

YUMA COUNTY



Comprehensive Annual Financial Report For Fiscal Year Ended June 30, 2016

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



{This page is intentionally left blank}

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, 2016

BOARD OF SUPERVISORS

Russell Clark, Chair
3rd District

Lenore Loroña Stuart, 1st District
Marco A. (Tony) Reyes, 4th District

Russ McCloud, 2nd District
Gregory S. Ferguson, 5th District

COUNTY ADMINISTRATOR

Susan K. Thorpe

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Scott G. Holt

Deputy 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
Mary Jo McIntire

{This page is intentionally left blank}

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2016

TABLE OF CONTENTS

INTRODUCTORY SECTION	Exhibit	Page
Letter of Transmittal.....		3
Organizational Chart.....		8
Certificate of Achievement for Excellence in Financial Reporting		9
 FINANCIAL SECTION		
Independent Auditors' Report.....		13
Management's Discussion and Analysis		17
Basic Financial Statements		
Government-Wide Financial Statements		
Statement of Net Position	A-1	30
Statement of Activities	A-2	31
Fund Financial Statements		
Balance Sheet - Governmental Funds	B-1	34
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	B-2	37
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	B-3	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	B-4	41
Statement of Net Position - Proprietary Funds	C-1	42
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	C-2	43
Statement of Cash Flows - Proprietary Funds	C-3	44
Statement of Fiduciary Net Position - Fiduciary Funds	D-1	45
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	D-2	46
Notes to Financial Statements		47
Required Supplementary Information		
Budgetary Comparison Schedules		
General Fund	E-1	88
Jail District - General Operations Fund	E-2	90
Library District - General Operations Fund	E-3	91
Flood Control District Fund	E-4	92
Health Services District Fund	E-5	93
Development Services HURF Fund	E-6	94
Notes to Budgetary Comparison Schedules		95
Schedule of County's Proportionate Share of Net Pension Liability		
Cost-Sharing Pension Plans	F-1	96
Schedule of the Changes in the County's Net Pension Liability and Related Ratios Agent Pension Plans	F-2	97

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2016

TABLE OF CONTENTS

FINANCIAL SECTION (Continued)	Exhibit	Page
Schedule of County Pension Contributions	F-3	98
Notes to Pension Plan Schedules		100
Schedule of Agent OPEB Plans' Funding Progress	F-4	101
Notes to Schedule of Agent OPEB Plan's Funding Progress		102
Infrastructure Assets	G-1	103
Other Supplementary Information		
Supplementary Schedules - Major Governmental Funds:		
Schedule of Revenues by Category - Budget and Actual		
General Fund	H-1	108
Schedule of Expenditures by Category - Budget and Actual		
General Fund	H-2	110
Budgetary Comparison Schedule:		
Capital Improvements Fund	H-3	111
Budgetary Comparison Schedule:		
B & C Colonia- Debt Service Fund	H-4	112
Nonmajor Governmental Funds:		
Combining Balance Sheet - Nonmajor Governmental Funds		
Special Revenue Funds	I-1	116
Debt Service Funds	I-2	131
Capital Projects Funds	I-3	132
All Nonmajor Governmental Funds	I-4	134
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds		
Special Revenue Funds	J-1	136
Debt Service Funds	J-2	151
Capital Projects Funds	J-3	152
All Nonmajor Governmental Funds	J-4	154
Budgetary Comparison Schedules - Nonmajor Governmental Funds		
Special Revenue Funds	K-1	156
Debt Service Funds	K-2	196
Capital Projects Funds	K-3	200
All Nonmajor Governmental Funds.....	K-4	204
Internal Service Funds:		
Combining Statement of Net Position	L-1	206
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position		
Changes in Fund Net Position	L-2	207
Combining Statement of Cash Flows	L-3	208

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2016

TABLE OF CONTENTS

FINANCIAL SECTION (Concluded)	Exhibit	Page
Trust and Agency Funds:		
Combining Statement of Net Position	M-1	210
Combining Statement of Changes in Net Position	M-2	211
Statement of Changes in Assets and Liabilities	M-3	212
Capital Assets Used in the Operations of Governmental Funds		
Comparative Schedules by Source	N-1	214
Schedule by Function and Activity	N-2	215
Schedule of Changes by Function and Activity	N-3	216
STATISTICAL SECTION	Table	Page
Financial Trends		
Government-wide Revenues by Source	A-1	220
Government-wide Expenses by Function	A-2	222
General Government Expenditures by Function	A-3	224
Fund Balances of Governmental Funds.....	A-4	226
Change in Fund Balances - All Funds Including Ratio of Total Debt		
Service to Total Non-Capital Expenditures	A-5	228
General Government Revenues by Source	A-6	230
Tax Revenues by Source	A-7	232
Licenses and Permits by Source	A-8	234
Intergovernmental Revenues by Source	A-9	236
Charges for Services by Source	A-10	237
Fines and Forfeits by Source	A-11	240
Miscellaneous Revenues by Source	A-12	242
Other Financing Sources (Uses)	A-13	244
Net Position by Category	A-14	246
General Fund Changes in Fund Balance	A-15	248
Revenue Capacity		
Assessed and Estimated Actual Value of Taxable Property.....	B-1	250
General Fund - Property Tax Levied and Collections		
(by Year Collected).....	B-2	251
General Fund - Property Tax Levied and Collections		
(by Year Levied).....	B-3	251
Principal Taxpayers.....	B-4	252
County General Sales Tax by Category.....	B-5	253
Sales Tax Rates in Yuma County.....	B-6	253
Debt Capacity		
Property Tax Rates - Direct and Overlapping Governments		
(General Taxing Authorities)	C-1	256
Property Tax Rates - Direct and Overlapping Governments		
(Special District Taxing Authorities)	C-2	257

YUMA COUNTY
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2016

TABLE OF CONTENTS

STATISTICAL SECTION (Concluded)

Debt Capacity (Concluded)	Table	Page
Debt by Type.....	C-3	258
Legal Debt Margin.....	C-4	260
Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita.....	C-5	261
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures.....	C-6	262
Computation of Direct and Overlapping Debt.....	C-7	263
Pledged Revenues.....	C-8	264
 Economic and Demographic Information		
Demographic Statistics:		
Population and Employment - by Sector.....	D-1	268
Population and Employment - by City.....	D-2	269
County Employees - by Activity.....	D-3	270
Top Employers.....	D-4	272
County-Wide Other Demographic Statistics.....	D-5	273
County-Wide Building Permits, Bank Deposits, and Retail Sales.....	D-6	274
 Operational Information		
Capital Asset and Infrastructure Statistics by Function/Program.....	E-1	277
Operating Indicators by Function/Program.....	E-2	278
Schedule of Insurance in Force.....	E-3	280



INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal	3 – 7
Organizational Chart	8
Certificate of Achievement for Excellence in Financial Reporting	9

{This page is intentionally left blank}

**FINANCIAL
SERVICES
DEPARTMENT**

**Scott G. Holt
Chief Financial
Officer**



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

**Gil Villegas Jr.
Deputy Chief Financial
Officer**

December 29, 2016

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2016.

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

OTHER REPORTING 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, 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, findings and questionable costs, and an independent auditors' report on compliance with applicable laws, regulations, contracts, and grants for each major program and on internal control over compliance are under a separate cover. The State of Arizona requires additional supplemental information in the form of a report entitled "Expenditure Limitation Report" to be completed. This report is also under a separate cover.

THE REPORTING ENTITY

County Profile: Yuma County, 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.

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 its intended purpose is 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 encumbrance's lapse at fiscal year end.

The Budgetary Controls (concluded)

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

MAJOR INITIATIVES

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 this 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 (currently nearing completion) of a historic building across the street from the current main administration building; this project will alleviate the space needs in the areas of Adult Probation and Administration. The Board of Supervisors acting as the Board of the Library District used available cash and issued refunding bonds refunded the remaining (2006 and 2007) Library GO Bonds which will shorten the term of the bonds by two years and reduce interest rates thereby saving the constituents in excess of \$1.9 million over the term of bonds.

LONG-TERM FINANCIAL PLANNING

Total fund balance in the General Fund (20.53% 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; exemplified by the further refunding of existing library district bonds issued in 2006 and 2007 using new bonds and available cash to reduce the interest rates and shortening the term of the prior bonds. 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 onetime 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 a 12.34% reversion on all non-major governmental funds and a 6.82% reversion in the General Fund from actual to budgeted expenditures.

CASH MANAGEMENT

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

INDEPENDENT AUDIT

Pursuant to Arizona Revised Statutes, the Auditor General has contracted with the accounting firm of Fester & Chapman P.C. to perform an audit of Yuma County's financial statements for fiscal year ended June 30, 2016. The results of this audit are outlined in the Independent Auditors' Report which is included in the Financial Section.

AWARDS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Yuma County for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2015. This was the fifteenth 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, 2015. 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 2015-2016. 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.

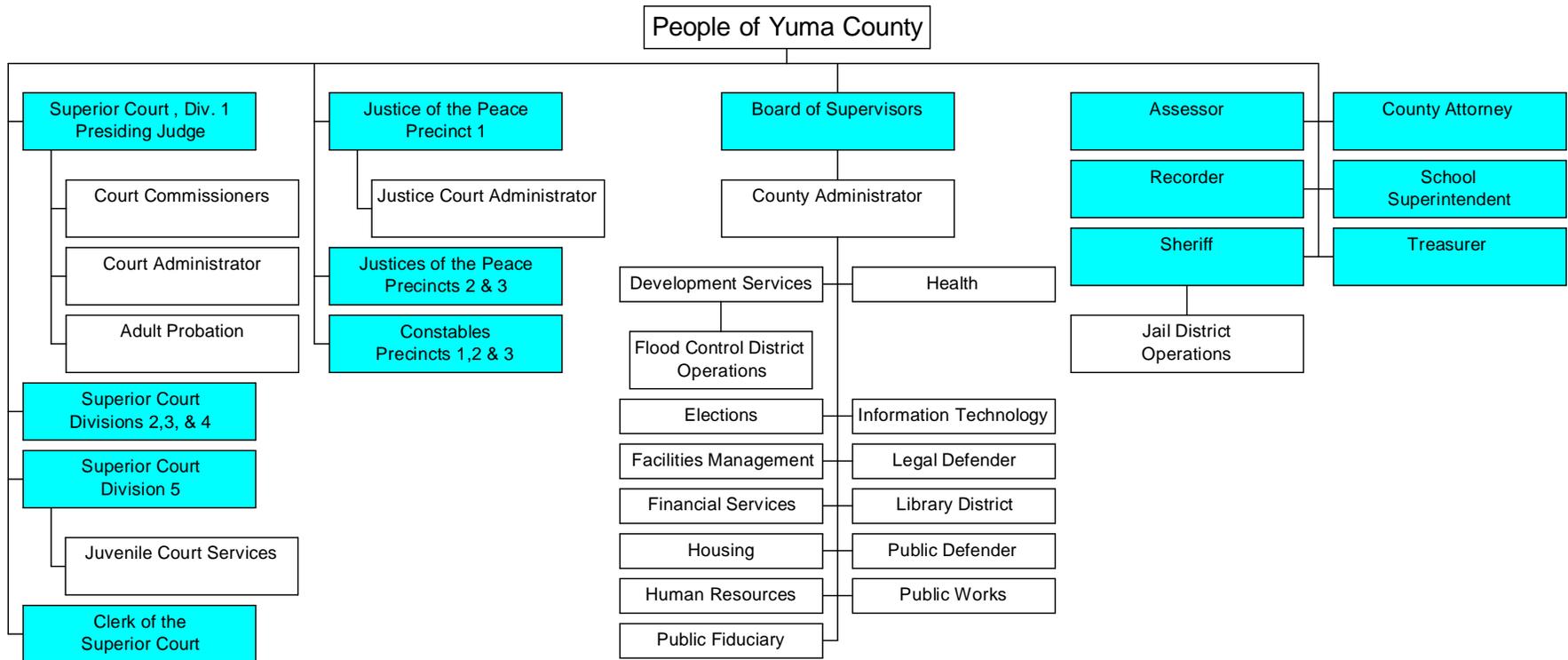
We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards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

Respectfully submitted,

Scott G. Holt
Chief Financial Officer

Gilberto Villegas Jr.
Deputy Chief Financial Officer

Yuma County Government



LEGEND

= Elected officials

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



Government Finance Officers Association

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

Presented to

**Yuma County
Arizona**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

{This page is intentionally left blank}



FINANCIAL SECTION

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

The following is contained in the Financial Section:

Independent Auditors' Report	13 - 16
Management's Discussion and Analysis	17 - 26
Basic Financial Statements:	
Government-Wide Financial Statements	29 - 31
Fund Financial Statements	33 - 46
Notes to Financial Statements	47 - 85
Required Supplementary Information	87 - 104
Other Supplementary Information	105 - 216

{This page is intentionally left blank}

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, 2016, 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, 2016, 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.

Emphasis of Matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2016, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. Our opinions are not modified with respect to this matter.

As described in Note 18 to the financial statements, the County restated beginning net position of its financial statements for the year ended June 30, 2016, to allocate a portion of the ASRS net pension liability to the Internal Service Fund. Our opinions are not modified with respect to this matter.

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 87 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.



December 29, 2016

**FINANCIAL
SERVICES
DEPARTMENT**

Scott G. Holt
Chief Financial Officer



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

Gil Villegas Jr.
Deputy Chief Financial
Officer

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2016. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal, which can be found on pages 3 to 7 of this report.

FINANCIAL HIGHLIGHTS

- ❖ The assets and deferred outflows of Yuma County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$268,520,983 (*net position*). Yuma County's total net position increased by \$8,792,905 as sign that the County's financial position is improving. The increase in net position was mostly driven by the increase in general revenues in the amount of \$5,027,036 and decrease in total expenses of \$(5,833,607) or (3.9)% as compared with the previous fiscal year end.
- ❖ The decrease in expenses was primarily in the General government and Public safety functions whose decreases amounted to \$(2,250,935) and \$(2,087,343) or (4.6)% and (4.5)% respectively. Main factors were the reduction in allocations for pension expense; claims and judgments, and compensated absences where these functions own most of the expense.
- ❖ The 6.2% or \$8,933,437 increase in County wide revenues was another significant factor that contributed to the increase in net position for the current fiscal year. Specifically the revenue increase in Capital grants and contribution of \$3,195,875 resulting from donated roads and the Property taxes increase of \$2,672,606 due to \$3.7million tax-levy increase adopted for current fiscal year.
- ❖ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balances of \$77,088,865 an increase of 7.0% or \$5,058,302 in comparison with the prior year. In addition to the Property taxes increase, Sales taxes at both the County and State level recorded a moderated increase of 3.6% or \$1,916,176; a possible recovery to our local and state economy. Intergovernmental revenue also experienced and increase as compare to the prior fiscal year, 3.5% or \$2,057,541 resulted mostly from grants revenue.
- ❖ Of the Major funds reported, the Library district's general operations fund experienced the largest decrease in fund balance \$(805,290) or (13.5)%. As for the last five 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, for the first time in five years, the General fund experienced an increase in fund balance of \$2,060,553 or 15.6%. The increase is in part due to the continued plan to reduce expenditures and build the needed fund balance.
- ❖ At the end of the fiscal year, total fund balance for the General Fund was \$15,294,225 a 15.6% increase as compared to prior year. Management efforts to maintain and/or reduce expenses and increase revenues without sacrificing provided services have been successful. Fund balance accounts for 20.5% of total General Fund expenditures and transfers out. Reductions in capital outlay of \$3,329,238 as compared to the previous fiscal years contributed to the fund balance increase. It has been management's strategy to only fund the absolutely necessary capital projects for the past few years; however, County can no longer delay these expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Government-wide financial statements

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

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

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

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

Fund financial statements

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

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

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

Yuma County maintains one hundred twenty (120) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Capital Improvements Fund; Jail District's General Operations Fund; the Library District's General Operations Fund; Flood Control District General Operations Fund; 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 208.

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.

Fund financial statements (Concluded)

Proprietary funds are used to account for Yuma County's internal service funds, which is a device to accumulate and allocate costs internally among Yuma County's various functions. Yuma County uses internal service funds to account for the Information and Technology (IT) life cycle management, revolving fund for improvement districts, workers compensation insurance, health self-insurance and liability self-insurance fund. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 42 to 44 of this report.

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

Notes to financial statements

The notes provide additional information essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to financial statements can be found on pages 47 to 85 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 212 of this report.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets and deferred outflows exceeded liabilities and deferred inflows by \$268,520,983 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position, \$295,264,180, 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.

The largest decrease in assets was in investments held by trustee, \$(2,477,582) or (48.5)%. As the capital assets program continues to decrease, with the only major capital improvement project almost completed (restoration of new county building), and outstanding debt are refunded to (Library district); the required need for this asset is decreasing.

In general, total assets increased \$8,969,280 or 2.0% from last fiscal year. Total liabilities increased 1.2% or \$2,262,265 mostly due to the increase of \$4,246,442 net pension liabilities combined with net decrease in long-term liabilities of \$(2,921,429) and a combined \$937,252 increase at the other liability categories.

Government-wide financial analysis (Continued)

An additional portion of Yuma County's net position, *Restricted*, which amounts to \$58,927,255 or 22.0% of total net position, represents resources subject to external restrictions on how they may be used. At the end of the current fiscal year, Yuma County reported a negative balance in the *Unrestricted* category of net position \$(85,670,452).

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

YUMA COUNTY		
Condensed Statements of Net Position		
As of June 30, 2016 and 2015		
	Governmental Activities	
	2016	2015
Cash, cash equivalents and investments	\$ 80,937,264	\$ 72,058,472
Investments held by trustee – restricted	2,631,251	5,108,833
All other current and other assets	15,462,446	13,891,439
Capital assets	349,991,755	348,994,682
Total assets	<u>\$449,022,716</u>	<u>\$440,053,426</u>
Total Deferred Outflow of resources	<u>\$ 22,580,430</u>	<u>\$ 23,831,646</u>
Long-term liabilities outstanding	\$ 182,853,731	\$ 181,528,718
Other liabilities	9,111,953	8,174,701
Total liabilities	<u>\$191,965,684</u>	<u>\$189,703,419</u>
Total Deferred Inflow of resources	<u>\$ 11,116,479</u>	<u>\$ 14,453,575</u>
Net investment in capital assets	\$ 295,264,180	\$ 294,276,592
Restricted	58,927,255	55,609,603
Unrestricted	(85,670,452)	(90,158,117)
Total net position	<u>\$268,520,983</u>	<u>\$259,728,078</u>

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

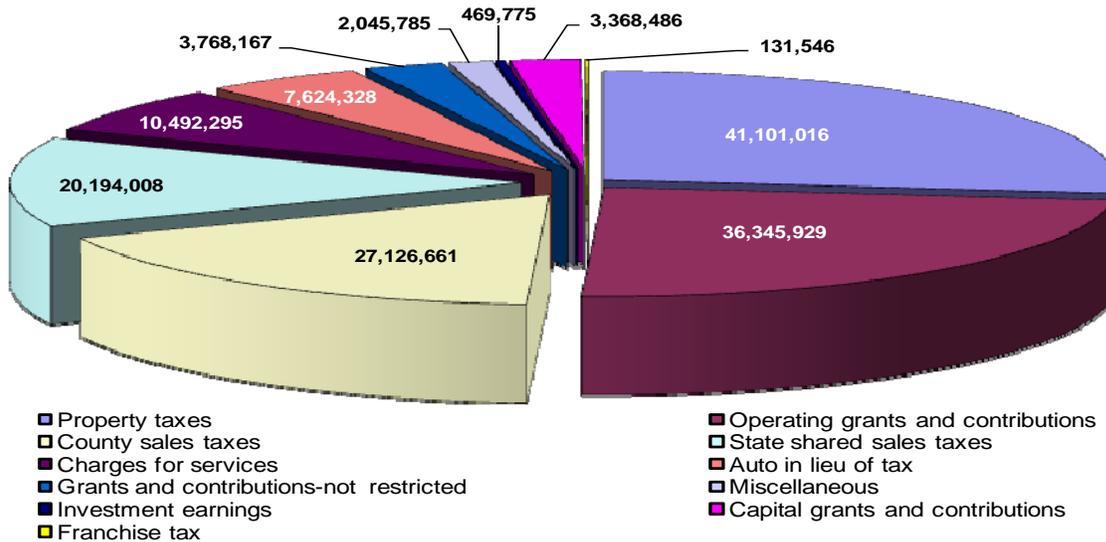
YUMA COUNTY		
Condensed Statements of Activities		
As of June 30, 2016 and 2015		
	Governmental Activities	
	2016	2015
Revenues:		
Program revenues:		
Charges for services	\$ 10,492,295	\$ 10,563,389
Operating grants and contributions	36,345,929	35,564,310
Capital grants and contributions	3,368,486	172,611
General revenues:		
Property taxes	41,101,016	38,428,410
Other county taxes:		
County sales tax	27,126,661	26,542,235
Franchise tax	131,546	150,871
Auto in lieu of tax	7,624,328	7,013,751
State shared sales taxes	20,194,008	19,453,510
Grants and contributions not restricted to specific programs	3,768,167	3,166,280
Investment earnings	469,775	474,299
Miscellaneous	2,045,784	2,204,893
Total revenues	<u>152,667,995</u>	<u>143,734,559</u>
Expenses:		
General government	46,510,766	48,761,701
Public safety	44,122,868	46,210,211
Highway and streets	10,072,778	10,291,432
Sanitation	891,291	942,195
Health	8,358,008	8,660,037
Welfare	16,174,152	15,783,020
Culture and recreation	9,435,723	10,002,529
Education	6,152,666	6,376,122
Interest on long-term debt	2,156,838	2,681,450
Total expenses	<u>143,875,091</u>	<u>149,708,697</u>
Increase/(decrease) in net position	8,792,904	(5,974,138)
Net position - beginning July 1	259,728,078	265,702,216
Net position - ending June 30	<u>\$268,520,982</u>	<u>\$259,728,078</u>

Government-wide financial analysis (Continued)

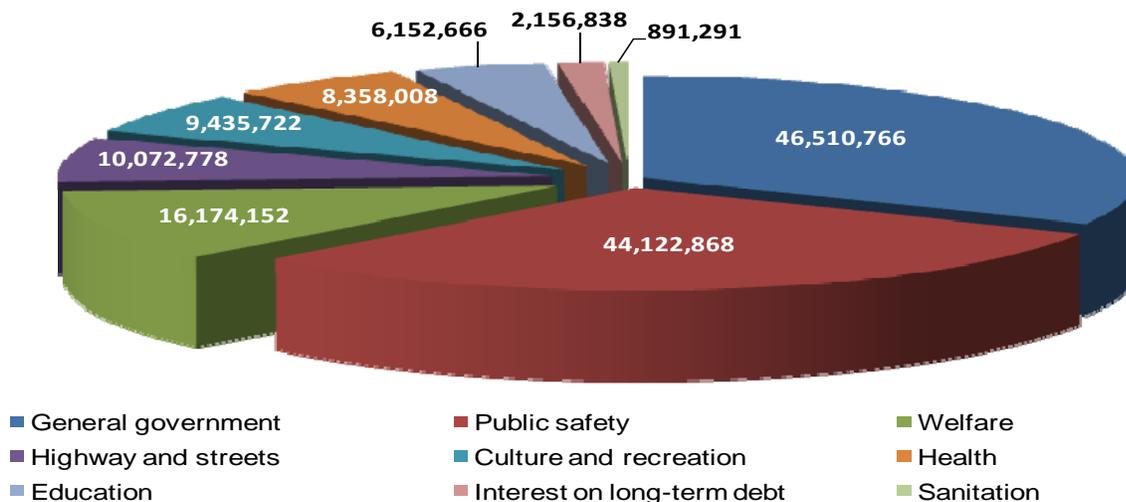
Key elements contributing to the \$8,792,905 increase in net position are as follows:

- For the second consecutive year, total revenues experienced an increase. The current year's 6.2% or \$8,933,437 increase in revenues as compared with the prior fiscal year, has to do mostly with the donation of 2.7 miles of paved roads valued at \$3,252,125 (Capital grants and contributions) and the before mentioned increase in property taxes levy and collections. The approval of a \$0.3085 total property tax rate increase translated in an additional \$2,672,606 in revenues which accounts for the second largest portion of the total revenue increase.
- Local Sales tax and State shared sales tax also experienced a modest increase of \$584,426 or 2.2% and \$740,498 or 3.8% respectively, reflection that local and State's economies continue to improve at a slow pace.
- Except for Welfare, all other reported expenditure functions recorded a decrease for the current fiscal year. Total expenses reduction amounted to \$(5,833,607) or (3.9)%. Main driving factor for this decrease was the \$(2,549,876) reduction, in allocable pension expense. In addition, reductions in Claims and judgments and compensated absences of \$(235,775) and \$(201,874) respectively contributed to the overall reduction. Operational expenditures also recorded a modest decrease. The operational decrease obeys to the continued management's measures to mitigate expense increases, for example: delaying certain nonrecurring expenses, doing a thorough analysis prior to filling vacancies, and refunding long-term debt (library district) to save on yearly expenses.

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 \$77,088,865, an increase of \$5,058,302 or 7.0% in comparison with the prior year. Fiscal year end 2016 fund balances are categorized as follows: 0.6% or \$482,177 Nonspendable; 83.5% or \$64,400,146 is Restricted, meaning that amounts are subject to external enforceable legal restrictions; 6.7% or \$5,134,220 are Committed to self-imposed constraints by the Board of Supervisors; 2.0% or \$1,571,113 Assigned or “ear- marked” by management for specific purposes; and 7.1% or \$5,501,209 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, 2016 and 2015**

	2016		2015		Variance	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Taxes	\$ 75,898,036	50.8%	\$ 71,853,721	50.1%	\$ 4,044,315	5.6%
Special assessments	257,318	0.2%	270,540	0.2%	(13,222)	(4.9%)
Licenses and permits	978,454	0.7%	943,852	0.7%	34,602	3.7%
Intergovernmental	61,004,774	41.0%	58,947,233	41.2%	2,057,541	3.5%
Charges for services	6,184,108	4.0%	6,155,670	4.3%	28,438	0.5%
Fines and forfeits	3,008,665	2.0%	3,135,008	2.2%	(126,343)	(4.0%)
Investment income	416,688	0.3%	424,606	0.3%	(7,918)	(1.9%)
Rents	321,071	0.2%	328,914	0.2%	(7,843)	(2.4%)
Miscellaneous	1,207,376	0.8%	1,314,306	0.9%	(106,930)	(8.1%)
Total Revenues	\$149,276,490	100.0%	\$143,373,850	100.0%	\$ 5,902,640	4.1%

Following are explanations of the key elements that contributed to the \$5,902,640 revenues increase in the current fiscal year as compared to the prior fiscal year:

- For the second year, the County’s largest source of revenue, taxes, recorded the largest increase in current fiscal year. Taxes, in general, increased 5.6% or \$4,044,315 from the prior year. With the approved increase in levy, property taxes collections increased a total of \$3,171,057; the general fund increased \$2,876,181; Library district \$388,114; and Flood control districts experienced a reduction in collections by \$(93,238). Local sales taxes continue to experience a modest but consistent combined increase of \$331,931. The sales tax increase is an indication that the local economy continues to reflect the upward movement in regards to retail sales; current fiscal year reported a 2.2% increase or \$584,426.
- Intergovernmental revenues also contributed to the overall increase in revenues in the amount of \$2,057,541. The state shared sales tax continues with its steady increase, for current fiscal year amounted to \$740,498 or 3.8%. Federal Payments In Lieu Of Taxes increased \$601,887 or 19%. The remainder \$715,156 were due to increases in current and new operational grants; most noticeable is the increase in Development services’ road fund in the amount of \$667,718 for road development project.
- The most notable decrease in revenues was recorded in the Fines and forfeits category, amount of \$(126,343). This amount is mostly attributable to the anti-racketeering fund within the County attorney’s office that experienced a \$539,033 reduction; the difference is attributable to other regular operational activity. County Attorney’s office has enough fund balance to continue with operations and to develop a plan to mitigate this significant shortage or revenues.

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, 2016 and 2015

	2016		2015		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	\$ 44,728,000	30.9%	\$ 43,823,718	29.1%	\$ 904,282	2.1%
Public safety	40,301,383	27.9%	40,279,751	26.8%	21,632	0.1%
Highways and streets	8,543,777	5.9%	8,601,040	5.7%	(57,263)	(0.7%)
Sanitation	836,843	0.6%	862,753	0.6%	(25,910)	(3.0%)
Health	7,975,662	5.5%	7,999,599	5.3%	(23,937)	(0.3%)
Welfare	15,876,606	11.0%	15,332,885	10.2%	543,721	3.5%
Culture and recreation	8,308,929	5.7%	8,352,080	5.6%	(43,151)	(0.5%)
Education	6,112,392	4.2%	6,295,983	4.2%	(183,591)	(2.9%)
Capital outlay	6,696,752	4.6%	10,025,990	6.7%	(3,329,238)	(33.2%)
Debt service:						
Principal retirement	3,277,103	2.3%	6,209,063	4.1%	(2,931,960)	(47.2%)
Interest and fiscal charges	1,961,685	1.4%	2,568,860	1.7%	(607,175)	(23.6%)
Total Expenditures	\$144,619,132	100.0%	\$150,351,722	100.0%	\$ (5,732,590)	(3.8%)

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

- Total expenditures decrease by \$(5,732,590) or (3.8)% this fiscal year, mainly due to completed capital project or lack of continuation of capital projects within the Development Services'- Highway and Urban Revenue Fund (HURF) fund and Flood Control District. The HURF fund reduced its capital expenditures by \$(3,199,309) and the Flood Control district by \$(2,222,893). The top reason for the reductions was due to pending negotiations with other entities to complete capital project. The remainder \$(310,388) was due to planned reduction in general fund funded capital acquisitions and constructions to utilize funds on other mandated and needed services.
- Another significant expenditure decrease as compared to the prior fiscal year was in the debt service category. Principal and interest payment reduced by \$(3,539,135) due to onetime payment done when refinancing part of the library district general bond issuance the previous fiscal year, an additional payment of \$3.5 million was made to reduce outstanding amount. Although another Library district's long-term debt refunding was done during the current fiscal year, the \$350,000 additional payment made was not as significant as previous one.
- During the current Fiscal year, The General government function recorded the largest increase in operational expenditures. The function increase of \$904,282 or 2.1% as compared to the prior fiscal year, was mostly recorded in the general fund in the amount of \$562,339; the increasing cost and operations within the Conflict administrator's department caused the most significant increase of \$422,785, their services to provide legal representation to those that can't afford it, has been increasing in the past years. The remainder difference with in the general fund of \$139,554 is the resulting of the activity of the various departments within the general fund. The remaining general government function increase of \$341,943 is attributable to various nonmajor funds.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was \$15,294,225. The net change in fund balance was an increase of \$2,060,553 or 15.6%. The \$4,623,464 or 6.4% increase in revenues over shadowed the increase in expenditures and transfers (\$2,562,911) to record a positive fund balance increase for the first time since fiscal year 2011. Management realized 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 reduce expenditures 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 \$1,028,863 a \$(104,278) reduction as compared to the prior fiscal year mainly due to the additional \$340,000 payment to the Library district general obligation bonds refunding. This amount is dedicated to pay for future debt obligations of the outstanding Library General Obligation bonds, the Jail District Revenue bonds, and various Special Assessment bonds. Only \$157,911 is restricted, representing the creditors required reserve for future payments. The remainder funds are committed for future debt service payments.

Governmental funds (Concluded)

The *capital projects funds* have a combined fund balance of \$2,725,992. The majority of the combined fund balance \$2,383,628 are committed to the completion of additional office space. The limited contributions of \$199,446 from the General Fund to the Capital improvements funds for the current fiscal year were committed to ongoing maintenance and repair projects.

GENERAL FUND BUDGETARY HIGHLIGHTS

During fiscal year 2016 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 decreased by \$(308,750). This decrease was primarily due to a conservative speculation that some General fund revenues would not materialize. The most significant budgetary authority activity within the general fund was a \$253,444 transfer to the conflict administrator, \$62,421 transfer to Records office to acquire needed equipment and \$60,000 to County administrator to accommodate for travel needs. These increases were offset with reductions to budget authority to Court trial Services \$(295,653) and General government \$(411,626) the remainder difference of \$22,664 was from other increased in budget authority for unexpected expenditures.

At the close of the current fiscal year, Yuma County General Fund received a total of \$988,315 more revenues than budgeted. The three revenue categories that contributed the most to this increase were Intergovernmental \$747,561; local Taxes by \$207,159; and Licenses and permits \$85,399. Refer to Exhibit H-1 on pages 108 and 109 for additional detail on specific General fund revenue collections.

Yuma County General Fund had \$4,461,079 or 6.4% less expenditure than budgeted. For the sixth year, the General government function had the most significant positive variance between budgeted and actual (\$3,247,373). This is a reflection of management's strategies to continue expending conservatively, especially in all the General Fund departments.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

Yuma County's capital assets for its governmental activities at June 30, 2016 amount to \$349,991,755 (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 0.3% or \$997,073 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 214 through 216.

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 575.09 center lane miles of paved roads the County is responsible for maintaining. 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 71.12 was achieved for fiscal year 2016. 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

At the end of current fiscal year, Yuma County had total bonded debt outstanding of \$53,193,526, of which \$2,821,558 is payable within one year. The County is also responsible for rural loans amounting to \$3,016,046 of which only \$153,842 is due within one year and the rest is considered to be long-term. Amount is comprised as follows:

Long-term debt	Governmental Activities	
	2016	2015
Revenue bonds	\$ 11,898,996	\$ 12,949,996
General obligation bonds	38,320,000	40,465,000
Special assessment bonds with governmental commitment	26,040	30,380
Premiums	2,948,490	2,055,167
Subtotal bonded debt	<u>\$ 53,193,526</u>	<u>\$ 55,500,543</u>
Rural development loan	<u>3,016,046</u>	<u>3,168,288</u>
Total Long-term debt	<u>\$ 56,209,572</u>	<u>\$ 58,668,831</u>

On May 25, 2016 the Library district defeased the remainder of its 2006 and 2007 series General Obligation bond \$11,625,000. The newly issued 2016 refunding series amounted to \$11,150,000. An additional \$350,000 payment was made to complete transactions.

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 2015 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.

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 auto in lieu of tax) to continue in a stable, but very moderate growth (2.0 to 4.0%) 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 35.7% 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 elected to take advantage of a portion this available revenue source in property taxes by taking 2.0% increase over the amount levied in the prior year on the general levies. This still left on the table (\$1,680,510) 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 FY 2017 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; 1.4% for fiscal year 2016, while the unemployment rate was reported to be 22.2% for the calendar year 2015. Traditionally Yuma County has a very high rate of unemployment, typically in the range of 14.0% to 24.0%, 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 25.6% unemployment rate 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.
- ❖ 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 Board of Supervisors, in its capacity as the directors of the library district elected in 2016 to issue bonds in the amount of \$11.15 million to refund the remainder of the existing voter approved General Obligation bonds issued in 2006 and 2007 for financing construction of library facilities. This refunding will save constituents approximately \$1.93 million over the life of the bonds.

Economic Factors and Next Year's Budgets (concluded)

- ❖ The County has for the last seven years, and continuing into fiscal year 2017, 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 30.6% of actual expenditures as compared to budget from all its operational governmental units exclusive of contingencies. The expectation is this level of reversion will decrease to a level in the range of 5.0% as projects are put into place. 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 2015 of 2.2%.
- ❖ 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 recent 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.

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 either:

Scott G. Holt, Chief Financial Officer, or Gilberto Villegas, Jr., Deputy-Chief Financial Officer, 198 South Main Street, Yuma, AZ. 85364 (928) 373-1012.

Basic Financial Statements

{This page is intentionally left blank}

Government-Wide Financial Statements

	Governmental Activities
ASSETS	
Cash, cash equivalents and investments	\$ 80,937,264
Receivables (net of allowances for uncollectibles):	
Property taxes	1,326,976
Accounts	1,070,304
Special assessments	3,042,088
Accrued interest	83,528
Due from other governments	9,447,108
Inventory	11,774
Prepaid items	480,668
Investment held by trustee - restricted	2,631,251
Capital assets (net of accumulated depreciation):	
Land	50,256,839
Buildings	128,157,715
Improvements other than buildings	8,417,187
Machinery and equipment	8,460,149
Infrastructure	148,948,820
Construction in progress	5,751,045
Total Assets	\$ 449,022,716
DEFERRED OUTFLOW OF RESOURCES	
Deferred outflows related to pensions	\$ 19,472,802
Deferred charge on debt refunding	3,107,628
Total Deferred Outflow of Resources	\$ 22,580,430
LIABILITIES	
Accounts payable	\$ 3,365,604
Accrued payroll and employee benefits	3,662,186
Insurance claims payable	845,000
Due to other governments	101
Deposits held for others	664,112
Retainage payable	112,143
Unearned revenue	337,116
Interest and fiscal charges payable	125,691
Long-term liabilities:	
Due within one year	8,178,182
Due in more than one year	174,675,549
Total Liabilities	\$ 191,965,684
DEFERRED INFLOW OF RESOURCES	
Deferred inflows related to pensions	\$ 11,116,479
Total Deferred Inflow of Resources	\$ 11,116,479
NET POSITION	
Net investment in capital assets	\$ 295,264,180
Restricted for:	
Public safety	23,251,741
Highways and streets	22,280,209
Sanitation	570,364
Health	2,512,144
Welfare	1,015,086
Culture and recreation	5,230,212
Education	995,439
Capital projects	2,506,927
Debt service	565,133
Unrestricted	(85,670,452)
Total Net Position	\$ 268,520,983

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

Functions / Programs	Expenses	Program Revenues			Net Revenues (Expenses) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental activities:					
General government	\$ 46,510,766	\$ 6,469,849	\$ 2,131,026	\$ 116,361	\$ (37,793,530)
Public safety	44,122,868	2,085,254	8,931,368	-	(33,106,246)
Highways and streets	10,072,778	35,767	11,329,853	3,252,125	4,544,967
Sanitation	891,291	61,770	316,550	-	(512,971)
Health	8,358,008	1,366,180	3,711,193	-	(3,280,635)
Welfare	16,174,152	378,797	3,583,995	-	(12,211,360)
Culture and recreation	9,435,723	94,678	412,941	-	(8,928,104)
Education	6,152,666	-	5,929,003	-	(223,663)
Interest on long-term debt	2,156,838	-	-	-	(2,156,838)
Total governmental activities	\$ 143,875,090	\$ 10,492,295	\$ 36,345,929	\$ 3,368,486	(93,668,380)
General revenues:					
Taxes:					
Property taxes, levied for general purposes					28,598,230
Property taxes, levied for the Library District					9,991,360
Property taxes, levied for the Flood Control District					2,511,426
Other County taxes:					
County sales taxes for General Purposes					12,199,402
County sales taxes for Jail District					12,198,328
County sales taxes for Health Services District					2,719,972
County sales taxes for Capital Projects					8,959
Franchise tax					131,546
Unrestricted State Shared taxes :					
Auto in lieu of tax					7,624,328
Sales taxes					20,194,008
Grants and contributions not restricted to specific programs					3,768,167
Investment earnings					469,775
Miscellaneous					2,045,784
Total general revenues					102,461,285
Change in net position					8,792,905
Net Position, July 1, 2015					259,728,078
Net Position, June 30, 2016					\$ 268,520,983

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

{This page is intentionally left blank}

Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2016

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Assets				
Cash, cash equivalents and investments	\$ 15,458,932	\$ 219,454	\$ 400,892	\$ 5,481,783
Receivables (net of allowances for uncollectibles):				
Property taxes	821,064	-	-	375,071
Accounts	104,395	-	7,205	11,863
Special assessments	-	-	-	-
Accrued interest	14,279	384	1,255	6,013
Due from:				
Other funds	336,175	-	18,224	5,764
Other governments	3,885,578	95	1,835,229	-
Inventory	-	-	-	-
Prepaid items	292,127	-	51,785	18,884
Investment held by trustee - restricted	-	-	-	-
Total Assets	\$ 20,912,550	\$ 219,933	\$ 2,314,590	\$ 5,899,378
Liabilities				
Liabilities:				
Accounts payable	\$ 1,260,343	\$ 868	\$ 245,622	\$ 262,607
Accrued payroll and employee benefits	2,456,653	-	346,479	132,114
Due to:				
Other funds	907,192	-	22,029	3,688
Other governments	-	-	-	-
Deposits held for others	38,493	-	-	300
Retainage payable	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Unearned revenue	254,702	-	-	-
Total Liabilities	4,917,383	868	614,130	398,709
Deferred Inflows of Resources				
Unavailable revenue- property taxes	700,942	-	-	331,198
Unavailable revenue- special assessments	-	-	-	-
Total Deferred Inflows of Resources	700,942	-	-	331,198
Fund balances				
Nonspendable	292,127	-	51,785	18,884
Restricted	8,175,008	-	1,648,675	5,150,587
Committed	1,031,099	219,065	-	-
Assigned	-	-	-	-
Unassigned	5,795,991	-	-	-
Total Fund Balances	15,294,225	219,065	1,700,460	5,169,471
Total liabilities, deferred inflows of resources, and fund balances	\$ 20,912,550	\$ 219,933	\$ 2,314,590	\$ 5,899,378

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

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
\$ 18,134,440	\$ 1,198,776	\$ 16,132,234	\$ 595,674	\$ 14,502,547	\$ 72,124,732
97,258	-	-	-	33,583	1,326,976
-	645	-	-	946,196	1,070,304
-	-	-	2,794,296	247,792	3,042,088
18,288	1,292	16,286	626	16,401	74,824
32	992,000	207,698	-	2,338,493	3,898,386
-	409,713	635,262	-	2,681,231	9,447,108
-	-	-	-	11,774	11,774
-	6,161	-	-	101,446	470,403
-	-	-	-	2,631,251	2,631,251
\$ 18,250,018	\$ 2,608,587	\$ 16,991,480	\$ 3,390,596	\$ 23,510,714	\$ 94,097,846
\$ 213,168	\$ 15,720	\$ 66,568	-	\$ 1,042,504	\$ 3,107,400
6,870	64,554	35,936	-	602,867	3,645,473
1,143	112,627	-	-	3,003,145	4,049,824
-	-	-	-	101	101
-	-	7,345	-	617,974	664,112
51,896	-	60,247	-	-	112,143
-	-	-	-	125,691	125,691
-	-	-	-	780,008	780,008
-	-	-	-	82,414	337,116
273,077	192,901	170,096	-	6,254,704	12,821,868
85,192	-	-	-	27,693	1,145,025
-	-	-	\$ 2,794,296	247,792	3,042,088
85,192	-	-	2,794,296	275,485	4,187,113
-	6,161	-	-	113,220	482,177
17,891,749	2,409,525	16,821,384	132,570	12,170,648	64,400,146
-	-	-	463,730	3,420,326	5,134,220
-	-	-	-	1,571,113	1,571,113
-	-	-	-	(294,782)	5,501,209
17,891,749	2,415,686	16,821,384	596,300	16,980,525	77,088,865
\$ 18,250,018	\$ 2,608,587	\$ 16,991,480	\$ 3,390,596	\$ 23,510,714	\$ 94,097,846

{This page is intentionally left blank}

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
 June 30, 2016

Fund balance - total governmental funds \$ 77,088,865

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. 349,991,755

Some receivables are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds. 4,187,113

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	\$ 19,414,983	
Deferred charge on debt refundings	3,107,628	
Deferred inflows related to pensions	<u>(11,048,035)</u>	
Total		11,474,576

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	\$ 19,395	
Revolving Fund	(117,345)	
Workers Compensation	316,183	
Health Self-Insurance	7,309,544	
Liability Self-Insurance	<u>(294,516)</u>	
Total		7,233,261

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Revenue bonds payable	\$ (11,118,988)	
Unamortized premiums	(2,948,490)	
General obligation bonds payable	(38,320,000)	
Special assessment bonds payable	(26,040)	
Rural development loans payable	(3,016,046)	
Obligations under capital leases payable	(78,680)	
Compensated absences payable	(6,937,245)	
Claims and judgments payable	(758,575)	
Net pension liabilities	<u>(118,250,523)</u>	
Total		<u>(181,454,587)</u>

Net position of governmental activities \$ 268,520,983

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, 2016

	General	Capital Improvements	Jail District General Operations	Library District General Operations
Revenues:				
Taxes	\$ 45,279,735	\$ 8,959	\$ 12,198,328	\$ 9,991,360
Special assessments	-	-	-	-
Licenses and permits	538,422	-	-	-
Intergovernmental	24,658,597	-	65,516	369,413
Charges for services	4,068,315	-	106,505	19,641
Fines and forfeits	1,408,857	-	-	71,625
Investment income	71,124	2,672	3,184	36,459
Rents	22,641	-	-	3,412
Miscellaneous	323,708	-	4,578	79,979
Total Revenues	76,371,399	11,631	12,378,111	10,571,889
Expenditures:				
Current:				
General government	39,953,801	74,666	-	-
Public safety	11,819,563	-	17,065,063	-
Highways and streets	-	-	-	-
Sanitation	508,749	-	-	-
Health	248,824	-	-	-
Welfare	11,970,781	-	-	-
Culture and recreation	5,752	-	-	7,955,260
Education	389,700	-	-	-
Capital outlay	604,543	109,884	54,358	66,794
Debt service:				
Principal retirement	16,347	-	-	-
Interest and fiscal charges	2,341	-	-	-
Total Expenditures	65,520,401	184,550	17,119,421	8,022,054
Excess (deficiency) of revenues over expenditures	10,850,998	(172,919)	(4,741,310)	2,549,835
Other financing sources (uses):				
Bonds issuance	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Premiums	-	-	-	-
Proceeds from sale of capital assets	11,930	-	-	-
Transfers in	162,986	199,446	6,720,258	-
Transfers out	(8,965,361)	(184,404)	(1,040,175)	(3,355,125)
Total other financing sources (uses)	(8,790,445)	15,042	5,680,083	(3,355,125)
Net change in fund balance	2,060,553	(157,877)	938,773	(805,290)
Fund balances - beginning (July 1, 2015)	13,233,672	376,942	761,687	5,974,761
Fund balances - ending (June 30, 2016)	\$ 15,294,225	\$ 219,065	\$ 1,700,460	\$ 5,169,471

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

Flood Control District General Operations	Health Services District General Operations	Development Services HURF	Improvement District B & C Colonia, Debt Srv	Other Governmental Funds	Total Governmental Funds
\$ 2,511,426	\$ 2,719,972	\$ 1,143,302	-	\$ 2,044,954	\$ 75,898,036
-	-	-	\$ 232,400	24,918	257,318
1,875	359,912	34,517	-	43,728	978,454
-	-	4,046,794	-	31,864,454	61,004,774
6,180	845,203	1,250	-	1,137,014	6,184,108
-	-	-	-	1,528,183	3,008,665
107,753	6,709	95,138	3,890	89,759	416,688
-	-	-	-	295,018	321,071
84	22,231	4,958	-	771,838	1,207,376
2,627,318	3,954,027	5,325,959	236,290	37,799,866	149,276,490
-	-	-	-	4,699,533	44,728,000
879,361	-	-	-	10,537,394	40,301,381
-	-	1,619,133	-	6,924,644	8,543,777
-	-	-	-	328,094	836,843
-	3,383,238	-	-	4,343,600	7,975,662
-	-	-	-	3,905,825	15,876,606
-	-	-	-	347,917	8,308,929
-	-	-	-	5,722,692	6,112,392
428,188	68,106	1,657,888	-	3,706,991	6,696,752
-	-	-	131,241	3,129,515	3,277,103
-	-	-	74,856	1,884,488	1,961,685
1,307,549	3,451,344	3,277,021	206,097	45,530,693	144,619,130
1,319,769	502,683	2,048,938	30,193	(7,730,827)	4,657,360
-	-	-	-	11,150,000	11,150,000
-	-	-	-	(11,964,919)	(11,964,919)
-	-	-	-	1,063,955	1,063,955
-	-	3,200	-	6,752	21,882
-	786,898	-	-	7,354,827	15,224,415
-	(646,078)	(70,000)	-	(833,248)	(15,094,391)
-	140,820	(66,800)	-	6,777,367	400,942
1,319,769	643,503	1,982,138	30,193	(953,460)	5,058,302
16,571,980	1,772,183	14,839,246	566,107	17,933,985	72,030,563
\$ 17,891,749	\$ 2,415,686	\$ 16,821,384	\$ 596,300	\$ 16,980,525	\$ 77,088,865

{This page is intentionally left blank}

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

Year Ended June 30, 2016

Net change in fund balances - total governmental funds	\$ 5,058,302
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	6,696,752
Depreciation expense	(8,912,475)
Certain capital assets donated to the County are reported as revenue on the Statement of Activities. However, revenue is not reported in the governmental funds as these donations do not provide for current financial resources.	
	3,252,125
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	7,969,527
Pension expense	(11,875,853)
Collections of revenues in the governmental funds exceeded revenues reported in the Statement of Activities	2,189,609
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the Statement of Activities	
Principal repaid	3,277,103
Payment to bond refunding escrow agent	11,964,919
Amortization of bond premiums	170,632
Bonds issuance	(11,150,000)
Premiums	(1,063,955)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses are reported regardless of when the financial resources are available.	
Decrease in compensated absences payable	201,874
Decrease in claims and judgments payable	235,775
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	(1,180)
Revolving Fund	(49,148)
Workers Compensation	(79,919)
Health Self-Insurance	1,157,792
Liability Self-Insurance	(358,322)
Change in net position of governmental activities	<u>\$ 8,792,905</u>

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

YUMA COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2016

Exhibit C- 1

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 8,812,532
Receivables (net of allowances for uncollectibles):	
Accrued interest	8,704
Due from:	
Other funds	151,522
Prepaid items	10,265
Total Assets	\$ 8,983,023
Deferred Outflow of Resources	
Deferred Outflow of resources related to pensions	\$ 57,819
Total Deferred Outflow of Resources	\$ 57,819
Liabilities	
Current Liabilities:	
Accounts payable	\$ 258,204
Accrued payroll and employee benefits	16,713
Insurance claims payable	845,000
Due to:	
Other funds	84
Long-term liabilities	619,136
Total Liabilities	\$ 1,739,137
Deferred Inflow of Resources	
Deferred Inflow of resources related to pensions	\$ 68,444
Total Deferred Inflow of Resources	\$ 68,444
Net Position	
Reserved for:	
Prepaid items	10,265
Unrestricted	7,222,996
Total Net Position	\$ 7,233,261

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, 2016

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	\$ 15,735,137
Miscellaneous	140,174
Total operating revenues	15,875,311
Operating expenses	
Personal services	518,957
Supplies and services	31,489
Tools and minor equipment	192,319
Professional services	254,686
Health services claims	7,277,244
Health services other	4,569,207
Insurance claims	978,071
Insurance other	986,148
Other	467,042
Total operating expenses	15,275,163
Operating Income	600,148
Nonoperating revenues	
Investment income	53,087
Other	15,988
Total nonoperating revenues	69,075
Income before transfers	669,223
Transfers In	32,948
Transfers out	(162,972)
Total transfers	(130,024)
Change in net position	539,199
Total net position, as restated, July 1, 2015	6,694,062
Total net position, June 30, 2016	\$ 7,233,261

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, 2016

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	\$ 15,003,071
Receipts from other funds for goods and services provided	803,483
Other receipts	179,875
Payments for supplies and to providers of goods and services	(14,611,824)
Payments for employee	(484,325)
Other payments	(281,721)
Net cash provided by operating activities	608,559
Cash flows to noncapital financing activities:	
Cash transfers out to other funds	(162,972)
Cash transfers in from other funds	32,948
Net cash used for noncapital financing activities	(130,024)
Cash flows from investing activities:	
Interest received on investments	52,880
Net cash provided by investing activities	52,880
Net increase in cash and cash equivalents	531,415
Cash and cash equivalents, July 1, 2015	8,281,117
Cash and cash equivalents, June 30, 2016	\$ 8,812,532
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 616,136
Adjustments to reconcile operating income to net cash provided by operating activities:	
Changes in assets, liabilities, and deferred in and out flows :	
(Increase) / decrease in assets:	
Accounts receivable	944
Prepaid items	(10,086)
Due from other funds	83,099
(Increase) / decreases in deferred outflows	
Deferred outflows	(16,895)
Increase / (decrease) in liabilities:	
Accounts payable	102,006
Accrued payroll and employee benefits	4,224
Insurance claims payable	(136,000)
Due to other funds	(76,977)
Long-term liabilities	(26,336)
Increase / (decrease) in deferred inflows	
Deferred inflows	68,444
Net cash provided by operating activities	\$ 608,559

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

YUMA COUNTY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

Exhibit D- 1

	Investment Trust Funds	Agency Funds
	<u> </u>	<u> </u>
Assets		
Cash and cash equivalents	\$ 88,708,097	\$ 4,785,724
Receivables (net of allowances for uncollectibles):		
Accrued interest	169,928	-
Total Assets	<u>\$ 88,878,025</u>	<u>\$ 4,785,724</u>
Liabilities		
Deposits held for others	-	\$ 4,785,724
Total Liabilities	<u>\$ -</u>	<u>\$ 4,785,724</u>
Net Position		
Reserved for:		
Held in trust for investment trust participants	\$ 88,878,025	
Total Net Position	<u>\$ 88,878,025</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, 2016

Exhibit D- 2

	Investment Trust Funds
Additions:	
Contributions from participants	\$ 457,218,549
Investment income	890,640
Total additions	<u>458,109,189</u>
Deductions:	
Distributions to participants	413,353,828
Total deductions	<u>413,353,828</u>
Change in net position	<u>44,755,361</u>
Net position held in trust, July 1, 2015	<u>44,122,664</u>
Net position held in trust, June 30, 2016	<u>\$ 88,878,025</u>

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, 2016, the County implemented the provisions of GASB statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 72 establish standards for measuring fair value and applying fair value to certain investments and disclosures related to all fair value measurements.

A. Reporting Entity

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

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

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

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

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

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

Note 1 -Summary of Significant Accounting Policies (Continued)

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2016 is \$6,720,258. 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, 2016 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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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.

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, a .01 cent transaction privilege (sales) tax, and a number of federal and state grants aimed to aid in the implementation of the required health programs and services.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

Additionally, the County reports the following fund types:

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.

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

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

C. Basis of Accounting

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

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

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

D. Cash and Investments

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

E. Inventories and Prepaid Items

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

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

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

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

H. Fund Balance Classifications

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

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.

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.

Note 1 - Summary of Significant Accounting Policies (Continued)

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, 2016

Note 2 – Fund Balance Classifications of the Governmental Funds

The fund balances classifications of the governmental funds as of June 30, 2016, were as follows:

Fund balance	Capital		Jail	Library	Flood Control	Health Serv	Development Services HURF	Imp District	Other Governmental Funds	Total
	General	Improvements	District General Operations	District General Operations	District General Operations	District General Operations		B & C Colonia Debt Serv		
Nonspendable:										
Inventory	-	-	-	-	-	-	-	-	\$ 11,774	\$ 11,774
Prepaid items	\$ 292,127	-	\$ 51,785	\$ 18,884	-	\$ 6,161	-	-	101,446	470,403
Total nonspendable	292,127	-	51,785	18,884	-	6,161	-	-	113,220	482,177
Restricted for:										
Capital Projects										
Bridges and drains	-	-	-	-	\$ 16,976,339	-	-	-	-	16,976,339
Roads	-	-	-	-	-	-	\$ 13,215,672	-	-	13,215,672
Traffic signals	-	-	-	-	-	-	1,713,000	-	-	1,713,000
Operations and maintenance										
Library district	-	-	-	5,150,587	-	-	-	-	60,741	5,211,328
Health district	786,898	-	-	-	-	2,409,525	-	-	-	3,196,423
Flood control district	-	-	-	-	915,410	-	-	-	-	915,410
Highways and streets	-	-	-	-	-	-	1,892,712	-	6,029,189	7,921,901
Debt service reserve	502,855	-	-	-	-	-	-	\$ 132,570	25,341	660,766
Judicial activities	-	-	-	-	-	-	-	-	3,556,566	3,556,566
Housing activities	-	-	-	-	-	-	-	-	628,200	628,200
Law enforcement	6,885,255	-	1,648,675	-	-	-	-	-	830,038	9,363,968
Other	-	-	-	-	-	-	-	-	1,040,573	1,040,573
Total restricted	8,175,008	-	1,648,675	5,150,587	17,891,749	2,409,525	16,821,384	132,570	12,170,648	64,400,146
Committed to:										
Capital projects										
Library district	-	-	-	-	-	-	-	-	46,367	46,367
Jail district	-	-	-	-	-	-	-	-	31,727	31,727
Improvement districts	-	-	-	-	-	-	-	-	45,151	45,151
New buildings	-	-	-	-	-	-	-	-	2,383,682	2,383,682
Miscellaneous	1,031,099	\$ 219,065	-	-	-	-	-	-	-	1,250,164
Debt service payments	-	-	-	-	-	-	-	463,730	399,749	863,479
Judicial activities	-	-	-	-	-	-	-	-	417,178	417,178
Health- Rabies	-	-	-	-	-	-	-	-	96,458	96,458
Other	-	-	-	-	-	-	-	-	14	14
Total Committed	1,031,099	219,065	-	-	-	-	-	463,730	3,420,326	5,134,220
Assigned to:										
Judicial activities										
Attorney- Enhancements	-	-	-	-	-	-	-	-	95,782	95,782
Juvenile- School	-	-	-	-	-	-	-	-	143,000	143,000
Superior court	-	-	-	-	-	-	-	-	60,766	60,766
Housing activities	-	-	-	-	-	-	-	-	382,163	382,163
Law enforcement	-	-	-	-	-	-	-	-	3,503	3,503
Imp Dist maintenance	-	-	-	-	-	-	-	-	885,899	885,899
Total Assigned	-	-	-	-	-	-	-	-	1,571,113	1,571,113
Unassigned	5,795,991	-	-	-	-	-	-	-	(294,782)	5,501,209
Total fund balances	\$ 15,294,225	\$ 219,065	\$ 1,700,460	\$ 5,169,471	\$ 17,891,749	\$ 2,415,686	\$ 16,821,384	\$ 596,300	\$ 16,980,525	\$ 77,088,865

Note 3 - Stewardship, Compliance, and Accountability

Deficit fund balances or net position – At June 30, 2016, the following nonmajor funds reported deficits in fund balances or net position. 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. These funds are all grants related transactions working on a reimbursement basis, often reimbursements are delayed more than 90 days.

<u>Fund</u>	<u>Agency</u>	<u>Number</u>	<u>Amount</u>
Governmental Funds:			
Emergency Management Other Grants	Emergency Mgmt	2334	\$ 10,952
Health Grants	Public Health District	2260	150,481
Ops Stone Garden Grant	Sheriff-Administration	2348	54,114

For the fiscal year ended June 30, 2016, expenditures exceeding final budget amounts at the department level within each fund are as follows:

<u>Fund</u>	<u>Agency</u>	<u>Number</u>	<u>Amount</u>
Governmental Funds:			
Crime Victim Comp Grants	Attorney	2209	\$ 637
Water Company Section 13-6	Housing	2275	18,262
Court Improvement	Juvenile Court	2249	18
LEBSF- Boat Patrol	Sheriff- Jail District	2301	7,570
Debt Service- General	General Government	3503	2,100

The majority of these funds exceeded budget due to unusual and unplanned events. The Water Company section 13-6 Program expenditure increases were not taken into account in a timely manner to adjust the budget accordingly during the current fiscal year. Jail District's LEBSF- Boat Patrol fund experienced additional charges in personnel expenditures; however, cash savings were enough to pay for additional expenditures. Finally, Jail District's Debt Service fund experienced additional banking fees that were not properly budgeted. The available carry forward fund balances were enough to offset the needed cash flow for the additional expenditures.

Note 4 - Deposits and Investments

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

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

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

Note 4 - Deposits and Investments (Continued)

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

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

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

Deposits – At June 30, 2016, the carrying amount of the County’s deposits was \$59,266,151 and the bank balance was \$55,794,423. The County does not have a policy related to custodial credit risk.

Investments – The County’s investments at June 30, 2016, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

	Amount	Fair value measurement using		
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Investment by fair value level				
U.S. agency securities	\$ 43,015,922	\$ 39,640,922	-	\$3,375,000
U.S. Treasury securities	15,818,355	15,818,355	-	-
Total investments by fair value level	58,834,277	\$ 55,459,277	\$ -	\$ 3,375,000
External investment pools measured at fair value				
State Treasurer’s investment pool 7	56,570,485			
State Treasurer’s investment pool 5	773,417			
Total investments measured at fair value	57,343,902			
Total investments	\$ 116,178,179			

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, 2016, credit risk for the County’s investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U.S. agency securities	AAA	Moody’s	\$ 43,015,922
U.S. Treasury securities	AAA	Moody’s	15,818,355
State Treasurer’s investment pool 7	Unrated	Not applicable	56,570,485
State Treasurer’s investment pool 5	AAAF/S1+	Standard and Poor’s	773,417
			\$116,178,179

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, 2016, the County had \$1,723,059 of cash equivalents, with Zions Bank’s, blackrock liquid funds and \$908,192 of 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)

The following investments are 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>	<u>Construction</u>	<u>Total</u>
Jail District	\$ 905,859	-	\$ 905,859
Yuma County	2,333	\$ 1,723,059	1,725,392
Totals	<u>\$ 908,192</u>	<u>\$ 1,723,059</u>	<u>\$ 2,631,251</u>

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, 2016, of 5 percent or more of the County's total investments in the Federal National Mortgage Association of 14.98% and Federal Home Loan Bank of 11.13%.

Interest rate risk – The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2016, 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	\$ 43,015,922	0.61
U.S. Treasury securities	15,818,355	0.35
State Treasurer's investment pool 7	56,570,485	0.19
State Treasurer's investment pool 5	773,417	0.07
Total	<u>\$116,178,179</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	\$ 1,618,006
Amount of deposits	59,266,151
Amount of investments	116,178,179
Total	<u>\$ 177,062,336</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	\$ 80,937,264	\$ 88,708,097	\$ 4,785,724	\$174,431,085
Investments held by trustee-restricted	2,631,251	-	-	2,631,251
Total	<u>\$ 83,568,515</u>	<u>\$ 88,708,097</u>	<u>\$ 4,785,724</u>	<u>\$ 177,062,336</u>

Note 5 -Condensed Financial Statements of 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 his 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, 2016 the bank balance of the County Treasurer's investment pool deposits was \$27,260,156.

Note 5-Condensed Financial Statements of County Treasurer’s Investment Pool (Concluded)

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	\$ 42,920,000	0.37-1.25%	07/16-10/18	\$ 43,015,922
U.S. Treasury securities	15,655,000	0.75-3.25%	09/16-06/18	15,818,355
State Treasurer’s investment pools	57,343,902	Not stated	N/A	57,343,902

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

Statement of Net Position	
Assets	\$ 146,479,559
Liabilities	-
Net position	<u>\$ 146,479,559</u>
Net position held in trust for:	
Internal participants	\$ 114,318,191
External participants	32,161,368
Total net position held in trust	<u>\$ 146,479,559</u>
Statement of Changes in Net Position	
Total additions	\$ 656,562,188
Total deductions	625,368,568
Net increase	31,193,620
Net position held in trust:	
July 1, 2015	115,285,939
June 30, 2016	<u>\$ 146,479,559</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, 2016, 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 2015-16	\$ 886,545	\$ 329,609	\$ 76,556	\$ 24,496
Prior years (Net of allowances)	144,961	121,603	34,973	9,087
Total receivable	1,031,506	451,212	111,529	33,583
Less allowances for uncollectibles	(210,442)	(76,141)	(14,271)	-
Property Taxes Receivable (Net of Uncollectibles)	<u>\$ 821,064</u>	<u>\$ 375,071</u>	<u>\$ 97,258</u>	<u>\$ 33,583</u>

Yuma County
Notes to financial statements
June 30, 2016

Note 7 -Capital Assets

Capital asset activity for the year ended June 30, 2016, was as follows:

Government Activities	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Capital assets, not being depreciated:				
Land	\$ 49,119,111	\$ 1,137,728	-	\$ 50,256,839
Infrastructure:				
Paved roads	93,658,077	4,076,510	-	97,734,587
Construction in progress	3,818,415	4,031,225	\$ (2,098,595)	5,751,045
Total capital assets not being depreciated	<u>146,595,603</u>	<u>9,245,463</u>	<u>(2,098,595)</u>	<u>153,742,471</u>
Capital assets, being depreciated:				
Buildings	180,753,524	326,029	(824)	181,078,729
Improvements other than buildings	14,059,035	257,690	(14,208)	14,302,517
Machinery and equipment	37,709,263	1,467,000	(1,026,426)	38,149,837
Infrastructure (except paved roads)	89,391,465	821,308	-	90,212,773
Total capital assets being depreciated	<u>321,913,287</u>	<u>2,872,027</u>	<u>(1,041,458)</u>	<u>323,743,856</u>
Less: accumulated depreciation for:				
Buildings	(48,990,731)	(3,930,687)	404	(52,921,014)
Improvements other than buildings	(5,234,426)	(660,849)	9,945	(5,885,330)
Machinery and equipment	(28,157,911)	(2,453,539)	921,762	(29,689,688)
Infrastructure (except paved roads)	(37,131,140)	(1,867,400)	-	(38,998,540)
Total accumulated depreciation	<u>(119,514,208)</u>	<u>(8,912,475)</u>	<u>932,111</u>	<u>(127,494,572)</u>
Total capital assets, being depreciated, net	<u>202,399,079</u>	<u>(6,040,448)</u>	<u>(109,347)</u>	<u>196,249,284</u>
Governmental activities capital assets, net	<u>\$ 348,994,682</u>	<u>\$ 3,205,015</u>	<u>\$ (2,207,942)</u>	<u>\$ 349,991,755</u>

Depreciation expense was charged to functions as follows:

Governmental activities:		
General government		\$ 2,279,666
Public safety		2,710,283
Highways and streets		1,827,892
Sanitation		60,008
Health		315,077
Welfare		369,033
Culture and recreation		1,337,662
Education		12,854
Total depreciation expense- governmental activities		<u>\$ 8,912,475</u>

Note 7 -Capital Assets (Concluded)

Yuma County is engaged in various construction and acquisition projects as of June 30, 2016. The projects include a major renovation of an existing building; widening existing streets; constructing streets; installing sewer lines; improving storm drainages systems and constructing new basins and bridge rehabilitations; as well as installing new cooling towers. 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>
197 South Main Street	Buildings	\$ 2,757,298	\$ 5,450,590	\$ 2,693,292
8450 West Hwy 95 Somerton	Buildings	834,599	1,353,692	519,093
Mesa Del Sol Irrigation	Other Impr	500	44,326	43,826
Sewer- El Prado Estates	Infrastructure	153,557	1,240,713	1,087,156
Rd- @ Co 8th St & Ave C thru D	Infrastructure	261,899	3,306,601	3,044,702
Rd- @ Ave B: Co 15th thru 18th	Infrastructure	434,945	2,980,570	2,545,625
Rd- @ Co 18th St Impr: Ave 3E thru A	Infrastructure	18,087	1,150,000	1,131,913
Rd- @ Corridor- Ave E: HWY 95 thru Co 18th St	Infrastructure	57,191	79,000	21,809
Rd- @ Co 18th St & Somerton Ave Impr	Infrastructure	281,212	301,212	20,000
Rd- @ Ave 3E thru HWY 95	Infrastructure	82,769	90,000	7,231
Rd- @ N I8 Frontage Rd Widineing Ave 10E thru 11E (phase 2)	Infrastructure	58,381	3,849,319	3,790,938
Rd- @ Lake Martinez Road	Infrastructure	33,211	847,949	814,738
Rd- @ N Frontage Road: Fortuna Road to Foothills Blvd	Infrastructure	50,521	1,229,905	1,179,384
Rd- @ Co 14th St: Ave A thru D	Infrastructure	30,000	360,000	330,000
Rd- @ HWY 95 San Luis to Ave G	Infrastructure	3,629	1,500,000	1,496,371
Traffic Signal @ 48th St & Foothills	Infrastructure	7,500	265,000	257,500
Bridge- Rehab Co 25th St: Ave E thru D	Infrastructure	81,987	278,953	196,966
Bridge- Co 12th St & Ave D	Infrastructure	77,282	212,282	135,000
Bridge- South Frontage Rd / Fortuna Wash	Infrastructure	22,465	335,000	312,535
Impr- North Frontage: Fortuna and Foothills-Drain	Infrastructure	63,483	304,698	241,215
Impr- Somerton Area Drainage Impr	Infrastructure	22,633	488,443	465,810
Impr- San Luis Drainage Impr	Infrastructure	48,733	663,972	615,239
Impr- Far West Storm Drain System	Infrastructure	217,346	1,866,069	1,648,723
Impr- Wellton Drainage Impr	Infrastructure	65,858	400,000	334,142
Basin- Smuckers Park	Infrastructure	48,659	8,740,035	8,691,376
	Total	\$ 5,713,745	\$ 37,338,329	\$ 31,624,584

Constructions projects are funded from various sources. The most significant are the energy efficient cooling towers funded by the HUD program federal funds. The 197 main building renovations are from bond proceeds. 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 \$9,447,108 at June 30, 2016 includes County sales taxes revenues of \$4,080,263 (allocated \$1,835,226 to General Fund, \$1,835,229 to Jail District, \$409,713 to Health District, and \$95 to Capital Projects); State shared sales taxes revenues of \$1,801,251; and Payment for Auto in Lieu Tax of \$352,849 (\$242,209 for the General Fund and \$110,640 for HURF). The remaining \$3,212,745 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 July 1, 2015	Additions	Reductions	Balance June 30, 2016	Due within 1 year
Bonds Payable:					
Revenue bonds	\$12,949,996	-	\$1,051,000	\$ 11,898,996	\$ 1,084,000
Premiums	2,055,167	\$ 1,063,955	170,632	2,948,490	233,218
General obligation bonds	40,465,000	11,150,000	13,295,000	38,320,000	1,500,000
Special assessments bonds with governmental commitment	30,380	-	4,340	26,040	4,340
Total bonds payable	55,500,543	12,213,955	14,520,972	53,193,526	2,821,558
Rural development loans	3,168,288	-	152,242	3,016,046	153,842
Capital leases payable	103,201	-	24,521	78,680	25,355
Compensated absences payable- Old Plan	1,664,786	1,080,253	1,155,502	1,589,537	1,103,273
Compensated absences payable- New Plan	5,474,333	3,247,750	3,374,375	5,347,708	3,315,579
Claims and judgments payable	994,350	-	235,775	758,575	758,575
Net pension liabilities	114,623,217	4,246,442	-	118,869,659	-
Governmental activities long-term liabilities	\$ 181,528,718	\$ 20,788,400	\$ 19,463,387	\$ 182,853,731	\$ 8,178,182

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, 2016 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2015	Issues / (Retirements)	Outstanding Principal June 30, 2016
Series- 2011 Refunding	\$ 8,000,000	2.00-5.00%	7/12-7/21	\$ 6,019,996	\$ (755,000)	\$ 5,264,996
Series- 2013	7,500,000	3.00 %	12/13- 12/33	6,930,000	(296,000)	6,634,000
Total				\$ 12,949,996	\$ (1,051,000)	\$ 11,898,996

Note 10 - Bonds Payable (continued)

Principal and interest requirements at June 30, 2016, were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Jail District Refunding Revenue Bonds- Series 2011 June 30, 2016				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Revenue Bonds- Series 2013 June 30, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2017	\$ 780,000	\$235,775	\$ 1,015,775	2017	\$ 304,000	\$ 196,755	\$ 500,755
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	2022-26	1,875,000	629,385	2,504,385
Totals	\$ 5,264,996	\$ 815,863	\$ 6,080,859	2027-31	2,176,000	328,515	2,504,515
				2032-33	966,000	36,495	1,002,495
				Totals	\$ 6,634,000	\$ 1,883,355	\$ 8,517,355

General Obligation Bonds — During the year ended June 30, 2006, the County issued \$10,050,000 general obligation bonds 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. 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 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.

Amount of refunding general obligation bonds issued	\$ 11,150,000
Amount of additional cash contributions from debt service fund	\$ 350,000
Amount of general obligation bonds refunded	\$ 11,625,000
Decrease in total debt service payments	\$ 1,928,266
Economic gain	\$ 1,173,554

Note 10 - Bonds Payable (Continued)

General obligation bonds outstanding at June 30, 2016 were as follows:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2015	Issues / (Retirements)	Outstanding Principal June 30, 2016
Library General Obligation Bonds, 2006	\$10,050,000	4.0-5.5%	7/07-7/35	\$ 1,095,000	\$(1,095,000)	-
Library General Obligation Bonds, 2007	43,715,000	4.0-5.0%	7/08-6/35	13,070,000	(11,880,000)	\$1,190,000
Library General Obligation Bonds, 2015 Refunding	26,300,000	2.25-5.0%	6/15-7/31	26,300,000	(320,000)	25,980,000
Library General Obligation Bonds, 2016 Refunding	11,150,000	2.0-4.0%	1/17-7/34	-	11,150,000	11,150,000
Totals				\$40,465,000	(\$ 2,145,000)	\$ 38,320,000

Debt service requirements for the General Obligation bonds outstanding at June 30, 2016 were as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Free Library District General Obligations Bonds- Series 2007 June 30, 2016				DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Free Library District Refunding General Obligations Bonds- Series 2015 June 30, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service	Fiscal Year	Principal	Interest	Annual Debt Service
2017	\$ 1,190,000	\$ 537,225	\$ 1,727,225	2017	\$ 310,000	\$ 1,014,206	\$ 1,324,206
Totals	\$ 1,190,000	\$ 537,225	\$ 1,727,225	2018	435,000	1,001,806	1,436,806
				2019	1,640,000	984,406	2,624,406
				2020	1,700,000	918,806	2,618,806
				2021	1,765,000	850,806	2,615,806
				2022-26	9,970,000	2,917,614	12,887,614
				2027-31	10,160,000	1,159,809	11,319,809
				Totals	\$ 25,980,000	\$ 8,847,453	\$ 34,827,453

DEBT SERVICE REQUIREMENTS TO MATURITY Yuma County Free Library District Refunding General Obligations Bond - Series 2016 June 30, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service
2017	-	\$ 254,160	\$ 254,160
2018	-	423,600	423,600
2019	\$ 1,120,000	412,400	1,532,400
2020	-	401,200	401,200
2021	-	401,200	401,200
2022-26	-	2,006,000	2,006,000
2027-31	1,830,000	1,749,800	3,579,800
2032-35	8,200,000	828,400	9,028,400
Totals	\$ 11,150,000	\$ 6,476,760	\$ 17,626,760

Note 10 - Bonds Payable (Concluded)

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

The following special assessment districts had bonds outstanding at June 30, 2016:

<u>Description</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Maturity Ranges</u>	<u>Outstanding Principal July 1, 2015</u>	<u>Issues / (Retirements)</u>	<u>Outstanding Principal June 30, 2016</u>
El Prado Estates Improvement District USDA Bond	\$ 136,730	4.375%	1/03-1/22	\$ 30,380	\$ (4,340)	\$ 26,040
Total				<u>\$ 30,380</u>	<u>\$ (4,340)</u>	<u>\$ 26,040</u>

The following schedule details debt service requirements to maturity for the County's special assessment bonds with governmental commitment payable at June 30, 2016:

DEBT SERVICE REQUIREMENTS TO MATURITY			
El Prado Estates Improvement District No. 97-10			
Special assessment Bonds			
June 30, 2016			
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Annual Debt Service</u>
2017	\$ 4,340	\$ 1,044	\$ 5,384
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
Totals	<u>\$ 26,040</u>	<u>\$ 3,418</u>	<u>\$ 29,458</u>

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.

Yuma County
Notes to financial statements
June 30, 2016

Note 11 - Rural Development Loans (Concluded)

The following Rural Development Loans were outstanding at June 30, 2016:

<u>Description</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Maturity Ranges</u>	<u>Outstanding Principal July 1, 2015</u>	<u>Issues / (Retirements)</u>	<u>Outstanding Principal June 30, 2016</u>
El Prado Estates Improvement District WIFA Loan	\$ 261,555	3.940%	1/03-1/21	\$ 45,331	\$ (6,899)	\$ 38,432
Gadsden Estates Improvement District USDA Loan	479,610	4.500%	1/06-1/29	197,418	(14,102)	183,316
B & C Colonia Improvement District WIFA Loan	1,437,915	2.772%	7/11-7/35	1,258,739	(47,941)	1,210,798
B & C Colonia Improvement District USDA Loan	2,000,000	2.500%	7/11-1/35	1,666,800	(83,300)	1,583,500
Totals				<u>\$ 3,168,288</u>	<u>\$ (152,242)</u>	<u>\$ 3,016,046</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, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service
2017	7,170	1,373	8,543
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
Totals	\$ 38,432	\$ 3,876	\$ 42,308

DEBT SERVICE REQUIREMENTS TO MATURITY			
Gadsden Sewer Connection Project No 96-07 (USDA) June 30, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service
2017	\$ 14,102	\$ 8,249	\$ 22,351
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
2022-26	70,508	19,036	89,544
2027-29	42,298	3,807	46,105
Totals	\$ 183,316	\$ 57,743	\$ 241,059

DEBT SERVICE REQUIREMENTS TO MATURITY			
B & C Colonia Sewer Improvement Project No 07-09 (WIFA) June 30, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service
2017	\$ 49,270	\$ 33,563	\$ 82,833
2018	50,636	32,197	82,833
2019	52,040	30,793	82,833
2020	53,482	29,350	82,832
2021	54,965	27,869	82,834
2022-26	298,539	115,626	414,165
2027-31	342,276	71,890	414,166
3032-36	309,590	21,750	331,340
Totals	\$ 1,210,798	\$ 363,038	\$ 1,573,836

DEBT SERVICE REQUIREMENTS TO MATURITY			
B & C Colonia Sewer Improvement Project No 07-09 (USDA-RD) June 30, 2016			
Fiscal Year	Principal	Interest	Annual Debt Service
2017	\$ 83,300	\$ 38,546	\$ 121,846
2018	83,300	36,464	119,764
2019	83,300	34,381	117,681
2020	83,300	32,299	115,599
2021	83,300	30,216	113,516
2022-26	416,500	119,844	536,344
2027-31	416,500	67,781	484,281
3032-35	334,000	16,730	350,730
Totals	\$ 1,583,500	\$ 376,261	\$ 1,959,761

Note 12 - Pledged Revenues

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

<u>Type</u>	<u>Pledged revenue</u>	<u>Purpose</u>	<u>Amount Remaining</u>	<u>Term</u>
Revenue bonds	Sales tax and maintenance of effort	Construction	\$14,598,214	12-33
General Obligation bonds	Library district property tax	Construction	54,181,439	7-35
Special Assessment bonds	Property owner assessments	Construction	29,458	1-22
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,616,144	7-35
United States Department of Agriculture Rural utility loan	Property owner assessments	Sewer construction	2,200,820	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 2016:

<u>Revenue</u>	<u>Net Revenue Available</u>	<u>Principal and Interest Paid</u>	<u>Percentage of available net pledged revenue</u>	<u>Total Revenue Available</u>	<u>Percentage Pledged of Total</u>
Jail district sales tax and maintenance of effort	\$ 1,041,864	\$1,031,376	98.99%	\$18,918,586	5.45%
Library district property tax	3,794,271	3,434,795	90.53%	9,991,360	34.38%
Property owner assessments	705,527	242,890	34.43%	958,955	25.33%
General pledged revenues	510,107	501,695	98.35%	26,841,721	1.87%

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 264-265).

Note 13 – Obligations Under Capital Leases

The County has acquired machinery and equipment (four vehicles) valued at \$140,159. The long-term lease agreement is 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:

	<u>Governmental Activities</u>
Machinery and Equipment	\$ 140,159
Less: accumulated depreciation	39,712
Carrying value	<u>\$ 100,447</u>

Note 13 – Obligations Under Capital Leases (concluded)

The following schedule details debt service requirements to maturity for the County’s capital leases payable at June 30, 2016:

<u>Year ending June 30</u>	<u>Governmental Activities</u>
2017	\$ 28,032
2018	28,032
2019	28,031
Total minimum lease payments	84,095
Less: amount representing interest	(5,415)
Present value of minimum lease payments	\$ 78,680

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, 2016 is \$ 6,937,245. The Old compensation plan amounts to \$1,589,537 of which 50% is assignable to the General Fund and 50% to other nonmajor funds. The new compensation plan amounts to \$5,347,708 of which 53% is assignable to the General Fund, 24% 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 \$758,575 at June 30, 2016. This total amount is probable to be incurred within one year and is 61% or \$458,575 assignable to the General Fund and 39% or \$300,000 assignable to the Jail District.

Note 15 - Risk Management

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

The Arizona Counties Property and Casualty Pool- On July 1, 2014, 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.

Note 15 - Risk Management (concluded)

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.

For the afforded 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 \$845,000 at June 30, 2016, 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, 2015 and 2016 were as follows:

	<u>2015</u>	<u>2016</u>
Claims payable, beginning of fiscal year	\$ 937,000	\$ 981,000
Current-fiscal year claims and changes in estimates	7,801,643	9,653,095
Claim payments	<u>(7,757,643)</u>	<u>(9,789,095)</u>
Claims payable, end of fiscal year	<u>\$ 981,000</u>	<u>\$ 845,000</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, 2016, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

<u>Statement of Net Position and Statement of activities</u>	<u>Governmental Activities</u>
Net pension liabilities	\$ 118,869,659
Deferred outflows of resources	19,472,802
Deferred inflows of resources	11,116,479
Pension expense	11,296,518

The County's accrued payroll and employee benefits includes \$ 292,356 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2016. Also, the County reported \$ 8,010,451 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.

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 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.10% 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.

Note 16 - Pensions and other Postemployment Benefits (continued)

Contributions— In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2016, statute required active ASRS members to contribute at the actuarially determined rate of 11.47 percent (11.35 percent for retirement and 0.12 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.47 percent (10.85 percent for retirement, 0.50 percent for health insurance premium benefit, and 0.12 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 9.36 percent (9.17 percent for retirement, 0.13 percent for health insurance premium benefit, and 0.06 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, 2016 were \$ 4,175,949.

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
2016	\$ 191,494	\$ 45,957
2015	229,458	46,667
2014	234,885	93,960

During fiscal year 2016, the County paid for ASRS pension and OPEB contributions as follows:

General Fund	Other Major funds	Other Nonmajor funds
51.80 %	22.28 %	25.92 %

Pension Liability— At June 30, 2016, the County reported a liability of \$66,420,867 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2015. 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, 2014, to the measurement date of June 30, 2015. 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, 2015. The County's proportion measured as of June 30, 2015, was 0.4264 percent, which was a decrease of (0.0137) from its proportion measured as of June 30, 2014.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2016, the County recognized pension expense for ASRS of \$2,681,957. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ASRS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,812,482	\$ 3,480,520
Net difference between projected and actual earnings on pension plan investments	-	2,128,642
Change in proportion and differences between employer Contributions and proportionate share of contributions	40,162	1,852,079
County contributions subsequent to the measurement date	4,175,949	-
Total	\$ 6,028,593	\$ 7,461,241

The \$4,175,949 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, 2017.

Note 16 - Pensions and other Postemployment Benefits (continued)

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

2017	\$ (2,307,351)
2018	(3,156,402)
2019	(1,681,457)
2020	1,536,613

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

ASRS

Actuarial valuation date	June 30, 2014
Actuarial roll forward date	June 30, 2015
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

Actuarial assumptions used in the June 30, 2014, 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 8.79 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:

ASRS	Target	Long-Term Expected
Asset Class	Allocation	Arithmetic Real Rate
		of Return
Equity	58 %	6.79 %
Fixed income	25 %	3.70 %
Real estate	10 %	4.25 %
Multi-asset	5 %	3.41 %
Commodities	2 %	3.93 %
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 8.79 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.

Note 16 - Pensions and other Postemployment Benefits (continued)

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

ASRS	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County’s proportionate share of the net pension liability	\$ 87,034,034	\$ 66,420,867	\$ 52,294,092

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 seven-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.

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.

Benefits provided— The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms.

Note 16 - Pensions and other Postemployment Benefits (continued)

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

PSPRS

Initial membership date:

Retirement and Disability	Before January 1, 2012	On or after January 1, 2012
Years of service and age required to receive benefit	20 years, any age 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	

Survivor Benefit

Retired Members	80% to 100% of retired member's pension benefit
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job

CORP

Initial membership date:

Retirement and Disability	Before January 1, 2012	On or after January 1, 2012
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years, any age 10 years, age 62	25 years, age 52.5 10 years, age 62
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	2.0% to 2.5% per year of credited service not to exceed 80%	
Accidental Disability Retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service
Total and Permanent Disability Retirement	50% or normal retirement if more than 25 years of credited service	
Ordinary Disability Retirement	2.5% per year of credited service	

Survivor Benefit

Retired Members	80% of retired member's pension benefit
Active Members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.

Note 16 - Pensions and other Postemployment Benefits (continued)

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earnings. In addition, from and after December 31, 2015, 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, 2016, the following employees were covered by the agent pension plans' benefit terms:

	<u>PSPRS Sheriff</u>	<u>CORP Detention</u>
Inactive employees or beneficiaries currently receiving benefits	35	30
Inactive employees entitled to but not yet receiving benefits	21	47
Active employees	74	131
Total	<u>130</u>	<u>208</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. Contributions rates for the year ended June 30, 2016, are indicated below. Rates are a percentage of active members' annual covered payroll.

	<u>PSPRS Sheriff</u>	<u>CORP Detention</u>	<u>CORP AOC</u>
Active members—Pension	11.65%	8.41%	8.41%
County			
Pension	32.60%	12.91%	19.10%
Health insurance premium benefit	0.00%	0.00%	0.85%

In addition, statute required the County to contribute at the actuarially determined rate of 28.62 percent for the PSPRS and 11.33 percent for the CORP 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.

For the agent plans, the County's contributions to the pension plans for the year ended June 30, 2016, were:

	<u>PSPRS Sheriff</u>	<u>CORP Detention</u>
Pension		
Contributions made	\$1,618,995	\$655,367

Contributions to the CORP AOC plan for the year ended June 30, 2016, were \$1,168,702 (pension \$1,118,908 and health insurance premium benefit \$49,794). 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:

<u>CORP AOC Year ended June 30</u>	<u>Health Insurance Fund</u>
2016	\$ 49,794
2015	76,325
2014	71,302

Note 16 - Pensions and other Postemployment Benefits (continued)

During fiscal year 2016, the County paid for PSPRS and CORP pension and OPEB contributions as follows:

	<u>General Fund</u>	<u>Other Major funds</u>	<u>Other Nonmajor funds</u>
PSPRS	78.75 %	5.53 %	15.72 %
CORP	5.70%	93.44 %	0.86 %
CORP- AOC	44.34%	-	55.66 %

Pension liability—At June 30, 2016, the County reported the following net pension liabilities:

	<u>Net Pension Liability</u>
PSPRS Sheriff	\$15,572,665
CORP Detention	5,734,414
CORP AOC (County's proportionate share)	13,508,296

The net pension liabilities were measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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. The change in the County's net pension liability as a result of the statutory adjustments 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, 2015
Actuarial cost method	Entry age normal
Investment rate of return	7.85%
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, 2015, 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 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric 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—The discount rate used to measure the PSPRS and CORP total pension liabilities was 7.85 percent.

	PSPRS Sheriff	CORP Detention	CORP AOC
Discount rates	7.85%	7.85%	7.85%

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:

	PSPRS			CORP		
	Increase (Decrease)			Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	\$30,837,396	\$15,352,425	\$15,484,971	\$17,867,117	\$11,885,078	\$ 5,982,039
Changes for the year:						
Service cost	\$ 1,013,904	-	\$ 1,013,904	\$845,955	-	\$845,955
Interest on the total pension liability	2,399,333	-	2,399,333	1,374,712	-	1,374,712
Differences between expected and actual experience in the measurement of the pension liability	(825,451)	-	(825,451)	(1,133,677)	-	(1,133,677)
Contributions—employer	-	\$ 1,354,473	(1,354,473)	-	\$ 485,516	(485,516)
Contributions—employee	-	600,695	(600,695)	-	442,896	(442,896)
Net investment income	-	571,187	(571,187)	-	429,272	(429,272)
Benefit payments, including refunds of employee contributions	(1,559,181)	(1,559,181)	-	(1,555,673)	(1,555,673)	-
Administrative expenses	-	(14,313)	14,313	-	(10,977)	10,977
Other changes	-	(11,950)	11,950	-	(12,092)	12,092
Net changes	\$ 1,028,605	\$ 940,911	\$ 87,694	\$ (468,683)	\$ (221,058)	\$ (247,625)
Balances at June 30, 2016	\$31,866,001	\$16,293,336	\$15,572,665	\$17,398,434	\$11,664,020	\$ 5,734,414

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, 2015. The County's proportion measured as of June 30, 2015, was 5.56 percent, which was a decrease of 0.32 from its proportion measured as of June 30, 2014.

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 7.85%, 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 (6.85%) or 1 percentage point higher (8.85%) than the current rate:

	1% Decrease 6.85%	Current Discount Rate 7.85%	1% Increase 8.85%
PSPRS Sheriff			
Net pension liability	\$ 19,201,813	\$ 15,572,665	\$ 12,526,467
CORP Detention			
Net pension liability	\$ 8,093,425	\$ 5,734,414	\$ 3,806,826
CORP AOC			
County's proportionate share of the net pension liability	\$ 17,662,168	\$ 13,508,296	\$ 10,051,211

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, 2016, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	\$ 1,767,066
CORP Detention	1,018,277
CORP AOC (County's proportionate share)	1,684,452

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:

	PSPRS		CORP		CORP AOC	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	\$ 1,108,886	\$ 321,094	\$ 954,666	\$ 462,602	\$ 76,243
Changes in assumptions	\$ 1,989,138		1,203,864		1,431,801	
Net difference between projected and actual earnings on pension plan investments	518,792	454,451	382,545	354,605	74,272	-
Changes in proportion and differences between county contributions and proportionate share of contributions	-	-	-	-	-	510,064
County contributions subsequent to the measurement date	1,618,995	-	655,367	-	1,118,908	-
Total	\$ 4,126,925	\$ 1,563,337	\$ 2,562,870	\$ 1,309,271	\$ 3,087,583	\$ 586,307

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, 2017.

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 June 30	PSPRS Sheriff	CORP Detention	CORP AOC
2017	147,938	124,890	370,508
2018	147,938	124,890	370,508
2019	147,936	124,888	370,508
2020	299,451	243,092	320,584
2021	169,753	40,083	(49,740)
Thereafter	31,577	(59,611)	-

Agent plan OPEB actuarial assumptions—The health insurance premium benefit contribution requirements for the year ended June 30, 2016, were established by the June 30, 2014, 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 2016 contribution requirements:

PSPRS and CORP-OPEB Contribution Requirements

Actuarial valuation date :	June 30, 2014
Actuarial cost method:	Entry age normal
Amortization method:	Level percent closed for unfunded actuarial accrued liability, open for excess.
Remaining amortization period:	22 years for unfunded actuarial accrued liability, 20 years for excess.
Asset valuation method:	7-year smoothed market value; 20% 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
PSPRS				
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	\$ 58,466	100%	-
Health insurance premium benefit	2014	57,393	100%	-
CORP				
Health insurance premium benefit	2016	-	-	-
Health insurance premium benefit	2015	\$ 44,763	100%	-
Health insurance premium benefit	2014	44,855	100%	-

Agent plan OPEB funded Status—The health insurance premium benefit plans' funded status as of the most recent valuation date, June 30, 2015, along with actuarial assumptions and methods used in those valuations follow.

	PSPRS Sheriff	CORP Detention
Actuarial accrued liability (b)	\$ 620,387	\$ 371,956
Actuarial value of assets (a)	1,000,475	983,569
Unfunded actuarial accrued liability (funding excess) (b) – (a)	(380,088)	(611,613)
Funded ratio (a)/(b)	161.27%	264.43%
Annual covered payroll (c)	\$ 4,673,866	\$ 4,786,269
Unfunded actuarial accrued liability (funding excess) as a percentage of covered payroll (b) - (a) / (c)	(8.13%)	(12.78%)

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, 2015
Actuarial cost method	Entry age normal
Amortization method	Level percent of pay closed
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
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.

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 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	20 years, any age 10 years, age 62 5 years, age 65 5 years, any age* any years and age if disabled	10 years, age 62 5 years, age 65 any years and age if disabled
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	4% per year of service, not to exceed 80%	3% per year of service, not to exceed 75%
Disability Retirement	80% with 10 or more years of service 40% with 5 to 10 years of service 20% with less than 5 years of service	75% with 10 or more years of service 37.5% with 5 to 10 years of service 18.75% with less than 5 years of service
Survivor Benefit		
Retired Members	75% of retired member's benefit	50% of retired member's benefit
Active Members and Other Inactive Members	75% of disability retirement benefit	50% of disability retirement benefit
* With reduced benefits of 0.25% for each month early retirement precedes the member's normal retirement age, with a maximum reduction of 30%.		

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. In addition, from and after December 31, 2015, 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, 2016, statute required active EORP members to contribute 13 percent of the members' annual covered payroll and the County to contribute 23.5 percent of active EORP members' annual covered payroll. Also, statute required the County to contribute 12.15 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRP for these elected officials and judges.

The County's contributions to the pension plan for the year ended June 30, 2016, were \$441,232. No OPEB contributions were required or made for the years ended June 30, 2015 and 2016.

Note 16 - Pensions and other Postemployment Benefits (continued)

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

EORP for OPEB	
Year ended June 30	Health Insurance Fund
2016	-
2015	-
2014	\$ 31,720

During fiscal year 2016, 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>
95.02 %	-	4.98 %

Pension liability—At June 30, 2016, the County reported a liability for its proportionate share of the EORP's net pension liability that reflected a reduction for the County's proportionate share of the State's appropriation for EORP. The amount the County recognized as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the County were as follows:

County's proportionate share of the EORP net pension liability	\$ 17,633,417
State's proportionate share of the EORP net pension liability associated with the County	<u>5,497,366</u>
Total	<u>\$ 23,130,783</u>

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' actual contributions for the year ended June 30, 2015. The County's proportion measured as of June 30, 2015, was 2.26 percent, which was an increase of .05 from its proportion measured as of June 30, 2014.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2016, the County recognized pension expense for EORP of \$ 4,144,766 and revenue of \$ 1,479,139 for the County's proportionate share of the State's appropriation to EORP and the designated court fees.

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

EORP	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 28,197	\$ 196,323
Net different between projected and actual investment earnings on pension plan investments	106,947	-
Changes of assumptions or other inputs	2,954,623	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	135,832	-
County contributions subsequent to the measurement date	<u>441,232</u>	-
Total	<u>\$ 3,666,831</u>	<u>\$ 196,323</u>

The \$ 441,232 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, 2017.

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:

Year ending June 30	
2017	\$2,519,017
2018	420,925
2019	8,807
2020	80,527

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

EORP	
Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	7.85%
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, 2015, 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 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

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

EORP	Target	Long-Term
Asset Class	Allocation	Expected Geometric
		Real Rate of Return
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, 2015, the discount rate used to measure the EORP total pension liability was 4.86 percent, which was a decrease of 0.81 from the discount rate used as of June 30, 2014. 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 7.85 percent was applied to periods of projected benefit payments through the year ended June 30, 2028. A municipal bond rate of 3.80 percent obtained from the 20-year Bond Buyer Index, as published by the Federal Reserve as of June 25, 2015, was applied to periods of projected benefit payments after June 30, 2028.

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 4.86 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 (3.86 percent) or 1 percentage point higher (5.86 percent) than the current rate:

EORP	1% Decrease (3.86%)	Current Discount Rate (4.86%)	1% Increase (5.86%)
County’s proportionate share of the net pension liability	\$ 20,527,559	\$17,633,449	\$15,199,654

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 that 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, 2016, 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, 2016, 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 Year ended June 30	Disability Fund
2016	\$ 7,683
2015	3,305
2014	N/A

Note 17 - Interfund Balances and Activity

Interfund transfers – Interfund transfers for the year ended June 30, 2016, were as follows:

Transfer To:	Transfers From:								Totals
	General Fund	Capital Improvements	Jail District General Operations	Library Distirct General Operations	Health Services District	Development Services HURF	Internal Service Funds	Nonmajor Governmental Funds	
General Fund	-	-	-	-	-	-	\$ 162,972	\$ 14	\$ 162,986
Capital Improvements	-	\$ 184,404	-	-	-	-	-	15,042	199,446
Jail District, Operations	\$ 6,720,258	-	-	-	-	-	-	-	6,720,258
Health Services District	786,898	-	-	-	-	-	-	-	786,898
Internal Service Funds	28,166	-	-	-	-	-	-	4,782	32,948
Nonmajor Governmental Funds	1,430,039	-	\$ 1,040,175	\$ 3,355,125	\$ 646,078	\$ 70,000	-	813,408	7,354,825
Totals	\$ 8,965,361	\$ 184,404	\$ 1,040,175	\$ 3,355,125	\$ 646,078	\$ 70,000	\$ 162,972	\$ 833,246	\$ 15,257,361

The majority of the larger transfers listed, resulted from required debt service payments and reserves. The most significant transfers from the general fund were due to the required statutory subsidies; to the Jail and Health district's operations in the amounts of \$6,720,258 and \$786,898 respectively. Also, the general fund made its required transfer to serve the outstanding debt \$508,920; and contributed to various funds to support their operations in the amount of \$921,119. Jail District's transfer of \$1,040,175 was to a debt service fund to fulfill the yearly debt service payments. The Library district also transferred \$3,355,125 to its debt service fund for payment of outstanding General Obligations bonds. Finally the Health district transferred \$646,078 to its animal control program (\$318,344) and its grants fund to support operations (\$327,734). 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, 2016, were as follows:

Payables To:	Payables From:							Totals
	General Fund	Jail District General Operations	Library District General Operations	Flood District General Operations	Health District General Operations	Internal Service Funds	Nonmajor Governmental Funds	
General Fund	-	\$ 13,054	\$ 64	-	-	-	\$ 323,057	\$ 336,175
Jail District, Operations	\$ 9,249	-	-	-	-	-	8,975	18,224
Library District, Operations	5,725	-	-	-	-	-	39	5,764
Flood Control District	-	-	-	-	-	-	32	32
Health District, Opeartions	4,299	-	-	-	-	-	987,701	992,000
Development Services HURF	-	-	-	\$ 1,143	-	-	206,555	207,698
Internal Service Funds	144,492	-	896	-	\$ 8	-	6,126	151,522
Nonmajor Governmental Funds	743,427	8,975	2,728	-	112,619	\$ 84	1,470,660	2,338,493
Totals	\$ 907,192	\$ 22,029	\$ 3,688	\$ 1,143	\$ 112,627	\$ 84	\$ 3,003,145	\$ 4,049,908

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 – Change in Accounting Principle

Net position as of July 1, 2015 for the Proprietary Funds only has been restated as follows for the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as amended by GASB Statement No. 71, *Pension transition for Contributions Made subsequent to the Measurement Date*. This is to allocate its portion of the pension liability to the proprietary funds.

	Proprietary Funds
Net position as previously reported at June 30, 2015	<u>\$ 7,298,610</u>
Prior period adjustment- implementation of GASB 68:	
Net pension liability	(645,472)
Deferred outflows- proprietary funds contributions made during fiscal year 2015	<u>40,924</u>
Total prior period adjustment	<u>(604,548)</u>
Net position as restated, July 1, 2015	<u><u>\$ 6,694,062</u></u>

Required Supplementary Information

Budgetary Comparison Schedule- General Fund (Exhibit E-1).....	88
Budgetary Comparison Schedule- Jail District (Exhibit E-2).....	90
Budgetary Comparison Schedule- Library District (Exhibit E-3).....	91
Budgetary Comparison Schedule- Flood Control District (Exhibit E-4)....	92
Budgetary Comparison Schedule- Health Services District (Exhibit E-5)..	93
Budgetary Comparison Schedule- Development Services (Exhibit E-6)..	94
Notes to budgetary Comparison Schedules	95
Schedule of the County’s Proportionate Share of the Net Pension Liability Cost-Sharing Pension Plans (Exhibit F-1).....	96
Schedule of Changes in the County’s Net Pension Liability and Related Ratios Agent Pension Plans (Exhibit F-2).....	97
Schedule of County Pension Contributions (Exhibit F-3)	98
Notes to Pension Plan Schedules	100
Schedule of Agent OPEB Plans’ Funding Progress (Exhibit F-4).....	101
Notes to Schedule of Agent OPEB Plans’ funding Progress	102
Infrastructure Assets (Exhibit G-1)	103

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2016

Exhibit E- 1

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 45,072,576	\$ 45,072,576	\$ 45,279,735	\$ 207,159
Licenses and permits	453,023	453,023	538,422	85,399
Intergovernmental	23,910,124	23,911,036	24,658,597	747,561
Charges for services	4,160,949	4,160,949	4,068,315	(92,634)
Fines and forfeits	1,371,994	1,371,994	1,408,857	36,863
Investment income	57,385	57,385	71,124	13,739
Rents	21,508	21,508	22,641	1,133
Miscellaneous	335,525	334,613	323,708	(10,905)
Total Revenue	75,383,084	75,383,084	76,371,399	988,315
Expenditures:				
Current:				
General government:				
County Administrator	1,379,519	1,439,519	1,192,416	247,103
Board of Supervisors	517,009	517,009	506,105	10,904
Treasurer	798,630	818,630	776,111	42,519
Assessor	2,038,228	2,038,228	1,886,357	151,871
Recorder	637,903	700,324	700,324	-
Election Services	514,779	514,779	370,794	143,985
Attorney - Civil Division	706,734	707,395	707,395	-
Attorney - Criminal Division	3,136,466	3,136,466	3,027,888	108,578
Attorney - Administration Division	588,534	588,534	567,621	20,913
Clerk of Superior Court	2,058,146	2,058,146	1,974,061	84,085
Superior Court	3,103,287	3,114,278	3,063,867	50,411
Superior Court - Security	548,561	560,323	554,878	5,445
Superior Court - Collections	401,080	401,080	391,705	9,375
Court Trial Services	885,478	589,825	569,010	20,815
Conflict Administrator	1,577,899	1,831,343	1,831,343	-
Superior Court - Information And Tech	455,361	459,486	452,825	6,661
Justice Court #1	1,159,063	1,159,063	1,022,714	136,349
Justice Court #2	367,756	367,756	365,100	2,656
Justice Court #3	338,113	338,113	329,262	8,851
Constable Precinct #1	309,928	309,928	292,805	17,123
Constable Precinct #2	87,539	88,451	82,662	5,789
Constable Precinct #3	2,833	1,921	285	1,636
Attorney - Victim Services	256,789	256,789	252,613	4,176
Public Defender	2,238,491	2,238,491	2,089,266	149,225
General Government	2,721,304	1,959,678	1,898,100	61,578
County Administrator - Channel 77	168,330	168,330	116,745	51,585
Juvenile Justice Center - Administration	1,539,868	1,543,743	1,508,304	35,439
Juvenile Justice Center - Detention	3,484,156	3,447,005	3,259,691	187,314
Financial Services	1,439,848	1,439,848	1,402,904	36,944
Legal Defender	1,251,412	1,251,412	1,120,049	131,363
Human Resources	790,564	790,564	672,527	118,037
General Services	2,215,853	2,215,853	2,085,642	130,211
Information Technology Services	3,076,578	3,076,578	2,468,557	608,021
Development Services	819,217	819,217	617,057	202,160
Geographical Information Systems	451,907	451,907	374,933	76,974
Planning and Zoning	968,211	929,211	687,700	241,511
DDS- Customer Service	524,011	524,011	351,935	172,076
Superior Court - Adult Prob- Pretrial	392,643	392,643	382,250	10,393

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2016

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Public safety:				
Building Safety	626,253	626,253	434,816	191,437
Superior Court - Adult Probation	1,840,106	1,840,106	1,814,477	25,629
Adult Prob-Graffiti Abatement	72,667	72,667	67,331	5,336
Sheriff - Administration	9,607,635	9,607,635	8,854,025	753,610
Sheriff - Medical Examiner	578,249	578,249	561,570	16,679
Emergency Services	162,689	153,939	87,344	66,595
Sanitation:				
Public Works - Solid Waste Operations	588,694	588,694	508,749	79,945
Health:				
Environmental Programs	304,971	323,971	248,824	75,147
Welfare:				
Medical Eligibility Program	11,422,953	11,422,953	11,419,420	3,533
Public Fiduciary	637,867	637,867	551,361	86,506
Culture and recreation:				
Public Works - Parks	6,373	6,373	5,752	621
Education:				
School Superintendent	394,799	394,799	389,700	5,099
Capital outlay	76,254	463,405	604,543	(141,138)
Debt service:				
Principal retirement	16,348	16,348	16,347	1
Interest and fiscal charges	2,344	2,344	2,341	3
Total Expenditures	70,290,230	69,981,480	65,520,401	4,461,079
Excess (deficiency) of revenues over expenditures	5,092,854	5,401,604	10,850,998	5,449,394
Other financing sources (uses):				
Proceed from sale of capital assets	-	-	11,930	11,930
Transfers in	162,972	162,972	162,986	14
Transfers out	(8,407,650)	(8,966,400)	(8,965,361)	1,039
Total other financing sources (uses)	(8,244,678)	(8,803,428)	(8,790,445)	12,983
Net change in fund balance	(3,151,824)	(3,401,824)	2,060,553	5,462,377
Fund balances - beginning (July 1, 2015)	3,151,824	3,401,824	13,233,672	9,831,848
Fund balances - ending (June 30, 2016)	\$ -	\$ -	\$ 15,294,225	\$ 15,294,225

* 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, 2016

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 12,106,078	\$ 12,106,078	\$ 12,198,328	\$ 92,250
Intergovernmental	108,354	108,354	65,516	(42,838)
Charges for services	309,500	309,500	106,505	(202,995)
Investment income	20	20	3,184	3,164
Miscellaneous	28,240	28,240	4,578	(23,662)
Total Revenue	12,552,192	12,552,192	12,378,111	(174,081)
Expenditures:				
Current:				
Public Safety				
Sheriff - Detention	19,007,701	19,007,701	17,065,063	1,942,638
Capital outlay	-	-	54,358	(54,358)
Total Expenditures	19,007,701	19,007,701	17,119,421	1,888,280
Excess (deficiency) of revenues over expenditures	(6,455,509)	(6,455,509)	(4,741,310)	1,714,199
Other financing sources (uses):				
Transfers in	6,720,258	6,720,258	6,720,258	-
Transfers out	(1,040,175)	(1,040,175)	(1,040,175)	-
Total other financing sources (uses)	5,680,083	5,680,083	5,680,083	-
Net change in fund balance	(775,426)	(775,426)	938,773	1,714,199
Fund balances - beginning (July 1, 2015)	775,426	775,426	761,687	(13,739)
Fund balances - ending (June 30, 2016)	\$ -	\$ -	\$ 1,700,460	\$ 1,700,460

* 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, 2016

	Library District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 9,753,355	\$ 9,753,355	\$ 9,991,360	\$ 238,005
Intergovernmental	44,842	44,842	369,413	324,571
Charges for services	20,976	20,976	19,641	(1,335)
Fines and forfeits	74,032	74,032	71,625	(2,407)
Investment income	63,722	63,722	36,459	(27,263)
Rents	2,256	2,256	3,412	1,156
Miscellaneous	71,630	71,630	79,979	8,349
Total Revenue	10,030,813	10,030,813	10,571,889	541,076
Expenditures:				
Current:				
Culture and recreation:				
Library	8,380,675	8,380,675	7,955,260	425,415
Capital outlay	-	-	66,794	(66,794)
Total Expenditures	8,380,675	8,380,675	8,022,054	358,621
Excess of revenues over expenditures	1,650,138	1,650,138	2,549,835	899,697
Other financing sources (uses):				
Transfers out	(3,355,125)	(3,355,125)	(3,355,125)	-
Total other financing sources (uses)	(3,355,125)	(3,355,125)	(3,355,125)	-
Net change in fund balance	(1,704,987)	(1,704,987)	(805,290)	899,697
Fund balances - beginning (July 1, 2015)	1,704,987	1,704,987	5,974,761	4,269,774
Fund balances - ending (June 30, 2016)	\$ -	\$ -	\$ 5,169,471	\$ 5,169,471

* 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, 2016

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 2,455,585	\$ 2,455,585	\$ 2,511,426	\$ 55,841
Licenses and permits	-	-	1,875	1,875
Intergovernmental	970,000	970,000	-	(970,000)
Charges for services	8,000	8,000	6,180	(1,820)
Investment income	36,834	36,834	107,753	70,919
Miscellaneous	-	-	84	84
Total Revenue	3,470,419	3,470,419	2,627,318	(843,101)
Expenditures:				
Current:				
Public Safety				
Flood Control	906,563	906,563	879,361	27,202
Capital outlay	18,203,857	18,203,857	428,188	17,775,669
Total Expenditures	19,110,420	19,110,420	1,307,549	17,802,871
Excess (deficiency) of revenues over expenditures	(15,640,001)	(15,640,001)	1,319,769	16,959,770
Net change in fund balance	(15,640,001)	(15,640,001)	1,319,769	16,959,770
Fund balances - beginning (July 1, 2015)	15,640,001	15,640,001	16,571,980	931,979
Fund balances - ending (June 30, 2016)	\$ -	\$ -	\$ 17,891,749	\$ 17,891,749

* 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, 2016

	Health Services District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 2,635,493	\$ 2,635,493	\$ 2,719,972	\$ 84,479
Licenses and permits	408,000	408,000	359,912	(48,088)
Charges for services	605,502	605,502	845,203	239,701
Investment income	-	-	6,709	6,709
Miscellaneous	21,500	21,500	22,231	731
Total Revenue	3,670,495	3,670,495	3,954,027	283,532
Expenditures:				
Current:				
Health:				
Health	1,545,298	1,545,298	1,373,105	172,193
Child Health	390,013	390,013	237,024	152,989
Communicable Disease	482,801	482,801	320,303	162,498
Environmental Health	502,614	492,419	446,280	46,139
Vector Control	153,566	153,566	142,564	11,002
Vital Records	239,856	239,856	237,438	2,418
Nursing	1,042,347	1,022,806	583,121	439,685
Injury Prevention	72,896	72,896	43,403	29,493
Capital outlay	31,348	70,430	68,106	2,324
Total Expenditures	4,460,739	4,470,085	3,451,344	1,018,741
Excess (deficiency) of revenues over expenditures	(790,244)	(799,590)	502,683	1,302,273
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(790,054)	(790,054)	(646,078)	143,976
Total other financing sources (uses)	(3,156)	(3,156)	140,820	143,976
Net change in fund balance	(793,400)	(802,746)	643,503	1,446,249
Fund balances - beginning (July 1, 2015)	793,400	802,746	1,772,183	969,437
Fund balances - ending (June 30, 2016)	\$ -	\$ -	\$ 2,415,686	\$ 2,415,686

* 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, 2016

	Development Services HURF Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 1,000,000	\$ 1,000,000	\$ 1,143,302	\$ 143,302
Licenses and permits	25,000	25,000	34,517	9,517
Intergovernmental	3,516,807	3,516,807	4,046,794	529,987
Charges for services	2,000	2,000	1,250	(750)
Investment income	70,000	70,000	95,138	25,138
Miscellaneous	-	-	4,958	4,958
Total Revenue	4,613,807	4,613,807	5,325,959	712,152
Expenditures:				
Current:				
Highways and Streets:				
Development Services	1,962,309	1,962,309	1,619,133	343,176
Capital outlay	15,449,227	15,899,227	1,657,888	14,241,339
Total Expenditures	17,411,536	17,861,536	3,277,021	14,584,515
Excess (deficiency) of revenues over expenditures	(12,797,729)	(13,247,729)	2,048,938	15,296,667
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	3,200	3,200
Transfers out	-	(70,000)	(70,000)	-
Total other financing sources (uses)	-	(70,000)	(66,800)	3,200
Net change in fund balance	(12,797,729)	(13,317,729)	1,982,138	15,299,867
Fund balances - beginning (July 1, 2015)	12,797,729	13,317,729	14,839,246	1,521,517
Fund balances - ending (June 30, 2016)	\$ -	\$ -	\$ 16,821,384	\$ 16,821,384

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Yuma County
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2016

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.

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

Cost-Sharing Pension Plans

June 30, 2016

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007
County's proportion of the net pension liability	0.4264 %	0.4401 %	Information
County's proportionate share of the net pension liability	\$ 66,420,867	\$ 65,128,723	Not available
County's covered payroll	\$ 38,985,060	\$ 39,147,507	
County's proportionate share of the net pension liability as a percentage of its covered payroll	170.38 %	166.37 %	
Plan fiduciary net position as a percentage of the total pension liability	68.35 %	69.49 %	

CORP- Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007
County's proportion of the net pension liability	5.5564 %	5.8809 %	Information
County's proportionate share of the net pension liability	\$ 13,508,296	\$ 13,196,244	Not available
County's covered payroll	\$ 6,146,304	\$ 6,309,882	
County's proportionate share of the net pension liability as a percentage of its covered payroll	219.78 %	209.14 %	
Plan fiduciary net position as a percentage of the total pension liability	57.89 %	58.59 %	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007
County's proportion of the net pension liability	2.2565 %	2.2117 %	Information
County's proportionate share of the net pension liability	\$ 17,633,417	\$ 14,831,269	Not available
State's proportionate share of the net pension liability associated with the County	5,497,366	4,547,405	
Total	\$ 23,130,783	\$ 19,378,674	
County's covered payroll	\$ 2,005,375	\$ 2,033,310	
County's proportionate share of the net pension liability as a percentage of its covered payroll	1,153.44 %	953.06 %	
Plan fiduciary net position as a percentage of the total pension liability	28.32%	31.91%	

See accompanying notes to pension plan schedules.

	PSPRS			CORP		
	Reporting Fiscal Year (Measurement Date)			Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2006	2016 (2015)	2015 (2014)	2014 through 2006
Total pension liability			Information			Information
Service cost	\$ 1,013,904	\$ 973,102	not	\$ 845,955	\$ 770,394	not
Interest on the total pension liability	2,399,333	2,062,956	Available	1,374,712	1,128,206	Available
Changes of benefit terms	-	637,664		-	292,270	
Differences between expected and actual experience in the measurement of the pension liability	(825,451)	(534,671)		(1,133,677)	458,574	
Changes in assumptions or other inputs	-	2,691,578		-	1,719,316	
Benefit payments, including refunds of employee contributions	(1,559,181)	(1,572,740)		(1,555,673)	(976,996)	
Net change in total pension liability	1,028,605	4,257,889		(468,683)	3,391,764	
Total pension liability—beginning	30,837,396	26,579,507		17,867,117	14,475,353	
Total pension liability—ending (a)	<u>\$ 31,866,001</u>	<u>\$ 30,837,396</u>		<u>\$ 17,398,434</u>	<u>\$ 17,867,117</u>	
Plan fiduciary net position						
Contributions—employer	\$ 1,354,473	\$ 1,273,705		\$ 485,516	\$ 542,639	
Contributions—employee	600,695	536,761		442,896	478,367	
Net investment income	571,187	1,852,836		429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(1,559,181)	(1,572,740)		(1,555,673)	(976,996)	
Administrative expense	(14,313)	(14,922)		(10,977)	(11,414)	
Other changes	(11,950)	19,369		(12,092)	(41,110)	
Net change in plan fiduciary net position	940,911	2,095,009		(221,058)	1,443,176	
Plan fiduciary net position—beginning	15,352,425	13,257,416		11,885,078	10,441,902	
Plan fiduciary net position—ending (b)	<u>\$ 16,293,336</u>	<u>\$ 15,352,425</u>		<u>\$ 11,664,020</u>	<u>\$ 11,885,078</u>	
County's net pension liability—ending (a) –(b)	<u>\$ 15,572,665</u>	<u>\$ 15,484,971</u>		<u>\$ 5,734,414</u>	<u>\$ 5,982,039</u>	
Plan fiduciary net position as a percentage of the total pension liability	51.13 %	49.79 %		67.04 %	66.52 %	
Covered payroll	\$ 5,128,633	\$ 4,969,586		\$ 5,266,304	\$ 5,273,460	
County's net pension liability as a percentage of covered payroll	329.34 %	311.60 %		91.84 %	113.44 %	

See accompanying notes to pension plan schedules.

Yuma County
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2016

Arizona State Retirement System	Reporting Fiscal Year			2013 through 2007
	2016	2015	2014	
Statutorily required contribution	\$ 4,175,949	\$ 4,240,209	\$ 4,245,473	Information not available
County's contributions in relation to the statutorily required contribution	4,175,949	4,240,209	4,245,473	
County's contribution deficiency (excess)	-	-	-	
County's covered payroll	\$39,298,811	\$38,985,060	\$39,147,507	
County's contributions as a percentage of covered payroll	10.63%	10.88 %	10.84 %	

CORP- Administrative Office of the Courts	Reporting Fiscal Year			2013 through 2007
	2016	2015	2014	
Statutorily required contribution	\$ 1,118,908	\$ 915,906	\$ 914,570	Information not available
County's contributions in relation to the statutorily required contribution	1,118,908	915,906	914,570	
County's contribution deficiency (excess)	-	-	-	
County's covered payroll	\$ 5,858,159	\$ 6,146,304	\$ 6,309,882	
County's contributions as a percentage of covered payroll	19.10 %	14.90 %	14.49 %	

Elected Officials Retirement Plan	Reporting Fiscal Year			2013 through 2007
	2016	2015	2014	
Statutorily required contribution	\$ 441,232	\$ 420,750	\$ 471,263	Information not available
County's contributions in relation to the statutorily required contribution	441,232	420,750	471,263	
County's contribution deficiency (excess)	-	-	-	
County's covered payroll	\$ 1,877,574	\$ 2,005,375	\$ 2,033,310	
County's contributions as a percentage of covered payroll	23.50%	20.98 %	23.17 %	

See accompanying notes to pension plan schedules.

PSPRS

	Reporting Fiscal Year			2013 through 2007
	2016	2015	2014	
Actuarially determined contribution	\$ 1,619,866	\$ 1,354,473	\$ 1,273,705	Information not available
County's contributions in relation to the actuarially determined contribution	1,619,866	1,354,473	1,273,705	
County's contribution deficiency (excess)	-	-	-	
County's covered payroll	\$ 4,968,211	\$ 5,128,633	\$ 4,969,586	
County's contributions as a percentage of covered payroll	32.60 %	26.41 %	25.63 %	

CORP

	Reporting Fiscal Year			2013 through 2007
	2016	2015	2014	
Actuarially determined contribution	\$ 655,367	\$ 485,516	\$ 542,639	Information not available
County's contributions in relation to the actuarially determined contribution	655,367	485,516	542,639	
County's contribution deficiency (excess)	-	-	-	
County's covered payroll	\$ 5,076,419	\$ 5,266,304	\$ 5,273,460	
County's contributions as a percentage of covered payroll	12.91 %	9.20 %	10.28 %	

Yuma County
Required Supplementary Information
Notes to Pension Plan Schedules
June 30, 2016

Note 1 – Change in accounting principle

For the year ended June 30, 2016, the County implemented the provisions of GASB Statement No. 82, *Pension Issues*. The Statement changed the measure of payroll that is required to be presented in required supplementary information from covered-employee payroll to covered payroll. Accordingly, payroll amounts presented in the pension plan schedules are related ratios for prior periods have been restated.

Note 2 – 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 2014 actuarial valuation	22 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)

Required Supplementary Information
Schedule of Agent OPEB Plans' Funding Progress
 June 30, 2016

Health Insurance Premium Benefit

Public Safety Personnel Retirement System (PSPRS)							
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%)	

Corrections Officer Retirement Plan (CORP)							
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 retirement 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 575.06 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 was completed in Nov 2014. Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, accomplished this task. The prior assessment study was completed on May 2012.

The County's adopted policy is to maintain and preserve eligible infrastructure roads at an average OCI rating of 65. As of June 30 2016, the County's eligible roads were rated at an OCI of 71.12 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>OCI Range</u>
Excellent – Very good	19.37 %	100 – 80
Above average – Good	52.47 %	80 – 65
Average	26.44 %	65 – 40
Below average – Poor	1.67 %	40 – 20
Very poor – Needs immediate work	0.05 %	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 \$1,249,642 on maintenance for the fiscal year ended June 30, 2016. 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 \$1,218,286 for the fiscal year ending June 30, 2017. This is an increase of \$147,877 in expenditures over the prior year. 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. 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>
2006 – 2007	\$1,971,293	\$1,858,342	76.31
2007 – 2008	2,563,000	1,633,484	76.40
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	N/A	N/A

Other Supplementary Information

{This page is intentionally left blank}

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, 2016

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 26,905,363	\$ 26,905,363	\$ 26,841,721	\$ (63,642)
Interest On Delinquent Taxes	1,017,528	1,017,528	769,341	(248,187)
Auto Lieu Tax	4,887,093	4,887,093	5,337,725	450,632
County Sales Tax	12,106,078	12,106,078	12,199,402	93,324
Franchise Tax	156,514	156,514	131,546	(24,968)
Total Taxes	45,072,576	45,072,576	45,279,735	207,159
Business Licenses	2,780	2,780	1,825	(955)
Building Permits	209,331	209,331	276,309	66,978
Plumbing Permits	21,165	21,165	26,444	5,279
Electrical Permits	53,990	53,990	87,199	33,209
Mechanical Permits	15,759	15,759	20,608	4,849
Sign Permits	5,399	5,399	3,880	(1,519)
Environmental Health Permits	103,125	103,125	85,670	(17,455)
Mobile Home Permits	16,170	16,170	10,452	(5,718)
Park Model Permits	4,725	4,725	2,300	(2,425)
Planning Variance Permits	6,029	6,029	11,670	5,641
Special Use Permits	14,550	14,550	12,065	(2,485)
Total Licenses and permits	453,023	453,023	538,422	85,399
Federal Grants	47,260	47,260	61,102	13,842
Federal Payments In Lieu Of Taxes	3,476,376	3,476,376	3,768,167	291,791
Agency Reimbursements	-	-	1,622	1,622
State Grants	56,714	57,626	52,607	(5,019)
State Shared Sales Tax	19,747,222	19,747,222	20,194,008	446,786
State Shared Liquor Licenses	32,514	32,514	31,041	(1,473)
State Lottery	550,038	550,038	550,050	12
Total Intergovernmental	23,910,124	23,911,036	24,658,597	747,561
Septic Reassignment Fee	26,850	26,850	29,450	2,600
Rv & Mobile Home Park Fees	3,790	3,790	-	(3,790)
Plan Check Fees	134,197	134,197	151,511	17,314
Legal Services/Attorney's Fees	372,692	372,692	354,596	(18,096)
Modifications (P&Z)	500	500	660	160
Zoning Application Fees	15,360	15,360	3,613	(11,747)
Subdivision Fees	6,694	6,694	6,298	(396)
Recording Fees	298,761	298,761	410,001	111,240
Reinspection Fees	2,806	2,806	2,160	(646)
Temporary Use Permit	3,735	3,735	2,080	(1,655)
Planning & Zoning Books & Maps	58	58	-	(58)
Treasurer's Office Fees	347,871	347,871	95,482	(252,389)
Public Fiduciary Fees & Charges	69,130	69,130	71,785	2,655
Assessor's Office Fees	3,054	3,054	8,626	5,572
Payroll Garnishment Fees	2,980	2,980	3,136	156
Special District Charges	249,920	249,920	238,928	(10,992)
Indirect Cost Revenue	2,442,591	2,442,591	2,450,117	7,526
Sheriff Fees	18,045	18,045	23,090	5,045
Sheriff Fingerprint/Copy Fees	64,054	64,054	42,028	(22,026)
Correctional Housing - Juvenile	70,683	70,683	136,449	65,766
Election Fees	-	-	9,230	9,230
Cremation Fees	27,178	27,178	28,825	1,647
Zoning Violation Hearing Appeals Fees	-	-	250	250
Total Charges for services	4,160,949	4,160,949	4,068,315	(92,634)

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2016

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Superior Court Fines	311,003	311,003	321,277	10,274
Constable Fines	22,072	22,072	23,337	1,265
Justice Court #1 Fines	644,995	644,995	628,762	(16,233)
Justice Court #2 Fines	169,321	169,321	181,444	12,123
Justice Court #3 Fines	161,866	161,866	194,212	32,346
House Arrest Fees	9,959	9,959	2,963	(6,996)
Juvenile Court Fines & Fees	30,114	30,114	30,365	251
Work Furlough Fees	7,529	7,529	10,816	3,287
Zoning Violation Fines	779	779	915	136
Other Fines	14,356	14,356	14,766	410
Total Fines and forfeits	1,371,994	1,371,994	1,408,857	36,863
Interest On Investments	57,385	57,385	71,124	13,739
Total Investment income	57,385	57,385	71,124	13,739
Rent General	9,834	9,834	9,825	(9)
Rent Housing Property	11,674	11,674	12,816	1,142
Total Rents	21,508	21,508	22,641	1,133
Vending Machine Proceeds	5,498	5,498	3,714	(1,784)
Telephone Revenue	243	243	627	384
Bad Check Fees	21,683	21,683	16,784	(4,899)
Elections Deposits	113,773	113,773	73,366	(40,407)
Void/Stale Dated Revenue	7,962	7,962	37,366	29,404
Restitution & Other Payments	2,552	2,552	4,697	2,145
Sale Of Auction Items	25,000	25,000	29,110	4,110
Cash Over/Short	-	-	(220)	(220)
Miscellaneous Revenues	148,814	147,902	134,364	(13,538)
Contributions From Private Sources	10,000	10,000	23,900	13,900
Total Miscellaneous	335,525	334,613	323,708	(10,905)
Total General Fund Revenue	\$ 75,383,084	\$ 75,383,084	\$ 76,371,399	\$ 988,315

* Variance = Positive / (Negative)

Schedule of Expenditures by Category
Budget and Actual- General Fund
 Year Ended June 30, 2016

Department / Agency	General Fund		0100		Total Agency Expenditure	Variance *
	Budgeted Amounts		Actual Amounts			
	Original	Final	Current	Capital Outlay		
County Administrator	\$ 1,379,519	\$ 1,439,519	\$ 1,192,416	-	\$ 1,192,416	\$ 247,103
Board of Supervisors	517,009	517,009	506,105	-	506,105	10,904
Treasurer	798,630	818,630	776,111	-	776,111	42,519
Assessor	2,038,228	2,038,228	1,886,357	-	1,886,357	151,871
Recorder	637,903	700,324	700,324	-	700,324	-
Election Services	514,779	514,779	370,794	\$ 5,776	376,570	138,209
Attorney - Civil Division	706,734	707,395	707,395	-	707,395	-
Attorney - Criminal Division	3,136,466	3,136,466	3,027,888	-	3,027,888	108,578
Attorney - Administration Division	588,534	588,534	567,621	-	567,621	20,913
Clerk of Superior Court	2,058,146	2,058,146	1,974,061	-	1,974,061	84,085
Superior Court	3,103,287	3,114,278	3,063,867	-	3,063,867	50,411
Superior Court - Security	548,561	560,323	554,878	-	554,878	5,445
Superior Court - Collections	401,080	401,080	391,705	-	391,705	9,375
Court Trial Services	885,478	589,825	569,010	-	569,010	20,815
Conflict Administrator	1,577,899	1,831,343	1,831,343	-	1,831,343	-
Superior Court - Information And Tech	455,361	459,486	452,825	-	452,825	6,661
Justice Court #1	1,159,063	1,159,063	1,022,714	-	1,022,714	136,349
Justice Court #2	367,756	367,756	365,100	-	365,100	2,656
Justice Court #3	338,113	338,113	329,262	-	329,262	8,851
Constable Precinct #1	309,928	309,928	292,805	-	292,805	17,123
Constable Precinct #2	87,539	88,451	82,662	-	82,662	5,789
Constable Precinct #3	2,833	1,921	285	-	285	1,636
Attorney - Victim Services	256,789	256,789	252,613	-	252,613	4,176
Public Defender	2,258,009	2,258,009	2,089,266	19,500	2,108,766	149,243
General Government	2,721,304	2,309,678	1,898,100	334,953	2,233,053	76,625
County Administrator - Channel 77	225,066	225,066	116,745	-	116,745	108,321
Juvenile Justice Center - Administration	1,539,868	1,543,743	1,508,304	-	1,508,304	35,439
Juvenile Justice Center - Detention	3,484,156	3,484,156	3,259,691	83,851	3,343,542	140,614
Financial Services	1,439,848	1,439,848	1,402,904	-	1,402,904	36,944
Legal Defender	1,251,412	1,251,412	1,120,049	-	1,120,049	131,363
Human Resources	790,564	790,564	672,527	-	672,527	118,037
General Services	2,215,853	2,215,853	2,104,330	-	2,104,330	111,523
Information Technology Services	3,076,578	3,076,578	2,468,557	14,470	2,483,027	593,551
Development Services	819,217	819,217	617,057	15,200	632,257	186,960
Geographical Information Systems	451,907	451,907	374,933	-	374,933	76,974
Planning and Zoning	968,211	929,211	687,700	14,800	702,500	226,711
DDS- Customer Service	524,011	524,011	351,935	500	352,435	171,576
Superior Court - Adult Prob- Pretrial	392,643	392,643	382,250	-	382,250	10,393
Total General government	44,028,282	43,709,282	39,972,489	489,050	40,461,539	3,247,743
Building Safety	626,253	626,253	434,816	-	434,816	191,437
Superior Court - Adult Probation	1,840,106	1,840,106	1,814,477	-	1,814,477	25,629
Adult Prob-Graffiti Abatement	72,667	72,667	67,331	-	67,331	5,336
Sheriff - Administration	9,607,635	9,607,635	8,854,025	83,890	8,937,915	669,720
Sheriff - Medical Examiner	578,249	578,249	561,570	-	561,570	16,679
Emergency Services	162,689	153,939	87,344	-	87,344	66,595
Total Public safety	12,887,599	12,878,849	11,819,563	83,890	11,903,453	975,396
Public Works - Solid Waste Operations	607,386	607,386	508,749	-	508,749	98,637
Total Sanitation	607,386	607,386	508,749	-	508,749	98,637
Environmental Programs	304,971	323,971	248,824	851	249,675	74,296
Total Health	304,971	323,971	248,824	851	249,675	74,296
Medical Eligibility Program	11,422,953	11,422,953	11,419,420	-	11,419,420	3,533
Public Fiduciary	637,867	637,867	551,361	30,752	582,113	55,754
Total Welfare	12,060,820	12,060,820	11,970,781	30,752	12,001,533	59,287
Public Works - Parks	6,373	6,373	5,752	-	5,752	621
Total Culture and recreation	6,373	6,373	5,752	-	5,752	621
School Superintendent	394,799	394,799	389,700	-	389,700	5,099
Total Education	394,799	394,799	389,700	-	389,700	5,099
Total General Fund	\$ 70,290,230	\$ 69,981,480	\$ 64,915,858	\$ 604,543	\$ 65,520,401	\$ 4,461,079

* Variance = Positive / (Negative)

Budgetary Comparison Schedule - Capital Improvements Fund

Year Ended June 30, 2016

	Capital Improvements Fund			04407
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	-	-	\$ 8,959	\$ 8,959
Investment income	-	-	2,672	2,672
Miscellaneous	\$ 9,964	\$ 9,964	-	(9,964)
Total Revenue	9,964	9,964	11,631	1,667
Expenditures:				
Current:				
General government:				
General Services	98,700	98,700	74,666	24,034
Capital outlay:				
County Administrator	77,500	77,500	-	77,500
General Services	184,404	184,404	109,884	74,520
Total Expenditures	360,604	360,604	184,550	176,054
Excess (deficiency) of revenues over expenditures	(350,640)	(350,640)	(172,919)	177,721
Other financing sources (uses):				
Transfers in	184,404	184,404	199,446	15,042
Transfers out	(261,904)	(261,904)	(184,404)	77,500
Total other financing sources (uses)	(77,500)	(77,500)	15,042	92,542
Net change in fund balance	(428,140)	(428,140)	(157,877)	270,263
Fund balance - beginning (July 1, 2015)	428,140	428,140	376,942	(51,198)
Fund balance - ending (June 30, 2016)	\$ -	\$ -	\$ 219,065	\$ 219,065

* Variance = Positive or (Negative)

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

Year Ended June 30, 2016

	B & C Colonia - Debt Service Fund			03548
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Special assessments	\$ 204,099	\$ 204,099	\$ 232,400	\$ 28,301
Investment income	2,000	2,000	3,890	1,890
Total Revenue	206,099	206,099	236,290	30,191
Expenditures:				
Debt service:				
Principal retirement	131,242	131,242	131,241	1
Interest and fiscal charges	75,521	75,521	74,856	665
Total Expenditures	206,763	206,763	206,097	666
Excess (deficiency) of revenues over expenditures	(664)	(664)	30,193	30,857
Net change in fund balance	(664)	(664)	30,193	30,857
Fund balance - beginning (July 1, 2015)	664	664	566,107	565,443
Fund balance - ending (June 30, 2016)	\$ -	\$ -	\$ 596,300	\$ 596,300

* Variance = Positive or (Negative)

Nonmajor Governmental Funds

{This page is intentionally left blank}

Combining Balance Sheet Nonmajor Governmental Funds

Special Revenue Funds (Exhibit I-1).....	116 - 130
Debt Service Funds (Exhibit I-2).....	131
Capital Projects Funds (Exhibit I-3).....	132 - 133
All Nonmajor Governmental Funds (Exhibit I-4).....	134

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2016

	Adult Probation					
	Adult Probation	Community	Intensive	Probation	State Aid	Drug Treatment
	Drug Grant 2228	Punishment 2229	Probation 2230	Subsidy 2231	Enhancement 2288	& Education 2309
Assets						
Cash and cash equivalents	\$ 3,739	\$ 24,953	-	\$ 209,725	-	\$ 34,470
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	43,758	-	-
Accrued interest	4	40	\$ 60	246	-	41
Due from:						
Other funds	652	2,336	153,578	16,587	\$ 353,052	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 4,395	\$ 27,329	\$ 153,638	\$ 270,316	\$ 353,052	\$ 34,511
Liabilities						
Liabilities						
Accounts payable	\$ 3,075	\$ 24,014	-	-	-	\$ 14,723
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	343	\$ 46,612	\$ 18,228	\$ 31,660	2,864
Due to:						
Other funds	-	-	71,563	2,827	301,136	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	3,075	24,357	118,175	21,055	332,796	17,587
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	1,305	2,972	35,463	249,261	20,256	16,924
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	15	-	-	-	-	-
Total Fund Balances	1,320	2,972	35,463	249,261	20,256	16,924
Total liabilities, deferred inflows of resources, and fund balances	\$ 4,395	\$ 27,329	\$ 153,638	\$ 270,316	\$ 353,052	\$ 34,511

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Interstate Comp 2323	Global Positioning System 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
\$ 23,696	\$ 257,396	\$ 72,549	\$ 46	-	\$ 7	\$ 35,785	\$ 652
-	-	-	-	-	-	-	-
466	-	-	-	-	-	-	-
34	288	72	-	-	-	-	-
-	-	-	-	\$ 124	7	18,156	-
-	-	-	-	123	-	17,140	28,008
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 24,196	\$ 257,684	\$ 72,621	\$ 46	\$ 247	\$ 14	\$ 71,081	\$ 28,660
\$ 5,000	\$ 16,371	-	-	-	-	-	\$ 18,024
-	-	-	-	-	-	-	-
3,241	11,127	-	-	-	-	\$ 5,134	390
-	205,882	-	-	\$ 43	-	12,605	10,246
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,241	233,380	-	-	43	-	17,739	28,660
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,955	24,304	\$ 72,621	\$ 46	204	-	53,342	-
-	-	-	-	-	\$ 14	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,955	24,304	72,621	46	204	14	53,342	-
\$ 24,196	\$ 257,684	\$ 72,621	\$ 46	\$ 247	\$ 14	\$ 71,081	\$ 28,660

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2016

	Attorney					
	Witness	Bad Check	Federal Narcotics	HIDTA	Anti-	Federal Revenue
	Program 2210	Fund 2225	Enforcement 2226	Grant (SBA) 2227	Racketeering 2235	Assets Sharing 2277
Assets						
Cash and cash equivalents	-	\$ 2,274	-	-	\$ 576,484	\$ 208,706
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	6,462	-
Accrued interest	-	2	-	-	591	211
Due from:						
Other funds	\$ 22,432	-	-	\$ 50,335	6,504	2,513
Other governments	22,274	-	-	26,649	-	-
Inventory	-	-	-	-	-	-
Prepaid items	2,465	-	-	-	-	1,526
Total Assets	\$ 47,171	\$ 2,276	\$ -	\$ 76,984	\$ 590,041	\$ 212,956
Liabilities						
Liabilities						
Accounts payable	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	\$ 9,711	-	-	\$ 7,311	-	-
Due to:						
Other funds	16,032	\$ 1,379	-	57,553	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	25,743	1,379	-	64,864	-	-
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	2,465	-	-	-	-	\$ 1,526
Restricted	18,963	897	-	12,120	\$ 590,041	211,430
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	21,428	897	-	12,120	590,041	212,956
Total liabilities, deferred inflows of resources, and fund balances	\$ 47,171	\$ 2,276	\$ -	\$ 76,984	\$ 590,041	\$ 212,956

Attorney								
Federal Justice 2278	Federal Justice Asset Sharing 2280	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Program 2343	Victim Assist Subrogation 2344	
\$ 11,091	\$ 71,582	\$ 73,017	\$ 187,804	\$ 6,073	\$ 8,462	-	\$ 24,118	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11	77	87	-	234	-	-	-	-
-	-	-	-	-	-	\$ 38	-	-
-	-	30,412	-	-	-	4,159	-	-
-	-	-	-	-	-	-	-	-
-	1,625	-	-	-	-	-	-	-
\$ 11,102	\$ 73,284	\$ 103,516	\$ 187,804	\$ 6,307	\$ 8,462	\$ 4,197	\$ 24,118	
-	\$ 2,654	-	-	\$ 117	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	\$ 4,866	-	-	-	\$ 2,405	-	-
-	-	2,868	-	-	\$ 1	1,454	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,654	7,734	-	117	1	3,859	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,625	-	-	-	-	-	-	-
\$ 11,102	69,005	-	\$ 187,804	6,190	8,461	338	\$ 24,118	
-	-	-	-	-	-	-	-	-
-	-	95,782	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,102	70,630	95,782	187,804	6,190	8,461	338	24,118	
\$ 11,102	\$ 73,284	\$ 103,516	\$ 187,804	\$ 6,307	\$ 8,462	\$ 4,197	\$ 24,118	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2016

	Attorney Victim Rights Program 2346	Clerk of Superior Court Expedited Child Support 2213	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Victims Location 2336	Development Serv Road Fund 2251
Assets						
Cash and cash equivalents	\$ 13,236	\$ 78,735	\$ 28,199	\$ 282	\$ 3,049	\$ 917,706
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	-	77	27	1	3	922
Due from:						
Other funds	8	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 13,244	\$ 78,812	\$ 28,226	\$ 283	\$ 3,052	\$ 918,628
Liabilities						
Liabilities						
Accounts payable	\$ 1,978	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	2,226	\$ 770	\$ 1,192	-	-	-
Due to:						
Other funds	9,032	-	140	-	-	\$ 24,250
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	13,236	770	1,332	-	-	24,250
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	8	78,042	26,894	\$ 283	\$ 3,052	894,378
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	8	78,042	26,894	283	3,052	894,378
Total liabilities, deferred inflows of resources, and fund balances	\$ 13,244	\$ 78,812	\$ 28,226	\$ 283	\$ 3,052	\$ 918,628

Development Services		Election Services	Emergency Mgnt	Housing			
CDBG 2296	Other Grants 2349	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
-	-	\$ 100	-	\$ 1,975	\$ 30,518	\$ 585,424	\$ 665,287
-	-	-	-	-	-	-	-
-	-	-	-	-	34,780	21,219	1,508
-	-	-	-	2	51	-	-
\$ 16,725	-	-	\$ 12,734	5,074	-	-	3,721
117,266	-	-	2,053	-	-	10,425	219
-	-	-	-	-	-	11,774	-
-	-	-	-	-	-	-	-
\$ 133,991	\$ -	\$ 100	\$ 14,787	\$ 7,051	\$ 65,349	\$ 628,842	\$ 670,735
\$ 26,356	-	-	\$ 2,089	-	\$ 212	\$ 28,253	\$ 43,789
-	-	-	-	-	-	-	-
-	-	-	1,954	-	28,471	-	-
25,351	-	-	21,696	-	5,198	8,106	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	251,910	366,064
47,414	-	-	-	-	-	-	-
99,121	-	-	25,739	-	33,881	288,269	409,853
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,774	-
34,870	-	\$ 100	-	\$ 7,051	31,468	328,799	260,882
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(10,952)	-	-	-	-
34,870	-	100	(10,952)	7,051	31,468	340,573	260,882
\$ 133,991	\$ -	\$ 100	\$ 14,787	\$ 7,051	\$ 65,349	\$ 628,842	\$ 670,735

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2016

	Housing Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Court Juvenile Crime Reduction 2233		Juvenile Restitution 2240	Detention Education 2242
Assets							
Cash and cash equivalents	\$ 379,589	\$ 9,337	\$ 263,299	\$ 5,958	\$ 6,907	\$ 341,195	
Receivables (net of allowances for uncollectibles):							
Property taxes	-	-	-	-	-	-	
Accounts	79	-	637	-	-	-	
Accrued interest	-	10	262	12	-	374	
Due from:							
Other funds	4,385	-	658	-	1,153	5,839	
Other governments	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	
Prepaid items	-	-	-	-	-	-	
Total Assets	\$ 384,053	\$ 9,347	\$ 264,856	\$ 5,970	\$ 8,060	\$ 347,408	
Liabilities							
Liabilities							
Accounts payable	\$ 1,890	\$ 2,216	-	\$ 5,208	-	\$ 36	
Unearned revenue	-	-	-	-	-	-	
Accrued payroll and employee benefits	-	-	\$ 4,861	762	-	10,095	
Due to:							
Other funds	-	-	-	-	-	-	
Other governments	-	-	-	-	-	101	
Deposits held for others	-	-	-	-	-	-	
Unearned revenue	-	-	-	-	-	-	
Total Liabilities	1,890	2,216	4,861	5,970	-	10,232	
Deferred Inflows of Resources							
Unavailable revenue- property taxes	-	-	-	-	-	-	
Total Deferred Inflows of Resources	-	-	-	-	-	-	
Fund balances:							
Nonspendable	-	-	-	-	-	-	
Restricted	-	7,131	259,995	-	\$ 8,060	337,176	
Committed	-	-	-	-	-	-	
Assigned	382,163	-	-	-	-	-	
Unassigned	-	-	-	-	-	-	
Total Fund Balances	382,163	7,131	259,995	-	8,060	337,176	
Total liabilities, deferred inflows of resources, and fund balances	\$ 384,053	\$ 9,347	\$ 264,856	\$ 5,970	\$ 8,060	\$ 347,408	

(Continued)

Juvenile Court								
SAFE School 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	No Child Left Behind 2257	Juvenile Probation 2259	
\$ 36	\$ 670,186	\$ 392	\$ 49,178	\$ 14,985	\$ 7,031	-	\$ 17,199	
-	-	-	-	-	-	-	-	-
-	7,457	-	-	-	-	-	-	-
-	685	3	100	25	9	-	17	
-	3,165	53	-	-	-	\$ 589	-	
-	3,093	-	-	7,500	-	4,730	-	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 36	\$ 684,586	\$ 448	\$ 49,278	\$ 22,510	\$ 7,040	\$ 5,319	\$ 17,216	
-	\$ 4,914	-	\$ 926	\$ 5,725	-	\$ 52	-	
-	-	-	-	-	-	-	-	-
-	23,539	\$ 448	18,638	3,630	\$ 592	311	-	
-	4,725	-	-	330	6,448	4,952	\$ 16,668	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	33,178	448	19,564	9,685	7,040	5,315	16,668	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 36	508,408	-	29,714	12,825	-	4	548	
-	-	-	-	-	-	-	-	-
-	143,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
36	651,408	-	29,714	12,825	-	4	548	
\$ 36	\$ 684,586	\$ 448	\$ 49,278	\$ 22,510	\$ 7,040	\$ 5,319	\$ 17,216	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2016

	Juvenile Court					
	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327
Assets						
Cash and cash equivalents	\$ 8,523	\$ 71,626	\$ 74,980	\$ 12,836	\$ 43,560	\$ 13,395
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	19	155	123	23	83	13
Due from:						
Other funds	-	35	31	752	-	192
Other governments	-	-	-	-	-	389
Inventory	-	-	-	-	-	-
Prepaid items	-	130	-	-	-	-
Total Assets	\$ 8,542	\$ 71,946	\$ 75,134	\$ 13,611	\$ 43,643	\$ 13,989
Liabilities						
Liabilities						
Accounts payable	\$ 5,228	\$ 10,964	\$ 4,423	\$ 1,484	\$ 7,998	\$ 411
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	2,146	28,513	16,619	2,929	13,705	-
Due to:						
Other funds	-	-	-	-	31	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	7,374	39,477	21,042	4,413	21,734	411
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	130	-	-	-	-
Restricted	1,168	32,339	54,092	9,198	21,909	13,578
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	1,168	32,469	54,092	9,198	21,909	13,578
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,542	\$ 71,946	\$ 75,134	\$ 13,611	\$ 43,643	\$ 13,989

(Continued)

Justice of the Peace Courts		Legal & Public Defenders	Library District		Public Health	
Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
\$ 312,544	\$ 13,510	\$ 20,874	\$ 18,505	\$ 40,982	-	\$ 67,865
-	-	-	-	-	-	-
5,060	-	-	-	-	-	-
313	-	25	-	-	\$ 18	101
7,000	17,085	-	-	4,519	334,371	48,353
-	-	750	-	-	700,384	-
-	-	-	-	-	-	-
4,800	-	-	-	-	460	-
\$ 329,717	\$ 30,595	\$ 21,649	\$ 18,505	\$ 45,501	\$ 1,035,233	\$ 116,319
\$ 15	-	\$ 6,345	\$ 3,226	-	\$ 34,280	\$ 13,929
-	-	-	-	-	-	-
11,891	-	-	-	-	93,327	5,627
2,726	-	1,660	-	\$ 39	1,058,107	305
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,632	-	8,005	3,226	39	1,185,714	19,861
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,800	-	-	-	-	460	-
-	\$ 30,595	13,644	15,279	45,462	-	-
310,285	-	-	-	-	-	96,458
-	-	-	-	-	-	-
-	-	-	-	-	(150,941)	-
315,085	30,595	13,644	15,279	45,462	(150,481)	96,458
\$ 329,717	\$ 30,595	\$ 21,649	\$ 18,505	\$ 45,501	\$ 1,035,233	\$ 116,319

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2016

	Public Works		Recorder	Superintendent	Sheriff- Admin	
	Waste	Pub Wrk	Recorder's	School	Narcotic	Drug Task
	Tire 2204	HURF 2253	Fund 2205	Grants 2281	Enforcement 2299	Force 2302
Assets						
Cash and cash equivalents	\$ 527,272	\$ 4,069,731	\$ 227,557	-	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	400	66,182	-	\$ 449,967	-	-
Accrued interest	550	4,724	247	-	-	-
Due from:						
Other funds	-	6,971	56	-	\$ 3,786	\$ 115,450
Other governments	74,858	1,198,876	-	-	37,584	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 603,080	\$ 5,346,484	\$ 227,860	\$ 449,967	\$ 41,370	\$ 115,450
Liabilities						
Liabilities						
Accounts payable	\$ 24,642	\$ 491,246	\$ 28,644	-	\$ 6,352	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	2,767	99,765	1,153	-	5,168	-
Due to:						
Other funds	5,307	191,026	571	\$ 14	25,898	\$ 68,646
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	32,716	782,037	30,368	14	37,418	68,646
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	570,364	4,564,447	197,492	449,953	3,952	46,804
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	570,364	4,564,447	197,492	449,953	3,952	46,804
Total liabilities, deferred inflows of resources, and fund balances	\$ 603,080	\$ 5,346,484	\$ 227,860	\$ 449,967	\$ 41,370	\$ 115,450

Sheriff- Admin			Sheriff- Jail District				Superior Court
LEBSF Boat Patrol 2301	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	Other Jail Grants 2308	Case Processing Assistance 2206
-	\$ 186,364	-	\$ 216,310	\$ 2,747	\$ 292,066	\$ 97,395	\$ 31,914
-	-	-	-	-	-	-	-
-	-	-	-	520	36,873	-	-
-	167	-	223	241	318	91	-
\$ 18,962	57,244	\$ 2,235	-	-	-	-	-
21,002	20,724	237,514	17,199	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	330	-	1,094	1,226	-
\$ 39,964	\$ 264,499	\$ 239,749	\$ 234,062	\$ 3,508	\$ 330,351	\$ 98,712	\$ 31,914
-	\$ 85	\$ 4,371	\$ 2,430	\$ 5	\$ 5,612	\$ 135	-
-	-	-	-	-	-	-	-
\$ 5,147	255	27,902	6,721	-	8,080	-	\$ 1,936
28,581	16,623	261,590	654	-	49,556	26,777	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	35,000	-	-	-	-	-	-
33,728	51,963	293,863	9,805	5	63,248	26,912	1,936
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	330	-	1,094	1,226	-
6,236	212,536	-	223,927	-	266,009	70,574	29,978
-	-	-	-	-	-	-	-
-	-	-	-	3,503	-	-	-
-	-	(54,114)	-	-	-	-	-
6,236	212,536	(54,114)	224,257	3,503	267,103	71,800	29,978
\$ 39,964	\$ 264,499	\$ 239,749	\$ 234,062	\$ 3,508	\$ 330,351	\$ 98,712	\$ 31,914

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2016

	Superior Court					
	Conciliation	Child Support	Domestic	Local Court	JCEF	Law
	Court 2211	Enforcement 2215	Relations 2217	Assistance 2221	Time Payment 2222	Library 2224
Assets						
Cash and cash equivalents	\$ 87,698	\$ 39,121	\$ 29,479	\$ 130,867	\$ 816	\$ 52,970
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	1,250	-	1,199
Accrued interest	79	35	29	134	-	47
Due from:						
Other funds	-	86,725	-	-	2,460	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	1,525
Total Assets	\$ 87,777	\$ 125,881	\$ 29,508	\$ 132,251	\$ 3,276	\$ 55,741
Liabilities						
Liabilities						
Accounts payable	-	-	\$ 160	-	-	\$ 6,006
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	\$ 2,513	\$ 4,379	-	\$ 1,309	-	-
Due to:						
Other funds	-	-	-	70,176	-	84
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total Liabilities	2,513	4,379	160	71,485	-	6,090
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	1,525
Restricted	85,264	121,502	29,348	-	\$ 3,276	48,126
Committed	-	-	-	-	-	-
Assigned	-	-	-	60,766	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	85,264	121,502	29,348	60,766	3,276	49,651
Total liabilities, deferred inflows of resources, and fund balances	\$ 87,777	\$ 125,881	\$ 29,508	\$ 132,251	\$ 3,276	\$ 55,741

Exhibit I - 1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments
Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	Fill The Gap 2319
\$ 1,885	\$ 17,071	\$ 88,257	\$ 108,079	\$ 124,573	-
-	-	-	-	-	-
-	-	-	-	-	-
4	3	81	108	126	-
-	-	3,959	-	-	\$ 70,177
-	-	1,000	-	-	5,952
-	-	-	-	-	-
-	-	-	-	-	-
\$ 1,889	\$ 17,074	\$ 93,297	\$ 108,187	\$ 124,699	\$ 76,129
\$ 7	-	\$ 755	\$ 1,196	\$ 8,980	-
-	-	-	-	-	-
800	-	2,723	518	-	\$ 15,593
12	-	-	-	-	10,828
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
819	-	3,478	1,714	8,980	26,421
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,070	-	-	106,473	115,719	49,708
-	\$ 17,074	89,819	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,070	17,074	89,819	106,473	115,719	49,708
\$ 1,889	\$ 17,074	\$ 93,297	\$ 108,187	\$ 124,699	\$ 76,129

	Other - Miscellaneous			Total Special Revenue Funds
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	
Assets				
Cash and cash equivalents	-	\$ 1,117,818	\$ 4,819	\$ 14,076,441
Receivables (net of allowances for uncollectibles):				
Property taxes	-	33,583	-	33,583
Accounts	\$ 3,991	-	-	681,808
Accrued interest	29	1,211	-	13,898
Due from:				
Other funds	318,107	1,075	8,334	1,788,297
Other governments	89,872	-	-	2,680,155
Inventory	-	-	-	11,774
Prepaid items	-	-	-	15,181
Total Assets	\$ 411,999	\$ 1,153,687	\$ 13,153	\$ 19,301,137
Liabilities				
Liabilities				
Accounts payable	\$ 89,872	\$ 35,428	\$ 4,295	\$ 1,006,146
Unearned revenue	-	-	-	-
Accrued payroll and employee benefits	-	-	-	602,867
Due to:				
Other funds	285,049	-	8,162	2,922,907
Other governments	-	-	-	101
Deposits held for others	-	-	-	617,974
Unearned revenue	-	-	-	82,414
Total Liabilities	374,921	35,428	12,457	5,232,409
Deferred Inflows of Resources				
Unavailable revenue- property taxes	-	27,693	-	27,693
Total Deferred Inflows of Resources	-	27,693	-	27,693
Fund balances:				
Nonspendable	-	-	-	26,955
Restricted	37,078	204,667	694	12,145,307
Committed	-	-	-	513,650
Assigned	-	885,899	-	1,571,113
Unassigned	-	-	2	(215,990)
Total Fund Balances	37,078	1,090,566	696	14,041,035
Total liabilities, deferred inflows of resources, and fund balances	\$ 411,999	\$ 1,153,687	\$ 13,153	\$ 19,301,137

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- All Debt Service Funds
June 30, 2016

Exhibit I - 2

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts El Prado Estates 3545		Gadsden 3546	Library District Debt Service 3547	Total Debt Service Funds
Assets							
Cash and cash equivalents	\$ 3,888	-	\$ 58,214	\$ 64,871	\$ 28,738	\$ 155,711	
Receivables (net of allowances for uncollectibles)							
Accounts	-	-	-	-	264,388	264,388	
Special assessments	-	-	64,477	183,315	-	247,792	
Accrued interest	91	\$ 9	-	-	2,371	2,471	
Due from:							
Other funds	-	-	196	-	-	196	
Prepaid items	-	86,265	-	-	-	86,265	
Investment held by trustee - restricted	2,333	905,858	-	-	-	908,191	
Total Assets	\$ 6,312	\$ 992,132	\$ 122,887	\$ 248,186	\$ 295,497	\$ 1,665,014	
Liabilities and Fund Balances							
Liabilities							
Due to:							
Other funds	-	\$ 78,960	-	-	-	\$ 78,960	
Interest and fiscal charges payable	-	125,691	-	-	-	125,691	
Revenue bonds payable	-	780,008	-	-	-	780,008	
Total Liabilities	-	984,659	-	-	-	984,659	
Deferred Inflows of Resources							
Unavailable revenue- special assessments	-	-	\$ 64,477	\$ 183,315	-	247,792	
Total Deferred Inflows of Resources	-	-	64,477	183,315	-	247,792	
Fund balances:							
Nonspendable	-	86,265	-	-	-	86,265	
Restricted	-	-	11,239	14,102	-	25,341	
Committed	\$ 6,312	-	47,171	50,769	\$ 295,497	399,749	
Unassigned	-	(78,792)	-	-	-	(78,792)	
Total Fund Balances	6,312	7,473	58,410	64,871	295,497	432,563	
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,312	\$ 992,132	\$ 122,887	\$ 248,186	\$ 295,497	\$ 1,665,014	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2016

	Administration Capital Building Projects 04406	Jail District Capital Projects 04403	Improvement Districts	
			Mesa del Sol 04714	El Prado Estates 04717
Assets				
Cash and cash equivalents	\$ 110,822	\$ 31,695	\$ 45,077	\$ 36,192
Receivables (net of allowances for uncollectibles):				
Accrued interest	-	32	-	-
Due from:				
Other funds	550,000	-	-	-
Other governments	-	-	-	1,076
Investment held by trustee - restricted	1,723,060	-	-	-
Total Assets	\$ 2,383,882	\$ 31,727	\$ 45,077	\$ 37,268
Liabilities and Fund Balances				
Liabilities				
Accounts payable	-	-	-	\$ 36,118
Due to:				
Other funds	\$ 200	-	-	1,076
Total Liabilities	200	-	-	37,194
Fund balances:				
Committed	2,383,682	\$ 31,727	\$ 45,077	74
Total Fund Balances	2,383,682	31,727	45,077	74
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,383,882	\$ 31,727	\$ 45,077	\$ 37,268

Exhibit I - 3

<u>Library District</u> Capital Projects 04720	Port of Entry 04414	Total Capital Projects Funds
\$ 46,609	\$ -	\$ 270,395
-	-	32
-	-	550,000
-	-	1,076
-	-	1,723,060
\$ 46,609	\$ -	\$ 2,544,563
\$ 240	-	\$ 36,358
2	-	1,278
242	-	37,636
46,367	-	2,506,927
46,367	-	2,506,927
\$ 46,609	\$ -	\$ 2,544,563

YUMA COUNTY
Combining Balance Sheet
All Nonmajor Governmental Funds
June 30, 2016

Exhibit I - 4

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Assets				
Cash and cash equivalents	\$ 14,076,441	\$ 155,711	\$ 270,395	\$ 14,502,547
Receivables (net of allowances for uncollectibles):				
Property taxes	33,583	-	-	33,583
Accounts	681,808	264,388	-	946,196
Special assessments	-	247,792	-	247,792
Accrued interest	13,898	2,471	32	16,401
Due from:				
Other funds	1,788,297	196	550,000	2,338,493
Other governments	2,680,155	-	1,076	2,681,231
Inventory	11,774	-	-	11,774
Prepaid items	15,181	86,265	-	101,446
Investment held by trustee - restricted	-	908,191	1,723,060	2,631,251
Total Assets	\$ 19,301,137	\$ 1,665,014	\$ 2,544,563	\$ 23,510,714
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ 1,006,146	-	\$ 36,358	\$ 1,042,504
Accrued payroll and employee benefits	602,867	-	-	602,867
Due to:				
Other funds	2,922,907	\$ 78,960	1,278	3,003,145
Other governments	101	-	-	101
Deposits held for others	617,974	-	-	617,974
Interest and fiscal charges payable	-	125,691	-	125,691
Revenue bonds payable	-	780,008	-	780,008
Unearned revenue	82,414	-	-	82,414
Total Liabilities	5,232,409	984,659	37,636	6,254,704
Deferred Inflows of Resources				
Unavailable revenue- property taxes	27,693	-	-	27,693
Unavailable revenue- special assessments	-	247,792	-	247,792
Total Deferred Inflows of Resources	27,693	247,792	-	275,485
Fund balances:				
Nonspendable	26,955	86,265	-	113,220
Restricted	12,145,307	25,341	-	12,170,648
Committed	513,650	399,749	2,506,927	3,420,326
Assigned	1,571,113	-	-	1,571,113
Unassigned	(215,990)	(78,792)	-	(294,782)
Total Fund Balances	14,041,035	432,563	2,506,927	16,980,525
Total liabilities, deferred inflows of resources, and fund balances	\$ 19,301,137	\$ 1,665,014	\$ 2,544,563	\$ 23,510,714

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

Special Revenue Funds (Exhibit J-1)	136 - 150
Debt Service Funds (Exhibit J-2).....	151
Capital Projects Funds (Exhibit J-3).....	152 – 153
All Nonmajor Governmental Funds (Exhibit J-4).....	154

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
 Year Ended June 30, 2016

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 19,865	\$ 127,945	\$ 1,478,737	\$ -	\$ 1,010,544	\$ 94,686
Charges for services	-	-	-	\$ 517,584	-	-
Fines and forfeits	-	-	-	838	-	-
Investment income	15	178	461	1,586	282	206
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	3,011	-	-
Total Revenues	19,880	128,123	1,479,198	523,019	1,010,826	94,892
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	19,865	128,094	1,632,314	625,619	1,062,848	94,686
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	19,865	128,094	1,632,314	625,619	1,062,848	94,686
Excess (deficiency) of revenues over expenditures	15	29	(153,116)	(102,600)	(52,022)	206
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	153,577	-	52,305	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	153,577	-	52,305	-
Net change in fund balance	15	29	461	(102,600)	283	206
Fund balances / (deficits), July 1, 2015	1,305	2,943	35,002	351,861	19,973	16,718
Fund balances / (deficits), June 30, 2016	\$ 1,320	\$ 2,972	\$ 35,463	\$ 249,261	\$ 20,256	\$ 16,924

(Continued)

Adult Probation					Assessor	Attorney	
Drug Court Planning 2310	Intensive Prob SupCrt / JCE 2321	Interstate Comp 2323	Global Positioning Systems 2333	AZ Wanted Task Force 2345	Property Information 2202	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 132,461	\$ 603,884	-	-	\$ 1,319	-	\$ 189,165	\$ 184,023
-	-	\$ 7,205	-	-	-	-	-
2,250	-	-	-	-	-	-	-
190	913	433	-	-	-	-	-
-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	637
134,911	604,797	7,638	-	1,319	-	189,165	184,660
-	-	-	-	-	-	252,282	158,550
144,172	398,002	-	-	1,172	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
144,172	398,002	-	-	1,172	-	252,282	158,550
(9,261)	206,795	7,638	-	147	-	(63,117)	26,110
-	-	-	-	-	-	-	-
-	-	-	-	-	-	62,905	-
-	(205,883)	-	-	-	\$ (15,042)	-	-
-	(205,883)	-	-	-	(15,042)	62,905	-
(9,261)	912	7,638	-	147	(15,042)	(212)	26,110
25,216	23,392	64,983	\$ 46	57	15,056	53,554	(26,110)
\$ 15,955	\$ 24,304	\$ 72,621	\$ 46	\$ 204	\$ 14	\$ 53,342	\$ -

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
 Year Ended June 30, 2016

	Attorney					
	Witness Program 2210	Bad Check Fund 2225	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti- Racketeering 2235	Federal Revenue Asset Sharing 2277
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 204,355	-	-	\$ 246,120	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	\$ 34,139	\$ 211,282
Investment income	-	\$ 14	-	18	4,037	885
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	56,930	-
Total Revenues	204,355	14	-	246,138	95,106	212,167
Expenditures:						
Current:						
General government	288,647	-	-	-	-	-
Public safety	-	-	-	250,360	145,734	13
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	288,647	-	-	250,360	145,734	13
Excess (deficiency) of revenues over expenditures	(84,292)	14	-	(4,222)	(50,628)	212,154
Other financing sources (uses):						
Proceeds from sale of capital assets	1,185	-	-	-	-	-
Transfers in	90,951	-	-	-	-	-
Transfers out	-	-	-	-	(57,989)	(66,311)
Total Other financing sources (uses)	92,136	-	-	-	(57,989)	(66,311)
Net change in fund balance	7,844	14	-	(4,222)	(108,617)	145,843
Fund balances / (deficits), July 1, 2015	13,584	883	-	16,342	698,658	67,113
Fund balances / (deficits), June 30, 2016	\$ 21,428	\$ 897	\$ -	\$ 12,120	\$ 590,041	\$ 212,956

(Continued)

Attorney							
Federal Justice 2278	Federal Justice Asset Sharing 2280	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331	Victims Compensation 2335	Victim Assist Program 2343	Victim Assist Subrogation 2344
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	\$ 154,031	-	-	-	\$ 41,218	-
-	-	-	-	-	-	-	-
-	\$ 91,690	-	-	-	-	-	-
\$ 68	593	657	-	\$ 1,410	-	-	-
-	-	-	-	-	-	-	-
-	717	-	\$ 21,048	-	-	-	-
68	93,000	154,688	21,048	1,410	-	41,218	-
-	-	161,722	2,946	1,461	-	82,985	-
-	75,209	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	75,209	161,722	2,946	1,461	-	82,985	-
68	17,791	(7,034)	18,102	(51)	-	(41,767)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	41,767	-
-	-	(40,214)	-	-	-	-	-
-	-	(40,214)	-	-	-	41,767	-
68	17,791	(47,248)	18,102	(51)	-	-	-
11,034	52,839	143,030	169,702	6,241	\$ 8,461	338	\$ 24,118
\$ 11,102	\$ 70,630	\$ 95,782	\$ 187,804	\$ 6,190	\$ 8,461	\$ 338	\$ 24,118

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Attorney	Clerk of Superior Court			Development Serv	
	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Victims Location 2336	Road Fund 2251
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 72,218	-	-	-	-	\$ 667,718
Charges for services	-	-	\$ 43,168	-	-	-
Fines and forfeits	-	\$ 33,178	-	\$ 5,380	-	-
Investment income	-	462	179	12	\$ 18	5,226
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	18,648
Total Revenues	72,218	33,640	43,347	5,392	18	691,592
Expenditures:						
Current:						
General government	72,209	27,014	42,342	5,000	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	650,746
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	72,209	27,014	42,342	5,000	-	650,746
Excess (deficiency) of revenues over expenditures	9	6,626	1,005	392	18	40,846
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	70,000
Transfers out	-	-	(30,000)	-	-	-
Total Other financing sources (uses)	-	-	(30,000)	-	-	70,000
Net change in fund balance	9	6,626	(28,995)	392	18	110,846
Fund balances / (deficits), July 1, 2015	(1)	71,416	55,889	(109)	3,034	783,532
Fund balances / (deficits), June 30, 2016	\$ 8	\$ 78,042	\$ 26,894	\$ 283	\$ 3,052	\$ 894,378

(Continued)

Development Services		Election Services	Emergency Mgmt	Housing			
CDBG 2296	Other Grants 2349	Help America Vote 2203	Other Grants 2334	HOME Grant 2269	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 668,342	-	-	\$ 110,022	-	-	\$ 840,816	\$ 2,743,180
-	-	-	-	-	-	-	-
40	-	-	-	\$ 12	\$ 424	29	197
-	-	-	-	-	-	295,018	-
-	-	-	-	-	-	41,992	44,056
668,382	-	-	110,022	12	424	1,177,855	2,787,433
645,692	-	-	-	-	-	-	-
-	-	-	115,433	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4	1,057,083	2,713,025
-	-	-	-	-	-	-	-
-	-	-	-	-	-	135,381	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
645,692	-	-	115,433	-	4	1,192,464	2,713,025
22,690	-	-	(5,411)	12	420	(14,609)	74,408
-	-	-	-	-	-	-	-
-	-	-	8,750	-	-	-	-
-	\$ (1)	-	(2,303)	-	-	-	-
-	(1)	-	6,447	-	-	-	-
22,690	(1)	-	1,036	12	420	(14,609)	74,408
12,180	1	\$ 100	(11,988)	7,039	31,048	355,182	186,474
\$ 34,870	\$ -	\$ 100	\$ (10,952)	\$ 7,051	\$ 31,468	\$ 340,573	\$ 260,882

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Housing Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232	Juvenile Court Juvenile Crime Reduction 2233	Juvenile Restitution 2240	Detention Education 2242
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 25,324	-	\$ 96,059	-	\$ 188,532
Charges for services	-	-	\$ 134,421	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 216	56	1,628	-	-	2,175
Rents	-	-	-	-	-	-
Miscellaneous	116,539	-	-	-	\$ 636	20,025
Total Revenues	116,755	25,380	136,049	96,059	636	210,732
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	25,324	153,029	97,583	258	403,756
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	135,713	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	135,713	25,324	153,029	97,583	258	403,756
Excess (deficiency) of revenues over expenditures	(18,958)	56	(16,980)	(1,524)	378	(193,024)
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	139,187
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	139,187
Net change in fund balance	(18,958)	56	(16,980)	(1,524)	378	(53,837)
Fund balances / (deficits), July 1, 2015	401,121	7,075	276,975	1,524	7,682	391,013
Fund balances / (deficits), June 30, 2016	\$ 382,163	\$ 7,131	\$ 259,995	\$ -	\$ 8,060	\$ 337,176

Juvenile Court							
SAFE School 2244	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	No Child Left Behind 2257	Juvenile Probation 2259
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 18,887	\$ 1,026,987	\$ 17,394	\$ 622,388	\$ 164,539	\$ 23,673	\$ 21,838	-
-	-	-	-	-	-	-	-
-	4,000	27	337	135	28	-	\$ 77
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,887	1,030,987	17,421	622,725	164,674	23,701	21,838	77
18,887	-	-	-	-	23,701	-	-
-	-	17,421	622,388	160,021	-	21,833	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	940,922	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,887	940,922	17,421	622,388	160,021	23,701	21,833	-
-	90,065	-	337	4,653	-	5	77
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	90,065	-	337	4,653	-	5	77
36	561,343	-	29,377	8,172	-	(1)	471
\$ 36	\$ 651,408	\$ -	\$ 29,714	\$ 12,825	\$ -	\$ 4	\$ 548

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Juvenile Court					
	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268	Account Incentive 2327
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 68,810	\$ 979,099	\$ 622,197	\$ 120,479	\$ 450,020	\$ 9,927
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	122	558	452	60	357	80
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	68,932	979,657	622,649	120,539	450,377	10,007
Expenditures:						
Current:						
General government	68,809	-	-	-	-	10,880
Public safety	-	979,099	622,237	120,479	450,020	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	68,809	979,099	622,237	120,479	450,020	10,880
Excess (deficiency) of revenues over expenditures	123	558	412	60	357	(873)
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	804
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	804
Net change in fund balance	123	558	412	60	357	(69)
Fund balances / (deficits), July 1, 2015	1,045	31,911	53,680	9,138	21,552	13,647
Fund balances / (deficits), June 30, 2016	\$ 1,168	\$ 32,469	\$ 54,092	\$ 9,198	\$ 21,909	\$ 13,578

Exhibit J - 1

(Continued)

Justice of the Peace Courts		Legal & Public Defenders	Library District		Public Health District	
Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 43,728
\$ 6,205	-	\$ 12,778	\$ 43,530	-	\$ 3,711,193	-
-	-	-	-	-	-	-
367,825	\$ 13,745	-	-	-	-	2,217
2,022	-	135	-	-	789	1,060
-	-	-	-	-	-	-
8,353	-	-	-	\$ 62,737	72	9,765
384,405	13,745	12,913	43,530	62,737	3,712,054	56,770
403,972	-	11,680	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,967,374	376,226
-	-	-	-	-	-	-
-	-	-	38,340	58,740	-	-
-	-	-	-	-	-	-
-	-	-	-	-	10,230	-
-	-	-	-	-	8,174	-
-	-	-	-	-	1,170	-
403,972	-	11,680	38,340	58,740	3,986,948	376,226
(19,567)	13,745	1,233	5,190	3,997	(274,894)	(319,456)
-	-	-	-	-	-	-
18,227	-	-	-	-	327,734	318,344
(12,113)	(2,482)	-	-	-	-	(354)
6,114	(2,482)	-	-	-	327,734	317,990
(13,453)	11,263	1,233	5,190	3,997	52,840	(1,466)
328,538	19,332	12,411	10,089	41,465	(203,321)	97,924
\$ 315,085	\$ 30,595	\$ 13,644	\$ 15,279	\$ 45,462	\$ (150,481)	\$ 96,458

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
 Year Ended June 30, 2016

	Public Works		Recorder	Superintendent	Sheriff- Administration	
	Waste Tire 2204	Pub Wrk HURF 2253	Recorder's Fund 2205	School Grants 2281	Narcotic Enforcement 2299	Drug Task Force 2302
Revenues:						
Taxes	-	\$ 1,143,301	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 316,550	6,615,341	-	\$ 295,703	\$ 169,683	-
Charges for services	61,770	-	\$ 113,684	-	-	-
Fines and forfeits	-	-	-	-	8	-
Investment income	3,220	24,115	1,787	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	215	129,282	-	-	-	-
Total Revenues	381,755	7,912,039	115,471	295,703	169,691	-
Expenditures:						
Current:						
General government	-	-	235,785	-	-	-
Public safety	-	-	-	-	226,244	-
Highways and streets	-	6,924,644	-	-	-	-
Sanitation	328,094	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	175,456	-	-
Capital Outlay	-	104,067	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	328,094	7,028,711	235,785	175,456	226,244	-
Excess (deficiency) of revenues over expenditures	53,661	883,328	(120,314)	120,247	(56,553)	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	5,567	-	-	-	-
Transfers in	-	-	-	-	61,399	-
Transfers out	-	(2,126)	-	(191,060)	-	-
Total Other financing sources (uses)	-	3,441	-	(191,060)	61,399	-
Net change in fund balance	53,661	886,769	(120,314)	(70,813)	4,846	-
Fund balances / (deficits), July 1, 2015	516,703	3,677,678	317,806	520,766	(894)	\$ 46,804
Fund balances / (deficits), June 30, 2016	\$ 570,364	\$ 4,564,447	\$ 197,492	\$ 449,953	\$ 3,952	\$ 46,804

(Continued)

Sheriff- Admin			Sheriff- Jail District				Superior Court
LEBSF Boat Patrol 2301	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238	Facility Commissary 2286	Other Jail Grants 2308	Case Processing Assistance 2206
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 188,215	\$ 133,176	\$ 921,863	\$ 230,670	-	-	\$ 111,683	\$ 40,324
-	-	-	-	\$ 4,997	\$ 250,482	-	-
-	7,094	-	-	-	-	-	-
3	1,027	-	1,375	676	1,894	402	-
-	-	-	-	-	-	-	-
-	-	-	5,064	-	197,468	-	7,000
188,218	141,297	921,863	237,109	5,673	449,844	112,085	47,324
-	-	-	-	-	-	-	54,728
207,570	106,582	835,478	243,995	18,326	419,113	86,070	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,500	89,406	4,661	-	-	6,499	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
207,570	114,082	924,884	248,656	18,326	419,113	92,569	54,728
(19,352)	27,215	(3,021)	(11,547)	(12,653)	30,731	19,516	(7,404)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	51,873	30,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	51,873	30,000
(19,352)	27,215	(3,021)	(11,547)	(12,653)	30,731	71,389	22,596
25,588	185,321	(51,093)	235,804	16,156	236,372	411	7,382
\$ 6,236	\$ 212,536	\$ (54,114)	\$ 224,257	\$ 3,503	\$ 267,103	\$ 71,800	\$ 29,978

YUMA COUNTY

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
 Year Ended June 30, 2016

	Superior Court					
	Conciliation Court 2211	Child Support Enforcement 2215	Domestic relations 2217	Local Court Assistance 2221	JCEF Time Payment 2222	Law Library 2224
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 172,427	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 71,751	-	\$ 9,612	\$ 144,344	\$ 93,169	\$ 96,972
Investment income	511	179	162	812	7	262
Rents	-	-	-	-	-	-
Miscellaneous	1,803	1,327	-	2,627	-	13,696
Total Revenues	74,065	173,933	9,774	147,783	93,176	110,930
Expenditures:						
Current:						
General government	78,902	171,444	5,455	27,747	92,345	101,043
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	78,902	171,444	5,455	27,747	92,345	101,043
Excess (deficiency) of revenues over expenditures	(4,837)	2,489	4,319	120,036	831	9,887
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(70,177)	-	-
Total Other financing sources (uses)	-	-	-	(70,177)	-	-
Net change in fund balance	(4,837)	2,489	4,319	49,859	831	9,887
Fund balances / (deficits), July 1, 2015	90,101	119,013	25,029	10,907	2,445	39,764
Fund balances / (deficits), June 30, 2016	\$ 85,264	\$ 121,502	\$ 29,348	\$ 60,766	\$ 3,276	\$ 49,651

Exhibit J - 1

(Continued)

Superior Court				Treasurer	Other- Multiple Departments
Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	Fill the Gap 2319
-	-	-	-	-	-
-	-	-	-	-	-
\$ 23,329	-	\$ 3,200	-	\$ 3,673	\$ 98,702
-	-	-	-	-	-
-	\$ 84,832	118,232	\$ 33,600	-	106,025
27	100	527	651	889	74
-	-	-	-	-	-
-	-	-	-	7,480	-
23,356	84,932	121,959	34,251	12,042	204,801
-	77,287	130,201	31,985	9,172	478,586
23,329	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	34,124	-
-	-	-	-	-	-
-	-	-	-	-	-
23,329	77,287	130,201	31,985	43,296	478,586
27	7,645	(8,242)	2,266	(31,254)	(273,785)
-	-	-	-	-	-
-	-	12,113	-	-	323,493
-	-	-	-	-	-
-	-	12,113	-	-	323,493
27	7,645	3,871	2,266	(31,254)	49,708
1,043	9,429	85,948	104,207	146,973	-
\$ 1,070	\$ 17,074	\$ 89,819	\$ 106,473	\$ 115,719	\$ 49,708

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
 Year Ended June 30, 2016

(Concluded)

	Other - Miscellaneous			Total Special Revenue Funds
	Workforce Investment Act 2291	Improvement Districts ALL	Other Nonmajor Funds Misc	
Revenues:				
Taxes	-	\$ 901,653	-	\$ 2,044,954
Licenses and permits	-	-	-	43,728
Intergovernmental	\$ 4,606,314	-	\$ 705	31,748,393
Charges for services	-	-	30	1,137,014
Fines and forfeits	-	-	-	1,528,183
Investment income	29	7,099	3	78,690
Rents	-	-	-	295,018
Miscellaneous	-	700	-	771,838
Total Revenues	4,606,343	909,452	738	37,647,818
Expenditures:				
Current:				
General government	-	885,933	-	4,659,392
Public safety	-	-	705	10,534,381
Highways and streets	-	-	-	6,924,644
Sanitation	-	-	-	328,094
Health	-	-	-	4,343,600
Welfare	-	-	-	3,905,825
Culture and recreation	-	-	-	97,080
Education	4,606,314	-	-	5,722,692
Capital Outlay	-	-	-	1,042,614
Debt service:				
Principal retirement	-	-	-	8,174
Interest and fiscal charges	-	-	-	1,170
Total Expenditures	4,606,314	885,933	705	37,567,666
Excess (deficiency) of revenues over expenditures	29	23,519	33	80,152
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	-	6,752
Transfers in	-	-	-	1,763,429
Transfers out	-	(75,000)	-	(771,055)
Total Other financing sources (uses)	-	(75,000)	-	999,126
Net change in fund balance	29	(51,481)	33	1,079,278
Fund balances / (deficits), July 1, 2015	37,049	1,142,047	663	12,961,757
Fund balances / (deficits), June 30, 2016	\$ 37,078	\$ 1,090,566	\$ 696	\$ 14,041,035

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- All Debt Service Funds
 Year Ended June 30, 2016

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts		Library District Debt Service 3547	Total Debt Service Funds
			El Prado Estates 3545	Gadsden 3546		
Revenues:						
Special assessments	-	-	\$ 9,805	\$ 15,113	-	\$ 24,918
Investment income	\$ 1,198	\$ 720	-	-	\$ 8,600	10,518
Total Revenues	1,198	720	9,805	15,113	8,600	35,436
Expenditures						
Current:						
General government	2,100	-	374	-	-	2,474
Public safety	-	3,015	-	-	-	3,015
Culture and recreation	-	-	-	-	250,837	250,837
Debt service:						
Principal retirement	296,000	780,000	11,239	14,102	2,020,000	3,121,341
Interest and fiscal charges	205,695	251,376	2,885	8,567	1,414,795	1,883,318
Total Expenditures	503,795	1,034,391	14,498	22,669	3,685,632	5,260,985
Excess (deficiency) of revenues over expenditures	(502,597)	(1,033,671)	(4,693)	(7,556)	(3,677,032)	(5,225,549)
Other financing sources (uses):						
Bond issuance	-	-	-	-	11,150,000	11,150,000
Payment to bond refunded escrow agent	-	-	-	-	(11,964,919)	(11,964,919)
Premiums	-	-	-	-	1,063,955	1,063,955
Transfers in	508,920	1,040,175	-	-	3,355,125	4,904,220
Transfers out	-	-	-	-	(62,178)	(62,178)
Total Other financing sources (uses)	508,920	1,040,175	-	-	3,541,983	5,091,078
Net change in fund balance	6,323	6,504	(4,693)	(7,556)	(135,049)	(134,471)
Fund balances / (deficits), July 1, 2015	(11)	969	63,103	72,427	430,546	567,034
Fund balances / (deficits), June 30, 2016	\$ 6,312	\$ 7,473	\$ 58,410	\$ 64,871	\$ 295,497	\$ 432,563

YUMA COUNTY

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

Year Ended June 30, 2016

	Administration Capital Building Projects 04406	<u>Jail District</u> Capital Projects 04403	<u>Improvement Districts</u> Mesa Del Sol 04714		El Prado Estates 04717
Revenues:					
Intergovernmental	-	-	-	\$	116,061
Investment income	-	\$ 194	-		-
Total Revenues	-	194	-		116,061
Expenditures:					
Current:					
General government	\$ 254	-	\$ 30,674		6,739
Capital Outlay	2,493,011	-	500		109,389
Total Expenditures	2,493,265	-	31,174		116,128
Excess (deficiency) of revenues over expenditures	(2,493,265)	194	(31,174)		(67)
Other financing sources (uses):					
Transfers in	550,000	-	75,000		-
Transfers out	-	-	-		-
Total Other financing sources (uses)	550,000	-	75,000		-
Net change in fund balance	(1,943,265)	194	43,826		(67)
Fund balances / (deficits), July 1, 2015	4,326,947	31,533	1,251		141
Fund balances / (deficits), June 30, 2016	\$ 2,383,682	\$ 31,727	\$ 45,077	\$	74

Exhibit J - 3

Library District Capital Projects 04720	Port of Entry 04414	Total Capital Projects Funds
-	-	\$ 116,061
\$ 357	-	551
357	-	116,612
-	-	37,667
61,477	-	2,664,377
61,477	-	2,702,044
(61,120)	-	(2,585,432)
62,178	-	687,178
-	\$ (13)	(13)
62,178	(13)	687,165
1,058	(13)	(1,898,267)
45,309	13	4,405,194
\$ 46,367	\$ -	\$ 2,506,927

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

Year Ended June 30, 2016

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	\$ 2,044,954	-	-	\$ 2,044,954
Special assessments	-	\$ 24,918	-	24,918
Licenses and permits	43,728	-	-	43,728
Intergovernmental	31,748,393	-	\$ 116,061	31,864,454
Charges for services	1,137,014	-	-	1,137,014
Fines and forfeits	1,528,183	-	-	1,528,183
Investment income	78,690	10,518	551	89,759
Rents	295,018	-	-	295,018
Miscellaneous	771,838	-	-	771,838
Total Revenues	37,647,818	35,436	116,612	37,799,866
Expenditures:				
Current:				
General government	4,659,392	2,474	37,667	4,699,533
Public safety	10,534,381	3,015	-	10,537,396
Highways and streets	6,924,644	-	-	6,924,644
Sanitation	328,094	-	-	328,094
Health	4,343,600	-	-	4,343,600
Welfare	3,905,825	-	-	3,905,825
Culture and recreation	97,080	250,837	-	347,917
Education	5,722,692	-	-	5,722,692
Capital outlay	1,042,614	-	2,664,377	3,706,991
Debt service:				
Principal retirement	8,174	3,121,341	-	3,129,515
Interest and fiscal charges	1,170	1,883,318	-	1,884,488
Total Expenditures	37,567,666	5,260,985	2,702,044	45,530,695
Excess (deficiency) of revenues over expenditures	80,152	(5,225,549)	(2,585,432)	(7,730,829)
Other financing sources (uses):				
Bond issuance	-	11,150,000	-	11,150,000
Payment to bond refunding escrow agent	-	(11,964,919)	-	(11,964,919)
Premiums	-	1,063,955	-	1,063,955
Proceeds from sale of capital assets	6,752	-	-	6,752
Transfers in	1,763,429	4,904,220	687,178	7,354,827
Transfers out	(771,055)	(62,178)	(13)	(833,246)
Total other financing sources (uses)	999,126	5,091,078	687,165	6,777,369
Net change in fund balance	1,079,278	(134,471)	(1,898,267)	(953,460)
Fund balances / (deficits), July 1, 2015	12,961,757	567,034	4,405,194	17,933,985
Fund balances / (deficits), June 30, 2016	\$ 14,041,035	\$ 432,563	\$ 2,506,927	\$ 16,980,525

Budgetary Comparison Schedules Nonmajor Governmental Funds

Special Revenue Funds (Exhibit K-1).....	156 - 195
Debt Service Funds (Exhibit K-2).....	196 - 198
Capital Projects Funds (Exhibit K-3).....	200 - 203
All Nonmajor Governmental Funds (Exhibit K-4).....	204

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Adult Probation					
	Adult Probation Drug Grant			Community Punishment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 23,241	\$ 19,865	\$ (3,376)	\$ 128,369	\$ 127,945	\$ (424)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	16	15	(1)	312	178	(134)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	23,257	19,880	(3,377)	128,681	128,123	(558)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	23,539	19,865	3,674	128,369	128,094	275
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	23,539	19,865	3,674	128,369	128,094	275
Excess (deficiency) of revenues over expenditures	(282)	15	297	312	29	(283)
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(282)	15	297	312	29	(283)
Fund balances / (deficits), July 1, 2015	282	1,305	1,023	(312)	2,943	3,255
Fund balances / (deficits), June 30, 2016	\$ -	\$ 1,320	\$ 1,320	\$ -	\$ 2,972	\$ 2,972

* Variance = Positive / (Negative)

Adult Probation								
Intensive Probation			Probation Subsidy			State Aid Enhancement		
2230			2231			2288		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 1,478,737	\$ 1,478,737	-	-	-	-	\$ 1,010,543	\$ 1,010,544	\$ 1
-	-	-	\$ 542,511	\$ 517,584	\$ (24,927)	-	-	-
-	-	-	2,000	838	(1,162)	-	-	-
1,048	461	\$ (587)	3,000	1,586	(1,414)	538	282	(256)
-	-	-	-	-	-	-	-	-
-	-	-	4,000	3,011	(989)	-	-	-
1,479,785	1,479,198	(587)	551,511	523,019	(28,492)	1,011,081	1,010,826	(255)
-	-	-	-	-	-	-	-	-
1,635,526	1,632,314	3,212	741,821	625,619	116,202	1,063,380	1,062,848	532
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,635,526	1,632,314	3,212	741,821	625,619	116,202	1,063,380	1,062,848	532
(155,741)	(153,116)	2,625	(190,310)	(102,600)	87,710	(52,299)	(52,022)	277
-	-	-	-	-	-	-	-	-
156,915	153,577	(3,338)	-	-	-	52,836	52,305	(531)
-	-	-	-	-	-	-	-	-
156,915	153,577	(3,338)	-	-	-	52,836	52,305	(531)
1,174	461	(713)	(190,310)	(102,600)	87,710	537	283	(254)
(1,174)	35,002	36,176	190,310	351,861	161,551	(537)	19,973	20,510
\$ -	\$ 35,463	\$ 35,463	\$ -	\$ 249,261	\$ 249,261	\$ -	\$ 20,256	\$ 20,256

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Adult Probation					
	Drug Treatment & Education			Drug Court Planning		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 109,410	\$ 94,686	\$ (14,724)	\$ 133,108	\$ 132,461	\$ (647)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	745	2,250	1,505
Investment income	396	206	(190)	265	190	(75)
Rents	-	-	-	-	-	-
Miscellaneous	601	-	(601)	-	10	10
Total Revenues	110,407	94,892	(15,515)	134,118	134,911	793
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	109,410	94,686	14,724	145,158	144,172	986
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	109,410	94,686	14,724	145,158	144,172	986
Excess (deficiency) of revenues over expenditures	997	206	(791)	(11,040)	(9,261)	1,779
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	997	206	(791)	(11,040)	(9,261)	1,779
Fund balances / (deficits), July 1, 2015	(997)	16,718	17,715	11,040	25,216	14,176
Fund balances / (deficits), June 30, 2016	\$ -	\$ 16,924	\$ 16,924	\$ -	\$ 15,955	\$ 15,955

* Variance = Positive / (Negative)

Adult Probation								
Intensive Probation SupCrt / JCEF			Interstate Comp			Global Positioning Syst		
2321			2323			2333		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 620,255	\$ 603,884	\$ (16,371)	-	-	-	\$ 2,840	-	\$ (2,840)
-	-	-	\$ 7,000	\$ 7,205	\$ 205	-	-	-
-	-	-	-	-	-	-	-	-
1,291	913	(378)	150	433	283	2	-	(2)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
621,546	604,797	(16,749)	7,150	7,638	488	2,842	-	(2,842)
-	-	-	-	-	-	-	-	-
410,505	398,002	12,503	1,500	-	1,500	2,840	-	2,840
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
410,505	398,002	12,503	1,500	-	1,500	2,840	-	2,840
211,041	206,795	(4,246)	5,650	7,638	1,988	2	-	(2)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(209,751)	(205,883)	3,868	-	-	-	-	-	-
(209,751)	(205,883)	3,868	-	-	-	-	-	-
1,290	912	(378)	5,650	7,638	1,988	2	-	(2)
(1,290)	23,392	24,682	(5,650)	64,983	70,633	(2)	\$ 46	\$ 48
\$ -	\$ 24,304	\$ 24,304	\$ -	\$ 72,621	\$ 72,621	\$ -	\$ 46	\$ 46

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Adult Probation			Assessor		
	AZ Wanted Task Force		2345	Property Information		2202
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,500	\$ 1,319	\$ (1,181)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,500	1,319	(1,181)	-	-	-
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	2,500	1,172	1,328	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	2,500	1,172	1,328	-	-	-
Excess (deficiency) of revenues over expenditures	-	147	147	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	\$ (15,042)	\$ (15,042)
Total Other financing sources (uses)	-	-	-	-	(15,042)	(15,042)
Net change in fund balance	-	147	147	-	(15,042)	(15,042)
Fund balances / (deficits), July 1, 2015	-	57	57	-	15,056	15,056
Fund balances / (deficits), June 30, 2016	\$ -	\$ 204	\$ 204	\$ -	\$ 14	\$ 14

* Variance = Positive / (Negative)

Attorney								
Atty Drug Enforcement			Crime Victim Comp Grant			Witness Program		
2207			2209			2210		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 202,942	\$ 189,165	\$ (13,777)	\$ 157,913	\$ 184,023	\$ 26,110	\$ 292,780	\$ 204,355	\$ (88,425)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	637	637	-	-	-
202,942	189,165	(13,777)	157,913	184,660	26,747	292,780	204,355	(88,425)
278,452	252,282	26,170	157,913	158,550	(637)	383,731	288,647	95,084
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
278,452	252,282	26,170	157,913	158,550	(637)	383,731	288,647	95,084
(75,510)	(63,117)	12,393	-	26,110	26,110	(90,951)	(84,292)	6,659
-	-	-	-	-	-	-	1,185	1,185
75,510	62,905	(12,605)	-	-	-	90,951	90,951	-
-	-	-	-	-	-	-	-	-
75,510	62,905	(12,605)	-	-	-	90,951	92,136	1,185
-	(212)	(212)	-	26,110	26,110	-	7,844	7,844
-	53,554	53,554	-	(26,110)	(26,110)	-	13,584	13,584
\$ -	\$ 53,342	\$ 53,342	\$ -	\$ -	\$ -	\$ -	\$ 21,428	\$ 21,428

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Attorney					
	Bad Check Fund			Federal Narcotics Enforcement		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 14	\$ 14	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	14	14	-	-	-
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	14	14	-	-	-
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	14	14	-	-	-
Fund balances / (deficits), July 1, 2015	-	883	883	-	-	-
Fund balances / (deficits), June 30, 2016	\$ -	\$ 897	\$ 897	\$ -	\$ -	\$ -

* Variance = Positive / (Negative)

HIDTA Grant (SBA)			Attorney			Federal Revenue Asset Sharing		
2227			Anti- Racketeering			2235		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$ 245,178	\$ 246,120	\$ 942	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 200,000	\$ 34,139	\$ (165,861)	\$ 100,000	\$ 211,282	\$ 111,282
-	18	18	2,000	4,037	2,037	1,000	885	(115)
-	-	-	-	-	-	-	-	-
-	-	-	100,000	56,930	(43,070)	-	-	-
245,178	246,138	960	302,000	95,106	(206,894)	101,000	212,167	111,167
-	-	-	-	-	-	-	-	-
257,253	250,360	6,893	542,592	145,734	396,858	177,044	13	177,031
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
257,253	250,360	6,893	542,592	145,734	396,858	177,044	13	177,031
(12,075)	(4,222)	7,853	(240,592)	(50,628)	189,964	(76,044)	212,154	288,198
-	-	-	-	-	-	-	-	-
9,139	-	(9,139)	-	-	-	-	-	-
-	-	-	(60,222)	(57,989)	2,233	(68,824)	(66,311)	2,513
9,139	-	(9,139)	(60,222)	(57,989)	2,233	(68,824)	(66,311)	2,513
(2,936)	(4,222)	(1,286)	(300,814)	(108,617)	192,197	(144,868)	145,843	290,711
2,936	16,342	13,406	300,814	698,658	397,844	144,868	67,113	(77,755)
\$ -	\$ 12,120	\$ 12,120	\$ -	\$ 590,041	\$ 590,041	\$ -	\$ 212,956	\$ 212,956

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Attorney					
	Federal Justice 2278			Federal Justice Asset Sharing 2280		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$ 115,000	\$ 91,690	\$ (23,310)
Investment income	\$ 300	\$ 68	\$ (232)	2,000	593	(1,407)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	717	717
Total Revenues	300	68	(232)	117,000	93,000	(24,000)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	11,049	-	11,049	120,133	75,209	44,924
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	11,049	-	11,049	120,133	75,209	44,924
Excess (deficiency) of revenues over expenditures	(10,749)	68	10,817	(3,133)	17,791	20,924
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(10,749)	68	10,817	(3,133)	17,791	20,924
Fund balances / (deficits), July 1, 2015	10,749	11,034	285	3,133	52,839	49,706
Fund balances / (deficits), June 30, 2016	\$ -	\$ 11,102	\$ 11,102	\$ -	\$ 70,630	\$ 70,630

* Variance = Positive / (Negative)

Attorney								
Crime Prosecution Enhancement			Victim Serv Restitution ST			Victim Serv Restitution FED		
2290			2330			2331		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 160,000	\$ 154,031	\$ (5,969)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
800	657	(143)	-	-	-	\$ 2,000	\$ 1,410	\$ (590)
-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,000	\$ 21,048	\$ (3,952)	-	-	-
160,800	154,688	(6,112)	25,000	21,048	(3,952)	2,000	1,410	(590)
250,634	161,722	88,912	50,000	2,946	47,054	6,000	1,461	4,539
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,634	161,722	88,912	50,000	2,946	47,054	6,000	1,461	4,539
(89,834)	(7,034)	82,800	(25,000)	18,102	43,102	(4,000)	(51)	3,949
-	-	-	-	-	-	-	-	-
(40,214)	(40,214)	-	-	-	-	-	-	-
(40,214)	(40,214)	-	-	-	-	-	-	-
(130,048)	(47,248)	82,800	(25,000)	18,102	43,102	(4,000)	(51)	3,949
130,048	143,030	12,982	25,000	169,702	144,702	4,000	6,241	2,241
\$ -	\$ 95,782	\$ 95,782	\$ -	\$ 187,804	\$ 187,804	\$ -	\$ 6,190	\$ 6,190

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Attorney					
	Victims Compensation			Victim Assist Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 41,219	\$ 41,218	\$ (1)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	-	-	41,219	41,218	(1)
Expenditures:						
Current:						
General government	\$ 8,463	-	\$ 8,463	86,157	82,985	3,172
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	8,463	-	8,463	86,157	82,985	3,172
Excess (deficiency) of revenues over expenditures	(8,463)	-	8,463	(44,938)	(41,767)	3,171
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	44,938	41,767	(3,171)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	44,938	41,767	(3,171)
Net change in fund balance	(8,463)	-	8,463	-	-	-
Fund balances / (deficits), July 1, 2015	8,463	\$ 8,461	(2)	-	338	338
Fund balances / (deficits), June 30, 2016	\$ -	\$ 8,461	\$ 8,461	\$ -	\$ 338	\$ 338

* Variance = Positive / (Negative)

Attorney						Clerk of Superior Court		
Victim Assist Subrogation 2344			Victim Rights Program 2346			Expedited Child Support 2213		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 74,195	\$ 72,218	\$ (1,977)	-	-	-
-	-	-	-	-	-	\$ 35,849	\$ 33,178	\$ (2,671)
-	-	-	-	-	-	328	462	134
-	-	-	-	-	-	-	-	-
\$ 6,500	-	\$ (6,500)	-	-	-	-	-	-
6,500	-	(6,500)	74,195	72,218	(1,977)	36,177	33,640	(2,537)
6,500	-	6,500	83,227	72,209	11,018	31,735	27,014	4,721
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,500	-	6,500	83,227	72,209	11,018	31,735	27,014	4,721
-	-	-	(9,032)	9	9,041	4,442	6,626	2,184
-	-	-	-	-	-	-	-	-
-	-	-	9,032	-	(9,032)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	9,032	-	(9,032)	-	-	-
-	-	-	-	9	9	4,442	6,626	2,184
-	\$ 24,118	24,118	-	(1)	(1)	(4,442)	71,416	75,858
\$ -	\$ 24,118	\$ 24,118	\$ -	\$ 8	\$ 8	\$ -	\$ 78,042	\$ 78,042

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Clerk of Superior Court					
	Clerk's Fund			Spousal Maint Enforcement 2218		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	\$ 43,734	\$ 43,168	\$ (566)	-	-	-
Fines and forfeits	-	-	-	\$ 5,353	\$ 5,380	\$ 27
Investment income	468	179	(289)	200	12	(188)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	44,202	43,347	(855)	5,553	5,392	(161)
Expenditures:						
Current:						
General government	57,237	42,342	14,895	5,000	5,000	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	57,237	42,342	14,895	5,000	5,000	-
Excess (deficiency) of revenues over expenditures	(13,035)	1,005	14,040	553	392	(161)
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(30,000)	(30,000)	-	-	-	-
Total Other financing sources (uses)	(30,000)	(30,000)	-	-	-	-
Net change in fund balance	(43,035)	(28,995)	14,040	553	392	(161)
Fund balances / (deficits), July 1, 2015	43,035	55,889	12,854	(553)	(109)	444
Fund balances / (deficits), June 30, 2016	\$ -	\$ 26,894	\$ 26,894	\$ -	\$ 283	\$ 283

* Variance = Positive / (Negative)

Clerk of Superior Court			Development Services					
Victims Location 2336			Road Fund 2251			Community Dev Block Grant 2296		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 500,000	\$ 667,718	\$ 167,718	\$ 746,824	\$ 668,342	\$ (78,482)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 17	\$ 18	\$ 1	-	5,226	5,226	-	40	40
-	-	-	-	-	-	-	-	-
-	-	-	100,000	18,648	(81,352)	-	-	-
17	18	1	600,000	691,592	91,592	746,824	668,382	(78,442)
-	-	-	-	-	-	746,824	645,692	101,132
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 950,073	650,746	299,327	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	950,073	650,746	299,327	746,824	645,692	101,132
17	18	1	(350,073)	40,846	390,919	-	22,690	22,690
-	-	-	-	-	-	-	-	-
-	-	-	70,000	70,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	70,000	70,000	-	-	-	-
17	18	1	(280,073)	110,846	390,919	-	22,690	22,690
(17)	3,034	3,051	280,073	783,532	503,459	-	12,180	12,180
\$ -	\$ 3,052	\$ 3,052	\$ -	\$ 894,378	\$ 894,378	\$ -	\$ 34,870	\$ 34,870

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Development Services			Election Services		
	Other Grants		2349	Help America Vote		2203
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 105,000	-	\$ (105,000)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	105,000	-	(105,000)	-	-	-
Expenditures:						
Current:						
General government	90,000	-	90,000	\$ 104	-	\$ 104
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	90,000	-	90,000	104	-	104
Excess (deficiency) of revenues over expenditures	15,000	-	(15,000)	(104)	-	104
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	\$ (1)	(1)	-	-	-
Total Other financing sources (uses)	-	(1)	(1)	-	-	-
Net change in fund balance	15,000	(1)	(15,001)	(104)	-	104
Fund balances / (deficits), July 1, 2015	(15,000)	1	15,001	104	100	(4)
Fund balances / (deficits), June 30, 2016	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100

* Variance = Positive / (Negative)

Emergency Management			Housing					
Other Grants 2334			HOME Grant 2269			Public Housing 2271		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 232,123	\$ 110,022	\$ (122,101)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
45	-	(45)	-	\$ 12	\$ 12	-	\$ 424	\$ 424
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
232,168	110,022	(122,146)	-	12	12	-	424	424
-	-	-	-	-	-	-	-	-
244,655	115,433	129,222	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 30,548	4	30,544
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
244,655	115,433	129,222	-	-	-	30,548	4	30,544
(12,487)	(5,411)	7,076	-	12	12	(30,548)	420	30,968
-	-	-	-	-	-	-	-	-
8,750	8,750	-	-	-	-	-	-	-
-	(2,303)	(2,303)	-	-	-	-	-	-
8,750	6,447	(2,303)	-	-	-	-	-	-
(3,737)	1,036	4,773	-	12	12	(30,548)	420	30,968
3,737	(11,988)	(15,725)	-	7,039	7,039	30,548	31,048	500
\$ -	\$ (10,952)	\$ (10,952)	\$ -	\$ 7,051	\$ 7,051	\$ -	\$ 31,468	\$ 31,468

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Housing					
	Conventional 13-6-PHA			Section 8 Voucher Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 1,047,934	\$ 840,816	\$ (207,118)	\$ 2,502,614	\$ 2,743,180	\$ 240,566
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	100	29	(71)	56	197	141
Rents	286,608	295,018	8,410	-	-	-
Miscellaneous	32,036	41,992	9,956	63,984	44,056	(19,928)
Total Revenues	1,366,678	1,177,855	(188,823)	2,566,654	2,787,433	220,779
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,080,339	1,057,083	23,256	2,713,025	2,713,025	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	319,245	135,381	183,864	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	1,399,584	1,192,464	207,120	2,713,025	2,713,025	-
Excess (deficiency) of revenues over expenditures	(32,906)	(14,609)	18,297	(146,371)	74,408	220,779
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(32,906)	(14,609)	18,297	(146,371)	74,408	220,779
Fund balances / (deficits), July 1, 2015	32,906	355,182	322,276	146,371	186,474	40,103
Fund balances / (deficits), June 30, 2016	\$ -	\$ 340,573	\$ 340,573	\$ -	\$ 260,882	\$ 260,882

* Variance = Positive / (Negative)

Housing			Juvenile Court					
Water Company 13-6			Family Counseling			Juvenile Probation Fees		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,326	\$ 25,324	\$ (2)	-	-	-
-	-	-	-	-	-	\$ 100,000	\$ 134,421	\$ 34,421
-	-	-	-	-	-	-	-	-
\$ 187	\$ 216	\$ 29	20	56	36	1,000	1,628	628
-	-	-	-	-	-	-	-	-
127,293	116,539	(10,754)	-	-	-	-	-	-
127,480	116,755	(10,725)	25,346	25,380	34	101,000	136,049	35,049
-	-	-	-	-	-	-	-	-
-	-	-	25,326	25,324	2	162,476	153,029	9,447
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
117,451	135,713	(18,262)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
117,451	135,713	(18,262)	25,326	25,324	2	162,476	153,029	9,447
10,029	(18,958)	(28,987)	20	56	36	(61,476)	(16,980)	44,496
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,029	(18,958)	(28,987)	20	56	36	(61,476)	(16,980)	44,496
(10,029)	401,121	411,150	(20)	7,075	7,095	61,476	276,975	215,499
\$ -	\$ 382,163	\$ 382,163	\$ -	\$ 7,131	\$ 7,131	\$ -	\$ 259,995	\$ 259,995

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Juvenile Court					
	Juvenile Crime Reduction			Juvenile Restitution		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2233			2240
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 96,551	\$ 96,059	\$ (492)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	70	-	(70)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	\$ 1,200	\$ 636	\$ (564)
Total Revenues	96,621	96,059	(562)	1,200	636	(564)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	98,144	97,583	561	1,200	258	942
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Total Expenditures	98,144	97,583	561	1,200	258	942
Excess (deficiency) of revenues over expenditures	(1,523)	(1,524)	(1)	-	378	378
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(1,523)	(1,524)	(1)	-	378	378
Fund balances / (deficits), July 1, 2015	1,523	1,524	1	-	7,682	7,682
Fund balances / (deficits), June 30, 2016	\$ -	\$ -	\$ -	\$ -	\$ 8,060	\$ 8,060

* Variance = Positive / (Negative)

Juvenile Court								
Detention Education			SAFE School			Charter School		
2242			2244			2245		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
\$ 326,706	\$ 188,532	\$ (138,174)	\$ 21,960	\$ 18,887	\$ (3,073)	\$ 1,066,164	\$ 1,026,987	\$ (39,177)
-	-	-	-	-	-	-	-	-
3,000	2,175	(825)	-	-	-	2,500	4,000	1,500
-	-	-	-	-	-	-	-	-
15,000	20,025	5,025	-	-	-	-	-	-
344,706	210,732	(133,974)	21,960	18,887	(3,073)	1,068,664	1,030,987	(37,677)
-	-	-	21,960	18,887	3,073	-	-	-
476,333	403,756	72,577	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	987,572	940,922	46,650
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
476,333	403,756	72,577	21,960	18,887	3,073	987,572	940,922	46,650
(131,627)	(193,024)	(61,397)	-	-	-	81,092	90,065	8,973
-	-	-	-	-	-	-	-	-
-	139,187	139,187	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	139,187	139,187	-	-	-	-	-	-
(131,627)	(53,837)	77,790	-	-	-	81,092	90,065	8,973
131,627	391,013	259,386	-	36	36	(81,092)	561,343	642,435
\$ -	\$ 337,176	\$ 337,176	\$ -	\$ 36	\$ 36	\$ -	\$ 651,408	\$ 651,408

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Juvenile Court					
	Juvenile Victim Rights			State Aid Supreme Court		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 17,393	\$ 17,394	\$ 1	\$ 623,314	\$ 622,388	\$ (926)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	27	(23)	750	337	(413)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	17,443	17,421	(22)	624,064	622,725	(1,339)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	17,443	17,421	22	623,314	622,388	926
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	17,443	17,421	22	623,314	622,388	926
Excess (deficiency) of revenues over expenditures	-	-	-	750	337	(413)
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	-	-	750	337	(413)
Fund balances / (deficits), July 1, 2015	-	-	-	(750)	29,377	30,127
Fund balances / (deficits), June 30, 2016	\$ -	\$ -	\$ -	\$ -	\$ 29,714	\$ 29,714

* Variance = Positive / (Negative)

Juvenile Court								
Court Appointed Specialist			Court Improvement			No Child Left Behind		
2248			2249			2257		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 171,070	\$ 164,539	\$ (6,531)	\$ 23,673	\$ 23,673	-	\$ 21,952	\$ 21,838	\$ (114)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
80	135	55	10	28	\$ 18	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
171,150	164,674	(6,476)	23,683	23,701	18	21,952	21,838	(114)
-	-	-	23,683	23,701	(18)	-	-	-
171,150	160,021	11,129	-	-	-	21,952	21,833	119
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
171,150	160,021	11,129	23,683	23,701	(18)	21,952	21,833	119
-	4,653	4,653	-	-	-	-	5	5
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	4,653	4,653	-	-	-	-	5	5
-	8,172	8,172	-	-	-	-	(1)	(1)
\$ -	\$ 12,825	\$ 12,825	\$ -	\$ -	\$ -	\$ -	\$ 4	\$ 4

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Juvenile Court					
	Juvenile Probation			Drug Court Education		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2259			2262
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 73,702	\$ 68,810	\$ (4,892)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 77	\$ 77	50	122	72
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	77	77	73,752	68,932	(4,820)
Expenditures:						
Current:						
General government	-	-	-	73,702	68,809	4,893
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	-	-	-	73,702	68,809	4,893
Excess (deficiency) of revenues over expenditures	-	77	77	50	123	73
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	77	77	50	123	73
Fund balances / (deficits), July 1, 2015	-	471	471	(50)	1,045	1,095
Fund balances / (deficits), June 30, 2016	\$ -	\$ 548	\$ 548	\$ -	\$ 1,168	\$ 1,168

* Variance = Positive / (Negative)

Juvenile Court									
Intensive Probation			Juvenile Diversion Intake			Juvenile Diversion Program			
2265			2266			2267			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 989,414	\$ 979,099	\$ (10,315)	\$ 625,701	\$ 622,197	\$ (3,504)	\$ 120,479	\$ 120,479		-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
750	558	(192)	1,000	452	(548)	100	60	\$	(40)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
990,164	979,657	(10,507)	626,701	622,649	(4,052)	120,579	120,539		(40)
-	-	-	-	-	-	-	-	-	-
989,414	979,099	10,315	625,701	622,237	3,464	120,479	120,479		-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
989,414	979,099	10,315	625,701	622,237	3,464	120,479	120,479		-
750	558	(192)	1,000	412	(588)	100	60		(40)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-		-
750	558	(192)	1,000	412	(588)	100	60		(40)
(750)	31,911	32,661	(1,000)	53,680	54,680	(100)	9,138		9,238
\$ -	\$ 32,469	\$ 32,469	\$ -	\$ 54,092	\$ 54,092	\$ -	\$ 9,198		\$ 9,198

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Juvenile Court					
	Juvenile Treatment			Account Incentive		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 454,664	\$ 450,020	\$ (4,644)	\$ 9,980	\$ 9,927	\$ (53)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	357	(393)	-	80	80
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	455,414	450,377	(5,037)	9,980	10,007	27
Expenditures:						
Current:						
General government	-	-	-	11,089	10,880	209
Public safety	454,664	450,020	4,644	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	454,664	450,020	4,644	11,089	10,880	209
Excess (deficiency) of revenues over expenditures	750	357	(393)	(1,109)	(873)	236
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	1,109	804	(305)
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	1,109	804	(305)
Net change in fund balance	750	357	(393)	-	(69)	(69)
Fund balances / (deficits), July 1, 2015	(750)	21,552	22,302	-	13,647	13,647
Fund balances / (deficits), June 30, 2016	\$ -	\$ 21,909	\$ 21,909	\$ -	\$ 13,578	\$ 13,578

* Variance = Positive / (Negative)

Exhibit K - 1
(Continued)

Justice of the Peace Court						
Justice Court Enhancement			Additional Assess SB1398			
2317			2243			
Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 9,646	\$ 6,205	\$ (3,441)	-	-	-	-
-	-	-	-	-	-	-
327,990	367,825	39,835	\$ 12,519	\$ 13,745	\$ 1,226	
1,541	2,022	481	-	-	-	
-	-	-	-	-	-	
3,723	8,353	4,630	-	-	-	
342,900	384,405	41,505	12,519	13,745	1,226	
429,153	403,972	25,181	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
429,153	403,972	25,181	-	-	-	
(86,253)	(19,567)	66,686	12,519	13,745	1,226	
-	-	-	-	-	-	
22,584	18,227	(4,357)	-	-	-	
(12,113)	(12,113)	-	(6,839)	(2,482)	4,357	
10,471	6,114	(4,357)	(6,839)	(2,482)	4,357	
(75,782)	(13,453)	62,329	5,680	11,263	5,583	
75,782	328,538	252,756	(5,680)	19,332	25,012	
\$ -	\$ 315,085	\$ 315,085	\$ -	\$ 30,595	\$ 30,595	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Legal & Public Defenders			Library District		
	Defender Training		2326	LSTA Grants		2312
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 12,902	\$ 12,778	\$ (124)	\$ 83,000	\$ 43,530	\$ (39,470)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	135	135	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	12,902	12,913	11	83,000	43,530	(39,470)
Expenditures:						
Current:						
General government	12,902	11,680	1,222	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	83,000	38,340	44,660
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	12,902	11,680	1,222	83,000	38,340	44,660
Excess (deficiency) of revenues over expenditures	-	1,233	1,233	-	5,190	5,190
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	1,233	1,233	-	5,190	5,190
Fund balances / (deficits), July 1, 2015	-	12,411	12,411	-	10,089	10,089
Fund balances / (deficits), June 30, 2016	\$ -	\$ 13,644	\$ 13,644	\$ -	\$ 15,279	\$ 15,279

* Variance = Positive / (Negative)

Library District			Public Health District					
Other Grants 2313			Other Grants 2260			Rabies Control 2264		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 20,000	\$ 43,728	\$ 23,728
-	-	-	\$ 3,829,839	\$ 3,711,193	\$ (118,646)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,000	2,217	217
-	-	-	-	789	789	600	1,060	460
-	-	-	-	-	-	-	-	-
\$ 84,995	\$ 62,737	\$ (22,258)	-	72	72	-	9,765	9,765
84,995	62,737	(22,258)	3,829,839	3,712,054	(117,785)	22,600	56,770	34,170
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,255,075	3,967,374	287,701	392,794	376,226	16,568
-	-	-	-	-	-	-	-	-
84,995	58,740	26,255	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	11,590	10,230	1,360	-	-	-
-	-	-	8,174	8,174	-	-	-	-
-	-	-	-	1,170	(1,170)	-	-	-
84,995	58,740	26,255	4,274,839	3,986,948	287,891	392,794	376,226	16,568
-	3,997	3,997	(445,000)	(274,894)	170,106	(370,194)	(319,456)	50,738
-	-	-	-	-	-	-	-	-
-	-	-	445,000	327,734	(117,266)	345,054	318,344	(26,710)
-	-	-	-	-	-	-	(354)	(354)
-	-	-	445,000	327,734	(117,266)	345,054	317,990	(27,064)
-	3,997	3,997	-	52,840	52,840	(25,140)	(1,466)	23,674
-	41,465	41,465	-	(203,321)	(203,321)	25,140	97,924	72,784
\$ -	\$ 45,462	\$ 45,462	\$ -	\$ (150,481)	\$ (150,481)	\$ -	\$ 96,458	\$ 96,458

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Public Works					
	Waste Tire			Public Works HURF		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	\$ 1,000,000	\$ 1,143,301	\$ 143,301
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 280,000	\$ 316,550	\$ 36,550	5,933,193	6,615,341	682,148
Charges for services	40,000	61,770	21,770	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	2,000	3,220	1,220	10,000	24,115	14,115
Rents	-	-	-	-	-	-
Miscellaneous	-	215	215	5,000	129,282	124,282
Total Revenues	322,000	381,755	59,755	6,948,193	7,912,039	963,846
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	8,474,459	6,924,644	1,549,815
Sanitation	668,383	328,094	340,289	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	175,000	104,067	70,933
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	668,383	328,094	340,289	8,649,459	7,028,711	1,620,748
Excess (deficiency) of revenues over expenditures	(346,383)	53,661	400,044	(1,701,266)	883,328	2,584,594
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	5,567	5,567
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(2,126)	(2,126)
Total Other financing sources (uses)	-	-	-	-	3,441	3,441
Net change in fund balance	(346,383)	53,661	400,044	(1,701,266)	886,769	2,588,035
Fund balances / (deficits), July 1, 2015	346,383	516,703	170,320	1,701,266	3,677,678	1,976,412
Fund balances / (deficits), June 30, 2016	\$ -	\$ 570,364	\$ 570,364	\$ -	\$ 4,564,447	\$ 4,564,447

* Variance = Positive / (Negative)

Recorder			School Superintendent			Sheriff- Administration		
Recorder's Fund 2205			School Grants 2281			Narcotic Enforcement 2299		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 483,885	\$ 295,703	\$ (188,182)	\$ 184,198	\$ 169,683	\$ (14,515)
\$ 115,000	\$ 113,684	\$ (1,316)	-	-	-	-	-	-
-	-	-	-	-	-	-	8	8
354	1,787	1,433	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
115,354	115,471	117	483,885	295,703	(188,182)	184,198	169,691	(14,507)
257,658	235,785	21,873	-	-	-	-	-	-
-	-	-	-	-	-	245,597	226,244	19,353
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	483,885	175,456	308,429	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
257,658	235,785	21,873	483,885	175,456	308,429	245,597	226,244	19,353
(142,304)	(120,314)	21,990	-	120,247	120,247	(61,399)	(56,553)	4,846
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	61,399	61,399	-
-	-	-	-	(191,060)	(191,060)	-	-	-
-	-	-	-	(191,060)	(191,060)	61,399	61,399	-
(142,304)	(120,314)	21,990	-	(70,813)	(70,813)	-	4,846	4,846
142,304	317,806	175,502	-	520,766	520,766	-	(894)	(894)
\$ -	\$ 197,492	\$ 197,492	\$ -	\$ 449,953	\$ 449,953	\$ -	\$ 3,952	\$ 3,952

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Sheriff- Administration											
	Drug Task Force			2302			Other Grants			2306		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	\$ 251,000	\$ 133,176	\$ (117,824)	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	7,094	7,094	-	-	-
Investment income	-	-	-	-	-	-	-	1,027	1,027	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	251,000	141,297	(109,703)						
Expenditures												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	191,000	106,582	84,418	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	60,000	7,500	52,500	-	-	-	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	251,000	114,082	136,918						
Excess (deficiency) of revenues over expenditures	-	-	-	-	27,215	27,215						
Other financing sources (uses):												
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-						
Net change in fund balance	-	-	-	-	27,215	27,215						
Fund balances / (deficits), July 1, 2015	-	\$ 46,804	\$ 46,804	-	185,321	185,321						
Fund balances / (deficits), June 30, 2016	\$ -	\$ 46,804	\$ 46,804	\$ -	\$ 212,536	\$ 212,536						

* Variance = Positive / (Negative)

Sheriff- Administration			Sheriff- Jail District					
Operation Stone Garden			Jail Enhancement			Inmate Health		
2348			2237			2238		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 1,284,500	\$ 921,863	\$ (362,637)	\$ 260,000	\$ 230,670	\$ (29,330)	-	-	-
-	-	-	-	-	-	\$ 7,649	\$ 4,997	\$ (2,652)
-	-	-	1,500	1,375	(125)	-	676	676
-	-	-	-	-	-	-	-	-
-	-	-	2,600	5,064	2,464	-	-	-
1,284,500	921,863	(362,637)	264,100	237,109	(26,991)	7,649	5,673	(1,976)
-	-	-	-	-	-	-	-	-
1,284,500	835,478	449,022	451,160	243,995	207,165	22,380	18,326	4,054
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	89,406	(89,406)	-	4,661	(4,661)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,284,500	924,884	359,616	451,160	248,656	202,504	22,380	18,326	4,054
-	(3,021)	(3,021)	(187,060)	(11,547)	175,513	(14,731)	(12,653)	2,078
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(3,021)	(3,021)	(187,060)	(11,547)	175,513	(14,731)	(12,653)	2,078
-	(51,093)	(51,093)	187,060	235,804	48,744	14,731	16,156	1,425
\$ -	\$ (54,114)	\$ (54,114)	\$ -	\$ 224,257	\$ 224,257	\$ -	\$ 3,503	\$ 3,503

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Sheriff- Jail District					
	Facility Commissary			LEBSF Boat Patrol		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 166,020	\$ 188,215	\$ 22,195
Charges for services	\$ 280,000	\$ 250,482	\$ (29,518)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1,500	1,894	394	-	3	3
Rents	-	-	-	-	-	-
Miscellaneous	186,984	197,468	10,484	-	-	-
Total Revenues	468,484	449,844	(18,640)	166,020	188,218	22,198
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	617,406	419,113	198,293	200,000	207,570	(7,570)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	617,406	419,113	198,293	200,000	207,570	(7,570)
Excess (deficiency) of revenues over expenditures	(148,922)	30,731	179,653	(33,980)	(19,352)	14,628
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(148,922)	30,731	179,653	(33,980)	(19,352)	14,628
Fund balances / (deficits), July 1, 2015	148,922	236,372	87,450	33,980	25,588	(8,392)
Fund balances / (deficits), June 30, 2016	\$ -	\$ 267,103	\$ 267,103	\$ -	\$ 6,236	\$ 6,236

* Variance = Positive / (Negative)

Sheriff- Jail District			Superior Court					
Other Jail Grants 2308			Case Processing Assistance 2206			Conciliation Court 2211		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 181,000	\$ 111,683	\$ (69,317)	\$ 36,934	\$ 40,324	\$ 3,390	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 71,389	\$ 71,751	\$ 362
-	402	402	-	-	-	382	511	129
-	-	-	-	-	-	-	-	-
-	-	-	19,222	7,000	(12,222)	500	1,803	1,303
181,000	112,085	(68,915)	56,156	47,324	(8,832)	72,271	74,065	1,794
-	-	-	63,635	54,728	8,907.00	84,854	78,902	5,952
140,742	86,070	54,672	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
40,258	6,499	33,759	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
181,000	92,569	88,431	63,635	54,728	8,907	84,854	78,902	5,952
-	19,516	19,516	(7,479)	(7,404)	75	(12,583)	(4,837)	7,746
-	-	-	-	-	-	-	-	-
-	51,873	51,873	30,000	30,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	51,873	51,873	30,000	30,000	-	-	-	-
-	71,389	71,389	22,521	22,596	75	(12,583)	(4,837)	7,746
-	411	411	(22,521)	7,382	29,903	12,583	90,101	77,518
\$ -	\$ 71,800	\$ 71,800	\$ -	\$ 29,978	\$ 29,978	\$ -	\$ 85,264	\$ 85,264

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Superior Court					
	Child Support Enforcement			Domestic Relations		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 183,920	\$ 172,427	\$ (11,493)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$ 10,000	\$ 9,612	\$ (388)
Investment income	213	179	(34)	120	162	42
Rents	-	-	-	-	-	-
Miscellaneous	2,020	1,327	(693)	-	-	-
Total Revenues	186,153	173,933	(12,220)	10,120	9,774	(346)
Expenditures						
Current:						
General government	183,920	171,444	12,476	6,000	5,455	545
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	183,920	171,444	12,476	6,000	5,455	545
Excess (deficiency) of revenues over expenditures	2,233	2,489	256	4,120	4,319	199
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	2,233	2,489	256	4,120	4,319	199
Fund balances / (deficits), July 1, 2015	(2,233)	119,013	121,246	(4,120)	25,029	29,149
Fund balances / (deficits), June 30, 2016	\$ -	\$ 121,502	\$ 121,502	\$ -	\$ 29,348	\$ 29,348

* Variance = Positive / (Negative)

Superior Court									
Local Court Assistance			JCEF Time Payment			Law Library			2224
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 144,346	\$ 144,344	\$ (2)	\$ 95,233	\$ 93,169	\$ (2,064)	\$ 100,394	\$ 96,972	\$ (3,422)	
531	812	281	169	7	(162)	181	262	81	
-	-	-	-	-	-	-	-	-	-
1,377	2,627	1,250	-	-	-	12,678	13,696	1,018	
146,254	147,783	1,529	95,402	93,176	(2,226)	113,253	110,930	(2,323)	
39,962	27,747	12,215	94,289	92,345	1,944	122,424	101,043	21,381	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
39,962	27,747	12,215	94,289	92,345	1,944	122,424	101,043	21,381	
106,292	120,036	13,744	1,113	831	(282)	(9,171)	9,887	19,058	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(91,534)	(70,177)	21,357	-	-	-	-	-	-	-
(91,534)	(70,177)	21,357	-	-	-	-	-	-	
14,758	49,859	35,101	1,113	831	(282)	(9,171)	9,887	19,058	
(14,758)	10,907	25,665	(1,113)	2,445	3,558	9,171	39,764	30,593	
\$ -	\$ 60,766	\$ 60,766	\$ -	\$ 3,276	\$ 3,276	\$ -	\$ 49,651	\$ 49,651	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Superior Court					
	Aztec Field Training			Supreme Court Enhancement		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 30,383	\$ 23,329	\$ (7,054)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	\$ 67,060	\$ 84,832	\$ 17,772
Investment income	-	27	27	137	100	(37)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	30,383	23,356	(7,027)	67,197	84,932	17,735
Expenditures:						
Current:						
General government	-	-	-	77,287	77,287	-
Public safety	30,381	23,329	7,052	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	30,381	23,329	7,052	77,287	77,287	-
Excess (deficiency) of revenues over expenditures	2	27	25	(10,090)	7,645	17,735
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	2	27	25	(10,090)	7,645	17,735
Fund balances / (deficits), July 1, 2015	(2)	1,043	1,045	10,090	9,429	(661)
Fund balances / (deficits), June 30, 2016	\$ -	\$ 1,070	\$ 1,070	\$ -	\$ 17,074	\$ 17,074

* Variance = Positive / (Negative)

Superior Court						Treasurer		
Fee- Case Management			Children's Issues Educate			Treasurer's Information		
2325			2339			2201		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 3,200	\$ 3,200	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 6,000	\$ 3,673	\$ (2,327)
110,734	118,232	\$ 7,498	\$ 34,046	\$ 33,600	\$ (446)	-	-	-
400	527	127	350	651	301	300	889	589
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,000	7,480	6,480
114,334	121,959	7,625	34,396	34,251	(145)	7,300	12,042	4,742
151,769	130,201	21,568	38,970	31,985	6,985	13,000	9,172	3,828
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	30,296	34,124	(3,828)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
151,769	130,201	21,568	38,970	31,985	6,985	43,296	43,296	-
(37,435)	(8,242)	29,193	(4,574)	2,266	6,840	(35,996)	(31,254)	4,742
-	-	-	-	-	-	-	-	-
12,113	12,113	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,113	12,113	-	-	-	-	-	-	-
(25,322)	3,871	29,193	(4,574)	2,266	6,840	(35,996)	(31,254)	4,742
25,322	85,948	60,626	4,574	104,207	99,633	35,996	146,973	110,977
\$ -	\$ 89,819	\$ 89,819	\$ -	\$ 106,473	\$ 106,473	\$ -	\$ 115,719	\$ 115,719

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2016

	Other - Multiple Departments			Other - Miscellaneous		
	Fill the Gap		2319	Workforce Investment Act		2291
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 146,151	\$ 98,702	\$ (47,449)	\$ 5,968,207	\$ 4,606,314	\$ (1,361,893)
Charges for services	-	-	-	-	-	-
Fines and forfeits	93,262	106,025	12,763	-	-	-
Investment income	-	74	74	-	29	29
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	239,413	204,801	(34,612)	5,968,207	4,606,343	(1,361,864)
Expenditures:						
Current:						
General government	599,244	478,586	120,658	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	5,968,207	4,606,314	1,361,893
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	599,244	478,586	120,658	5,968,207	4,606,314	1,361,893
Excess (deficiency) of revenues over expenditures	(359,831)	(273,785)	86,046	-	29	29
Other financing sources (uses):						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	344,850	323,493	(21,357)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	344,850	323,493	(21,357)	-	-	-
Net change in fund balance	(14,981)	49,708	64,689	-	29	29
Fund balances / (deficits), July 1, 2015	14,981	-	(14,981)	-	37,049	37,049
Fund balances / (deficits), June 30, 2016	\$ -	\$ 49,708	\$ 49,708	\$ -	\$ 37,078	\$ 37,078

* Variance = Positive / (Negative)

Other - Miscellaneous								
Improvement Districts			Other Nonmajor Funds			Total Special Revenue Funds		
ALL			Misc					
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ 1,103,333	\$ 901,653	\$ (201,680)	-	-	-	\$ 2,103,333	\$ 2,044,954	\$ (58,379)
-	-	-	-	-	-	20,000	43,728	23,728
-	-	-	\$ 705	\$ 705	-	33,814,457	31,748,393	(2,066,064)
-	-	-	-	30	\$ 30	1,141,894	1,137,014	(4,880)
-	-	-	-	-	-	1,527,920	1,528,183	263
-	7,099	7,099	-	3	3	46,927	78,690	31,763
-	-	-	-	-	-	286,608	295,018	8,410
-	700	700	-	-	-	795,713	771,838	(23,875)
1,103,333	909,452	(193,881)	705	738	33	39,736,852	37,647,818	(2,089,034)
1,197,791	885,933	311,858	-	-	-	5,745,269	4,659,392	1,085,877
-	-	-	705	705	-	12,588,741	10,534,381	2,054,360
-	-	-	-	-	-	8,474,459	6,924,644	1,549,815
-	-	-	-	-	-	668,383	328,094	340,289
-	-	-	-	-	-	4,647,869	4,343,600	304,269
-	-	-	-	-	-	3,941,363	3,905,825	35,538
-	-	-	-	-	-	167,995	97,080	70,915
-	-	-	-	-	-	7,439,664	5,722,692	1,716,972
-	-	-	-	-	-	1,586,462	1,042,614	543,848
-	-	-	-	-	-	8,174	8,174	-
-	-	-	-	-	-	-	1,170	(1,170)
1,197,791	885,933	311,858	705	705	-	45,268,379	37,567,666	7,700,713
(94,458)	23,519	117,977	-	33	33	(5,531,527)	80,152	5,611,679
-	-	-	-	-	-	-	6,752	6,752
-	-	-	-	-	-	1,780,180	1,763,429	(16,751)
(75,000)	(75,000)	-	-	-	-	(594,497)	(771,055)	(176,558)
(75,000)	(75,000)	-	-	-	-	1,185,683	999,126	(186,557)
(169,458)	(51,481)	117,977	-	33	33	(4,345,844)	1,079,278	5,425,122
169,458	1,142,047	972,589	-	663	663	4,345,844	12,961,757	8,615,913
\$ -	\$ 1,090,566	\$ 1,090,566	\$ -	\$ 696	\$ 696	\$ -	\$ 14,041,035	\$ 14,041,035

YUMA COUNTY

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

Year Ended June 30, 2016

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	\$ 1,198	\$ 1,198	-	\$ 720	\$ 720
Total Revenues	-	1,198	1,198	-	720	720
Expenditures:						
Current:						
General government	-	2,100	(2,100)	-	-	-
Public safety	-	-	-	\$ 3,600	3,015	585
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	\$ 296,000	296,000	-	755,000	780,000	(25,000)
Interest and fiscal charges	205,695	205,695	-	281,575	251,376	30,199
Total Expenditures	501,695	503,795	(2,100)	1,040,175	1,034,391	5,784
Excess (deficiency) of revenues over expenditures	(501,695)	(502,597)	(902)	(1,040,175)	(1,033,671)	6,504
Other financing sources (uses):						
Bond issuance	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Premiums	-	-	-	-	-	-
Transfers in	508,920	508,920	-	1,040,175	1,040,175	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	508,920	508,920	-	1,040,175	1,040,175	-
Net change in fund balance	7,225	6,323	(902)	-	6,504	6,504
Fund balances / (deficits), July 1, 2015	(7,225)	(11)	7,214	-	969	969
Fund balances / (deficits), June 30, 2016	\$ -	\$ 6,312	\$ 6,312	\$ -	\$ 7,473	\$ 7,473

* Variance = Positive / (Negative)

Improvement Districts						Library District		
El Prado Estates			Gadsden			Debt Service		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
\$ 14,124	\$ 9,805	\$ (4,319)	\$ 22,670	\$ 15,113	\$ (7,557)	-	-	-
-	-	-	-	-	-	\$ 10,000	\$ 8,600	\$ (1,400)
14,124	9,805	(4,319)	22,670	15,113	(7,557)	10,000	8,600	(1,400)
374	374	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,350	250,837	(246,487)
11,239	11,239	-	14,102	14,102	-	1,700,000	2,020,000	(320,000)
2,885	2,885	-	8,568	8,567	1	2,005,125	1,414,795	590,330
14,498	14,498	-	22,670	22,669	1	3,709,475	3,685,632	23,843
(374)	(4,693)	(4,319)	-	(7,556)	(7,556)	(3,699,475)	(3,677,032)	22,443
-	-	-	-	-	-	-	11,150,000	11,150,000
-	-	-	-	-	-	-	(11,964,919)	(11,964,919)
-	-	-	-	-	-	-	1,063,955	1,063,955
-	-	-	-	-	-	3,355,125	3,355,125	-
-	-	-	-	-	-	(62,178)	(62,178)	-
-	-	-	-	-	-	3,292,947	3,541,983	249,036
(374)	(4,693)	(4,319)	-	(7,556)	(7,556)	(406,528)	(135,049)	271,479
374	63,103	62,729	-	72,427	72,427	406,528	430,546	24,018
\$ -	\$ 58,410	\$ 58,410	\$ -	\$ 64,871	\$ 64,871	\$ -	\$ 295,497	\$ 295,497

	Total Debt Service Funds		
	Budget	Actual	Variance *
Revenues:			
Special assessments	\$ 36,794	\$ 24,918	\$ (11,876)
Investment income	10,000	10,518	518
Total Revenues	46,794	35,436	(11,358)
Expenditures:			
Current:			
General government	374	2,474	(2,100)
Public safety	3,600	3,015	585
Culture and recreation	4,350	250,837	(246,487)
Debt service:			
Principal retirement	2,776,341	3,121,341	(345,000)
Interest and fiscal charges	2,503,848	1,883,318	620,530
Total Expenditures	5,288,513	5,260,985	27,528
Excess (deficiency) of revenues over expenditures	(5,241,719)	(5,225,549)	16,170
Other financing sources (uses):			
Bond issuance	-	11,150,000	11,150,000
Payment to bond refunding escrow agent	-	(11,964,919)	(11,964,919)
Premiums	-	1,063,955	1,063,955
Transfers in	4,904,220	4,904,220	-
Transfers out	(62,178)	(62,178)	-
Total Other financing sources (uses)	4,842,042	5,091,078	249,036
Net change in fund balance	(399,677)	(134,471)	265,206
Fund balances / (deficits), July 1, 2015	399,677	567,034	167,357
Fund balances / (deficits), June 30, 2016	\$ -	\$ 432,563	\$ 432,563

* Variance = Positive / (Negative)

{This page is intentionally left blank}

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2016

	General			Jail District		
	Administration Building		4406	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	-	-	-	\$ 194	\$ 194
Total Revenues	-	-	-	-	194	194
Expenditures:						
Current:						
General government	-	\$ 254	\$ (254)	-	-	-
Capital Outlay	\$ 4,900,302	2,493,011	2,407,291	-	-	-
Total Expenditures	4,900,302	2,493,265	2,407,037	-	-	-
Excess (deficiency) of revenues over expenditures	(4,900,302)	(2,493,265)	2,407,037	-	194	194
Other financing sources (uses):						
Transfers in	550,000	550,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	550,000	550,000	-	-	-	-
Net change in fund balance	(4,350,302)	(1,943,265)	2,407,037	-	194	194
Fund balances / (deficits), July 1, 2015	4,350,302	4,326,947	(23,355)	-	31,533	31,533
Fund balances / (deficits), June 30, 2016	\$ -	\$ 2,383,682	\$ 2,383,682	\$ -	\$ 31,727	\$ 31,727

* Variance = Positive / (Negative)

Improvement Districts									
Mesa del Sol			Gadsden			B & C Colonial			
4714			4717			4721			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	\$ 20,000	-	\$ (20,000)	
-	-	-	\$ 1,059,736	\$ 116,061	\$ (943,675)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	1,059,736	116,061	(943,675)	20,000	-	(20,000)	
\$ 10,000	\$ 30,674	\$ (20,674)	-	6,739	(6,739)	22,762	-	22,762	
65,000	500	64,500	949,260	109,389	839,871	-	-	-	
75,000	31,174	43,826	949,260	116,128	833,132	22,762	-	22,762	
(75,000)	(31,174)	43,826	110,476	(67)	(110,543)	(2,762)	-	2,762	
75,000	75,000	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
75,000	75,000	-	-	-	-	-	-	-	
-	43,826	43,826	110,476	(67)	(110,543)	(2,762)	-	2,762	
-	1,251	1,251	(110,476)	141	110,617	2,762	-	(2,762)	
\$ -	\$ 45,077	\$ 45,077	\$ -	\$ 74	\$ 74	\$ -	\$ -	\$ -	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2016

	Library District			Port of Entry		
	Capital Projects		4720	Capital Projects		4414
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	-	\$ 357	\$ 357	-	-	-
Total Revenues	-	357	357	-	-	-
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Capital Outlay	\$ 62,178	61,477	701	-	-	-
Total Expenditures	62,178	61,477	701	-	-	-
Excess (deficiency) of revenues over expenditures	(62,178)	(61,120)	1,058	-	-	-
Other financing sources (uses):						
Transfers in	62,178	62,178	-	-	-	-
Transfers out	-	-	-	-	\$ (13)	\$ (13)
Total Other financing sources (uses)	62,178	62,178	-	-	(13)	(13)
Net change in fund balance	-	1,058	1,058	-	(13)	(13)
Fund balances / (deficits), July 1, 2015	-	45,309	45,309	-	13	13
Fund balances / (deficits), June 30, 2016	\$ -	\$ 46,367	\$ 46,367	\$ -	\$ -	\$ -

* Variance = Positive / (Negative)

Exhibit K - 3

(Concluded)

Total Capital Projects Funds		
Budget	Actual	Variance *
\$ 20,000	-	\$ (20,000)
1,059,736	\$ 116,061	(943,675)
-	551	551
1,079,736	116,612	(963,124)
32,762	37,667	(4,905)
5,976,740	2,664,377	3,312,363
6,009,502	2,702,044	3,307,458
(4,929,766)	(2,585,432)	2,344,334
687,178	687,178	-
-	(13)	(13)
687,178	687,165	(13)
(4,242,588)	(1,898,267)	2,344,321
4,242,588	4,405,194	162,606
\$ -	\$ 2,506,927	\$ 2,506,927

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2016

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	\$ 2,103,333	\$ 2,044,954	\$ (58,379)
Special assessments	56,794	24,918	(31,876)
Licenses and permits	20,000	43,728	23,728
Intergovernmental	34,874,193	31,864,454	(3,009,739)
Charges for services	1,141,894	1,137,014	(4,880)
Fines and forfeits	1,527,920	1,528,183	263
Investment income	56,927	89,759	32,832
Rents	286,608	295,018	8,410
Miscellaneous	795,713	771,838	(23,875)
Total Revenues	40,863,382	37,799,866	(3,063,516)
Expenditures:			
Current:			
General government	5,778,405	4,699,533	1,078,872
Public safety	12,592,341	10,537,396	2,054,945
Highways and streets	8,474,459	6,924,644	1,549,815
Sanitation	668,383	328,094	340,289
Health	4,647,869	4,343,600	304,269
Welfare	3,941,363	3,905,825	35,538
Culture and recreation	172,345	347,917	(175,572)
Education	7,439,664	5,722,692	1,716,972
Capital Outlay	7,563,202	3,706,991	3,856,211
Debt service:			
Principal retirement	2,784,515	3,129,515	(345,000)
Interest and fiscal charges	2,503,848	1,884,488	619,360
Total Expenditures	56,566,394	45,530,695	11,035,699
Excess (deficiency) of revenues over expenditures	(15,703,012)	(7,730,829)	7,972,183
Other financing sources (uses):			
Bond issuance	-	11,150,000	11,150,000
Payment to bond refunding escrow agent	-	(11,964,919)	(11,964,919)
Premiums	-	1,063,955	1,063,955
Proceeds from sale of capital assets	-	6,752	6,752
Transfers in	7,371,578	7,354,827	(16,751)
Transfers out	(656,675)	(833,246)	(176,571)
Total Other financing sources (uses)	6,714,903	6,777,369	62,466
Net change in fund balance	(8,988,109)	(953,460)	8,034,649
Fund balances / (deficits), July 1, 2015	8,988,109	17,933,985	8,945,876
Fund balances / (deficits), June 30, 2016	\$ -	\$ 16,980,525	\$ 16,980,525

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY
Combining Statement of Net Position
All Internal Service Funds
June 30, 2016

Exhibit L - 1

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Assets						
Cash and cash equivalents	\$ 19,388	\$ 14,970	\$ 331,180	\$ 8,348,928	\$ 98,066	\$ 8,812,532
Receivables (net of allowances for uncollectibles):						
Accrued interest	7	-	348	8,135	214	8,704
Due from:						
Other funds	-	1,233	145,386	4,903	-	151,522
Prepaid items	-	470	-	9,795	-	10,265
Total Assets	\$ 19,395	\$ 16,673	\$ 476,914	\$ 8,371,761	\$ 98,280	\$ 8,983,023
Deferred Outflow of Resources						
Deferred outflow of resources related to pensions	-	\$ 11,943	\$ 1,840	\$ 16,594	\$ 27,442	\$ 57,819
Total Deferred Outflow of Resources	\$ -	\$ 11,943	\$ 1,840	\$ 16,594	\$ 27,442	\$ 57,819
Liabilities						
Liabilities						
Accounts payable	-	\$ 5,998	\$ 139,690	\$ 29,199	\$ 83,317	\$ 258,204
Accrued payroll and employee benefits	-	3,379	456	5,846	7,032	16,713
Insurance claims payable	-	-	-	845,000	-	845,000
Due to:						
Other funds	-	84	-	-	-	84
Long-term liabilities	-	122,912	20,193	178,980	297,051	619,136
Total Liabilities	\$ -	\$ 132,373	\$ 160,339	\$ 1,059,025	\$ 387,400	\$ 1,739,137
Deferred Inflow of Resources						
Deferred inflow of resources related to pensions	-	\$ 13,588	\$ 2,232	\$ 19,786	\$ 32,838	\$ 68,444
Total Deferred Inflow of Resources	\$ -	\$ 13,588	\$ 2,232	\$ 19,786	\$ 32,838	\$ 68,444
Net Position						
Reserved for:						
Prepaid items	-	\$ 470	-	\$ 9,795	-	\$ 10,265
Unrestricted	\$ 19,395	(117,815)	\$ 316,183	7,299,749	\$ (294,516)	7,222,996
Total Net Position	\$ 19,395	\$ (117,345)	\$ 316,183	\$ 7,309,544	\$ (294,516)	\$ 7,233,261

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

All Internal Service Funds

Year Ended June 30, 2016

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Operating revenues						
Charges for services - insurance premiums	-	-	\$ 539,266	\$ 13,541,143	\$ 1,395,120	\$ 15,475,529
Charges for services	\$ 183,513	\$ 76,095	-	-	-	259,608
Miscellaneous	-	7,236	1,527	89,352	42,059	140,174
Total operating revenues	183,513	83,331	540,793	13,630,495	1,437,179	15,875,311
Operating expenses						
Personal services	-	114,531	17,205	153,304	233,917	518,957
Supplies and services	-	1,234	-	10,652	19,603	31,489
Tools and minor equipment	183,513	-	-	8,671	135	192,319
Professional services	-	12,913	26,618	71,415	143,740	254,686
Health services claims	-	-	-	7,277,244	-	7,277,244
Health services other	-	-	-	4,569,207	-	4,569,207
Insurance claims	-	-	324,036	7,929	646,106	978,071
Insurance others	-	571	238,468	856	746,253	986,148
Other	1,187	3,323	16,707	421,429	24,396	467,042
Total operating expenses	184,700	132,572	623,034	12,520,707	1,814,150	15,275,163
Operating income / (loss)	(1,187)	(49,241)	(82,241)	1,109,788	(376,971)	600,148
Nonoperating revenues						
Investment income	7	93	2,322	48,004	2,661	53,087
Other	-	-	-	-	15,988	15,988
Total nonoperating revenues	7	93	2,322	48,004	18,649	69,075
Income / (loss) before transfers	(1,180)	(49,148)	(79,919)	1,157,792	(358,322)	669,223
Transfers						
Transfers in	32,948	-	-	-	-	32,948
Transfers out	-	-	(162,972)	-	-	(162,972)
Total operating transfers	32,948	-	(162,972)	-	-	(130,024)
Change in net position	31,768	(49,148)	(242,891)	1,157,792	(358,322)	539,199
Net position / (deficit), as restated, July 1, 2015	(12,373)	(68,197)	559,074	6,151,752	63,806	6,694,062
Total net position / (deficit), June 30, 2016	\$ 19,395	\$ (117,345)	\$ 316,183	\$ 7,309,544	\$ (294,516)	\$ 7,233,261

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2016

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Total Internal Service Funds
Cash flows from operating activities:						
Receipts from customers	-	\$ 20,310	-	\$ 13,543,652	\$ 1,439,109	\$ 15,003,071
Receipts from other funds for goods and services provided	\$ 178,290	84,921	\$ 540,272	-	-	803,483
Other receipts	-	2,788	43,539	89,352	44,196	179,875
Payments for supplies and to providers of goods and services	(192,093)	(18,013)	(495,116)	(12,293,833)	(1,612,769)	(14,611,824)
Payments to employees	-	(117,034)	(15,842)	(131,356)	(220,093)	(484,325)
Other payments	-	(4,029)	(24,367)	(222,413)	(30,912)	(281,721)
Net cash provided (used) by operating activities	(13,803)	(31,057)	48,486	985,402	(380,469)	608,559
Cash flows to noncapital financial activities:						
Transfers in	32,948	-	-	-	-	32,948
Transfers out	-	-	(162,972)	-	-	(162,972)
Net cash provided (used) by noncapital financial activities	32,948	-	(162,972)	-	-	(130,024)
Cash flows from investing activities:						
Interest received on investments	1	136	2,388	47,328	3,027	52,880
Net cash provided by investing activities	1	136	2,388	47,328	3,027	52,880
Net increase / (decrease) in cash and cash equivalents	19,146	(30,921)	(112,098)	1,032,730	(377,442)	531,415
Cash and cash equivalents, July 1, 2015	242	45,891	443,278	7,316,198	475,508	8,281,117
Cash and cash equivalents, June 30, 2016	\$ 19,388	\$ 14,970	\$ 331,180	\$ 8,348,928	\$ 98,066	\$ 8,812,532
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ (1,187)	\$ (49,241)	\$ (82,241)	\$ 1,109,788	\$ (360,983)	\$ 616,136
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	-	34	-	910	-	944
Prepaid expenditures	-	(470)	-	(9,616)	-	(10,086)
Due from other funds	67,183	10,728	(522)	200	5,510	83,099
(Increase) / decreases in deferred outflows:						
Deferred outflows	-	(3,354)	(551)	(4,884)	(8,106)	(16,895)
Increase / (decrease) in liabilities:						
Accounts payable	(8,580)	2,338	135,831	11,237	(38,820)	102,006
Accrued payroll and employee benefits	-	797	106	1,594	1,727	4,224
Insurance claims payable	-	-	-	(136,000)	-	(136,000)
Due to other funds	(71,219)	(248)	(5,510)	-	-	(76,977)
Long-term liabilities	-	(5,229)	(859)	(7,613)	(12,635)	(26,336)
Increase / (decrease) in deferred inflows:						
Deferred inflows	-	13,588	2,232	19,786	32,838	68,444
Total Adjustments	(12,616)	18,184	130,727	(124,386)	(19,486)	(7,577)
Net cash provided (used) by operating activities	\$ (13,803)	\$ (31,057)	\$ 48,486	\$ 985,402	\$ (380,469)	\$ 608,559

Trust and Agency Funds

YUMA COUNTY
Combining Statement of Net Position
All Trust and Agency Funds
June 30, 2016

Exhibit M - 1

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Assets				
Cash and cash equivalents	\$ 60,577,683	\$ 27,960,486	\$ 88,538,169	\$ 4,785,724
Receivables (net of allowances for uncollectibles):				
Accrued interest	152,510	17,418	169,928	-
Total Assets	\$ 60,730,193	27,977,904	\$ 88,708,097	\$ 4,785,724
Liabilities				
Deposits held for others	-	-	-	\$ 4,785,724
Total Liabilities	\$ -	\$ -	\$ -	\$ 4,785,724
Net Position				
Reserved for:				
Held in trust for investment trust participants	\$ 60,730,193	\$ 27,977,904	\$ 88,708,097	
Total Net Position	\$ 60,730,193	\$ 27,977,904	\$ 88,708,097	-

YUMA COUNTY
Combining Statement of Changes in Net Position
All Trust and Agency Funds
Year Ended June 30, 2016

Exhibit M - 2

	Investment Trust Funds		Total Investment Trust Funds	Agency Funds
	Treasurer's Pool	Individual Accounts		
Additions:				
Contributions from participants	\$ 429,882,128	\$ 27,166,493	\$ 457,048,621	\$ 29,613,808
Investment income	890,640	-	890,640	-
Total additions	430,772,768	27,166,493	457,939,261	29,613,808
Deductions:				
Distributions to participants	385,443,903	27,909,925	413,353,828	29,613,808
Total deductions	385,443,903	27,909,925	413,353,828	\$ 29,613,808
Change in net assets	45,328,865	(743,432)	44,585,433	
Net position held in trust, July 1, 2015	15,401,328	28,721,336	44,122,664	
Net position held in trust, June 30, 2016	\$ 60,730,193	\$ 27,977,904	\$ 88,708,097	

YUMA COUNTY
Statement of Changes in Assets and Liabilities
Agency Fund
Year Ended June 30, 2016

Exhibit M - 3

	Balance July 1, 2015	Additions	Deletions	Balance June 30, 2016
Assets				
Cash and cash equivalents	\$ 4,585,414	\$ 200,310	\$ -	\$ 4,785,724
Total Assets	<u>\$ 4,585,414</u>	<u>\$ 200,310</u>	<u>\$ -</u>	<u>\$ 4,785,724</u>
Liabilities				
Deposits held for others	\$ 4,585,414	\$ 200,310	\$ -	\$ 4,785,724
Total Liabilities	<u>\$ 4,585,414</u>	<u>\$ 200,310</u>	<u>\$ -</u>	<u>\$ 4,785,724</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 30,2015 and June 30,2016

	2015	2016
Governmental Funds capital assets:		
Land	\$ 49,119,111	\$ 50,256,839
Buildings	180,753,524	181,078,729
Improvements other than buildings	14,059,035	14,302,517
Machinery and equipment	37,709,263	38,149,837
Infrastructure	183,049,542	187,947,360
Construction in progress	3,818,415	5,751,045
Total governmental funds capital assets	<u>\$ 468,508,890</u>	<u>\$ 477,486,327</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 20,020,013	\$ 20,423,694
Major Capital Projects Funds	181,127,162	183,416,995
Flood Control District	29,564,090	29,992,277
Health Services District	1,274,057	1,256,883
DDS HURF	50,834,518	53,135,378
Other Funds	182,391,854	185,963,853
Donations	3,297,196	3,297,247
Total governmental funds capital assets	<u>\$ 468,508,890</u>	<u>\$ 477,486,327</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 assets.

Yuma County, Arizona
Capital Assets Used in the Operations of Governmental Funds
Schedule by Function and Activity*
Year Ended June 30, 2016

Exhibit N-2

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Construction in Progress
Function and Activity:							
General Government:							
Administration	\$ 24,711,667	\$ 663,326	\$ 6,894,768	\$ 5,099,611	\$ 9,296,664	-	\$ 2,757,298
Adult Probation	4,165,874	-	3,922,851	6,010	237,013	-	-
Attorneys	148,390	-	39,271	-	109,119	-	-
Courts	33,796,461	649,851	28,814,541	2,528,988	1,803,081	-	-
Development Services	5,540,277	196,380	4,595,369	6,910	741,618	-	-
Juvenile Court	13,447,953	-	12,586,654	270,298	591,001	-	-
Public Defender	540,344	39,200	435,447	-	65,697	-	-
Total General Government	82,350,966	1,548,757	57,288,901	7,911,817	12,844,193	-	2,757,298
Public Safety:							
Adult probation	177,919	-	72,186	14,284	91,449	-	-
Juvenile Court - Grants	215,661	-	84,705	38,618	92,338	-	-
Sheriff - Administration	65,232,779	1,773,939	50,718,365	1,826,165	10,914,310	-	-
Sheriff - Boat Patrol	896,887	112,750	618,777	-	165,360	-	-
Flood Control	54,522,716	3,656,403	-	26,652	125,663	\$ 50,178,744	535,254
Total Public Safety	121,045,962	5,543,092	51,494,033	1,905,719	11,389,120	50,178,744	535,254
Highways and Streets:							
Roads	192,909,256	39,514,460	5,010,882	33,486	8,957,918	137,768,616	1,623,894
Total Highways and Streets	192,909,256	39,514,460	5,010,882	33,486	8,957,918	137,768,616	1,623,894
Sanitation:							
Solid Waste	1,158,899	1,773	-	188,214	968,912	-	-
Total Sanitation	1,158,899	1,773	-	188,214	968,912	-	-
Health :							
Health	10,164,552	-	8,446,725	820,349	897,478	-	-
Total Health	10,164,552	-	8,446,725	820,349	897,478	-	-
Welfare:							
Cemetery	25,288	25,288	-	-	-	-	-
Housing	15,690,689	202,766	12,274,621	2,056,527	322,176	-	834,599
Total Welfare	15,715,977	228,054	12,274,621	2,056,527	322,176	-	834,599
Culture and Recreation:							
Library	52,785,681	3,100,193	46,132,407	811,542	2,741,539	-	-
Parks	863,066	303,010	-	546,160	13,896	-	-
Total Culture and Recreation	53,648,747	3,403,203	46,132,407	1,357,702	2,755,435	-	-
Education:							
Juvenile Court	462,471	-	419,163	28,703	14,605	-	-
School Superintendent	29,497	17,500	11,997	-	-	-	-
Total Education	491,968	17,500	431,160	28,703	14,605	-	-
Total governmental funds capital assets	\$ 477,486,327	\$ 50,256,839	\$ 181,078,729	\$ 14,302,517	\$ 38,149,837	\$ 187,947,360	\$ 5,751,045

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

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

Year Ended June 30, 2016

	Governmental Capital Assets July 1, 2015	Additions	Deletions	Governmental Capital Assets June 30, 2016
Function and Activity:				
General Government:				
Administration	\$ 21,952,035	\$ 2,759,632		\$ 24,711,667
Adult Probation	4,213,943	-	\$ 48,069	4,165,874
Attorneys	175,568	13,927	41,105	148,390
Courts	33,796,461	-	-	33,796,461
Development Services	5,986,964	97,613	544,300	5,540,277
Juvenile Court	13,316,680	153,529	22,256	13,447,953
Public Defender	527,084	19,500	6,240	540,344
Total General Government	<u>79,968,735</u>	<u>3,044,201</u>	<u>661,970</u>	<u>82,350,966</u>
Public Safety:				
Adult Probation	181,093	8,027	11,201	177,919
Juvenile Court - Grants	215,661	-	-	215,661
Sheriff - Administration	64,853,693	544,360	165,274	65,232,779
Sheriff - Boat Patrol	896,887	-	-	896,887
Flood Control	54,094,528	1,119,481	691,293	54,522,716
Total Public Safety	<u>120,241,862</u>	<u>1,671,868</u>	<u>867,768</u>	<u>121,045,962</u>
Highways and Streets:				
Roads	187,362,002	6,494,406	947,152	192,909,256
Total Highways and Streets	<u>187,362,002</u>	<u>6,494,406</u>	<u>947,152</u>	<u>192,909,256</u>
Sanitation:				
Solid Waste	1,163,899	-	5,000	1,158,899
Total Sanitation	<u>1,163,899</u>	<u>-</u>	<u>5,000</u>	<u>1,158,899</u>
Health :				
Health	10,113,620	78,335	27,403	10,164,552
Total Health	<u>10,113,620</u>	<u>78,335</u>	<u>27,403</u>	<u>10,164,552</u>
Welfare:				
Cemetery	25,288	-	-	25,288
Housing	15,616,029	611,868	537,208	15,690,689
Total Welfare	<u>15,641,317</u>	<u>611,868</u>	<u>537,208</u>	<u>15,715,977</u>
Culture and Recreation:				
Library	52,662,421	216,812	93,552	52,785,681
Parks	863,066	-	-	863,066
Total Culture and Recreation	<u>53,525,487</u>	<u>216,812</u>	<u>93,552</u>	<u>53,648,747</u>
Education:				
Juvenile Court	462,471	-	-	462,471
School Superintendent	29,497	-	-	29,497
Total Education	<u>491,968</u>	<u>-</u>	<u>-</u>	<u>491,968</u>
Total governmental funds capital assets	<u>\$ 468,508,890</u>	<u>\$ 12,117,490</u>	<u>\$ 3,140,053</u>	<u>\$ 477,486,327</u>



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.....	219-248
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.....	249-254
These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax.	
Debt Capacity.....	255-266
These schedules contain trend information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.	
Economic and Demographic Information.....	267-274
These schedules offer economic and demographic indicators to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	
Operational Information.....	275-280
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

{This page is intentionally left blank}

Financial Trends

Yuma County, Arizona

Government-wide Revenues by Source
Last Ten Fiscal Years

	Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10		Fiscal Year 2010-11	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues										
Charges for Services										
General Government	\$ 5,548,210	(2.6%)	\$ 5,831,240	5.1%	\$ 7,030,773	20.6%	\$ 6,924,335	(1.5%)	\$ 7,757,721	12.0%
Public Safety	3,795,111	(25.1%)	2,797,166	(26.3%)	2,291,689	(18.1%)	2,093,447	(8.7%)	2,371,176	13.3%
Highway & Streets	125,189	42.9%	93,919	(25.0%)	109,838	16.9%	77,197	(29.7%)	42,994	(44.3%)
Sanitation	64,823	(6.2%)	75,462	16.4%	52,503	(30.4%)	21,468	(59.1%)	52,230	143.3%
Health	701,720	6.7%	1,176,177	67.6%	999,275	(15.0%)	893,349	(10.6%)	931,425	4.3%
Welfare	360,780	6.5%	367,184	1.8%	411,912	12.2%	370,074	(10.2%)	377,567	2.0%
Culture & Recreation	64,742	3.5%	22,536	(65.2%)	67,293	198.6%	95,059	41.3%	93,180	(2.0%)
Operating Grants & Contributions	36,731,225	3.4%	39,624,394	7.9%	36,786,741	(7.2%)	40,790,384	10.9%	38,885,744	(4.7%)
Capital Grants & Contributions	50,253	(99.1%)	115,686	130.2%	104,924	(9.3%)	4,470,804	4161.0%	17,998,927	302.6%
Total Program Revenues	\$ 47,442,053	(10.2%)	\$ 50,103,764	5.6%	\$ 47,854,948	(4.5%)	\$ 55,736,117	16.5%	\$ 68,510,964	22.9%
General Revenues										
Taxes										
Property Taxes	\$ 29,610,778	25.9%	\$ 33,498,939	13.1%	\$ 35,695,623	6.6%	\$ 37,493,095	5.0%	\$ 37,924,367	1.2%
County Sales Taxes	34,612,349	(7.9%)	27,282,231	(21.2%)	26,064,311	(4.5%)	22,768,588	(12.6%)	23,736,455	4.3%
Auto-in-Lieu of Tax	7,541,525	7.3%	7,917,255	5.0%	7,557,201	(4.5%)	6,861,013	(9.2%)	6,727,463	(1.9%)
Franchise Taxes	171,633	(7.5%)	181,123	5.5%	148,778	(17.9%)	181,228	21.8%	186,550	2.9%
Shared State Sales Taxes	19,283,910	5.6%	18,693,288	(3.1%)	17,157,731	(8.2%)	16,878,309	(1.6%)	16,678,861	(1.2%)
Total Taxes	91,220,195	5.4%	87,572,836	(4.0%)	86,623,644	(1.1%)	84,182,233	(2.8%)	85,253,696	1.3%
Grants and Contributions Net										
Restricted to Specific Programs	2,148,468	(3.4%)	1,897,819	(11.7%)	5,900,085	210.9%	4,552,739	(22.8%)	3,932,483	(13.6%)
Investment earnings	5,106,758	61.8%	6,695,423	31.1%	3,531,219	(47.3%)	1,713,898	(51.5%)	1,103,459	(35.6%)
Miscellaneous	1,894,298	(39.1%)	1,837,847	(3.0%)	1,837,234	0.0%	2,345,158	27.6%	1,601,598	(31.7%)
Total General Revenues	\$ 100,369,719	5.6%	\$ 98,003,925	(2.4%)	\$ 97,892,182	(0.1%)	\$ 92,794,028	(5.2%)	\$ 91,891,236	(1.0%)
Total Revenues	\$ 147,811,772	0.0%	\$ 148,107,689	0.2%	\$ 145,747,130	(1.6%)	\$ 148,530,145	1.9%	\$ 160,402,200	8.0%

Table A-1

Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-2015		Fiscal Year 2015-2016	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 7,161,588	(7.7%)	\$ 6,824,536	(4.7%)	\$ 5,901,084	(13.5%)	\$ 6,234,220	5.6%	\$ 6,469,849	3.8%
2,462,699	3.9%	2,230,352	(9.4%)	2,422,856	8.6%	2,404,133	(0.8%)	2,085,254	(13.3%)
44,381	3.2%	45,555	2.6%	50,996	11.9%	33,857	(33.6%)	35,767	5.6%
35,809	(31.4%)	36,653	2.4%	72,384	97.5%	61,229	(15.4%)	61,770	0.9%
865,286	(7.1%)	1,189,023	37.4%	1,202,234	1.1%	1,347,391	12.1%	1,366,180	1.4%
351,361	(6.9%)	366,209	4.2%	352,644	(3.7%)	388,874	10.3%	378,797	(2.6%)
96,925	4.0%	98,985	2.1%	99,963	1.0%	93,685	(6.3%)	94,678	1.1%
36,579,844	(5.9%)	35,483,411	(3.0%)	33,951,827	(4.3%)	35,564,310	4.7%	36,345,929	2.2%
11,519,306	(36.0%)	213,005	(98.2%)	832,800	291.0%	172,611	(79.3%)	3,368,486	1851.5%
\$ 59,117,199	(13.7%)	\$ 46,487,729	(21.4%)	\$ 44,886,788	(3.4%)	\$ 46,300,310	3.1%	\$ 50,206,710	8.4%
\$ 38,788,697	2.3%	\$ 37,148,236	(4.2%)	\$ 36,469,483	(1.8%)	38,428,410	5.4%	41,101,016	7.0%
24,965,329	5.2%	25,532,665	2.3%	25,733,655	0.8%	26,542,235	3.1%	27,126,661	2.2%
6,358,376	(5.5%)	6,418,912	1.0%	6,649,839	3.6%	7,013,751	5.5%	7,624,328	8.7%
180,411	(3.3%)	165,593	(8.2%)	154,609	(6.6%)	150,871	(2.4%)	131,546	(12.8%)
17,349,424	4.0%	17,919,502	3.3%	18,671,692	4.2%	19,453,510	4.2%	20,194,008	3.8%
87,642,237	2.8%	87,184,908	(0.5%)	87,679,278	0.6%	91,588,777	4.5%	96,177,559	5.0%
3,954,280	0.6%	3,416,481	(13.6%)	3,640,636	6.6%	3,166,280	(13.0%)	3,768,167	19.0%
646,064	(41.5%)	553,550	(14.3%)	455,473	(17.7%)	474,299	4.1%	469,775	(1.0%)
2,510,793	56.8%	1,845,885	(26.5%)	2,107,888	14.2%	2,204,892	4.6%	2,045,784	(7.2%)
\$ 94,753,374	3.1%	\$ 93,000,824	(1.8%)	\$ 93,883,275	0.9%	\$ 97,434,248	3.8%	\$ 102,461,285	5.2%
\$ 153,870,573	(4.1%)	\$ 139,488,553	(9.3%)	\$ 138,770,063	(0.5%)	\$ 143,734,558	3.6%	\$ 152,667,995	6.2%

Yuma County, Arizona
 Government-wide Expenses by Function
 Last Ten Fiscal Years

	Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10		Fiscal Year 2010-11	
	Amount	% Chg	Amount	% Chg						
General Government	\$ 40,039,629	4.9%	\$ 42,799,239	6.9%	\$ 45,304,045	5.9%	\$ 50,150,134	10.7%	\$ 45,977,581	(8.3%)
Public Safety	38,574,625	6.7%	40,728,698	5.6%	40,217,770	(1.3%)	40,251,320	0.1%	41,268,389	2.5%
Highway & Streets	15,451,075	34.8%	7,280,293	(52.9%)	7,011,932	(3.7%)	14,316,356	104.2%	11,610,502	(18.9%)
Sanitation	862,621	0.5%	877,712	1.7%	878,146	0.0%	841,767	(4.1%)	911,775	8.3%
Health	7,488,353	13.0%	8,623,313	15.2%	8,587,612	(0.4%)	8,633,914	0.5%	9,043,830	4.7%
Welfare	13,146,757	3.6%	13,139,929	(0.1%)	14,140,558	7.6%	12,884,373	(8.9%)	13,728,818	6.6%
Culture & Recreation	4,348,632	(4.6%)	4,824,207	10.9%	8,205,586	70.1%	8,152,455	(0.6%)	8,453,590	3.7%
Education	6,176,103	(11.3%)	6,358,736	3.0%	6,933,698	9.0%	10,266,758	48.1%	8,641,658	(15.8%)
Interest on Long-term Debt	2,206,422	39.9%	3,806,777	72.5%	3,166,589	(16.8%)	2,983,100	(5.8%)	2,608,233	(12.6%)
Total - Expenses	\$ 128,294,217	7.8%	\$ 128,438,904	0.1%	\$ 134,445,936	4.7%	\$ 148,480,177	10.4%	\$ 142,244,376	(4.2%)
Change in Net Position (1)	\$ 19,517,555	(32.3%)	\$ 19,668,785	0.8%	\$ 11,301,194	(42.5%)	\$ 49,968	(99.6%)	\$ 18,217,355	36358.0%
Beginning Net Position (1)	297,671,322	10.7%	317,188,877	6.6%	336,857,662	6.2%	348,158,856	3.4%	348,208,824	0.0%
Ending Net Position (1)	\$ 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%

Table A-2

Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-2015		Fiscal Year 2015-2016	
Amount	% Chg	Amount	% Chg						
\$ 44,961,829	(2.2%)	\$ 47,291,500	5.2%	\$ 46,328,082	(2.0%)	\$ 48,761,701	5.3%	\$ 46,510,766	(4.6%)
40,778,911	(1.2%)	44,237,187	8.5%	44,364,995	0.3%	46,210,211	4.2%	44,122,868	(4.5%)
11,148,656	(4.0%)	11,095,884	(0.5%)	10,077,888	(9.2%)	10,291,432	2.1%	10,072,778	(2.1%)
892,460	(2.1%)	876,743	(1.8%)	901,795	2.9%	942,195	4.5%	891,291	(5.4%)
9,121,693	0.9%	9,012,391	(1.2%)	8,193,331	(9.1%)	8,660,037	5.7%	8,358,008	(3.5%)
15,570,314	13.4%	15,033,810	(3.4%)	15,254,112	1.5%	15,783,020	3.5%	16,174,152	2.5%
8,995,200	6.4%	9,688,159	7.7%	9,489,428	(2.1%)	10,002,528	5.4%	9,435,723	(5.7%)
6,983,411	(19.2%)	7,191,899	3.0%	5,890,655	(18.1%)	6,376,122	8.2%	6,152,666	(3.5%)
2,626,606	0.7%	2,736,718	4.2%	2,818,925	3.0%	2,681,450	(4.9%)	2,156,838	(19.6%)
\$ 141,079,080	(0.8%)	\$ 147,164,291	4.3%	\$ 143,319,211	(2.6%)	\$ 149,708,696	4.5%	\$ 143,875,090	(3.9%)
\$ 12,791,492	(29.8%)	\$ (7,675,738)	(160.0%)	\$ (4,547,145)	(40.8%)	\$ (5,974,138)	31.4%	\$ 8,792,905	(247.2%)
366,426,179	5.2%	379,217,671	3.5%	371,541,933	(2.0%)	265,702,216	(28.5%)	259,728,078	(2.2%)
\$ 379,217,671	3.5%	\$ 371,541,933	(2.0%)	\$ 366,994,788	(1.2%)	\$ 259,728,078	(29.2%)	\$ 268,520,983	3.4%

Yuma County, Arizona

General Government Expenditures by Function ⁽¹⁾
Last Ten Fiscal Years

	Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10		Fiscal Year 2010-11	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	\$ 38,134,493	5.36%	\$ 39,795,414	4.36%	\$ 42,397,350	6.54%	\$ 42,119,564	(0.66%)	\$ 42,399,498	0.66%
Public Safety	37,882,894	7.89%	37,821,622	(0.16%)	38,366,468	1.44%	38,202,107	(0.43%)	38,814,882	1.60%
Highway & Streets	11,286,358	15.36%	11,008,356	(2.46%)	11,179,796	1.56%	12,541,134	12.18%	9,855,973	(21.41%)
Sanitation	850,721	2.44%	819,880	(3.63%)	828,464	1.05%	794,215	(4.13%)	854,966	7.65%
Health	7,384,788	14.28%	8,039,525	8.87%	8,217,172	2.21%	8,288,126	0.86%	8,628,172	4.10%
Welfare	12,742,949	3.73%	12,989,098	1.93%	13,682,775	5.34%	12,477,589	(8.81%)	13,308,587	6.66%
Culture & Recreation	4,344,464	(3.11%)	4,488,158	3.31%	8,009,183	78.45%	7,794,138	(2.68%)	7,404,440	(5.00%)
Education	6,193,698	(11.10%)	6,266,518	1.18%	6,923,526	10.48%	10,260,122	48.19%	8,627,030	(15.92%)
Capital Outlay	17,793,463	12.22%	40,107,795	125.41%	39,012,758	(2.73%)	11,297,777	(71.04%)	19,588,306	73.38%
Debt Service - Principal	12,020,108	414.11%	13,570,649	12.90%	4,495,840	(66.87%)	7,314,848	62.70%	1,830,822	(74.97%)
Debt Service - Interest	2,206,422	39.94%	3,806,777	72.53%	3,166,589	(16.82%)	2,983,100	(5.79%)	2,608,233	(12.57%)
Total	\$ 150,840,358	14.37%	\$ 178,713,792	18.48%	\$ 176,279,921	(1.36%)	\$ 154,072,720	(12.60%)	\$ 153,920,909	(0.10%)
Change in Balance	\$ 7,742,450	(62.98%)	\$ 12,618,237	62.97%	\$ (30,557,824)	(342.17%)	\$ (9,872,875)	(67.69%)	\$ 792,840	(108.03%)
Fund Balance -Beginning ⁽¹⁾	104,041,880	25.16%	111,784,330	7.44%	124,402,567	11.29%	93,844,743	(24.56%)	83,971,868	(10.52%)
Fund Balance -Ending ⁽¹⁾	\$ 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%

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

Table A-3

Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15		Fiscal Year 2015-16	
Amount	% Chg								
\$ 42,582,154	0.43%	\$ 42,801,744	0.52%	\$ 44,546,509	4.08%	\$ 43,823,718	(1.62%)	\$ 44,728,000	2.06%
38,624,854	(0.49%)	40,561,086	5.01%	41,888,510	3.27%	40,279,751	(3.84%)	40,301,383	0.05%
9,466,126	(3.96%)	8,718,437	(7.90%)	8,278,875	(5.04%)	8,601,040	3.89%	8,543,777	(0.67%)
842,870	(1.41%)	801,525	(4.91%)	850,056	6.05%	862,753	1.49%	836,843	(3.00%)
8,781,513	1.78%	8,436,617	(3.93%)	7,831,340	(7.17%)	7,999,599	2.15%	7,975,662	(0.30%)
15,184,030	14.09%	14,536,112	(4.27%)	14,895,436	2.47%	15,332,885	2.94%	15,876,606	3.55%
7,514,881	1.49%	7,581,837	0.89%	7,974,382	5.18%	8,352,080	4.74%	8,308,929	(0.52%)
6,975,040	(19.15%)	7,147,788	2.48%	5,869,577	(17.88%)	6,295,983	7.26%	6,112,392	(2.92%)
14,713,004	(24.89%)	11,276,291	(23.36%)	8,515,117	(24.49%)	10,025,990	17.74%	6,696,752	(33.21%)
2,296,887	25.46%	2,027,302	(11.74%)	2,392,522	18.02%	6,209,063	159.52%	3,277,103	(47.22%)
2,626,606	0.70%	2,621,795	(0.18%)	2,732,368	4.22%	2,568,860	(5.98%)	1,961,685	(23.64%)
\$ 149,607,965	(2.80%)	\$ 146,510,534	(2.07%)	\$ 145,774,692	(0.50%)	\$ 150,351,722	3.14%	\$ 144,619,132	(3.81%)
\$ 2,834,513	257.51%	\$ (1,295,176)	(145.69%)	\$ (7,779,716)	500.67%	\$ (6,493,766)	(16.53%)	\$ 5,058,302	(177.89%)
84,764,708	0.94%	87,599,221	3.34%	86,304,045	(1.48%)	78,524,329	(9.01%)	72,030,563	(8.27%)
\$ 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%

Yuma County, Arizona

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

	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10
General fund				
Reserved	\$ 68,868			
Unreserved	14,717,551	\$ 14,467,797	\$ 17,999,370	\$ 18,236,669
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total General Fund	\$ 14,786,419	\$ 14,467,797	\$ 17,999,370	\$ 18,236,669
All other governmental funds				
Reserved	\$ 931,027			
Unreserved, reported in:				
Debt service funds	6,441,128	\$ 5,346,337	\$ 3,566,628	\$ 1,498,137
Capital projects funds	51,121,753	54,623,120	18,823,959	7,563,779
Special revenue funds	38,504,003	49,965,313	53,454,786	56,673,283
Nonspendable				
Restricted				
Committed				
Assigned				
Unassigned				
Total all other governmental funds	\$ 96,997,911	\$ 109,934,770	\$ 75,845,373	\$ 65,735,199

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

Table A-4

Fiscal Year					
2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
\$ 216,910	\$ 266,480	\$ 319,121	\$ 339,796	\$ 357,850	\$ 292,127
6,967,045	7,002,264	7,433,458	7,399,938	7,507,156	8,175,008
268,000					1,031,099
269,640					
10,674,849	10,659,990	9,904,039	6,916,730	5,368,666	5,795,991
\$ 18,396,444	\$ 17,928,734	\$ 17,656,618	\$ 14,656,464	\$ 13,233,672	\$ 15,294,225
\$ 64,808	\$ 30,425	\$ 87,225	\$ 95,427	\$ 84,720	\$ 190,050
57,368,443	58,145,049	54,970,411	52,601,853	51,433,020	56,225,138
8,473,311	10,189,457	12,125,628	10,116,523	6,291,281	4,103,121
1,223,067	1,149,959	1,582,131	1,443,019	1,281,398	1,571,113
(761,365)	155,597	(117,968)	(388,957)	(293,528)	(294,782)
\$ 66,368,264	\$ 69,670,487	\$ 68,647,427	\$ 63,867,865	\$ 58,796,891	\$ 61,794,640

Yuma County, Arizona

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	
06-07	\$ 144,197,998	7.70%	\$ 14,226,530	263.41%	9.87%
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%

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

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

Table A-5

Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 7,742,450	(62.98%)	\$ 104,041,880	25.16%	\$ 111,784,330	7.44%
12,618,237	62.97%	111,784,330	7.44%	124,402,567	11.29%
(30,557,824)	(342.17%)	124,402,567	11.29%	93,844,743	(24.56%)
(9,872,875)	(67.69%)	93,844,743	(24.56%)	83,971,868	(10.52%)
792,840	(108.03%)	83,971,868	(10.52%)	84,764,708	0.94%
2,834,513	257.51%	84,764,708	0.94%	87,599,221	3.34%
(1,295,176)	(145.69%)	87,599,221	3.34%	86,304,045	(1.48%)
(7,779,716)	500.67%	86,304,045	(1.48%)	78,524,329	(9.01%)
(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)
5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%

Yuma County
 General Government Revenues by Source
 Last Ten Fiscal Years

	Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10		Fiscal Year 2010-11	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	\$ 71,936,285	5.29%	\$ 68,879,548	(4.25%)	\$ 69,465,913	0.85%	\$ 67,303,924	(3.11%)	\$ 68,574,835	1.89%
Special Assessments	182,960	(39.31%)	100,086	(45.30%)	93,232	(6.85%)	403,653	332.96%	112,319	(72.17%)
License & Permits	1,474,468	(28.08%)	1,545,983	4.85%	1,254,161	(18.88%)	1,113,776	(11.19%)	1,057,715	(5.03%)
Intergovernmental	58,792,620	1.61%	60,912,491	3.61%	60,566,427	(0.57%)	63,580,073	4.98%	68,532,952	7.79%
Charges for Services	5,972,773	(13.62%)	5,430,007	(9.09%)	5,737,349	5.66%	5,774,101	0.64%	7,086,558	22.73%
Fines & Forfeits	2,714,438	12.31%	2,955,329	8.87%	3,518,565	19.06%	3,259,234	(7.37%)	3,151,654	(3.30%)
Investment Income	4,701,157	61.37%	6,243,034	32.80%	3,264,827	(47.70%)	1,547,473	(52.60%)	984,739	(36.36%)
Rents	319,659	8.40%	332,282	3.95%	360,728	8.56%	330,421	(8.40%)	330,365	(0.02%)
Miscellaneous	2,512,697	14.94%	1,344,253	(46.50%)	1,260,888	(6.20%)	1,226,518	(2.73%)	1,345,393	9.69%
Total Revenues	\$ 148,607,057	3.73%	\$ 147,743,013	(0.58%)	\$ 145,522,090	(1.50%)	\$ 144,539,173	(0.68%)	\$ 151,176,530	4.59%

Table A-6

Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15		Fiscal Year 2015-16	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 70,292,813	2.51%	\$ 69,281,357	(1.44%)	\$ 69,037,531	(0.35%)	\$ 71,853,721	4.08%	\$ 75,898,036	5.63%
572,462	409.68%	400,102	(30.11%)	308,342	(22.93%)	270,540	(12.26%)	257,318	(4.89%)
970,355	(8.26%)	1,033,921	6.55%	1,001,588	(3.13%)	943,852	(5.76%)	978,454	3.67%
65,712,740	(4.12%)	57,080,596	(13.14%)	56,905,602	(0.31%)	58,947,233	3.59%	61,004,774	3.49%
6,743,112	(4.85%)	6,750,567	0.11%	5,870,699	(13.03%)	6,155,670	4.85%	6,184,108	0.46%
3,003,379	(4.70%)	2,685,064	(10.60%)	2,922,659	8.85%	3,135,008	7.27%	3,008,665	(4.03%)
581,131	(40.99%)	497,828	(14.33%)	409,416	(17.76%)	424,606	3.71%	416,688	(1.86%)
301,201	(8.83%)	321,777	6.83%	307,218	(4.52%)	328,914	7.06%	321,071	(2.38%)
1,310,408	(2.60%)	1,884,512	43.81%	1,209,872	(35.80%)	1,314,306	8.63%	1,207,376	(8.14%)
\$ 149,487,601	(1.12%)	\$ 139,935,724	(6.39%)	\$ 137,972,927	(1.40%)	\$ 143,373,850	3.91%	\$ 149,276,490	4.12%

Yuma County, Arizona

Tax Revenues by Source
Last Ten Fiscal Years

Property Taxes (1)										
Fiscal Year	General Fund (1)		Jail District (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 18,018,569	7.75%	-	0.00%	\$ 8,251,721	97.03%	\$ 2,682,331	29.67%	\$ 658,157	23.56%
07-08	19,330,702	7.28%	-	0.00%	10,002,549	21.22%	3,314,578	23.57%	851,110	29.32%
08-09	20,763,199	7.41%	-	0.00%	10,269,314	2.67%	3,757,681	13.37%	905,429	6.38%
09-10	22,104,685	6.46%	-	0.00%	10,750,925	4.69%	3,717,939	(1.06%)	919,546	1.56%
10-11	23,106,954	4.53%	-	0.00%	10,321,903	(3.99%)	3,536,926	(4.87%)	958,584	4.25%
11-12	24,188,658	4.68%	\$ 9	100.00%	10,439,203	1.14%	3,202,688	(9.45%)	958,139	(0.05%)
12-13	23,225,526	(3.98%)	-	(100.00%)	9,993,784	(4.27%)	2,965,176	(7.42%)	979,701	2.25%
13-14	23,544,504	1.37%	-	0.00%	9,426,340	(5.68%)	2,662,079	(10.22%)	866,505	(11.55%)
14-15	25,055,450	6.42%	-	0.00%	9,603,246	1.88%	2,604,664	(2.16%)	883,504	1.96%
15-16	27,611,062	10.20%	-	0.00%	9,991,360	4.04%	2,511,426	(3.58%)	901,653	2.05%

Fiscal Year	Auto-in-Lieu				Franchise Tax	
	General Fund		HURF Funds		General Fund	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 4,821,719	8.37%	\$ 2,719,806	5.39%	\$ 171,633	(7.52%)
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%)

(1) Includes all property tax revenues

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

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

Table A-7

Local Sales									
General Fund		Jail District (1)		Capital Sales Tax (2)		Health District (3)		Total Local Sales Taxes	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 12,427,290	4.58%	\$ 12,427,423	4.58%	\$ 7,292,550	(38.34%)	\$ 2,465,086	23.30%	\$ 34,612,349	(7.93%)
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%

Total All Taxes	
Amount	% Chg
\$ 71,936,285	5.29%
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%

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

Fiscal Year	GENERAL FUND							
	Building Permits		Plumbing		Mechanical & Electrical		Mobile Homes	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 614,421	(46.75%)	\$ 57,268	(53.36%)	\$ 137,902	(45.53%)	\$ 49,798	(20.14%)
07-08	486,257	(20.86%)	47,763	(16.60%)	117,467	(14.82%)	63,604	27.72%
08-09	340,100	(30.06%)	29,467	(38.31%)	89,303	(23.98%)	40,533	(36.27%)
09-10	316,054	(7.07%)	36,053	22.35%	94,861	6.22%	24,683	(39.10%)
10-11	276,243	(12.60%)	33,541	(6.97%)	90,409	(4.69%)	22,225	(9.96%)
11-12	297,773	7.79%	27,545	(17.88%)	80,680	(10.76%)	17,220	(22.52%)
12-13	313,243	5.20%	31,692	15.06%	87,399	8.33%	15,670	(9.00%)
13-14	312,385	(0.27%)	27,337	(13.74%)	87,191	(0.24%)	16,775	7.05%
14-15	234,324	(24.99%)	23,200	(15.13%)	83,474	(4.26%)	20,125	19.97%
15-16	276,309	17.92%	26,444	13.98%	107,807	29.15%	12,842	(36.19%)

Fiscal Year	OTHER FUNDS						Total All Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg		
06-07	\$ 3,284	302.94%	\$ 256,648	259.93%	\$ 98,566	41.62%	\$ 1,474,468	(28.08%)
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%

Table A-8

GENERAL FUND					
Variance & Special Use		Permits		Other Permits	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 20,919	(31.96%)	\$ 231,753	(17.63%)	\$ 3,909	(7.08%)
37,529	79.40%	228,410	(1.44%)	7,799	99.51%
27,420	(26.94%)	125,502	(45.05%)	5,980	(23.32%)
11,551	(57.87%)	112,338	(10.49%)	6,571	9.88%
26,541	129.77%	99,063	(11.82%)	9,624	46.46%
32,507	22.48%	77,695	(21.57%)	10,172	5.69%
15,317	(52.88%)	173,455	123.25%	6,781	(33.34%)
11,139	(27.28%)	101,720	(41.36%)	5,427	(19.97%)
19,641	76.33%	101,180	(0.53%)	7,539	38.92%
23,735	20.84%	85,670	(15.33%)	5,705	(24.33%)

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

Fiscal Year	General Fund							
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 19,283,910	5.38%	\$ 1,936,291	(0.43%)	\$ 550,035	0.00%	\$ 524,398	24.99%
07-08	18,693,288	(3.06%)	1,910,901	(1.31%)	550,035	0.00%	747,780	42.60%
08-09	17,157,731	(8.21%)	4,308,880	125.49%	522,533	(5.00%)	697,438	(6.73%)
09-10	16,878,309	(1.63%)	3,229,109	(25.06%)	304,381	(41.75%)	543,585	(22.06%)
10-11	16,678,861	(1.18%)	3,261,388	1.00%	-	(100.00%)	137,310	(74.74%)
11-12	17,349,424	4.02%	3,325,344	1.96%	-	0.00%	5,000	(96.36%)
12-13	17,919,502	3.29%	3,244,942	(2.42%)	-	0.00%	9,906	98.12%
13-14	18,671,692	4.20%	3,476,376	7.13%	550,038	100.00%	-	(100.00%)
14-15	19,453,510	4.19%	3,166,280	(8.92%)	550,038	0.00%	5,608	100.00%
15-16	20,194,008	3.81%	3,768,167	19.01%	550,050	0.00%	1,622	(71.08%)

Fiscal Year	Other Funds							
	Adult Probation		Attorney		HURF		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 3,292,038	6.77%	\$ 940,215	(10.25%)	\$ 5,201,130	2.43%	\$ 2,935,079	0.82%
07-08	3,341,232	1.49%	1,235,129	31.37%	5,951,624	14.43%	3,434,266	17.01%
08-09	3,147,213	(5.81%)	1,138,867	(7.79%)	4,273,416	(28.20%)	3,574,328	4.08%
09-10	3,150,298	0.10%	778,161	(31.67%)	3,693,276	(13.58%)	4,115,679	15.15%
10-11	3,214,287	2.03%	804,849	3.43%	3,555,169	(3.74%)	3,542,481	(13.93%)
11-12	3,376,870	5.06%	1,103,175	37.07%	4,400,660	23.78%	3,427,447	(3.25%)
12-13	3,418,571	1.23%	1,042,025	(5.54%)	5,696,148	29.44%	3,157,077	(7.89%)
13-14	3,562,345	4.21%	1,050,787	0.84%	5,806,557	1.94%	3,266,513	3.47%
14-15	3,531,411	(0.87%)	951,265	(9.47%)	6,389,648	10.04%	3,599,420	10.19%
15-16	3,469,441	(1.75%)	1,091,130	14.70%	6,615,341	3.53%	3,583,996	(0.43%)

Fiscal Year	Other Funds							
	School		Workforce Investment Act		All Other Special Revenue Funds		Total Intergovernmental	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 694,555	(23.89%)	\$ 4,434,415	(14.21%)	\$ 2,447,458	(14.91%)	\$ 57,685,730	1.43%
07-08	732,104	5.41%	4,438,414	0.09%	2,843,044	16.16%	59,583,409	3.29%
08-09	1,205,013	64.60%	4,977,186	12.14%	4,167,169	46.57%	60,566,427	1.65%
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	22.74%	61,004,774	3.49%

Table A-9

General Fund					
State Shared Liquor Licenses		Other Grants		Intergovernmental Revenues	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 32,457	67.88%	\$ 681,312	22.65%	\$ 23,008,403	5.60%
31,267	(3.67%)	420,565	(38.27%)	22,353,836	(2.84%)
29,874	(4.46%)	2,075,843	393.58%	24,792,299	10.91%
29,888	0.05%	1,730,313	(16.65%)	22,715,585	(8.38%)
31,621	5.80%	977,529	(43.51%)	21,086,709	(7.17%)
24,216	(23.42%)	791,480	(19.03%)	21,495,464	1.94%
28,678	18.43%	314,453	(60.27%)	21,517,481	0.10%
31,642	10.34%	292,880	(6.86%)	23,022,628	6.99%
30,943	(2.21%)	154,549	(47.23%)	23,360,928	1.47%
31,041	0.32%	113,709	(26.43%)	24,658,597	5.55%

Other Funds					
Health District		Juvenile Court		Public Works	
Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 4,079,137	24.53%	\$ 4,864,310	9.74%	\$ 6,895,880	(5.37%)
3,673,727	(9.94%)	4,635,262	(4.71%)	8,273,853	19.98%
3,337,179	(9.16%)	4,507,479	(2.76%)	6,696,123	(19.07%)
4,016,879	20.37%	3,859,822	(14.37%)	6,389,228	(4.58%)
4,134,804	2.94%	3,806,305	(1.39%)	6,284,065	(1.65%)
4,210,745	1.84%	4,070,381	6.94%	6,009,497	(4.37%)
3,720,773	(11.64%)	4,103,191	0.81%	5,982,744	(0.45%)
3,624,021	(2.60%)	4,256,156	3.73%	6,101,965	1.99%
3,685,009	1.68%	4,249,777	(0.15%)	6,681,822	9.50%
3,711,193	0.71%	4,456,153	4.86%	6,931,891	3.74%

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

Fiscal Year	GENERAL FUND							
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 38,173	(44.49%)	\$ 345,017	(39.90%)	\$ 526,811	(21.31%)	\$ 333,493	15.12%
07-08	75,575	97.98%	240,841	(30.19%)	458,767	(12.92%)	402,764	20.77%
08-09	31,807	(57.91%)	185,300	(23.06%)	340,384	(25.80%)	410,080	1.82%
09-10	17,485	(45.03%)	155,051	(16.32%)	370,006	8.70%	405,558	(1.10%)
10-11	7,732	(55.78%)	160,018	3.20%	360,064	(2.69%)	388,490	(4.21%)
11-12	16,125	108.55%	159,948	(0.04%)	305,647	(15.11%)	436,385	12.33%
12-13	14,840	(7.97%)	166,442	4.06%	364,439	19.24%	400,757	(8.16%)
13-14	10,322	(30.44%)	174,809	5.03%	310,837	(14.71%)	366,113	(8.64%)
14-15	11,701	13.36%	137,670	(21.25%)	344,395	10.80%	378,506	3.39%
15-16	6,946	(40.64%)	151,511	10.05%	410,001	19.05%	354,596	(6.32%)

Fiscal Year	GENERAL FUND		OTHER FUNDS					
	Other Charges		Jail District		Adult Probation		Assessor	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 165,766	(6.28%)	\$ 1,154,038	(36.84%)	\$ 506,546	4.36%	\$ 95,272	(56.48%)
07-08	139,835	(15.64%)	809,335	(29.87%)	531,097	4.85%	-	(100.00%)
08-09	158,679	13.48%	629,852	(22.18%)	488,622	(8.00%)	-	0.00%
09-10	132,580	(16.45%)	403,380	(35.96%)	516,071	5.62%	127,742	100.00%
10-11	232,883	75.65%	685,079	69.83%	575,941	11.60%	120,478	(5.69%)
11-12	280,130	20.29%	747,337	9.09%	616,309	7.01%	52,751	(56.22%)
12-13	290,734	3.79%	628,100	(15.95%)	586,249	(4.88%)	6	(99.99%)
13-14	307,492	5.76%	550,059	(12.42%)	550,040	(6.18%)	34	466.67%
14-15	458,681	49.17%	431,311	(21.59%)	581,532	5.73%	-	(100.00%)
15-16	296,677	(35.32%)	361,984	(16.07%)	524,789	(9.76%)	-	0.00%

Table A-10

GENERAL FUND							
Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 197,730	105.22%	\$ 27,059	(23.55%)	\$ 116,351	33.29%	\$ 1,075,259	(14.01%)
316,684	60.16%	34,390	27.09%	203,659	75.04%	1,360,592	26.54%
341,132	7.72%	31,398	(8.70%)	89,482	(56.06%)	2,157,025	58.54%
386,979	13.44%	70,374	124.14%	102,349	14.38%	2,281,782	5.78%
384,825	(0.56%)	87,872	24.86%	68,652	(32.92%)	3,148,068	37.97%
248,447	(35.44%)	77,845	(11.41%)	39,964	(41.79%)	2,909,067	(7.59%)
245,880	(1.03%)	58,866	(24.38%)	114,303	186.01%	2,781,984	(4.37%)
249,920	1.64%	76,706	30.31%	90,234	(21.06%)	2,071,487	(25.54%)
250,018	0.04%	75,667	(1.35%)	78,840	(12.63%)	2,203,725	6.38%
238,928	(4.44%)	23,090	(69.48%)	136,449	73.07%	2,450,117	11.18%

OTHER FUNDS						Total All Other Funds	
Public Health		Recorder		All Other Funds		Amount	% Chg
Amount	% Chg	Amount	% Chg	Amount	% Chg		
\$ 444,902	(23.77%)	\$ 216,862	(2.12%)	\$ 729,484	121.32%	\$ 5,972,763	(13.62%)
339,944	(23.59%)	149,705	(30.97%)	366,819	(49.72%)	5,430,007	(9.09%)
369,348	8.65%	141,143	(5.72%)	363,097	(1.01%)	5,737,349	5.66%
325,500	(11.87%)	121,866	(13.66%)	357,378	(1.58%)	5,774,101	0.64%
353,028	8.46%	122,914	0.86%	390,514	9.27%	7,086,558	22.73%
378,074	7.09%	116,200	(5.46%)	358,883	(8.10%)	6,743,112	(4.85%)
638,204	68.80%	137,522	18.35%	322,241	(10.21%)	6,750,567	0.11%
675,480	5.84%	113,562	(17.42%)	323,604	0.42%	5,870,699	(13.03%)
794,854	17.67%	106,153	(6.52%)	302,617	(6.49%)	6,155,670	4.85%
845,203	6.33%	113,684	7.09%	270,133	(10.73%)	6,184,108	0.46%

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

Fiscal Year	GENERAL FUND							
	Superior Court Fines		Constable Fees		Justice Court Fines and Fees		House Arrest Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 275,162	21.89%	\$ 41,814	0.91%	\$ 1,071,715	5.28%	\$ 25,433	5.42%
07-08	293,417	6.63%	34,747	(16.90%)	1,346,854	25.67%	20,628	(18.89%)
08-09	508,885	73.43%	31,803	(8.47%)	1,492,818	10.84%	10,498	(49.11%)
09-10	419,276	(17.61%)	24,934	(21.60%)	1,243,087	(16.73%)	7,283	(30.62%)
10-11	330,137	(21.26%)	19,286	(22.65%)	1,296,573	4.30%	12,683	74.15%
11-12	291,433	(11.72%)	23,050	19.52%	1,236,832	(4.61%)	11,841	(6.64%)
12-13	324,703	11.42%	27,328	18.56%	1,060,813	(14.23%)	7,363	(37.82%)
13-14	328,772	1.25%	24,781	(9.32%)	952,918	(10.17%)	5,861	(20.40%)
14-15	315,846	(3.93%)	26,386	6.48%	929,371	(2.47%)	5,303	(9.52%)
15-16	321,277	1.72%	23,337	(11.56%)	1,004,418	8.08%	2,963	(44.13%)

Fiscal Year	OTHER FUNDS							
	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
06-07	\$ 388,006	26.54%	\$ 629,794	6.36%	\$ 45,731	(1.58%)	\$ 26,484	26.05%
07-08	327,848	(15.50%)	675,001	7.18%	46,349	1.35%	28,882	9.05%
08-09	378,311	15.39%	754,060	11.71%	50,432	8.81%	32,089	11.10%
09-10	337,162	(10.88%)	855,347	13.43%	73,019	44.79%	37,984	18.37%
10-11	318,945	(5.40%)	862,684	0.86%	70,809	(3.03%)	24,173	(36.36%)
11-12	301,614	(5.43%)	683,759	(20.74%)	74,005	4.51%	172,869	615.13%
12-13	229,431	(23.93%)	641,209	(6.22%)	74,699	0.94%	15,140	(91.24%)
13-14	300,710	31.07%	638,728	(0.39%)	76,614	2.56%	400,976	2548.45%
14-15	333,584	10.93%	417,268	(34.67%)	70,970	(7.37%)	443,699	10.65%
15-16	381,570	14.38%	652,512	56.38%	71,625	0.92%	409,429	(7.72%)

Table A-11

GENERAL FUND						OTHER FUNDS			
Juvenile Court Fines and Fees		Zoning Violation Fines		Other Fines and Fees		Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 85,854	10.09%	\$ 3,600	(1.64%)	\$ 29,022	(1.88%)	\$ 75,655	265.62%	\$ 16,168	7.40%
76,439	(10.97%)	5,250	45.83%	40,243	38.66%	35,589	(52.96%)	24,082	48.95%
62,017	(18.87%)	9,160	74.48%	44,829	11.40%	115,641	224.93%	28,022	16.36%
59,997	(3.26%)	6,095	(33.46%)	65,634	46.41%	97,874	(15.36%)	31,542	12.56%
55,081	(8.19%)	3,120	(48.81%)	39,809	(39.35%)	82,065	(16.15%)	36,289	15.05%
48,413	(12.11%)	1,415	(54.65%)	45,759	14.95%	75,442	(8.07%)	36,947	1.81%
39,451	(18.51%)	2,345	65.72%	196,740	329.95%	33,122	(56.10%)	32,720	(11.44%)
30,568	(22.52%)	675	(71.22%)	11,549	(94.13%)	109,213	229.73%	41,294	26.20%
31,351	2.56%	1,147	69.93%	14,858	28.65%	504,894	362.30%	40,331	(2.33%)
30,365	(3.15%)	915	(20.23%)	14,766	(0.62%)	56,930	(88.72%)	38,558	(4.40%)

Total All Fines and Fees	
Amount	% Chg
\$ 2,714,438	12.05%
2,955,329	8.87%
3,518,565	19.06%
3,259,234	(7.37%)
3,151,654	(3.30%)
3,003,379	(4.70%)
2,685,064	(10.60%)
2,922,659	8.85%
3,135,008	7.27%
3,008,665	(4.03%)

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

Fiscal Year	GENERAL FUND		OTHER FUNDS					
			Jail District		Capital Improvement		Library District	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 782,485	28.68%	\$ 198,721	(47.28%)	\$ 164,822	14.39%	\$ 151,344	(28.81%)
07-08	476,631	(39.09%)	158,704	(20.14%)	1,332	(99.19%)	111,535	(26.30%)
08-09	448,670	(5.87%)	166,301	4.79%	-	(100.00%)	173,595	55.64%
09-10	392,264	(12.57%)	136,159	(18.12%)	-	0.00%	189,540	9.19%
10-11	358,294	(8.66%)	152,461	11.97%	-	0.00%	120,878	(36.23%)
11-12	374,865	4.62%	11,644	(92.36%)	12,166	100.00%	145,749	20.58%
12-13	408,903	9.08%	38,254	228.53%	124,540	923.67%	86,779	(40.46%)
13-14	259,328	(36.58%)	10,510	(72.53%)	14,329	(88.49%)	73,333	(15.49%)
14-15	448,616	72.99%	9,534	(9.29%)	15,981	11.53%	65,615	(10.52%)
15-16	323,708	(27.84%)	4,578	(51.98%)	-	(100.00%)	79,979	21.89%

Fiscal Year	OTHER FUNDS						Total All Funds	
	Public Works		Adult Probation		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
06-07	\$ 244,279	114.50%	\$ 30,014	(27.26%)	\$ 130,270	14.20%	\$ 2,512,697	14.94%
07-08	32,300	(86.78%)	26,245	(12.56%)	59,146	(54.60%)	1,344,253	(46.50%)
08-09	12,030	(62.76%)	20,104	(23.40%)	65,780	11.22%	1,260,888	(6.20%)
09-10	88,441	635.17%	14,846	(26.15%)	45,964	(30.12%)	1,226,518	(2.73%)
10-11	12,426	(85.95%)	17,787	19.81%	65,610	42.74%	1,345,393	9.69%
11-12	155,458	1151.07%	6,911	(61.15%)	252,619	285.03%	1,310,408	(2.60%)
12-13	125,582	(19.22%)	9,931	43.70%	493,723	95.44%	1,884,512	43.81%
13-14	157,282	25.24%	8,802	(11.37%)	295,012	(40.25%)	1,209,872	(35.80%)
14-15	34,515	(78.06%)	6,741	(23.42%)	383,456	29.98%	1,314,306	8.63%
15-16	129,497	275.19%	3,021	(55.18%)	335,837	(12.42%)	1,207,376	(8.14%)

Table A-12

OTHER FUNDS							
Health District		Housing		Development Services		Attorney	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 155,876	34.68%	\$ 199,232	8.52%	\$ 281,588	206.21%	\$ 174,066	(5.37%)
61,622	(60.47%)	275,962	38.51%	12,973	(95.39%)	127,803	(26.58%)
29,282	(52.48%)	257,423	(6.72%)	10,438	(19.54%)	77,265	(39.54%)
46,394	58.44%	224,756	(12.69%)	6,228	(40.33%)	81,926	6.03%
22,804	(50.85%)	466,852	107.72%	35,730	473.70%	92,551	12.97%
70,704	210.05%	186,331	(60.09%)	1,672	(95.32%)	92,289	(0.28%)
72,117	2.00%	444,655	138.64%	3,071	83.67%	76,957	(16.61%)
25,598	(64.50%)	187,717	(57.78%)	72,319	2254.90%	105,642	37.27%
21,778	(14.92%)	218,341	16.31%	4,595	(93.65%)	105,134	(0.48%)
22,231	2.08%	202,587	(7.22%)	23,606	413.73%	82,332	(21.69%)

Yuma County, Arizona
 Other Financing Sources (Uses)
 Last Ten Fiscal Years

	Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Bond proceeds	\$ 10,000,000	(0.50%)	\$ 43,715,000	337.15%	-	-	-	-
Payment to refunded debt	-	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-	-
Capital lease agreements	227,613	-	189,625	(16.69%)	-	-	-	-
Transfers In	28,042,195	37.13%	34,936,593	24.59%	\$ 36,814,313	5.37%	\$ 21,266,440	(42.23%)
Transfers Out	(28,555,195)	36.24%	(35,252,202)	23.45%	(36,614,306)	3.86%	(21,857,416)	(40.30%)
Other (Bond Premium)	261,138	100.00%	-	(100.00%)	-	-	-	-
Loan proceeds	-	-	-	-	-	-	251,648	100.00%
Sale of Cap. Assets	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 9,975,751	4.52%	\$ 43,589,016	336.95%	\$ 200,007	(99.54%)	\$ (339,328)	(269.66%)

Table A-13

Fiscal Year 2010-11		Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15		Fiscal Year 2015-16	
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%
\$ 15,986,583	(24.83%)	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%
(15,887,279)	(27.31%)	(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%
-	-	-	-	-	-	-	-	-	-	-	-
3,437,915	1266.16%	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	21,884	-
\$ 3,537,219	(1142.42%)	\$ 2,954,877	(16.46%)	\$ 5,279,634	78.68%	\$ 22,049	(99.58%)	\$ 484,106	2095.59%	\$ 400,944	(17.18%)

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

	Fiscal Year 2006-07		Fiscal Year 2007-08		Fiscal Year 2008-09		Fiscal Year 2009-10		Fiscal Year 2010-11	
	Amount	% Chg								
Governmental Activities										
Invested in Capital Assets, net of related debt	\$ 208,559,572	6.62%	\$ 233,880,537	12.14%	\$ 248,106,049	6.08%	\$ 254,210,170	2.46%	\$ 277,357,668	9.11%
Restricted for:										
Public Safety	2,838,133	6.63%	3,108,067	9.51%	989,600	(68.16%)	790,279	(20.14%)	11,415,461	1344.48%
Highway & Streets	8,447,696	(52.86%)	10,128,511	19.90%	12,694,335	25.33%	14,687,855	15.70%	21,021,104	43.12%
Sanitation	-	N/A								
Health	3,233,852	14.82%	2,711,793	(16.14%)	1,983,782	(26.85%)	1,603,295	(19.18%)	1,994,249	24.38%
Welfare	-	N/A								
Culture & Recreation	3,974,791	45.87%	6,688,032	68.26%	8,464,426	26.56%	9,732,831	14.99%	9,559,542	(1.78%)
Education	-	N/A								
Debt Service	6,441,128	(20.77%)	5,346,337	(17.00%)	3,566,628	(33.29%)	7,563,779	112.07%	1,508,633	(80.05%)
Capital Projects	41,121,753	30.46%	26,541,613	(35.46%)	18,711,838	(29.50%)	1,498,137	(91.99%)	6,433,179	329.41%
Other Purposes	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Unrestricted	42,571,952	17.34%	48,452,772	13.81%	53,642,198	10.71%	58,122,478	8.35%	37,182,644	(36.03%)
Total governmental net position	\$ 317,188,877	6.56%	\$ 336,857,662	6.20%	\$ 348,158,856	3.35%	\$ 348,208,824	0.01%	\$ 366,472,480	5.25%

Table A-14

Fiscal Year 2011-12		Fiscal Year 2012-13		Fiscal Year 2013-14		Fiscal Year 2014-15		Fiscal Year 2015-16	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 286,593,510	3.33%	\$ 286,461,002	(0.05%)	\$ 289,410,975	1.03%	\$ 294,276,592	1.68%	\$ 295,264,180	0.34%
5,344,418	(53.18%)	4,560,937	(14.66%)	3,448,859	(24.38%)	20,843,775	504.37%	23,251,741	11.55%
38,279,501	82.10%	37,742,220	(1.40%)	37,082,225	(1.75%)	19,300,456	(47.95%)	22,280,209	15.44%
423,787	0.00%	491,934	16.08%	605,478	23.08%	516,703	(14.66%)	570,364	10.39%
855,403	(57.11%)	535,771	(37.37%)	1,043,941	94.85%	1,870,107	79.14%	2,512,144	34.33%
-	N/A	-	N/A	1,010,467	100.00%	973,825	100.00%	1,015,086	4.24%
9,628,372	0.72%	9,005,962	(6.46%)	7,400,704	(17.82%)	6,026,315	(18.57%)	5,230,212	(13.21%)
-	N/A	-	N/A	944,712	100.00%	974,953	100.00%	995,439	2.10%
4,740,574	214.23%	5,281,615	11.41%	4,282,441	(18.92%)	698,275	(83.69%)	565,133	(19.07%)
5,223,620	(18.80%)	6,555,198	25.49%	4,655,064	(28.99%)	4,405,197	(5.37%)	2,506,927	(43.09%)
-		-		-		-		-	
28,128,486	(24.35%)	20,907,294	(25.67%)	17,109,922	(18.16%)	(90,158,177)	(626.94%)	(85,670,452)	(4.98%)
\$ 379,217,671	3.48%	\$ 371,541,933	(2.02%)	\$ 366,994,788	(1.22%)	\$ 259,728,021	(29.23%)	\$ 268,520,983	3.39%

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	
2006-07	\$ 65,273,762	\$ 417,408	\$ 65,691,170	\$ 55,962,510	\$ 12,041,128	\$ 68,003,638	(2,312,468)
2007-08	66,451,637	203,936	66,655,573	58,326,778	8,647,417	66,974,195	(318,622)
2008-09	70,057,911	4,347,002	74,404,913	60,015,890	10,857,450	70,873,340	3,531,573
2009-10	66,935,949	743,273	67,679,222	58,792,270	8,649,653	67,441,923	237,299
2010-11	67,379,878	1,467,970	68,847,848	60,142,931	8,545,142	68,688,073	159,775
2011-12	68,916,013	413,870	69,329,883	62,159,841	7,637,752	69,797,593	(467,710)
2012-13	68,129,218	378,353	68,507,571	61,235,303	7,544,384	68,779,687	(272,116)
2013-14	68,917,966	5,744	68,923,710	64,173,275	7,750,589	71,923,864	(3,000,154)
2014-15	71,747,935	171,731	71,919,666	64,629,611	8,712,847	73,342,458	(1,422,792)
2015-16	76,371,399	174,916	76,546,315	65,520,401	8,965,361	74,485,762	2,060,553

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change in	Ending	% Change
2006-07	\$ 17,098,887	\$ (2,312,468)	\$ 14,786,419	(13.52%)
2007-08	14,786,419	(318,622)	14,467,797	(2.15%)
2008-09	14,467,797	3,531,573	17,999,370	24.41%
2009-10	17,999,370	237,299	18,236,669	1.32%
2010-11	18,236,669	159,775	18,396,444	0.88%
2011-12	18,396,444	(467,710)	17,928,734	(2.54%)
2012-13	17,928,734	(272,116)	17,656,618	(1.52%)
2013-14	17,656,618	(3,000,154)	14,656,464	(16.99%)
2014-15	14,656,464	(1,422,792)	13,233,672	(9.71%)
2015-16	13,233,672	2,060,553	15,294,225	15.57%

Revenue Capacity

Yuma County, Arizona
 Assessed and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 (All information obtained from County Assessor's abstract records)

Table B-1

Tax (fiscal) Year	Type	Secured Personal Property and Real Property				Ratio of Assessed Value to Total	Secured Personal Property and Real Property				Total Direct Tax Rate	Ratio of Net Assessed Value to Total Estimated Value
		Assessed Value		Estimated Actual Value			Estimated Value	Exempt Assessed Value		Net Assessed Value		
		Amount	% Chng	Amount	% Chng	Amount		% Chng	Amount	% Chng		
2006	Primary	808,886,482	-2.10%	6,229,502,893	4.92%	13.80%	133,545,053	15.14%	820,782,919	15.56%	2.1429	11.87%
(2006)	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%	3.4069	11.81%
2007	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%	2.0192	11.78%
(2007)	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%	3.2832	11.65%
2008	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%	1.8825	11.42%
(2008)	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%	2.9674	10.88%
2009	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%	1.7548	11.35%
(2009)	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%	2.7747	10.79%
2010	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%	1.7397	11.16%
(2010)	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%	2.7596	11.02%
2011	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%
(2011)	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%	2.9608	10.68%
2012	Primary	1,193,869,610	-4.82%	10,221,626,280	-11.26%	11.68%	231,684,593	3.32%	1,112,115,440	-10.82%	1.8798	10.88%
(2012)	Secondary	1,226,268,745	-6.56%	11,228,014,696	-8.85%	10.92%	368,252,436	38.50%	1,135,540,935	-13.72%	2.9783	10.11%
2013	Primary	1,119,278,070	-6.25%	9,705,003,492	-5.05%	11.53%	151,356,536	-34.67%	1,112,447,688	0.03%	2.0606	11.46%
(2013)	Secondary	1,131,581,406	-7.72%	10,019,022,791	-10.77%	11.29%	166,277,725	-54.85%	1,139,598,176	0.36%	3.1824	11.37%
2014	Primary	1,263,252,724	12.86%	9,824,006,343	1.23%	12.86%	142,913,245	-5.58%	1,120,339,479	0.71%	2.1608	11.40%
(2014)	Secondary	1,263,252,724	11.64%	9,824,006,343	-1.95%	12.86%	142,913,245	-14.05%	1,120,339,479	-1.69%	3.2819	11.40%
2015	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%	2.4132	11.07%
(2015)	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%	3.5898	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.

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

Table B-2

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Total Tax Collections	Total Collection as Percent of Current Levy
2006-07	\$ 17,588,577	\$ 17,431,574	99.11%	\$ 17,431,574	99.11%
2007-08	18,936,854	18,731,286	98.91%	18,731,286	98.91%
2008-09	20,327,539	19,886,957	97.83%	19,886,957	97.83%
2009-10	21,509,071	21,118,123	98.18%	21,118,123	98.18%
2010-11	22,681,316	22,112,074	97.49%	22,112,074	97.49%
2011-12	23,478,870	23,161,816	98.65%	23,161,816	98.65%
2012-13	22,343,172	21,928,380	98.14%	21,928,380	98.14%
2013-14	22,952,064	22,526,976	98.15%	22,526,976	98.15%
2014-15	24,037,770	23,813,920	99.07%	23,813,920	99.07%
2015-16	27,036,032	26,727,908	98.86%	26,727,908	98.86%

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

Table B-3

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
2006-07	\$ 17,588,577	\$ 17,144,126	97.47%	\$ 287,448	\$ 17,431,574	99.11%	\$ 157,003	0.89%
2007-08	18,936,854	18,453,958	97.45%	277,328	18,731,286	98.91%	205,568	1.09%
2008-09	20,327,539	19,508,404	95.97%	378,553	19,886,957	97.83%	440,582	2.17%
2009-10	21,509,071	20,551,870	95.55%	566,253	21,118,123	98.18%	390,948	1.82%
2010-11	22,681,316	21,506,754	94.82%	605,320	22,112,074	97.49%	569,242	2.51%
2011-12	23,478,870	22,519,140	95.91%	642,676	23,161,816	98.65%	317,054	1.35%
2012-13	22,343,172	21,308,865	95.37%	619,515	21,928,380	98.14%	414,792	1.86%
2013-14	22,952,064	22,017,114	95.93%	509,862	22,526,976	98.15%	425,088	1.85%
2014-15	24,037,770	23,244,474	96.70%	569,446	23,813,920	99.07%	223,850	0.93%
2015-16	27,036,032	26,315,185	97.33%	412,723	26,727,908	98.86%	308,124	1.14%

(1) Included in year collected / received.

(2) Included in year levied / billed.

Yuma County, Arizona

Principal Taxpayers
Current Year and Ten Year Comparison

Table B-4

Taxpayer	2016			2006		
	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	\$ 60,581,571	1	22.67%	\$ 40,652,029	1	5.57%
AGUA CALIENTE SOLAR LLC	53,198,999	2	19.91%			
UNION PACIFIC RAILROAD CO	10,281,498	3	3.85%	7,882,433	3	1.08%
ARIZONA PUBLIC SERVICE COMPANY (CWIP)	13,499,882	4	5.05%			
WAL-MART STORES INC DE CORP	8,200,881	5	3.07%			
SOUTHWEST GAS CORPORATION (T&D)	6,904,756	6	2.58%	6,615,249	6	0.91%
YUMA PALMS 1031 DELAWARE LLC ET AL	6,417,995	7	2.40%	6,657,190	5	0.91%
ARIZONA PUBLIC SERVICE COMPANY (REE)	5,657,892	8	2.12%			
QWEST CORPORATION	5,177,420	9	1.94%	12,568,464	2	1.72%
GOWAN MILLING COMPANY AZ LLC	1,183,902	10	0.44%			
SFPP LP DBA KINDER MORAGN ENERGY				7,690,513	4	1.05%
LEVEL 3 COMMUNICATIONS, LLC				5,820,950	7	0.80%
DOLE FRESH VEGETABLE INC.				4,540,936	8	0.62%
YUMA CONGENERATION ASSOCIATES				4,168,430	9	0.57%
SCHECHERT HENRY & DOROTHY TRUST 3-24				3,592,135	10	0.49%
UNDERHILL TRANSFER COMPANY						
Totals	\$171,104,796		64.04%	\$ 100,188,329		13.72%

Source: Yuma County Assessor's

Yuma County, Arizona
 County General Sales Tax by Category
 June 30, 2016
 Current Year and Ten years ago

Table B-5

Category	2015-16	2006-07	% Change
Utilities	\$ 1,272,046	\$ 1,185,937	7.26%
Communications	275,201	474,063	(41.95%)
Publishing	9,010	14,667	(38.57%)
Restaurants & Bars	1,311,319	1,012,070	29.57%
Amusements	66,986	69,655	(3.83%)
Rental of Personal Prop	366,986	336,039	9.21%
Contracting	919,882	2,508,084	(63.32%)
Retail	7,559,574	6,490,479	16.47%
Hotel/Motel	275,059	226,402	21.49%
All Other	85,202	109,894	(22.47%)
TOTAL	\$ 12,141,266	\$12,427,290	(2.30%)

Yuma County, Arizona
 Sales Tax Rates in Yuma County (Direct and Overlapping) (1)
 June 30, 2016
 Last Ten Years (Rates in cents per dollar)

Table B-6

Fiscal Year	State	County (2)				Cities (6)			
		General	Jail District (3)	Capital Projects (4)	Health District (5)	San Luis	Somerton	Wellton	Yuma
2006-07	5.60	0.50	0.50	0.50	0.10	3.50	2.50	2.50	1.70
2007-08	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2008-09	5.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2009-10	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2010-11	6.60	0.50	0.50	-	0.10	3.50	2.50	2.50	1.70
2011-12	6.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2012-13	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2013-14	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2014-15	5.60	0.50	0.50	-	0.10	4.00	3.30	2.50	1.70
2015-16	5.60	0.50	0.50	-	0.10	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 and voter approval in 2000; ended Jan 31, 2007 by board action.

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

(6) Governing body is elected City Council.

{This page is intentionally left blank}

Debt Capacity

Yuma County, Arizona

Table C-1

Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)
 (Per \$100 of Assessed Value)
 Last Ten Years

GENERAL TAXING AUTHORITIES											
Tax Year (Fiscal Year)	Type	State of Arizona	Yuma County	Equalization	City of Yuma	City of Somerton	Somerton- Amistade Estates Unit #3	Somerton- Amistade Estates Unit #4	Downtown Mall Maintenance District	San Luis- Ranchos Los Oros	San Luis- Los Portales
Primary Tax Authority No.		00986	02000	02001	04154	04152	31001	31004	28204	31003	31002
Secondary Tax Authority No.		-	52000	-	-	54152	-	-	-	-	-
2006	Primary	-	2.1429	0.0000	1.7321	1.5094	117.0047	195.5671	4.7747	704.7547	281.1642
2006-07	Secondary	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-

GENERAL TAXING AUTHORITIES											
Tax Year (Fiscal Year)	Type	Yuma Elementary School District No. 01	Yuma Elementary 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
2006	Primary	1.9817	3.3935	1.4298	3.8278	3.3216	3.2284	4.1644	2.0057	2.2666	1.8852
2006-07	Secondary	0.7616	1.2555	0.9252	2.1344	1.4945	0.8817	1.2021	0.2351	0.7450	0.4993
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

Yuma County, Arizona

Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)
 (Per \$100 of Assessed Value)
 Last Ten Years

SPECIAL DISTRICT TAXING AUTHORITIES										
Tax Year		Yuma	Maricopa		Flood	Yuma -	Yuma	North Gila	Wellton -	Hillander C
(Fiscal Year)	Type	Hospital	Electrical	Library	Control	Mesa	Irrigation	Valley	Mohawk	Irrigation
		District	District #8 *	District	District	District	District	District	District	District
Special District Authority No.		10699	12001	14900	15829	16701	16702	16703	16704	16705
2006	Primary	-	-	-	-	-	-	-	-	-
2006-07	Secondary	-	0.6680	0.9140	0.3500	60.0000	30.0000	32.0000	159.70	5.2157
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

SPECIAL DISTRICT TAXING AUTHORITIES								
Tax Year		Unit B	Unit B	Unit B	Unit B	Hyder	County	County
(Fiscal Year)	Type	Irrigation	Irrigation	Irrigation	Irrigation	Valley	Citrus Pest	Pest
		District	District	District	District	Irrigation	Control	Abatement
		O & M	Contract	Non Coop	Special	District	District	District
Special District Authority No.		16706	16707	16708	16709	17851	19709	19710
2006	Primary	-	-	-	-	-	-	-
2006-07	Secondary	130.0000	8.6800	1.0000	1.0000	-	7.0000	0.2000
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

* 2010-11 Restated Secondary Rate to match actual rate charged.

Yuma County, Arizona

Debt by Type

Last Ten Fiscal Years

Fiscal Year	Bonds							Rural Development Loans	
	Revenue			Gen Obligation	Special Assessment			WIFA Loan	USDA Sewer
	Jail District	East County	Admin Building	Library District	Del Sur	Donovan Estates	El Prado Estates		
2006-07	\$ 19,545,000	-	-	\$ 8,150,000	-	\$ 341,700	\$ 102,580	\$ 172,757	\$ 439,641
2007-08	18,150,000	-	-	50,935,000	-	319,600	95,750	162,035	419,657
2008-09	16,210,000	-	-	49,960,000	-	296,500	88,920	150,891	399,673
2009-10	14,175,000	-	-	48,940,000	-	-	82,080	139,307	379,689
2010-11	8,525,000	-	-	47,875,000	-	-	75,240	1,565,182	2,359,705
2011-12	8,245,000	\$ 2,190,000	-	46,755,000	-	-	43,400	1,459,695	2,156,421
2012-13	7,450,000	-	\$ 8,261,010	45,540,000	-	-	39,060	1,420,718	2,062,394
2013-14	6,745,000	-	7,892,453	44,355,000	-	-	34,720	1,357,357	1,961,618
2014-15	6,020,000	-	7,521,892	41,928,271	-	-	30,380	1,304,075	1,864,218
2015-16	5,264,996	-	6,634,000	38,320,000	-	-	26,040	1,249,230	1,766,816

Table C-3

Certificates of Participation				Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
1998 Health Building	1999 Adult Probation	2001 A Juv & Justice Centers	2001 A Juv & Justice Centers				
\$ 1,800,000	\$ 1,685,000	\$ 7,320,000	\$ 1,080,000	\$ 202,696	\$ 40,839,374	1.01%	207.95
-	1,345,000	-	-	291,308	71,718,350	1.63%	356.28
-	-	-	-	211,526	67,317,510	1.45%	347.23
-	-	-	-	128,233	63,844,309	1.29%	327.85
-	-	-	-	41,275	60,441,402	0.88%	308.77
-	-	-	-	-	60,849,516	1.13%	296.58
-	-	-	-	-	64,773,182	1.17%	315.70
-	-	-	-	-	62,346,148	1.10%	297.85
-	-	-	-	103,201	58,772,037	1.01%	277.21
-	-	-	-	78,680	53,339,762	0.86%	248.10

Yuma County, Arizona

Table C-4

Legal Debt Margin

(Constitutional General Obligation Bond Capacity)

June 30, 2016

Assessed Valuation (Secondary)		\$ 1,264,846,798
Gross Indebtedness	\$ 14,941,080	
Less Exempt Debt:		
Revenue Bonds - Jail District	\$ 5,264,996	
Revenue Bonds - Administration Building	6,634,000	
Special Assessment Notes - El Prado Estates	26,040	
Rural Development Loan - WIFA - El Prado	38,431	
Rural Development Loan - WIFA - B & C Colonia	1,210,796	
Rural Development Loan - USDA- B & C Colonia	1,583,500	
Rural Development Loan - Gadsden Sewer Project	183,317	
Total Exempt Debt		<u>(14,941,080)</u>
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>
Debt Margin within 6% Unvoted Debt Limitation		<u>\$ 75,890,808</u>
Yuma County Library District (Voter Approved)	\$ 38,320,000	
Total Voter Approved Debt		<u>\$ 38,320,000</u>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$ 189,727,020
Total Non-exempt Bonds Outstanding		<u>(38,320,000)</u>
Debt Margin within 15% Debt Limitation		<u>\$ 151,407,020</u>

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
2006-07	\$ 8,150,000	\$ 917,331,539	0.89%	\$ 7,756,796,877	0.11%	189,163	43.08
2007-08	50,935,000	1,106,578,023	4.60%	9,500,029,297	0.54%	192,699	264.32
2008-09	49,960,000	1,369,161,501	3.65%	12,580,105,769	0.40%	193,869	257.70
2009-10	48,940,000	1,477,891,304	3.31%	13,435,858,375	0.36%	194,737	251.31
2010-11	47,875,000	1,418,967,607	3.37%	13,030,768,568	0.37%	195,751	244.57
2011-12	46,755,000	1,312,293,848	3.56%	12,317,787,777	0.38%	200,431	233.27
2012-13	45,585,000	1,226,268,745	3.72%	11,228,014,696	0.41%	205,174	222.18
2013-14	44,355,000	1,131,581,406	3.92%	10,019,022,791	0.44%	209,323	211.90
2014-15	40,465,000	1,139,598,176	3.55%	9,824,006,343	0.41%	212,012	190.86
2015-16	38,320,000	1,120,339,479	3.42%	10,085,961,330	0.38%	214,991	178.24

*Information from azstats.gov from 2009 to current

* Fiscal Year 2003 through Fiscal Year 2011 restated.

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)	
2006-07	8,150,000	6,382,188	\$ 2,557,688	150,840,358	1.70%
2007-08	50,935,000	39,492,968	3,296,426	178,713,792	1.84%
2008-09	49,960,000	37,163,663	3,304,226	176,279,921	1.87%
2009-10	48,940,000	34,873,518	3,310,226	154,072,720	2.15%
2010-11	47,875,000	32,625,013	3,313,425	153,920,909	2.15%
2011-12	46,755,000	30,420,189	3,324,825	149,607,965	2.22%
2012-13	45,540,000	28,261,164	3,329,025	146,510,534	2.27%
2013-14	44,355,000	26,151,189	3,339,975	145,774,692	2.29%
2014-15	40,465,000	18,741,689	3,343,525	150,123,828	2.23%
2015-16	38,320,000	15,753,091	3,355,125	144,619,132	2.32%

(1) Includes agent and other fees.

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

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

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

* Fiscal Years 2003 through Fiscal Year 2011 restated.

Yuma County, Arizona

Computation of Direct and Overlapping Debt*
June 30, 2016

Table C-7

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Bond	\$ 26,040	\$ 26,040	0%	\$ 1
Special Assessment Rural Development Loans	3,016,046	3,016,046	28%	8,445
Total Special Assessment Bonded Debt		3,042,086		8,446
Yuma County: General Obligation Bond	1,120,339,479	38,320,000	100%	38,320,000
Yuma County: Revenue Bond	1,120,339,479	11,873,996	100%	11,873,996
Yuma County: Premiums	1,120,339,479	2,948,490	100%	2,948,490
Yuma County: Capital Leases	1,120,339,479	78,680	100%	78,680
Total Yuma County Direct Bonded Debt:		56,263,252		53,229,612
**				
Arizona Western College Junior College (1)	1,120,339,479	59,940,000	100%	59,940,000
Somerton Elementary School District No. 11	55,565,425	485,000	100%	485,000
Crane Elementary School District No. 13	193,474,289	18,510,000	100%	18,510,000
Mohawk Valley Elementary School District No.17	17,186,568	170,000	100%	170,000
Antelope Union High School District No. 50	108,206,246	1,450,000	100%	1,450,000
Yuma Union High School District No. 70	1,031,391,930	11,665,000	100%	11,665,000
Total Overlapping General Obligation Bonded Debt		92,220,000		92,220,000
Total Direct and Overlapping General Obligation Bonded Debt				\$145,449,612

*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

	Fiscal Year				
	2006-07	2007-08	2008-09	2009-2010	2010-2011
Pledged Revenues					
Jail District Sales Tax (1)	\$ 12,427,423	\$ 12,372,890	\$ 11,826,297	\$ 6,447,521	10,778,684
Capital Projects Sales Tax (2)	9,223,702	9,922,548	1,742,172	19,339	37,089
Library District Property Tax (3)	3,040,298	3,574,367	3,305,456	4,264,422	3,314,226
Special Assessment Districts (4)					
Donovan Estates	60,388	29,577	29,154	336,590	-
Del Sur Estates	7,337	-	-	-	-
El Prado Estates	44,592	29,889	16,143	193,995	20,345
Gadsden	70,643	40,620	47,935	209,176	25,956
Ave B&C Colonial	-	-	-	31,267	66,017
Total Projected Revenues	\$ 24,874,383	\$ 25,969,891	\$ 16,967,157	\$ 11,502,310	\$ 14,242,317
Debt Service Requirements					
<u>Jail District - Bonds</u>					
Principal	\$ 1,395,000	\$ 1,940,000	\$ 2,035,000	\$ 5,650,000	640,000
Interest	590,638	842,063	746,823	579,157	328,827
Total Jail District Requirements	1,985,638	2,782,063	2,781,823	6,229,157	968,827
<u>East County - Bonds</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total East County Requirements	-	-	-	-	-
<u>Admin Building - Bonds</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total East County Requirements	-	-	-	-	-
<u>Capital Sales Tax - Certificates of Payment</u>					
Principal	8,330,000	10,540,000	1,345,000	-	-
Interest	887,502	536,332	35,563	-	-
Total Jail District Requirements	9,217,502	11,076,332	1,380,563	-	-
<u>Library District - Bonds</u>					
Principal	1,900,000	930,000	975,000	1,020,000	1,065,000
Interest	657,688	2,366,426	2,329,226	2,290,226	2,248,425
Total Library District Requirements	2,557,688	3,296,426	3,304,226	3,310,226	3,313,425
<u>Assessment Districts</u>					
<u>Donovan Estates - Bonds</u>					
Principal	21,200	22,100	23,100	296,500	-
Interest	15,413	14,466	13,477	11,226	-
Total Donovan Estates	36,613	36,566	36,577	307,726	-
<u>Del Sur Estates - Bonds</u>					
Principal	45,000	-	-	-	-
Interest	1,555	-	-	-	-
Total Del Sur Estates	46,555	-	-	-	-
<u>El Prado Estates - WIFA Loan</u>					
Principal	17,146	17,552	17,974	18,423	18,880
Interest	11,647	10,934	10,205	9,458	8,693
Total El Prado Estates	28,793	28,486	28,179	27,881	27,573
<u>Gadsden - RDA Loan</u>					
Principal	19,984	19,984	19,984	19,984	19,984
Interest	20,234	19,334	18,435	17,536	16,636
Total Gadsden Estates	40,218	39,318	38,419	37,520	36,620
<u>B & C Colonia - WIFA Loan</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	44,288
Total B & C Colonia Estates	-	-	-	-	44,288
<u>B & C Colonia - RDA Loan</u>					
Principal	-	-	-	-	-
Interest	-	-	-	-	50,000
Total B & C Colonia Estates	-	-	-	-	50,000
Total Assessment Districts Requirements	152,179	104,370	103,175	373,126	158,481
Total Annual Requirements	\$ 13,913,007	\$ 17,259,191	\$ 7,569,788	\$ 9,912,509	\$ 4,440,734
	1.79	1.50	2.24	1.16	3.21

Estimated Coverage

- (1) The Jail District receives revenues from a voter approved .05 cent privilege tax applied to all sales within the county. Monies to meet the debt requirements have been pledged to pay the bonds. All bonds are scheduled to be fully paid by Fiscal Year 2015 when the tax is set to terminate unless the tax is extended by voter action.
- (2) A Capital Sales Tax of .05 cents was approved by voters in 2000 for the purpose of construction of specific capital certificates of participation which had been previously issued. This tax was to continue until the total amount approved by the voters was collected. The tax was terminated in January, 2007 at which time the total amount approved was
- (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
- (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

Table C-8

		Fiscal Year							
		2011-12	2012-13	2013-14	2014-15	2015-16			
\$	11,344,489	\$	11,602,960	\$	11,602,385	\$	11,936,114	\$	12,198,328
	18,052		20,058		3,471		13,183		8,959
	3,325,625		3,325,625		3,340,775		6,968,938		9,991,360
	-		-		-		-		-
	18,348		15,084		10,810		4,076		4,076
	21,619		49,037		16,312		14,582		15,113
	532,495		335,982		281,221		243,263		232,400
\$	15,260,629	\$	15,348,746	\$	15,254,974	\$	19,180,176	\$	22,450,236
\$	550,000	\$	705,000	\$	725,004	\$	755,000	\$	780,000
	272,276		331,725		310,572		266,475		235,775
	822,276		1,036,725		1,035,576		1,021,475		1,015,775
	245,000		-		-		-		-
	17,185		-		-		-		-
	262,185		-		-		-		-
	-		-		284,000		286,000		304,000
	-		31,413		216,590		214,350		196,755
	-		31,413		500,590		500,350		500,755
	-		-		-		-		-
	-		-		-		-		-
	1,120,000		1,170,000		1,230,000		1,670,000		1,500,000
	2,204,825		2,159,025		2,109,975		1,679,183		1,527,766
	3,324,825		3,329,025		3,339,975		3,349,183		3,027,766
	-		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	62,514		6,394		6,386		6,637		7,170
	3,523		2,425		2,174		1,917		1,373
	66,037		8,819		8,560		8,554		8,543
	119,984		14,102		14,102		14,102		14,102
	13,462		10,470		9,836		9,201		8,249
	133,446		24,572		23,938		23,303		22,351
	42,974		44,166		45,390		46,648		49,270
	23,208		38,056		36,814		36,185		33,563
	66,182		82,221		82,204		82,833		82,833
	83,300		83,300		83,300		83,300		83,300
	48,959		46,876		44,794		42,711		38,546
	132,259		130,176		128,094		126,011		121,846
	397,925		245,788		242,796		240,701		235,573
\$	4,807,211	\$	4,642,951	\$	5,118,937	\$	5,111,709	\$	4,779,869
	3.17		3.31		2.98		3.75		4.70

{This page is intentionally left blank}

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							
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.	
					Employed	%	Employed	%	Employed	%	Employed	%
2006	189,163	76,237	64,878	14.9%	30,100	46.4%	10,500	16.2%	1,600	2.5%	18,000	27.7%
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%
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%
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%
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%
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%
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%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.5%	20,800	32.4%
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%
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%

Calendar Year*	Total Population *	Farming / Agriculture *		Goods Producing						Government					
		Employed	%	Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
				Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2006	189,163	13,000	20.0%	8,100	12.5%	5,300	8.2%	2,800	4.3%	14,400	22.2%	3,200	4.9%	11,200	17.3%
2007	192,699	16,140	23.0%	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	16,000	23.1%	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	17,600	26.1%	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	14,730	21.7%	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	15,650	24.0%	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	15,700	23.5%	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	17,990	28.1%	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	17,680	24.8%	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	20,430	28.7%	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%

Source: Arizona Department of Administration (azstats.gov)

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

Yuma County, Arizona

Demographic Statistics - Population and Employment
Last Ten Years

Table D-2

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
2006	3,025,464	3.8%	189,163	76,237	14.9%	25,984	6,272	7.9%	23,710	6,008	32.5%
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%

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
2006	10,100	3,608	23.3%	2,145	729	16.5%	92,160	41,646	11.4%
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%

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

** Source: Yuma Stats and areavibes.com

Yuma County, Arizona
Demographic Statistics - County Employees
Last Ten Fiscal Years (1) (2)

	2006-2007 Employees			2007-2008 Employees			2008-2009 Employees			2009-2010 Employees			2010-11 Employees		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid									
General Government															
Assessor	29	30	30	29	29	29	30	30	30	31	31	31	32	32	32
Board of Supervisors / County Admin	22	22	22	25	25	25	23	23	23	25	25	25	25	25	26
Development Services	77	77	77	81	81	81	62	62	62	73	73	73	70	70	70
Election Services	2	3	3	2	2	2	2	2	2	2	2	3	2	2	3
Financial Services	20	21	21	20	20	20	20	20	20	20	20	20	20	20	20
General Services	39	39	39	38	38	38	40	40	40	40	40	40	39	39	39
Human Resources	9	10	10	11	11	11	12	12	11	11	11	11	11	11	11
Information Technology Services	24	24	24	25	25	25	20	20	20	23	23	23	19	19	19
Recorder	10	10	10	9	9	9	11	11	11	10	10	10	10	10	10
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
YMPO	4	3	10	3	4	5	1	3	3	5	5	5	5	5	13
Total General Government	246	249	256	253	254	255	231	233	233	250	250	251	243	244	253
Public Safety															
Adult Probation	86	88	88	87	89	91	83	84	86	82	84	86	84	84	84
Sheriff	302	303	304	317	318	318	320	321	321	329	331	331	342	343	344
Total Public Safety	388	391	392	404	407	409	403	405	407	411	415	417	426	427	428
Highway & Streets															
Public Works	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
Total Highway & Streets	90	90	90	77	77	77	73	73	73	75	75	75	69	69	70
Health															
Health	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
Total Health	87	94	98	91	98	102	89	95	98	97	102	105	97	105	109
Cultural & Recreation															
Library	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
Total Cultural & Recreation	54	58	61	53	57	61	63	68	73	78	86	95	78	90	105
Welfare															
Housing	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
Public Fiduciary	8	8	8	7	7	7	8	8	8	7	7	7	8	8	8
Total Welfare	24	24	24	23	23	23	24	24	24	23	23	23	24	24	24
Education															
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5									
Legal Activities															
Clerk of Superior Court	37	38	38	40	41	41	40	41	41	39	39	39	40	40	40
Constable Precinct #1	4	4	4	4	4	4	4	4	4	4	4	4	3	3	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	61	61	61	65	65	65	65	65	65	65	65	65	65	65	65
County Attorney: Victim Services	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Justice Court #1	20	20	20	22	22	23	21	21	22	20	20	21	21	21	22
Justice Court #2	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4
Justice Court #3	4	4	4	4	4	4	2	2	2	4	4	4	3	3	4
Juvenile Court	152	154	155	144	144	144	136	136	136	132	132	132	131	131	131
Legal Defender	10	10	10	9	9	9	11	11	11	8	8	8	11	11	12
Public Defender	15	16	16	22	22	22	23	23	23	22	22	22	23	23	24
Superior Court	57	59	61	55	56	57	52	58	62	55	56	57	60	61	64
Total Legal Activities	376	382	385	381	383	385	371	378	383	366	367	369	374	375	383
Total Employee Count:	1,270	1,293	1,311	1,287	1,305	1,317	1,259	1,281	1,296	1,305	1,324	1,340	1,316	1,339	1,377

(1) Numbers reported as of the end of the calendar year
(2) Numbers from county payroll records

Table D-3

2011-12 Employees			2012-13 Employees			2013-14 Employees			2014-15 Employees			2015-16 Employees		
Full Time	FTEs	Total Paid												
32	32	32	30	30	30	30	30	30	29	29	29	31	31	31
28	28	28	27	27	27	27	27	27	26	28	28	31	32	33
71	71	71	57	57	57	52	52	52	48	48	48	57	57	57
3	3	3	3	3	3	3	3	3	2	3	3	2	3	3
20	20	20	18	18	18	19	19	19	20	20	20	19	19	19
40	40	40	40	40	40	39	39	39	40	40	40	40	40	40
11	11	11	9	9	9	12	12	12	10	10	10	11	16	17
29	29	29	28	28	28	27	27	27	24	24	24	23	23	23
10	10	10	10	10	10	9	9	9	10	10	10	9	9	10
10	10	10	10	10	10	9	9	9	10	10	10	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
254	254	254	232	232	232	227	227	227	219	222	223	238	241	243
92	92	92	88	88	88	87	87	87	86	86	86	91	91	91
382	382	382	329	330	330	349	350	351	300	308	310	304	307	310
474	474	474	417	418	418	436	437	438	386	394	396	395	398	401
79	79	79	74	74	74	71	71	71	68	68	68	87	87	87
79	79	79	74	74	74	71	71	71	68	68	68	87	87	87
118	118	118	96	99	102	92	95	99	96	101	104	108	112	116
118	118	118	96	99	102	92	95	99	96	101	104	108	112	116
96	96	96	79	90	103	79	90	103	82	94	107	81	93	105
96	96	96	79	90	103	79	90	103	82	94	107	81	93	105
16	16	16	13	13	13	14	14	14	15	15	15	15	15	15
8	8	8	5	5	5	7	7	7	7	7	7	8	8	8
24	24	24	18	18	18	21	21	21	22	22	22	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
41	41	41	39	40	40	39	40	40	39	39	39	44	44	44
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
1	1	1	-	-	-	-	-	-	-	-	-	-	-	-
64	64	64	59	59	59	61	61	61	61	61	61	61	61	61
11	11	11	11	11	11	11	11	11	10	10	11	13	13	14
22	22	22	19	19	19	20	20	20	17	17	17	27	27	27
5	5	5	5	5	5	6	6	6	6	6	6	7	7	7
4	4	4	4	4	4	4	4	4	4	3	4	5	5	5
141	141	141	128	129	130	126	127	127	129	129	129	161	162	162
13	13	13	9	9	9	12	13	13	12	12	12	11	11	11
24	24	24	23	23	23	24	24	24	24	24	24	24	24	24
68	68	68	65	65	65	70	70	70	70	71	72	82	83	83
397	397	397	367	369	370	378	381	381	377	377	380	440	441	443
1,446	1,446	1,446	1,288	1,305	1,322	1,309	1,327	1,345	1,255	1,283	1,305	1,377	1,400	1,423

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago ⁽¹⁾⁽²⁾

	FY2016 ⁽³⁾			FY2007 ⁽⁴⁾		
	Total Employment	Rank	% of Total Employed	Total Employment	Rank	% of Total Employed
Yuma Proving Ground	2,360	1	2.58%	-		-
U.S. Marine Corps Air Station	2,042	2	2.23%	6,043	1	7.64%
Yuma Regional Medical Center	1,991	3	2.17%	1,844	3	2.33%
Yuma Elementary School District #1	1,400	4	1.53%	1,700	4	-
Yuma County	1,336	5	1.46%	1,311	6	1.66%
Date Pac, LLC	1,275	6	1.39%	-		-
TRAX	1,262	7	1.38%	-		-
City of Yuma	1,200	8	1.31%	985	8	1.25%
US Border Patrol	1,000	9	1.09%	-		-
Yuma Union High School District	1,000	10	1.09%	921.00	9	-
Grower's Company	-		-	1,400	5	1.77%
Dole Corporation	-		-	850	10	1.07%
Sayler American Fresh Foods	-		-	1,000	7	1.26%
U.S. Army	-		-	2,758	2	3.49%
Total Top Employers	14,866		16.22%	18,812		20.47%
Total County Employment	91,627			79,100		

(1) Source: Yuma County Chamber of Commerce

(2) Information prior to fiscal year 2005-06 unavailable.

(3) Based on last available full calendar year info as of 12/31/2015.

(4) Based on last available full calendar year info as of 12/31/2008.

YUMA COUNTY, ARIZONA

Table D-5

County - Wide Other Demographic Statistics (1)
Last Ten Years

Calendar Year	County Population ⁽¹⁾	Per Capita Income ^{(2) *}		Total Personal Income ⁽²⁾ (In 000's)	Average Daily School Membership ⁽³⁾ (through Grade 12)		College and University Enrollment	
		Amount	% Change		Amount	% Change	Amount	% Change
2006	189,163	\$ 21,336	1.58%	\$ 4,035,982	37,320	4.77%	7,707	3.20%
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%)

(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
2006	\$ 182,228,696	(64.37%)	1,307	(49.46%)	\$ 1,347,000,000	10.14%	\$ 1,279,315,606	4.36%
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%

* 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

{This page is intentionally left blank}

YUMA COUNTY, ARIZONA

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

Table E-1

	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Function/Program										
Policy & executive buildings	1	1	1	1	1	1	1	1	1	1
Law & justice										
Court Buildings	4	4	4	4	5	5	5	5	5	5
Legal defense buildings	2	2	2	2	2	2	2	2	2	2
Juvenile Building	1	1	1	1	1	1	2	2	2	2
Adult Probation Building	1	1	1	1	1	1	1	1	1	1
Parking Garage	1	1	1	1	1	1	1	1	1	1
Public safety										
Administration buildings	1	1	1	1	1	1	1	1	1	1
Jail detention facility	1	1	2	2	2	2	2	2	2	2
Aircraft	-	-	-	-	-	-	-	-	-	-
Patrol units	85	96	138	134	137	124	129	137	132	140
Sheriff sub-stations	4	4	4	4	4	4	4	4	4	4
Boats	4	5	5	5	5	5	5	5	5	5
Criminal investigation building	3	3	3	3	3	3	3	3	3	3
Boat Storage Unit	1	1	1	1	1	1	1	1	1	1
Emergency Communications Site			1	1	1	2	1	1	1	1
Health & public assistance										
Administration	1	1	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2	2	2
TB housing unit	1	1	1	1	1	1	1	1	1	1
Public Fiduciary	1	1	1	1	1	1	1	1	1	1
Rabies Control						1	1	1	1	1
Housing										
Housing units	3	3	3	3	3	3	3	3	3	3
Cultural & recreation										
Libraries	5	5	5	6	7	8	7	7	7	7
Parks	5	5	5	5	5	5	5	5	6	6
Community resources & public facilities										
Road lane miles-asphalt	1,081	1,097	1,106	1,100	1,160	1,163	1,144	1,144	1144	1150
Road lane miles-gravel	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3000	3000
Bridges	99	99	99	99	100	100	100	100	100	100
Traffic signals	9	9	9	8	13	14	14	14	14	14
Roads-heavy equipment	96	100	100	105	105	109	97	93	93	93
Retention basins	32	32	32	33	34	34	41	41	42	44
Sanitary sewers - miles	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	11	11
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building							2	2	2	2
General government & support services										
Buildings	8	8	8	8	8	8	10	10	10	10
Solid waste										
Solid waste transfer sites	4	4	4	4	4	4	4	4	4	4
Solid waste heavy equipment	5	8	8	8	8	8	8	8	8	8

YUMA COUNTY, ARIZONA
Operating Indicators by Function/Program
Last Ten Years ⁽¹⁾

Function/Program	2006	% Chg	2007	% Chg	2008	% Chg	2009	% Chg
Community resources & public facilities								
Building inspections	14,760	(22.51%)	13,043	(11.63%)	11,257	(13.69%)	9,434	(16.19%)
Enhanced lanes maintained (miles)	534	1.63%	539	1.01%	548	1.68%	553	0.82%
General government & support services								
Clerk-Recorder-Assessor recorded documents	48,168	(6.80%)	43,253	(10.20%)	37,075	(14.28%)	35,090	(5.35%)
Health & Public assistance								
* ADMHS clients served	63	(36.36%)	95	50.79%	104	9.47%	116	11.54%
Processed child support payments	-	N/A	-	N/A	-	N/A	-	N/A
* Patient treatments at clinics	25,378	(27.51%)	21,555	(15.06%)	19,490	(9.58%)	13,160	(32.48%)
Housing								
New Applications-public housing	445	(8.06%)	539	21.12%	592	9.83%	610	3.04%
New Applications-section 8	541	(11.75%)	575	6.28%	663	15.30%	680	2.56%
Law & Justice								
Filed felonies-County Attorney	1,827	7.34%	1,945	6.46%	1,714	(11.88%)	1,772	3.38%
Filed misdemeanors-County Attorney	2,606	73.62%	2,563	(1.65%)	3,087	20.44%	3,164	2.49%
Fel/Misd. Pet./Cit. (Juvenile) -Co. Atty	1,249	38.78%	1,172	(6.16%)	1,082	(7.68%)	966	(10.72%)
* New caseload-Public Defenders	2,118	(4.29%)	1,746	(17.56%)	1,955	11.97%	2,593	32.63%
* New caseload-Legal Defenders	470	19.59%	373	(20.64%)	-	N/A	523	N/A
Superior Court cases	5,428	9.59%	5,449	0.39%	5,837	7.12%	5,858	0.36%
Minute entries generated	20,699	0.81%	20,697	(0.01%)	22,465	8.54%	21,120	(5.99%)
Justice Court cases	26,141	11.63%	16,271	(37.76%)	29,316	80.17%	29,359	0.15%
Public Safety								
Total miles patrolled - Sheriff	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
Processed offenders-Sheriff	9,146	(1.99%)	10,823	18.34%	12,344	14.05%	14,319	16.00%
* Juvenile referrals -Probation	4,657	(2.74%)	4,843	3.99%	4,306	(11.09%)	4,017	(6.71%)
* Cases supervised-Probation	514	(12.29%)	516	0.39%	702	36.05%	1,251	78.21%
* Minor institutional care days-Probation	17,002	1.98%	17,662	3.88%	19,870	12.50%	17,587	(11.49%)
Adult sentencing reports-Probation	1,321	7.57%	1,198	(9.31%)	1,140	(4.84%)	1,264	10.88%
Solid Waste								
* Waste recycled	1,128	(11.94%)	1,165	3.28%	2,477	112.62%	1,370	(44.70%)
* Landfill waste disposal	6,636	18.75%	8,361	25.99%	8,069	(3.49%)	5,901	(26.87%)

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

2010	% Chg	2011	% Chg	2012	% Chg	2013	% Chg	2014	% Chg	2015	% Chg
7,998	(15.22%)	8,582	7.30%	7,783	(9.31%)	8,929	14.72%	7,927	(11.22%)	7,656	(3.42%)
550	(0.52%)	582	5.76%	572	(1.60%)	572	0.00%	572	0.00%	575	0.47%
33,306	(5.08%)	29,468	(11.52%)	34,632	17.52%	34,839	0.60%	27,888	(19.95%)	29,206	4.73%
232	100.00%	244	5.17%	228	(6.56%)	307	34.65%	263	(14.33%)	292	11.03%
-	N/A	NA	N/A	NA	N/A	NA	N/A	N/A	N/A	N/A	N/A
16,183	22.97%	15,088	(6.77%)	13,135	(12.94%)	11,308	(13.91%)	9,132	(19.24%)	11,864	29.92%
634	3.93%	533	(15.93%)	462	(13.32%)	548	18.61%	461	(15.88%)	430	(6.72%)
655	(3.68%)	627	(4.27%)	571	(8.93%)	332	(41.86%)	83	(75.00%)	629	657.83%
1,685	(4.91%)	1,644	(2.43%)	1,429	(13.08%)	1,484	3.85%	1,492	0.54%	1,503	0.74%
3,295	4.14%	2,911	(11.65%)	1,979	(32.02%)	1,722	(12.99%)	1,528	(11.27%)	1,366	(10.60%)
924	(4.35%)	1,878	103.25%	1,129	(39.88%)	948	(16.03%)	671	(29.22%)	683	1.79%
2,494	(3.82%)	2,016	(19.17%)	1,863	(7.59%)	2,023	8.59%	1,858	(8.16%)	1,628	(12.38%)
645	23.33%	329	(48.99%)	235	(28.57%)	379	61.28%	324	(14.51%)	414	27.78%
5,243	(10.50%)	4,110	(21.61%)	5,043	22.70%	4,954	(1.76%)	5,083	2.60%	5,122	0.77%
19,893	(5.81%)	19,478	(2.09%)	17,717	(9.04%)	18,984	7.15%	18,442	(2.86%)	19,481	5.63%
21,950	(25.24%)	16,292	(25.78%)	15,514	(4.78%)	15,257	(1.66%)	17,121	12.22%	16,157	(5.63%)
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%	1,500,000	0.00%
7,224	(49.55%)	7,066	(2.19%)	6,939	(1.80%)	7,083	2.08%	7,301	3.08%	6,798	(6.89%)
3,295	(17.97%)	2,854	(13.38%)	2,426	(15.00%)	2,212	(8.82%)	2,424	9.58%	2,328	(3.96%)
1,222	(2.32%)	429	(64.89%)	425	(0.93%)	642	51.06%	889	38.47%	908	2.14%
16,344	(7.07%)	17,389	6.39%	13,620	(21.67%)	10,072	(26.05%)	11,604	15.21%	11,939	2.89%
1,246	(1.42%)	1,054	(15.41%)	983	(6.74%)	1,091	10.99%	1,099	0.73%	1,056	(3.91%)
1,920	40.15%	1,114	(41.96%)	1,451	30.23%	1,377	(5.11%)	1,490	8.23%	1,685	13.05%
5,682	(3.71%)	5,603	(1.39%)	5,804	3.58%	6,622	14.10%	6,141	(7.25%)	6,789	10.55%

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	\$15,000,000 per Occurrence \$50,000 Deductible \$2,000,000 per Occurrence (Strip Search Class Action Liab.) \$2,000,000 Aggregate	ACIP	07/01/16	\$735,000
Property	\$15,000,000 per Occurrence \$ 50,000 deductible - Auto Liability \$ 1,500 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/16	
Commercial Crime	\$100,000 per Occurrence (primary) \$900,000 per Occurrence (Excess) \$50,000 Deductible	ACIP	07/01/16	
Healthcare Professional Liability Insurance for Nursing staff at Jail	\$2,000,000 Aggregate Limit \$15,000,000 per incident limit \$50,000 Deductible	ACIP	07/01/16	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy, and Media Communications	\$4,000,000 Aggregate Limit \$2,000,000 per incident \$10,000 Deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/16	
Workers' Compensation	\$1,000,000 SIR (WC/Employers' Liability) \$2,000,000 excess of \$1M (Reinsurance WC) \$2,000,000 excess of \$1M (Reinsurance EL) \$3,000,000 excess to Statutory (Excess WC) \$1,000,000 wccess of \$3,000,000 (Excess EL)	ACIP	1/1/2017	\$440,728
Underground Storage Tank	\$1,000,000 limit each claim \$2,000,000 aggregate limit \$5,000 deductible each claim	ACE Americ Insurance Company	04/26/17	\$6,282
Tourist Auto Liability	\$100,000 Property Damage and Liability \$2,000 per person \$10,000 per accident Medical \$100,000 Legal Assistance Collision Deductible = 2% of insured value or \$400 minimum Theft Deductible = 5% of insured value or \$800 minimum	QBE De Mex	11/01/16	\$1,762
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 each loss \$2,000,000 each policy period \$0.00 Deductible	Chubb	07/01/16	\$7,795
Pollution Legal Liability Insurance for Wastewater/Water Treatment Plant at Somerton Housing	\$5,000,000 Aggregate Limit \$5,000,000 per incident limit \$25,000 Deductible	XL Insurance Indian Harbor Insurance Company	01/01/17	\$24,186
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	HM Insurance Company		
Medical Self Insurance Plan 1 Plan 1 Plan 2 Plan 2 Plan 1 Plan 1 Plan 2 Plan 2	\$2,000,000 limit \$250 deductible maximum per person PPO \$500 deductible maximum per person non-PPO \$750 deductible maximum per person PPO \$2,000 deductible maximum per person non-PPO \$1,000 deductible maximum per family PPO \$2,250 deductible maximum per family non-PPO \$2,000 deductible maximum per family PPO \$6,000 deductible maximum per family non-PPO	Yuma Count Employee Benefit Trust		Perpetual