



For The Fiscal Year Ended  
**June 30, 2017**



# COMPREHENSIVE **ANNUAL** FINANCIAL REPORT

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

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# YUMA COUNTY

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

## Comprehensive Annual Financial Report

For the Fiscal Year  
Ended June 30, 2017

### BOARD OF SUPERVISORS

Marco A (Tony) Reyes, Chair  
4<sup>th</sup> District

Martin Porchas, 1<sup>st</sup> District  
Darren Simmons, 3<sup>rd</sup> District

Russ McCloud, 2<sup>nd</sup> District  
Lynne Pancrazi, 5<sup>th</sup> District

### COUNTY ADMINISTRATOR

Susan K. Thorpe

### Prepared by Yuma County Department of Financial Services

Chief Financial Officer  
Gilberto Villegas, Jr.

#### Accountants

Toni Lindsay  
Engracia Lopez  
Elizabeth Canela  
Hector Wakamatzu

LeeAnne Stansbury  
Elsa Garcia  
Denise Butler

Denise Perez  
Leonardo Tanory  
MaryJo McIntire

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## INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

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**FINANCIAL  
SERVICES  
DEPARTMENT**



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**Gil Villegas Jr.  
Chief Financial  
Officer**

March 9, 2018

The Honorable Board of Supervisors  
and Citizens of Yuma County

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2017.

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### **CAFR COMPOSITION**

This report consists of management's representations concerning the finances of Yuma County (County) in the form of financial statements. The responsibility for the accuracy, completeness, and fairness of the presented data, including all disclosures and notes, rests with the management of Yuma County. To the best of our knowledge and belief, the data presented is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain an understanding of the County's financial affairs have been included.

U.S. GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of *Management's Discussion and Analysis* (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

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### **OTHER REPORTING REQUIREMENTS**

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996. Audit is in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Audit Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Information related to this single audit, including a schedule of expenditures of federal awards, a schedule of findings and questionable costs, and independent auditors' reports on compliance with applicable laws, regulations, contracts, and grants for each major program and on internal control over compliance are under a separate cover. The State of Arizona requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

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### **THE REPORTING ENTITY**

**County Profile:** Yuma County, bordered by California to the West and Mexico to the South, was founded in 1864 as one of the four original counties established by the first Territorial Legislature. It maintained its designated boundaries until 1983 when voters resolved to split Yuma County into La Paz County in the north and a "new" Yuma County in the south encompassing 5,522 square miles.

In 1540, just 48 years after Columbus stumbled upon the New World and 67 years before the settlement of Jamestown, Hernando de Alarcon visited the site of what is now the city of Yuma. He was the first European to set foot in the area and to recognize the best natural crossing of the Colorado River.

From the 1850s through the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches, and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, Norton's Landing, Ehrenberg, Aubry, Ft. Mohave, and Hardyville.

For many years, Yuma served as the gateway to the new western territory of California. In 1870, the Southern Pacific Railroad bridged the river, and Yuma became a hub for the railroad and was selected as the county seat.

### **The Reporting Entity (Concluded)**

Much of Yuma County is desert land accented by rugged mountains. The valley regions contain an abundance of arable land, which is irrigated by the Colorado River.

**Local Economy:** Agriculture, tourism, military and government are the County's principal industries. During the winter months, the population nearly doubles with part-time residents, commonly known as "snow birds". Although, the State of Arizona is continuing to recover from the recent recession, the recovery effects are continuing to be seen at a somewhat slower pace here in Yuma County. It is expected revenue will increase moderately for the next few years, as the economy appears to continue its correction. The County is also monitoring expenditures, implementing budgetary savings, and working with all levels of staffing to continue to provide the services desired or mandated with the available resources.

**Organization:** A five-member Board of Supervisors (the Board) carries out the governmental and administrative affairs of the County. Each member is elected from a designated district to serve a four-year concurrent term. The Board members collectively select the chair. The Board is responsible for establishing the policies of the County to provide guidance to the various County departments, and appointing a County Administrator who is responsible for the general administrative and overall operations of the various departments of the County. Additionally, the Board furnishes budget authority to all other County Elected Officials and the Court System.

**Entity Defined:** Yuma County includes in its financial statements all funds, agencies, trusts, boards, commissions, and authorities for which the Yuma County Board of Supervisors is financially accountable. In accordance to Governmental Accounting Standards Board (GASB) Statements No. 14 and No. 61, The Financial Reporting Entity: financially accountable includes, but is not limited to: selection of governing authority, designation of management, ability to significantly influence operations, financial interdependence, and accountability for fiscal matters. Various school districts and certain special districts within Yuma County are governed independently. The financial statements of these districts are not included in this report except to reflect amounts held in an agency / trust capacity by the County Treasurer.

**Services Provided:** Yuma County provides an ample range of governmental and community services. These services can be divided into two categorizations: mandated and optional. Mandated services are services the County is required to provide by either Federal or State legislative bodies. Optional services are services the County is not required to provide, but chooses to do so for the overall benefit of its citizens, as guided by the citizens.

**Mandated:** Superior and Justice Courts, Adult and Juvenile Probation/Detention, Law Enforcement, Public and Legal Defenders, Recording of Deeds, Indigent health and mental health care, Immunization and disease control, Sanitation inspections, Rabies and vector control, Treasury functions, Land use planning and zoning, Building code enforcement, Elections and Voter registration, School Superintendent, and Road maintenance.

**Optional:** Libraries, Parks, Solid waste collection, Improvement districts, New road construction, Cable TV franchise, AIDS / cardiovascular injury prevention programs, Flood control, Emergency management (other than for hazardous materials), Public housing, Economic development, and Job training.

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## **FINANCIAL INFORMATION**

**Accounting Policy:** Yuma County maintains accounts in accordance with the principles of fund accounting to ensure limitations and restrictions on the County's available resources are observed and adhered to. Fund accounting classifies resources into funds with respect to the intended activities or objectives specified by those resources for accounting controls and financial reporting purposes. Each fund is an independent fiscal and accounting entity, and its operations are accounted for in a separate set of self-balancing accounts which are comprised of assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures or expenses.

There is no limit to the number of funds a government may establish and maintain for accounting and financial reporting. A generally practiced governmental accounting guideline is that a government should use the smallest number of individual funds as possible, consistent with its particular circumstances, and individual funds are closed when their intended purposes are no longer operating. A description of the fund categories used by the County follows:

**Governmental Funds:** These funds are used to account for all of Yuma County's expendable financial resources, except for those reported in the Internal Service funds.

## **The Financial Information (concluded)**

The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds. The County's General, Special Revenue, Debt Service, and Capital Projects funds are included in this fund category.

**General Fund:** The General Fund is the primary operating fund. It accounts for all financial resources of Yuma County, except for those required, either by rule of statute or U.S. GAAP, to be accounted for elsewhere, or chosen to do so for internal tracking purposes.

**Special Revenue Funds:** Special Revenue Funds account for unique revenue sources legally restricted by statute, ordinance, or other specific requirements to finance specific functions or activities.

**Debt Service Funds:** These funds are used to account for the resources accumulated for the payment of interest, principal, and related costs on long-term debt, special assessments, and capital leases. This fund type is not used to account for the outstanding debt itself.

**Capital Projects Funds:** Yuma County uses Capital Projects Funds to account for the acquisition and construction of major capital activities, and establishes a separate fund for each individual construction project or revenue source. The majority of these funds compositions have imposed restrictions similar to the Special Revenue Funds, but due to their capital nature they are accounted for as Capital Projects Funds.

**Proprietary Funds:** These funds are used to account for the County's ongoing activities which can be viewed as similar to the private sector. Measurement focus is on determination of income, financial position, and changes in financial position. The full accrual basis of accounting is used for these funds.

**Internal Service Funds:** Yuma County uses Internal Service Funds to account for: IT Life Cycle Management Fund to ensure the County maintains a four year cycle on computer systems; a Revolving Fund used to cover costs, expenses, and salaries associated with improvements made to Improvement Districts; a Workers Compensation Fund established to operate on a self-funded basis, a Health Self – Insurance Fund established to account for the financing of a self-funded benefit plan, and a Liability Self-Insurance Fund established to account for the departmental funded insurance liability plan.

**Fiduciary Funds:** These funds are used to account for assets held by the County in a trustee or agency capacity. Fiduciary funds account for assets held by the County Treasurer on behalf of others and are either Investment Trust Funds or Agency Funds which are custodial in nature and do not involve measurement of results of operations. The accrual basis of accounting is used for these funds.

**Internal Control:** In regard to accounting, internal controls are designed to provide reasonable (not absolute) assurance:

- (1) Assets are safeguarded against loss from unauthorized use, theft, or disposition; and
- (2) The reliability of financial records for preparing financial statements and maintaining accountability for assets.

Implemented internal control mechanisms should recognize the cost of maintaining control procedures and should not exceed the benefit derived as a result of their adherence. The evaluation of costs and benefits requires estimates and judgments by the County's management. It should also be recognized all internal control policies and procedures are inherently vulnerable to conspiracy, collusion, and deliberate management override.

---

## **BUDGETARY CONTROLS**

Yuma County complies with Arizona Revised Statutes (A.R.S.) by operating under a balanced budget and appropriating all available resources. The County stays within State regulated levy and expenditure limitations. With this principle, the measure of financial performance is monitored by the realization of estimated revenues and abiding by the appropriations during the budget year.

**Budgetary Basis:** Yuma County prepares its budget using accounting principles consistent with its financial reporting methods. Revenues are recognized when they are both available and measurable. For this purpose the County considers revenues to be available if they are collected within 60 days after the fiscal year end. Open encumbrances lapse at fiscal yearend.

## **Budgetary Controls (concluded)**

**Budget Administration:** Yuma County administration monitors the County's budget at the fund level for Special Revenue, Debt Service, and Internal Service Funds. The General Fund and Capital Project Funds are monitored at the department and project level, respectively. The budget is modified throughout the year as additional resources become available or anticipated resources dissipate, if permitted under A.R.S. 42-17105 and 42-17106. This methodology ensures all available resources are accounted for with appropriate budgetary controls, and only available resources are disbursed or encumbered.

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## **MAJOR INITIATIVES**

The management of Yuma County is committed to continuing its efforts to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing these goals within the constraints placed upon the County through statutory limitations and revenues from outside sources. The management staff within Yuma County exhibits a spirit of cooperation in devising ways to limit their own departmental spending. This commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County to serve its constituents in a manner which is economically responsible given the current economic situation. Management is striving to maintain Yuma County's cash reserve at an appropriate level to provide financial stability for the County and its constituents. Another major goal is to maintain a structural balance between recurring revenues and expenditures. It is the County's desire to use one-time revenues to provide for special projects. The Board of Supervisors continues its commitment to maintain a presence in the downtown area by the redevelopment of a historic building across the street from the current main administration building; this project alleviates the space needs in the areas of Adult Probation and Administration.

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## **LONG-TERM FINANCIAL PLANNING**

Total fund balance in the General Fund (22.6% of total General Fund expenditures and transfers out) currently exceeds the policy guidelines of 15 percent set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of fund balance has to do with a conservative expending philosophy implemented by management since the last recession made its presence in Yuma County (eight years ago). Yuma County management continues to be financially prudent when seeking resources for new projects. The County continues to reduce debt and plans to continue its conservative efforts in its spending for the next few years as it lives within the constraints of the current economic conditions. County management continues to review and control the number of capital projects in an effort to direct funds to cover more pressing and mandated services. The existing capital projects, with the exception of the newly acquired building, are expected to be completed with funds other than local sources, while any new projects will be critically reviewed prior to any decisions being made.

---

## **RELEVANT FINANCIAL POLICIES**

Yuma County has had a policy of keeping recurring expenditures at or below recurring revenues and using one-time revenues for one-time projects. Additionally, the County attempts to maintain reserves at a minimum of 15 percent of fund expenditures and transfers out. This allows the County to fund one time projects on a cash basis and keep debt to a minimum. The County has traditionally had a conservative viewpoint toward taxation of its constituents and has strived to limit tax levies even during periods of reduced assessed values. It continues to maintain a level of taxation below the maximum level allowed when other counties within the State are taxing to the maximum level. With the imposition of the 2% increase limit in the taxes levied on existing property plus new construction approved by voters on November 7, 2006 in a statewide referendum, limits the County to levying its property taxes at the level at that time with a maximum increase each year thereafter of 2%. County management has asked for and received cooperation from all of departments concerning restricting expenditures and replacement of employees, except where necessary. This cooperative effort has resulted in an 18.66% reversion on all non-major governmental funds and a 4.44% reversion in the General Fund from actual to budgeted expenditures.

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## **CASH MANAGEMENT**

The Yuma County Treasurer, an elected position, is responsible for cash management and investments for the County. Most cash assets of the County, other than impress accounts, are on deposit through this office. Cash which is temporarily idle during the year is invested on a short-term basis.

## **INDEPENDENT AUDIT**

Pursuant to Arizona Revised Statutes, the Auditor General has contracted with the accounting firm of Fester & Chapman, PLLC. to perform an audit of Yuma County's financial statements for fiscal year ended June 30, 2017. The results of this audit are outlined in the Independent Auditors' Report which is included in the Financial Section.

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## **AWARDS**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2016. This was the sixteenth consecutive year the Yuma County has received this prestigious award. In order to be awarded a Certificate of Achievement, Yuma County published an easily readable and efficiently organized CAFR. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

GFOA has also given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Yuma County for its Popular Annual Financial Report for fiscal year ended June 30, 2016. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2016-2017. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

---

## **ACKNOWLEDGMENTS**

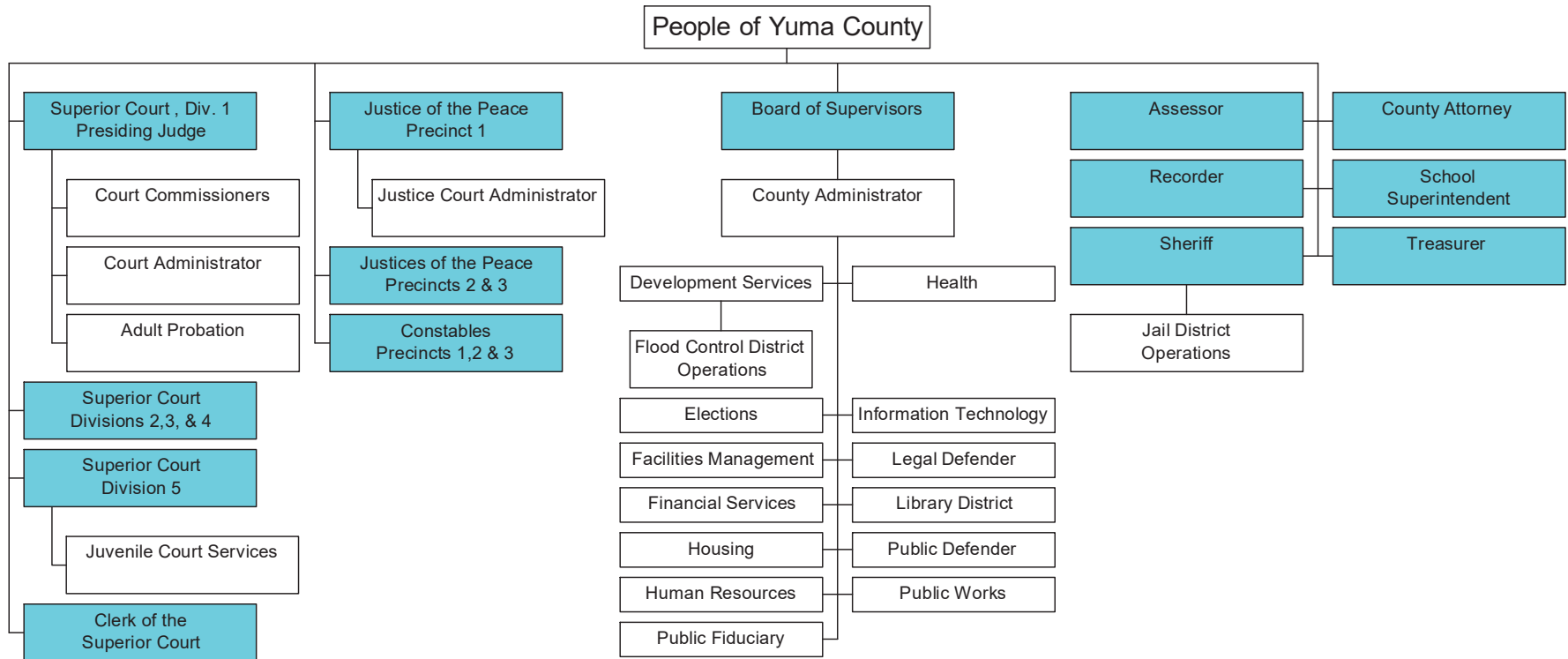
The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have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

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

Respectfully submitted,

Gilberto Villegas, Jr.  
Chief Financial Officer

# Yuma County Government



## LEGEND

= Elected officials

Note A: The Superior Court Presiding Judge also exercises administrative supervision over all Superior Court personnel.

Note B: The Board of Supervisors has budget authority over all organizational units, including those of elected officials.

Note C: The Board of Supervisors is also the governing board of the Library District, Flood Control District, Health Services District & the Jail District.





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Yuma County  
Arizona**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

Executive Director/CEO

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## FINANCIAL SECTION

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

The following is contained in the Financial Section:

|  |           |
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## **Independent Auditors' Report**



## **Independent Auditors' Report**

The Auditor General of the State of Arizona

The Board of Supervisors of  
Yuma County, Arizona

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditors' Responsibility***

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

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

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of Yuma County as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 17 through 26, Budgetary Comparison Schedules on pages 88 through 95, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 96, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on page 97, Schedule of County Pension Contributions on pages 98 through 99, Schedule of Agent OPEB Plans' Funding Progress on pages 101 through 102, and the Infrastructure Assets information on pages 103 through 104 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary and Other Information***

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

The combining and individual fund statements and schedules are management's responsibility and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

*Compliance Over the Use of Highway User Revenue Fund and Other Dedicated State Transportation Revenue Monies*

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies the County received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues the County received solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

The communication related to compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the member of the Arizona State Legislature, the Auditor General of the State of Arizona, the Board of Supervisors, management, and other responsible parties within the County and is not intended to be and should not be used by anyone other than these specified parties.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we will issue our report on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Fester & Chapman, PLLC*

March 9, 2018



**FINANCIAL  
SERVICES  
DEPARTMENT**

**Gilberto Villegas, Jr  
Chief Financial Officer**



198 South Main Street  
Yuma, Arizona. 85364  
Voice (928) 373-1012  
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**Management's Discussion and Analysis**

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As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

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**FINANCIAL HIGHLIGHTS**

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

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**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

## Overview of the Financial Statements (continued)

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

### Government-wide financial statements

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

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

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

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

### Fund financial statements

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

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

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

Yuma County maintains one hundred twenty (120) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Capital Improvements Fund; Jail District's General Operations Fund; the Library District's General Operations Fund; Flood Control District General Operations Fund; the Health Services District General Operations Fund; the Development Services Highway Users Revenue Fund (HURF), and the Improvement District B & C Colonia Debt Service Fund, all of which are considered to be major funds. These financial statements can be found on pages 33 to 41 of this report. Data from the other one hundred and twelve (112) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 115 to 202.

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

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

## Overview of the Financial Statements (concluded)

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

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

## Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 86 of this report.

## Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning Yuma County's progress in funding its obligations to provide pension benefits to its employees, as well as schedules illustrating the County's compliance with legally adopted budgets and an explanation of the County's application of the modified approach to the reporting of infrastructure assets. Required supplementary information can be found on pages 88 to 112 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 115 to 206 of this report.

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## GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets and deferred outflows exceeded liabilities and deferred inflows by \$268,150,494 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, \$296,351,166, is invested in capital assets (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress), net of the related debt issued to acquire those assets that is still outstanding, and accumulated depreciation. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

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

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

An additional portion of Yuma County's net position, *Restricted*, which amounts to \$59,891,654 or 22.3% of total net position, represents resources subject to external restrictions on how they may be used. At the end of the current fiscal year, Yuma County reported a negative balance in the *Unrestricted* category of net position \$(88,092,326).

**Government-wide financial analysis (Continued)**

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

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

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

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

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

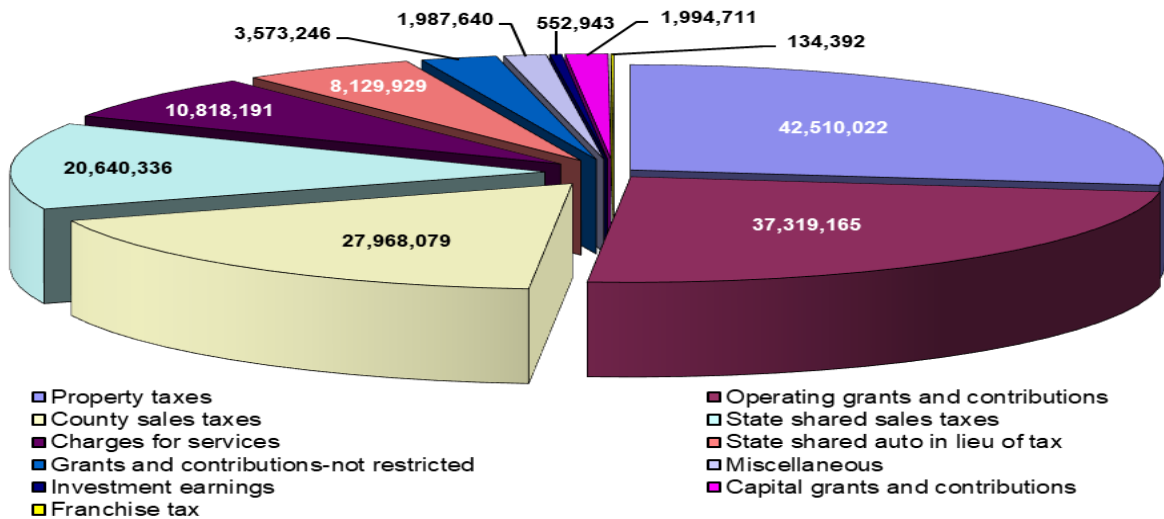
|  | <u>Governmental Activities</u> |                      |
|--|--------------------------------|----------------------|
|  | <u>2017</u>                    | <u>2016</u>          |
| <b>Revenues:</b>   |                                |                      |
| <b>Program revenues:</b>            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

**Government-wide financial analysis (Continued)**

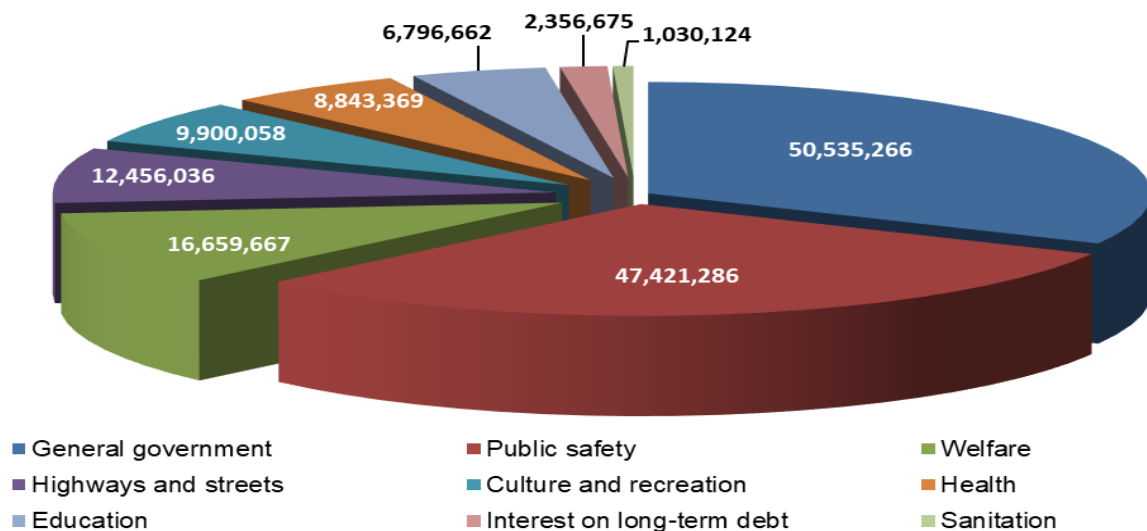
Key elements contributing to the \$(370,489) decrease in net position are as follows:

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

**Government-Wide Revenues by Source**



**Government-Wide Expenses by Category**



## FINANCIAL ANALYSIS OF YUMA COUNTY'S FUNDS

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

### Governmental funds

The focus of Yuma County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing Yuma County's financing requirements. In particular, *fund balance* may serve as a useful measure of a government's net resources restricted, committed, assigned, and available for spending at the end of the fiscal year.

*All governmental funds:* At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$80,844,905, an increase of \$3,756,040 or 4.9% in comparison with the prior year. Fiscal year end 2017 fund balances are categorized as follows: 0.6% or \$482,455 is Nonspendable; 84.0% or \$67,890,225 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 2.6% or \$2,134,427 are Committed to self-imposed constraints by the Board of Supervisors; 1.9% or \$1,559,182 is Assigned or "ear- marked" by management for specific purposes; and 10.9% or \$8,778,616 is Unassigned, which means funds are available for spending at the government's discretion.

Below is a year-to-year comparison of Yuma County's governmental funds revenues from all sources

**Yuma County**  
**Governmental Funds Revenues by Source**  
**Years Ended June 30, 2017 and 2016**

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

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

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

**Governmental funds (Continued)**

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

**Yuma County**  
**Governmental Funds Expenditures by Function**  
**Years Ended June 30, 2017 and 2016**

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

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

- Total expenditures increase of \$5,756,921 or 4.0% this fiscal year, was mainly driven by the additional operational costs in the Jail District General Operations fund, by \$1,432,307, and the completion of a number of road maintenance projects in the Development Service-HURF fund, \$1,671,018. Another significant increase was reported in the General Fund department operations of \$1,281,717. The remainder \$1,371,879 is distributed among the funds within Yuma County.
- As mentioned before, Public Safety's increase is primarily due to the increase of \$1,432,307 in operation costs for the Jail District; 90% of this increase or \$1,292,774 can be directly identified in personnel cost. A new payment plan was developed and implemented for Detention Officers. After a salary market study, it was found that most position were below market. The plan has helped the District to fill most vacancies and retain qualified employees. The remainder \$139,533 are in supplies and services.
- Highways and Street increase of \$1,736,446 or 20.3% is mainly assigned to the Development Service Department- HURF expenditures. Road repair seals increased by \$1,606,581 for current fiscal year. The increase is driven by a directive from the Board of Supervisors to aggressively pursue a road repair schedule. This level of expenditure for road repairs is expected to continue to the next fiscal year. The rest of the increase \$129,865 is for normal increase in operations.
- The most significant expenditure decrease as compared to the prior fiscal year was in the debt service category. Principal and Interest payments were reduced by a combined \$(338,145). Total reduction resulted from the refinancing of the Library District general bond issuance implemented the previous fiscal year.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was \$17,452,552. The net change in fund balance was an increase of \$2,158,327 or 14.1%. The \$2,780,288 or 3.6% increase in revenues over shadowed the increase in expenditures of \$2,511,485 or 3.8% as compared to the previous year to record a positive fund balance increase for the second consecutive time in the last six years. Management realized the reductions to the General Fund's fund balance was not a sustainable path and developed and implemented strategies to increase revenue sources and maintain and/or keep expenditures increase to a minimum without sacrificing the expected level of service; including the development of a long term financial plan.

All *debt service funds* had a combined fund balance in the amount of \$1,215,181 an \$186,318 increase as compared to the prior fiscal year; mainly due to the additional special assessment collections of \$109,856 to service the B & C Colonia Improvement district fund, excess funds transfer to the Library district debt service funds of \$77,538 for additional expenditures that did not materialize. The difference of \$(1,076) is from the remaining debt service funds.

## **Governmental funds (Concluded)**

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

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

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## **GENERAL FUND BUDGETARY HIGHLIGHTS**

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

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

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

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## **CAPITAL ASSET**

Yuma County's capital assets for its governmental activities at June 30, 2017 amount to \$350,070,075 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

Net capital assets increased \$78,320 for the current fiscal year. Additional information on Yuma County's capital assets can be found in note 7 on pages 60-61 of this report. Also, refer to Exhibits N-1 through 3 on pages 208 through 210.

As provided by GASB Statement No. 34, Yuma County has elected to record its Asphalt Pavement Roads, Infrastructure Subsystem, using the "Modified Approach". Assets accounted for under the modified approach include approximately 576.44 center lane miles of paved roads the County is responsible for maintaining (1.38 center miles increase). In addition to the paved roads, Yuma County also maintains 1,500 miles of gravel roads. In which 270.64 miles are maintained regularly, and 1,229.36 miles are maintained periodically.

The County manages its roads using the Pavement Management System, which measures the condition of the pavement and its ability to serve the traveling public. The Pavement Management System is composed of various factors evaluating distress and quality, which when combined provides a unit of measurement called "Overall Condition Index" (OCI).

OCI uses a one hundred point scale (100 Excellent, 0 Needs immediate work) to characterize the condition of the paved roadway. Yuma County has committed to an average OCI level of 65 for the overall subsystem. The most recent assessment indicates that an overall average rating of 70.55 was achieved for fiscal year 2017. There are no changes contemplated to adjust either the committed OCI level, or the application of the Pavement Management System. Refer to pages 103 through 104 for a complete disclosure of the Modified Approach.



**LONG-TERM DEBT ADMINISTRATION**

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

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

Revenue bonds are backed by pledged revenues from Jail District and General Fund; the general obligation bonds by property tax collections of the Yuma County Library District; the rural development loan and the special assessment bonds for which the government is liable in the event of default by the property owners, are subject to a special assessment; and the unamortized premiums resulted from the defeasement of the 2007 Jail district revenue bond and 2006 and 2007 Library district General Obligation bonds. Additional information on the County's long-term debt can be found in notes 9-12 on pages 62-67 of this report.

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

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

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

Yuma County expects the collection of its major revenue sources (local sales tax, state shared sales tax, and state shared auto in lieu of tax) to continue in a stable, but very moderate growth (1.5 to 3.0%) based on observed economic activity in the national, state and local economies. After several years of retrenching in revenue sources from both the local and state levels, the County continues to experience a nominal but important increase in sales tax revenues which make up 31.7% of the County's total revenues. Property tax levy amounts are capped by statute at a maximum 2.0% increase annually from the prior year's maximum allowable levy amount plus the additional value contributed by new construction as a result of a statewide voter action in November, 2006. The Board of Supervisors approved a 1.9% levy increase over the amount levied in the prior year on the general levies. This still left on the table (\$1,742,754) the difference between the maximum allowable and the amount levied by the Board. Given the current observed economic trends, management anticipates a very moderate growth rate to continue unless outside sources and factors intercede. Decisions will have to be made as to continuing effect of the decision to elect not to take advantage of the allowable increase in property taxes to meet current spending levels as the expenses of the County continue to increase due to outside forces. For Fiscal Year 2018 the Board elected not to utilize the available difference between the maximum allowable for the year and the prior year's levy.

- ❖ The most recent estimates reflect the population of Yuma County continuing to grow; 1.3% for fiscal year 2017, while the unemployment rate was reported to be 18.7% for the calendar year 2016 (3.5 percentage points decrease as compared to the prior year). Traditionally Yuma County has a very high rate of unemployment, typically in the range of 16.0% to 27.5%, due to seasonal agricultural requirements in the labor market. However, due to continued local effects of the national recession over the last five years the County averages 22.2% unemployment rate (over the last 10 years) which appears to be dropping as indicated by the current year numbers and moving in the direction of the more traditional county numbers. Management observations indicate a very moderate but sustained growth in the economic factors for the local Yuma County economy barring any unforeseen actions by outside forces exclusive of the agricultural segments.

## **Economic Factors and Next Year's Budgets (concluded)**

- ❖ The County continues its efforts to position itself in a minimum long-term debt status. Administration believes the continued limitation of long-term debt not only saves the County on interest payments, but also improves the County's credit ratings and borrowing capacity for emergencies by keeping a low ratio of debt to expenditures and revenues.
- ❖ The County has, for the past eight years, worked with management to responsibly minimize the operating costs within all levels of government given the continuing trends of moderate growth patterns within the economy nationally, statewide and locally. This year the County saw a reversion of 24.7% of actual expenditures as compared to budget from all its operational governmental units exclusive of contingencies. The Yuma County Administration is continuing its efforts to control the level of expenditures to remain within the revenues being received without significant impact to service demands. Its efforts include the looking into and implementation of a 10 year financial planning and performance measuring tools as part of its efforts to maintain the County in both structural and economic balance. The County saw an increase of total expenditures from fiscal year 2016 of 3.6%.
- ❖ The County anticipates, due to its aggressive management, to see the level of expenses to remain stable. The County continues to see reduced grant funding for the County's special revenue funds. These reductions in revenues continue to be of major concern and challenges to management. If these shortfalls continue, management will continue to review the activities supported by these special funds to bring them in line with available resources.
- ❖ The Nation, State and County currently appear to be in a sustainable economic recovery mode after the last recession which resulted from the financial and construction downturn. It has taken the county 8 years to attain similar levels of revenues in sales taxes prior to the recession. The assessed values of property in the county are still 15% below the level at the time of the economic downturn. Yuma County continues to take a very conservative but active attitude towards its activities as it responds to the existing economic conditions along with the requirements and policies established by its governing body to provide the services required by Yuma County residents. We are expecting this moderate growth trend to continue throughout the current fiscal year and into the following year. Currently there does not appear to be anything on the County's economic horizon which would significantly change management's expectations.

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## **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of Yuma County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

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

(928) 373-1012

## **Basic Financial Statements**

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## **Government-Wide Financial Statements**

YUMA COUNTY  
**Statement of Net Position**  
June 30, 2017

**Exhibit A- 1**

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

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

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

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

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## **Fund Financial Statements**

YUMA COUNTY  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2017

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

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

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

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

June 30, 2017

|  |                      |                       |
|--|----------------------|-----------------------|
| Fund balance - total governmental funds  |                      | \$ 80,844,905         |
| Amounts reported for governmental activities in the Statement of Net Position are different because:   |                      |                       |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.  |                      | 350,070,075           |
| Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.  |                      | 3,772,246             |
| Deferred outflows and inflows of resources related to pension and deferred charges or credits on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds   |                      |                       |
| Deferred outflows related to pensions  | \$ 30,137,171        |                       |
| Deferred charge on debt refundings   | 3,046,568            |                       |
| Deferred inflows related to pensions   | <u>(15,820,663)</u>  |                       |
| Total  |                      | 17,363,076            |
| Internal service funds are used by management to charge the costs of certain activities including insurance and maintenance and technology, to individual funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources, of the internal service funds are included in governmental activities in the Statement of Net Position: |                      |                       |
| IT Life Cycle Management   | \$ 17,346            |                       |
| Revolving Fund   | (166,308)            |                       |
| Workers Compensation   | 335,405              |                       |
| Health Self-Insurance  | 7,426,804            |                       |
| Liability Self-Insurance   | <u>(358,241)</u>     |                       |
| Total  |                      | 7,255,006             |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:   |                      |                       |
| Revenue bonds payable  | \$ (9,999,984)       |                       |
| Unamortized premiums   | (2,715,272)          |                       |
| General obligation bonds payable   | (36,820,000)         |                       |
| Special assessment bonds payable   | (21,700)             |                       |
| Rural development loans payable  | (2,862,204)          |                       |
| Obligations under capital leases payable   | (484,737)            |                       |
| Compensated absences payable   | (7,246,907)          |                       |
| Claims and judgments payable   | (1,529,121)          |                       |
| Net pension liabilities  | <u>(129,474,889)</u> |                       |
| Total  |                      | <u>(191,154,814)</u>  |
| Net position of governmental activities  |                      | <u>\$ 268,150,494</u> |

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

YUMA COUNTY  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
Year Ended June 30, 2017

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

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

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

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**Reconciliation of the Statement of Revenues, Expenditures, and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities**  
Year Ended June 30, 2017

|   |                     |
|---|---------------------|
| Net change in fund balances - total governmental funds  | \$ 3,756,040        |
| Amounts reported for governmental activities in the Statement of Activities are different because:  |                     |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.   |                     |
| Capital outlay  | 7,365,892           |
| Depreciation expense  | (8,713,032)         |
| Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.  |                     |
|   | 1,332,483           |
| County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for charges in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities    |                     |
| County pension contributions  | 8,815,621           |
| Pension expense   | (14,177,939)        |
| Collections of revenues in the governmental funds are less than revenues reported in the Statement of Activities  |                     |
|   | (389,744)           |
| Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the Statement of Activities |                     |
| Principal repaid  | 2,871,492           |
| Amortization of bond premiums   | 233,218             |
| Capital leases (net)  | (406,057)           |
| Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.   |                     |
| Increase in compensated absences payable  | (309,662)           |
| Increase in claims and judgments payable  | (770,546)           |
| Internal service funds are used by management to charge the costs of certain activities such as technology, maintenance and insurance to individual funds. The net revenue (expenses) of the internal service funds is reported with governmental activities in the Statement of Activities.  |                     |
| IT Life Cycle Management  | (2,049)             |
| Revolving Fund  | (48,963)            |
| Workers Compensation  | 19,222              |
| Health Self-Insurance   | 117,260             |
| Liability Self-Insurance  | (63,725)            |
| Change in net position of governmental activities   | <u>\$ (370,489)</u> |

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

YUMA COUNTY  
**Statement of Net Position**  
**Proprietary Funds**  
June 30, 2017

**Exhibit C- 1**

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

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

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

Year Ended June 30, 2017

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

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

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

**Exhibit C- 3**

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

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

YUMA COUNTY  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
June 30, 2017

**Exhibit D- 1**

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

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

YUMA COUNTY  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
Year Ended June 30, 2017

**Exhibit D- 2**

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

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

## **Notes to Financial Statements**

**Note 1 -Summary of Significant Accounting Policies**

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

For the year ended June 30, 2017, the County implemented the provisions of GASB statement No. 77, *Tax Abatement Disclosures*, establishes standards for disclosing tax abatements agreements the County entered into and agreements that other governments entered into that reduced the County's tax revenues.

**A. Reporting Entity**

The County is a general purpose local government that a separately elected board of supervisors governs. The accompanying financial statements present the activities of the County (the primary government) and its component units

Component units are legally separate entities for which the County is considered to be financially accountable.

Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government.

Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County.

Each blended component unit discussed below has a June 30 year-end. The County has no discretely presented component units. The following table describes the County's component units:

| <b>Component Unit</b>                                  | <b>Description; Criteria for Inclusion</b>  | <b>Reporting Method</b> | <b>For Separate Financial Statements</b>                               |
|--|---|-------------------------|--|
| Yuma County Flood Control District                     | A tax-levying district that provides flood control systems; the County's Board of Supervisors serves as board of directors and county management has operational responsibility for the district.   | Blended                 | Not Available  |
| Yuma County Library District                           | A tax-levying district that provides and maintains library services for the County's residents; the County's Board of Supervisors serves as board of directors and county management has operational responsibility for the district.             | Blended                 | Not Available  |
| Yuma County Special Assessment (Improvement Districts) | Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; the County's Board of Supervisors serves as board of directors and management has operational responsibility for the districts.   | Blended                 | Not Available  |
| Yuma County Jail District                              | A tax-levying district that acquires, constructs operates, maintains, and finances county jails and jail systems; the County's Board of Supervisors serves as the governing board and management has operational responsibility for the district. | Blended                 | Yuma County Financial Services<br>198 Main Street<br>Yuma, AZ<br>85364 |



**Note 1 - Summary of Significant Accounting Policies (Continued)**

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2017 is \$6,885,255. Yuma County is also required to maintain support of the Health Services District. The amount of health services support for the year ended June 30, 2017 is \$786,898. The Health Services District also includes the Rabies Control Fund.

**B. Basis of Presentation**

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

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

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

- charges to customers or applicants for goods, services, or privileges provided;
- operating grants and contributions; and
- capital grants and contributions, including special assessments

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

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

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

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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

The County reports the following *major governmental* funds:

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

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

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

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

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

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

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

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

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

## **Note 1 - Summary of Significant Accounting Policies (Continued)**

Additionally, the County reports the following fund types:

The *Investment Trust Funds* account for pooled assets and individual investment accounts the County Treasurer holds and invests on behalf of other governmental entities.

The *Agency Funds* account for assets the County holds as an agent for the State, school districts, individuals, and various local governments, mainly for property taxes collected and distributed to the State, local school districts, community college districts, and special districts. One agency fund is reported to account for all custodial activities.

### **C. Basis of Accounting**

The government-wide, proprietary fund and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. The agency funds are custodial in nature and do not have a measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

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

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

### **D. Cash and Investments**

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

### **E. Inventories and Prepaid Items**

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

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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

**F. Property Tax Calendar**

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

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

**G. Capital Assets**

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

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

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

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

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

**H. Fund Balance Classifications**

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

**Note 1 - Summary of Significant Accounting Policies (Continued)**

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

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

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

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

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

**I. Investment Income**

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

**J. Sales Tax Revenue**

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

**K. Intergovernmental Grants and Aid**

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

**L. Compensated Absences**

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

## **Note 1 - Summary of Significant Accounting Policies (Concluded)**

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

Under the new PTO plan employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees are only compensated for up to 400 hours of accumulated PTO hours.

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

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

### **M. Long-term Obligations**

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

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

### **N. Deferred Outflows and Inflows of Resources**

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

### **O. Pensions**

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

Yuma County  
**Notes to financial statements**  
June 30, 2017

**Note 2 – Fund Balance Classifications of the Governmental Funds**

The fund balances classifications of the governmental funds as of June 30, 2017, were as follows:

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

**Note 3 - Stewardship, Compliance, and Accountability**

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

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

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

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

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

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

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

**Note 4 - Deposits and Investments**

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

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

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better at the time of purchase by at least two nationally recognized rating agencies.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

*Custodial credit risk-* Statutes require collateral for deposits at 102 percent of all deposits federal depository insurance does not cover.

*Concentration of credit risk-* Statutes do not include any requirements for concentration of credit risk.

*Interest rate risk-* Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

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



**Note 4 -Deposits and Investments (Continued)**

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

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

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

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

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

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

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

At June 30, 2017, the following investments were held by a trustee. These funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with the trustee are held by the counterparty and are not in the County's name.

| <u>Department</u> | <u>Debt Service</u> |
|-------------------|---------------------|
| Jail District     | \$ 927,009          |
| Yuma County       | 5                   |
| Totals            | <u>\$ 927,014</u>   |

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

**Note 4 -Deposits and Investments (Concluded)**

**Concentration of credit risk** – The County does not have a formal investment policy with respect to concentration of credit risk. The County had investments at June 30, 2017, of 5 percent or more of the County's total investments in the Federal Home Loan Mortgage Association of 19.88%, Federal Home Loan Bank of 10.77%, and the Federal National Mortgage Association of 7.03%.

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

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

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

| Cash, deposits, and investments: |                       |
|----------------------------------|-----------------------|
| Cash on hand                     | \$ 559,557            |
| Amount of deposits               | 45,254,359            |
| Amount of investments            | 121,958,507           |
| Total                            | <u>\$ 167,772,423</u> |

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

**Note 5 -County Treasurer's Investment Pool**

Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. The Treasurer has a fiduciary responsibility to administer those and the County's monies under her stewardship. The Treasurer invests, on a pool basis, all idle monies not specifically invested for a fund or program. In addition, the Treasurer determines the fair value of those pooled investments annually at June 30.

The County Treasurer's investment pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. The pool's structure does not provide for shares and the County has not provided or obtained any legally binding guarantees to support the value of the participants' investments.

The Treasurer allocates interest earnings to each of the pool's participants. At June 30, 2017 the bank balance of the County Treasurer's investment pool deposits was \$ 37,542,167. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks.

Details of each major investment classification follow:

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

**Note 5 -County Treasurer’s Investment Pool (Concluded)**

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

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

**Note 6 - Property Taxes Receivable**

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer’s Office, and at June 30, 2017, the uncollected property taxes and related allowances for uncollectibles were as follows:

| <u>Fiscal Year</u>                                       | <u>Major Governmental Funds</u> |  |  | <u>Nonmajor Governmental Funds</u> |
|--|---------------------------------|--|--|------------------------------------|
|  | <u>General Fund</u>             | <u>Library District General Ops Fund</u> | <u>Flood Control General Ops District Fund</u> |                                    |
| Current 2016-17  | \$ 837,898                      | \$ 304,656                               | \$ 77,523                                      | \$ 25,004                          |
| Prior years (Net of allowances)                          | <u>125,311</u>                  | <u>116,242</u>                           | <u>29,742</u>                                  | <u>14,648</u>                      |
| Total receivable   | 963,209                         | 420,898                                  | 107,265  | 39,652                             |
| Less allowances for uncollectibles                       | <u>(231,641)</u>                | <u>(82,425)</u>                          | <u>(15,187)</u>                                | <u>-</u>                           |
| <b>Property Taxes Receivable (Net of Uncollectibles)</b> | <b><u>\$ 731,568</u></b>        | <b><u>\$ 338,473</u></b>                 | <b><u>\$ 92,078</u></b>                        | <b><u>\$ 39,652</u></b>            |

**Note 7 -Capital Assets**

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

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

Depreciation expense was charged to functions as follows:

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

**Note 7 -Capital Assets (Concluded)**

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

| <u>Project Description</u>                                      | <u>Project Class</u> | <u>Expenditures to date</u> | <u>Total Project Cost</u> | <u>Remaining Commitments</u> |
|---|----------------------|-----------------------------|---------------------------|------------------------------|
| 8450 West Hwy 95 Somerton                                       | Buildings            | \$74,274                    | \$168,313                 | \$94,039                     |
| Mesa Del Sol Irrigation   | Other Impr           | 500                         | 175,500                   | 175,000                      |
| Sewer- El Prado Estates   | Infrastructure       | 197,613                     | 1,152,140                 | 954,527                      |
| Rd- @ County 8th St & Ave C thru D                              | Infrastructure       | 262,830                     | 3,318,984                 | 3,056,154                    |
| Rd- @ Ave B: Co 15th thru Co 18th                               | Infrastructure       | 498,212                     | 4,614,779                 | 4,116,567                    |
| Rd- @ Co 18th St Impr, Av 3E thru Av A                          | Infrastructure       | 18,087                      | 1,150,000                 | 1,131,913                    |
| Rd- @ Corridor- Av E : I95 thru Co 18th St                      | Infrastructure       | 57,191                      | 243,955                   | 186,764                      |
| Rd- @ Avenue 3E thru HWY 95                                     | Infrastructure       | 82,768                      | 90,000                    | 7,232                        |
| Rd- @ North 1-8 Frontage Rd Widening Ave 10e to Ave 11E (phase  | Infrastructure       | 85,149                      | 4,390,316                 | 4,305,167                    |
| Rd- @ Lake Martinez Road  | Infrastructure       | 40,925                      | 789,734                   | 748,809                      |
| Rd- @ N Frontage Road - Fortuna Road to Foothills Blvd          | Infrastructure       | 155,982                     | 1,369,051                 | 1,213,069                    |
| Rd- @ County 14th Street: Avenue A to Avenue D                  | Infrastructure       | 143,076                     | 1,282,206                 | 1,139,130                    |
| Rd- @ County 11th Street and Somerton Avenue Intersection       | Infrastructure       | 22,685                      | 700,000                   | 677,315                      |
| Traffic Signal @ 48th Street & Foothills                        | Infrastructure       | 7,500                       | 661,730                   | 654,230                      |
| Traffic Signal @ County 19th Street @ Avenue B, County 14th     | Infrastructure       | 2,840                       | 250,000                   | 247,160                      |
| Traffic Signal @ Avenue 4E, and Fortuna Road @ City 28th Street | Infrastructure       | 11,910                      | 250,000                   | 238,090                      |
| Traffic Signal @ Avenue B and City 5th Street - Pedestrian      | Infrastructure       | 23,711                      | 150,000                   | 126,289                      |
| Bridge- Rehab Co 25th St : Av E thru Av D                       | Infrastructure       | 81,987                      | 255,000                   | 173,013                      |
| Bridge- County 12th Street & Avenue D                           | Infrastructure       | 204,137                     | 1,343,192                 | 1,139,055                    |
| Imp- North Frontage- Fortuna to Foothills-Drain                 | Infrastructure       | 93,431                      | 314,971                   | 221,540                      |
| Imp- Somerton Area Drainage Improvmts                           | Infrastructure       | 46,902                      | 512,713                   | 465,811                      |
| Imp- San Luis Drainage Improvements                             | Infrastructure       | 57,338                      | 663,972                   | 606,634                      |
| Imp- Far West Storm Drain System                                | Infrastructure       | 289,000                     | 1,866,069                 | 1,577,069                    |
| Imp- Wellton Drainage Improvement                               | Infrastructure       | 73,257                      | 400,000                   | 326,743                      |
| Basin- Smuckers Park  | Infrastructure       | 88,859                      | 8,740,035                 | 8,651,176                    |
|   | <b>Total</b>         | <u>\$2,620,164</u>          | <u>\$34,852,660</u>       | <u>\$32,232,496</u>          |

Constructions projects are funded from various sources. The most significant are the energy efficient cooling towers funded by the HUD program federal funds. Projects classified as Infrastructure are funded from the State's shared Highway Users Revenue Fund with the exception of Drainage Projects which are funded with flood control funds.

**Note 8 -Due from Other Governments**

Amounts due from other governments reported in the Governmental Funds totaling \$10,846,960 at June 30, 2017 includes County sales taxes revenues of \$4,385,055 (allocated \$1,972,338 to General Fund, \$1,972,351 to Jail District, \$440,232 to Health District, and \$134 to Capital Projects); State shared sales taxes revenues of \$1,932,339; and Payment for Auto in Lieu Tax of \$330,016 (\$237,178 for the General Fund and \$92,838 for HURF). The remaining \$4,199,550 of the total receivables consists of grants and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

**Note 9 - Changes in Long-Term Liabilities**

The following schedule details the County's long-term liability and obligation activity for the current year ended:

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

**Note 10 - Bonds Payable**

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

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

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

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

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

**Note 10 - Bonds Payable (continued)**

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

| DEBT SERVICE REQUIREMENTS TO MATURITY |                     |                   |                     | DEBT SERVICE REQUIREMENTS TO MATURITY |                     |                     |                     |
|---------------------------------------|---------------------|-------------------|---------------------|---------------------------------------|---------------------|---------------------|---------------------|
| Yuma County Jail District             |                     |                   |                     | Yuma County                           |                     |                     |                     |
| Refunding Revenue Bonds- Series 2011  |                     |                   |                     | Revenue Bonds- Series 2013            |                     |                     |                     |
| June 30, 2017                         |                     |                   |                     | June 30, 2017                         |                     |                     |                     |
| Fiscal Year                           | Principal           | Interest          | Annual Debt Service | Fiscal Year                           | Principal           | Interest            | Annual Debt Service |
| 2018                                  | \$ 815,000          | \$ 201,838        | \$ 1,016,838        | 2018                                  | \$ 314,000          | \$ 187,560          | \$ 501,560          |
| 2019                                  | 850,000             | 162,250           | 1,012,250           | 2019                                  | 323,000             | 178,080             | 501,080             |
| 2020                                  | 895,000             | 118,625           | 1,013,625           | 2020                                  | 333,000             | 168,315             | 501,315             |
| 2021                                  | 940,000             | 72,750            | 1,012,750           | 2021                                  | 343,000             | 158,250             | 501,250             |
| 2022                                  | 984,996             | 24,625            | 1,009,621           | 2022                                  | 353,000             | 147,885             | 500,885             |
| <b>Totals</b>                         | <b>\$ 4,484,996</b> | <b>\$ 580,088</b> | <b>\$ 5,065,084</b> | 2023-27                               | 1,931,000           | 572,715             | 2,503,715           |
|                                       |                     |                   |                     | 2028-32                               | 2,243,000           | 262,740             | 2,505,740           |
|                                       |                     |                   |                     | 2033                                  | 490,000             | 11,055              | 501,055             |
|                                       |                     |                   |                     | <b>Totals</b>                         | <b>\$ 6,330,000</b> | <b>\$ 1,686,600</b> | <b>\$ 8,016,600</b> |

**General Obligation Bonds** — During the year ended June 30, 2006, the County issued \$10,050,000 general obligation bonds (Series 2006) with an interest rate of 4.0–5.5 percent to fund various Library branches and remodels. Interest on the obligation is payable semiannually. During the year ended June 30, 2008, the County issued the remaining \$43,715,000 authorized bonds (series 2007). The bonds are payable from a voter-approved property tax, not to exceed \$.3400 per \$100,000 assessed valuation.

**Refunded General Obligation Bonds-** On June 23, 2015 the Yuma County Free Library District issued \$26,300,000 in general obligations bonds (Series 2015) to partially advance refunding selected callable series 2006 and 2007 bonds. The new 2015 general obligation bond series have an interest rate ranging from 2.25% to 5.00%; mature July 2031; and are general callable at par on July 2025. The proceeds and cash contributions of \$3,700,000 were used to advance refund \$6,105,000 of principal outstanding 2006 Series and \$22,800,000 of principal outstanding Series 2007 general obligation bonds which had an interest rate rating from 4.00% to 5.00%.

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

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

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

**Note 10 - Bonds Payable (Concluded)**

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

| DEBT SERVICE REQUIREMENTS TO MATURITY<br>Yuma County Free Library District<br>Refunding General Obligations Bond - Series 2015<br>June 30, 2017 |                      |                     |                      | DEBT SERVICE REQUIREMENTS TO MATURITY<br>Yuma County Free Library District<br>Refunding General Obligations Bond - Series 2016<br>June 30, 2017 |                      |                     |                      |
|---|----------------------|---------------------|----------------------|---|----------------------|---------------------|----------------------|
| Fiscal Year   | Principal            | Interest            | Annual Debt Service  | Fiscal Year   | Principal            | Interest            | Annual Debt Service  |
| 2018  | 435,000              | 1,001,806           | 1,436,806            | 2018  | \$ 1,120,000         | 423,600             | 1,543,600            |
| 2019  | 1,640,000            | 984,406             | 2,624,406            | 2019  | -                    | 401,200             | 401,200              |
| 2020  | 1,700,000            | 918,806             | 2,618,806            | 2020  | -                    | 401,200             | 401,200              |
| 2021  | 1,765,000            | 850,806             | 2,615,806            | 2021  | -                    | 401,200             | 401,200              |
| 2022  | 1,850,000            | 762,556             | 2,612,556            | 2022  | -                    | 401,200             | 401,200              |
| 2022-26   | 8,460,000            | 2,734,669           | 11,194,669           | 2023-27   | 1,830,000            | 2,006,000           | 3,836,000            |
| 2027-31   | 9,820,000            | 961,475             | 10,781,475           | 2028-32   | 2,630,000            | 1,640,000           | 4,270,000            |
| <b>Totals</b>   | <b>\$ 25,670,000</b> | <b>\$ 8,214,525</b> | <b>\$ 33,884,525</b> | 2033-34   | 5,570,000            | 336,400             | 5,906,400            |
|   |                      |                     |                      | <b>Totals</b>   | <b>\$ 11,150,000</b> | <b>\$ 6,010,800</b> | <b>\$ 17,160,800</b> |

**Special Assessment Bonds with Governmental Commitment**—Special assessment bonds are secured by pledges of revenues from special assessments levied against the benefiting property owners. The proceeds of the bond issues were used to finance construction in these districts. These bonds are generally callable with interest payable semiannually.

The following special assessment districts had bonds outstanding at June 30, 2017:

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

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

| DEBT SERVICE REQUIREMENTS TO MATURITY<br>EI Prado Estates Improvement District No. 97-10<br>Special Assessment Bonds<br>June 30, 2017 |                  |                |                     |
|---|------------------|----------------|---------------------|
| Fiscal Year   | Principal        | Interest       | Annual Debt Service |
| 2018  | \$ 4,340         | \$ 854         | \$ 5,194            |
| 2019  | 4,340            | 665            | 5,005               |
| 2020  | 4,340            | 475            | 4,815               |
| 2021  | 4,340            | 285            | 4,625               |
| 2022  | 4,340            | 95             | 4,435               |
| <b>Totals</b>   | <b>\$ 21,700</b> | <b>\$2,374</b> | <b>\$ 24,074</b>    |



**Note 11 - Rural Development Loans**

During the year ended June 30, 2001, the County entered into a loan agreement with the United States Department of Agriculture through its Water Infrastructure Financing Authority (WIFA) for water system improvements. The WIFA loan authorized amounts of \$261,555 and the money is borrowed as construction payments are made. At June 30, 2005, the final draw was made for the WIFA loan.

During the fiscal year ended June 30, 2005, the County acquired another loan to fund the completion of a sewer project taking place in the town of Gadsden. The loan is with the United States Department of Agriculture (USDA) through its Rural Utility Services office and has a principal amount of \$479,610. The USDA payments are due semiannually on January 1 and July 1.

On May 20, 2010 the Yuma County Board of Supervisors approved two loans to assist with the construction and completion of the B & C Colonia sewer project. The funds are borrowed as construction payments are made. The first loan was acquired from the Water Infrastructure Financing Authority (WIFA) in the amount of \$1,437,915. Interest payments for this WIFA loan are due semiannually on January 1 and July 1 and principal payments are due yearly on July 1. The Second loan was with the United States Department of Agriculture (USDA) through its Rural Utility Services office. The USDA loan has a principal amount of \$ 2,000,000. Interest payments are also due semiannually on January 1 and July 1 and the first principal payment was due January 1, 2012 and annually thereafter.

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

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

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

| DEBT SERVICE REQUIREMENTS TO MATURITY |                  |                 |                            |
|---------------------------------------|------------------|-----------------|----------------------------|
| El Prado, Sewer Improvement Project   |                  |                 |                            |
| No. 97-10 (WIFA)                      |                  |                 |                            |
| June 30, 2017                         |                  |                 |                            |
| <u>Fiscal Year</u>                    | <u>Principal</u> | <u>Interest</u> | <u>Annual Debt Service</u> |
| 2018                                  | \$ 7,453         | \$ 1,085        | \$ 8,538                   |
| 2019                                  | 7,747            | 786             | 8,533                      |
| 2020                                  | 8,052            | 474             | 8,526                      |
| 2021                                  | 8,010            | 158             | 8,168                      |
| <b>Totals</b>                         | <u>\$ 31,262</u> | <u>\$ 2,503</u> | <u>\$ 33,765</u>           |

| DEBT SERVICE REQUIREMENTS TO MATURITY |                   |                  |                            |
|---------------------------------------|-------------------|------------------|----------------------------|
| Gadsden Sewer Connection Project      |                   |                  |                            |
| No 96-07 (USDA)                       |                   |                  |                            |
| June 30, 2017                         |                   |                  |                            |
| <u>Fiscal Year</u>                    | <u>Principal</u>  | <u>Interest</u>  | <u>Annual Debt Service</u> |
| 2018                                  | \$ 14,102         | \$ 7,615         | \$ 21,717                  |
| 2019                                  | 14,102            | 6,980            | 21,082                     |
| 2020                                  | 14,102            | 6,345            | 20,447                     |
| 2021                                  | 14,102            | 5,711            | 19,813                     |
| 2022                                  | 14,102            | 5,076            | 19,178                     |
| 2023-27                               | 70,508            | 15,863           | 86,371                     |
| 2028-29                               | 28,196            | 1,903            | 30,099                     |
| <b>Totals</b>                         | <u>\$ 169,214</u> | <u>\$ 49,493</u> | <u>\$ 218,707</u>          |

**Note 11 - Rural Development Loans (Concluded)**

| DEBT SERVICE REQUIREMENTS TO MATURITY<br>B & C Colonia Sewer Improvement Project<br>No 07-09 (WIFA)<br>June 30, 2017 |                     |                   |                     | DEBT SERVICE REQUIREMENTS TO MATURITY<br>B & C Colonia Sewer Improvement Project<br>No 07-09 (USDA-RD)<br>June 30, 2017 |                     |                   |                     |
|--|---------------------|-------------------|---------------------|---|---------------------|-------------------|---------------------|
| Fiscal Year  | Principal           | Interest          | Annual Debt Service | Fiscal Year   | Principal           | Interest          | Annual Debt Service |
| 2018   | \$ 50,636           | \$ 32,197         | \$ 82,833           | 2018  | \$ 83,300           | \$ 36,464         | \$ 119,764          |
| 2019   | 52,040              | 30,793            | 82,833              | 2019  | 83,300              | 34,381            | 117,681             |
| 2020   | 53,482              | 29,350            | 82,832              | 2020  | 83,300              | 32,299            | 115,599             |
| 2021   | 54,965              | 27,869            | 82,834              | 2021  | 83,300              | 30,216            | 113,516             |
| 2022   | 56,488              | 26,345            | 82,833              | 2022  | 83,300              | 28,134            | 111,434             |
| 2023-27  | 306,815             | 107,351           | 414,166             | 2023-27   | 416,500             | 109,431           | 525,931             |
| 2028-32  | 351,764             | 62,402            | 414,166             | 2028-32   | 416,500             | 57,369            | 473,869             |
| 3033-36  | 235,338             | 13,168            | 248,506             | 3033-35   | 250,700             | 9,421             | 260,121             |
| <b>Totals</b>  | <b>\$ 1,161,528</b> | <b>\$ 329,475</b> | <b>\$ 1,491,003</b> | <b>Totals</b>   | <b>\$ 1,500,200</b> | <b>\$ 337,715</b> | <b>\$ 1,837,915</b> |

**Note 12 - Pledged Revenues**

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

| Type   | Pledged revenue                     | Purpose  | Amount Remaining | Term  |
|--|-------------------------------------|--|------------------|-------|
| Revenue bonds  | Sales tax and maintenance of effort | Construction                                     | \$13,081,684     | 12-33 |
| General Obligation bonds                                   | Library district property tax       | Construction                                     | 51,045,325       | 7-34  |
| Special Assessment bonds                                   | Property owner assessments          | Construction                                     | 24,074           | 1-22  |
| Water Infrastructure Financing Authority Rural loans       | Property owner assessments          | Water system improvements and sewer construction | 1,524,768        | 7-35  |
| United States Department of Agriculture Rural utility loan | Property owner assessments          | Sewer construction                               | 2,056,622        | 1-35  |

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2017:

| Revenue   | Net Revenue Available | Principal and Interest Paid | Percentage of available net pledged revenue | Total Revenue Available | Percentage Pledged of Total |
|---|-----------------------|-----------------------------|---|-------------------------|-----------------------------|
| Jail district sales tax and maintenance of effort | \$ 1,041,644          | \$1,035,180                 | 99.38%                                      | \$19,466,211            | 5.35%                       |
| Library district property tax                     | 3,106,454             | 3,027,766                   | 96.94%                                      | 10,076,696              | 30.83%                      |
| Property owner assessments                        | 347,131               | 239,959                     | 69.13%                                      | 1,062,053               | 32.68%                      |
| General pledged revenues                          | 503,640               | 500,755                     | 99.43%                                      | 27,700,647              | 1.82%                       |

**Note 12 - Pledged Revenues (concluded)**

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

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

**Note 13 – Obligations Under Capital Leases**

The County has acquired machinery and equipment (six vehicles) valued at \$140,159 and a mail balloting system valued at 551,606. The long-term lease agreements are classified as capital leases for accounting purposes because it provides for a bargain purchase option or a transfer of ownership by the end of the lease term. The following assets were acquired through capital leases:

|                                |                                |
|--------------------------------|--------------------------------|
|                                | <b>Governmental Activities</b> |
| Machinery and Equipment        | \$ 691,765                     |
| Less: accumulated depreciation | (69,997)                       |
| Carrying value                 | <u>\$ 621,768</u>              |

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

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

**Note 14 - Compensated Absences and Claims and Judgments Payable**

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2017 is \$ 7,246,907. The Old compensation plan amounts to \$1,593,590 of which 50% is assignable to the General Fund and 50% to other nonmajor funds. The new compensation plan amounts to \$5,653,317 of which 54% is assignable to the General Fund, 23% to other major funds, and 23% to other nonmajor funds.

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

## **Note 15 - Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these risks of loss, the County joined and is covered by two public entity risk pools; the Arizona Counties Property and Casualty Insurance Pool and the Arizona Counties Workers' Compensation Pool.

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

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

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

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

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

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

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

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

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

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

**Note 15 - Risk Management (concluded)**

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

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

The insurance claims payable liability of the Trust totaling \$ 1,265,000 at June 30, 2017, is the estimated ultimate cost of settling claims that have been reported but not settled and claims that have been incurred but not reported. This estimate is based on actuarial estimates for both medical and prescription claims. Changes in the Trust's claims payables for the years ended June 30, 2016 and 2017 were as follows:

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

**Note 16 - Pensions and other Postemployment Benefits**

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

At June 30, 2017, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

| <u>Statement of Net Position and<br/>Statement of activities</u> | <u>Governmental<br/>Activities</u> |
|--|------------------------------------|
| Net pension liabilities  | \$ 130,147,781                     |
| Deferred outflows of resources                                   | 30,224,591                         |
| Deferred inflows of resources                                    | 15,925,234                         |
| Pension expense  | 14,194,265                         |

The County's accrued payroll and employee benefits includes \$362,223 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2017. Also, the County reported \$ 8,815,621 of pension contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

**A. Arizona State Retirement System**

**Plan Descriptions**—The *Arizona State Retirement System* (ASRS) administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. County employees not covered by the other pension plans described below participate in the ASRS. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at [www.azasrs.gov](http://www.azasrs.gov).

**Note 16 - Pensions and other Postemployment Benefits (continued)**

**Benefits provided**— The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

| ASRS   | Retirement Initial membership date:   |   |
|--|---|---|
|  | Before July 1, 2011   | On or after July 1, 2011  |
| Years of service and age required to receive benefit | Sum of years and age equals 80<br>10 years, age 62<br>5 years, age 50*<br>any years, age 65 | 30 years, age 55<br>25 years, age 60<br>10 years, age 62<br>5 years, age 50*<br>any years, age 65 |
| Final average salary is based on                     | Highest 36 consecutive months of last 120 months  | Highest 60 consecutive months of last 120 months  |
| Benefit percent per year of service                  | 2.10% to 2.30%  | 2.10% to 2.30%  |

\*With actuarially reduced benefits

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

**Contributions**— In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2017, statute required active ASRS members to contribute at the actuarially determined rate of 11.48 percent (11.34 percent for retirement and 0.14 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.48 percent (10.78 percent for retirement, 0.56 percent for health insurance premium benefit, and 0.14 percent for long-term disability) of the active members' annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 9.47 percent (9.17 percent for retirement, 0.21 percent for health insurance premium benefit, and 0.09 percent for long-term disability) of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the ASRS would typically fill. The County's contributions to the pension plan for the year ended June 30, 2017 were \$ 4,530,046.

The County's OPEB contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

| ASRS               |                                |                           |
|--------------------|--------------------------------|---------------------------|
| Year ended June 30 | Health Benefit Supplement Fund | Long-term Disability Fund |
| 2017               | \$ 223,276                     | \$ 55,823                 |
| 2016               | 191,494                        | 45,957                    |
| 2015               | 229,458                        | 46,667                    |

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

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

**Note 16 - Pensions and other Postemployment Benefits (continued)**

**Pension Liability**— At June 30, 2017, the County reported a liability of \$66,843,128 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2015, to the measurement date of June 30, 2016. The total pension liability as of June 30, 2016, reflects a change in actuarial assumption for a decrease in loads for future potential permanent benefit increases.

The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2016. The County's proportion measured as of June 30, 2016, was 0.4141 percent, which was a decrease of (0.0123) from its proportion measured as of June 30, 2015.

**Pension expense and deferred outflows/inflows of resources**—For the year ended June 30, 2017, the County recognized pension expense for ASRS of \$1,659,600. At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <b>ASRS</b>  | <b>Deferred Outflows<br/>of Resources</b> | <b>Deferred Inflows<br/>of Resources</b> |
|--|---|--|
| Differences between expected and actual experience   | \$ 406,201                                | \$ 4,598,319                             |
| Net differences between projected and actual investment earnings on pension investments                      | 7,243,570                                 | -  |
| Change in assumptions  | -   | 3,536,536                                |
| Change in proportion and differences between employer contributions and proportionate share of contributions | 9,500                                     | 2,316,172                                |
| County contributions subsequent to the measurement date  | 4,530,046                                 | -  |
| <b>Total</b>   | <b>\$ 12,189,317</b>                      | <b>\$ 10,451,027</b>                     |

The \$4,530,046 reported as deferred outflows of resources related to ASRS pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the ASRS pensions will be recognized in pension expense as follows:

**Year ending June 30**

|      |                |
|------|----------------|
| 2018 | \$ (4,549,095) |
| 2019 | (3,098,591)    |
| 2020 | 2,824,855      |
| 2021 | 2,031,075      |

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

| <b>ASRS</b>                 |                   |
|-----------------------------|-------------------|
| Actuarial valuation date    | June 30, 2015     |
| Actuarial roll forward date | June 30, 2016     |
| Actuarial cost method       | Entry age normal  |
| Investment rate of return   | 8.00%             |
| Projected salary increases  | 3.00% - 6.75%     |
| Inflation                   | 3.00%             |
| Permanent benefit increase  | Included          |
| Mortality rates             | 1994 GAM Scale BB |

**Note 16 - Pensions and other Postemployment Benefits (continued)**

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012. The long-term expected rate of return on ASRS pension plan investments was determined to be 8.75 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

| <b>ASRS</b>        | <b>Target</b>     | <b>Long-Term Expected</b>   |
|--------------------|-------------------|-----------------------------|
| <b>Asset Class</b> | <b>Allocation</b> | <b>Arithmetic Real Rate</b> |
| <b>of Return</b>   |                   |                             |
| Equity             | 58 %              | 6.73 %                      |
| Fixed income       | 25 %              | 3.70 %                      |
| Real estate        | 10 %              | 4.25 %                      |
| Multi-asset        | 5 %               | 3.41 %                      |
| Commodities        | 2 %               | 3.84 %                      |
| Total              | 100 %             |                             |

**Discount Rate**—The discount rate used to measure the ASRS total pension liability was 8 percent, which is less than the long-term expected rate of return of 8.75 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s proportionate share of the ASRS net pension liability to changes in the discount rate**—The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7 percent) or 1 percentage point higher (9 percent) than the current rate:

| <b>ASRS</b>   | <b>1% Decrease</b> | <b>Current Discount</b> | <b>1% Increase</b> |
|---|--------------------|-------------------------|--------------------|
|   | <b>(7%)</b>        | <b>Rate (8%)</b>        | <b>(9%)</b>        |
| County’s proportionate share of the net pension liability | \$ 85,230,064      | \$ 66,843,128           | \$ 52,100,825      |

**Pension plan fiduciary net position**—Detailed information about the pension plan’s fiduciary net position is available in the separately issued ASRS financial report.

**B. Public Safety Personnel Retirement System and Corrections Officer Retirement Plan**

**Plan Descriptions**—The Yuma County sheriff employees who are regularly assigned hazardous duty participate in the *Public Safety Personnel Retirement System* (PSPRS). The PSPRS administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan (agent plans). A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.



**Note 16 - Pensions and other Postemployment Benefits (continued)**

County detention officers, and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP). The CORP administers an agent multiple-employer defined benefit pension plan and an agent multiple employer defined benefit health insurance premium benefit (OPEB) plan for county detention officers (agent plans), and a cost-sharing multiple-employer defined benefit pension plan and a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for AOC officers (cost-sharing plans). The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at [www.psprs.com](http://www.psprs.com).

**Benefits provided**— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

| PSPRS  | Initial membership date:   |  |
|--|--|--|
|  | Before January 1, 2012   | On or after January 1, 2012                          |
| Retirement and Disability                            |  |  |
| Years of service and age required to receive benefit | 20 years, any age<br>15 years, age 62  | 25 years, age 52.5                                   |
| Final average salary is based on                     | Highest 36 consecutive months of last 20 years   | Highest 60 consecutive months of last 20 years       |
| Benefit percent                                      |  |  |
| Normal Retirement                                    | 50% less 2.0% for each of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years. Not to exceed 80%  | 2.5% per year of credited service, not to exceed 80% |
| Accidental Disability Retirement                     | 50% or normal retirement, whichever is greater   |  |
| Catastrophic Disability Retirement                   | 90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater  |  |
| Ordinary Disability Retirement                       | Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20 |  |
| <b>Survivor Benefit</b>                              |  |  |
| Retired Members                                      | 80% to 100% of retired member's pension benefit  |  |
| Active Members                                       | 80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job  |  |

**Note 16 - Pensions and other Postemployment Benefits (continued)**

| CORP<br>Retirement and Disability                    | Initial membership date:  |  |
|--|---|--|
|  | Before January 1, 2012  | On or after January 1, 2012  |
| Years of service and age required to receive benefit | Sum of years and age equals 80<br>20 years, any age<br>10 years, age 62   | 25 years, age 52.5<br>10 years, age 62                             |
| Final average salary is based on                     | Highest 36 consecutive months of last 10 years  | Highest 60 consecutive months of last 10 years                     |
| Benefit percent                                      | 2.0% to 2.5% per year of credited service not to exceed 80%   |  |
| Normal Retirement                                    | 2.0% to 2.5% per year of credited service not to exceed 80%   |  |
| Accidental Disability Retirement                     | 50% or normal retirement if more than 20 years of credited service  | 50% or normal retirement if more than 25 years of credited service |
| Total and Permanent Disability Retirement            | 50% or normal retirement if more than 25 years of credited service  |  |
| Ordinary Disability Retirement                       | 2.5% per year of credited service   |  |
| <b>Survivor Benefit</b>                              |   |  |
| Retired Members                                      | 80% of retired member's pension benefit   |  |
| Active Members                                       | 40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions. |  |

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earnings. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

**Employees covered by benefit terms**—At June 30, 2017, the following employees were covered by the agent pension plans' benefit terms:

|  | <u>PSPRS<br/>Sheriff</u> | <u>CORP<br/>Detention</u> |
|--|--------------------------|---------------------------|
| Inactive employees or beneficiaries currently receiving benefits | 37                       | 30                        |
| Inactive employees entitled to but not yet receiving benefits    | 16                       | 51                        |
| Active employees   | <u>75</u>                | <u>138</u>                |
| Total  | <u>128</u>               | <u>219</u>                |

**Contributions and annual OPEB cost**—State statutes establish the pension contribution requirements for active PSPRS and CORP employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS and CORP pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability.

**Note 16 - Pensions and other Postemployment Benefits (continued)**

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

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

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

|                                  | <b>PSPRS<br/>Sheriff</b> | <b>CORP<br/>Detention</b> | <b>CORP<br/>AOC</b> |
|----------------------------------|--------------------------|---------------------------|---------------------|
| Pension                          | 21.03%                   | 7.03%                     | 13.68%              |
| Health Insurance Premium Benefit | 0.00%                    | 0.00%                     | 0.53%               |

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

|   | <b>PSPRS<br/>Sheriff</b> | <b>CORP<br/>Detention</b> |
|---|--------------------------|---------------------------|
| <b>Pension</b>                          |                          |                           |
| Contributions made                      | \$1,894,438              | \$814,486                 |
| <b>Health insurance premium benefit</b> |                          |                           |
| Annual OPEB cost Contributions made     | -                        | -                         |

Contributions to the CORP AOC plan for the year ended June 30, 2017, were \$1,228,957 (pension \$1,179,381 and health insurance premium benefit \$49,576). The County's contributions for the current and 2 preceding years for the CORP AOC OPEB, all of which were equal to the required contributions, were as follows:

| <b>CORP AOC<br/>Year ended June 30</b> | <b>Health Insurance<br/>Fund</b> |
|--|----------------------------------|
| 2017                                   | \$ 49,576                        |
| 2016                                   | 49,794                           |
| 2015                                   | 76,325                           |

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

|           | <b>General Fund</b> | <b>Other Major funds</b> | <b>Other Nonmajor funds</b> |
|-----------|---------------------|--------------------------|-----------------------------|
| PSPRS     | 80.56 %             | 4.52 %                   | 14.92 %                     |
| CORP      | 0.13%               | 99.04 %                  | 0.83 %                      |
| CORP- AOC | 46.52%              | -                        | 50.08 %                     |

**Note 16 - Pensions and other Postemployment Benefits (continued)**

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

|   | <u>Net Pension Liability</u> |
|---|------------------------------|
| PSPRS Sheriff                           | \$18,172,041                 |
| CORP Detention                          | 6,775,798                    |
| CORP AOC (County’s proportionate share) | 15,095,434                   |

The net pension liabilities were measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liabilities as of June 30, 2016, reflect the following changes of benefit terms and actuarial assumptions.

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

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

**PSPRS and CORP—Pension**

|                            |   |
|----------------------------|---|
| Actuarial valuation date   | June 30, 2016   |
| Actuarial cost method      | Entry age normal  |
| Investment rate of return  | 7.50%   |
| Projected salary increases | 4.0%–8.0% for PSPRS and 4.0%–7.25% for CORP                           |
| Inflation                  | 4.0%  |
| Permanent benefit increase | Included  |
| Mortality rates            | RP-2000 mortality table (adjusted by 105% for both males and females) |

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on PSPRS and CORP pension plan investments was determined to be 7.50 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

**PSPRS and CORP**

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

**Note 16 - Pensions and other Postemployment Benefits (continued)**

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

|                | <b>PSPRS<br/>Sheriff</b> | <b>CORP<br/>Detention</b> | <b>CORP<br/>AOC</b> |
|----------------|--------------------------|---------------------------|---------------------|
| Discount rates | 7.50%                    | 7.50%                     | 7.50%               |

The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the PSPRS, CORP, and CORP AOC plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments for these plans to determine the total pension liability.

**Changes in the Net Pension Liability:**

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

The County's proportion of the CORP AOC net pension liability was based on the County's actual contributions to the plan relative to the total of all participating counties' actual contributions for the year ended June 30, 2016. The County's proportion measured as of June 30, 2016, was 5.35 percent, which was a decrease of 0.21 from its proportion measured as of June 30, 2015.

**Note 16 - Pensions and other Postemployment Benefits (continued)**

**Sensitivity of the County's net pension liability to changes in the discount rate**—The following table presents the County's net pension liabilities calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.50%) or 1 percentage point higher (8.50%) than the current rate:

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

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

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

|  | <b>Pension Expense</b> |
|--|------------------------|
| PSPRS Sheriff                              | \$ 3,293,730           |
| CORP Detention                             | 1,003,692              |
| CORP AOC<br>(County's proportionate share) | 1,910,667              |

**Pension deferred outflows/inflows of resources**—At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|   | <b>PSPRS</b>                         |                                     | <b>CORP</b>                          |                                     | <b>CORP AOC</b>                      |                                     |
|---|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|-------------------------------------|
|   | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources | Deferred<br>Outflows of<br>Resources | Deferred<br>Inflows of<br>Resources |
| Differences between expected and actual experience.   | -                                    | \$ 2,214,838                        | \$ 252,354                           | \$ 1,320,431                        | \$ 320,988                           | \$ 760,131                          |
| Changes in assumptions  | \$2,677,779                          | -                                   | 1,560,437                            | -                                   | 1,139,967                            | -                                   |
| Net difference between projected and actual earnings on pension plan investments                            | 1,020,052                            | -                                   | 710,731                              | -                                   | 2,048,909                            | -                                   |
| Changes in proportion and differences between county contributions and proportionate share of contributions | -                                    | -                                   | -                                    | -                                   | -                                    | 741,368                             |
| County contributions subsequent to the measurement date   | 1,894,438                            | -                                   | 814,486                              | -                                   | 1,179,381                            | -                                   |
| <b>Total</b>  | <b>\$ 5,592,269</b>                  | <b>\$ 2,214,838</b>                 | <b>\$ 3,338,008</b>                  | <b>\$ 1,320,431</b>                 | <b>\$ 4,689,245</b>                  | <b>\$ 1,501,499</b>                 |

The amounts reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018.

**Note 16 - Pensions and other Postemployment Benefits (continued)**

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

| Year ending<br>June 30 | PSPRS<br>Sheriff | CORP<br>Detention | CORP<br>AOC |
|------------------------|------------------|-------------------|-------------|
| 2018                   | \$340,989        | \$303,933         | \$614,546   |
| 2019                   | 340,987          | 303,931           | 614,546     |
| 2020                   | 492,502          | 422,135           | 566,477     |
| 2021                   | 362,806          | 219,128           | 212,634     |
| 2022                   | 34,607           | (46,036)          | 162         |
| Thereafter             | (88,898)         | -                 | -           |

**Agent plan OPEB actuarial assumptions**—The health insurance premium benefit contribution requirements for the year ended June 30, 2017, were established by the June 30, 2015, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the value of reported amounts' value and assumptions about the probability of events in the future. Amounts determined regarding the plans' funded status and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress for the health insurance premium benefit presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on (1) the plans as the County and plans' members understand them and include the types of benefits in force at the valuation date, and (2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all PSPRS and CORP plans and related benefits (unless noted), and the following actuarial methods and assumptions were used to establish the fiscal year 2017 contribution requirements:

**PSPRS and CORP-OPEB Contribution Requirements**

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

**Note 16 - Pensions and other Postemployment Benefits (continued)**

**Agent plan OPEB trend Information**—Annual OPEB cost information for the health insurance premium benefit for the current and 2 preceding years follows for each of the agent plans:

| Plan                             | Year Ended June 30 | Annual OPEB Cost | Percentage of Annual Cost Contributed | Net OPEB Obligation |
|----------------------------------|--------------------|------------------|---------------------------------------|---------------------|
| <b>PSPRS</b>                     |                    |                  |                                       |                     |
| Health insurance premium benefit | 2017               | -                | -                                     | -                   |
| Health insurance premium benefit | 2016               | -                | -                                     | -                   |
| Health insurance premium benefit | 2015               | \$ 58,466        | 100%                                  | -                   |
| <b>CORP</b>                      |                    |                  |                                       |                     |
| Health insurance premium benefit | 2017               | -                | -                                     | -                   |
| Health insurance premium benefit | 2016               | -                | -                                     | -                   |
| Health insurance premium benefit | 2015               | \$ 44,763        | 100%                                  | -                   |

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

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

The actuarial methods and assumptions used are the same for all the PSPRS and CORP health insurance premiums benefit plans (unless noted), and for the most recent valuation date, are as follows:

**PSPRS and CORP-OPEB Funded Status**

|                               |   |
|-------------------------------|---|
| Actuarial valuation date      | June 30, 2016   |
| Actuarial cost method         | Entry age normal  |
| Amortization method           | Level percent of pay closed   |
| Remaining amortization period | 20 years for unfunded actuarial accrued liability,<br>20 years for excess |
| Asset valuation method        | 7-Year smoothed market value; 80%/120% market corridor                    |
| Actuarial assumptions:        |   |
| Investment rate of return     | 7.50%   |
| Projected salary increases    | 4% - 8% for PSPRS and 4% - 7.25% for CORP                                 |
| Payroll growth                | 4% for PSPRS and CORP   |



**Note 16 - Pensions and other Postemployment Benefits (continued)**

**C. Elected Officials Retirement Plan**

**Plan description**—Elected officials and judges participate in the Elected Officials Retirement Plan (EORP), ASRS, or the Elected Officials Defined Contribution Retirement System (EODCRS). EORP administers a cost-sharing multiple-employer defined benefit pension plan and a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for elected officials and judges who were members of the plan on December 31, 2013. This plan was closed to new members as of January 1, 2014. The PSPRS Board of Trustees governs the EORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the EORP plans. The report is available on PSPRS’s website at [www.psprs.com](http://www.psprs.com).

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

| EORP   | Initial membership date:   |   |
|--|--|---|
|  | Before January 1, 2012   | On or after January 1, 2012   |
| Retirement and Disability  |  |   |
| Years of service and age required to receive benefit   | 20 years, any age<br>10 years, age 62<br>5 years, age 65<br>5 years, any age*<br>any years and age if disabled     | 10 years, age 62<br>5 years, age 65<br>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<br>40% with 5 to 10 years of service<br>20% with less than 5 years of service | 75% with 10 or more years of service<br>37.5% with 5 to 10 years of service<br>18.75% with less than 5 years of service |
| <b>Survivor Benefit</b>  |  |   |
| Retired Members  | 75% of retired member’s benefit  | 50% of retired member’s benefit   |
| Active Members and Other Inactive Members  | 75% of disability retirement benefit   | 50% of disability retirement benefit  |
| * With reduced benefits of 0.25% for each month early retirement precedes the member’s normal retirement age, with a maximum reduction of 30%. |  |   |

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

**Contributions**—State statutes establish active member and employer contribution requirements. Statute also appropriates \$5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designated portion of certain court fees. For the year ended June 30, 2017, statute required active EORP members with an initial membership date on or before July 19, 2011 to contribute 13 percent of the members’ annual covered payroll for July 2016 through March 25, 2017, and 7 percent of the members’ annual covered payroll for March 26, 2017 through June 2017. Statute required active EORP members with an initial membership date after July 19, 2011, to contribute 13 percent of the members’ annual covered payroll, and the County to contribute 23.5 percent of all active EORP members’ annual covered payroll. Also, statute required the County to contribute 12.16 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 17.50 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County’s required contributions to ASRS and EODCRP for these elected officials and judges.

**Note 16 - Pensions and other Postemployment Benefits (continued)**

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

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

| <u>General Fund</u> | <u>Other Major funds</u> | <u>Other Nonmajor funds</u> |
|---------------------|--------------------------|-----------------------------|
| 92.38 %             | 2.35%                    | 5.27 %                      |

**Pension liability**—At June 30, 2017, the County reported a liability for its proportionate share of the EORP's net pension liability that reflected a reduction for the County's proportionate share of the State's appropriation for EORP. The amount the County recognized as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the County were as follows:

|  |                      |
|--|----------------------|
| County's proportionate share of the EORP net pension liability                           | \$ 23,261,380        |
| State's proportionate share of the EORP net pension liability associated with the County | <u>5,184,186</u>     |
| Total  | <u>\$ 28,445,566</u> |

The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability as of June 30, 2016, reflects a decrease in the investment rate of return actuarial assumption from 7.85 percent to 7.50 percent.

The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' actual contributions for the year ended June 30, 2016. The County's proportion measured as of June 30, 2016, was 2.25 percent, which was a decrease of .01 from its proportion measured as of June 30, 2015.

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

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

At June 30, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <b>EORP</b>   | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|---|---|--|
| Differences between expected and actual experience  | -   | \$ 437,439                               |
| Net different between projected and actual investment earnings on pension plan investments                    | \$538,849                                 | -  |
| Changes of assumptions or other inputs  | 2,611,676                                 | -  |
| Changes in proportion and differences between employer contributions and proportionate share of contributions | 824,401                                   | -  |
| County contributions subsequent to the measurement date   | <u>440,826</u>                            | -  |
| Total   | <u>\$ 4,415,752</u>                       | <u>\$ 437,439</u>                        |

The \$ 440,826 reported as deferred outflows of resources related to EORP pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2018.

**Note 16 - Pensions and other Postemployment Benefits (continued)**

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

| <b>Year ending June 30</b> |             |
|----------------------------|-------------|
| 2018                       | \$2,429,864 |
| 2019                       | 803,874     |
| 2020                       | 195,807     |
| 2021                       | 107,942     |

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

| <b>EORP</b>                |  |
|----------------------------|--|
| Actuarial valuation date   | June 30, 2016  |
| Actuarial cost method      | Entry age normal   |
| Investment rate of return  | 7.50%  |
| Projected salary increases | 4.25%  |
| Inflation                  | 4.00%  |
| Permanent benefit increase | Included   |
| Mortality rates            | RP-2000 mortality table projected to 2025 with projection scale AA |

Actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on EORP pension plan investments was determined to be 7.50 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

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

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

**Discount rate**—At June 30, 2016, the discount rate used to measure the EORP total pension liability was 3.68 percent, which was a decrease of 1.18 from the discount rate used as of June 30, 2015. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the statutorily set rates, and state contributions will be made as currently required by statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members. Therefore, to determine the total pension liability for the plan, the long-term expected rate of return on pension plan investments of 7.50 percent was applied to periods of projected benefit payments through the year ended June 30, 2027. A municipal bond rate of 2.85 percent obtained from the 20-year Bond Buyer Index, as published by the Federal Reserve as of June 30, 2016, was applied to periods of projected benefit payments after June 30, 2027.

**Note 16 - Pensions and other Postemployment Benefits (concluded)**

**Sensitivity of the County’s proportionate share of the EORP net pension liability to changes in the discount rate**—The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 3.68 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.68 percent) or 1 percentage point higher (4.68 percent) than the current rate:

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

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

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

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

| EODCDP<br>Year ended<br>June 30 | Disability Fund |
|---------------------------------|-----------------|
| 2017                            | \$ 197          |
| 2016                            | 160             |
| 2015                            | 75              |

**Note 17 - Interfund Balances and Activity**

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

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

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

**Interfund receivables and payables** – Interfund balances at June 30, 2017, were as follows:

**YUMA COUNTY**  
**Interfund Receivables and Payables**  
 June 30, 2017

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

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

**Note 18 – Tax Abatements**

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

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

|              | <b>Amount of taxes abated<br/>during the fiscal year</b> |
|--------------|--|
| City of Yuma | <u>\$685</u>   |

**Note 19 – Subsequent Events**

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

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

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

## Required Supplementary Information

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

Exhibit E- 1

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



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

**Exhibit E- 1**  
**(Concluded)**

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

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

## Required Supplementary Information

## Budgetary Comparison Schedule - Jail District - General Operations Fund

Year Ended June 30, 2017

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

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

## Required Supplementary Information

## Budgetary Comparison Schedule - Library District General Operations Fund

Year Ended June 30, 2017

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

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

## Required Supplementary Information

## Budgetary Comparison Schedule - Flood Control District General Operations Fund

Year Ended June 30, 2017

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

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

## Required Supplementary Information

## Budgetary Comparison Schedule - Health Services District General Operations Fund

Year Ended June 30, 2017

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

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

## Required Supplementary Information

## Budgetary Comparison Schedule - Development Services HURF Fund

Year Ended June 30, 2017

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

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Yuma County  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules**  
June 30, 2017

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**Note 1 - Budgeting and Budgetary Control**

Arizona Revised Statutes (A.R.S.) requires the County to prepare and adopt a balanced budget annually for each governmental fund. The Board of Supervisors must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibits expenditures or liabilities in excess of the amounts budgeted.

Expenditures may not legally exceed appropriations at the department level. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the Board of Supervisors' approval. With the exception of the General Fund, Health Services District General Operations fund, and Fill the Gap fund, each fund includes only one department.

**Note 2 - Budgetary Basis of Accounting**

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

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

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

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

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

See accompanying notes to pension plan schedules.



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

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

See accompanying notes to pension plan schedules.

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

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

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

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

See accompanying notes to pension plan schedules.

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

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

**Note 1 – Actuarially Determined Contribution Rates**

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

|  |  |
|--|--|
| Actuarial cost method  | Entry age normal   |
| Amortization method  | Level percent closed for unfunded actuarial accrued liability, open for excess   |
| Remaining amortization period as of the 2015 actuarial valuation | 21 years for unfunded actuarial accrued liability, 20 years for excess   |
| Asset valuation method   | 7-year smoothed market value; 80%/120% corridor  |
| Actuarial assumptions:   |  |
| Investment rate of return  | In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%  |
| Projected salary increases                                       | In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS and from 4.5%–7.75% to 4.0%–7.25% for CORP. In the 2013 actuarial valuation projected salaries increases were decreased from 5.0%-9.0% to 4.5%-8.5% for PSPRS and from 5.0%-8.25% to 4.5%-7.75% for CORP. |
| Wage growth  | In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP.  |
| Retirement age   | Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.   |
| Mortality  | RP-2000 mortality table (adjusted by 105% for both males and females)  |

**Note 2 – Factors that Affect Trends**

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

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

**Health Insurance Premium Benefit**

| <b>Public Safety Personnel Retirement System (PSPRS)</b> |                                    |                                 |  |                    |                            |  |  |
|--|------------------------------------|---------------------------------|--|--------------------|----------------------------|--|--|
| Actuarial Valuation Date                                 | Actuarial Value of Plan Assets (a) | Actuarial Accrued Liability (b) | Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a) | Funded Ratio (a/b) | Annual Covered Payroll (c) | UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c) |  |
| 6/30/2016  | \$ 1,058,260                       | \$ 611,992                      | \$ (446,268)   | 172.92%            | \$ 4,815,839               | (9.27%)  |  |
| 6/30/2015  | 1,000,475                          | 620,387                         | (380,088)  | 161.27%            | 4,673,866                  | (8.13%)  |  |
| 6/30/2014  | 910,446                            | 624,037                         | (286,409)  | 145.90%            | 4,961,705                  | (5.77%)  |  |

| <b>Corrections Officer Retirement Plan (CORP)</b> |                                    |                                 |  |                    |                            |  |  |
|---|------------------------------------|---------------------------------|--|--------------------|----------------------------|--|--|
| Actuarial Valuation Date                          | Actuarial Value of Plan Assets (a) | Actuarial Accrued Liability (b) | Unfunded actuarial accrued liability (UAAL) (Funding excess) (b-a) | Funded Ratio (a/b) | Annual Covered Payroll (c) | UAAL (Funding excess) as Percentage of Covered Payroll ([b-a] / c) |  |
| 6/30/2016   | \$ 1,046,285                       | \$ 419,039                      | \$ (627,246)   | 249.69%            | \$ 5,080,402               | (12.35%)   |  |
| 6/30/2015   | 983,569                            | 371,956                         | (611,613)  | 264.43%            | 4,786,269                  | (12.78%)   |  |
| 6/30/2014   | 897,843                            | 466,594                         | (431,249)  | 192.42%            | 5,890,174                  | (7.32%)  |  |

See accompanying note to schedule of agent OPEB plans' funding progress

**Note 1 – Factors That Affect the Identification of Trends**

Beginning in fiscal year 2014, PSPRS and CORP established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

**Modified Approach for County’s Paved Roads**

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

Yuma County has elected to use the “Modified Approach” as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavements Road Subsystem only. Assets accounted for under the modified approach include approximately 576.44 center lane miles of paved roads that the County is responsible to maintain and preserve.

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

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

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

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

| <u>Condition</u>                 | <u>OCI Range</u> |
|----------------------------------|------------------|
| Excellent – Very good            | 100 – 80         |
| Above average – Good             | 80 – 65          |
| Average                          | 65 – 40          |
| Below average – Poor             | 40 – 20          |
| Very poor – Needs immediate work | 20 – 0           |

**Modified Approach for County's Paved Roads (Concluded)**

The current assessment of eligible roads is in the process of being completed in September 2017. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment studies were completed on Nov 2014, May 2012, July 2009, May 2006, May 2003, and July 2000.

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

| <u>Condition</u>                 | <u>% of Street</u> | <u>OCI Range</u> |
|----------------------------------|--------------------|------------------|
| Excellent – Very good            | 23.89 %            | 100 – 80         |
| Above average – Good             | 49.50 %            | 80 – 65          |
| Average                          | 25.12 %            | 65 – 40          |
| Below average – Poor             | 1.49 %             | 40 – 20          |
| Very poor – Needs immediate work | 0.00 %             | 20 – 0           |

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended \$1,309,855 on maintenance for the fiscal year ended June 30, 2017. These expenditures were needed in order to increase the average condition to a more acceptable level. The County has estimated that the amount of annual expenditures required for maintaining paved roads at the average OCI of 65 is a minimum of \$2,211,490 for the fiscal year ending June 30, 2018. This is an increase of \$60,213 in expenditures over the prior year. The 2014 estimated budget has decreased \$155,788 due to continual State of Arizona budget cuts. The 2015 estimated budget increased \$265,772 due to the increase roadways scheduled to be maintained in order to increase the OCI average. Another contributing factor is the increase cost of slurry seal. The 2016 actual expenditures increased by \$147,877 due to the increase in scheduled roads maintained. The 2017 estimated budget increased by \$177,209 is due to the continual increase in roadways scheduled to be maintained in order to increase the overall OCI average. The 2018 estimated budget increased by \$993,204 is due to the continual increase in road maintenance. A schedule of estimated annual amounts calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last 10 (ten) years is presented below:

| <u>Fiscal Year</u> | <u>Maintenance Estimate</u> | <u>Actual Expenditures</u> | <u>OCI Rating</u> |
|--------------------|-----------------------------|----------------------------|-------------------|
| 2008 – 2009        | 2,035,000                   | 2,048,509                  | 77.35             |
| 2009 – 2010        | 2,687,000                   | 1,688,034                  | 74.99             |
| 2010 – 2011        | 775,554                     | 922,356                    | 74.67             |
| 2011 – 2012        | 1,672,691                   | 1,318,980                  | 74.71             |
| 2012 – 2013        | 856,254                     | 999,615                    | 74.67             |
| 2013 – 2014        | 700,466                     | 728,598                    | 69.45             |
| 2014 – 2015        | 966,238                     | 1,101,765                  | 70.58             |
| 2015 – 2016        | 1,041,077                   | 1,249,642                  | 71.12             |
| 2016 – 2017        | 1,218,286                   | 1,309,855                  | 70.55             |
| 2017 – 2018        | 2,211,490                   | N/A                        | N/A               |



## **Other Supplementary Information**

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**Supplementary Schedules**  
**Major Governmental Funds**

|   |           |
|---|-----------|
| General Fund (Exhibit H-1 and H-2) .....      | 108 - 110 |
| Capital Improvements Fund (Exhibit H-3) ..... | 111       |
| Debt Service Fund (Exhibit H-4).....          | 112       |

**Schedule of Revenues by Category**  
**Budget and Actual- General Fund**  
Year Ended June 30, 2017

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

**Schedule of Revenues by Category**  
**Budget and Actual- General Fund**  
Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

**Schedule of Expenditures by Category**  
**Budget and Actual- General Fund**  
 Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

YUMA COUNTY  
**Budgetary Comparison Schedule - Capital Improvements Fund**  
Year Ended June 30, 2017

Exhibit H - 3

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

\* Variance = Positive or (Negative)

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

Year Ended June 30, 2017

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

\* Variance = Positive or (Negative)



## **Nonmajor Governmental Funds**

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## **Combining Balance Sheet Nonmajor Governmental Funds**

|  |           |
|--|-----------|
| Special Revenue Funds (Exhibit I-1).....           | 116 - 129 |
| Debt Service Funds (Exhibit I-2).....              | 130       |
| Capital Projects Funds (Exhibit I-3).....          | 131       |
| All Nonmajor Governmental Funds (Exhibit I-4)..... | 132       |

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

|  | Adult Probation    |                    |                   |                   |                     |                     |
|--|--------------------|--------------------|-------------------|-------------------|---------------------|---------------------|
|  | Adult Probation    | Community          | Intensive         | Probation         | State Aid           | Drug Treatment      |
|  | Drug Grant<br>2228 | Punishment<br>2229 | Probation<br>2230 | Subsidy<br>2231   | Enhancement<br>2288 | & Education<br>2309 |
| <b>Assets</b>  |                    |                    |                   |                   |                     |                     |
| Cash and cash equivalents  | \$ 2,791           | \$ 25,033          | -                 | \$ 125,467        | \$ 96,210           | \$ 28,554           |
| Receivables (net of allowances for uncollectibles):                        |                    |                    |                   |                   |                     |                     |
| Property taxes   | -                  | -                  | -                 | -                 | -                   | -                   |
| Accounts   | -                  | -                  | -                 | 37,987            | -                   | -                   |
| Accrued interest   | 1                  | 58                 | \$ 6              | 151               | 188                 | 38                  |
| Due from:  |                    |                    |                   |                   |                     |                     |
| Other funds  | -                  | 1,311              | 189,019           | 11,067            | \$ -                | -                   |
| Other governments  | 3,149              | -                  | -                 | -                 | -                   | -                   |
| Inventory  | -                  | -                  | -                 | -                 | -                   | -                   |
| Prepaid items  | -                  | -                  | -                 | -                 | -                   | -                   |
| <b>Total Assets</b>  | <b>\$ 5,941</b>    | <b>\$ 26,402</b>   | <b>\$ 189,025</b> | <b>\$ 174,672</b> | <b>\$ 96,398</b>    | <b>\$ 28,592</b>    |
| <b>Liabilities</b>   |                    |                    |                   |                   |                     |                     |
| Accounts payable   | -                  | \$ 21,746          | -                 | \$ 2,259          | \$ 35,562           | \$ 8,281            |
| Accrued payroll and employee benefits                                      | \$ 643             | 371                | \$ 48,807         | 19,008            | 33,411              | 3,068               |
| Due to:  |                    |                    |                   |                   |                     |                     |
| Other funds  | 3,963              | 492                | 104,098           | -                 | 7,211               | -                   |
| Deposits held for others   | -                  | -                  | -                 | -                 | -                   | -                   |
| <b>Total Liabilities</b>   | <b>4,606</b>       | <b>22,609</b>      | <b>152,905</b>    | <b>21,267</b>     | <b>76,184</b>       | <b>11,349</b>       |
| <b>Deferred Inflows of Resources</b>                                       |                    |                    |                   |                   |                     |                     |
| Unavailable revenue- property taxes  | -                  | -                  | -                 | -                 | -                   | -                   |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>          | <b>-</b>            | <b>-</b>            |
| <b>Fund Balances</b>   |                    |                    |                   |                   |                     |                     |
| Nonspendable   | -                  | -                  | -                 | -                 | -                   | -                   |
| Restricted   | 1,335              | 3,793              | 36,120            | 153,405           | 20,214              | 17,243              |
| Committed  | -                  | -                  | -                 | -                 | -                   | -                   |
| Assigned   | -                  | -                  | -                 | -                 | -                   | -                   |
| Unassigned   | -                  | -                  | -                 | -                 | -                   | -                   |
| <b>Total Fund Balances</b>   | <b>1,335</b>       | <b>3,793</b>       | <b>36,120</b>     | <b>153,405</b>    | <b>20,214</b>       | <b>17,243</b>       |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 5,941</b>    | <b>\$ 26,402</b>   | <b>\$ 189,025</b> | <b>\$ 174,672</b> | <b>\$ 96,398</b>    | <b>\$ 28,592</b>    |

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

|  | Superior Court   |                     |                    |                        | Treasurer           | Other- Multiple Departments |
|--|------------------|---------------------|--------------------|------------------------|---------------------|-----------------------------|
|  | Aztec Field      | Supreme Court       | Fee- Case          | Children's             | Treasurer's         | Fill                        |
|  | Training<br>2234 | Enhancement<br>2324 | Management<br>2325 | Issues Educate<br>2339 | Information<br>2201 | The Gap<br>2319             |
| <b>Assets</b>  |                  |                     |                    |                        |                     |                             |
| Cash and cash equivalents  | \$ 2,016         | \$ 57,223           | \$ 102,660         | \$ 110,017             | \$ 104,312          | -                           |
| Receivables (net of allowances for uncollectibles):                        |                  |                     |                    |                        |                     |                             |
| Property taxes   | -                | -                   | -                  | -                      | -                   | -                           |
| Accounts   | -                | -                   | -                  | -                      | -                   | -                           |
| Accrued interest   | 4                | 45                  | 101                | 116                    | 114                 | \$ 23                       |
| Due from:  |                  |                     |                    |                        |                     |                             |
| Other funds  | -                | -                   | 1,010              | -                      | 13                  | 114,819                     |
| Other governments  | -                | -                   | 2,200              | -                      | -                   | -                           |
| Inventory  | -                | -                   | -                  | -                      | -                   | -                           |
| Prepaid items  | -                | -                   | -                  | -                      | -                   | -                           |
| <b>Total Assets</b>  | <b>\$ 2,020</b>  | <b>\$ 57,268</b>    | <b>\$ 105,971</b>  | <b>\$ 110,133</b>      | <b>\$ 104,439</b>   | <b>\$ 114,842</b>           |
| <b>Liabilities</b>   |                  |                     |                    |                        |                     |                             |
| Accounts payable   | \$ 13            | -                   | \$ 790             | \$ 1,495               | -                   | -                           |
| Accrued payroll and employee benefits                                      | 906              | -                   | 3,093              | -                      | -                   | \$ 18,024                   |
| Due to:  |                  |                     |                    |                        |                     |                             |
| Other funds  | -                | -                   | -                  | -                      | -                   | 3,462                       |
| Deposits held for others   | -                | -                   | -                  | -                      | -                   | -                           |
| <b>Total Liabilities</b>   | <b>919</b>       | <b>-</b>            | <b>3,883</b>       | <b>1,495</b>           | <b>-</b>            | <b>21,486</b>               |
| <b>Deferred Inflows of Resources</b>                                       |                  |                     |                    |                        |                     |                             |
| Unavailable revenue- property taxes  | -                | -                   | -                  | -                      | -                   | -                           |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>-</b>         | <b>-</b>            | <b>-</b>           | <b>-</b>               | <b>-</b>            | <b>-</b>                    |
| <b>Fund balances:</b>  |                  |                     |                    |                        |                     |                             |
| Nonspendable   | -                | -                   | -                  | -                      | -                   | -                           |
| Restricted   | 1,101            | -                   | -                  | 108,638                | 104,439             | 93,356                      |
| Committed  | -                | \$ 57,268           | 102,088            | -                      | -                   | -                           |
| Assigned   | -                | -                   | -                  | -                      | -                   | -                           |
| Unassigned   | -                | -                   | -                  | -                      | -                   | -                           |
| <b>Total Fund Balances</b>   | <b>1,101</b>     | <b>57,268</b>       | <b>102,088</b>     | <b>108,638</b>         | <b>104,439</b>      | <b>93,356</b>               |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 2,020</b>  | <b>\$ 57,268</b>    | <b>\$ 105,971</b>  | <b>\$ 110,133</b>      | <b>\$ 104,439</b>   | <b>\$ 114,842</b>           |



Exhibit I - 1  
(Concluded)

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

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- All Debt Service Funds**  
June 30, 2017

Exhibit I - 2

|  | General<br>Pledged<br>Revenues Debt<br>3503 | Jail District<br>Debt<br>Service<br>3500 | Improvement Districts<br>El Prado<br>Estates      Gadsden<br>3545            3546 |                   | Library District<br>Debt<br>Service<br>3547 | Total<br>Debt<br>Service<br>Funds |
|--|---|--|---|-------------------|---|-----------------------------------|
| <b>Assets</b>  |   |  |   |                   |   |                                   |
| Cash and cash equivalents  | \$ 6,475                                    | \$ 6,881                                 | \$ 61,001   | \$ 59,400         | \$ 1,583,997                                | \$ 1,717,754                      |
| Receivables (net of allowances for uncollectibles):                        |   |  |   |                   |   |                                   |
| Special assessments  | -   | -  | 47,761  | 166,752           | -   | 214,513                           |
| Accrued interest   | 120   | 10                                       | -   | -                 | 2,838                                       | 2,968                             |
| Due from:  |   |  |   |                   |   |                                   |
| Other funds  | -   | -  | 196   | -                 | -   | 196                               |
| Investment held by trustee - restricted                                    | 2   | 927,009                                  | -   | -                 | -   | 927,011                           |
| <b>Total Assets</b>  | <b>\$ 6,597</b>                             | <b>\$ 933,900</b>                        | <b>\$ 108,958</b>   | <b>\$ 226,152</b> | <b>\$ 1,586,835</b>                         | <b>\$ 2,862,442</b>               |
| <b>Liabilities</b>   |   |  |   |                   |   |                                   |
| Accounts payable   | -   | -  | -   | -                 | \$ 1,213,800                                | \$ 1,213,800                      |
| Interest and fiscal charges payable  | -   | \$ 110,092                               | -   | -                 | -   | 110,092                           |
| Revenue bonds payable  | -   | 815,012                                  | -   | -                 | -   | 815,012                           |
| <b>Total Liabilities</b>   | <b>-</b>                                    | <b>925,104</b>                           | <b>-</b>  | <b>-</b>          | <b>1,213,800</b>                            | <b>2,138,904</b>                  |
| <b>Deferred Inflows of Resources</b>                                       |   |  |   |                   |   |                                   |
| Unavailable revenue- special assessments                                   | -   | -  | \$ 47,761   | \$ 166,752        | -   | 214,513                           |
| <b>Total Deferred Inflows of Resources</b>                                 | <b>-</b>                                    | <b>-</b>                                 | <b>47,761</b>   | <b>166,752</b>    | <b>-</b>                                    | <b>214,513</b>                    |
| <b>Fund Balances</b>   |   |  |   |                   |   |                                   |
| Restricted   | -   | -  | 11,510  | 14,102            | -   | 25,612                            |
| Committed  | \$ 6,597                                    | 8,796                                    | 49,687  | 45,298            | 373,035                                     | 483,413                           |
| <b>Total Fund Balances</b>   | <b>6,597</b>                                | <b>8,796</b>                             | <b>61,197</b>   | <b>59,400</b>     | <b>373,035</b>                              | <b>509,025</b>                    |
| <b>Total liabilities, deferred inflows of resources, and fund balances</b> | <b>\$ 6,597</b>                             | <b>\$ 933,900</b>                        | <b>\$ 108,958</b>   | <b>\$ 226,152</b> | <b>\$ 1,586,835</b>                         | <b>\$ 2,862,442</b>               |

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Capital Projects Funds**  
June 30, 2017

Exhibit I - 3

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

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

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

|  |           |
|--|-----------|
| Special Revenue Funds (Exhibit J-1) .....          | 134 - 147 |
| Debt Service Funds (Exhibit J-2).....              | 148       |
| Capital Projects Funds (Exhibit J-3).....          | 149       |
| All Nonmajor Governmental Funds (Exhibit J-4)..... | 150       |

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

|  | Adult Probation                       |                                 |                                |                              |                                  |                                       |
|--|---------------------------------------|---------------------------------|--------------------------------|------------------------------|----------------------------------|---------------------------------------|
|  | Adult Probation<br>Drug Grant<br>2228 | Community<br>Punishment<br>2229 | Intensive<br>Probation<br>2230 | Probation<br>Subsidy<br>2231 | State Aid<br>Enhancement<br>2288 | Drug Treatment<br>& Education<br>2309 |
| <b>Revenues:</b>   |                                       |                                 |                                |                              |                                  |                                       |
| Taxes  | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Licenses and permits                                     | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Intergovernmental  | \$ 16,139                             | \$ 131,963                      | \$ 1,315,399                   | -                            | \$ 1,086,491                     | \$ 91,668                             |
| Charges for services                                     | -                                     | -                               | -                              | \$ 470,714                   | -                                | -                                     |
| Fines and forfeits                                       | -                                     | -                               | -                              | 261                          | -                                | -                                     |
| Investment income  | 14                                    | 231                             | 657                            | 1,252                        | 361                              | 220                                   |
| Rents  | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Miscellaneous  | -                                     | 562                             | -                              | 2,646                        | -                                | 98                                    |
| <b>Total Revenues</b>                                    | <b>16,153</b>                         | <b>132,756</b>                  | <b>1,316,056</b>               | <b>474,873</b>               | <b>1,086,852</b>                 | <b>91,986</b>                         |
| <b>Expenditures:</b>                                     |                                       |                                 |                                |                              |                                  |                                       |
| Current:   |                                       |                                 |                                |                              |                                  |                                       |
| General government                                       | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Public safety  | 16,138                                | 131,935                         | 1,504,418                      | 570,729                      | 1,086,894                        | 91,667                                |
| Highways and streets                                     | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Sanitation   | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Health   | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Welfare  | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Culture and recreation                                   | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Education  | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Capital Outlay   | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Debt service:  |                                       |                                 |                                |                              |                                  |                                       |
| Principal retirement                                     | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Interest and fiscal charges                              | -                                     | -                               | -                              | -                            | -                                | -                                     |
| <b>Total Expenditures</b>                                | <b>16,138</b>                         | <b>131,935</b>                  | <b>1,504,418</b>               | <b>570,729</b>               | <b>1,086,894</b>                 | <b>91,667</b>                         |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>15</b>                             | <b>821</b>                      | <b>(188,362)</b>               | <b>(95,856)</b>              | <b>(42)</b>                      | <b>319</b>                            |
| <b>Other financing sources (uses):</b>                   |                                       |                                 |                                |                              |                                  |                                       |
| Proceeds from sale of capital assets                     | -                                     | -                               | -                              | -                            | -                                | -                                     |
| Transfers in   | -                                     | -                               | 189,019                        | -                            | -                                | -                                     |
| Transfers out  | -                                     | -                               | -                              | -                            | -                                | -                                     |
| <b>Total Other financing sources (uses)</b>              | <b>-</b>                              | <b>-</b>                        | <b>189,019</b>                 | <b>-</b>                     | <b>-</b>                         | <b>-</b>                              |
| Net change in fund balance                               | 15                                    | 821                             | 657                            | (95,856)                     | (42)                             | 319                                   |
| Fund balances / (deficits), July 1, 2016                 | 1,320                                 | 2,972                           | 35,463                         | 249,261                      | 20,256                           | 16,924                                |
| <b>Fund balances / (deficits), June 30, 2017</b>         | <b>\$ 1,335</b>                       | <b>\$ 3,793</b>                 | <b>\$ 36,120</b>               | <b>\$ 153,405</b>            | <b>\$ 20,214</b>                 | <b>\$ 17,243</b>                      |

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

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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



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

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

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

Exhibit J - 1  
(Continued)

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

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

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

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

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

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

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

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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



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

YUMA COUNTY

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

Exhibit J - 1  
(Concluded)

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

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

|  | General<br>Pledged<br>Revenues Debt<br>3503 | Jail District<br>Debt<br>Service<br>3500 | Improvement Districts       |                  | Library District<br>Debt<br>Service<br>3547 | Total<br>Debt<br>Service<br>Funds |
|--|---|--|-----------------------------|------------------|---|-----------------------------------|
|  |   |  | El Prado<br>Estates<br>3545 | Gadsden<br>3546  |   |                                   |
| <b>Revenues:</b>   |   |  |                             |                  |   |                                   |
| Special assessments                                      | -   | -  | \$ 16,715                   | \$ 16,563        | -   | \$ 33,278                         |
| Investment income  | \$ 785                                      | \$ 2,729                                 | -                           | -                | \$ 11,523                                   | 15,037                            |
| <b>Total Revenues</b>                                    | <b>785</b>                                  | <b>2,729</b>                             | <b>16,715</b>               | <b>16,563</b>    | <b>11,523</b>                               | <b>48,315</b>                     |
| <b>Expenditures</b>                                      |   |  |                             |                  |   |                                   |
| Current:   |   |  |                             |                  |   |                                   |
| General government                                       | 2,600                                       | -  | -                           | -                | -   | 2,600                             |
| Public safety  | -   | 5,140                                    | -                           | -                | -   | 5,140                             |
| Culture and recreation                                   | -   | -  | -                           | -                | 1,150                                       | 1,150                             |
| Debt service:  |   |  |                             |                  |   |                                   |
| Principal retirement                                     | 304,000                                     | 815,004                                  | 11,510                      | 14,102           | 1,500,000                                   | 2,644,616                         |
| Interest and fiscal charges                              | 196,755                                     | 220,176                                  | 2,418                       | 7,932            | 1,527,766                                   | 1,955,047                         |
| <b>Total Expenditures</b>                                | <b>503,355</b>                              | <b>1,040,320</b>                         | <b>13,928</b>               | <b>22,034</b>    | <b>3,028,916</b>                            | <b>4,608,553</b>                  |
| <b>Excess (deficiency) of revenues over expenditures</b> | <b>(502,570)</b>                            | <b>(1,037,591)</b>                       | <b>2,787</b>                | <b>(5,471)</b>   | <b>(3,017,393)</b>                          | <b>(4,560,238)</b>                |
| <b>Other financing sources (uses):</b>                   |   |  |                             |                  |   |                                   |
| Transfers in   | 502,855                                     | 1,038,914                                | -                           | -                | 3,094,931                                   | 4,636,700                         |
| <b>Total Other financing sources (uses)</b>              | <b>502,855</b>                              | <b>1,038,914</b>                         | <b>-</b>                    | <b>-</b>         | <b>3,094,931</b>                            | <b>4,636,700</b>                  |
| Net change in fund balance                               | 285   | 1,323                                    | 2,787                       | (5,471)          | 77,538                                      | 76,462                            |
| Fund balances / (deficits), July 1, 2016                 | 6,312                                       | 7,473                                    | 58,410                      | 64,871           | 295,497                                     | 432,563                           |
| <b>Fund balances / (deficits), June 30, 2017</b>         | <b>\$ 6,597</b>                             | <b>\$ 8,796</b>                          | <b>\$ 61,197</b>            | <b>\$ 59,400</b> | <b>\$ 373,035</b>                           | <b>\$ 509,025</b>                 |

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

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

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

Year Ended June 30, 2017

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

## **Budgetary Comparison Schedules Nonmajor Governmental Funds**

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)



| Adult Probation     |                  |                  |                   |                   |                   |                       |                  |                  |
|---------------------|------------------|------------------|-------------------|-------------------|-------------------|-----------------------|------------------|------------------|
| Intensive Probation |                  |                  | Probation Subsidy |                   |                   | State Aid Enhancement |                  |                  |
| 2230                |                  |                  | 2231              |                   |                   | 2288                  |                  |                  |
| Budget              | Actual           | Variance *       | Budget            | Actual            | Variance *        | Budget                | Actual           | Variance *       |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| \$ 1,315,399        | \$ 1,315,399     | -                | \$ 535,768        | \$ 470,714        | \$(65,054)        | \$ 1,114,649          | \$ 1,086,491     | \$(28,158)       |
| -                   | -                | -                | 1,706             | 261               | \$(1,445)         | -                     | -                | -                |
| 1,048               | 657              | \$(391)          | 2,000             | 1,252             | \$(748)           | 538                   | 361              | \$(177)          |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | 3,000             | 2,646             | \$(354)           | -                     | -                | -                |
| <b>1,316,447</b>    | <b>1,316,056</b> | <b>(391)</b>     | <b>542,474</b>    | <b>474,873</b>    | <b>(67,601)</b>   | <b>1,115,187</b>      | <b>1,086,852</b> | <b>(28,335)</b>  |
| -                   | -                | -                | 10,936            | -                 | 10,936            | -                     | -                | -                |
| 1,506,677           | 1,504,418        | 2,259            | 666,461           | 570,729           | 95,732            | 1,114,649             | 1,086,894        | 27,755           |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| <b>1,506,677</b>    | <b>1,504,418</b> | <b>2,259</b>     | <b>677,397</b>    | <b>570,729</b>    | <b>106,668</b>    | <b>1,114,649</b>      | <b>1,086,894</b> | <b>27,755</b>    |
| <b>(190,230)</b>    | <b>(188,362)</b> | <b>1,868</b>     | <b>(134,923)</b>  | <b>(95,856)</b>   | <b>39,067</b>     | <b>538</b>            | <b>(42)</b>      | <b>(580)</b>     |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| 191,278             | 189,019          | \$(2,259)        | -                 | -                 | -                 | -                     | -                | -                |
| -                   | -                | -                | -                 | -                 | -                 | -                     | -                | -                |
| <b>191,278</b>      | <b>189,019</b>   | <b>(2,259)</b>   | <b>-</b>          | <b>-</b>          | <b>-</b>          | <b>-</b>              | <b>-</b>         | <b>-</b>         |
| 1,048               | 657              | \$(391)          | (134,923)         | (95,856)          | 39,067            | 538                   | (42)             | (580)            |
| (1,048)             | 35,463           | 36,511           | 134,923           | 249,261           | 114,338           | (538)                 | 20,256           | 20,794           |
| <b>\$ -</b>         | <b>\$ 36,120</b> | <b>\$ 36,120</b> | <b>\$ -</b>       | <b>\$ 153,405</b> | <b>\$ 153,405</b> | <b>\$ -</b>           | <b>\$ 20,214</b> | <b>\$ 20,214</b> |

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)



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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

| Emergency Management |                  |                  | Housing         |                 |                 |                     |                  |                  |
|----------------------|------------------|------------------|-----------------|-----------------|-----------------|---------------------|------------------|------------------|
| Other Grants 2334    |                  |                  | HOME Grant 2269 |                 |                 | Public Housing 2271 |                  |                  |
| Budget               | Actual           | Variance *       | Budget          | Actual          | Variance *      | Budget              | Actual           | Variance *       |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| \$ 222,926           | \$ 176,873       | \$ (46,053)      | \$ 207,100      | \$ 126,087      | \$ (81,013)     | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | 4               | 4               | -                   | \$ 293           | \$ 293           |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| <b>222,926</b>       | <b>176,873</b>   | <b>(46,053)</b>  | <b>207,100</b>  | <b>126,091</b>  | <b>(81,009)</b> | <b>-</b>            | <b>293</b>       | <b>293</b>       |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| 222,926              | 150,203          | 72,723           | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | 207,100         | 129,603         | 77,497          | \$ 31,048           | 5                | 31,043           |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| <b>222,926</b>       | <b>150,203</b>   | <b>72,723</b>    | <b>207,100</b>  | <b>129,603</b>  | <b>77,497</b>   | <b>31,048</b>       | <b>5</b>         | <b>31,043</b>    |
| -                    | -                | -                | -               | -               | -               | -                   | -                | -                |
| -                    | 26,670           | 26,670           | -               | (3,512)         | (3,512)         | (31,048)            | 288              | 31,336           |
| -                    | (10,952)         | (10,952)         | -               | 7,051           | 7,051           | 31,048              | 31,468           | 420              |
| <b>\$ -</b>          | <b>\$ 15,718</b> | <b>\$ 15,718</b> | <b>\$ -</b>     | <b>\$ 3,539</b> | <b>\$ 3,539</b> | <b>\$ -</b>         | <b>\$ 31,756</b> | <b>\$ 31,756</b> |

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)



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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY  
**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**  
Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)



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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)



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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

**Exhibit K - 1**  
**(Concluded)**

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

YUMA COUNTY

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

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

| Improvement Districts |                  |                  |                |                  |                  | Library District   |                    |                   |
|-----------------------|------------------|------------------|----------------|------------------|------------------|--------------------|--------------------|-------------------|
| El Prado Estates      |                  |                  | Gadsden        |                  |                  | Debt Service       |                    |                   |
| Budget                | Actual           | Variance *       | Budget         | Actual           | Variance *       | Budget             | Actual             | Variance *        |
| \$ 9,435              | \$ 16,715        | \$ 7,280         | \$ 13,062      | \$ 16,563        | \$ 3,501         | -                  | -                  | -                 |
| -                     | -                | -                | -              | -                | -                | -                  | \$ 11,523          | \$ 11,523         |
| <b>9,435</b>          | <b>16,715</b>    | <b>7,280</b>     | <b>13,062</b>  | <b>16,563</b>    | <b>3,501</b>     | <b>-</b>           | <b>11,523</b>      | <b>11,523</b>     |
| -                     | -                | -                | -              | -                | -                | -                  | -                  | -                 |
| -                     | -                | -                | -              | -                | -                | -                  | -                  | -                 |
| -                     | -                | -                | -              | -                | -                | \$ 4,350           | 1,150              | 3,200             |
| 11,511                | 11,510           | 1                | 14,102         | 14,102           | -                | 1,500,000          | 1,500,000          | -                 |
| 2,418                 | 2,418            | -                | 7,932          | 7,932            | -                | 1,590,581          | 1,527,766          | 62,815            |
| <b>13,929</b>         | <b>13,928</b>    | <b>1</b>         | <b>22,034</b>  | <b>22,034</b>    | <b>-</b>         | <b>3,094,931</b>   | <b>3,028,916</b>   | <b>66,015</b>     |
| <b>(4,494)</b>        | <b>2,787</b>     | <b>7,281</b>     | <b>(8,972)</b> | <b>(5,471)</b>   | <b>3,501</b>     | <b>(3,094,931)</b> | <b>(3,017,393)</b> | <b>77,538</b>     |
| -                     | -                | -                | -              | -                | -                | 3,094,931          | 3,094,931          | -                 |
| <b>-</b>              | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>3,094,931</b>   | <b>3,094,931</b>   | <b>-</b>          |
| (4,494)               | 2,787            | 7,281            | (8,972)        | (5,471)          | 3,501            | -                  | 77,538             | 77,538            |
| 4,494                 | 58,410           | 53,916           | 8,972          | 64,871           | 55,899           | -                  | 295,497            | 295,497           |
| <b>\$ -</b>           | <b>\$ 61,197</b> | <b>\$ 61,197</b> | <b>\$ -</b>    | <b>\$ 59,400</b> | <b>\$ 59,400</b> | <b>\$ -</b>        | <b>\$ 373,035</b>  | <b>\$ 373,035</b> |

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

\* Variance = Positive / (Negative)



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YUMA COUNTY

**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds**

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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

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

\* Variance = Positive / (Negative)

## Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2017

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

\* Variance = Positive / (Negative)

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## **Internal Service Funds**

YUMA COUNTY  
**Combining Statement of Net Position**  
**All Internal Service Funds**  
June 30, 2017

Exhibit L - 1

|   | IT Life Cycle<br>Management<br>6601 | Revolving<br>Fund<br>6602 | Workers<br>Compensation<br>6605 | Health<br>Self-Insurance<br>6607 | Liability<br>Self-Insurance<br>6608 | Total<br>Internal<br>Service<br>Funds |
|---|-------------------------------------|---------------------------|---------------------------------|----------------------------------|-------------------------------------|---------------------------------------|
| <b>Assets</b>                                       |                                     |                           |                                 |                                  |                                     |                                       |
| Cash and cash equivalents                           | -                                   | -                         | \$ 347,261                      | \$ 8,896,025                     | -                                   | \$ 9,243,286                          |
| Receivables (net of allowances for uncollectibles): |                                     |                           |                                 |                                  |                                     |                                       |
| Accounts  | -                                   | -                         | -                               | 9,751                            | -                                   | 9,751                                 |
| Accrued interest                                    | -                                   | -                         | 392                             | 9,694                            | \$ 43                               | 10,129                                |
| Due from:   |                                     |                           |                                 |                                  |                                     |                                       |
| Other funds   | \$ 57,459                           | -                         | 132,050                         | 4,910                            | -                                   | 194,419                               |
| Prepaid items                                       | -                                   | \$ 865                    | -                               | -                                | 725                                 | 1,590                                 |
| <b>Total Assets</b>                                 | <b>\$ 57,459</b>                    | <b>\$ 865</b>             | <b>\$ 479,703</b>               | <b>\$ 8,920,380</b>              | <b>\$ 768</b>                       | <b>\$ 9,459,175</b>                   |
| <b>Deferred Outflow of Resources</b>                |                                     |                           |                                 |                                  |                                     |                                       |
| Deferred outflow of resources related to pensions   | -                                   | \$ 26,383                 | \$ 1,950                        | \$ 23,958                        | \$ 35,129                           | \$ 87,420                             |
| <b>Total Deferred Outflow of Resources</b>          | <b>\$ -</b>                         | <b>\$ 26,383</b>          | <b>\$ 1,950</b>                 | <b>\$ 23,958</b>                 | <b>\$ 35,129</b>                    | <b>\$ 87,420</b>                      |
| <b>Liabilities</b>                                  |                                     |                           |                                 |                                  |                                     |                                       |
| <b>Liabilities</b>                                  |                                     |                           |                                 |                                  |                                     |                                       |
| Accounts payable                                    | -                                   | \$ 3,845                  | \$ 121,350                      | \$ 22,512                        | \$ 15,067                           | \$ 162,774                            |
| Accrued payroll and employee benefits               | -                                   | 3,869                     | 522                             | 5,985                            | 8,085                               | 18,461                                |
| Insurance claims payable                            | -                                   | -                         | -                               | 1,265,000                        | -                                   | 1,265,000                             |
| Due to:   |                                     |                           |                                 |                                  |                                     |                                       |
| Other funds   | \$ 40,113                           | 22,660                    | -                               | -                                | 5,118                               | 67,891                                |
| Net pension liability                               | -                                   | 141,233                   | 21,097                          | 193,903                          | 316,659                             | 672,892                               |
| <b>Total Liabilities</b>                            | <b>\$ 40,113</b>                    | <b>\$ 171,607</b>         | <b>\$ 142,969</b>               | <b>\$ 1,487,400</b>              | <b>\$ 344,929</b>                   | <b>\$ 2,187,018</b>                   |
| <b>Deferred Inflow of Resources</b>                 |                                     |                           |                                 |                                  |                                     |                                       |
| Deferred inflow of resources related to pensions    | -                                   | \$ 21,949                 | \$ 3,279                        | \$ 30,134                        | \$ 49,209                           | \$ 104,571                            |
| <b>Total Deferred Inflow of Resources</b>           | <b>\$ -</b>                         | <b>\$ 21,949</b>          | <b>\$ 3,279</b>                 | <b>\$ 30,134</b>                 | <b>\$ 49,209</b>                    | <b>\$ 104,571</b>                     |
| <b>Net Position</b>                                 |                                     |                           |                                 |                                  |                                     |                                       |
| Reserved for:                                       |                                     |                           |                                 |                                  |                                     |                                       |
| Prepaid items                                       | -                                   | \$ 865                    | -                               | -                                | 725                                 | \$ 1,590                              |
| Unrestricted  | \$ 17,346                           | (167,173)                 | \$ 335,405                      | 7,426,804                        | \$ (358,966)                        | 7,253,416                             |
| <b>Total Net Position</b>                           | <b>\$ 17,346</b>                    | <b>\$ (166,308)</b>       | <b>\$ 335,405</b>               | <b>\$ 7,426,804</b>              | <b>\$ (358,241)</b>                 | <b>\$ 7,255,006</b>                   |



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

## All Internal Service Funds

Year Ended June 30, 2017

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

## Combining Statement of Cash Flows

## All Internal Service Funds

Year Ended June 30, 2017

|   | IT Life Cycle<br>Management<br>6601 | Revolving<br>Fund<br>6602 | Workers<br>Compensation<br>6605 | Health<br>Self-Insurance<br>6607 | Liability<br>Self-Insurance<br>6608 | Total<br>Internal<br>Service<br>Funds |
|---|-------------------------------------|---------------------------|---------------------------------|----------------------------------|-------------------------------------|---------------------------------------|
| <b>Cash flows from operating activities:</b>  |                                     |                           |                                 |                                  |                                     |                                       |
| Receipts from customers   | -                                   | \$ 57,400                 | -                               | \$ 13,473,306                    | \$ 1,370,633                        | \$ 14,901,339                         |
| Receipts from other funds for goods and services provided   | \$ 159,972                          | 19,378                    | \$ 572,098                      | -                                | 5,119                               | 756,567                               |
| Other receipts  | 40,112                              | 33,956                    | 86,520                          | 261,958                          | 30,097                              | 452,643                               |
| Payments for supplies and to providers of goods and services  | (219,576)                           | (20,875)                  | (616,247)                       | (12,845,767)                     | (1,186,079)                         | (14,888,544)                          |
| Payments to employees   | -                                   | (104,097)                 | (16,412)                        | (153,229)                        | (230,359)                           | (504,097)                             |
| Other payments  | -                                   | (745)                     | (12,456)                        | (246,745)                        | (105,942)                           | (365,888)                             |
| <b>Net cash provided (used) by operating activities</b>   | <b>(19,492)</b>                     | <b>(14,983)</b>           | <b>13,503</b>                   | <b>489,523</b>                   | <b>(116,531)</b>                    | <b>352,020</b>                        |
| <b>Cash flows to noncapital financial activities:</b>   |                                     |                           |                                 |                                  |                                     |                                       |
| Other   | -                                   | -                         | -                               | -                                | 16,701                              | 16,701                                |
| <b>Net cash provided (used) by noncapital financial activities</b>                                    | <b>-</b>                            | <b>-</b>                  | <b>-</b>                        | <b>-</b>                         | <b>16,701</b>                       | <b>16,701</b>                         |
| <b>Cash flows from investing activities:</b>  |                                     |                           |                                 |                                  |                                     |                                       |
| Interest received on investments  | 104                                 | 13                        | 2,578                           | 57,574                           | 1,764                               | 62,033                                |
| <b>Net cash provided by investing activities</b>  | <b>104</b>                          | <b>13</b>                 | <b>2,578</b>                    | <b>57,574</b>                    | <b>1,764</b>                        | <b>62,033</b>                         |
| Net increase / (decrease) in cash and cash equivalents  | (19,388)                            | (14,970)                  | 16,081                          | 547,097                          | (98,066)                            | 430,754                               |
| Cash and cash equivalents, July 1, 2016   | 19,388                              | 14,970                    | 331,180                         | 8,348,928                        | 98,066                              | 8,812,532                             |
| <b>Cash and cash equivalents, June 30, 2017</b>   | <b>\$ -</b>                         | <b>\$ -</b>               | <b>\$ 347,261</b>               | <b>\$ 8,896,025</b>              | <b>\$ -</b>                         | <b>\$ 9,243,286</b>                   |
| <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b> |                                     |                           |                                 |                                  |                                     |                                       |
| Operating income (loss)   | \$ (2,146)                          | \$ (48,976)               | \$ 16,643                       | \$ 59,686                        | \$ (82,190)                         | \$ (56,983)                           |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: |                                     |                           |                                 |                                  |                                     |                                       |
| Changes in assets, liabilities, and deferred in and out flows :                                       |                                     |                           |                                 |                                  |                                     |                                       |
| (Increase) / decreases in assets:   |                                     |                           |                                 |                                  |                                     |                                       |
| Accounts receivable   | -                                   | -                         | -                               | (9,751)                          | -                                   | (9,751)                               |
| Prepaid expenditures  | -                                   | (395)                     | -                               | 9,795                            | (725)                               | 8,675                                 |
| Due from other funds  | (57,459)                            | 1,233                     | 13,336                          | (7)                              | 169                                 | (42,728)                              |
| (Increase) / decreases in deferred outflows   |                                     |                           |                                 |                                  |                                     |                                       |
| Deferred outflows   | -                                   | (14,440)                  | (110)                           | (7,364)                          | (7,687)                             | (29,601)                              |
| Increase / (decrease) in liabilities:   |                                     |                           |                                 |                                  |                                     |                                       |
| Accounts payable  | -                                   | (2,153)                   | (18,340)                        | (6,687)                          | (68,250)                            | (95,430)                              |
| Accrued payroll and employee benefits   | -                                   | 490                       | 66                              | 139                              | 1,053                               | 1,748                                 |
| Insurance claims payable  | -                                   | -                         | -                               | 420,000                          | -                                   | 420,000                               |
| Due to other funds  | 40,113                              | 22,576                    | (43)                            | (1,559)                          | 5,118                               | 66,205                                |
| Net pension liability   | -                                   | 18,321                    | 904                             | 14,923                           | 19,608                              | 53,756                                |
| Increase / (decrease) in deferred inflows   |                                     |                           |                                 |                                  |                                     |                                       |
| Deferred inflows  | -                                   | 8,361                     | 1,047                           | 10,348                           | 16,373                              | 36,129                                |
| <b>Total Adjustments</b>  | <b>(17,346)</b>                     | <b>33,993</b>             | <b>(3,140)</b>                  | <b>429,837</b>                   | <b>(34,341)</b>                     | <b>409,003</b>                        |
| <b>Net cash provided (used) by operating activities</b>   | <b>\$ (19,492)</b>                  | <b>\$ (14,983)</b>        | <b>\$ 13,503</b>                | <b>\$ 489,523</b>                | <b>\$ (116,531)</b>                 | <b>\$ 352,020</b>                     |

## **Trust and Agency Funds**

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

Exhibit M - 1

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

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

Exhibit M - 2

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

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

**Exhibit M - 3**

|                           | Balance<br>July 1, 2016 | Additions         | Deletions   | Balance<br>June 30, 2017 |
|---------------------------|-------------------------|-------------------|-------------|--------------------------|
| <b>Assets</b>             |                         |                   |             |                          |
| Cash and cash equivalents | \$ 4,785,724            | \$ 143,189        | \$ -        | \$ 4,928,913             |
| <b>Total Assets</b>       | <u>\$ 4,785,724</u>     | <u>\$ 143,189</u> | <u>\$ -</u> | <u>\$ 4,928,913</u>      |
| <b>Liabilities</b>        |                         |                   |             |                          |
| Deposits held for others  | \$ 4,785,724            | \$ 143,189        | \$ -        | \$ 4,928,913             |
| <b>Total Liabilities</b>  | <u>\$ 4,785,724</u>     | <u>\$ 143,189</u> | <u>\$ -</u> | <u>\$ 4,928,913</u>      |

**Capital Assets  
Used in the Operations  
of Governmental Funds**

**Capital Assets Used in the Operations of Governmental Funds**  
**Comparative Schedules by Source \***

As of June 30,2016 and June 30,2017

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

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



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

Exhibit N-2

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

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

**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule of Changes by Function and Activity**

Year Ended June 30, 2017

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



## STATISTICAL SECTION

**The Statistical Section** should assist the user of the CAFR (Comprehensive Annual Financial Report) in understanding the environment in which Yuma County operates. This section discloses economic, financial, and demographic information that is interesting and relevant to assessing Yuma County’s financial condition. A listing of the statistical topics is provided on the following pages.

|  |         |
|--|---------|
| Financial Trends.....  | 213-236 |
| These schedules provide trend information to help the reader understand how the County’s financial performance and well-being have changed over time.  |         |
| Revenue Capacity.....  | 237-242 |
| These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax.  |         |
| Debt Capacity.....   | 243-252 |
| These schedules contain trend information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.                |         |
| Economic and Demographic Information.....  | 253-260 |
| These schedules offer economic and demographic indicators to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs. |         |
| Operational Information.....   | 261-266 |
| These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.   |         |

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

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## **Financial Trends**

**Yuma County, Arizona**  
 Government-Wide Revenues by Source  
 Last Ten Fiscal Years

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

Table A-1

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

## Yuma County, Arizona

### Government-Wide Expenditures by Function Last Ten Fiscal Years

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



Table A-2

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

## Yuma County, Arizona

### General Government Expenditures by Function <sup>(1)</sup>

Last Ten Fiscal Years

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

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

Table A-3

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

**Yuma County, Arizona**

**Table A-4**

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

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

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

# Yuma County, Arizona

Table A-5

Change in Fund Balances-All Funds (1)  
Including Ratio of Total Debt Service to Total Non-Capital Expenditures  
Last Ten Fiscal Years

| Fiscal Year | Total Non-Capital Expenditures (2) |         | Total Debt Service Expenditures |          | Ratio of Debt Service to Non-Capital |
|-------------|------------------------------------|---------|---------------------------------|----------|--------------------------------------|
|             | Amount                             | % Chg   | Amount                          | % Chg    |                                      |
| 07-08       | \$ 147,348,894                     | 2.19%   | \$ 17,377,426                   | 22.15%   | 11.79%                               |
| 08-09       | 137,633,897                        | (6.59%) | 7,662,429                       | (55.91%) | 5.57%                                |
| 09-10       | 140,269,416                        | 1.91%   | 10,297,948                      | 34.40%   | 7.34%                                |
| 10-11       | 134,410,523                        | (4.18%) | 4,439,055                       | (56.89%) | 3.30%                                |
| 11-12       | 134,894,961                        | 0.36%   | 4,923,493                       | 10.91%   | 3.65%                                |
| 12-13       | 135,234,234                        | 0.25%   | 4,649,097                       | (5.57%)  | 3.44%                                |
| 13-14       | 137,259,575                        | 1.50%   | 5,124,890                       | 10.23%   | 3.73%                                |
| 14-15       | 140,325,732                        | 2.23%   | 8,777,923                       | 71.28%   | 6.26%                                |
| 15-16       | 137,922,380                        | (1.71%) | 5,238,788                       | (40.32%) | 3.80%                                |
| 16-17       | 143,009,833                        | 3.69%   | 4,900,643                       | (6.45%)  | 3.43%                                |

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

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

(2) Amounts through FY 06-12 have been Restated

## Yuma County, Arizona

General Government Revenues by Source

Last Ten Fiscal Years

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

Table A-6

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

# Yuma County, Arizona

## Tax Revenues by Source

### Last Ten Fiscal Years

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

| Fiscal Year | Auto-in-Lieu |         |              |          | Franchise Tax |          |
|-------------|--------------|---------|--------------|----------|---------------|----------|
|             | General Fund |         | HURF Funds   |          | General Fund  |          |
|             | Amount       | % Chg   | Amount       | % Chg    | Amount        | % Chg    |
| 07-08       | \$ 5,114,403 | 6.07%   | \$ 2,802,852 | 3.05%    | \$ 181,123    | 5.53%    |
| 08-09       | 4,985,571    | (2.52%) | 2,571,630    | (8.25%)  | 148,778       | (17.86%) |
| 09-10       | 4,583,767    | (8.06%) | 2,277,246    | (11.45%) | 181,228       | 21.81%   |
| 10-11       | 4,520,947    | (1.37%) | 2,206,516    | (3.11%)  | 186,550       | 2.94%    |
| 11-12       | 4,533,376    | 0.27%   | 1,825,000    | (17.29%) | 180,411       | (3.29%)  |
| 12-13       | 4,537,936    | 0.10%   | 1,880,976    | 3.07%    | 165,593       | (8.21%)  |
| 13-14       | 4,660,133    | 2.69%   | 1,989,706    | 5.78%    | 154,609       | (6.63%)  |
| 14-15       | 4,898,653    | 5.12%   | 2,115,098    | 6.30%    | 150,871       | (2.42%)  |
| 15-16       | 5,337,725    | 8.96%   | 2,286,603    | 8.11%    | 131,546       | (12.81%) |
| 16-17       | 5,736,999    | 7.48%   | 2,392,930    | 4.65%    | 134,392       | 2.16%    |

(1) Includes all property tax revenues

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

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



**Table A-7**

| <b>Local Sales</b> |          |                   |          |                       |          |                     |          |                         |          |
|--------------------|----------|-------------------|----------|-----------------------|----------|---------------------|----------|-------------------------|----------|
| General Fund       |          | Jail District (1) |          | Capital Sales Tax (2) |          | Health District (3) |          | Total Local Sales Taxes |          |
| Amount             | % Chg    | Amount            | % Chg    | Amount                | % Chg    | Amount              | % Chg    | Amount                  | % Chg    |
| \$ 12,373,201      | (0.44%)  | \$ 12,372,890     | (0.44%)  | \$ 54,809             | (99.25%) | \$ 2,481,331        | 0.66%    | \$ 27,282,230           | (21.18%) |
| 11,826,051         | (4.42%)  | 11,826,297        | (4.42%)  | 60,702                | 10.75%   | 2,351,261           | (5.24%)  | 26,064,311              | (4.46%)  |
| 10,344,860         | (12.52%) | 10,344,969        | (12.53%) | 19,339                | (68.14%) | 2,059,420           | (12.41%) | 22,768,587              | (12.64%) |
| 10,778,810         | 4.19%    | 10,778,684        | 4.19%    | 37,088                | 91.78%   | 2,141,873           | 4.00%    | 23,736,456              | 4.25%    |
| 11,344,479         | 5.25%    | 11,344,489        | 5.25%    | 18,052                | (51.33%) | 2,258,309           | 5.44%    | 24,965,329              | 5.18%    |
| 11,599,502         | 2.25%    | 11,602,960        | 2.28%    | 20,058                | 11.11%   | 2,310,145           | 2.30%    | 25,532,665              | 2.27%    |
| 11,602,376         | 0.02%    | 11,602,385        | 0.00%    | 3,471                 | (82.70%) | 2,525,423           | 9.32%    | 25,733,654              | 0.79%    |
| 11,934,307         | 2.86%    | 11,936,114        | 2.88%    | 13,184                | 279.83%  | 2,658,630           | 5.27%    | 26,542,238              | 3.14%    |
| 12,199,402         | 2.22%    | 12,198,328        | 2.20%    | 8,959                 | (32.05%) | 2,719,972           | 2.31%    | 27,126,661              | 2.20%    |
| 12,580,917         | 3.13%    | 12,580,956        | 3.14%    | 679                   | (92.42%) | 2,805,527           | 3.15%    | 27,968,079              | 3.10%    |

| Total Taxes   |         |
|---------------|---------|
| Amount        | % Chg   |
| \$ 68,879,548 | (4.25%) |
| 69,465,913    | 0.85%   |
| 67,303,924    | (3.11%) |
| 68,574,835    | 1.89%   |
| 70,292,804    | 2.51%   |
| 69,281,357    | (1.44%) |
| 69,037,531    | (0.35%) |
| 71,853,721    | 4.08%   |
| 75,898,036    | 5.63%   |
| 78,645,340    | 3.62%   |

**Yuma County, Arizona**  
Licenses and Permits by Source  
Last Ten Fiscal Years

**Table A-8**

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

| Fiscal Year | Other Funds            |          |                         |          |                 |          | Total Licenses & Permits |          |
|-------------|------------------------|----------|-------------------------|----------|-----------------|----------|--------------------------|----------|
|             | Flood District Permits |          | Health District Permits |          | All Other Funds |          |                          |          |
|             | Amount                 | % Chg    | Amount                  | % Chg    | Amount          | % Chg    | Amount                   | % Chg    |
| 07-08       | \$ 2,885               | (12.15%) | \$ 479,650              | 86.89%   | \$ 74,619       | (24.30%) | \$ 1,545,983             | 4.85%    |
| 08-09       | 1,595                  | (44.71%) | 497,762                 | 3.78%    | 96,499          | 29.32%   | 1,254,161                | (18.88%) |
| 09-10       | 2,215                  | 38.87%   | 441,114                 | (11.38%) | 68,336          | (29.18%) | 1,113,776                | (11.19%) |
| 10-11       | 2,330                  | 5.19%    | 462,903                 | 4.94%    | 34,836          | (49.02%) | 1,057,715                | (5.03%)  |
| 11-12       | 2,610                  | 12.02%   | 355,830                 | (23.13%) | 68,323          | 96.13%   | 970,355                  | (8.26%)  |
| 12-13       | 2,980                  | 14.18%   | 330,589                 | (7.09%)  | 56,795          | (16.87%) | 1,033,921                | 6.55%    |
| 13-14       | 2,320                  | (22.15%) | 365,378                 | 10.52%   | 71,916          | 26.62%   | 1,001,588                | (3.13%)  |
| 14-15       | 2,205                  | (4.96%)  | 391,543                 | 7.16%    | 60,621          | (15.71%) | 943,852                  | (5.76%)  |
| 15-16       | 1,875                  | (14.97%) | 359,912                 | (8.08%)  | 78,155          | 28.92%   | 978,454                  | 3.67%    |
| 16-17       | 1,470                  | (21.60%) | 393,717                 | 9.39%    | 71,040          | (9.10%)  | 1,037,930                | 6.08%    |

**Yuma County, Arizona**  
Intergovernmental Revenues by Source  
Last Ten Fiscal Years

**Table A-9**

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

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

| Fiscal Year | Other Funds |          |                          |          |                                 |          | Total Intergovernmental Revenues |          |
|-------------|-------------|----------|--------------------------|----------|---------------------------------|----------|----------------------------------|----------|
|             | School      |          | Workforce Investment Act |          | All Other Special Revenue Funds |          | Amount                           | % Chg    |
|             | Amount      | % Chg    | Amount                   | % Chg    | Amount                          | % Chg    |                                  |          |
| 07-08       | \$ 732,104  | 5.41%    | \$ 4,438,414             | 0.09%    | \$ 2,843,044                    | 16.16%   | \$ 60,912,491                    | 5.59%    |
| 08-09       | 1,205,013   | 64.60%   | 4,977,186                | 12.14%   | 4,167,169                       | 46.57%   | 60,566,427                       | (0.57%)  |
| 09-10       | 790,076     | (34.43%) | 4,674,389                | (6.08%)  | 10,274,534                      | 146.56%  | 63,580,073                       | 4.98%    |
| 10-11       | 906,430     | 14.73%   | 6,203,116                | 32.70%   | 13,985,587                      | 36.12%   | 68,532,952                       | 7.79%    |
| 11-12       | 846,310     | (6.63%)  | 5,527,686                | (10.89%) | 11,244,505                      | (19.60%) | 65,712,740                       | (4.12%)  |
| 12-13       | 797,783     | (5.73%)  | 5,386,676                | (2.55%)  | 2,258,127                       | (79.92%) | 57,080,596                       | (13.14%) |
| 13-14       | 724,694     | (9.16%)  | 4,198,567                | (22.06%) | 1,291,369                       | (42.81%) | 56,905,602                       | (0.31%)  |
| 14-15       | 447,212     | (38.29%) | 4,902,288                | 16.76%   | 1,148,453                       | (11.07%) | 58,947,233                       | 3.59%    |
| 15-16       | 295,703     | (33.88%) | 4,606,314                | (6.04%)  | 1,585,015                       | 38.01%   | 61,004,774                       | 3.49%    |
| 16-17       | 327,056     | 10.60%   | 5,095,297                | 10.62%   | 674,139                         | (57.47%) | 62,165,929                       | 1.90%    |

**Yuma County, Arizona**  
 Charges for Services by Source  
 Last Ten Fiscal Years

**Table A-10**

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

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

**Yuma County, Arizona**  
 Fines and Forfeits by Source  
 Last Ten Fiscal Years

**Table A-11**

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

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

**Yuma County, Arizona**  
Miscellaneous Revenues by Source  
Last Ten Fiscal Years

**Table A-12**

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

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

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**Yuma County, Arizona**

Other Financing Sources (Uses)

Last Ten Fiscal Years

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



Table A-13

| Fiscal Year 2011-2012 |                 | Fiscal Year 2012-2013 |               | Fiscal Year 2013-2014 |                 | Fiscal Year 2014-2015 |                 | Fiscal Year 2015-2016 |                 | Fiscal Year 2016-2017 |                 |
|-----------------------|-----------------|-----------------------|---------------|-----------------------|-----------------|-----------------------|-----------------|-----------------------|-----------------|-----------------------|-----------------|
| Amount                | % Chg           | Amount                | % Chg         | Amount                | % Chg           | Amount                | % Chg           | Amount                | % Chg           | Amount                | % Chg           |
| \$ 11,280,567         | 100.00%         | \$ 7,500,000          | 100.00%       | -                     | -               | \$ 26,300,000         | 100.00%         | \$ 11,150,000         | 100.00%         | -                     | -               |
| (8,692,607)           | 100.00%         | (2,220,366)           | 100.00%       | -                     | -               | (27,403,954)          | 100.00%         | (11,964,919)          | 100.00%         | -                     | -               |
| -                     | -               | -                     | -             | -                     | -               | 1,463,271             | 100.00%         | 1,063,955             | 100.00%         | -                     | -               |
| -                     | -               | -                     | -             | -                     | -               | 131,234               | 100.00%         | -                     | 100.00%         | -                     | -               |
| 18,981,200            | 18.73%          | 20,441,069            | 9.13%         | \$ 15,744,092         | (22.98%)        | 14,732,357            | (6.43%)         | 15,224,413            | 3.34%           | \$ 15,377,840         | 1.01%           |
| (18,614,283)          | 17.16%          | (20,441,069)          | 11.50%        | (15,722,043)          | (23.09%)        | (14,738,802)          | (6.25%)         | (15,094,389)          | 2.41%           | (15,377,840)          | 1.88%           |
| -                     | -               | -                     | -             | -                     | -               | -                     | -               | -                     | -               | -                     | -               |
| -                     | -               | -                     | -             | -                     | -               | -                     | -               | 21,884                | -               | 98,394                | 349.62%         |
| <b>\$ 2,954,877</b>   | <b>(16.46%)</b> | <b>\$ 5,279,634</b>   | <b>78.68%</b> | <b>\$ 22,049</b>      | <b>(99.58%)</b> | <b>\$ 484,106</b>     | <b>2095.59%</b> | <b>\$ 400,944</b>     | <b>(17.18%)</b> | <b>\$ 98,394</b>      | <b>(75.46%)</b> |

**Yuma County, Arizona**

Net Position by Category

Last Ten Fiscal Years

|  | Fiscal Year 2007-2008 |              | Fiscal Year 2008-2009 |              | Fiscal Year 2009-2010 |              | Fiscal Year 2010-2011 |              | Fiscal Year 2011-2012 |
|--|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|--------------|-----------------------|
|  | Amount                | % Chg        | Amount                | % Chg        | Amount                | % Chg        | Amount                | % Chg        | Amount                |
| <b>Governmental Activities</b>                     |                       |              |                       |              |                       |              |                       |              |                       |
| Invested in Capital Assets,<br>net of related debt | \$ 233,880,537        | 12.14%       | \$ 248,106,049        | 6.08%        | \$ 254,210,170        | 2.46%        | \$ 277,357,668        | 9.11%        | \$ 286,593,510        |
| Restricted for:                                    |                       |              |                       |              |                       |              |                       |              |                       |
| Public Safety                                      | 3,108,067             | 9.51%        | 989,600               | (68.16%)     | 790,279               | (20.14%)     | 11,415,461            | 1344.48%     | 5,344,418             |
| Highway & Streets                                  | 10,128,511            | 19.90%       | 12,694,335            | 25.33%       | 14,687,855            | 15.70%       | 21,021,104            | 43.12%       | 38,279,501            |
| Sanitation   | -                     | N/A          | -                     | N/A          | -                     | N/A          | -                     | N/A          | 423,787               |
| Health   | 2,711,793             | (16.14%)     | 1,983,782             | (26.85%)     | 1,603,295             | (19.18%)     | 1,994,249             | 24.38%       | 855,403               |
| Welfare  | -                     | N/A          | -                     | N/A          | -                     | N/A          | -                     | N/A          | -                     |
| Culture & Recreation                               | 6,688,032             | 68.26%       | 8,464,426             | 26.56%       | 9,732,831             | 14.99%       | 9,559,542             | (1.78%)      | 9,628,372             |
| Financial Trends                                   | -                     | N/A          | -                     | N/A          | -                     | N/A          | -                     | N/A          | -                     |
| Debt Service                                       | 5,346,337             | (17.00%)     | 3,566,628             | (33.29%)     | 7,563,779             | 112.07%      | 1,508,633             | (80.05%)     | 4,740,574             |
| Capital Projects                                   | 26,541,613            | (35.46%)     | 18,711,838            | (29.50%)     | 1,498,137             | (91.99%)     | 6,433,179             | 329.41%      | 5,223,620             |
| Unrestricted                                       | 48,452,772            | 13.81%       | 53,642,198            | 10.71%       | 58,122,478            | 8.35%        | 37,182,644            | (36.03%)     | 28,128,486            |
| <b>Governmental Net Position</b>                   | <b>\$ 336,857,662</b> | <b>6.20%</b> | <b>\$ 348,158,856</b> | <b>3.35%</b> | <b>\$ 348,208,824</b> | <b>0.01%</b> | <b>\$ 366,472,480</b> | <b>5.25%</b> | <b>\$ 379,217,671</b> |

Table A-14

| 2011-2012<br>% Chg | Fiscal Year 2012-2013 |                | Fiscal Year 2013-2014 |                | Fiscal Year 2014-2015 |                 | Fiscal Year 2015-2016 |              | Fiscal Year 2016-2017 |                |
|--------------------|-----------------------|----------------|-----------------------|----------------|-----------------------|-----------------|-----------------------|--------------|-----------------------|----------------|
|                    | Amount                | % Chg          | Amount                | % Chg          | Amount                | % Chg           | Amount                | % Chg        | Amount                | % Chg          |
| 3.33%              | \$286,461,002         | (0.05%)        | \$289,410,975         | 1.03%          | \$294,276,592         | 1.68%           | \$295,264,180         | 0.34%        | \$296,351,166         | 0.37%          |
| (53.18%)           | 4,560,937             | (14.66%)       | 3,448,859             | (24.38%)       | 20,843,775            | 504.37%         | 23,251,741            | 11.55%       | 24,647,191            | 6.00%          |
| 82.10%             | 37,742,220            | (1.40%)        | 37,082,225            | (1.75%)        | 19,300,456            | (47.95%)        | 22,280,209            | 15.44%       | 23,914,892            | 7.34%          |
| 0.00%              | 491,934               | 16.08%         | 605,478               | 23.08%         | 516,703               | (14.66%)        | 570,364               | 10.39%       | 554,929               | (2.71%)        |
| (57.11%)           | 535,771               | (37.37%)       | 1,043,941             | 94.85%         | 1,870,107             | 79.14%          | 2,512,144             | 34.33%       | 3,324,908             | 32.35%         |
| N/A                | -                     | N/A            | 1,010,467             | 100.00%        | 973,825               | 100.00%         | 1,015,086             | 100.00%      | 1,119,392             | 100.00%        |
| 0.72%              | 9,005,962             | (6.46%)        | 7,400,704             | (17.82%)       | 6,026,315             | (18.57%)        | 5,230,212             | (13.21%)     | 4,657,284             | (10.95%)       |
| N/A                | -                     | N/A            | 944,712               | 100.00%        | 974,953               | 100.00%         | 995,439               | 100.00%      | 872,837               | 100.00%        |
| 214.23%            | 5,281,615             | 11.41%         | 4,282,441             | (18.92%)       | 698,275               | (83.69%)        | 565,133               | (19.07%)     | 642,961               | 13.77%         |
| (18.80%)           | 6,555,198             | 25.49%         | 4,655,064             | (28.99%)       | 4,405,197             | (5.37%)         | 2,506,927             | (43.09%)     | 157,260               | (93.73%)       |
| (24.35%)           | 20,907,294            | (25.67%)       | 17,109,922            | (18.16%)       | (90,158,177)          | (626.94%)       | (85,670,452)          | (4.98%)      | (88,092,326)          | 2.83%          |
| <b>3.48%</b>       | <b>\$371,541,933</b>  | <b>(2.02%)</b> | <b>\$366,994,788</b>  | <b>(1.22%)</b> | <b>\$259,728,021</b>  | <b>(29.23%)</b> | <b>\$268,520,983</b>  | <b>3.39%</b> | <b>\$268,150,494</b>  | <b>(0.14%)</b> |

**Yuma County, Arizona**  
 General Fund Changes in Fund Balance  
 Last Ten Fiscal Years

**Table A-15**

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

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

## **Revenue Capacity**

**Yuma County, Arizona**

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

**Table B-1**

| Fiscal Year | Type      | Secured Personal Property and Real Property |         |                        |         | Ratio of Assessed Value to Total Estimated Value | Secured Personal Property and Real Property |         |                    |         | Total Direct Tax Rate | Ratio of Net Assessed Value to Total Estimated Value |
|-------------|-----------|---|---------|------------------------|---------|--|---|---------|--------------------|---------|-----------------------|--|
|             |           | Assessed Value                              |         | Estimated Actual Value |         |  | Exempt Assessed Value                       |         | Net Assessed Value |         |                       |  |
|             |           | Amount                                      | % Chng  | Amount                 | % Chng  |  | Amount                                      | % Chng  | Amount             | % Chng  |                       |  |
| 07-08       | Primary   | \$ 808,886,482                              | -2.10%  | \$ 6,229,502,893       | 4.92%   | 13.80%   | \$ 133,545,053                              | 15.14%  | \$ 820,782,919     | 15.56%  | 2.0192                | 11.87%   |
| (07-08)     | Secondary | 1,067,728,387                               | 25.85%  | 7,756,796,877          | 26.69%  | 13.81%   | 126,459,760                                 | 6.14%   | 941,268,627        | 25.79%  | 3.2832                | 11.81%   |
| 08-09       | Primary   | 1,074,488,725                               | 32.84%  | 7,958,279,842          | 27.75%  | 13.50%   | 136,612,011                                 | 2.30%   | 937,876,714        | 14.27%  | 1.8825                | 11.78%   |
| (08-09)     | Secondary | 1,265,353,376                               | 18.51%  | 9,500,029,297          | 22.47%  | 13.32%   | 158,738,054                                 | 25.52%  | 1,106,615,322      | 17.57%  | 2.9674                | 11.65%   |
| 09-10       | Primary   | 1,250,863,952                               | 16.41%  | 9,454,203,269          | 18.80%  | 13.23%   | 171,047,780                                 | 25.21%  | 1,079,816,172      | 15.13%  | 1.7548                | 11.42%   |
| (09-10)     | Secondary | 1,627,707,823                               | 28.64%  | 12,580,105,769         | 32.42%  | 12.94%   | 258,546,322                                 | 62.88%  | 1,369,161,501      | 23.73%  | 2.7747                | 10.88%   |
| 10-11       | Primary   | 1,397,513,008                               | 11.72%  | 10,778,538,187         | 14.01%  | 12.97%   | 174,307,866                                 | 1.91%   | 1,223,205,142      | 13.28%  | 1.7397                | 11.35%   |
| (10-11)     | Secondary | 1,712,123,701                               | 5.19%   | 13,435,858,375         | 6.80%   | 12.74%   | 262,445,742                                 | 1.51%   | 1,449,677,959      | 5.88%   | 2.7596                | 10.79%   |
| 11-12       | Primary   | 1,496,641,880                               | 7.09%   | 11,657,522,744         | 8.15%   | 12.84%   | 195,311,492                                 | 12.05%  | 1,301,330,388      | 6.39%   | 1.8798                | 11.16%   |
| (11-12)     | Secondary | 1,673,888,080                               | -2.23%  | 13,030,768,568         | -3.01%  | 12.85%   | 237,953,039                                 | -9.33%  | 1,435,935,041      | -0.95%  | 2.9608                | 11.02%   |
| 12-13       | Primary   | 1,254,317,477                               | -16.19% | 11,518,177,617         | -1.20%  | 10.89%   | 224,238,502                                 | 14.81%  | 1,247,021,315      | -4.17%  | 1.8798                | 10.83%   |
| (12-13)     | Secondary | 1,312,293,848                               | -21.60% | 12,317,787,777         | -5.47%  | 10.65%   | 265,883,481                                 | 11.74%  | 1,316,076,878      | -8.35%  | 2.9783                | 10.68%   |
| 13-14       | Primary   | 1,343,800,033                               | 7.13%   | 10,221,626,280         | -11.26% | 13.15%   | 231,684,593                                 | 3.32%   | 1,112,115,440      | -10.82% | 2.0606                | 10.88%   |
| (13-14)     | Secondary | 1,503,793,371                               | 14.59%  | 11,228,014,696         | -8.85%  | 13.39%   | 368,252,436                                 | 38.50%  | 1,135,540,935      | -13.72% | 3.1824                | 10.11%   |
| 14-15       | Primary   | 1,263,804,224                               | -5.95%  | 9,705,003,492          | -5.05%  | 13.02%   | 151,356,536                                 | -34.67% | 1,112,447,688      | 0.03%   | 2.1608                | 11.46%   |
| (14-15)     | Secondary | 1,305,875,901                               | -13.16% | 10,019,022,791         | -10.77% | 13.03%   | 166,277,725                                 | -54.85% | 1,139,598,176      | 0.36%   | 3.2819                | 11.37%   |
| 15-16       | Primary   | 1,263,252,724                               | -0.04%  | 9,824,006,343          | 1.23%   | 12.86%   | 142,913,245                                 | -5.58%  | 1,120,339,479      | 0.71%   | 2.4132                | 11.40%   |
| (15-16)     | Secondary | 1,263,252,724                               | -3.26%  | 9,824,006,343          | -1.95%  | 12.86%   | 142,913,245                                 | -14.05% | 1,120,339,479      | -1.69%  | 3.5898                | 11.40%   |
| 16-17       | Primary   | 1,264,846,798                               | 0.13%   | 10,085,961,330         | 2.67%   | 12.54%   | 148,824,538                                 | 4.14%   | 1,116,022,260      | -0.39%  | 2.4684                | 11.07%   |
| (16-17)     | Secondary | 1,264,846,798                               | 0.13%   | 10,085,961,330         | 2.67%   | 12.54%   | 148,824,538                                 | 4.14%   | 1,116,022,260      | -0.39%  | 3.6453                | 11.07%   |

\*Arizona has two tax divisions - primary and secondary assessed values. Operating property taxes are restricted to being applied to the primary value. Special Districts are assessed based upon the secondary value. In the table both the primary rate and any rates applicable to special districts are included in the secondary values.

\*Assessed and Estimated values corrected to reflect proper fiscal year

**Yuma County, Arizona**

**Table B-2**

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

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

**Yuma County, Arizona**

**Table B-3**

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

| Fiscal Year | General Tax Levy | Current Tax Collection | Percent of Levy Collected | Collected in Subsequent Year (2) | Total Tax Collections | Percent of Total Tax Collected to Tax Levy | Outstanding Delinquent Taxes | Percent of Delinquent Taxes to Tax Levy |
|-------------|------------------|------------------------|---------------------------|----------------------------------|-----------------------|--|------------------------------|---|
| 07-08       | \$ 18,936,854    | \$18,453,958           | 97.45%                    | \$ 277,328                       | \$ 18,731,286         | 98.91%                                     | \$ 205,568                   | 1.09%                                   |
| 08-09       | 20,327,539       | 19,508,404             | 95.97%                    | 378,553                          | 19,886,957            | 97.83%                                     | 440,582                      | 2.17%                                   |
| 09-10       | 21,509,071       | 20,551,870             | 95.55%                    | 566,253                          | 21,118,123            | 98.18%                                     | 390,948                      | 1.82%                                   |
| 10-11       | 22,681,316       | 21,506,754             | 94.82%                    | 605,320                          | 22,112,074            | 97.49%                                     | 569,242                      | 2.51%                                   |
| 11-12       | 23,478,870       | 22,519,140             | 95.91%                    | 642,676                          | 23,161,816            | 98.65%                                     | 317,054                      | 1.35%                                   |
| 12-13       | 22,343,172       | 21,308,865             | 95.37%                    | 619,515                          | 21,928,380            | 98.14%                                     | 414,792                      | 1.86%                                   |
| 13-14       | 22,952,064       | 22,017,114             | 95.93%                    | 509,862                          | 22,526,976            | 98.15%                                     | 425,088                      | 1.85%                                   |
| 14-15       | 24,037,770       | 23,244,474             | 96.70%                    | 569,446                          | 23,813,920            | 99.07%                                     | 223,850                      | 0.93%                                   |
| 15-16       | 27,036,032       | 26,315,185             | 97.33%                    | 412,723                          | 26,727,908            | 98.86%                                     | 308,124                      | 1.14%                                   |
| 16-17       | 27,548,119       | 27,129,296             | 98.48%                    | 571,351                          | 27,700,647            | 100.55%                                    | (152,528)                    | -0.55%                                  |

(1) Included in year collected / received.

(2) Included in year levied / billed.

# Yuma County, Arizona

## Table B-4

Principal Taxpayers  
Current Year and Ten Year Comparison

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

Source: Yuma County Assessor's

\*Based on total County wide net Assessed Value



**Yuma County, Arizona**  
 County General Sales Tax by Category  
 Current Year and Ten Year Comparison

**Table B-5**

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

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

**Table B-6**

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

Source is Arizona Department of Revenue and County records.

(1) Rates established by action of governing body and voter approval.

(2) Governing body is elected Board of Supervisors.

(3) Rate established by action of governing body and voter approval in 1996; extended in 2011 Special Election through December 31, 2036.

(4) Rate established by action of governing body in 2005.

(5) Governing body is elected City Council.

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

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## **Debt Capacity**

**Yuma County, Arizona**

**Table C-1**

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

| General Taxing Authorities  |           |             |              |              |                  |                                   |                                   |                               |                           |                       |
|-----------------------------|-----------|-------------|--------------|--------------|------------------|-----------------------------------|-----------------------------------|-------------------------------|---------------------------|-----------------------|
| Fiscal Year                 | Type      | Yuma County | Equalization | City of Yuma | City of Somerton | Somerton Amistade Estates Unit #3 | Somerton Amistade Estates Unit #4 | Downtown Mall Maint. District | San Luis Ranchos Los Oros | San Luis Los Portales |
| Primary Tax Authority No.   |           | 02000       | 02001        | 04154        | 04152            | 31001                             | 31004                             | 28204                         | 31003                     | 31002                 |
| Secondary Tax Authority No. |           | 52000       | -            | -            | 54152            | -                                 | -                                 | -                             | -                         | -                     |
| 2007                        | Primary   | 2.0192      | 0.0000       | 1.6744       | 1.3442           | 105.3042                          | 195.5671                          | 4.7747                        | 1311.2520                 | 523.1283              |
| 2007-08                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2008                        | Primary   | 1.8825      | 0.0000       | 1.5596       | 1.3514           | 347.1139                          | 289.7291                          | 4.7747                        | 574.0274                  | 229.0251              |
| 2008-09                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2009                        | Primary   | 1.7548      | 0.3306       | 1.4706       | 1.1795           | 319.8128                          | 296.9723                          | 4.7747                        | 574.0274                  | 229.0701              |
| 2009-10                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2010                        | Primary   | 1.7397      | 0.3564       | 1.4691       | 1.2238           | 319.8128                          | 296.9723                          | 4.7747                        | 574.0650                  | 229.0701              |
| 2010-11                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2011                        | Primary   | 1.8798      | 0.4259       | 1.5787       | 1.2807           | 319.8128                          | 296.9723                          | 2.7927                        | 635.7076                  | 253.6326              |
| 2011-12                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2012                        | Primary   | 1.8798      | 0.4717       | 1.5787       | 1.3383           | 326.0530                          | 302.7669                          | 2.7927                        | 432.2496                  | 175.4465              |
| 2012-13                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2013                        | Primary   | 2.0606      | 0.5123       | 1.7387       | 1.4872           | 326.0530                          | 302.7669                          | 3.2986                        | 673.2544                  | 256.8717              |
| 2013-14                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2014                        | Primary   | 2.1608      | 0.5089       | 1.8281       | 1.6873           | 46.8019                           | 37.6648                           | 3.7145                        | 560.5967                  | 261.5952              |
| 2014-15                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2015                        | Primary   | 2.4132      | 0.5184       | 2.0704       | 1.7489           | 405.6162                          | 58.5977                           | 3.7145                        | 603.6604                  | 285.6629              |
| 2015-16                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |
| 2016                        | Primary   | 2.4684      | 0.5010       | 2.3517       | 1.7720           | 312.0125                          | 217.2968                          | 4.7820                        | 634.9969                  | 292.6357              |
| 2016-17                     | Secondary | -           | -            | -            | -                | -                                 | -                                 | -                             | -                         | -                     |

| General Taxing Authorities  |           |  |                     |                              |                  |                   |                    |                    |                     |  |  |
|-----------------------------|-----------|--|---------------------|------------------------------|------------------|-------------------|--------------------|--------------------|---------------------|--|--|
| Fiscal Year                 | Type      | Yuma Elementary School District No. 01 | Somerton Elementary | Crane School District No. 13 | Hyder Elementary | Mohawk Elementary | Wellton Elementary | Gadsden Elementary | Antelope Union High | Yuma Union High School District No. 70 | Arizona Western Community College District |
| Primary Tax Authority No.   |           | 05001                                  | 05011               | 05013                        | 05016            | 05017             | 05024              | 05032              | 06101               | 06103                                  | 08150                                      |
| Secondary Tax Authority No. |           | 55001                                  | 55011               | 55013                        | 55016            | 55017             | 55024              | 55032              | 56101               | 56103                                  | 58150                                      |
| 2007                        | Primary   | 2.0418                                 | 2.2875              | 2.0173                       | 2.5132           | 2.0828            | 2.3046             | 4.0609             | 2.0607              | 1.7345                                 | 1.8852                                     |
| 2007-08                     | Secondary | 0.5626                                 | 0.8436              | 0.5752                       | 1.9379           | 0.4429            | 0.3509             | 1.0518             | 0.0000              | 0.4419                                 | 0.4993                                     |
| 2008                        | Primary   | 1.8209                                 | 4.4348              | 1.7392                       | 1.9744           | 2.0347            | 2.4573             | 4.3122             | 2.0480              | 1.9214                                 | 1.6274                                     |
| 2008-09                     | Secondary | 0.3381                                 | 1.0407              | 0.7150                       | 1.7010           | 0.3860            | 0.0831             | 0.0301             | 0.4342              | 0.7450                                 | 0.3652                                     |
| 2009                        | Primary   | 1.5759                                 | 3.9003              | 1.8459                       | 2.7394           | 2.3724            | 1.9897             | 1.7464             | 1.6723              | 1.8218                                 | 1.5142                                     |
| 2009-10                     | Secondary | 0.3237                                 | 0.6218              | 0.7011                       | 1.6384           | 1.2565            | 0.6229             | 0.1538             | 0.4364              | 0.3322                                 | 0.3163                                     |
| 2010                        | Primary   | 1.2247                                 | 3.4050              | 1.7450                       | 2.6449           | 2.5154            | 2.3847             | 1.7837             | 1.5999              | 1.4606                                 | 1.5000                                     |
| 2010-11                     | Secondary | 0.3709                                 | 0.6795              | 0.7568                       | 1.5491           | 0.9874            | 0.4107             | 0.2019             | 0.5605              | 0.6275                                 | 0.3079                                     |
| 2011                        | Primary   | 1.8588                                 | 2.5499              | 1.8995                       | 3.2394           | 2.7444            | 2.1774             | 1.9274             | 2.1030              | 2.0755                                 | 1.6163                                     |
| 2011-12                     | Secondary | 0.3448                                 | 0.6696              | 0.6394                       | 1.6535           | 0.7813            | 0.3888             | 0.1676             | 0.3165              | 0.9263                                 | 0.3297                                     |
| 2012                        | Primary   | 1.9305                                 | 2.2712              | 1.9466                       | 3.1106           | 2.6328            | 2.4142             | 2.0979             | 2.0992              | 2.0019                                 | 1.6874                                     |
| 2012-13                     | Secondary | 0.3675                                 | 0.0806              | 0.6322                       | 1.5188           | 1.0734            | 0.0000             | 0.1695             | 0.3231              | 0.0773                                 | 0.3470                                     |
| 2013                        | Primary   | 2.3273                                 | 2.0825              | 1.9304                       | 3.4038           | 2.6942            | 2.5006             | 2.0815             | 2.3145              | 2.1651                                 | 1.8847                                     |
| 2013-14                     | Secondary | 0.4164                                 | 0.8519              | 1.3132                       | 0.4462           | 1.0153            | 0.0000             | 0.2164             | 0.3041              | 0.6136                                 | 0.3379                                     |
| 2014                        | Primary   | 2.3990                                 | -                   | 2.1330                       | 2.1150           | 2.2584            | 2.0017             | 2.1960             | 2.1846              | 1.9557                                 | 2.0004                                     |
| 2014-15                     | Secondary | -                                      | 2.8067              | 0.9577                       | 0.2008           | 1.0985            | -                  | 0.2054             | 0.2162              | 0.7524                                 | 0.3799                                     |
| 2015                        | Primary   | 2.4736                                 | -                   | 2.3976                       | 1.7748           | 3.0085            | 2.3839             | 2.4018             | 2.0758              | 2.1468                                 | 2.1650                                     |
| 2015-16                     | Secondary | 0.1570                                 | 2.6611              | 1.0568                       | 0.1451           | 1.0238            | -                  | -                  | 0.1964              | 0.6184                                 | 0.3893                                     |
| 2016                        | Primary   | 2.3466                                 | 1.6143              | 1.9956                       | 2.1396           | 2.5409            | 2.6991             | 3.1322             | 2.1566              | 2.6425                                 | 2.2521                                     |
| 2016-17                     | Secondary | 0.3186                                 | 2.1318              | 1.2719                       | 0.0683           | -                 | -                  | 1.5669             | 0.2141              | 0.5510                                 | 0.3734                                     |

\*Per \$100 of Assessed Value

**Yuma County, Arizona**

**Table C-2**

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

| <b>Special District Taxing Authorities</b> |           |                                   |                  |                        |                               |                          |                                       |                                    |                                 |
|--|-----------|-----------------------------------|------------------|------------------------|-------------------------------|--------------------------|---------------------------------------|------------------------------------|---------------------------------|
| Fiscal Year                                | Type      | Maricopa Electrical District #8 * | Library District | Flood Control District | Yuma Mesa Irrigation District | Yuma Irrigation District | North Gila Valley Irrigation District | Wellton Mohawk Irrigation District | Hillander C Irrigation District |
| Special District Authority No.             |           | 12001                             | 14900            | 15829                  | 16701                         | 16702                    | 16703                                 | 16704                              | 16705                           |
| 2007                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2007-08                                    | Secondary | 0.5053                            | 0.9140           | 0.3500                 | 60.0000                       | 35.0000                  | 32.0000                               | 159.70                             | 5.2157                          |
| 2008                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2008-09                                    | Secondary | 0.5244                            | 0.7671           | 0.3178                 | 60.0000                       | 35.0000                  | 32.0000                               | 159.70                             | 5.2157                          |
| 2009                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2009-10                                    | Secondary | 0.6274                            | 0.7341           | 0.2858                 | 70.0000                       | 40.0000                  | 38.0000                               | 159.70                             | 5.2157                          |
| 2010                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2010-11                                    | Secondary | 0.3421                            | 0.7341           | 0.2858                 | 85.0000                       | 40.0000                  | 55.0000                               | 151.20                             | 5.2157                          |
| 2011                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2011-12                                    | Secondary | 0.3347                            | 0.8016           | 0.2794                 | 85.0000                       | 45.0000                  | 55.0000                               | 165.60                             | 5.2157                          |
| 2012                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2012-13                                    | Secondary | 0.3499                            | 0.8191           | 0.2794                 | 85.0000                       | 53.0000                  | 55.0000                               | 173.00                             | 5.2157                          |
| 2013                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2013-14                                    | Secondary | 0.3287                            | 0.8424           | 0.2794                 | 85.0000                       | 53.0000                  | 55.0000                               | 173.00                             | 5.2157                          |
| 2014                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2014-15                                    | Secondary | 0.3256                            | 0.8417           | 0.2794                 | 85.0000                       | 53.0000                  | 65.0000                               | 174.24                             | 5.2157                          |
| 2015                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2015-16                                    | Secondary | 0.1853                            | 0.8972           | 0.2794                 | 85.0000                       | 58.0000                  | 65.0000                               | 177.00                             | 5.2157                          |
| 2016                                       | Primary   | -                                 | -                | -                      | -                             | -                        | -                                     | -                                  | -                               |
| 2016-17                                    | Secondary | 0.3153                            | 0.8975           | 0.2794                 | 85.0000                       | 63.0000                  | 65.0272                               | 177.00                             | 5.2157                          |

| <b>Special District Taxing Authorities</b> |           |                                  |                                     |                                     |                                    |                                  |                                     |                                |
|--|-----------|----------------------------------|-------------------------------------|-------------------------------------|------------------------------------|----------------------------------|-------------------------------------|--------------------------------|
| Fiscal Year                                | Type      | Unit B Irrigation District O & M | Unit B Irrigation District Contract | Unit B Irrigation District Non Coop | Unit B Irrigation District Special | Hyder Valley Irrigation District | County Citrus Pest Control District | County Pest Abatement District |
| Special District Authority No.             |           | 16706                            | 16707                               | 16708                               | 16709                              | 17851                            | 19709                               | 19710                          |
| 2007                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2007-08                                    | Secondary | 130.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | -                                | 7.0000                              | 0.1800                         |
| 2008                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2008-09                                    | Secondary | 165.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | -                                | 7.0000                              | 0.1800                         |
| 2009                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2009-10                                    | Secondary | 185.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | 18.8097                          | 8.0000                              | 0.1800                         |
| 2010                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2010-11                                    | Secondary | 185.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | 20.9305                          | 8.0000                              | 0.1800                         |
| 2011                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2011-12                                    | Secondary | 185.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | 17.0775                          | 8.0000                              | 0.1800                         |
| 2012                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2012-13                                    | Secondary | 185.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | 17.2000                          | 9.0000                              | 0.1800                         |
| 2013                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2013-14                                    | Secondary | 185.0000                         | 8.6800                              | 1.0000                              | 1.0000                             | 16.9500                          | 10.0000                             | 0.1800                         |
| 2014                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2014-15                                    | Secondary | 193.6800                         | -                                   | 1.0000                              | 1.0000                             | 21.5033                          | 25.0000                             | 0.1800                         |
| 2015                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2015-16                                    | Secondary | 193.6800                         | 11.0000                             | 1.0000                              | 1.0000                             | 26.8200                          | 25.0000                             | 0.1800                         |
| 2016                                       | Primary   | -                                | -                                   | -                                   | -                                  | -                                | -                                   | -                              |
| 2016-17                                    | Secondary | 193.6800                         | 11.0000                             | 1.0000                              | 1.0000                             | 35.4000                          | 25.0000                             | 0.1800                         |

\* 2010-11 Restated Secondary Rate to match actual rate charged.

\*\*Per \$100 of Assessed Value

**Yuma County, Arizona**

**Table C-3**

Debt by Type  
Last Ten Fiscal Years

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

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

# Yuma County, Arizona

Legal Debt Margin  
June 30, 2017

## Table C-4

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

Per the Arizona Constitution, Counties may issue general obligation bonds up to 6% of the jurisdiction's net secondary assessed valuation without voter approval. Voter approval is required before issuing over the 6%. With voter approval counties may issue general obligation bonds up to 15% of the jurisdiction's net secondary assessed valuation.

(Arizona Constitution, Article 9, Section 8)

**Yuma County, Arizona**

**Table C-5**

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita  
Last Ten Years

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

\*Information from azstats.gov from 2009 to current

\* Fiscal Year 2003 through Fiscal Year 2011 restated.

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



# Yuma County, Arizona

# Table C-6

Ratio of Annual Debt Service Expenditures for  
General Bonded Debt to Total General Expenditures  
Last Ten Years

| Fiscal Year | Outstanding Debt |               | Total Expenditures |                | Ratio (4) |
|-------------|------------------|---------------|--------------------|----------------|-----------|
|             | Principal*       | Interest* (1) | Debt Service* (2)  | General (3)    |           |
| 07-08       | \$50,935,000     | \$39,492,968  | \$ 3,296,426       | \$ 178,713,792 | 1.84%     |
| 08-09       | 49,960,000       | 37,163,663    | 3,304,226          | 176,279,921    | 1.87%     |
| 09-10       | 48,940,000       | 34,873,518    | 3,310,226          | 154,072,720    | 2.15%     |
| 10-11       | 47,875,000       | 32,625,013    | 3,313,425          | 153,920,909    | 2.15%     |
| 11-12       | 46,755,000       | 30,420,189    | 3,324,825          | 149,607,965    | 2.22%     |
| 12-13       | 45,540,000       | 28,261,164    | 3,329,025          | 146,510,534    | 2.27%     |
| 13-14       | 44,355,000       | 26,151,189    | 3,339,975          | 145,774,692    | 2.29%     |
| 14-15       | 40,465,000       | 18,741,689    | 3,343,525          | 150,123,828    | 2.23%     |
| 15-16       | 38,320,000       | 15,753,091    | 3,355,125          | 144,619,132    | 2.32%     |
| 16-17       | 36,820,000       | 14,225,325    | 3,094,931          | 149,875,362    | 2.07%     |

(1) Includes agent and other fees.

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

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

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

\* Fiscal Years 2003 through Fiscal Year 2011 restated.

# Yuma County, Arizona

Computation of Direct and Overlapping Debt\*

June 30, 2017

**Table C-7**

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

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

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

\*\*School Districts not available

**Yuma County, Arizona**

Pledged Revenues  
Last Ten Fiscal Years

**Table C-8**

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

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

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

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

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

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

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## **Economic and Demographic Information**

**Yuma County, Arizona**

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

**Table D-1**

| Calendar Year | Total Population | Civilian    |          |             | Service Producing |       |                     |       |                 |      |               |       | Farming/ Agriculture |       |
|---------------|------------------|-------------|----------|-------------|-------------------|-------|---------------------|-------|-----------------|------|---------------|-------|----------------------|-------|
|               |                  | Labor Force | Employed | Unemp. Rate | Grand Total       |       | Trade, Trnp., Comm. |       | Financial Actv. |      | Service Misc. |       | Employed             | %     |
|               |                  |             |          |             | Employed          | %     | Employed            | %     | Employed        | %    | Employed      | %     |                      |       |
| 2007          | 192,699          | 79,100      | 70,200   | 11.3%       | 30,100            | 42.9% | 10,700              | 15.2% | 1,500           | 2.1% | 17,900        | 25.5% | 16,140               | 23.0% |
| 2008          | 193,869          | 82,525      | 69,300   | 16.0%       | 29,900            | 43.1% | 10,500              | 15.2% | 1,500           | 2.2% | 17,900        | 25.8% | 16,000               | 23.1% |
| 2009          | 194,737          | 85,600      | 67,500   | 21.1%       | 27,700            | 41.0% | 9,500               | 14.1% | 1,600           | 2.4% | 16,600        | 24.6% | 17,600               | 26.1% |
| 2010          | 195,751          | 92,372      | 67,789   | 26.6%       | 29,200            | 43.1% | 9,100               | 13.4% | 1,400           | 2.1% | 18,700        | 27.6% | 14,730               | 21.7% |
| 2011          | 200,431          | 87,566      | 65,316   | 25.4%       | 29,300            | 44.9% | 8,900               | 13.6% | 1,200           | 1.8% | 19,200        | 29.4% | 15,650               | 24.0% |
| 2012          | 205,174          | 92,015      | 66,738   | 27.5%       | 31,800            | 47.6% | 9,600               | 14.4% | 1,400           | 2.1% | 20,800        | 31.2% | 15,700               | 23.5% |
| 2013          | 209,323          | 91,292      | 64,110   | 29.8%       | 32,400            | 50.5% | 9,900               | 15.4% | 1,700           | 2.7% | 20,800        | 32.4% | 17,990               | 28.1% |
| 2014          | 212,012          | 92,838      | 71,198   | 23.3%       | 32,400            | 45.5% | 9,900               | 13.9% | 1,700           | 2.4% | 20,800        | 29.2% | 17,680               | 24.8% |
| 2015          | 214,991          | 91,627      | 71,263   | 22.2%       | 34,000            | 47.7% | 10,300              | 14.5% | 1,800           | 2.5% | 21,900        | 30.7% | 20,430               | 28.7% |
| 2016          | 217,730          | 94,100      | 76,517   | 18.7%       | 34,900            | 45.6% | 10,200              | 13.3% | 1,900           | 2.5% | 22,800        | 29.8% | 17,920               | 23.4% |

| Calendar Year* | Total Population * | Good Producing |       |              |      |               |      | Government  |       |          |      |                 |       |
|----------------|--------------------|----------------|-------|--------------|------|---------------|------|-------------|-------|----------|------|-----------------|-------|
|                |                    | Grand Total    |       | Construction |      | Manufacturing |      | Grand Total |       | Federal  |      | State and Local |       |
|                |                    | Employed       | %     | Employed     | %    | Employed      | %    | Employed    | %     | Employed | %    | Employed        | %     |
| 2007           | 192,699            | 7,700          | 11.0% | 4,800        | 6.8% | 2,900         | 4.1% | 14,900      | 21.2% | 3,400    | 4.8% | 11,500          | 16.4% |
| 2008           | 193,869            | 7,000          | 10.1% | 4,100        | 5.9% | 2,900         | 4.2% | 14,800      | 21.4% | 3,500    | 5.1% | 11,300          | 16.3% |
| 2009           | 194,737            | 5,200          | 7.7%  | 3,400        | 5.0% | 1,800         | 2.7% | 15,200      | 22.5% | 3,600    | 5.3% | 11,600          | 17.2% |
| 2010           | 195,751            | 4,100          | 6.0%  | 2,500        | 3.7% | 1,600         | 2.4% | 14,100      | 20.8% | 3,900    | 5.8% | 10,200          | 15.0% |
| 2011           | 200,431            | 3,900          | 6.0%  | 2,100        | 3.2% | 1,800         | 2.8% | 16,000      | 24.5% | 3,800    | 5.8% | 12,200          | 18.7% |
| 2012           | 205,174            | 4,300          | 6.4%  | 2,400        | 3.6% | 1,900         | 2.8% | 15,100      | 22.6% | 3,800    | 5.7% | 11,300          | 16.9% |
| 2013           | 209,323            | 4,300          | 6.7%  | 2,400        | 3.7% | 2,000         | 3.1% | 15,100      | 23.6% | 3,700    | 5.8% | 11,400          | 17.8% |
| 2014           | 212,012            | 4,300          | 6.0%  | 2,300        | 3.2% | 2,000         | 2.8% | 14,500      | 20.4% | 3,500    | 4.9% | 11,000          | 15.4% |
| 2015           | 214,991            | 4,400          | 6.2%  | 2,300        | 3.2% | 2,100         | 2.9% | 14,700      | 20.6% | 3,400    | 4.8% | 11,300          | 15.9% |
| 2016           | 217,730            | 4,200          | 5.5%  | 2,400        | 3.1% | 1,900         | 2.5% | 14,800      | 19.3% | 3,400    | 4.4% | 11,400          | 14.9% |

Source: Arizona Department of Administration (azstats.gov)

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

# Yuma County, Arizona

## Table D-2

Demographic Statistics - Population and Employment  
Last Ten Years

| Calendar Year | State of Arizona |             | Yuma County |             |             | Fortuna Foothills CDP ** |             |             | City of San Luis |             |             |
|---------------|------------------|-------------|-------------|-------------|-------------|--------------------------|-------------|-------------|------------------|-------------|-------------|
|               | Labor Force      | Unemp. Rate | Pop.        | Labor Force | Unemp. Rate | Pop.                     | Labor Force | Unemp. Rate | Pop.             | Labor Force | Unemp. Rate |
| 2007          | 3,029,090        | 3.8%        | 192,699     | 79,100      | 13.9%       | 25,393                   | 6,532       | 7.3%        | 25,658           | 6,133       | 30.8%       |
| 2008          | 3,136,231        | 7.0%        | 193,869     | 82,500      | 16.0%       | 28,268                   | 6,748       | 8.6%        | 26,705           | 6,603       | 34.4%       |
| 2009          | 3,142,641        | 7.4%        | 194,737     | 85,600      | 26.3%       | 26,727                   | 6,875       | 15.0%       | 27,629           | 7,196       | 49.7%       |
| 2010          | 3,181,532        | 10.1%       | 195,751     | 92,372      | 26.6%       | 27,325                   | 7,110       | 15.1%       | 25,614           | 8,467       | 50.0%       |
| 2011          | 3,017,885        | 8.5%        | 195,751     | 87,566      | 25.4%       | 26,265                   | 6,973       | 16.1%       | 30,607           | 17,249      | 67.5%       |
| 2012          | 3,030,238        | 8.3%        | 205,174     | 92,015      | 27.5%       | 29,205                   | 7,047       | 15.7%       | 31,080           | 16,851      | 63.9%       |
| 2013          | 3,012,288        | 8.0%        | 209,323     | 91,292      | 29.8%       | 28,135                   | 6,897       | 17.3%       | 32,305           | 17,793      | 67.1%       |
| 2014          | 3,085,095        | 6.8%        | 212,012     | 92,838      | 23.3%       | 28,541                   | 8,797       | 25.2%       | 33,190           | 19,040      | 49.0%       |
| 2015          | 3,154,893        | 6.1%        | 214,991     | 91,627      | 22.2%       | 28,300                   | 9,063       | 22.2%       | 34,001           | 18,806      | 48.3%       |
| 2016          | 3,234,580        | 5.2%        | 217,730     | 94,100      | 18.7%       | 26,908                   | 8,439       | 23.8%       | 34,663           | 18,237      | 42.0%       |

| Calendar Year | City of Somerton |             |             | Town of Wellton |             |             | City of Yuma |             |             |
|---------------|------------------|-------------|-------------|-----------------|-------------|-------------|--------------|-------------|-------------|
|               | Pop.             | Labor Force | Unemp. Rate | Pop.            | Labor Force | Unemp. Rate | Pop.         | Labor Force | Unemp. Rate |
| 2007          | 10,879           | 3,712       | 21.8%       | 2,303           | 754         | 15.4%       | 93,212       | 43,249      | 10.6%       |
| 2008          | 11,377           | 3,935       | 24.8%       | 2,318           | 791         | 17.7%       | 93,719       | 44,942      | 12.2%       |
| 2009          | 11,713           | 4,184       | 38.3%       | 2,363           | 825         | 28.7%       | 94,361       | 46,243      | 20.8%       |
| 2010          | 14,329           | 4,712       | 38.6%       | 2,884           | 897         | 29.0%       | 93,275       | 48,814      | 21.0%       |
| 2011          | 14,470           | 4,703       | 40.4%       | 2,926           | 888         | 30.5%       | 91,906       | 44,590      | 16.8%       |
| 2012          | 14,796           | 4,718       | 39.7%       | 2,974           | 894         | 29.9%       | 94,824       | 45,381      | 17.5%       |
| 2013          | 15,246           | 4,747       | 42.4%       | 3,048           | 889         | 32.3%       | 95,717       | 44,033      | 18.3%       |
| 2014          | 15,499           | 7,480       | 30.1%       | 3,083           | 976         | 44.4%       | 96,522       | 41,263      | 15.4%       |
| 2015          | 15,759           | 7,352       | 28.8%       | 3,101           | 951         | 42.8%       | 97,950       | 40,822      | 14.4%       |
| 2016          | 15,881           | 7,510       | 20.0%       | 3,119           | 637         | 33.0%       | 100,049      | 42,856      | 12.0%       |

\* Source: Arizona Department of Administration (azstats.gov)

\*\* Source: Yuma Stats and areavibes.com

**Yuma County, Arizona**  
Demographic Statistics - County Employees  
Last Ten Fiscal Years <sup>(1)</sup> <sup>(2)</sup>

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

(1) Numbers reported as of the end of the calendar year  
(2) Numbers from county payroll records



Table D-3

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

# Yuma County, Arizona

## Table D-4

Demographic Statistics - Top Employers  
Current Year and Ten Years Ago <sup>(1)</sup>

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

(1) Source: Yuma County Chamber of Commerce

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

# Yuma County, Arizona

County - Wide Other Demographic Statistics (1)  
Last Ten Years

**Table D-5**

| Calendar Year | County Population (1) | Per Capita Income (2)* |          | Total Personal Income (2)<br>(In 000's) | Average Daily School Membership (3)<br>(through Grade 12) |          | College and University Enrollment |          |
|---------------|-----------------------|------------------------|----------|---|---|----------|-----------------------------------|----------|
|               |                       | Amount                 | % Change |   | Amount  | % Change | Amount                            | % Change |
| 2007          | 192,699               | \$ 22,772              | 6.73%    | \$4,388,142                             | \$ 37,886   | 1.52%    | \$ 7,600                          | (1.39%)  |
| 2008          | 193,869               | 23,988                 | 5.34%    | 4,650,530                               | 37,229  | (1.73%)  | 7,898                             | 3.92%    |
| 2009          | 194,737               | 25,496                 | 6.29%    | 4,965,015                               | 37,967  | 1.98%    | 8,655                             | 9.58%    |
| 2010          | 195,751               | 34,999                 | 37.27%   | 5,196,000                               | 37,858  | (0.29%)  | 8,834                             | 2.07%    |
| 2011          | 200,431               | 26,928                 | (23.06%) | 5,300,165                               | 37,307  | (1.46%)  | 9,058                             | 2.54%    |
| 2012          | 205,174               | 27,091                 | 0.61%    | 5,441,761                               | 37,559  | 0.68%    | 8,517                             | (5.97%)  |
| 2013          | 209,323               | 26,995                 | (0.35%)  | 5,399,670                               | 37,479  | (0.21%)  | 8,541                             | 0.28%    |
| 2014          | 212,012               | 27,483                 | 1.81%    | 5,529,669                               | 37,669  | 0.51%    | 8,222                             | (3.73%)  |
| 2015          | 214,991               | 28,742                 | 4.58%    | 5,841,652                               | 37,957  | 0.76%    | 8,034                             | (2.29%)  |
| 2016          | 217,730               | 31,574                 | 9.85%    | 6,449,702                               | 38,635  | 1.79%    | 8,100                             | 0.82%    |

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

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

(3) Source: Arizona Department of Education (azed.org)

\* Years 2011 and 2012 corrected

# Yuma County, Arizona

# Table D-6

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

| Calendar Year | Value of Building Construction Cost* (1) |          | New Housing Units Authorized * (1) |          | Bank Deposits ** |          | Retail Sales *** |          |
|---------------|--|----------|------------------------------------|----------|------------------|----------|------------------|----------|
|               | Amount                                   | % Change | Amount                             | % Change | Amount           | % Change | Amount           | % Change |
| 2007          | \$ 250,338,844                           | 37.38%   | 2,362                              | 80.72%   | \$ 1,325,000,000 | (1.63%)  | \$ 1,341,139,317 | 4.83%    |
| 2008          | 93,181,843                               | (62.78%) | 1,136                              | (51.91%) | 1,339,000,000    | 1.06%    | 1,331,107,532    | (0.75%)  |
| 2009          | 83,645,949                               | (10.23%) | 881                                | (22.45%) | 1,314,000,000    | (1.87%)  | 1,197,319,952    | (10.05%) |
| 2010          | 57,114,289                               | (31.72%) | 637                                | (27.70%) | 1,362,000,000    | 3.65%    | 1,271,566,415    | 6.20%    |
| 2011          | 47,960,368                               | (16.03%) | 540                                | (15.23%) | 1,389,000,000    | 1.98%    | 1,230,944,602    | (3.19%)  |
| 2012          | 81,028,604                               | 68.95%   | 633                                | 17.22%   | 1,541,000,000    | 10.94%   | 1,233,268,670    | 0.19%    |
| 2013          | 93,466,420                               | 15.35%   | 691                                | 9.16%    | 1,571,000,000    | 1.95%    | 1,263,460,275    | 2.45%    |
| 2014          | 86,497,735                               | (7.46%)  | 657                                | (4.92%)  | 1,652,000,000    | 5.16%    | 1,294,147,819    | 2.43%    |
| 2015          | 112,006,438                              | 29.49%   | 833                                | 26.79%   | 1,751,886,000    | 6.05%    | 1,511,911,704    | 16.83%   |
| 2016          | 150,427,660                              | 34.30%   | 886                                | 6.36%    | 1,857,046,000    | 6.00%    | 1,550,206,721    | 2.53%    |

\* Source: Prior to 2008 'Arizona Statistical Abstracts', Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

\*\* Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor (yumastats.com)

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

(1) Years 2011 and 2012 corrected.

# **Operational Information**

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**Yuma County, Arizona**

**Table E-1**

Capital Asset and Infrastructure Statistics by Function/Program  
Last Ten Fiscal Years (1)

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

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

## Yuma County, Arizona

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

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

(1) All information obtained from various county departmental records

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

N/A- Not available at time of printing



Table E-2

| Fiscal Year 2010-2011 |          | Fiscal Year 2011-2012 |          | Fiscal Year 2012-2013 |          | Fiscal Year 2013-2014 |          | Fiscal Year 2014-2015 |          | Fiscal Year 2015-2016 |          |
|-----------------------|----------|-----------------------|----------|-----------------------|----------|-----------------------|----------|-----------------------|----------|-----------------------|----------|
| Unit                  | % Chg    | Unit                  | % Chg    | Unit                  | % Chg    | Unit                  | % Chg    | Unit                  | % Chg    | Unit                  | % Chg    |
| 8,582                 | 7.30%    | 7,783                 | (9.31%)  | 8,929                 | 14.72%   | 7,927                 | (11.22%) | 7,656                 | (3.42%)  | 8,610                 | 12.46%   |
| 582                   | 5.76%    | 572                   | (1.60%)  | 572                   | 0.00%    | 572                   | 0.00%    | 575                   | 0.47%    | 576                   | 0.24%    |
| 29,468                | (11.52%) | 34,632                | 17.52%   | 34,839                | 0.60%    | 27,888                | (19.95%) | 29,206                | 4.73%    | 32,166                | 10.13%   |
| 244                   | 5.17%    | 228                   | (6.56%)  | 307                   | 34.65%   | 263                   | (14.33%) | 292                   | 11.03%   | 233                   | (20.21%) |
| NA                    | N/A      | NA                    | N/A      | NA                    | N/A      | N/A                   | N/A      | N/A                   | N/A      | N/A                   | N/A      |
| 15,088                | (6.77%)  | 13,135                | (12.94%) | 11,308                | (13.91%) | 9,132                 | (19.24%) | 11,864                | 29.92%   | 10,033                | (15.43%) |
| 533                   | (15.93%) | 462                   | (13.32%) | 548                   | 18.61%   | 461                   | (15.88%) | 430                   | (6.72%)  | 462                   | 7.44%    |
| 627                   | (4.27%)  | 571                   | (8.93%)  | 332                   | (41.86%) | 83                    | (75.00%) | 629                   | 657.83%  | 962                   | 52.94%   |
| 1,644                 | (2.43%)  | 1,429                 | (13.08%) | 1,484                 | 3.85%    | 1,492                 | 0.54%    | 1,503                 | 0.74%    | 1,242                 | (17.37%) |
| 1,878                 | 103.25%  | 1,129                 | (39.88%) | 948                   | (16.03%) | 671                   | (29.22%) | 683                   | 1.79%    | 911                   | 33.38%   |
| 2,911                 | (11.65%) | 1,979                 | (32.02%) | 1,722                 | (12.99%) | 1,528                 | (11.27%) | 1,366                 | (10.60%) | 1,192                 | (12.74%) |
| 16,292                | (25.78%) | 15,514                | (4.78%)  | 15,257                | (1.66%)  | 17,121                | 12.22%   | 16,157                | (5.63%)  | 16,744                | 3.63%    |
| 329                   | (48.99%) | 235                   | (28.57%) | 379                   | 61.28%   | 324                   | (14.51%) | 414                   | 27.78%   | 404                   | (2.42%)  |
| 19,478                | (2.09%)  | 17,717                | (9.04%)  | 18,984                | 7.15%    | 18,442                | (2.86%)  | 19,481                | 5.63%    | 18,315                | (5.99%)  |
| 2,016                 | (19.17%) | 1,863                 | (7.59%)  | 2,023                 | 8.59%    | 1,858                 | (8.16%)  | 1,628                 | (12.38%) | 1,603                 | (1.54%)  |
| 4,110                 | (21.61%) | 5,043                 | 22.70%   | 4,954                 | (1.76%)  | 5,083                 | 2.60%    | 5,122                 | 0.77%    | 4,702                 | (8.20%)  |
| 1,054                 | (15.41%) | 983                   | (6.74%)  | 1,091                 | 10.99%   | 1,099                 | 0.73%    | 1,056                 | (3.91%)  | 801                   | (24.15%) |
| 429                   | (64.89%) | 425                   | (0.93%)  | 642                   | 51.06%   | 889                   | 38.47%   | 908                   | 2.14%    | 601                   | (33.81%) |
| 2,854                 | (13.38%) | 2,426                 | (15.00%) | 2,212                 | (8.82%)  | 2,424                 | 9.58%    | 2,328                 | (3.96%)  | 2,356                 | 1.20%    |
| 17,389                | 6.39%    | 13,620                | (21.67%) | 10,072                | (26.05%) | 11,604                | 15.21%   | 11,939                | 2.89%    | 13,107                | 9.78%    |
| 7,066                 | (2.19%)  | 6,939                 | (1.80%)  | 7,083                 | 2.08%    | 7,301                 | 3.08%    | 6,798                 | (6.89%)  | 6,955                 | 2.31%    |
| 1,500,000             | 0.00%    | 1,500,000             | 0.00%    | 1,500,000             | 0.00%    | 1,500,000             | 0.00%    | 1,500,000             | 0.00%    | 1,550,000             | 3.33%    |
| 5,603                 | (1.39%)  | 5,804                 | 3.58%    | 6,622                 | 14.10%   | 6,141                 | (7.25%)  | 6,789                 | 10.55%   | 7,059                 | 3.97%    |
| 1,114                 | (41.96%) | 1,451                 | 30.23%   | 1,377                 | (5.11%)  | 1,490                 | 8.23%    | 1,685                 | 13.05%   | 841                   | (50.05%) |

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

| Type of Policy  | Details of Coverage  | Agency  | Expiration Date                          | Annual Premium                       |
|---|--|---|--|--------------------------------------|
| Public Entity - General Liability   | \$15,000,000 per Occurrence<br>\$50,000 Deductible<br>\$2,000,000 per Occurrence (Strip Search Class Action Liab.)<br>\$2,000,000 Aggregate<br>\$5,000,000 each Claim (Public Officials Errors and Omissions Liability)<br>\$5,000,000 Aggregate   | ACIP  | 07/01/17                                 | \$735,000                            |
| Property  | \$15,000,000 per Occurrence<br>\$ 50,000 deductible - Auto Liability<br>\$ 1,500 deductible - Auto Physical Damage (comp/collision)  | ACIP  | 07/01/17                                 |                                      |
| Commercial Crime  | \$100,000 per Occurrence (primary)<br>\$900,000 per Occurrence (Excess)<br>\$50,000 Deductible   | ACIP  | 07/01/17                                 |                                      |
| Healthcare Professional Liability Insurance for Nursing staff at Jail   | \$2,000,000 Aggregate Limit<br>\$15,000,000 per incident limit<br>\$50,000 Deductible  | ACIP  | 07/01/17                                 |                                      |
| Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy, Media, and Communications | \$4,000,000 Aggregate Limit<br>\$2,000,000 per incident<br>\$10,000 Deductible   | ACIP<br>(XL Group - Indian Harbor Ins. Co.)                                   | 07/01/17                                 |                                      |
| Workers' Compensation   | \$1,000,000 SIR (WC/Employers' Liability)<br>\$2,000,000 excess of \$1M (Reinsurance WC)<br>\$2,000,000 excess of \$1M (Reinsurance EL)<br>\$3,000,000 excess to Statutory (Excess WC)<br>\$1,000,000 wxcess of \$3,000,000 (Excess EL)  | ACIP  | 1/1/2018                                 | \$506,755<br>(Fiscal Year Premium)   |
| Underground Storage Tank  | \$1,000,000 limit each claim<br>\$2,000,000 aggregate limit<br>\$5,000 deductible each claim   | ACE American Insurance Company  | 04/26/18                                 | \$7,217                              |
| Tourist Auto Liability  | \$100,000 Property Damage and Liability<br>\$2,000 per person \$10,000 per accident Medical<br>\$100,000 Legal Assistance<br>Collision Deductible = 2% of insured value or \$400 minimum<br>Theft Deductible = 5% of insured value or \$800 minimum<br>\$500,000 excess of \$100,000 Primary Property Damage and Bodily Injury Policy  | AXA Siguros (Primary)<br><br><br><br><br><br>QBE De Mexico Companies (Excess) | 11/01/17<br><br><br><br><br><br>11/01/17 | \$1,762<br><br><br><br><br><br>\$647 |
| Fiduciary Liability Insurance for YCEBT & Trustees  | \$2,000,000 each loss<br>\$2,000,000 each policy period; No Deductible   | Chubb/Federal Insurance Company   | 07/01/17                                 | \$8,280                              |
| Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing                                      | \$5,000,000 Aggregate Limit<br>\$5,000,000 per incident limit<br>\$25,000 Deductible   | XL Insurance Group/<br>Indian Harbor Insurance Company                        | 01/01/18                                 | \$16,908                             |
| Reinsurance for Medical Self Insurance Plan   | Individual Claims exceeding \$150,000 (Specific)<br>\$150,000 - deductible   | HM Insurance Company  |  |                                      |
| Medical Insurance   | No Policy Limits<br>\$500 deductible per person (In-network)<br>\$1,000 deductible per person (Out-of-network)<br>\$1,500 deductible per family (In-network)<br>\$3,000 deductible per family (Out-of-network)<br>\$4,500 out-of-pocket limit per person (In-network)<br>\$8,500 out-of-pocket limit per person (Out-of-network)<br>\$9,000 out-of-pocket limit per family (In-network)<br>\$17,000 out-of-pocket limit per family (Out-of-network)<br>\$1,500 deductible per person (In-network, HDHP/HSA Plan)<br>\$3,000 deductible per person (Out-of-network, HDHP/HSA Plan)<br>\$4,500 out-of-pocket limit per person (In-network HDHP/HSA)<br>\$9,000 out-of-pocket limit per person (Out-of-network HDHP/HSA)<br>\$3,000 deductible per family (In-network, HDHP/HSA Plan)<br>\$6,000 deductible per family (Out-of-network, HDHP/HSA Plan)<br>\$9,000 out-of-pocket limit per family (In-network HDHP/HSA)<br>\$18,000 out-of-pocket limit per person (Out-of-network HDHP/HSA) | Yuma County Employee Benefit  | Perpetual                                |                                      |