**Rank**	**Percent of County's Net Assessed Valuation**
Arizona Public Service Company	$ 81,550,653	1	5.23%	$ 60,672,662	1	4.87%
Agua Caliente Solar LLC	37,731,780	2	2.42%	-	-	
Southwest Gas Corporation (T&D)	13,976,814	3	0.90%	7,261,902	6	0.58%
Union Pacific Railroad Co	13,802,464	4	0.89%	7,613,797	4	0.61%
Wal-Mart Stores Inc De Corp	726,823	5	0.05%	8,360,696	2	0.67%
Imperial Irrigation District (T&D)	6,812,431	6	0.44%			
Yuma Palms 1031 Delaware LLC ET AL	5,846,346	7	0.38%	7,473,024	5	0.60%
Arizona Public Service Company (REE)	4,402,082	8	0.28%			
Qwest Corporation	3,627,769	9	0.23%	7,745,483	3	0.62%
San Diego Gas and Electric Company	3,188,418	10	0.20%			
North Baja Pipeline LLC	-	-	-	3,229,072	9	0.26%
Dole Fresh Vegetable Inc.	-	-	-	3,705,628	7	0.30%
Far West Water Co	-	-	-	3,467,000	8	0.28%
Underhill Transfer Company	-	-	-	3,001,781	10	0.24%
Totals	$171,665,580		11.02%	$ 112,531,045		9.02%

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	2021	2012	% Change
Utilities	$ 1,209,700	$ 1,248,665	(3.12%)
Communications	110,342	340,709	(67.61%)
Publishing	6,303	8,924	(29.37%)
Restaurants & Bars	1,637,860	1,104,456	48.30%
Amusements	45,617	68,783	(33.68%)
Personal Property Rental	451,662	413,450	9.24%
Contracting	2,567,259	1,518,631	69.05%
Retail	10,065,399	6,284,096	60.17%
Hotel/Motel	349,510	282,703	23.63%
All Other	58,373	74,062	(21.18%)
TOTAL	$ 16,502,026	$11,344,479	45.46%

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
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
20-21	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
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	-	-	-	-	0.2531	1.7702	1.4046	-	-	-
2020	Primary	2.5082	0.4426	2.3185	1.6271	1.9813	2.8791	2.0011	4.4874	2.5767	2.3932
2020-21	Secondary	-	-	-	-	0.1039	1.6708	1.2297	-	1.7477	-

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	
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
2019-20	Secondary	1.1380	0.2012	0.3992	0.3393	-
2020	Primary	2.9237	2.6906	2.0979	2.1949	0.0516
2020-2021	Secondary	0.9137	0.2539	0.2943	0.3383	-

*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	Fire District Assistance	Martinez Lake Fire District	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
Special District Authority No.		11900	11,207	12001	14900	15829	16701	16702	16703	16704
2011	Primary	-	-	-	-	-	-	-	-	-
2011-12	Secondary	-		0.3347	0.8016	0.2794	85.0000	45.0000	55.00	165.6000
2012	Primary	-	-	-	-	-	-	-	-	-
2012-13	Secondary	-		0.3499	0.8191	0.2794	85.0000	53.0000	55.00	173.0000
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	-	-	0.3287	0.8424	0.2794	85.0000	53.0000	55.00	173.0000
2014	Primary	-	-	-	-	-	-	-	-	-
2014-15	Secondary	-	-	0.3256	0.8417	0.2794	85.0000	53.0000	65.00	174.2400
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	-	-	0.1853	0.8972	0.2794	85.0000	58.0000	65.00	177.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	-	-	0.3153	0.8975	0.2794	85.0000	63.0000	65.03	177.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	-	-	0.3237	0.9034	0.2794	85.0000	68.0000	68.00	177.0000
2018	Primary	-	-	-	-	-	-	-	-	-
2018-19	Secondary	-	-	0.4748	0.9034	0.2522	85.0000	71.0000	71.00	177.0000
2019	Primary	-	-	-	-	-	-	-	-	-
2019-20	Secondary	-	-	0.4396	0.9137	0.2419	85.0000	76.0000	75.00	211.6000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-21	Secondary	0.0041	3.2500	0.2448	0.9137	0.2419	85.0000	81.0000	75.00	194.9959

Special District Taxing Authorities										
Fiscal Year	Type	Hillander C Irrigation District	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.		16705	16706	16707	16708	16709	17851	19709	19710	28905
2011	Primary		-	-	-	-	-	-	-	-
2011-12	Secondary	5.2157	865.0000	8.6800	1.0000	1.0000	17.0775	8.0000	0.1800	-
2012	Primary	-	-	-	-	-	-	-	-	-
2012-13	Secondary	5.2157	865.0000	8.6800	1.0000	1.0000	17.2000	9.0000	0.1800	-
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	5.2157	865.0000	8.6800	1.0000	1.0000	16.9500	10.0000	0.1800	-
2014	Primary	-	-	-	-	-	-	-	-	-
2014-15	Secondary	5.2157	891.0400	-	1.0000	1.0000	21.5033	25.0000	0.1800	485.3947
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	26.8200	25.0000	0.1800	100.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	5.2157	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	5.1270	-	-	-	-	-	-	-	-
2018-19	Secondary	-	899.7200	11.0000	1.0000	1.0000	30.7700	23.0000	0.1800	100.0000
2019	Primary	5.1270	-	-	-	-	-	-	-	-
2019-20	Secondary	-	899.7200	11.0000	1.0000	1.0000	30.8940	23.0000	0.1800	100.0000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-2021	Secondary	-	899.7200	11.0000	1.0000	1.0000	33.1900	20.0000	0.1800	2.0000

*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
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
20-21	2,632,992	45,464,000	30,160,000	-	950,405	1,279,807

Fiscal Year	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
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
20-21	1,369,807	81,857,011	1.08%	347.85

Yuma County, Arizona

Table C-4

Legal Debt Margin
June 30, 2021

Assessed Valuation (Secondary)			$ 1,557,850,913
Gross Indebtedness		$ 50,327,204	
Less Exempt Debt:			
Revenue Bonds - Jail District	$ 2,632,992		
Revenue Bonds - Administration Building	45,464,000		
Special Assessment Notes - El Prado Estates	-		
Rural Development Loan - WIFA - El Prado	-		
Rural Development Loan - WIFA - B & C Colonia	950,405		
Rural Development Loan - USDA- B & C Colonia	1,167,000		
Rural Development Loan - Gadsden Sewer Project	112,807		
Total Exempt Debt		(50,327,204)	
Total Non-exempt Debt		-	
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)			93,471,055
Total Limited - Non-exempt Bonds Outstanding			-
Debt Margin within 6% Unvoted Debt Limitation			**$ 93,471,055**
Yuma County Library District (Voter Approved)	$ 30,160,000		
Total Voter Approved Debt		$ 30,160,000	
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)			$ 233,677,637
Total Non-exempt Bonds Outstanding			(30,160,000)
Debt Margin within 15% Debt Limitation			**$ 203,517,637**

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
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
20-21	30,160,000	1,365,656,741	2.21%	12,688,832,102	0.24%	235,321	128.17

*Information from azstats.gov from 2011 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)
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%
20-21	30,160,000	8,842,300	3,017,006	179,708,085	1.68%

(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

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2021

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Rural Development Loans	$ 2,382,579	2,230,212	0.19%	$ 4,130
Total Special Assessment Bonded Debt		2,230,212		4,130
Yuma County: General Obilgation Bond	1,286,552,350	30,160,000	100.00%	30,160,000
Yuma County: Revenue Bond	1,286,552,350	48,096,992	100.00%	48,096,992
Yuma County: Premiums	1,286,552,350	1,782,400	100.00%	1,782,400
Yuma County: Capital Leases	1,286,552,350	1,369,807	100.00%	1,369,807
Total Yuma County Direct Bonded Debt:		83,639,411		81,413,329
As presented fiscal year ended June 30, 2019				
Arizona Western College (1)	1,286,552,350	60,545,000	100.00%	60,545,000
Somerton Elementary School District No. 11	77,807,497	-	6.05%	-
Crane Elementary School District No. 13	244,204,242	8,175,000	18.98%	1,551,721
Antelope Union High School District No. 50	108,076,448	200,000	8.40%	16,801
Yuma Union High School District No. 70 (2)	1,178,475,902	50,469,077	91.60%	46,229,437
Total Overlapping General Obligation Bonded Debt		119,389,077		108,342,960
Total Direct and Overlapping General Obligation Bonded Debt				$189,756,289

(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 FY19 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									
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Pledged Revenues										
Jail District Sales Tax (1)	$ 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	$ 17,955,807
Capital Projects Sales Tax (2)	18,052	20,058	3,471	13,183	8,959	679	333	4	32	-
Library District Property Tax (3)	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	11,882,323
Special Assessment Districts (4)										
El Prado Estates	18,348	15,084	10,810	4,076	9,805 *	16,715	13,799	7,359	6,186	433
Gadsden	21,619	49,037	16,312	14,582	15,113	16,563	26,580	15,707	12,223	9,954
Ave B&C Colonia	532,495	335,982	281,221	243,283	232,400	309,194	274,834	190,170	179,427	179,521
Total Pledged Revenues	$ 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	$ 30,028,038
Debt Service Requirements										
Jail District - Bonds										
Principal	$ 640,000	$ 550,000	$ 705,000	$ 725,000	$ 755,000	$ 780,000	$ 815,004	$ 988,000	$ 1,109,000	$ 1,159,000
Interest	343,150	337,225	321,150	296,075	266,475	235,775	201,838	197,446	162,941	111,972
Total Jail District Requirements	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	1,270,972
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	829,000
Interest	-	31,413	216,590	214,350	205,962	196,755	187,560	230,978	312,645	288,372
Total Admin Building Requirements	-	31,413	500,590	500,350	501,962	500,755	501,560	778,978	1,117,645	1,117,372
Various CIP Projects - Bonds										
Principal	-	-	-	-	-	-	185,000	225,000	231,000	236,000
Interest	-	-	-	-	-	-	35,802	52,898	47,566	42,093
Total CIP Project Requirements	-	-	-	-	-	-	220,802	277,898	278,566	278,093
El Prado Estates ID USDA										
Principal	31,840	4,340	4,340	4,340	4,340	4,340	4,340	17,360	-	-
Interest	2,589	1,804	1,614	1,424	1,234	1,045	854	656	-	-
Total El Prado Estates ID USDA Requirements	34,429	6,144	5,954	5,764	5,574	5,385	5,194	18,016	-	-
Library District - Bonds										
Principal	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	1,765,000
Interest	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	1,252,006
Total Library District Requirements	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	3,017,006
Assessment Districts										
El Prado Estates - WIFA Loan										
Principal	62,514	6,394	6,386	6,637	7,170	7,453	7,453	35,398	-	-
Interest	3,523	2,425	2,174	1,917	1,373	1,085	1,085	773	-	-
Total El Prado Estates	66,037	8,819	8,560	8,554	8,543	8,538	8,538	36,171	-	-
Gadsden - USDA Loan										
Principal	119,984	14,102	14,102	14,102	14,102	14,102	14,101	14,102	14,102	14,102
Interest	13,462	10,470	9,836	9,201	8,249	7,615	7,297	6,663	6,028	5,394
Total Gadsden Estates	133,446	24,572	23,938	23,303	22,351	21,717	21,398	20,765	20,130	19,496
B & C Colonia - WIFA Loan										
Principal	42,974	44,166	45,390	46,648	49,270	50,636	50,636	52,040	53,482	54,965
Interest	23,208	38,056	36,814	36,185	33,563	32,197	31,496	30,073	28,610	27,107
Total B & C Colonia Estates	66,182	82,222	82,204	82,833	82,833	82,833	82,132	82,113	82,092	82,072
B & C Colonia - USDA Loan										
Principal	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300
Interest	48,959	46,876	44,794	42,711	38,546	36,464	36,464	34,381	32,299	30,216
Total B & C Colonia Estates	132,259	130,176	128,094	126,011	121,846	119,764	119,764	117,681	115,599	113,516
Total Assessment Districts Requirements	397,925	245,788	242,796	240,701	235,573	232,852	231,832	256,730	217,821	215,084
Total Annual Requirements	$ 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	$ 5,898,527
Estimated Coverage	3.05	3.41	2.98	3.75	4.69	4.91	4.76	4.44	4.55	5.09

(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	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
County General Excise Tax Revenues	$ 12,199,402	$ 12,580,917	$ 12,846,034	$ 13,613,472	$ 15,708,585	$ 17,954,210	$ 13,294,578
Gross state shared revenues	$ 20,194,005	$ 20,640,336	$ 20,806,325	$ 22,937,167	$ 24,991,696	$ 26,716,123	$ 27,891,632
Less: ALTCS contributions	(8,259,900)	(8,261,000)	(8,727,300)	(8,565,400)	(9,556,400)	(10,060,500)	(10,711,440)
Less: AHCCCS contributions	(242,027)	(247,614)	(254,007)	(261,018)	(271,456)	(280,559)	(293,546)
Less: Uncompensated care	(183,900)	(183,900)	(73,900)	-	-	-	-
Net state shared revenues	$ 11,508,178	$ 11,947,822	$ 11,751,118	$ 14,110,749	$ 15,163,840	$ 16,375,064	$ 16,886,646
Vehicle License Tax Revenues	7,624,328	8,129,929	8,582,009	6,371,290	6,603,899	8,068,771	6,420,620
PILT Revenues	3,768,167	3,573,246	3,646,605	3,728,651	3,898,684	3,865,133	3,851,635
Total county excise tax revenues and net shared revenues	$ 35,100,075	$ 36,231,914	$ 36,825,766	$ 37,824,162	$ 41,375,008	$ 46,263,178	$ 40,453,479

Economic and Demographic Information

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

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

Calendar Year	Total Population *	Civilian Labor Force	Civilian Employed	Civilian Unemp. Rate	Service Producing Grand Total Employed	Service Producing Grand Total % **	Trade, Trnp., Comm. Employed	Trade, Trnp., Comm. %	Financial Actv. Employed	Financial Actv. % **	Service Misc. Employed	Service Misc. % **	Farming/ Agriculture Employed	Farming/ Agriculture %
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%
2020	235,321	98,068	81,302	17.1%	35,400	42.2%	11,300	13.9%	2,000	2.4%	22,100	26.3%	14,090	17.3%

Calendar Year	Total Population *	Goods Producing Grand Total Employed	Goods Producing Grand Total %	Construction Employed	Construction %	Manufacturing Employed	Manufacturing %	Government Grand Total Employed	Government Grand Total %	Federal Employed	Federal %	State and Local Employed	State and Local %
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%
2020	235,321	6,200	7.6%	3,500	4.3%	2,700	3.3%	14,100	17.3%	3,700	4.6%	10,400	12.8%

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
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%
2020	3,570,033	7.9%	235,321	98,068	17.1%	29,955	8,139	11.3%	39,705	17,108	31.3%

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
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%
2020	18,039	8,173	15.1%	3,354	751	0.3%	108,010	46,372	13.5%

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 2011-2012			Employees 2012-2013			Employees 2013-2014			Employees 2014-2015		
	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	30	30	30	30	30	30	29	29	29
BOS/County Admin	28	28	28	27	27	27	27	27	27	26	28	28
Development Services	71	71	71	57	57	57	52	52	52	48	48	48
Election Services	3	3	3	3	3	3	3	3	3	2	3	3
Financial Services	20	20	20	18	18	18	19	19	19	20	20	20
General Services	40	40	40	40	40	40	39	39	39	40	40	40
Human Resources	11	11	11	9	9	9	12	12	12	10	10	11
ITS	29	29	29	28	28	28	27	27	27	24	24	24
Recorder	10	10	10	10	10	10	9	9	9	10	10	10
Treasurer	10	10	10	10	10	10	9	9	9	10	10	10
YMPO	-	-	-	-	-	-	-	-	-	-	-	-
Total General Government	254	254	254	232	232	232	227	227	227	219	222	223
Public Safety												
Adult Probation	92	92	92	88	88	88	87	87	87	86	86	86
Sheriff	382	382	382	329	330	330	349	350	351	300	308	310
Total Public Safety	474	474	474	417	418	418	436	437	438	386	394	396
Highway & Streets												
Public Works	79	79	79	74	74	74	71	71	71	68	68	68
Total Highway & Streets	79	79	79	74	74	74	71	71	71	68	68	68
Health												
Health	118	118	118	96	99	102	92	95	99	96	101	104
Total Health	118	118	118	96	99	102	92	95	99	96	101	104
Cultural & Recreation												
Library	96	96	96	79	90	103	79	90	103	82	94	107
Total Cultural & Recreation	96	96	96	79	90	103	79	90	103	82	94	107
Welfare												
Housing	16	16	16	13	13	13	14	14	14	15	15	15
Public Fiduciary	8	8	8	5	5	5	7	7	7	7	7	7
Total Welfare	24	24	24	18	18	18	21	21	21	22	22	22
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	41	41	41	39	40	40	39	40	40	39	39	39
Constable Precinct #1	4	4	4	4	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	1	1	1	-	-	-	-	-	-	-	-	-
County Attorney	64	64	64	59	59	59	61	61	61	61	61	61
County Attorney: Victim Svc	11	11	11	11	11	11	11	11	11	10	10	11
Justice Court #1	22	22	22	19	19	19	20	20	20	17	17	17
Justice Court #2	5	5	5	5	5	5	6	6	6	6	6	6
Justice Court #3	4	4	4	4	4	4	4	4	4	4	3	4
Juvenile Court	141	141	141	128	129	130	126	127	127	129	129	129
Legal Defender	13	13	13	9	9	9	12	13	13	12	12	12
Public Defender	24	24	24	23	23	23	24	24	24	24	24	24
Superior Court	68	68	68	65	65	65	70	70	70	70	71	72
Total Legal Activities	397	397	397	367	369	370	378	381	381	377	377	380
Total Employee Count:	1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,328	1,345	1,255	1,283	1,305

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

(2) Numbers from county payroll records

Table D-3

Employees 2015-2016			Employees 2016-2017			Employees 2017-2018			Employees 2018-2019			Employees 2019-2020			Employees 2020-2021		
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
31	31	31	27	27	27	26	26	26	30	30	30	31	31	31	28	28	28
31	32	33	28	28	29	29	29	29	28	28	28	31	31	31	32	32	32
57	57	57	42	42	42	44	44	44	45	45	45	44	44	44	44	44	44
2	3	3	3	3	3	3	3	3	2	2	2	3	3	3	3	3	3
19	19	19	20	20	20	19	19	19	19	19	19	18	18	18	19	19	19
40	40	40	41	41	42	41	41	42	42	42	43	43	43	44	40	40	41
16	16	17	14	14	14	13	13	13	15	15	15	13	13	13	15	15	15
23	23	23	27	27	28	28	28	28	28	28	28	27	27	27	28	28	28
9	9	10	8	8	8	9	9	9	10	10	10	9	9	9	9	9	9
10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
238	241	243	220	221	223	222	222	223	229	229	230	229	229	230	227	227	228
91	91	91	79	79	79	78	78	78	77	77	77	79	79	79	77	77	77
304	307	310	313	315	316	309	311	312	317	319	321	333	334	335	333	333	333
395	398	401	392	394	395	387	389	390	394	396	398	412	413	414	410	410	410
87	87	87	70	70	70	68	68	68	75	75	75	73	73	73	70	70	70
87	87	87	70	70	70	68	68	68	75	75	75	73	73	73	70	70	70
108	112	116	90	96	99	90	95	98	94	97	99	95	98	100	100	104	106
108	112	116	90	96	99	90	95	98	94	97	99	95	98	100	100	104	106
81	93	105	81	95	107	80	94	106	80	92	104	76	89	100	67	82	96
81	93	105	81	95	107	80	94	106	80	92	104	76	89	100	67	82	96
15	15	15	16	16	16	16	16	16	17	17	17	16	16	16	16	16	16
8	8	8	7	7	7	7	7	7	9	9	9	9	9	9	8	8	8
23	23	23	23	23	23	23	23	23	26	26	26	25	25	25	24	24	24
5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4
44	44	44	39	39	39	38	38	38	41	42	42	37	37	37	41	41	41
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	62	62	62	61	61	61	65	65	65	61	61	61	61	61	61
13	13	14	12	12	12	12	12	12	11	11	11	12	12	12	12	12	12
27	27	27	20	20	20	20	20	20	17	17	18	22	22	23	20	20	21
7	7	7	5	5	5	5	5	5	6	6	6	6	6	6	6	6	6
5	5	5	4	5	5	4	5	5	5	5	5	5	5	5	5	5	5
161	162	162	123	124	126	124	125	127	123	125	127	121	122	123	118	119	120
11	11	11	11	11	11	11	11	11	12	12	12	12	12	12	10	10	10
24	24	24	20	20	20	22	22	22	24	24	24	24	24	24	24	24	24
82	83	83	70	71	72	68	69	71	65	67	70	65	66	68	65	67	69
440	441	443	371	373	377	370	373	377	374	379	385	370	373	376	367	370	374
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	1,269	1,292	1,312

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago

	2021			2012		
Employers	**Total Employed**	**Rank**	**% of Total Employed**	**Total Employed**	**Rank**	**% of Total Employed**
Yuma Regional Medical Center	2,430	1	2.42%	2,080	2	2.38%
Yuma Proving Ground	2,138	2	2.13%			0.00%
Yuma Elementary School District #1	1,179	3	1.17%	1,700	3	1.94%
TRAX International	1,050	4	1.04%			-
Yuma Union High School District	993	5	0.99%			0.00%
Convey Health Solutions	900	6	0.90%			-
Arizona Western College	829	7	0.82%			-
Paradise Casino	700	8	0.70%			
Crane Elementary School Dist #13	659	9	0.66%			
ACCT	557	10	0.55%	814	10	0.93%
Yuma County	-	-	-	1,350	6	1.54%
City Of Yuma	-	-	-	1,388	5	1.59%
Bose Corp	-	-	-	1,300	8	1.48%
U.S. Marine Corps Air Station	-	-	-	1,350	7	1.54%
U.S. Army	-	-	-	2,319	1	2.65%
Wal-Mart Stores	-	-	-	1,394	4	1.59%
US Border Patrol	-	-	-	920	9	1.05%
Total Employed	**4,638**		**4.62%**	**10,835**		**12.37%**
Total County Employment	**100,491**			**87,566**		

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
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%
2020	235,321	36,570	2.49%	7,818,246	37,235	(3.67%)	6,969	(13.06%)

(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
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%
2020	239,971,693	27.01%	1,446	17.66%	2,865,211,000	17.39%	1,989,152,074	13.25%

* 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									
	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Function/Program										
Community Resources and Public Facilities										
Bridges	100	100	100	100	100	100	100	100	100	101
Heavy Equipment	109	97	93	93	93	90	90	88	88	83
Retention Basins	34	41	41	42	44	44	44	47	48	49
Road Lane Miles - Asphalt	1,163	1,144	1,144	1144	1150	1153	1153	1153	1218	1226
Road Lane Miles - Gravel	3,000	3,000	3,000	3000	3000	3000	3000	3000	3000	3000
Sanitary Sewers - Miles	1.70	1.70	1.70	11	11	11	11	11	12.5	12.5
Traffic Signals	14	14	14	14	14	14	16	17	22	25
Cultural and Recreation										
Libraries	8	7	7	7	7	7	7	7	7	7
Parks	5	5	5	6	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	2
General Government										
Buildings	8	10	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	2	2
Rabies Control	1	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	2	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	6	6	6	5	4
Criminal Investigation Building	3	3	3	3	3	3	3	3	3	3
Emergency Communication Sites	2	1	1	1	1	1	1	1	1	1
Jail Detention Facility	2	2	2	2	2	2	2	2	2	2
Patrol Units	124	129	137	132	140	136	149	149	151	153
Sheriff Substations	4	4	4	4	4	4	4	4	5	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	11

Yuma County, Arizona

Operating Indicators by Function/Program
Last Ten Years

	Fiscal Years							
	2011-2012		2012-2013		2013-2014		2014-2015	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
Function/Program								
Community Resources and Public Facilities								
Building Inspections	8,582	7.30%	7,783	(9.31%)	8,929	14.72%	7,927	(11.22%)
Enhanced Lanes Maintained (miles)	582	5.76%	572	(1.60%)	572	0.00%	572	0.00%
General Government and Support Services								
Clerk-Recorder - Assessor Recoded Documents	29,468	(11.52%)	34,632	17.52%	34,839	0.60%	27,888	(19.95%)
Health & Public Assistance								
ADMHS Clients Served *	244	5.17%	228	(6.56%)	307	34.65%	263	(14.33%)
Patients Treated at Clinics *	15,088	(6.77%)	13,135	(12.94%)	11,308	(13.91%)	9,132	(19.24%)
Housing								
New Applications - Public Housing	533	(15.93%)	462	(13.32%)	548	18.61%	461	(15.88%)
New Applications - Section 8	627	(4.27%)	571	(8.93%)	332	(41.86%)	83	(75.00%)
Law & Justice								
County Attorney - Felonies Filed	1,644	(2.43%)	1,429	(13.08%)	1,484	3.85%	1,492	0.54%
County Attorney - Felonies/Misdemeanors Pet./Cit (Juvenile)	1,878	103.25%	1,129	(39.88%)	948	(16.03%)	671	(29.22%)
County Attorney - Misdemeanors Filed	2,911	(11.65%)	1,979	(32.02%)	1,722	(12.99%)	1,528	(11.27%)
Justice Court Cases	16,292	(25.78%)	15,514	(4.78%)	15,257	(1.66%)	17,121	12.22%
Legal Defenders - New Caseload *	329	(48.99%)	235	(28.57%)	379	61.28%	324	(14.51%)
Minute Entries Generated	19,478	(2.09%)	17,717	(9.04%)	18,984	7.15%	18,442	(2.86%)
Public Defenders - New Caseload *	2,016	(19.17%)	1,863	(7.59%)	2,023	8.59%	1,858	(8.16%)
Superior Court Cases	4,110	(21.61%)	5,043	22.70%	4,954	(1.76%)	5,083	2.60%
Public Safety								
Probation - Adult Sentencing Reports	1,054	(15.41%)	983	(6.74%)	1,091	10.99%	1,099	0.73%
Probation - Cases Supervised *	429	(64.89%)	425	(0.93%)	642	51.06%	889	38.47%
Probation - Juvenile Referrals *	2,854	(13.38%)	2,426	(15.00%)	2,212	(8.82%)	2,424	9.58%
Probation - Minor Institutional Care Days *	17,389	6.39%	13,620	(21.67%)	10,072	(26.05%)	11,604	15.21%
Sheriff - Offenders Processed	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7,301	3.08%
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 *	5,603	(1.39%)	5,804	3.58%	6,622	14.10%	6,141	(7.25%)
Waste Recycled *	1,114	(41.96%)	1,451	30.23%	1,377	(5.11%)	1,490	8.23%

Source: Information is obtained from various County departmental records

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

Table E-2

Fiscal Years											
2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
7,656	(3.42%)	8,610	12.46%	8,748	1.60%	10,281	17.52%	14,299	39.08%	13,725	(4.01%)
575	0.47%	576	0.24%	576	0.00%	577	0.03%	609	5.67%	613	0.65%
29,206	4.73%	32,166	10.13%	32,568	1.25%	31,616	(2.92%)	34,024	7.62%	40,813	19.95%
292	11.03%	233	(20.21%)	411	76.39%	308	(25.06%)	256	(16.88%)	317	23.83%
11,864	29.92%	10,033	(15.43%)	10,251	2.17%	10,725	4.62%	9,530	(11.14%)	54,413	470.97%
430	(6.72%)	462	7.44%	310	(32.90%)	696	124.52%	410	(41.09%)	653	59.27%
629	657.83%	962	52.94%	808	(16.01%)	1,528	89.11%	1,191	(22.05%)	1,689	41.81%
1,503	0.74%	1,242	(17.37%)	1,380	11.11%	1,566	13.48%	1,347	(13.98%)	1,379	2.38%
683	1.79%	911	33.38%	1,019	11.86%	923	(9.42%)	N/A	N/A	N/A	N/A
1,366	(10.60%)	1,192	(12.74%)	1,143	(4.11%)	1,424	24.58%	1,288	(9.55%)	971	(24.61%)
16,157	(5.63%)	16,744	3.63%	20,533	22.63%	20,010	(2.55%)	17,077	(14.66%)	12,250	(28.27%)
414	27.78%	404	(2.42%)	472	16.83%	329	(30.30%)	291	(11.55%)	258	(11.34%)
19,481	5.63%	18,315	(5.99%)	17,392	(5.04%)	18,883	8.57%	18,907	0.13%	15,877	(16.03%)
1,628	(12.38%)	1,603	(1.54%)	1,141	(28.82%)	1,585	38.91%	1,880	18.61%	1,689	(10.16%)
5,122	0.77%	4,702	(8.20%)	5,167	9.89%	5,398	4.47%	5,383	(0.28%)	4,059	(24.60%)
1,056	(3.91%)	801	(24.15%)	988	23.35%	1,079	9.21%	1,037	(3.89%)	1,034	(0.29%)
908	2.14%	601	(33.81%)	646	7.49%	665	2.94%	586	(11.88%)	590	0.68%
2,328	(3.96%)	2,356	1.20%	2,330	(1.10%)	2,316	(0.60%)	2,052	(11.40%)	1,270	(38.11%)
11,939	2.89%	13,107	9.78%	9,093	(30.63%)	11,740	29.11%	10,898	(7.17%)	6,791	(37.69%)
6,798	(6.89%)	6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)	5,172	(17.49%)	4,701	(9.11%)
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%	1,214,000	(25.98%)
6,789	10.55%	7,059	3.97%	7,610	7.80%	7,530	(1.06%)	8,679	15.26%	7,955	(8.34%)
1,685	13.05%	841	(50.05%)	912	8.36%	840	(7.91%)	370	(55.93%)	869	134.95%

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

Schedule of Insurance Coverage

June 30, 2021

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	$15,000,000 per Occurrence $75,000 Deductible $2,000,000 per Occurrence (Strip Search Class Action Liab.) $2,000,000 Aggregate $5,000 per Occurrence (Designated Special District Liability and Defense Costs) $10,000 Aggregate per Member $125,000 per Occurrence (Land Use Liability) $25,000 Deductible $200,000 per Claim (COVID-19 Claims Defense Costs/Expense) $400,000 Aggregate per Member $75,000 Deductible $5,000,000 each Claim (Public Officials Errors and Omissions Liability) $5,000,000 Aggregate per Member $1,000,000 per Claim (MedMal) $3,000,000 Aggregate per Member; $5,000,000 Aggregate MOC $75,000 Deductible $5,000,000 per Claim (Employee Benefits Liability) $5,000,000 Aggregate per Member $75,000 Deductible $5,000,000 per Claim (Employment Practices Liability) $5,000,000 Aggregate per Member $75,000 Deductible	ACIP	07/01/21	$862,864
Property	$300,000,000 per Occurrence $25,000 Deductible $15,000,000 per occurrence - Flood $ 25,000 deductible $ 2,500 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/21	
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 5% (or 10% of the drone value) - Property Damage	ACIP	07/01/21	
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) $75,000 Deductible	ACIP	07/01/21	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Communications	$10,000,000 Aggregate Limit $3,000,000 per incident $150,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/21	
Workers' Compensation	Workers' Compensation (Statutory, No Deductible) $8,000,000 per Life and Agggregate (Aircraft-Related Losses) $4,000,000 (Employer Liability, No Deductible)	ACIP	1/1/2022	$850,508 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	11/01/21	$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	07/01/22	$9,532
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding $150,000 (Specific) $150,000 - deductible	Blue Cross Blue Shield of AZ	7/1/2022	
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	

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