

YUMA COUNTY

Annual Comprehensive Financial Report



**FOR THE FISCAL YEAR ENDED
JUNE 30, 2022**



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

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YUMA COUNTY

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

Annual Comprehensive Financial Report

For the Fiscal Year
Ended June 30, 2022



BOARD OF SUPERVISORS

Marco A (Tony) Reyes, Chair
4th District

Martin Porchas, 1st District
Darren Simmons, 3rd District

Jonathan Lines, 2nd District
Lynne Pancrazi, 5th District

COUNTY ADMINISTRATOR

Ian McGaughey

Prepared by Yuma County Department of Financial Services

Chief Financial Officer
Gilberto Villegas, Jr.

Deputy Chief Financial Officer
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INTRODUCTORY SECTION

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

The following is contained in the Introductory Section:

Letter of Transmittal	3
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**FINANCIAL
SERVICES
DEPARTMENT**



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Gil Villegas Jr.
Chief Financial Officer

Leonardo Tanory
Deputy- CFO

May 19, 2023

The Honorable Board of Supervisors
and Citizens of Yuma County

To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2022.

ACFR COMPOSITION

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

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

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

THE REPORTING ENTITY

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

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

From the 1850s through the 1870s, steamboats on the Colorado River transported passengers and goods to mines, ranches, and military outposts in the area, serving the ports of Yuma, Laguna, Castle Dome, Norton's Landing, Ehrenberg, Aubry, Ft. Mohave, and Hardyville. For many years, Yuma served as the gateway to the new western territory of California. In 1870, the Southern Pacific Railroad bridged the river, and Yuma became a hub for the railroad and was selected as the county seat.

The Reporting Entity (Concluded)

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

Local Economy: Agriculture, tourism, military and government are the County's principal industries. During the winter months, the population nearly doubles with part-time residents, commonly known as "snow birds". Yuma County residents have done their part to continue moving our local economy resulting in better than expected sales tax revenues for current fiscal year as compared to the previous fiscal years. However, it is expected for revenues (sales tax related) will stabilize and increase moderately for the next few years until recession appears again. The County is also monitoring expenditures, implementing budgetary savings, and working with all levels of staffing to continue to provide the services desired or mandated with the available resources.

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

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

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

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

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

FINANCIAL INFORMATION

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

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

The Financial Information (concluded)

A description of the fund categories used by the County follows:

Governmental Funds: These funds are used to account for all of Yuma County's expendable financial resources, except for those reported in the Internal Service funds. The measurement focus is on determination of financial position rather than determination of income. The modified accrual basis of accounting is used for these funds. The County's General, Special Revenue, Debt Service, and Capital Projects funds are included in this fund category.

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

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

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

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

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

Internal Service Funds: Yuma County uses Internal Service Funds to account for: IT Life Cycle Management fund to ensure the County maintains a four year cycle on computer systems; a Revolving fund used to cover costs, expenses, and salaries associated with improvements made to Improvement Districts; a Workers Compensation fund was established to operate on a self-funded basis, a Health Self – Insurance fund was established to account for the financing of a self-funded benefit plan, a Liability Self-Insurance fund was established to account for the departmental funded insurance liability plan, and a recently added Fleet Management fund. This fund was established to address the urgent need for a reliable and cost effective vehicle fleet. The fund will account for the maintenance and replacement of light use vehicles. Heavy equipment and specialized type of equipment are not included in this program.

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

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

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

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

BUDGETARY CONTROLS

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

Budgetary Controls (concluded)

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

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

MAJOR INITIATIVES

Yuma County management is committed to continuing its efforts to reduce taxpayers' cost for providing the services desired by its constituents, meeting increasing operating costs for those services and statutorily required activities, and accomplishing these goals within the constraints placed upon the County through statutory limitations and revenues from outside sources. Due to the current economic uncertainty, management continues to take the necessary precautions limiting spending to only essential and necessary activities. It is the management's intention to continue with this austere spending and set-a-side fund for the future possible recession. However, current recession might complicate savings levels. The management staff within Yuma County exhibits a spirit of cooperation in devising ways to limit their own departmental spending. This commitment toward providing more cost effective services shows the strong character of Yuma County's leadership and will enable Yuma County to serve its constituents in a manner which is economically and fiscal responsible.

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

Another major goal is to maintain a structural balance between recurring revenues and expenditures. It is the County's desire to use one-time revenues to provide for special projects needed in infrastructure. The Board of Supervisors continues its commitment to maintain a presence in the downtown area by planning on a new County building across the street from the current main administration building; this project alleviates the future space needs. Also, improvements for the health district building have been approved to move forward. Recruitment and retention of qualified and capable personnel has been another major initiative for this administration, every year the annual budget process begins with an assessment of the needs of our most valuable resource, the Yuma County's workforce.

LONG-TERM FINANCIAL PLANNING

Continuing from prior fiscal year, reduction of outstanding debt. This will be possible due to the unprecedented total fund balance in the General Fund currently exceeding the policy guidelines of 20% (15% emergency and 5% Stabilization) set by the Yuma County Board of Supervisors for budgetary and planning purposes. This level of fund balance has to do with a conservative expending philosophy implemented by management since the last recession made its presence in Yuma County. Also, better than expected revenues collections contributed to the increase in fund balance. Yuma County management continues to be financially prudent when seeking resources for new projects. The County plans to continue its conservative efforts in its spending for the next few years as it lives within the constraints of the current economic uncertain conditions. County management also continues to review and control the number of capital projects in an effort to direct funds to cover more pressing and mandated services. The majority of the existing major capital projects are expected to be completed with funds other than local sources, while any new projects will be thoroughly reviewed prior to any decisions being made. Management plans to accomplish those significant projects without increasing our property tax rate as this is of importance to our board.

RELEVANT FINANCIAL POLICIES

Yuma County has had a policy of keeping recurring expenditures at or below recurring revenues and using one-time revenues for one-time projects. Additionally, the County attempts to maintain reserves at a minimum of 20% of total uses (expenditures and transfers out).

Relevant Financial Policies (concluded)

This allows the County to fund one time projects on a cash basis and keep debt to a minimum. The County has traditionally had a conservative viewpoint toward taxation of its constituents and has strived to limit tax levies even during periods of reduced assessed values and economic uncertainty.

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 State’s Office of the Auditor General has contracted with the accounting firm of Fester & Chapman, PLLC., to perform an audit of our financial statements and other reporting and compliance requirements for fiscal year ended June 30, 2022. The results of this audit are outlined in the Independent Auditors’ Report which is included in the Financial Section.

AWARDS

The County submitted its Annual Comprehensive financial report (ACFR) for the fiscal year ended June 30, 2021 to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award program. The submission is still under review at the time of issuing this report. The COVID-19 pandemic has generated delays in this process. If awarded, this will be the 23rd consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report (ACFR). This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Yuma County also submitted its Popular Annual Financial Reporting for fiscal year ended June 30, 2021. At the time of publication we have not received notification from the GFOA if the award was granted. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA’s Distinguished Budget Presentation Award for its annual budget document for fiscal year 2021-2022. In order to qualify for the Distinguished Budget Presentation Award, Yuma County’s budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

ACKNOWLEDGMENTS

The presentation of this report would not have been possible without the efficient, effective, dedicated, and supportive services of the entire staff of the Financial Services Department. Their bestowed efforts to enhance procedures, ensure accuracy, improve systems, and conduct extensive research have allowed for the completion of the annual audit and this report. We would like to express our appreciation to all members of all other agencies assisting and contributing to the preparation of this report. Credit also must be given to the Board of Supervisors and the Administration for their unsurpassable support for maintaining and strengthening the utmost standards of professionalism in the management of Yuma County.

Respectfully submitted,



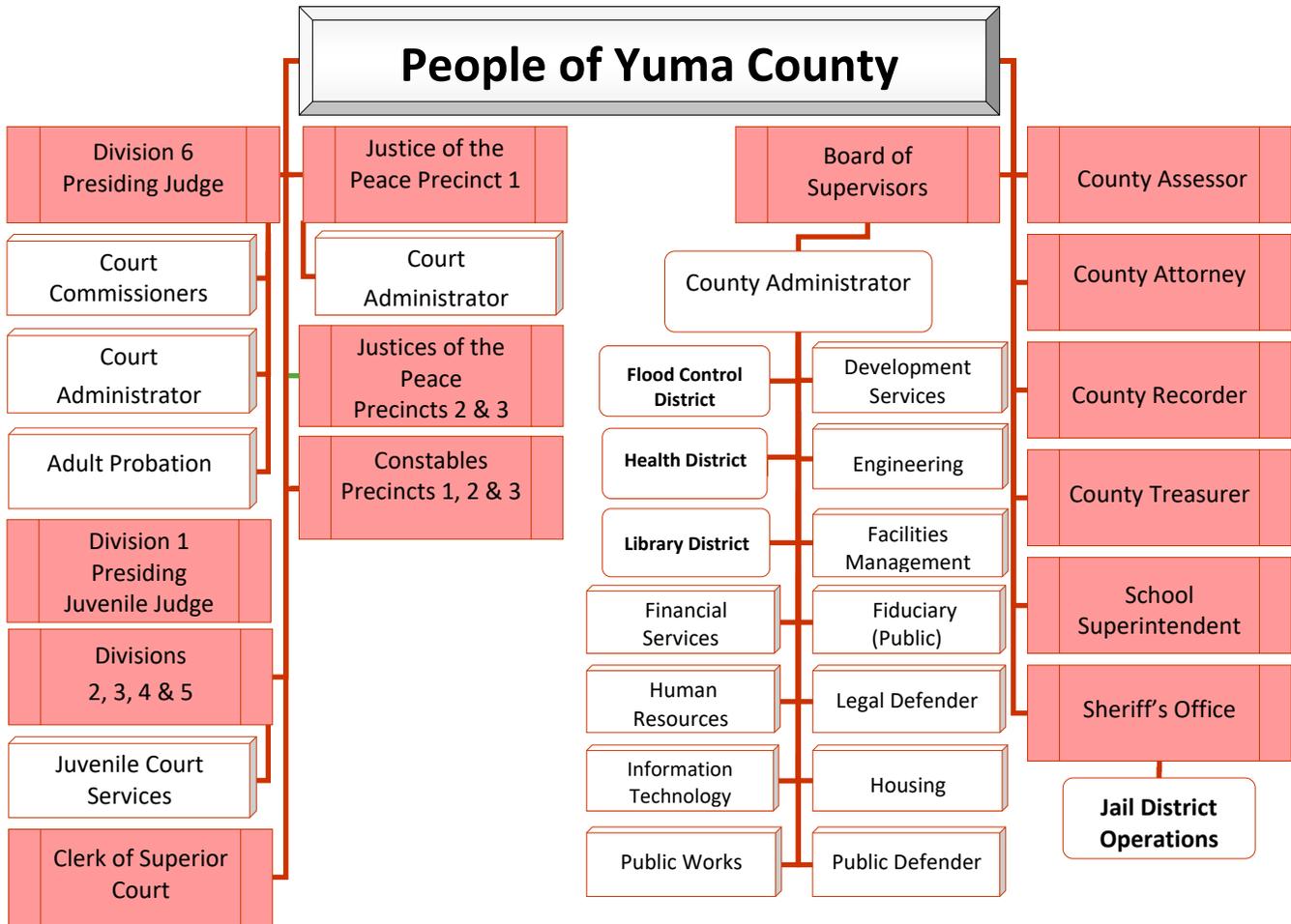
Gilberto Villegas, Jr.
Chief Financial Officer.

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Organizational Chart

Yuma County Government



Legend

= Elected Official

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

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

Note C: The Board of Supervisors is also the governing board of the Library, Flood Control, Health, Jail and Improvement Districts.

GFOA's Certificate of Achievement for Excellence in Financial Reporting

HERE

This page serves as a placeholder for where the Certificate of Achievement (COA) for Excellence in Financial Reporting would normally be included. Due to COVID-19, the Government Finance Officers Association (GFOA) has experienced delays in their review process. The County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021 is still under review at the time of this report.

As directed by the COA Program, the County will issue and submit its Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022 prior to receiving results and comments from the prior year. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement program's requirements and look forward to continued success of this program.

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FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report

The Arizona Auditor General

The Board of Supervisors of
Yuma County, Arizona

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Yuma County as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the U.S. generally accepted accounting principles.

Basis for Opinions

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the U.S. Comptroller General. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statement section of our report. We are required to be independent of the County and to meet our ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2022, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, as amended. Our opinions are not modified with respect to this matter.

Other Matters

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 members of the Arizona State Legislature, the Auditor General of the State of Arizona, the County's Board of Supervisors and 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for 12 months beyond the financial statement date including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinions. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal controls relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 20 through 30, Budgetary Comparison Schedules on pages 96 through 104, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 109, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on pages 110 through 111, Schedule of County Pension Contributions on pages 112 through 113, and the Infrastructure Assets information on pages 117 through 118 be presented to supplement the basic financial statements. Such information is management's responsibility and, 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 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 accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is management's responsibility and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, based on our audit, the procedures performed as described above, the accompanying combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance on the other information.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 19, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Fester & Chapman, PLLC

May 19, 2023

Management's Discussion and Analysis

**FINANCIAL
SERVICES
DEPARTMENT**

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Chief Financial Officer



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Deputy-Chief Financial Officer

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2022. 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 \$417,533,729 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of \$43,392,119 or 11.6%; which is a sign our local economy continues to be active despite the ongoing inflation and possible national recession. Main contributing factors to the increase in net position were better than expected revenue collections and the increase in assets resulting from recognizing net pension assets of \$11,583,042.
- ✓ Again operating grants and contributions accounted for the largest increase in program revenues, \$17,964,971 or 32.7% as compared to the previous fiscal year. The significant increase was due to two main factors; the \$7.5 million AZCAREs grant from the State and \$7.1 million revenue recognition in the Emergency Rental Assistance Fund.
- ✓ Main factors contributing to the \$10,709,472 or 6.1% total expenses increase in governmental activities, included general government increase of \$8,528,210 or 13.6% and public safety increase of \$1,814,150 or 4.0%. General government increase was mostly related to an increase in operation costs. The public safety increase was driven by compensation adjustments to the law enforcement group and their operational costs. The remainder was due to normal operation cost increases.
- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balance of \$138,554,305; an increase of \$11,992,870 or 9.5% in comparison with the prior fiscal year. The increase is attributable to the recognition of additional intergovernmental revenues and maintaining expenditures.
- ✓ Intergovernmental revenues increased an unprecedented 36.0% or \$31,975,381, however not all of this resulted from additional collections. During the current fiscal year the County implemented a revenue classification change, from taxes to intergovernmental, for the State shared Auto in Lieu of Tax in the amount of \$11,038,597. The remainder was due to additional federal grants recognized especially in the Emergency Rental Assistance Fund.
- ✓ Regarding the nominal \$(119,849) or (0.1)% decrease in governmental expenditures, Public safety recorded a (40.3)% or \$(30,162,604) reduction in expenditures as compared to the previous fiscal year. During the prior fiscal year County recorded additional payments for its pension unfunded liability, none were required in the current fiscal year. The general government function experienced the most significant increase of 18.6% or \$10,836,951 as compared to the previous fiscal year, due to the disbursement of grant received from the State in the amount of \$7.5 million; following was the debt service principal retirement increase in the amount of \$10,678,796. The County's Board of Supervisors elected to use available revenues to reduce outstanding long-term debt, saving their constituents approximately \$1.5 million in interest.
- ✓ Other than the General Fund, from the currently reported major funds, the HURF Fund reported the biggest increase in the fund balance as compared to the prior fiscal year in the amount of \$4,194,794, driven mostly by the additional funds transferred in from the Vehicle License Tax Fund and delaying some major capital purchases. On the other hand, the Flood Control District general operations fund recorded the largest decrease in fund balance in the amount of \$(1,590,099) or (7.4)%; a planned reduction in fund balance due to large project expenditures.

FINANCIAL HIGHLIGHTS (concluded)

- ✓ At the end of the fiscal year, total fund balance for the General Fund was \$58,914,352, a 2.8% increase as compared to prior year. The current fund balance accounts for 54.3% of the total General Fund expenditures and transfers out. Another unexpected, but welcomed, increase in total sales taxes, for the fourth consecutive year; along with management efforts to limit expenditures due to the uncertainty of the ongoing economic environment, contributed to the increase. Yuma County continues to position itself with a strong financial position to mitigate the possible future uncertain economic times.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

Government-wide financial statements

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

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

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

Yuma County government reports the Yuma Private Industry Council (YPIC) as a discrete component unit in a separate column(s) from the financial data of the primary government. YPIC administers and coordinate State funded workforce investment act programs. They are a discretely presented component unit of the County because the County's Board of Supervisors appoints all of their governing board and is able to impose will on their programs. YPIC's separate and complete financial statements are available at their web page www.ypic.com

The government-wide financial statements distinguish functions of Yuma County principally supported by taxes and intergovernmental revenue (*governmental activities*) from other functions which are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of Yuma County include general government, public safety, highway and streets, sanitation, health, welfare, culture and recreation, education, and interest on long-term debt. The government-wide financial statements can be found on pages 32 to 33 of this report.

Fund financial statements

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

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

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

OVERVIEW OF THE FINANCIAL STATEMENTS (concluded)

Yuma County reports one hundred and twelve (112) governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund; Jail District's General Operations Fund; Library District's General Operations Fund; Flood Control District General Operations Fund; Health Services District General Operations Fund, Highway User Revenue Fund (HURF); America Rescue Plan Act Grant Fund; and the Emergency Rental Assistance Plan Grant Fund, all of which are considered to be major funds. These financial statements can be found on pages 36 to 43 of this report. Data from the other one hundred and four (104) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 123 to 206.

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

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

Proprietary funds provide the same type of information as the government-wide financial statements. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report. The basic proprietary fund financial statements can be found on pages 44 to 46 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 47 and 48 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 49 to 93 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 95 to 118 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 123 to 206 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 \$417,533,729 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position is invested in capital assets, \$351,334,388 (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, construction in progress, and lease assets), net of the related debt issued to acquire those assets that is still outstanding, and accumulated depreciation/amortization. The County uses these capital assets to provide services on behalf of Yuma County's citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)

In general, total assets increased \$50,841,095 or 8.6% from last fiscal year. The largest increase in assets was in cash, cash equivalents and investments in the amount of \$28,566,354 or 18.3% as compared to the prior year, followed by capital assets \$12,771,795 or 3.1%. The additional cash from property and sales tax collections, along with a manageable increase in expenses; helped the County maintain and grow the cash and investments levels. On the other hand, Investment held by trustee had the largest decrease in the amount of \$(2,860,511) or (51.1)% which resulted from early retirement of debt and complete use of borrowed funds to pay for the pension unfunded liabilities.

Total liabilities decreased \$(59,881,744) or (21.5)% as compared to the previous fiscal year, this was due to reductions in long-term liabilities, specifically, \$58,274,252 reduction in net pension liabilities due to additional payments made to the County's current unfunded liability for its Public Safety Personnel Retirement system and its Corrections Officer Retirement Plan pension plans.

An additional portion of Yuma County's net position, *Restricted*, which amounts to \$74,179,697 or 17.8% of total net position, represents resources subject to external restrictions on how they may be used. Yuma County reported a negative balance in the *Unrestricted* category of net position \$(7,980,356). Below is a brief summary of Yuma County's statements of net position current and previous fiscal years:

YUMA COUNTY Condensed Statements of Net Position As of June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
Cash, cash equivalents and investments	\$ 185,040,390	\$ 156,474,036
Investments held by trustee – restricted	2,739,582	5,600,093
All other current and other assets	34,918,181	22,554,724
Capital assets	420,078,792	407,306,997
Total assets	\$642,776,945	\$591,935,850
Total Deferred Outflow of resources	\$ 24,218,637	\$ 65,073,901
Long-term liabilities outstanding	\$ 162,894,554	\$ 236,220,702
Other liabilities	55,856,188	42,411,784
Total liabilities	\$218,750,742	\$278,632,486
Total Deferred Inflow of resources	\$ 30,711,111	\$ 4,235,655
Net investment in capital assets	\$ 351,334,388	\$ 361,705,587
Restricted	74,179,697	73,630,494
Unrestricted	(7,980,356)	(61,194,471)
Total net position	\$417,533,729	\$374,141,610

For the fourth consecutive year, Yuma County experienced a growth in net position. The larger than expected program revenues, combined with a manageable increase in expenses, contributed to the \$43,392,119 or 11.6% increase in net position for current fiscal year. Key elements to the increase in net position are as follows:

- Despite of the perceived challenging economic conditions, the County's total revenues report an increase in the amount of \$20,955,555 or 10.0%. Operating grants and contributions recorded the largest increase of \$17,964,971 or 32.7% of the total revenue increase. The increase came primarily from additional funding provided by the State to mitigate law enforcement costs resulted from the pandemic in the amount of \$7.5 million and the recognition of \$7,093,100 in revenues from the Rental Assistance program.
- Local sales tax and State shared sales tax recorded a combined \$3,783,491 increase (\$2,087,310 and \$1,696,181, respectively) which represents that Local and State economies continue to be active regardless of inflation. Perhaps indication that residents are shifting expending patterns from vacations to local consumption; however, most likely the increase was due to the remaining federal stimulus received and inflation increases.
- A majority of the expenditure functions recorded an increase in the current fiscal year; General government \$8,528,210 or 13.6%; Public safety \$1,814,150 or 4.0%; Health \$532,480 or 5.5%; Education \$332,250 or 2.7%; Interest on long-term debt \$154,202 or 8.0%; and Culture and Recreation \$15,831 or 0.2%. The increases are due to normal operational spending to deliver services as expected. These increases are considered normal.

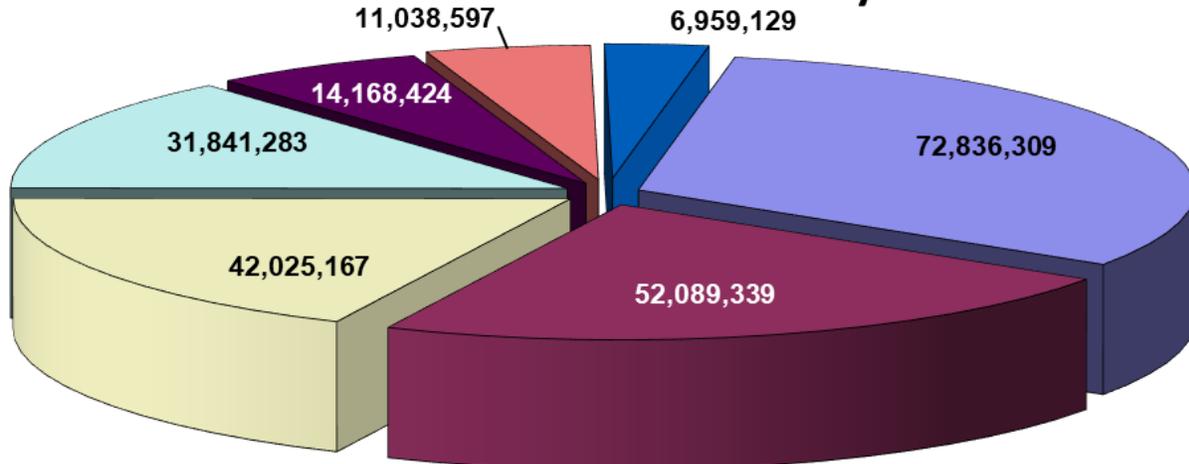
GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)

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

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2022 and 2021

	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues:		
Charges for services	\$ 14,168,424	\$ 13,739,408
Operating grants and contributions	72,836,309	54,871,338
Capital grants and contributions	3,799,895	3,526,995
General revenues:		
Property taxes	52,089,339	49,545,880
County sales tax	42,025,167	39,937,857
Franchise tax	348,913	441,745
State shared auto in lieu of tax	11,038,597	11,228,437
State shared sales taxes	31,841,283	30,145,102
Grants and contributions not restricted to specific programs	3,954,170	3,865,133
Gain/(loss) on disposal of capital assets	(283,047)	316,171
Investment earnings	(3,170,721)	870,819
Miscellaneous	2,309,919	1,513,808
Total revenues	<u>230,958,248</u>	<u>210,002,693</u>
Expenses:		
General government	71,442,079	62,913,869
Public safety	46,645,481	44,831,331
Highways and streets	15,501,042	15,613,485
Sanitation	1,245,203	1,255,936
Health	10,229,468	9,696,988
Welfare	18,448,622	18,993,097
Culture and recreation	9,455,727	9,439,896
Education	12,524,054	12,191,804
Interest on long-term debt	2,074,453	1,920,251
Total expenses	<u>187,566,129</u>	<u>176,856,657</u>
Increase in net position	<u>43,392,119</u>	<u>33,146,036</u>
Net position - beginning July 1	<u>374,141,610</u>	<u>340,995,574</u>
Net position - ending June 30	<u>\$417,533,729</u>	<u>\$374,141,610</u>

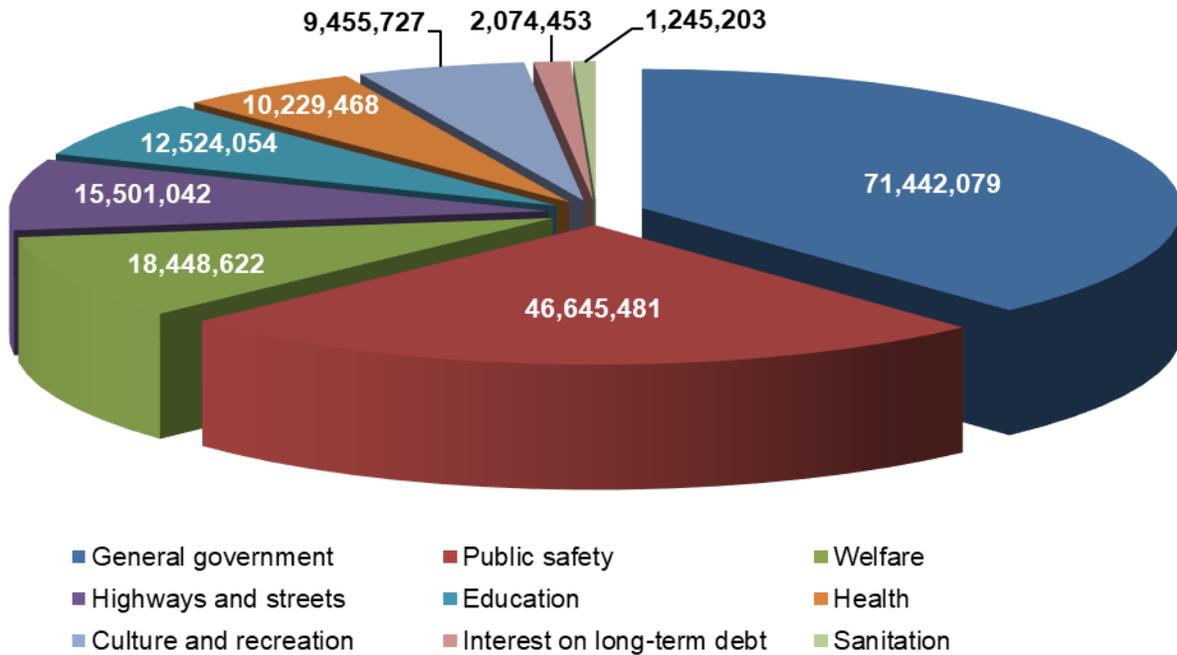
Government-Wide Revenues by Source



- Operating grants and contributions
- Property taxes
- County sales taxes
- State shared sales taxes
- Charges for services
- State shared auto in lieu of tax
- All other revenues

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)

Government-Wide Expenses by Category



GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

All governmental funds: At the end of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$138,554,305 an increase of \$11,992,870 or 9.5% in comparison with the prior year. Fiscal year ended 2022 fund balances are categorized as follows: Nonspendable-\$1,192,766, Restricted-\$74,179,697, meaning that amounts are subject to external enforceable legal restrictions; Committed-\$36,643,683, to self-imposed constraints by the Board of Supervisors; Assigned-\$1,138,023, or "ear-marked" by management for specific purposes; and Unassigned-\$25,400,136, which means funds available for spending at the government's discretion.

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

Yuma County
Governmental Funds Revenues by Source
Years Ended June 30, 2022 and 2021

	2022		2021		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	\$ 94,365,253	41.2%	\$ 101,212,969	49.1%	\$ (6,847,716)	(6.8%)
Special assessments	275,411	0.1%	189,908	0.1%	85,503	45.0%
Licenses and permits	1,961,654	0.9%	1,698,051	0.8%	263,603	15.5%
Intergovernmental	120,865,138	52.7%	88,889,757	43.0%	31,975,381	36.0%
Charges for services	8,744,631	3.8%	8,268,848	4.0%	475,783	5.8%
Fines and forfeits	2,886,019	1.3%	3,257,401	1.6%	(371,382)	(11.4%)
Investment income	(2,891,828)	(1.3%)	789,217	0.4%	(3,681,045)	(466.4%)
Rents	582,296	0.3%	523,763	0.3%	58,533	11.2%
Miscellaneous	2,309,918	1.0%	1,497,077	0.7%	812,841	54.3%
Total Revenues	\$ 229,098,492	100.0%	\$ 206,326,991	100.0%	\$ 22,771,501	11.0%

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (continued)

Following is additional detail explaining the key elements that contributed to the \$22,771,501 revenues increase in the current fiscal year as compared to the prior fiscal year:

- For the third consecutive year, Intergovernmental revenues experienced the most significant increase in collections, a total increase of \$31,975,381 or 36.0% as compared to the previous fiscal year. The General Fund accounts for \$10,918,056 of this increase, the great majority is due to a revenue reclassification of Auto Lieu Tax in the amount of \$7,939,155; also, the County received a one-time ALTCS reimbursement from the State in the amount of \$2,192,505; the remaining \$786,396 is from a combination of increases in State shared sales tax revenue and reduction in other line items. Other notable funds recording a significant increase in intergovernmental activities were: Flood Control Operations in the amount of \$2,147,378 mostly from local municipality reimbursements on agreed flood control projects; Emergency Rental Assistance Fund revenue recognition for disbursement made according to the program \$ 6,240,130; AZCAREs increase of \$3,330,381 from additional funds received from the State to assist with law enforcement expenditures resulting from the pandemic; a \$3,099,442 Vehicle License Tax revenue reclassification from Tax to Intergovernmental; The remaining \$6,239,994 was due to combination of increases and decreases in current and new operational Federal, State and local grants, as well as agency reimbursements.
- The County's largest source of revenue, taxes, recorded the largest decrease in the amount of \$(6,847,716) or (6.8)%. This decrease was due to the Auto Lieu Tax revenue reclassification in the amount of \$11,038,597, otherwise, total impact would had resulted in an increase in collections of \$4,190,881. Total Local Sales Taxes collections increased in the amount of \$2,087,066, local retail sales and new construction drove the increase. The General Fund and Jail District had similar increases of \$940,462 and \$938,917 respectively; The Health District increased \$207,493; and the remaining \$194 are for expired tax collections resulting from adjustments. Another Taxes source is Property Taxes where collections experienced an increase of \$2,386,491 mostly due to limited property value increases as there was no increase to the total adopted tax rate. The General Fund property tax collections increased \$1,590,508, Library District increased \$683,963, and the Flood Control Districts increased \$164,220, the remaining \$(52,200) decrease is attributable to the Fire and Improvement Districts. The remaining difference of \$(282,676) was due to a combination of other tax line items like penalties and other taxes.
- The unusual reduction in investment income of \$(3,681,045) was due to the recording of unrealized investment loss. Unrealized loss was allocated using average cash balances of the County's treasurer pool participants.

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, 2022 and 2021**

	2022		2021		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	\$ 69,029,183	32.3%	\$ 58,192,232	27.2%	\$ 10,836,951	18.6%
Public safety	44,715,539	20.9%	74,878,143	35.0%	(30,162,604)	(40.3%)
Highways and streets	13,444,038	6.3%	12,308,631	5.7%	1,135,407	9.2%
Sanitation	1,170,071	0.5%	1,208,317	0.6%	(38,246)	(3.2%)
Health	10,152,210	4.7%	8,981,123	4.2%	1,171,087	13.0%
Welfare	18,125,908	8.5%	18,427,781	8.6%	(301,873)	(1.6%)
Culture and recreation	8,198,180	3.8%	7,843,234	3.7%	354,946	4.5%
Education	12,543,564	5.9%	12,084,413	5.6%	459,151	3.8%
Capital outlay	19,337,638	9.0%	13,978,522	6.5%	5,359,116	38.3%
Debt service:						
Principal retirement	15,176,706	7.1%	4,497,910	2.1%	10,678,796	237.4%
Interest and fiscal charges	2,074,453	1.0%	1,687,033	0.8%	387,420	23.0%
Total Expenditures	\$ 213,967,490	100.0%	\$ 214,087,339	100.0%	\$ (119,849)	(0.1%)

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

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

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (continued)

- Total expenditures experienced a decrease of \$(119,849) or (0.1)% as compared to the previous fiscal year. The decrease was mainly driven by Public safety's reduction in personnel services in the amount of \$(30,162,604) or (40.3)%. During the previous fiscal year, a one-time pension payment, made from borrowed funds, was recorded to reduce unfunded liability.
- General government recorded the largest increase in expenditures of \$10,836,951 or 18.6%. Most of the increase was due to a one-time contribution to our local college in the amount of \$7.5 million to support the construction of a law enforcement training facility. The contribution was funded from public safety savings, resulting from additional AZCAREs funds received from the State. The remainder, \$3,336,633 can be attributed to normal operation growth and from delaying prior year expenditures due to the COVID-19 pandemic.
- Another significant expenditure increase as compared to the prior fiscal year was in Debt Service function. The total increase amounted to \$10,678,796. Yuma County Board of Supervisors during the budget process elected to exercise the early call option available on a few of its outstanding revenue bonds and financed purchases. The additional debt payments made, saved its constituent approximately \$1,534,000 in interest.

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was \$58,914,352. The net change in fund balance was an increase of \$1,602,137 or 2.8% as compared to the previous fiscal year. Better than expected revenues; prudent expending during these uncertain times; and the continued Board of Supervisors and Administration's commitment to position Yuma County in an excellent financial condition, helped with the General Fund's fund balance increase. Despite the \$5,155,947 increase in expenditures overshadowing the increase in revenues of \$4,230,900, as compared to the previous year, the General Fund recorded a positive fund balance increase for the seventh consecutive time in the last ten years. Management continues to develop and implement strategies to increase revenue sources and maintain and/or keep expenditures increase to a minimum without sacrificing the expected level of service.

Special revenue funds had a combined \$69,764,294 fund balance a \$5,091,111 increase from prior year. The majority of the increases are due to better than expected revenue collections and the continuation of conservative spending on discretionary funds. The County continued to be frugal during the fiscal year due the unknown future economic picture. The HURF (Highway User Revenue Fund) Fund increase in the amount of \$4,194,794 is one of the two most notable increases. Reasons for the HURF increase were transfers from the Vehicle License Tax Fund in support of road projects. The other significant increase was recorded in the Health District Operations Fund in the amount of \$2,045,218. Reduction in expenditures driven by additional grants procured, resulted in savings to the operational fund.

Debt service funds had a combined fund balance in the amount of \$1,215,772 a \$(867) decrease as compared to the prior fiscal year. The majority of the funds experienced a planned decrease to "right size" fund balances in debt service funds. The "right size" strategy will continue in preparation of closing funds due to debt payment if the General Fund and El Prado Improvement District Fund. Also, Jail District, Gadsden, and B&C Colonia debt service fund balances were intentionally decreased to provide relief to transfers in and utilize all available source to service the debt. Most debt service funds fund balances are committed to pay for future debt obligations of the outstanding Library General Obligation bonds, the General Fund, Jail District Revenue bonds, and various Special Assessment bonds. Except for \$14,102, restricted fund balances represent the creditors required reserve for future payments.

Capital projects funds had a combined fund balance of \$8,659,889, a \$5,300,491 increase from the prior fiscal year. The majority of the combined fund balance are committed to the completion of various building renovation projects including construction of a new administration building; acquisition and the upgrade of current technology and equipment; and other infrastructure repairs and acquisitions (\$808,964 for a new administration building; \$4,871,024 Detention center repairs and \$2,951,434 to other capital outlay projects, and \$25,467 for improvement district related infrastructure projects).

BUDGETARY HIGHLIGHTS

The General Fund's budgeted expenditures experienced an overall \$9,194,700 increase in expenditures from its adopted budget. A \$7,500,000 Board approved increase from appropriated reserves was needed to accommodate for payment to the local college for the construction of a new law enforcement training facility. The General government capital outlay expenditures increased \$1,550,000 to complete miscellaneous projects to existing facilities. Throughout the year there were a number of budget adjustments done to multiple departments, mostly to transfer budget authority for personnel increases; these adjustments account for the remaining \$144,700. The additional budget authority came from appropriated contingencies in the General Fund.

BUDGETARY HIGHLIGHTS (concluded)

At the close of the current fiscal year, Yuma County's General Fund received a total of \$8,468,354 or 8.4% more revenues than budgeted. The two revenue categories that contributed the most to this increase were Taxes by \$1,787,283 and Intergovernmental by \$6,995,599. Refer to Exhibit H-1 on pages 120 and 121 for additional detail on specific General Fund revenue collections.

Yuma County's General Fund had \$18,300,644 or 18.7% less expenditures than budgeted. This is a reflection of management's strategies to continue spending conservatively and only release the needed budgetary authority, especially in the General Fund departments.

CAPITAL ASSETS

Yuma County's capital assets for its governmental activities at June 30, 2022 amounts to \$420,078,792 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, construction in progress, and leases. As stated above under "Capital Project Funds", the County is currently engaged in a number of capital assets projects related to renovations of various County owned buildings. Net capital assets increased \$11,934,823 for the current fiscal year. With the implementation of GASB Statement No. 87, Leases; County increased assets \$1,250,609 (net of amortization). Additional information on Yuma County's capital assets can be found in note 7 on pages 65 and 66 of this report. Also, refer to Exhibits N-1 through 3 on pages 217 through 220.

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 615.89 center lane miles of paved roads the County is responsible for maintaining (2.67 center miles increase). In addition to the paved roads, Yuma County also maintains 1,500 miles of gravel roads, in which about 275 miles are maintained regularly, and 1,225 miles are maintained periodically.

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

Yuma County has committed to an average PCI level of 60 for the overall subsystem. The most recent assessment indicates that an overall average rating of 67.25 was achieved for fiscal year 2022; a 0.1% increase from previous fiscal year. Refer to pages 117 through 118, Exhibit G, for a complete disclosure of the Modified Approach.

LONG-TERM DEBT ADMINISTRATION

At the end of current fiscal year, Yuma County had total bonded debt outstanding of \$64,823,182, of which \$4,047,661 is payable within one year. The County is also responsible for rural loans amounting to \$2,076,322 of which only \$155,456 is due within one year and the rest is considered to be long-term and \$627,930 in Financed purchases of which \$216,284 is due within one year. Total amounts are as follows:

Long-term debt	Governmental Activities	
	2022	2021
Revenue bonds	\$ 34,964,000	\$ 48,096,992
General obligation bonds	28,310,000	30,160,000
Premiums	1,549,182	1,782,400
Subtotal bonded debt	\$ 64,823,182	\$ 80,039,392
Rural development loan	2,076,322	2,230,212
Financed purchases	627,930	1,369,807
Total Long-term debt	\$ 67,527,434	\$ 83,639,411

Revenue bonds are backed by pledged revenues from General Fund and Jail District; the general obligation bonds by property tax collections of the Yuma County Library District; the unamortized premiums resulted from the defeasement of the 2007 Jail District revenue bond and 2006 and 2007 Library District General Obligation bonds; the rural development loan which the government is liable in the event of default by the property owners, are subject to a special assessment; and the financed purchases are paid from yearly fund appropriations.

LONG-TERM DEBT ADMINISTRATION (concluded)

Additional information on the County's long-term debt can be found in notes 9-16 on pages 67-74 of this report.

On July 18, 2022 the Board of Supervisors approved the issuance of \$57,175,000 pledged revenues obligation bonds. Proceeds were immediately deposited in a trust and are to be used to finance the acquisition and/or construction of new County buildings and perform modifications to existing County buildings as needed.

On August 1, 2022 the Yuma County Board of directors for the Jail District elected to exercise the early call option available on their outstanding pledged revenue obligation series 2017. Due to better than expected revenues collection the district was able to extinguish the debt saving its constituents approximately \$121,380 in interest expense. Additional information available on page 91, Note 20 "Subsequent Events".

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Yuma County (the County) continues to adapt to changing circumstances and uncertain future economic scenarios, in particular the mitigation of the current economic downturn due to inflation and the continuation of State shifted costs for the operations of their agencies and programs. The County is committed to provide and protect the constituents of Yuma County and in order to do so must contemplate conservative financial measures despite of the healthy fund balance in current fiscal year as a recession is possible in the years to come.

The County utilizes a Ten-Year Financial Plan, which is updated regularly, to forecast the County's financial future. The largest single revenue source is local and state shared sales taxes. Local and State shared sales taxes constitute approximately 30% of the County's government-wide total revenues and approximately 65% of General Fund revenues. This makes the County's revenues sensitive to both improvements and downturns in the economy. County staff incorporated historical financial trends and local, national and global economic trends into the County's fiscal 2023 budget. State shared sales tax and County sales tax revenues continue a five-year upward trend.

The County expects the collection of its major revenue sources (local sales tax, state shared sales tax, and state shared auto in lieu of tax) to continue to increase, however not as much as in previous fiscal years. Next year, based on observed economic activity in the national, state, and local levels, revenues are expected to increase between 2.0 to 4.0% only.

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. However, the County has been experiencing a 5.0% average increase in assessed values allowing the County to increase levy amounts in most years.

For budget year 2023, the Board of Supervisors adopted no increases to the total property tax rate. The General Fund's levy (Primary) was set at \$36,203,625, still leaving on the table \$1,747,970 to arrive to the maximum capacity. This is the difference between the maximum allowable and the amount levied by the Board. Given the current observed economic trends, management continues to anticipate a growth rate unless outside sources and factors intercede. Evaluations will have to be made if continuing to elect not to take advantage of the allowed maximum increase in property taxes is sustainable, as current spending levels within the County continue to increase due to inflation and the normal increase in operational costs.

The County continues its efforts to minimize long-term debt. However, the Board of Supervisors and Administration have acknowledged the County's infrastructure can't be neglected any longer. The need to maintain and upgrade current facilities and infrastructure are eminent. As such in the past five (5) years, they have decided to issue debt and transfer funds to attend the demanding infrastructure needs. Another major concern is the Recruitment and Retention of qualified personnel, the County has developed periodic and small market adjustments to address this issue, but an independent, holistic or overall county-wide market analysis is now necessary.

The County saw an important increase in collections this fiscal year which benefit the County's reserves, however, management is aware that this level of collections are very unlikely to continue, thus management continues to strategize to cope with the increase in services and reduction in revenues. This is a major concern and challenge to management.

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

REQUESTS FOR INFORMATION

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

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

Basic Financial Statements

Government-Wide Financial Statements

	Governmental Activities	Component Unit Yuma Private Industry Council
ASSETS		
Cash, cash equivalents and investments	\$ 185,040,390	\$ 532,554
Receivables (net of allowances for uncollectibles):		
Property taxes	541,069	-
Accounts	4,486,027	-
Special assessments	1,507,944	-
Accrued interest	102,172	-
Leases	214,622	-
Due from other governments	15,290,540	1,364,079
Inventory	13,843	-
Prepaid items	1,178,922	108,066
Net pension assets	11,583,042	-
Investment held by trustee - restricted	2,739,582	-
Capital assets, not being depreciated/amortized		
Land	66,294,046	-
Infrastructure- Paved roads	146,002,116	-
Construction in progress	6,795,490	-
Capital assets, being depreciated/amortized, net		
Buildings	112,666,016	-
Improvements other than buildings	10,450,113	-
Machinery and equipment	16,586,260	35,239
Infrastructure (except paved roads)	60,034,142	-
Intangibles	1,250,609	-
Total Assets	\$ 642,776,945	\$ 2,039,938
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions and other postemployment benefits	\$ 22,253,469	\$ -
Deferred charge on debt refunding	1,965,168	-
Total Deferred Outflows of Resources	\$ 24,218,637	\$ -
LIABILITIES		
Accounts payable	\$ 7,791,414	\$ 980,831
Accrued payroll and employee benefits	1,302,528	72,964
Insurance claims payable	1,170,750	-
Due to other governments	150,597	-
Deposits held for others	1,198,952	-
Retainage payable	215,515	-
Unearned revenue	41,547,924	-
Interest and fiscal charges payable	2,478,508	-
Long-term liabilities:		
Due within one year	9,558,330	99,589
Due in more than one year	153,336,224	-
Total Liabilities	\$ 218,750,742	\$ 1,153,384
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions and other postemployment benefits	\$ 30,517,354	\$ -
Deferred inflows related to leases	193,757	-
Total Deferred Inflows of Resources	\$ 30,711,111	\$ -
NET POSITION		
Net investment in capital assets	\$ 351,334,388	\$ 35,239
Restricted for:		
General government	2,498,236	-
Public safety	45,915,413	-
Highways and streets	6,950,300	-
Sanitation	191,667	-
Health	9,257,730	-
Welfare	1,490,246	-
Culture and recreation	7,157,878	-
Education	704,125	-
Debt service	14,102	-
Unrestricted	(7,980,356)	851,315
Total Net Position	\$ 417,533,729	\$ 886,554

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	Component Unit Yuma Private Industry Council
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities	
Governmental activities:						
General government	\$ 71,442,079	\$ 8,599,244	\$ 20,979,159	\$ 91,415	\$ (41,772,261)	
Public safety	46,645,481	2,460,392	15,528,217	-	(28,656,872)	
Highways and streets	15,501,042	88,123	14,135,177	3,708,480	2,430,738	
Sanitation	1,245,203	109,748	429,165	-	(706,290)	
Health	10,229,468	2,422,946	4,811,693	-	(2,994,829)	
Welfare	18,448,622	470,064	4,484,413	-	(13,494,145)	
Culture and recreation	9,455,727	17,907	211,580	-	(9,226,240)	
Education	12,524,054	-	12,256,905	-	(267,149)	
Interest on long-term debt	2,074,453	-	-	-	(2,074,453)	
Total governmental activities	\$ 187,566,129	\$ 14,168,424	\$ 72,836,309	\$ 3,799,895	(96,761,501)	
Component unit:						
Yuma Private Industry Council	\$ 12,096,106	-	\$ 12,287,340	-		\$ 191,234

General revenues:

Taxes:

Property taxes, levied for general purposes	36,663,939	-
Property taxes, levied for the library district	12,600,779	-
Property taxes, levied for the flood control district	2,771,436	-
Property taxes, levied for the fire district	53,185	-
Other County Taxes:		
County sales taxes for general purposes	18,912,087	-
County sales taxes for jail district	18,894,724	-
County sales taxes for health services district	4,218,157	-
County sales taxes for capital projects	199	-
Franchise tax	348,913	-
Unrestricted State Shared Taxes :		
Auto in lieu of tax	11,038,597	-
Sales taxes	31,841,283	-
Grants and contributions not restricted to specific programs	3,954,170	-
Loss on disposal of capital assets	(283,047)	-
Investment earnings	(3,170,721)	13,829
Miscellaneous	2,309,919	-
Total general revenues	140,153,620	13,829
Change in net position	43,392,119	205,063
Net Position, July 1, 2021	374,141,610	681,491
Net Position, June 30, 2022	\$ 417,533,729	\$ 886,554

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

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Basic Financial Statements

Fund Financial Statements

YUMA COUNTY
Balance Sheet
Governmental Funds
June 30, 2022

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
Assets				
Cash, cash equivalents and investments	\$ 47,795,608	\$ 7,847,702	\$ 7,585,605	\$ 20,387,959
Receivables (net of allowances for uncollectibles):				
Property taxes	321,715	-	141,763	29,750
Accounts receivable	265,089	55,512	-	31
Special assessments	-	-	-	-
Accrued interest	34,303	6,768	4,599	10,065
Leases	214,622	-	-	-
Due from:				
Other funds	5,254,169	706,320	7,499	249
Other governments	8,229,919	3,196,062	-	-
Inventory	-	-	-	-
Prepaid items	1,037,593	25,997	13,124	312
Investment held by trustee - restricted	-	-	-	-
Total Assets	\$ 63,153,018	\$ 11,838,361	\$ 7,752,591	\$ 20,428,366
Liabilities				
Accounts payable	\$ 1,624,499	\$ 289,941	\$ 205,607	\$ 306,703
Unearned revenue	279,537	-	32,835	2,499
Accrued payroll and employee benefits	700,705	210,184	62,074	7,849
Due to:				
Other funds	1,124,335	127,729	328,802	60,725
Other governments	-	-	-	-
Deposits held for others	166,729	-	400	268
Retainage payable	-	-	-	-
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Total Liabilities	3,895,805	627,854	629,717	378,044
Deferred Inflows of Resources				
Unavailable revenue- property taxes	149,105	-	54,316	13,363
Unavailable revenue- special assessments	-	-	-	-
Deferred inflows related to leases	193,757	-	-	-
Total Deferred Inflows of Resources	342,862	-	54,316	13,363
Fund Balances				
Nonspendable	1,037,593	25,997	13,124	312
Restricted	8,581,249	11,184,511	7,055,433	20,036,647
Committed	23,428,776	-	-	-
Assigned	-	-	-	-
Unassigned	25,866,734	-	-	-
Total Fund Balances	58,914,352	11,210,507	7,068,557	20,036,959
Total liabilities, deferred inflows of resources, and fund balances	\$ 63,153,018	\$ 11,838,360	\$ 7,752,591	\$ 20,428,366

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

Health Services District General Operations	HURF Fund	American Rescue Plan Act Grant Fund	Emergency Rental Assistance Fund	Other Governmental Funds	Total Governmental Funds
\$ 8,929,128	\$ 461,695	\$ 40,654,836	\$ 884,513	\$ 35,917,797	\$ 170,464,843
-	-	-	-	47,841	541,069
788,782	1,410	-	-	3,198,955	4,309,779
-	-	-	-	1,507,944	1,507,944
4,646	1,131	14,142	770	18,827	95,252
-	-	-	-	-	214,622
609,682	8,251,800	-	-	2,356,253	17,185,972
694,441	1,344,524	-	-	1,825,594	15,290,540
-	-	-	-	13,843	13,843
2,745	6,048	-	-	93,103	1,178,922
-	-	-	-	2,739,582	2,739,582
\$ 11,029,424	\$ 10,066,608	\$ 40,668,978	\$ 885,283	\$ 47,719,738	\$ 213,542,368
\$ 137,156	\$ 1,739,798	-	\$ 356,462	\$ 2,920,607	\$ 7,580,774
-	-	\$ 40,668,978	528,470	35,605	41,547,924
40,365	66,633	-	-	209,575	1,297,385
596,612	2,105,565	-	350	14,055,367	18,399,485
-	-	-	-	150,597	150,597
-	-	-	-	1,031,555	1,198,952
-	182,216	-	-	33,299	215,515
-	-	-	-	2,478,508	2,478,508
-	-	-	-	194,375	194,375
774,132	4,094,211	40,668,978	885,283	21,109,488	73,063,515
-	-	-	-	6,062	222,845
-	-	-	-	1,507,944	1,507,944
-	-	-	-	-	193,757
-	-	-	-	1,514,006	1,924,546
2,745	6,048	-	-	106,947	1,192,766
8,252,546	5,966,348	-	-	13,102,963	74,179,697
2,000,000	-	-	-	11,214,907	36,643,683
-	-	-	-	1,138,023	1,138,023
-	-	-	-	(466,597)	25,400,136
10,255,291	5,972,396	-	-	25,096,244	138,554,305
\$ 11,029,424	\$ 10,066,608	\$ 40,668,978	\$ 885,283	\$ 47,719,738	\$ 213,542,368

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Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
 June 30, 2022

Fund balance - total governmental funds		\$ 138,554,305
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.		420,078,792
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds.		1,730,789
Deferred outflows and inflows of resources related to pensions and deferred charges on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows related to pensions	\$ 22,177,227	
Deferred charge on debt refundings	1,965,168	
Deferred inflows related to pensions	<u>(30,411,806)</u>	
Total		(6,269,411)
Internal service funds are used by management to charge the costs of certain activities, including insurance, vehicle maintenance, and technology, to individual funds. The assets, deferred outflows or resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position:		
IT Life Cycle Management	\$ (26,033)	
Revolving Fund	153,555	
Workers Compensation	323,746	
Health Self-Insurance	8,023,266	
Liability Self-Insurance	503,973	
Fleet Management	<u>5,192,404</u>	
Total		14,170,911
Net pension assets held in trust for future benefits are not available for County operations and, therefore, are not reported in the funds.		11,583,042
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	\$ (34,769,623)	
Unamortized premiums	(1,549,182)	
General obligation bonds payable	(28,310,000)	
Rural development loans payable	(2,076,322)	
Financed purchases payable	(627,930)	
Leases payable	(1,216,970)	
Compensated absences payable	(7,250,158)	
Claims and judgments payable	(75,000)	
Voluntary pollution remediation payable	(523,028)	
Net pension and other postemployment benefits liabilities payable	<u>(85,916,485)</u>	
Total		<u>(162,314,698)</u>
Net position of governmental activities		<u>\$ 417,533,729</u>

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

YUMA COUNTY
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2022

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
Revenues:				
Taxes	\$ 54,859,213	\$ 18,894,724	\$ 12,566,286	\$ 2,767,059
Special assessments	-	-	-	-
Licenses and permits	1,386,373	-	-	19,678
Intergovernmental	46,690,384	387,628	168,618	2,149,537
Charges for services	5,548,302	276,271	12,520	2,558
Fines and forfeits	1,439,092	-	5,381	-
Investment income	(918,058)	(199,313)	(138,080)	(401,138)
Rents	189,641	-	7	-
Miscellaneous	514,298	20,052	67,293	1,818
Total Revenues	109,709,245	19,379,362	12,682,025	4,539,512
Expenditures:				
Current:				
General government	56,127,014	-	-	-
Public safety	5,998,651	18,962,215	-	873,707
Highways and streets	-	-	-	-
Sanitation	699,723	-	-	-
Health	136,871	-	-	-
Welfare	13,736,180	-	-	-
Culture and recreation	35,014	-	8,063,053	-
Education	373,535	-	-	-
Capital outlay	1,938,692	-	436,623	5,224,419
Debt service:				
Principal retirement	286,013	461	27,582	65
Interest and fiscal charges	30,011	79	7,086	18
Total Expenditures	79,361,704	18,962,755	8,534,344	6,098,209
Excess (deficiency) of revenues over expenditures	30,347,541	416,607	4,147,681	(1,558,697)
Other financing sources (uses):				
Leases	-	-	-	-
Proceeds from sale of capital assets	20,582	-	4,710	-
Transfers in	276,413	7,456,581	-	-
Transfers out	(29,042,400)	(5,909,839)	(3,041,395)	(31,402)
Total other financing sources (uses)	(28,745,405)	1,546,742	(3,036,685)	(31,402)
Net change in fund balance	1,602,137	1,963,349	1,110,996	(1,590,099)
Fund balances - beginning (July 1, 2021)	57,312,215	9,247,158	5,957,561	21,627,058
Fund balances - ending (June 30, 2022)	\$ 58,914,352	\$ 11,210,507	\$ 7,068,557	\$ 20,036,959

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

Health Services District General Operations	HURF Fund	American Rescue Plan Act Grant Fund	Emergency Rental Assistance Fund	Other Governmental Funds	Total Governmental Funds
\$ 4,218,157	-	-	-	\$ 1,059,814	\$ 94,365,253
-	-	-	-	275,411	275,411
443,247	\$ 88,123	-	-	24,233	1,961,654
-	14,135,177	\$ 856,640	\$ 7,181,859	49,295,295	120,865,138
1,770,742	-	-	-	1,134,238	8,744,631
-	-	-	-	1,441,546	2,886,019
(147,790)	(20,436)	(440,114)	(88,759)	(538,140)	(2,891,828)
-	-	-	-	392,648	582,296
73,805	937,730	-	-	694,922	2,309,918
6,358,161	15,140,594	416,526	7,093,100	53,779,967	229,098,492
-	-	416,526	7,093,100	5,392,543	69,029,183
-	-	-	-	18,880,966	44,715,539
-	12,904,660	-	-	539,377	13,444,038
-	-	-	-	470,348	1,170,071
3,915,483	-	-	-	6,099,856	10,152,210
-	-	-	-	4,389,728	18,125,908
-	-	-	-	100,113	8,198,180
-	-	-	-	12,170,029	12,543,564
141,118	5,748,252	-	-	5,848,534	19,337,638
-	61,861	-	-	14,800,724	15,176,706
-	6,262	-	-	2,030,997	2,074,453
4,056,601	18,721,036	416,526	7,093,100	70,723,215	213,967,490
2,301,560	(3,580,442)	-	-	(16,943,248)	15,131,002
-	-	-	-	749,954	749,954
-	10,375	-	-	6,932	42,599
786,898	8,452,507	-	-	29,993,407	46,965,806
(1,043,240)	(687,646)	-	-	(11,140,569)	(50,896,491)
(256,342)	7,775,236	-	-	19,609,724	(3,138,132)
2,045,218	4,194,794	-	-	2,666,476	11,992,870
8,210,073	1,777,602	-	-	22,429,768	126,561,435
\$ 10,255,291	\$ 5,972,396	\$ -	\$ -	\$ 25,096,244	\$ 138,554,305

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**Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities**
Year Ended June 30, 2022

Net change in fund balances - total governmental funds	\$	11,992,870
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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 are allocated over their estimated useful lives and reported as depreciation/amortization expense.

Capital outlay		22,103,249
Leases		869,939
Depreciation/amortization expense		(10,673,419)

In the Statement of Activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital asset sold.

		243,648
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County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liabilities are measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pension, is reported in the Statement of Activities.

County pension contributions		9,535,221
Pension expense		(6,624,480)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal of long-term debt consumes the current financial resources of governmental funds, but the repayment reduce long-term liabilities in the Statement of Net Position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are amortized in the Statement of Activities.

Principal repaid on bonds and loans		15,136,882
Amortization of bond premiums		233,218
Financed purchases		741,877
Leases		(499,983)

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 and liabilities are reported regardless of when the financial resources are available.

Decrease in compensated absences payable		704,917
Increase in claims and judgments payable		(25,000)
Increase in voluntary pollution remediation payable		(523,028)

Internal service funds are used by management to charge the costs of certain activities such as technology, vehicle maintenance, and insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities in the Statement of Activities.

Revolving Fund		97,037
Workers Compensation		319,086
Health Self-Insurance		(1,520,203)
Liability Self-Insurance		194,861
Fleet Management		1,085,427

Change in net position of governmental activities	\$	43,392,119
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The notes to the financial statements are an integral part of this statement.

YUMA COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2022

Exhibit C- 1

	<u>Governmental Activities - Internal Service Funds</u>
Assets	
Current Assets:	
Cash and cash equivalents	\$ 14,575,547
Receivables (net of allowances for uncollectible):	
Accounts	176,248
Accrued interest	6,920
Due from:	
Other funds	1,406,080
Total Assets	\$ 16,164,795
Deferred Outflow of Resources	
Deferred outflow of resources related to pensions and other postemployment benefits	\$ 76,242
Total Deferred Outflow of Resources	\$ 76,242
Liabilities	
Current Liabilities:	
Accounts payable	\$ 210,639
Accrued payroll and employee benefits	5,143
Insurance claims payable	1,170,750
Due to:	
Other funds	192,567
Net pension and other postemployment benefits liabilities	385,479
Total Liabilities	\$ 1,964,578
Deferred Inflow of Resources	
Deferred inflow of resources related to pensions and other postemployment benefits	\$ 105,548
Total Deferred Inflow of Resources	\$ 105,548
Net Position	
Unrestricted	14,170,911
Total Net Position	\$ 14,170,911

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, 2022

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	\$ 18,264,430
Miscellaneous	50,479
Total operating revenues	18,314,909
Operating expenses	
Personnel services	414,555
Supplies and services	515,398
Tools and minor equipment	267,962
Professional services	138,511
Health services claims	11,029,872
Health services other	3,183,314
Insurance claims	250,643
Insurance other	1,473,029
Other	865,417
Total operating expenses	18,138,701
Operating Income	176,208
Nonoperating revenues (expenses)	
Investments earnings	(278,893)
Rebates and refunds	238,734
Other	55,955
Total nonoperating revenues	15,796
Income before transfers	192,004
Transfers In	3,930,685
Total transfers	3,930,685
Change in net position	4,122,689
Total net position, July 1, 2021	10,048,222
Total net position, June 30, 2022	\$ 14,170,911

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, 2022

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers for goods and services provided	\$ 14,529,840
Receipts from other funds for goods and services provided	2,824,651
Receipts from miscellaneous operations	402,758
Payments to supplies for goods and services	(17,507,648)
Payments to employees for services	(594,578)
Payments for miscellaneous operations	(510,352)
Net cash used for operating activities	(855,329)
Cash flows from noncapital financing activities:	
Cash transfers in from other funds	3,465,870
Other	294,689
Net cash provided by noncapital financing activities	3,760,559
Cash flows from investing activities:	
Interest and dividends on investments	50,018
Purchased investments	(331,612)
Net cash used for investing activities	(281,594)
Net increase in cash and cash equivalents	2,623,636
Cash and cash equivalents, July 1, 2021	11,951,911
Cash and cash equivalents, June 30, 2022	\$ 14,575,547
Reconciliation of operating income to net cash used for operating activities:	
Operating income	\$ 176,208
Adjustments to reconcile operating income to net cash used for operating activities:	
Changes in assets, liabilities, and deferred inflows and outflows :	
(Increase) / decrease in assets:	
Accounts receivable	(175,636)
Prepaid items	6,567
Due from other funds	(682,285)
(Increase) / decrease in deferred outflows	
Deferred outflows	61,273
Increase / (decrease) in liabilities:	
Accounts payable	(333,143)
Accrued payroll and employee benefits	(16,413)
Insurance claims payable	260,310
Due to other funds	132,970
Net pension and other postemployment benefits liabilities	(376,991)
Increase / (decrease) in deferred inflows	
Deferred inflows	91,811
Net cash used for operating activities	\$ (855,329)

Noncash investing, capital, and financing activities:

During the year ended June 30, 2022, the County's Internal Service Funds did not incur in any significant noncash transactions.

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

YUMA COUNTY
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2022

Exhibit D- 1

	Private-Purpose Trust Funds	Custodial Funds	
		External Investment Pool	Other
Assets			
Cash and cash equivalents	\$ 265,897	\$ 143,112,643	\$ 11,634,725
Interest and dividends receivable	-	-	294,554
Taxes and dividends receivable	-	-	3,038,188
Total Assets	<u>\$ 265,897</u>	<u>\$ 143,112,643</u>	<u>\$ 14,967,467</u>
Liabilities			
Due to:			
Other governments	-	-	\$ 380,607
Total Liabilities	<u>-</u>	<u>-</u>	<u>\$ 380,607</u>
Net Position			
Restricted for:			
Pool participants	-	\$ 137,252,245	-
Individual, organizations, and other governments	\$ 265,897	5,860,398	\$ 14,586,860
Total Net Position	<u>\$ 265,897</u>	<u>\$ 143,112,643</u>	<u>\$ 14,586,860</u>

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

Statement of Changes in Fiduciary Net Position**Fiduciary Funds**

For the year ended June 30, 2022

	Private-Purpose Trust Funds	Custodial Funds	
		External Investment Pool	Other
Additions:			
Contributions from other governments	-	\$ 594,554,087	-
Property tax collections for other governments	-	-	\$ 125,240,240
Collections for individuals	\$ 690,028	-	-
Interest and dividends	1	(2,956,641)	1,050,489
Inmate collections	-	-	924,618
Other	-	-	18,936,425
Total additions	690,029	591,597,446	146,151,772
Deductions:			
Distribution to other governments	-	549,560,677	1,059,011
Beneficiary payments to individuals	702,958	-	-
Property tax distributions to other governments	-	-	122,582,659
Payments to inmates	-	-	956,521
Other	-	-	13,720,248
Total deductions	702,958	549,560,677	138,318,439
Net increase (decrease) in fiduciary net position	(12,929)	42,036,769	7,833,333
Net position, July 1, 2021	278,826	101,075,874	6,753,527
Net position, June 30, 2022	\$ 265,897	\$ 143,112,643	\$ 14,586,860

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

Basic Financial Statements

Notes to Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Yuma 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, 2022, the County implemented the provisions of GASB Statement No. 87, *Leases*, as amended, which establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. As a result, the County’s financial statements have been modified to reflect the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognized as inflows or outflows of resources based on the contract payment provisions.

The County's significant accounting policies are described below.

A. Reporting Entity

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County’s operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Each blended and discretely presented component unit discussed below has a June 30 year-end.

The following table describes the County’s component units:

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; the County’s Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available
Yuma County Library District	A tax-levying district that provides and maintains library services for the County's residents; the County’s Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Special Assessment (Improvement Districts)	Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; the County’s Board of Supervisors serves as board of directors and management has operational responsibility for the districts.	Blended	Not Available
Yuma County Jail District	A tax-levying district that acquires, constructs, operates, maintains, and finances county jails and jail systems; the County’s Board of Supervisors serves as the governing board and management has operational responsibility for the district.	Blended	Yuma County Financial Services 198 Main Street Yuma, AZ 85364
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 Private Industry Council	Administers and coordinates Workforce Investment Act Programs: the County Board of Supervisors appoints all members of the governing board and is able to impose its will on the Private Industry Council, but the Private Industry Council does not provide services entirely to the County.	Discrete	Yuma Private Industry Council 3834 W16th St., Yuma, AZ 85364

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, 2022 is \$7,456,581. 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, 2022 is \$786,898. The Health Services District's transactions are accounted for in three funds; the main operations fund, the grants funds, and the rabies control fund.

B. Basis of Presentation

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County has no business-type activities.

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.
- Capital grants and contributions, including special assessments.

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

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

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

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

The County reports the following *major governmental* funds:

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

The County reports the following fund types:

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basis of Accounting

The government-wide, proprietary fund and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied.

Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met. Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net position resources available to finance the program. The County applies grant resources to such programs before using general revenues.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after fiscal year-end. The County's major revenue sources that are susceptible to accrual are property taxes, special assessments, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, compensated absences, pollution remediation obligations, and asset retirement obligations, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Issuances of long-term debt and acquisitions under lease contracts 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 County accounts for its inventories in the governmental funds using the purchase method. Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as expenditures at the time of purchase. Amounts on hand at year-end are shown on the balance sheet as an asset for informational purposes only and as nonspendable fund balance to indicate that they do not constitute "available spendable resources." These inventories are stated at cost using the first-in, first-out method.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Property Tax Calendar

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

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

G. Capital Assets

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

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

	<u>Capitalization Threshold</u>	<u>Depreciation/ Amortization Method</u>	<u>Estimated Useful Life</u>
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	10-45
Machinery and equipment	5,000	Straight line	5-25
Infrastructure (except paved roads)	10,000	Straight line	10-50
Intangibles:			
Right-to-use lease assets:			
Buildings	10,000	Straight line	15-50
Machinery and equipment	5,000	Straight line	5-25

Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset.

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 Pavement Condition Index (PCI) of 60. The Yuma County Public Works Department is responsible for determining the appropriate condition level of the eligible infrastructure. No amounts are capitalized in connection with improvements that lengthen the lives of such assets, unless the improvements also increase their efficiency and/or capacity. The Public Works Department maintains an inventory of these eligible infrastructure assets and performs periodic condition assessments to establish that the predetermined condition level is being maintained.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Fund Balance Classifications

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

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

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

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

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

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

I. Investment Income

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

J. Sales Tax Revenue

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

K. Intergovernmental Grants and Aid

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Compensated Absences

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

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

On July 17, 2017, the Board of Supervisors approved an amendment to the allowed pay-off PTO hours upon separation. Under the current PTO plan, employees are not restricted to a maximum of accumulated leave hours; however, upon termination of employment, eligible employees hired before October 2, 2017 are only compensated for up to 400 hours of accumulated PTO hours. Employees hired on or after October 2, 2017, upon separation, will be compensated for up to 280 hours of accumulated PTO hours.

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

Accordingly, both PTO up to 400 hours or 280 hours, if hired after October 2, 2017, and vacation benefits are accrued as a liability in the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured; for example, as a result of employee resignations and retirements by fiscal year-end. Also, vested accumulated sick hours are recorded and accrued as a liability in the government-wide financial statements similar to the PTO and vacation benefits. A liability for sick hours is reported in the governmental funds' financial statements only when vested employees depart from the County.

M. Long-term Obligations

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)

N. Pensions

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

O. Leases

As lessee, the County recognizes lease liabilities with an initial, individual value of \$5,000 or more. The County uses its estimated incremental borrowing rate to measure lease liabilities unless it can readily determine the interest rate implicit in the lease. The County's estimated incremental borrowing rate is based on the County's borrowing rate at the time of implementation and agreed by the County Treasurer's office.

As lessor, the County recognizes lease receivables with an initial, individual value of \$5,000 or more. If there is no stated rate in the lease contract (or if the stated rate is not the rate the County charges the lessee) and the implicit rate cannot be determined, the County uses its own estimated incremental borrowing rate as the discount rate to measure lease receivables. The County's estimated incremental borrowing rate is calculated as described above.

P. Miscellaneous Disclosures

Pursuant to A.R.S. 35-391(B), the County shall disclose in its annual financial report the amount of any reward, discount, incentive, or other financial consideration received by the governmental entity resulting from the credit card payment. The County received \$67,532.36 in credit card rebates during the calendar year 2021.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 2 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

	General	Jail District	Library District	Flood Control District	Health Services District	HURF	Other Governmental	Total
Nonspendable:								
Inventory	-	-	-	-	-	-	\$ 13,843	\$ 13,843
Prepaid items	\$ 1,037,593	\$ 25,997	\$ 13,124	\$ 312	\$ 2,745	\$ 6,048	93,104	1,178,923
Total nonspendable	1,037,593	25,997	13,124	312	2,745	6,048	106,947	1,192,766
Restricted for:								
Capital projects	-	-	-	18,855,740	-	3,710,998	-	22,566,738
Operations and maintenance								
Jail district	7,794,351	11,184,511	-	-	-	-	1,512,543	20,491,405
Library district	-	-	7,055,433	-	-	-	102,445	7,157,878
Health district	786,898	-	-	-	8,252,546	-	218,286	9,257,730
Flood control district	-	-	-	1,180,907	-	-	-	1,180,907
Highways and streets	-	-	-	-	-	2,255,350	-	2,255,350
Debt service reserve	-	-	-	-	-	-	14,102	14,102
Judicial activities	-	-	-	-	-	-	2,625,781	2,625,781
Housing activities	-	-	-	-	-	-	1,490,246	1,490,246
Law enforcement	-	-	-	-	-	-	3,058,077	3,058,077
Other	-	-	-	-	-	-	4,081,482	4,081,482
Total restricted	8,581,249	11,184,511	7,055,433	20,036,647	8,252,546	5,966,348	13,102,963	74,179,697
Committed to:								
Capital projects								
Jail district	-	-	-	-	-	-	4,871,024	4,871,024
Improvement districts	-	-	-	-	-	-	30,891	30,891
New buildings	15,800,000	-	-	-	2,000,000	-	808,914	18,608,914
Miscellaneous	2,471,883	-	-	-	-	-	2,951,434	5,423,317
Debt service payments	5,156,893	-	-	-	-	-	1,201,727	6,358,620
Judicial activities	-	-	-	-	-	-	1,289,686	1,289,686
Health- Rabies	-	-	-	-	-	-	61,232	61,232
Total committed	23,428,776	-	-	-	2,000,000	-	11,214,907	36,643,683
Assigned to:								
Judicial activities	-	-	-	-	-	-	143,000	143,000
Housing activities	-	-	-	-	-	-	251,805	251,805
Imp Dist maintenance	-	-	-	-	-	-	743,218	743,218
Total assigned	-	-	-	-	-	-	1,138,023	1,138,023
Unassigned	25,866,734	-	-	-	-	-	(466,597)	25,400,136
Total fund balances	\$ 58,914,352	\$ 11,210,507	\$ 7,068,557	\$ 20,036,959	\$ 10,255,291	\$ 5,972,396	\$ 25,096,244	\$ 138,554,305

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit fund balance or net position - At June 30, 2022, the following nonmajor funds reported deficits in fund balance or net position.

Fund	Agency	Number	Amount
Governmental Funds:			
Intensive Probation SupCrt/JCEF	Adult Probation	2321	\$ 211,617
Crime Prosecution Enhancement	Attorney	2290	418
Other Grants	Emergency Management	2334	30,064
Juvenile Victim Rights	Juvenile Court	2246	5,326
No Child Left Behind	Juvenile Court	2257	5,879
Operations Stone Garden	Sheriff - Admin	2348	27,903
AZTEC Field Training	Superior Court	2234	2,566
Vehicle License Tax	Engineering and Public Works	2252	166,982
El Prado Estates	Improvement Districts	3545	57
TACNA Water	Improvement Districts	4723	2,425
Proprietary Funds:			
IT Life Cycle Management	Information Technology Services	6601	\$ 26,033

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 3 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Concluded)

These fund deficits resulted from either operations during the year or a carryover deficit from prior years but are expected to be corrected through normal operations in the next fiscal year. The Governmental Funds deficits are from grants related transactions working on a reimbursement basis, and often reimbursements are delayed more than 90 days.

The proprietary fund deficits in total net position mostly resulted from the timing on reimbursement from agencies and the recording of their proportionate pension liability. The deficiencies are to be addressed in the following years as the funds increase reserves and reimbursements are timely posted.

For the fiscal year ended June 30, 2022, expenditures exceeding final budget amounts at the department level for the general fund only and at the fund level for all other funds, which are considered a violation to be disclosed, are as follows:

Fund	Agency	Number	Amount
Governmental Funds:			
General Fund- department level:	Treasurer		\$ 33,467
	Geographical Information Systems		27,784
	Emergency Services		12,850
	Attorney- Civil division		9,626
	Sheriff- Medical Examiner		4,517
	Adult Probation- Graffiti Abatement		2,686
	Attorney- Criminal division		2,194
	Superior Court- Information and Technology		1,186
	Constable- Precinct #2		66
All other funds- fund level:	Workforce Investment Act	2291	\$1,738,311
	Emergency Rental Assistance Fund	2400	1,710,241
	Adult Probation- Drug Grant	2228	711
	Housing- Conventional 13-6-PHA	2273	661
	Superior Court- AZTEC Field Training	2234	281

General Fund departments may exceed their department’s budget for various reasons, including unexpected events. There were enough budgetary appropriations in the General Fund reserves to address each department needs, however, due to timing, final budget was not adjusted.

Following are some of the most significant excess; The Treasurer department exceeded their budget in the amount of \$33,467, due to unexpected additional expenditures experienced during their relocation to a different building. The Geographical Information Systems- a division of the Information and technology department, exceeded their budget by \$27,784 due to unbudgeted software subscription increases in the year. Emergency Services, a division of the County Administration department, exceeded it budget by \$12,850, due to additional, board approved, expenditures in aid of the massive immigrants’ presence at the border. Sanitary portables were authorized to protect agriculture fields.

Workforce Investment Act program pass-through the grant to Yuma Private Industry Council and additional funds to the initially awarded amount. Towards the end of the fiscal year, State department made additional funds available for the program. Other funds exceeded budget authority due to additional funds available and funds had a deadline to be spent.

The Emergency Rental Assistance fund exceeded their expenditure allocation due to the overwhelming success of the program. County was not expecting program administrator was going be able to process that many applications. The need was underestimated; here was no impact to the cash-flow as funds were advanced from the federal government.

Yuma County
Notes to Financial Statements
June 30, 2022

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 2 ratings by a nationally recognized rating agency.
2. Specified bonds, debentures, notes and other evidences of indebtedness that are denominated in United States dollars must be rated “A” or better, at the time of purchase by at least 2 nationally recognized rating agencies.
3. Fixed income securities must carry 1 of the 2 highest ratings by Moody’s investor’s service and Standard and Poor’s rating service. If only 1 of these services rates the security, it must carry the highest rating of that service.

Custodial Credit Risk - Statutes require collateral for deposits at 102 percent of all federal depository insurance does not cover.

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

Interest Rate Risk - Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

Foreign Currency Risk - Statutes do not allow foreign investments, unless the investment is denominated in United States dollars.

Deposits - At June 30, 2022, the carrying amount of the County’s deposits was \$34,104,296 and the bank balance was \$36,891,545. The County does not have a formal policy with respect to custodial credit risk.

Investments - The County had total investments of \$307,131,649 at June 30, 2022. The County categorizes certain investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles as follows:

	Amount	Fair value measurement using	
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)
Investments by fair value level:			
U.S. agency securities	\$ 127,460,772	-	\$ 127,460,772
U.S. treasury notes	25,570,930	\$ 25,570,930	-
Corporate bonds	13,992,715	-	13,992,715
Money market funds	23,280,766	23,280,766	-
Money market funds - trustee	2,739,582	2,739,582	-
Total investments by fair value level	193,044,765	\$ 51,591,278	\$ 141,453,487

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

External investment pools measured at fair value:

State Treasurer's investment pool 5	89,409,246
State Treasurer's investment pool 7	<u>24,677,638</u>
Total external investment pools measured at fair value	<u>114,086,884</u>
Total investments	<u>\$ 307,131,649</u>

Investments categorized as Level 1 are valued using prices quoted in active markets for those investments. Investments categorized as Level 2 are valued using comparable scales obtained from new issued market, secondary trading, and dealer quotes. The County also had investments of \$114,086,884 in the State Treasurer’s investment pools measured at fair value. Investments in the State Treasurer’s investment pool are valued at the pool’s share price multiplied by the number of shares the County held. The fair value of a participant’s position in the pools approximates the value of that participant’s pool shares. The State Board of Investment provides oversight for the State Treasurer’s investment pools.

Credit Risk - The County Treasurer does not have a formal investment policy with respect to credit risk which mirrors A.R.S. 35-323. As of June 30, 2022, credit risk for the County’s investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
U.S. agency securities	AAA	Moody's	\$ 127,460,772
Corporate bonds - Amazon.com Inc	A1	Moody's	3,803,200
Corporate bonds - Apple Inc.	AAA	Moody's	2,998,500
Corporate bonds - Honeywell International	A2	Moody's	2,597,740
Corporate bonds - John Deere Capital Corp	A2	Moody's	2,598,255
Corporate bonds - JP Morgan Chase	AA2	Moody's	1,995,020
State Treasurer's investment pool 5	AAAf/S1+	Standard & Poor's	89,409,246
State Treasurer's investment pool 7	Unrated	Not Applicable	<u>24,677,638</u>
			<u>\$ 255,540,371</u>

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the counterparty’s failure, the County will not be able to recover the value of its investments or collateral securities that are in an outside party’s possession. The County does not have a formal investment policy with respect to custodial credit risk. At June 30, 2022 the following investments in money market funds were held by a trustee. These funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with the trustee are held by the counterparty and are not in the County’s name.

<u>Department</u>	<u>Debt Service</u>
Jail District	\$ 307,704
Library District	2,431,878
Totals	<u>\$ 2,739,582</u>

The \$307,704 investments are cash equivalents with BNY Mellon, and the \$2,431,878 with Zion’s bank, are uninsured not registered in the County’s name and held by the counterparty’s trust department or agent but not in the County’s name. Investments are held to satisfy long-term debt payments issued for capital projects.

Concentration of credit risk - The County does not have a formal policy with respect to concentration of credit risk. The County had investments at June 30, 2022, of 5 percent or more of the County's total investments in the Federal Home Loan Bank of 21.78%; U.S. Treasury Notes of 8.33%; Federal National Mortgage Association of 8.14%; and Federal Home Loan Mortgage Corporation of 7.75%.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 4 – DEPOSITS AND INVESTMENTS (Concluded)

Interest rate risk - The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2022, the County had the following investments in debt securities:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity (In Years)</u>
U.S. agency securities	\$ 127,460,772	1.73
U.S. treasury notes	25,570,930	2.56
Corporate bonds	13,992,715	1.97
Money market funds	23,280,766	Not Applicable
Money market funds - trustee	2,739,582	Not Applicable
State Treasurer's investment pool 5	89,409,246	0.08
State Treasurer's investment pool 7	24,677,638	0.12
Total	<u>\$ 307,131,649</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	\$ 1,557,292
Amount of deposits	34,104,296
Amount of investments	307,131,649
Total	<u>\$ 342,793,237</u>

Statement of Net Position:	Governmental Activities	Private-purpose trust fund	Custodial Funds		Total
			External investment pool	Other	
Cash, cash equivalents, and investments	\$ 185,040,390	\$ 265,897	\$ 143,112,643	\$ 11,634,725	\$ 340,053,655
Investments held by trustee-restricted	2,739,582	-	-	-	2,739,582
Total	<u>\$ 187,779,972</u>	<u>\$ 265,897</u>	<u>\$ 143,112,643</u>	<u>\$ 11,634,725</u>	<u>\$ 342,793,237</u>

NOTE 5 – COUNTY TREASURY INVESTMENT POOL

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

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

The Treasurer allocates interest earnings to each of the pool's participants. At June 30, 2022 the bank balance of the County Treasurer's investment pool deposits was \$25,664,106. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for \$11,652,811 of bank deposits and \$2,739,582 of investments in designated trustee banks. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 4 for disclosure of the County's deposit and investment risk.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 5 – COUNTY TREASURY INVESTMENT POOL (Concluded)

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Amount
U.S. agency securities	\$ 133,883,393	0.13-3.43%	12/22-9/26	\$ 127,460,772
U.S. treasury notes	26,450,880	0.13-2.25%	08/23-08/26	25,570,930
Corporate bonds	14,478,860	0.45-3.03%	09/22-06/25	13,992,715
Money market	23,266,026	N/A	N/A	23,280,766
State Treasurer's investment pools	114,086,884	Not stated	N/A	114,086,884

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

Statement of Fiduciary Net Position

Assets	\$ 328,400,844
Liabilities	-
Net position	<u>\$ 328,400,844</u>

Net position held for:

Internal participants	\$ 183,033,425
External participants	145,367,419
Total net position	<u>\$ 328,400,844</u>

Statement of Changes in Fiduciary Net Position

Total additions	\$ 743,208,005
Total deductions	(656,483,384)
Net increase	86,724,621
Net position:	
July 1, 2021	241,676,223
June 30, 2022	<u>\$ 328,400,844</u>

NOTE 6 – PROPERTY TAX RECEIVABLE

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office, at June 30, 2022, the uncollected property taxes and related allowances for uncollectibles as estimated by County management were as follows:

Fiscal Year	Major Governmental Funds			Nonmajor Governmental Funds
	General Fund	Library District General Ops Fund	Flood Control General Ops District Fund	
Current 2021-22	\$ 684,523	\$ 249,360	\$ 59,156	\$ 45,084
Prior years (Net of allowances)	(85,106)	(30,865)	(8,097)	2,757
Total receivable	599,418	218,495	51,059	47,841
Less allowances for uncollectibles	(277,703)	(76,732)	(21,309)	-
Property Taxes Receivable (Net of Uncollectibles)	\$ 321,715	\$ 141,763	\$ 29,750	\$ 47,841

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

Government Activities	Balance July 1, 2021 (as restated)	Additions	Deletions	Balance June 30, 2022
Capital assets, not being depreciated/amortized:				
Land	\$ 65,732,441	\$ 699,557	\$ (137,952)	\$ 66,294,046
Infrastructure:				
Paved roads	138,007,970	7,994,146	-	146,002,116
Construction in progress	7,167,319	13,042,923	(13,414,752)	6,795,490
Total capital assets not being depreciated/amortized	<u>210,907,730</u>	<u>21,736,626</u>	<u>(13,552,704)</u>	<u>219,091,652</u>
Capital assets, being depreciated/amortized:				
Buildings	188,191,267	2,741,839	-	190,933,106
Improvements other than buildings	19,997,860	715,012	(277,135)	20,435,737
Machinery and equipment	45,314,725	3,979,789	(2,778,046)	46,516,468
Infrastructure (except paved roads)	104,002,025	6,481,374	-	110,483,399
Intangibles:				
Right-to-use lease assets:				
Building	-	749,954	-	749,954
Equipment*	836,972	-	-	836,972
Total	<u>358,342,849</u>	<u>14,667,968</u>	<u>(3,055,181)</u>	<u>369,955,636</u>
Less: accumulated depreciation/amortization for:				
Buildings	(73,971,927)	(4,295,163)	-	(78,267,090)
Improvements other than buildings	(9,399,522)	(753,911)	167,809	(9,985,624)
Machinery and equipment	(29,489,863)	(3,084,069)	2,643,724	(29,930,208)
Infrastructure (except paved roads)	(48,245,298)	(2,203,959)		(50,449,257)
Intangibles:				
Right-to-use lease assets:				
Building	-	(171,051)	-	(171,051)
Equipment	-	(165,266)	-	(165,266)
Total	<u>(161,106,610)</u>	<u>(10,673,419)</u>	<u>2,811,533</u>	<u>(168,968,496)</u>
Total capital assets, being depreciated/amortized, net	<u>197,236,239</u>	<u>3,994,549</u>	<u>(243,648)</u>	<u>200,987,140</u>
Governmental activities capital assets, net	<u>\$ 408,143,969</u>	<u>\$ 25,731,175</u>	<u>\$ (13,796,352)</u>	<u>\$ 420,078,792</u>

* Due to implementation of GASB Statement No. 87, *Leases*, the County's beginning intangible right-to-use lease asset equipment balance was restated from fiscal year 2021. There was no impact to net position.

Depreciation/amortization expense was charged to functions as follows:

Governmental activities:	
General government	\$ 3,511,385
Public safety	2,900,967
Highways and streets (Depreciable general infrastructure assets)	2,122,265
Sanitation	85,798
Health	301,160
Welfare	379,164
Culture and recreation	1,354,622
Education	18,058
Total governmental activities depreciation/amortization expense	<u>\$ 10,673,419</u>

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 7 – CAPITAL ASSETS (Concluded)

Yuma County is engaged in various construction projects as of June 30, 2022. The projects include; widening existing streets, constructing streets, traffic signals, new storm drainage systems, basins, bridge rehabilitation, auditorium and software upgrade projects. At year end, the County's commitments with contractors are as follows:

Project Description	Project Class	Expenditures to Date	Total Project Cost	Remaining Commitments
Columbarium (Qty 4)	Buildings	\$ 21,554	\$ 64,662	\$ 43,108
197 Admin Annex Building	Buildings	1,181,200	30,736,492	29,555,292
2200 W. 28th Street Health Department Building	Buildings	55,300	19,000,000	18,944,700
Adult Probation HVAC Equipment & Controls Replacement	Buildings	4,625	135,000	130,375
Justice Center Roof Repairs	Buildings	2,880	325,000	322,120
County Administration Building - Exterior Upgrades	Buildings	2,730	81,000	78,270
Countywide Access Control System Upgrade	Buildings	45,180	601,000	555,820
Health District Metal Storage Building	Buildings	113,225	275,000	161,775
102 S. Main Tenant Improvements	Buildings	353,145	353,145	-
Smoke Control System Upgrade - Detention Center - Bldg 200	Buildings	5,950	3,313,500	3,307,550
San Luis Library Cooling System	Mach & Equip	214,029	214,029	-
Ave E, SR195 to Co 18th St, Corridor Analysis	Infrastructure	179,134	188,974	9,840
North 1-8 Frontage Rd Widening Ave 10E to Ave 11E	Infrastructure	379,360	1,169,990	790,630
Martinez Lake Road Alignment	Infrastructure	1,002,409	1,002,409	-
Co 14th Street: Avenue 25E to 30.5E	Infrastructure	15,304	35,304	20,000
Red Cloud Mine Road realignment (Paving 3 miles of Gravel Rds)	Infrastructure	788,020	1,088,020	300,000
Antelope Palomas Rd Crossings & White Wing Wash/Baragan Wash	Infrastructure	209,086	209,086	-
Avenue 15E Drainage Improvements	Infrastructure	32,000	42,000	10,000
Avenue 2E & County 15 1/2 St Culvert Replacement	Infrastructure	4,880	150,300	145,420
Adair Park, Hwy 95 and Adair Park Rd	Infrastructure	247,901	256,585	8,684
Wellton Drainage Improvement, Phase 2	Infrastructure	668,177	1,780,177	1,112,000
Basin- Gadsden-San Luis	Infrastructure	418,470	461,480	43,010
VAR Pump STA Discharge Stations & Basins	Infrastructure	72,903	520,000	447,097
5th Street & Avenue C Pump	Infrastructure	177,098	300,000	122,902
Ave 10E & Co. 10 1/2 St. Southern Sands Basin	Infrastructure	101,855	101,855	-
Smuckers Park Detention Basin	Infrastructure	499,075	13,313,188	12,814,113
Total		\$ 6,795,490	\$ 75,718,196	\$ 68,922,706

Construction projects are funded from various sources. Infrastructure projects are funded mainly from the State's shared Highway Users Revenue fund with the exception of Basins and Drainage projects which are funded with Flood Control District funds. Projects with no remaining commitments are not completed and an updated evaluation of total project cost was not available at the time of publication.

NOTE 8 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments reported in the Governmental Funds totaling \$15,290,540 at June 30, 2022 includes County sales taxes revenues of \$6,915,001 (allocated \$3,110,269 to General Fund, \$3,110,291 to Jail District, \$694,441 to Health District); State shared sales taxes revenues of \$2,950,530; and Payment for Auto in Lieu Tax of \$425,958 (\$305,450 for the General Fund and \$120,508 for HURF). The remaining \$4,999,051 of the total receivables consists of grants pass-through programs and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 9 - CHANGES IN LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the fiscal year ended June 30, 2022:

Governmental activities	Balance	Additions	Reductions	Balance	Due Within
	July 1, 2021 *(as restated)			June 30, 2022	1 Year
Bonds Payable:					
Revenue bonds	\$ 48,096,992	-	\$ 13,132,992	\$ 34,964,000	\$ 1,984,000
Premiums	1,782,400	-	233,218	1,549,182	148,661
General obligation bonds	30,160,000	-	1,850,000	28,310,000	1,915,000
Total bonds payable	80,039,392	-	15,216,210	64,823,182	4,047,661
Rural development loans	2,230,212	-	153,890	2,076,322	155,456
Financed purchases	1,369,807	-	741,877	627,930	216,284
Leases payable*	716,987	\$ 749,954	249,971	1,216,970	337,605
Compensated absences payable - Old Plan	1,607,444	1,027,046	1,191,544	1,442,946	1,067,780
Compensated absences payable - New Plan	6,347,631	3,458,589	3,999,008	5,807,212	3,658,544
Claims and judgments payable	50,000	25,000	-	75,000	75,000
Voluntary pollution remediation	-	523,028	-	523,028	-
Net pension liabilities	144,576,216	-	58,274,252	86,301,964	-
Total governmental activities long-term liabilities	\$ 236,937,689	\$ 5,783,617	\$ 79,826,752	\$ 162,894,554	\$ 9,558,330

* Due to implementation of GASB Statement No. 87, *Leases*, the County's beginning leases payable balance was restated from fiscal year 2021. There was no impact to net position.

The County has an open line of credit utilized for its Procurement-Card program. Total monthly credit for this program amounted to \$750,000 for current fiscal year. At year end \$153,668 was available.

NOTE 10 - BONDS PAYABLE

The County's bonded debt consists of six pledged revenue obligation bond series, and two general obligation series. Bond proceeds pay primarily for acquiring or constructing capital facilities. Proceeds from the most recent taxable bond issuance were utilized to fund Public Safety retirement plans. Bonds have been issued to advance-refund previously issued bonds. The following bonds were outstanding at June 30, 2022:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal June 30, 2021	Issues / (Retirements)	Outstanding Principal June 30, 2022
Yuma County- Revenue Bond, Series 2013	\$ 7,500,000	\$ 7,500,000	12/13-6/33	3.00%	\$ 5,017,000	\$ (5,017,000)	-
Jail District- Revenue Bonds, Series 2011 Refunding	8,000,000	8,000,000	7/12-7/21	2.00 - 5.00%	984,992	(984,992)	-
Yuma County- Revenue Bond, Series 2017	2,417,000	2,417,000	6/18-6/27	2.37%	1,540,000	(1,540,000)	-
Jail District- Revenue Bonds, Series 2017	2,209,000	2,209,000	7/18-7/27	2.38%	1,648,000	(219,000)	\$ 1,429,000
Yuma County- Revenue Bond, Series 2018	5,301,000	5,301,000	9/18-6/28	3.01%	3,837,000	(3,837,000)	-
Yuma County- Taxable Revenue Bond, Series 2020	35,070,000	35,070,000	7/21-7/35	0.333 - 2.591 %	35,070,000	(1,535,000)	33,535,000
Library District- General Obligation Bonds, Series 2015 Refunding	26,300,000	26,300,000	6/15-7/31	2.25 - 5.00%	20,130,000	(1,850,000)	18,280,000
Library District- General Obligation Bonds, Series 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00 - 4.00%	10,030,000	-	10,030,000
Totals	\$ 97,947,000	\$ 97,947,000			\$78,256,992	\$ (14,982,992)	\$ 63,274,000

NOTE 10 - BONDS PAYABLE (Continued)

Revenue Bonds - On June 25, 2013, the Yuma County Board of Supervisors authorized the issuance of \$7,500,000 in pledged revenues bonds to legally defease the one year old, Series 2012, revenue bonds (\$2,190,000) and secure additional funds for the acquisition and remodeling of a historic building (\$5,310,000) for additional administration office space. Series 2012 revenue bonds were completely paid at this time. The series 2013 were issued at par with a 3.0 percent interest rate. Principal and interest payments were due semiannually maturing June 2033. The Revenue Bonds were generally callable at any time before maturity, without any penalties. During the current fiscal year, the Yuma County Board of Supervisors elected to exercise the early call option on this bond to satisfy all outstanding principal.

On September 15, 2011, Yuma County Board of Directors for the 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 and principal is due yearly. The Series 2007 Revenue Bonds have been legally defeased with the past payment sent on July 1, 2015. Final payment on this bond issue was made early in the fiscal year.

On October 16, 2017, Yuma County Board of Supervisors authorized the issuance of pledged revenue bonds with an interest rate of 2.37 percent, Yuma County Series 2017. The County realized proceeds of \$2,355,000 including a payment of \$62,000 in issuance costs. The bank qualified pledged revenue bond had a maturity date of June 15, 2027 and were callable anytime with 30 days' notice, without penalty. Interest payments were due semiannually on June 15 and December 15. The bond proceeds were used for upgrades to several buildings throughout Yuma County, as well as upgrade software and replace underground fuel tanks. During the current fiscal year, the Yuma County Board of Supervisors elected to exercise the early call option on this bond to satisfy all outstanding principal.

On October 16, 2017, Yuma County Board of Directors for the Jail District authorized the issuance of pledged revenue bonds with an interest rate of 2.38 percent, Jail District Series 2017. The Jail District realized net proceeds of \$2,147,200 after a payment of \$61,800 in issuance costs. The bank qualified pledged revenue bond has a maturity date of July 1, 2027 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments are due semiannually on January and July 1. The bond proceeds were used to finance the acquisition and replacement of old equipment, and to upgrade Yuma County Jail District Buildings.

On September 6, 2018, Yuma County Board of Supervisors authorized the issuance of pledged revenue bonds with an interest rate of 3.01 percent, Yuma County Series 2018. The County realized net proceeds of \$5,216,490 after payment of \$84,510 in issuance costs. The bank qualified pledged revenue bond had a maturity date of June 15, 2028 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments were due semiannually on June 15 and December 15. The bond proceeds were used for upgrades to several buildings throughout Yuma County. During the current fiscal year, the Yuma County Board of Supervisors elected to exercise the early call option on this bond to satisfy all outstanding principal.

On December 7, 2020, Yuma County Board of Supervisors authorized the issuance of pledged revenue obligations, Taxable Series 2020 with a net interest rate of 2.3086 percent. The County realized net proceeds of \$34,379,254 after payment of \$690,746 in issuance costs. The taxable pledged revenue bond has a maturity date of June 15, 2035 and are callable anytime with 30 days' notice, without penalty after the first 10 years. First principal and interest payment is scheduled for July 15, 2021 in the amount \$1,535,000 and \$334,061 respectively. Principal annual and interest semiannual payments are due on July 15 and January 15. The proceeds were immediately utilized to fully fund the County's current unfunded liabilities for its Public Safety Personnel Retirement System pension plan in the amount of \$24,150,258; and the Corrections Officer Retirement Plan in the amount of \$10,228,996.

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 10 - BONDS PAYABLE (Continued)

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

Yuma County Jail District Pledge Revenue Obligation Bond Series 2017 As of June 30, 2022				Yuma County Pledge Revenue Obligation Bond Series 2020 As of June 30, 2022			
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Fiscal Year	Principal Payment	Interest Payment	Total Payment
2023	\$ 224,000	\$ 34,010	\$ 258,010	2023	\$ 1,760,000	\$ 604,659	\$ 2,364,659
2024	230,000	28,679	258,679	2024	1,950,000	595,038	2,545,038
2025	235,000	23,205	258,205	2025	2,155,000	579,659	2,734,659
2026	241,000	17,612	258,612	2026	2,290,000	558,778	2,848,778
2027	247,000	11,876	258,876	2027	2,320,000	532,084	2,852,084
2028	252,000	5,998	257,998	2028-2032	12,225,000	2,024,658	14,249,658
Totals	<u>\$ 1,429,000</u>	<u>\$ 121,380</u>	<u>\$ 1,550,380</u>	2033-2035	10,835,000	563,729	11,398,729
				Totals	<u>\$ 33,535,000</u>	<u>\$ 5,458,605</u>	<u>\$ 38,993,605</u>

General Obligation Bonds - During the year ended June 30, 2006, the Yuma County Free Library District elected to issue general obligation bonds with interest rates of 4.00 to 5.50 percent and realized net proceeds of \$10,050,000, Series 2006. On June 23, 2015, the Yuma County Free Library District elected to issue general obligation bonds with interest rates ranging from 2.25 to 5.00 percent, Series 2015. The County realized net proceeds of \$26,300,000. Bond Series 2015 has a maturity date of July 1, 2031 and are callable at par on or after July 1, 2025. The County utilized this issuance to partially advance the select refunding of callable general obligation bond Series 2006 and 2007. Bond proceeds as well as cash contributions of \$3,700,000 were used to advance refund Series 2006, which had an outstanding principal balance of \$6,105,000. Interest rates ranged from 4.00 to 5.00 percent.

During the year ended June 30, 2008, the Yuma County Free Library District elected to issue general obligation bonds with interest rates of 4.00 to 5.00 percent and realized net proceeds of \$43,715,000, Series 2007. The County utilized these funds to complete various Library district projects and remodels to the Library buildings throughout Yuma County. On May 25, 2016, the Yuma County Free Library District elected to issue general obligation bonds with interest rates ranging from 2.00 to 4.00 percent, Series 2016. The general obligation bond Series 2016 has a maturity date of July 1, 2034 and are callable at par on or after July 1, 2025. The County realized net proceeds of \$11,964,938, including \$1,063,955 in Premiums, after payment of \$82,167 in underwriting fees and \$166,850 in issuance costs. The County utilized the issuance to refund the remaining callable general obligation bond Series 2006 and 2007, except for the outstanding payment of Series 2007 in the amount of \$1,190,000 due July 1, 2017. The proceeds were placed in an irrevocable trust to provide resources for all future debt service payments on the refunded debt. As a result, the selected 2006 and 2007 Series general obligation bonds are considered legally defeased and the liability for those bonds has been removed from the Statement of Net Position. The refunded general obligation bonds are payable from a voter-approved property tax.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 10 - BONDS PAYABLE (Concluded)

Debt service requirements to maturity for general obligation bonds were as follows:

Yuma County Free Library District General Obligation Bond Refunding Series 2015 As of June 30, 2022				Yuma County Free Library District General Obligation Bond Refunding Series 2016 As of June 30, 2022			
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Fiscal Year	Principal Payment	Interest Payment	Total Payment
2023	\$ 1,915,000	\$ 704,431	\$ 2,619,431	2023	-	\$ 401,200	\$ 401,200
2024	2,005,000	608,681	2,613,681	2024	-	401,200	401,200
2025	2,045,000	563,569	2,608,569	2025	-	401,200	401,200
2026	2,155,000	461,319	2,616,319	2026	-	401,200	401,200
2027	340,000	396,669	736,669	2027	\$ 1,830,000	401,200	2,231,200
2028-2031	9,820,000	961,475	10,781,475	2028-2032	2,630,000	1,640,000	4,270,000
Totals	<u>\$ 18,280,000</u>	<u>\$ 3,696,144</u>	<u>\$ 21,976,144</u>	2033-2034	<u>5,570,000</u>	<u>336,400</u>	<u>5,906,400</u>
				Totals	<u>\$ 10,030,000</u>	<u>\$ 4,383,600</u>	<u>\$ 14,413,600</u>

NOTE 11 - RURAL DEVELOPMENT LOANS

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

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

The following Rural Development Loans were outstanding at June 30, 2022:

Description	Original Amount	Interest Rate	Maturity Ranges	Outstanding Principal July 1, 2021	Issues / (Retirements)	Outstanding Principal June 30, 2022
Gadsden Estates Improvement District USDA Loan	\$ 479,610	4.50%	1/06-1/29	\$ 112,807	\$ (14,102)	\$ 98,705
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	950,405	(56,488)	893,917
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	<u>1,167,000</u>	<u>(83,300)</u>	<u>1,083,700</u>
				<u>\$ 2,230,212</u>	<u>\$ (153,890)</u>	<u>\$ 2,076,322</u>

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 11 - RURAL DEVELOPMENT LOANS (Concluded)

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

Gadsden Estates Improvement District No. 96-07 United States Department of Agriculture Loan As of June 30, 2022				B & C Colonia Improvement District No. 07-09 Water Infrastructure Financing Authority Loan As of June 30, 2022			
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Fiscal Year	Principal Payment	Interest Payment	Total Payment
2023	\$ 14,102	\$ 4,124	\$ 18,226	2023	\$ 58,054	\$ 23,975	\$ 82,029
2024	14,102	3,490	17,592	2024	59,663	22,343	82,006
2025	14,102	2,855	16,957	2025	61,317	20,666	81,983
2026	14,102	2,221	16,323	2026	63,017	18,943	81,960
2027	14,102	1,586	15,688	2027	64,764	17,172	81,936
2028-2029	28,195	1,269	29,464	2028-2032	351,764	67,147	418,911
Totals	<u>\$ 98,705</u>	<u>\$ 15,545</u>	<u>\$ 114,250</u>	2033-2035	235,338	9,904	245,242
				Totals	<u>\$ 893,917</u>	<u>\$ 180,150</u>	<u>\$ 1,074,067</u>

B & C Colonia Improvement District No. 07-09 United States Department of Agriculture Loan As of June 30, 2022			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2023	\$ 83,300	\$ 26,051	\$ 109,351
2024	83,300	23,969	107,269
2025	83,300	21,886	105,186
2026	83,300	19,804	103,104
2027	83,300	17,721	101,021
2028-2032	416,500	57,369	473,869
2033-2035	250,700	9,421	260,121
Totals	<u>\$ 1,083,700</u>	<u>\$ 176,221</u>	<u>\$ 1,259,921</u>

NOTE 12 - PLEDGED REVENUES

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

Type	Pledged Revenue	Purpose	Amount Remaining	Term
Revenue bonds- County Taxable	General excise tax revenues, state shared revenues, and vehicle license tax revenues- General fund only	Pension unfunded liability refunding	\$ 38,993,605	6-35
Revenue bonds- Jail District	Sales taxes and maintenance of effort	Construction	1,550,380	7-27
General Obligation bonds	Library district property tax	Construction	36,389,744	7-34
Water Infrastructure Financing Authority Rural loans	Property owner assessments	Water system improvements and sewer construction	1,074,067	1-35
United States Department of Agriculture Rural Utility loan	Property owner assessments	Sewer construction	1,374,172	1-35

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 12 - PLEDGED REVENUES (Concluded)

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2022:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of Available Net Pledged Revenue	Total Pledged Revenue Available	Percentage Pledged of Total
Yuma County- General pledged revenues	\$13,240,052	\$ 13,183,065	99.57%	\$ 18,894,672	69.77%
Jail district- Sales tax and maintenance of effort	310,066	258,010	83.21%	26,351,305	0.98%
Library district- Property tax	3,307,543	3,013,756	91.12%	12,566,286	23.98%
Property owner assessments	278,555	228,112	81.89%	1,098,827	20.76%

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

Property owners have the option of repaying the assessment on their property in installments or they may pay in full. For those property owners who pay in full, that revenue is retained in the fund to satisfy the future debt payments. Therefore, the collection of assessment revenue in any given year may be less than the debt payment obligation for that year. For further information on long-term debt, refer to Note 10. For additional information on pledged revenues refer to Table C-8 (page 261).

NOTE 13 – FINANCED PURCHASES

The County has acquired equipment under contract agreements as a total purchase of \$2,785,892.

The following schedule details debt service requirements to maturity for the County’s financed purchases at June 30, 2022:

Year Ending June 30,	Governmental Activities	
	Principal	Interest
2023	\$ 216,284	\$ 4,690
2024	217,810	3,164
2025	193,836	1,601
TOTAL	\$ 627,930	\$ 9,455

During the current fiscal year, the County retired outstanding financed purchase incurred during fiscal year 2018 in the amount of \$249,971.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 14 – LEASES

During the current fiscal year the County engaged in a lease agreement for the use of a building. The County has acquired equipment under the provisions of various lease agreements. The total amount of lease assets and the related accumulated amortization are as follows:

	Governmental Activities
Total intangible right-to-use assets:	\$ 1,586,926
Less: accumulated amortization	(336,317)
Carrying value	<u>\$ 1,250,609</u>

The following schedule details minimum lease payments to maturity for the County’s leases payable at June 30, 2022:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 337,605	\$ 69,112
2024	347,804	46,891
2025	363,509	23,841
2026	168,052	3,561
TOTAL	<u>\$ 1,216,970</u>	<u>\$ 143,405</u>

NOTE 15 - COMPENSATED ABSENCES AND CLAIMS AND JUDGMENTS PAYABLE

Compensated absences are to be paid from various funds in the same proportion that those funds pay payroll costs. Claims and judgments are generally paid from the fund that accounts for the activity that gave rise to the claim. The County's projected liability for compensated absences at June 30, 2022 is \$7,250,158. The Old compensation plan amounts to \$1,442,946 of which 57% is assignable to the General Fund and 43% to other nonmajor funds. The New compensation plan amounts to \$5,807,212 of which 54% is assignable to the General Fund, 36% to other major funds, and 10% to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney, Risk Director, and County management, reasonably possible and probable losses not covered by insurance from these proceedings total \$75,000 at June 30, 2022. The total amount is probable to be incurred within one year and is assignable to the General Fund.

NOTE 16 – VOLUNTARY POLLUTION REMEDIATION OBLIGATIONS

Yuma County has submitted a request for a No Further Action (NFA) determination to the Arizona Department of Environmental Quality Voluntary- Remediation Program for the Adair Memorial Park Archery Range VRP site. The NFA requests closure for soil contamination testing for lead in soil and groundwater. The request was submitted in accordance with Arizona Revised Statutes 48-181. Upon achieving the remediation levels and controls determined pursuant to Arizona Revised Statutes 49-175(B), Yuma County is required to estimate and report a voluntary environmental remediation liability of \$523,028 in the government-wide financial statements.

NOTE 16 – VOLUNTARY POLLUTION REMEDIATION OBLIGATIONS (Concluded)

The estimated liability, as provided by the engineering control plan, was calculated based upon the expected future outlays associated with the estimate of one-time replacement/restoration event over a period of 30 years. There is the possibility of changes in the estimate due to increases in material and construction costs.

NOTE 17 - RISK MANAGEMENT

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

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

The Arizona Counties Property and Casualty Pool is a public entity risk pool currently composed of 13 member counties. The pool provides member counties catastrophic loss coverage for risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; cyber security; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants and a deductible of \$25,000 per occurrence for property claims, a \$2,500 auto physical damage deductible and \$75,000 per occurrence for liability claims other than land use liability, which carries a \$25,000 deductible. The County is also responsible for any payments in excess of the maximum coverage of \$300 million per occurrence for property claims and \$15 million per occurrence for liability claims. However, lower limits apply to certain categories of losses. The pool also provides cyber security insurance with a \$3 million limit per occurrence and \$150,000 deductible as well as property/casualty coverage for the County's drones, with liability limits of \$1 million and property limits as per the schedules value of each drone. The pool also provides Healthcare Professional Liability Insurance for nursing staff at the Jail, with a \$15 million per claim (medical practitioner) limit, a \$1 million per claim, per member limit, a \$3 million member aggregate limit, and a \$5 million Public Official E&O aggregate limit, all with a \$75,000 deductible. Commercial Crime coverage is also provided by the Pool, with a \$1 million per occurrence limit and \$100,000 deductible for employee dishonesty, forgery, alteration, inside/outside premises, computer fraud, and a \$100,000 per occurrence and \$5,000 deductible for money orders and counterfeit money. A county must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3-year period.

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

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

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

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 17 - RISK MANAGEMENT (Concluded)

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

Fiduciary Liability - The fiduciary liability exposure of the Yuma County Employee Benefit Trust is covered by a commercial insurance policy with a limit of \$2 million per claim with no deductible.

Tourist Auto Liability - The County purchases a tourist auto liability policy to cover County vehicles that are driven into Mexico. Policy limits are \$500,000 for property damage/liability, \$10,000 for medical per person, and \$500,000 for legal assistance. Policy carries a \$500 collision and \$1,000 theft deductible.

For the previous mentioned liabilities, settled claims have not exceeded insurance coverage in any of the past (3) three fiscal years.

Effective January 1, 2000, the Employee Benefit Fund (an internal service fund) accounts for the financing of the Yuma County Employee Benefit Trust (YCEBT) which is a self-funded benefit plan established to provide certain health benefits (comprehensive major medical) to eligible employees and their dependents. Under this program, the fund provides coverage up to a lifetime maximum of \$2 million per individual. The fund purchases commercial insurance (reinsurance) for claims in excess of this coverage. Settled claims have not exceeded this commercial insurance coverage in any of the past (3) three fiscal years.

The insurance claims payable liability of the Trust totaling \$1,170,750 at June 30, 2022, is the estimated ultimate cost of settling claims that have been reported but not settled and claims that have been incurred but not reported. This estimate is based on actuarial estimates for both medical and prescription claims. Changes in the fund's claims payable for the years ended June 30, 2021 and 2022 were as follows:

	<u>2021</u>	<u>2022</u>
Claims payable, beginning of fiscal year	\$779,000	\$910,440
Current-fiscal year claims and changes in estimates	10,294,790	11,295,076
Claims payments	(10,163,350)	(11,034,766)
Claims payable, end of fiscal year	<u>\$910,440</u>	<u>\$1,170,750</u>

NOTE 18 - PENSIONS

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

At June 30, 2022, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

Statement of net position and statement of activities	Governmental Activities
Net pension liability	\$86,301,964
Net pension assets	(11,583,042)
Deferred outflows of resources related to pensions	22,253,469
Deferred inflows of resources related to pensions	30,517,354
Pension expense	6,624,480

The County's accrued payroll and employee benefits includes \$149,429 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2022. Also, the County reported \$9,535,221 of pension contributions as expenditures in the governmental funds related to all plans to which it contributes.

NOTE 18 – PENSIONS (Continued)

A. Arizona State Retirement System

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

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

ASRS	Retirement	
	Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits.

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

Contributions—In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2022, statute required active ASRS members to contribute at the actuarially determined rate of 12.22 percent for retirement, of the members’ annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 12.01 percent for retirement, of the active members’ annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 10.13 percent 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, 2022, were \$5,455,081.

During fiscal year 2022, the County paid for ASRS pension contributions as follows: 54.73 percent from the General Fund, 18.19 percent from major funds, and 27.08 percent from other funds.

Liability—At June 30, 2022, the County reported \$52,266,526 in liabilities for its proportionate share of the ASRS’ net pension liability.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

The net liabilities were measured as of June 30, 2021. The total liability used to calculate the net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2020, to the measurement date of June 30, 2021. The total liabilities as of June 30, 2021, reflect changes in actuarial assumptions based on the results of an actuarial experience study for the 5-year period ended June 30, 2020, including decreasing the discount rate from 7.5 percent to 7.0 percent and changing the projected salary increases from 2.7–7.2 percent to 2.9–8.4 percent.

The County’s proportion of the net liability was based on the County’s actual contributions to the plan relative to the total of all participating employers’ contributions for the year ended June 30, 2021. The County’s proportions measured as of June 30, 2021, and the change from its proportions measured as of June 30, 2020, were:

ASRS	Proportion June 30, 2021	Increase (decrease) from June 30, 2020
Pension	.39778%	(.00414)

Expense—For the year ended June 30, 2022, the County recognized \$3,359,903 in pension expense for ASRS.

Deferred outflows/inflows of resources—At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

ASRS	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$796,755	-
Changes of assumptions or other inputs	6,802,906	-
Net difference between projected and actual earnings on plan investments	-	\$16,559,874
Changes in proportion and differences between County contributions and proportionate share of contributions	-	473,886
County contributions subsequent to the measurement date	5,455,081	-
Total	\$13,054,742	\$17,033,760

The amounts reported as deferred outflows of resources related to ASRS pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as expenses as follows:

Year ending June 30	Pension
2023	\$(63,286)
2024	(13,552)
2025	(3,650,604)
2026	(5,706,657)
2027	-
Thereafter	-

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

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

ASRS	
Actuarial valuation date	June 30, 2020
Actuarial roll forward date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.9-8.4% for pensions
Inflation	2.3%
Permanent benefit increase	Included for pensions
Mortality rates	2017 SRA Scale U-MP for pensions
Healthcare cost trend rate	Not applicable

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

The long-term expected rate of return on ASRS plan investments was determined to be 7.0 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

ASRS	Asset class	Target allocation	Long-term expected geometric real rate of return
	Equity	50%	4.90%
	Fixed income - credit	20%	5.20%
	Fixed income - interest rate sensitive	10%	0.70%
	Real estate	20%	5.70%
	Total	100%	

Discount rate— At June 30, 2021, the discount rate used to measure the ASRS total pension liability was 7.0 percent, which was a decrease of 0.5 from the discount rate used as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 18 – PENSIONS (Continued)

Sensitivity of the County’s proportionate share of the ASRS net pension liability to changes in the discount rate—The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

ASRS	1% Decrease (6.0%)	Current discount rate (7.0%)	1% Increase (8.0%)
County’s proportionate share of the Net pension liability	\$82,210,867	\$52,266,526	\$27,301,230

Plan fiduciary net position—Detailed information about the plans’ fiduciary net position is available in the separately issued ASRS financial report.

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

Plan descriptions—County sheriff employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans. A 9-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool) which are not further disclosed because of their relative insignificance to the County’s financial statements.

County detention officers and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP) or the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The CORP administers an agent multiple-employer defined benefit pension plan for county detention officers (agent plans), which were closed to new members as of July 1, 2018, and a cost-sharing multiple-employer defined benefit pension plan for AOC officers (cost-sharing plans). Employees who were CORP members before July 1, 2018, participate in CORP, and AOC probation and surveillance officers who became members on or after July 1, 2018, participate in CORP or PSPDCRP. Detention officers and juvenile detention officers who became members on or after July 1, 2018, participate in PSPDCRP. The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at www.psprs.com.

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

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

PSPRS	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017
Retirement and disability:		
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent		
Normal retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%
Accidental disability retirement	50% or normal retirement, whichever is greater	
Catastrophic disability retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary disability retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor benefit		
Retired members	80% to 100% of retired member's pension benefit	
Active members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

CORP

	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2018	AOC probation and surveillance officers: On or after July 1, 2018
Retirement and disability			
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years, any age 10 years, age 62	25 years, age 52.5 10 years, age 62	10 years, age 52.5* 10 or more years, age 55
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years	
Benefit percent			
Normal retirement	2.0% to 2.5% per year of credited service, not to exceed 80%	2.5% per year of credited service, not to exceed 80%	1.25% to 2.25% per year of credited service, not to exceed 80%

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

CORP	Initial membership date:			
	Retirement and disability	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2018	AOC probation and surveillance officers: On or after July 1, 2018
Accidental disability retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service		
Total and permanent disability retirement	50% or normal retirement if more than 25 years of credited service			
Ordinary disability retirement	2.5% per year of credited service			
Survivor benefit				
Retired members	80% of retired member's pension benefit			
Active members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.			

*With actuarially reduced benefits.

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

Employees covered by benefit terms—At June 30, 2022, the following employees were covered by the agent plans' benefit terms:

	PSPRS Sheriff	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	41	35
Inactive employees entitled to but not yet receiving benefits	19	84
Active employees	52	84
Total	112	203

Contributions—State statutes establish the pension contribution requirements for active PSPRS and CORP employees. In accordance with State statutes, annual actuarial valuations determine employer contribution requirements for PSPRS and CORP pension benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contribution rates for the year ended June 30, 2022, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member—pension	County—pension
PSPRS Sheriff	7.65%-11.65%	9.94%-10.57%
CORP Detention	8.41	5.83
CORP AOC	8.41 or 10.18	35.48 or 36.30

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

In addition, statute required the County to contribute at the actuarially determined rate indicated below of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the PSPRS or CORP would typically fill and employees participating in the PSPRS Tier 3 Risk Pool and PSPDCRP members in addition to the County’s required contributions to the PSPRS Tier 3 Risk Pool and PSPDCRP.

	<u>Pension</u>
PSPRS Sheriff	36.36%
CORP Detention	12.57
CORP AOC	31.35

The County’s contributions to the plans for the year ended June 30, 2022, were:

	<u>Pension</u>
PSPRS Sheriff	\$550,817
CORP Detention	359,013
CORP AOC	1,970,100

During fiscal year 2022, the County paid for PSPRS and CORP pension contributions as follows:

	<u>General Fund</u>	<u>Major Funds</u>	<u>Other Funds</u>
PSPRS Sheriff	85.23%	3.63%	11.14%
CORP Detention	.33	98.80	.87
CORP AOC	50.88	-	49.12

Liability—At June 30, 2022, the County reported the following assets and liabilities:

	<u>Net pension (asset) liability</u>
PSPRS Sheriff	\$(7,496,179)
CORP Detention	(4,086,863)
CORP AOC (County’s proportionate share)	17,849,375

The net assets and net liabilities were measured as of June 30, 2021, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.5%
Price inflation	2.5%
Cost-of-living adjustment	1.75%
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

The long-term expected rate of return on PSPRS and CORP plan investments was determined to be 7.3 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP Asset class	Target allocation	Long-term expected geometric real rate of return
U.S. public equity	24%	4.08%
International public equity	16%	5.20%
Global private equity	20%	7.67%
Other assets (capital appreciation)	7%	5.43%
Core bonds	2%	0.42%
Private credit	20%	5.74%
Diversifying strategies	10%	3.99%
Cash - Mellon	1%	(0.31)%
Total	100%	

Discount rate—At June 30, 2021, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.3 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Changes in the net pension liability
PSPRS- Sheriff**

	Pension Increase (decrease)		
	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) – (b)
Balances at June 30, 2021	\$45,162,050	\$21,334,050	\$23,828,000
Changes for the year:			
Service cost	792,853	-	792,853
Interest on the total pension liability	3,283,107	-	3,283,107
Differences between expected and actual experience in the measurement of the liability	(59,356)	-	(59,356)
Contributions—employer	-	25,588,809	(25,588,809)
Contributions—employee	-	424,734	(424,734)
Net investment income	-	9,369,113	(9,369,113)
Benefit payments, including refunds of employee contributions	(1,961,658)	(1,961,658)	-
Administrative expense	-	(41,872)	41,872
Net changes	2,054,946	33,379,126	(31,324,180)
Balances at June 30, 2022	\$47,216,996	\$54,713,175	\$(7,496,179)

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

CORP- Detention

	Pension		
	Increase (decrease)		
	Total pension liability	Plan fiduciary net position	Net pension liability
	(a)	(b)	(a) – (b)
Balances at June 30, 2021	\$26,106,509	\$15,551,270	\$10,555,239
Changes for the year:			
Service cost	654,595	-	654,595
Interest on the total pension liability	1,911,183		1,911,183
Differences between expected and actual experience in the measurement of the liability	(268,364)	-	(268,364)
Contributions—employer	-	10,966,385	(10,966,385)
Contributions—employee	-	357,678	(357,678)
Net investment income	-	5,642,437	(5,642,437)
Benefit payments, including refunds of employee contributions	(1,161,024)	(1,161,024)	-
Administrative expense	-	(25,324)	25,324
Other changes	-	(1,660)	1,660
Net changes	<u>1,136,390</u>	<u>15,778,492</u>	<u>(14,642,102)</u>
Balances at June 30, 2022	<u>\$27,242,899</u>	<u>\$31,329,762</u>	<u>\$(4,086,863)</u>

The County’s proportion of the CORP AOC net pension liability was based on the County’s actual contributions to the plans relative to the total of all participating counties’ actual contributions for the year ended June 30, 2021. The County’s proportion measured as of June 30, 2021 was 4.808303 percent, which was an increase of 0.078496 from its proportions measured as of June 30, 2020.

Sensitivity of the County’s net pension (asset) liability to changes in the discount rate—The following table presents the County’s net pension (assets) liabilities calculated using the discount rate of 7.3 percent, as well as what the County’s net pension (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

	1% Decrease (6.3%)	Current discount rate (7.3%)	1% Increase (8.3%)
PSPRS Sheriff			
Net pension asset	\$(1,165,403)	\$(7,496,179)	\$(12,647,569)
CORP Detention			
Net pension (asset)/liability	202,084	(4,086,863)	(7,513,444)
CORP AOC			
County’s proportionate share of the net pension liability	24,153,771	17,849,375	12,684,824

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

Expense—For the year ended June 30, 2022, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	\$512,813
CORP Detention	144,188
CORP AOC (County’s proportionate share)	1,581,805

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

Deferred outflows/inflows of resources—At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PSPRS- Sheriff	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$1,012,349	\$638,018
Changes of assumptions or other inputs	1,095,877	-
Net difference between projected and actual earnings on plan investments	-	4,596,628
County contributions subsequent to the measurement date	550,817	-
Total	\$2,659,043	\$5,234,646

CORP- Detention	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$371,583	\$321,001
Changes of assumptions or other inputs	319,498	-
Net difference between projected and actual earnings on plan investments	-	2,780,198
County contributions subsequent to the measurement date	359,013	-
Total	\$1,050,094	\$3,101,199

CORP AOC	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$1,703,569	\$523,371
Changes of assumptions or other inputs	366,074	-
Net difference between projected and actual earnings on plan investments	-	2,881,599
Changes in proportion and differences between County contributions and proportionate share of contributions	249,637	698,105
County contributions subsequent to the measurement date	1,970,100	-
Total	\$4,289,380	\$4,103,075

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

The amounts reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as expenses as follows:

<u>Year ending June 30</u>	<u>PSPRS- Sheriff Pension</u>	<u>CORP- Detention Pension</u>	<u>CORP AOC Pension</u>
2023	\$(725,894)	\$(443,950)	\$(234,745)
2024	(480,721)	(465,701)	(56,254)
2025	(616,695)	(619,360)	(524,942)
2026	(1,303,110)	(881,107)	(967,854)
2027	-	-	-
Thereafter	-	-	-

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

For the year ended June 30, 2022, active PSPDCRP members were required by statute to contribute at least 9 percent (County sheriff employees) or 5 percent (County detention officers and AOC probation, surveillance, and juvenile detention officers) of the members’ annual covered payroll, and the County was required by statute to contribute 9 percent or 5 percent, respectively, of active members’ annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the earnings on those contributions. Employees vest in a portion of the County’s contributions each year as set forth in statute. The plan retains nonvested County contributions when forfeited because of employment terminations. For the year ended June 30, 2022, the County recognized pension expense of \$165,608.

C. Elected Officials Retirement Plan

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

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

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

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 inflation. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan.

Contributions—State statutes establish active member and employer contribution requirements. Statute also appropriates \$5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designates a portion of certain court fees for the EORP. For the year ended June 30, 2022, statute required active EORP members to contribute 7 or 13 percent of the members' annual covered payroll and the County to contribute at the actuarially determined rate of 61.43 percent of all active EORP members' annual covered payroll. Also, statute required the County to contribute 49.21 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 55.43 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRS for these elected officials and judges. The County's contributions to the pension plan for the year ended June 30, 2022, was \$1,200,210.

During fiscal year 2022, the County paid for EORP pension contributions as follows: 96.08 percent from the General Fund, 2.58 percent from major funds, and 1.34 percent from other funds.

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

Liability—At June 30, 2022, 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	\$16,186,063
State’s proportionate share of the EORP net pension liability associated with the County	<u>1,626,962</u>
Total	<u>\$17,813,025</u>

The net liability was measured as of June 30, 2021, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date.

The County’s proportion of the net pension liability was based on the County’s required contributions to the pension plan relative to the total of all participating employers’ required contributions for the year ended June 30, 2021. The County’s proportion measured as of June 30, 2021 was 2.659721 percent, which was a decrease of .001394 from its proportions measured as of June 30, 2020.

Expense—For the year ended June 30, 2022, the County recognized pension expense for EORP of \$1,211,012 and revenue of \$383,937 for the County’s proportionate share of the State’s appropriation to EORP and the designated court fees.

Deferred outflows/inflows of resources—At June 30, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

EORP

	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	-	\$215,402
Changes of assumptions or other inputs	-	-
Net difference between projected and actual earnings on plan investments	-	824,656
Changes in proportion and differences between County contributions and proportionate share of contributions	-	4,616
County contributions subsequent to the measurement date	<u>\$1,200,210</u>	-
Total	<u>\$1,200,210</u>	<u>\$1,044,674</u>

Yuma County
Notes to Financial Statements
June 30, 2022

NOTE 18 – PENSIONS (Continued)

The amounts reported as deferred outflows of resources related to EORP pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pension will be recognized as expenses as follows:

Year ending June 30	Pension
2023	\$(389,327)
2024	(171,723)
2025	(202,819)
2026	(280,805)
2027	-
Thereafter	-

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

EORP	
Actuarial valuation date	June 30, 2021
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.75%
Price inflation	2.5%
Cost-of-living adjustment	1.75%
Mortality rates	PubG-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2017.

The long-term expected rate of return on EORP plan investments was determined to be 7.3 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

EORP Asset class	Target allocation	Long-term expected geometric real rate of return
U.S. public equity	24%	4.08%
International public equity	16%	5.20%
Global private equity	20%	7.67%
Other assets (capital appreciation)	7%	5.43%
Core bonds	2%	0.42%
Private credit	20%	5.74%
Diversifying strategies	10%	3.99%
Cash - Mellon	1%	(0.31)%
Total	100%	

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 18 – PENSIONS (Concluded)

Discount rates—At June 30, 2021, the discount rate used to measure the EORP total pension liability was 7.3 percent. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the actuarially determined rates, and State contributions will be made as currently required by statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the EORP net pension liability to changes in the discount rate—The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

EORP	1% Decrease (6.3%)	Current discount rate (7.3%)	1% Increase (8.3%)
County’s proportionate share of the net pension liability	\$18,599,049	\$16,186,063	\$14,115,159

Plan fiduciary net position—Detailed information about the plans’ fiduciary net position is available in the separately issued EORP financial report.

EODCRS plan—Elected officials and judges who are not members of EORP or ASRS participate in the EODCRS. The EODCRS is a defined contribution pension plan. The PSPRS Board of Trustees governs the EODCRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 3.1 and 3.2. Benefit terms, including contribution requirements, are established by State statute.

For the year ended June 30, 2022, active EODCRS members were required by statute to contribute 8 percent of the members’ annual covered payroll, and the County was required by statute to contribute 6 percent of active members’ annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the County’s contributions to the individual employee account and the earnings on those contributions. For the year ended June 30, 2022, the County recognized pension expense of \$20,792.

NOTE 19 – INTERFUND BALANCES AND ACTIVITY

Interfund Transfers – Interfund transfers for the year ended June 30, 2022, were as follows:

Tranfers To:	Transfers From:							Totals
	General Fund	Jail District General Operations	Library Distirct General Operations	Flood District General Operations	Health District General Operations	HURF Fund	Nonmajor Governmental Funds	
General Fund	-	-	-	-	-	-	\$ 276,413	\$ 276,413
Jail District, Operations	\$ 7,456,581	-	-	-	-	-	-	7,456,581
Health Services District, Operations	786,898	-	-	-	-	-	-	786,898
HURF	-	-	-	-	-	-	8,452,507	8,452,507
Internal Service Funds	3,001,055	-	\$ 27,639	\$ 31,402	\$ 182,943	\$ 687,646	-	3,930,685
Nonmajor Governmental Funds	17,797,866	\$ 5,909,839	3,013,756	-	860,297	-	2,411,649	29,993,407
Totals	\$ 29,042,400	\$ 5,909,839	\$ 3,041,395	\$ 31,402	\$ 1,043,240	\$ 687,646	\$ 11,140,569	\$ 50,896,491

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 19 – INTERFUND BALANCES AND ACTIVITY (Continued)

The most significant transfer from the General Fund was to the debt service fund in the amount of \$12,532,293. The transfer was resulting from the Board’s decision to fully satisfy most revenue pledged bond issuance and two outstanding financed purchases. The other large transfers from the General Fund were for the required statutory subsidies (maintenance of effort); to the Jail and Health District’s operations in the amounts of \$7,456,581 and \$786,897 respectively and the newly created fleet program in the amount of \$3,001,055. The General Fund also contributed to various funds to support their operations in the amount of \$5,265,574. The Library District’s transfer of \$3,013,756 was to a debt service fund for payment of outstanding General Obligation Bonds. The Jail District’s transfer totals of \$5,909,839 were to a debt service fund for payment of outstanding debt and to a capital project fund in the amount of \$909,839 and \$5,000,000 respectively. The Health District transferred a total of \$1,043,240 as follows: \$415,297 to its animal control program; \$445,000 to its grant fund to support its operations and \$182,943 as premium to the fleet management program. All transfers are consistent with the fund’s purposes, the County’s policy, and as permitted by State Law.

Payables To:	Payables From:									Totals
	General Fund	Jail District General Operations	Library Distrirot General Operations	Flood District General Operations	Health District General Operations	HURF Fund	Emergency Rental Assist Grant	Internal Service Fund	Nonmajor Governmental Funds	
General Fund	-	\$ 59,565	\$ 200,832	\$ 136	\$ 395,067	\$ 1,620,345	-	\$ 119,094	\$ 2,859,130	\$ 5,254,169
Jail District, Operations	\$ 323,842	-	1,545	48	571	1,483	-	804	378,027	706,320
Library District, Operations	4,541	1,545	-	7	86	223	-	261	836	7,499
Flood Control District, Operations	136	48	7	-	3	9	-	4	42	249
Health Services District, Operations	207,944	651	13,905	15,704	-	82	-	45	371,351	609,682
HURF	19,122	1,573	223	823	82	-	-	64,554	8,165,423	8,251,800
Internal Service Funds	475,425	55,444	109,911	43,966	158,266	480,637	-	7,111	75,320	1,406,080
Nonmajor Governmental Funds	93,325	8,903	2,379	41	42,537	2,786	\$ 350	694	2,205,238	2,356,253
Totals	\$ 1,124,335	\$ 127,729	\$ 328,802	\$ 60,725	\$ 596,612	\$ 2,105,565	\$ 350	\$ 192,567	\$ 14,055,367	\$ 18,592,052

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 policy. All interfund balances are expected to be repaired within one year.

NOTE 20 – SUBSEQUENT EVENTS

On July 18, 2022 during a regular Board of Supervisors meeting, the Board approved resolution 2022-21, authorizing the issuance of pledge revenue obligations series 2022. Series 2022 were authorized at the par amount of \$57,175,000 with additional Premium of \$3,373,575; Proceeds were immediately deposited with a trustee and are to be used to finance the acquisition and/or construction of new County buildings and perform modifications to existing County buildings as needed.

The series 2022 carries a 4.59% average coupon interest rate and is payable semiannually in January and July, principle is due yearly, and has a maturity date of July 15, 2042. The County realized net proceeds \$60,030,000 after payments of \$518,574.55 in issuance costs, bond insurance, and underwriters’ discount.

On August 1, 2022 the Yuma County Board of directors for the Jail district elected to exercise the early call option available on their outstanding pledged revenue obligation series 2017. Due to better than expected revenues collection the district was able to extinguish the debt saving its constituents approximately \$121,380 in interest expense.

NOTE 21 – DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC.

A. Summary of Significant Accounting Policies

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

Cash Equivalents - Cash equivalents consist primarily of cash and checking accounts.

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

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

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

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

Cost Allocations - The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated to the different funding sources based on participant enrollment, and thus to the funding sources benefited, differentiating between administrative and program costs. Those expenses include salaries, taxes, and benefits in conjunction with time and effort. Other expenditures such as rent, utilities, and other operating costs are also allocated based on square footage.

B. Cash

At June 30, 2022, the carrying amount of the cash is \$345,475 and the bank balance is \$379,267. The bank balance was either FDIC insured or collateralized by securities held by the State of Arizona Treasurer's office in YPIC's name.

Yuma County
Notes to Financial Statements
 June 30, 2022

NOTE 21 – DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC. (Concluded)

C. Due From Other Governments

Due from other governments consists of the following grants receivable at June 30, 2022:

Program	Contract	Amount
WIOA – Youth	DI21-002291	\$ 571,535
WIOA – Adult	DI21-002291	578,887
WIOA - Dislocated Worker	DI21-002291	143,060
IDEA Basic	22FESCBG-210179-09A	3,235
ARP IDEA	22FARPIB-210179-01A	3,303
ESSER	22FEIINT-110179-01A	3,778
Social Services Block Grant	DI18-002138	47,068
Other grants		13,213
		\$ 1,364,079

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**Required Supplementary
Information**

Budgetary Comparison Schedules

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2022

Exhibit E- 1

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 53,071,930	\$ 53,071,930	\$ 54,859,213	\$ 1,787,283
Licenses and permits	1,028,045	1,028,045	1,386,373	358,328
Intergovernmental	39,694,785	39,694,785	46,690,384	6,995,599
Charges for services	5,233,671	5,233,671	5,548,302	314,631
Fines and forfeits	1,552,699	1,552,699	1,439,092	(113,607)
Investment income	340,615	340,615	(918,058)	(1,258,673)
Rents	141,412	141,412	189,641	48,229
Miscellaneous	177,734	177,734	514,298	336,564
Total Revenue	101,240,891	101,240,891	109,709,245	8,468,354
Expenditures:				
Current:				
General government:				
County Administrator	2,190,143	2,190,143	2,115,378	74,765
Board of Supervisors	660,809	660,809	633,509	27,300
Treasurer	903,091	903,091	936,558	(33,467)
Assessor	2,313,230	2,313,230	1,919,525	393,705
Recorder	770,413	770,413	725,709	44,704
Election Services	571,117	571,117	396,181	174,936
Attorney - Civil Division	1,012,062	1,012,062	1,021,688	(9,626)
Attorney - Criminal Division	3,704,931	3,704,931	3,707,125	(2,194)
Attorney - Administration Division	695,483	695,483	692,167	3,316
Clerk of Superior Court	2,226,934	2,226,934	2,160,396	66,538
Superior Court	3,798,211	3,798,211	3,631,698	166,513
Superior Court - Security	649,714	649,714	622,356	27,358
Superior Court - Collections	387,232	387,232	349,253	37,979
Court Trial Services	611,759	672,759	649,525	23,234
Conflict Administrator	1,533,548	1,533,548	1,372,889	160,659
Superior Court - Information And Tech	616,090	616,090	617,276	(1,186)
Justice Court #1	1,201,409	1,201,409	1,073,188	128,221
Justice Court #2	452,683	452,683	451,924	759
Justice Court #3	357,917	357,917	353,137	4,780
Constable Precinct #1	320,232	320,232	310,693	9,539
Constable Precinct #2	106,432	106,432	106,498	(66)
Attorney - Victim Services	278,023	278,023	263,725	14,298
Public Defender	2,621,292	2,621,292	2,415,774	205,518
General Government	7,578,329	15,130,057	11,452,917	3,677,140
County Administrator - Channel 77	195,264	195,264	191,178	4,086
Juvenile Justice Center - Administration	1,613,644	1,552,644	1,472,351	80,293
Juvenile Justice Center - Detention	4,027,064	4,027,064	3,481,905	545,159
Financial Services	2,527,857	2,527,857	2,488,529	39,328
Legal Defender	1,300,421	1,300,421	1,133,126	167,295
Human Resources	922,896	922,896	894,116	28,780
General Services	2,824,423	2,824,423	2,678,236	146,187
Information Technology Services	3,618,252	3,618,252	3,450,797	167,455
Development Services	783,462	783,462	709,113	74,349
Geographical Information Systems	544,930	544,930	572,714	(27,784)
Planning and Zoning	722,137	722,137	714,642	7,495
DDS- Customer Service	205,756	205,756	165,006	40,750
Superior Court - Adult Prob- Pretrial	431,082	431,082	349,431	81,651

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2022

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Public safety:				
Building Safety	526,738	526,738	481,214	45,524
Superior Court - Adult Probation	2,193,698	2,286,670	2,122,841	163,829
Adult Prob-Graffiti Abatement	68,111	68,111	70,797	(2,686)
Sheriff - Administration	10,248,064	10,248,064	2,299,011	7,949,053
Sheriff - Medical Examiner	683,162	683,162	687,679	(4,517)
Emergency Services	170,050	170,050	182,900	(12,850)
Sanitation:				
Public Works - Solid Waste Operations	873,990	873,990	699,723	174,267
Health:				
Environmental Programs	226,368	226,368	136,871	89,497
Welfare:				
Medical Eligibility Program	14,058,082	14,058,082	13,026,795	1,031,287
Public Fiduciary	786,123	786,123	709,386	76,737
Culture and recreation:				
Public Works - Parks	37,390	37,390	35,014	2,376
Education:				
School Superintendent	396,202	396,202	373,535	22,667
Capital outlay	2,609,481	4,159,481	1,938,692	2,220,789
Debt service:				
Principal retirement	182,247	182,247	286,013	(103,766)
Interest and fiscal charges	129,670	129,670	30,011	99,659
Total Expenditures	88,467,648	97,662,348	79,361,704	18,300,644
Excess (deficiency) of revenues over expenditures	12,773,243	3,578,543	30,347,541	26,768,998
Other financing sources (uses):				
Bond proceeds	4,500,000	305,300	-	(305,300)
Proceed from sales of capital assets	-	-	20,582	20,582
Transfers in	274,885	274,885	276,413	1,528
Transfers out	(30,282,613)	(32,782,613)	(29,042,400)	3,740,213
Total other financing sources (uses)	(25,507,728)	(32,202,428)	(28,745,405)	3,457,023
Net change in fund balance	(12,734,485)	(28,623,885)	1,602,137	30,226,022
Fund balances - beginning (July 1, 2021)	12,734,485	28,623,885	57,312,215	28,688,330
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ 58,914,352	\$ 58,914,352

* 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, 2022

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 18,250,150	\$ 18,250,150	\$ 18,894,724	\$ 644,574
Intergovernmental	84,996	84,996	387,628	302,632
Charges for services	147,064	147,064	276,271	129,207
Investment income	3,500	3,500	(199,313)	(202,813)
Miscellaneous	20,752	20,752	20,052	(700)
Total Revenue	18,506,462	18,506,462	19,379,362	872,900
Expenditures:				
Current:				
Public Safety				
Sheriff	21,624,022	21,624,022	18,962,215	2,661,807
Capital outlay	36,233	36,233	-	36,233
Debt Service				
Principal	-	-	461	(461)
Interest	-	-	79	(79)
Total Expenditures	21,660,255	21,660,255	18,962,755	2,697,500
Excess (deficiency) of revenues over expenditures	(3,153,793)	(3,153,793)	416,607	3,570,400
Other financing sources (uses):				
Transfers in	7,456,581	7,456,581	7,456,581	-
Transfers out	(5,909,839)	(5,909,839)	(5,909,839)	-
Total other financing sources (uses)	1,546,742	1,546,742	1,546,742	-
Net change in fund balance	(1,607,051)	(1,607,051)	1,963,349	3,570,400
Fund balances - beginning (July 1, 2021)	1,607,051	1,607,051	9,247,158	7,640,107
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ 11,210,507	\$ 11,210,507

* 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, 2022

	Library District - General Operations Fund			
	Original	Final	Actual Amounts	Variance with Final Budget *
Revenues:				
Taxes	\$ 12,528,105	\$ 12,528,105	\$ 12,566,286	\$ 38,181
Intergovernmental	109,509	109,509	168,618	59,108
Charges for services	5,012	5,012	12,520	7,508
Fines and forfeits	6,288	6,288	5,381	(907)
Investment income	81,082	81,082	(138,080)	(219,163)
Rents	7	7	7	-
Miscellaneous	58,740	58,740	67,293	8,553
Total Revenue	12,788,743	12,788,743	12,682,025	(106,720)
Expenditures:				
Current:				
Culture and recreation:				
Library	9,020,893	9,020,893	8,063,053	957,840
Capital outlay	735,490	1,049,166	436,623	612,543
Debt Service				
Principal	-	-	27,582	(27,582)
Interest	-	-	7,086	(7,086)
Total Expenditures	9,756,383	10,070,059	8,534,344	1,535,715
Excess of revenues over expenditures	3,032,360	2,718,684	4,147,681	1,428,995
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	4,710	4,710
Transfers out	(3,041,395)	(3,041,395)	(3,041,395)	-
Total other financing sources (uses)	(3,041,395)	(3,041,395)	(3,036,685)	4,710
Net change in fund balance	(9,035)	(322,711)	1,110,996	1,433,705
Fund balances - beginning (July 1, 2021)	9,035	322,711	5,957,561	5,634,850
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ 7,068,557	\$ 7,068,555

* 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, 2022

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 2,724,472	\$ 2,724,472	\$ 2,767,059	\$ 42,587
Licenses and permits	-	-	19,678	19,678
Intergovernmental	447,250	447,250	2,149,537	1,702,287
Charges for services	5,000	5,000	2,558	(2,442)
Investment income	187,500	187,500	(401,138)	(588,638)
Miscellaneous	-	-	1,818	1,818
Total Revenue	3,364,222	3,364,222	4,539,512	1,175,290
Expenditures:				
Current:				
Public Safety				
Engineering	1,324,745	1,304,745	873,707	431,038
Capital outlay	18,290,000	18,422,661	5,224,419	13,198,242
Debt Service				
Principal	-	-	65	(65)
Interest	-	-	18	(18)
Total Expenditures	19,614,745	19,727,406	6,098,209	13,629,197
Excess (deficiency) of revenues over expenditures	(16,250,523)	(16,363,184)	(1,558,697)	14,804,487
Other financing sources (uses):				
Transfers in	2,081,662	-	-	-
Transfers out	(31,402)	(93,962)	(31,402)	62,560
Total other financing sources (uses)	2,050,260	(93,962)	(31,402)	62,560
Net change in fund balance	(14,200,263)	(16,457,146)	(1,590,099)	14,867,047
Fund balances - beginning (July 1, 2021)	14,200,263	16,457,146	21,627,058	5,169,912
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ 20,036,959	\$ 20,036,959

* 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, 2022

	Health Service District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 4,069,783	\$ 4,069,783	\$ 4,218,157	\$ 148,374
Licenses and permits	378,500	378,500	443,247	64,747
Intergovernmental	(69,777)	(69,777)	-	69,777
Charges for services	670,000	670,000	1,770,742	1,100,742
Investment income	69,777	69,777	(147,790)	(217,567)
Miscellaneous	25,000	25,000	73,805	48,805
Total Revenue	5,143,283	5,143,283	6,358,161	1,214,878
Expenditures:				
Current:				
Health				
Health Services	1,801,634	1,801,634	1,761,602	40,032
Child Health	543,049	543,049	366,603	176,446
Communicable Disease	508,950	508,950	362,678	146,272
Environmental Health	552,395	552,395	365,139	187,256
Vector Control	175,051	175,051	165,936	9,115
Vital Records	272,715	272,715	251,048	21,667
Nursing	1,126,172	1,126,172	623,121	503,051
Injury Prevention	82,645	82,645	19,356	63,289
Capital outlay	-	646,325	141,118	505,207
Total Expenditures	5,062,611	5,708,936	4,056,601	1,652,335
Excess (deficiency) of revenues over expenditures	80,672	(565,653)	2,301,560	2,867,213
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(1,043,240)	(1,043,240)	(1,043,240)	-
Total other financing sources (uses)	(256,342)	(256,342)	(256,342)	-
Net change in fund balance	(175,670)	(821,995)	2,045,218	2,867,213
Fund balances - beginning (July 1, 2021)	175,670	821,995	8,210,073	7,388,078
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ 10,255,291	\$ 10,255,291

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - HURF Fund
Year Ended June 30, 2022

Exhibit E - 6

	HURF Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Licenses and permits	\$ 45,000	\$ 45,000	\$ 88,123	\$ 43,123
Intergovernmental	13,590,577	13,590,577	14,135,177	544,600
Charges for services	2,000	2,000	-	(2,000)
Investment income	339,777	339,777	(20,436)	(360,213)
Miscellaneous	8,000	8,000	937,730	929,730
Total Revenue	13,985,354	13,985,354	15,140,594	1,155,241
Expenditures:				
Current:				
Highway and streets				
Engineering	3,859,698	3,214,698	3,740,869	(526,171)
Public Works	10,781,235	10,781,235	9,163,793	1,617,442
Capital outlay				
Engineering	5,857,000	6,502,000	5,057,475	1,444,525
Public Works	1,391,088	1,391,088	690,777	700,311
Debt service:				
Principal retirement	67,754	67,754	61,861	5,893
Interest and fiscal charges	-	-	6,262	(6,262)
Total Expenditures	21,956,775	21,956,775	18,721,036	3,235,738
Excess (deficiency) of revenues over expenditures	(7,971,421)	(7,971,421)	(3,580,442)	4,390,979
Other financing sources (uses):				
Proceeds from sale of capital assets	-	-	10,375	10,375
Transfers in	2,081,662	7,949,662	8,452,507	502,845
Transfers out	(93,962)	(93,962)	(687,646)	(593,684)
Total other financing sources (uses)	1,987,700	7,855,700	7,775,236	(80,464)
Net change in fund balance	(5,983,721)	(115,721)	4,194,794	4,310,515
Fund balances - beginning (July 1, 2021)	5,983,721	115,721	1,777,602	1,661,881
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ 5,972,396	\$ 5,972,396

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - American Rescue Plan Act Grant Fund
Year Ended June 30, 2022

Exhibit E - 7

	American Rescue Plan Act Grant Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Intergovernmental	\$ 25,731,336	\$ 18,231,336	\$ 856,640	\$ (17,374,696)
Investment income	-	-	(440,114)	(440,114)
Total Revenue	25,731,336	18,231,336	416,526	(17,814,810)
Expenditures:				
Current:				
General government				
Financial Services	46,503,271	30,630,271	416,526	30,213,745
Capital outlay	-	8,373,000	-	8,373,000
Total Expenditures	46,503,271	39,003,271	416,526	38,586,745
Excess (deficiency) of revenues over expenditures	(20,771,935)	(20,771,935)	-	20,771,935
Net change in fund balance	(20,771,935)	(20,771,935)	-	20,771,935
Fund balances - beginning (July 1, 2021)	20,771,935	20,771,935	-	(20,771,935)
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ -	\$ -

* Variance = Positive or (Negative)
 See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - Emergency Rental Assistance Fund

Year Ended June 30, 2022

	Emergency Rental Assistance Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Intergovernmental	\$ 5,400,000	\$ 5,320,000	\$ 7,181,859	\$ 1,861,859
Investment income	-	-	(88,759)	(88,759)
Total Revenue	5,400,000	5,320,000	7,093,100	1,773,100
Expenditures:				
Current:				
General government				
Community Development	5,462,859	5,382,859	7,093,100	(1,710,241)
Total Expenditures	5,462,859	5,382,859	7,093,100	(1,710,241)
Excess (deficiency) of revenues over expenditures	(62,859)	(62,859)	-	62,859
Net change in fund balance	(62,859)	(62,859)	-	62,859
Fund balances - beginning (July 1, 2021)	62,859	62,859	-	(62,859)
Fund balances - ending (June 30, 2022)	\$ -	\$ -	\$ -	\$ -

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Notes to Budgetary Comparison Schedules

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NOTE 1 - BUDGETING AND BUDGETARY CONTROL

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

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

NOTE 2 - BUDGETARY BASIS OF ACCOUNTING

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

NOTE 3 - EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2022, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

<u>Fund/Department</u>	<u>Excess</u>
General Fund:	
Treasurer	\$ 33,467
Geographical Information Systems	27,784
Emergency Services	12,850
Attorney- Civil division	9,626
Sheriff- Medical Examiner	4,517
Adult Probation- Graffiti Abatement	2,686
Attorney- Criminal division	2,194
Superior Court- Information and Technology	1,186
Constable- Precinct #2	66
Major Fund:	
Emergency Rental Assistance Fund 2400	1,710,241

Departments may exceed their department's budget for various reasons, including unexpected events. When departments exceed their budget, this is addressed with the departments in their subsequent budgetary meeting with the County Administrator and the Board of Supervisors or by utilizing appropriated reserves approved by the Board of Supervisors.

The General Fund's Treasurer department exceeded their budget in the amount of \$33,467, due to unexpected additional expenditures experienced during their relocation to a different building.

NOTE 3 - EXPENDITURES IN EXCESS OF APPROPRIATIONS (Concluded)

Unbudgeted and unexpected but needed building modifications were needed for their proper and secured operation. The Geographical Information Systems- a division of the Information and technology department exceeded their budget by \$27,784 due to unbudgeted software subscription increases in the year. Emergency Services, a division of the County Administration department, exceeded its budget by \$12,850, due to additional, board approved, expenditures in aid of the massive immigrants' presence at the border. Sanitary portables were authorized to protect agriculture fields. Except for the Attorney's office, whose budget excess resulted from needed personnel compensation adjustments, other general fund departments' exceeding their budget mainly due to increase in operations expenditures due to inflation.

There were enough budgetary appropriations in the General fund reserves to address each department need however due to timing, final budget adjustment was not processed.

The Emergency Rental Assistance fund exceeded their expenditure allocation due to the overwhelming success of the program. County was not expecting program administrator was going to be able to process that many applications. The need was underestimated; there was no impact to the cash-flow as funds were advanced from the federal government.

Required Supplementary Information
Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans
 June 30, 2022

	Reporting Fiscal Year (Measurement Date)								2014 through 2013
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Arizona State Retirement System									
County's proportion of the net pension liability	0.39778%	0.40192%	0.40288%	0.42790%	0.41308%	0.41412%	0.42640%	0.44010%	Information
County's proportionate share of the net pension liability	\$ 52,266,526	\$ 69,638,749	\$ 58,623,728	\$ 59,676,991	\$ 64,349,812	\$ 66,843,128	\$ 66,420,867	\$ 65,128,723	not
County's covered payroll	\$ 44,833,645	\$ 44,351,072	\$ 42,526,641	\$ 41,038,310	\$ 42,065,833	\$ 39,298,811	\$ 38,985,060	\$ 39,147,507	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	116.58%	157.02%	137.85%	145.42%	152.97%	170.09%	170.38%	166.37%	
Plan fiduciary net position as a percentage of the total pension liability	78.58%	69.33%	73.24%	73.40%	69.92%	67.06%	68.35%	69.49%	

**CORP-
 Administrative Office of the Courts**

	Reporting Fiscal Year (Measurement Date)								2014 through 2013
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
County's proportion of the net pension liability	4.80830%	4.72981%	4.85033%	5.07764%	5.24730%	5.35008%	5.55640%	5.88090%	Information
County's proportionate share of the net pension liability	\$ 17,849,375	\$ 22,592,721	\$ 20,465,510	\$ 18,278,159	\$ 21,053,157	\$ 15,095,434	\$ 13,508,296	\$ 13,196,244	not
County's covered payroll	\$ 5,758,995	\$ 5,811,980	\$ 5,877,229	\$ 5,684,418	\$ 6,130,267	\$ 5,858,159	\$ 6,146,304	\$ 6,309,882	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	309.94%	388.73%	348.22%	321.55%	343.43%	257.68%	219.78%	209.14%	
Plan fiduciary net position as a percentage of the total pension liability	62.53%	50.07%	51.99%	53.72%	49.21%	54.81%	57.89%	58.59%	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)								2014 through 2013
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
County's proportion of the net pension liability	2.65972%	2.66112%	2.64669%	2.18470%	2.14490%	2.25081%	2.25650%	2.21170%	Information
County's proportionate share of the net pension liability	\$ 16,186,063	\$ 17,961,507	\$ 17,552,232	\$ 13,766,665	\$ 26,136,273	\$ 23,261,380	\$ 17,633,417	\$ 14,831,269	not
State's proportionate share of the net pension liability associated with the County	\$ 1,707,098	\$ 1,707,098	\$ 1,649,728	\$ 2,358,829	\$ 8,461,448	\$ 5,184,186	\$ 5,497,366	\$ 4,547,405	available
Total	\$ 17,893,161	\$ 19,668,605	\$ 19,201,960	\$ 16,125,494	\$ 34,597,721	\$ 28,445,566	\$ 23,130,783	\$ 19,378,674	
County's covered payroll	\$ 2,026,610	\$ 2,068,589	\$ 2,076,594	\$ 2,065,285	\$ 1,881,817	\$ 1,877,574	\$ 2,005,375	\$ 2,033,310	
County's proportionate share of the net pension liability as a percentage of its covered payroll	798.68%	868.30%	845.24%	666.57%	1,388.88%	1,238.91%	879.31%	729.42%	
Plan fiduciary net position as a percentage of the total pension liability	36.28%	29.80%	30.14%	30.40%	19.66%	23.42%	28.32%	31.91%	

See accompanying notes to pension plan schedules.

Required Supplementary Information

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

June 30, 2022

	PSPRS- Sheriff								2014 through 2013
	Reporting Fiscal Year								
	(Measurement Date)								
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Total pension liability									Information
Service cost	\$ 792,853	\$ 912,396	\$ 1,101,599	\$ 1,052,442	\$ 1,329,811	\$ 973,281	\$ 1,013,904	\$ 973,102	not
Interest on the total pension liability	3,283,107	3,125,065	2,911,457	2,816,846	2,544,024	2,452,226	2,399,333	2,062,956	available
Changes of benefit terms	-	-	-	-	482,995	1,347,402	-	637,664	
Differences between expected and actual experience in the measurement of the pension liability	(59,356)	575,000	1,005,224	(1,309,288)	384,121	(1,497,757)	(825,451)	(534,671)	
Changes in assumptions or other inputs	-	-	965,378	-	1,284,788	1,209,754	-	2,691,578	
Benefit payments, including refunds of employee contributions	(1,961,658)	(2,694,240)	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Net change in total pension liability	2,054,946	1,918,221	4,019,160	810,813	4,291,147	2,256,708	1,028,605	4,257,889	
Total pension liability—beginning	45,162,050	43,243,829	39,224,669	38,413,856	34,122,709	31,866,001	30,837,396	26,579,507	
Total pension liability—ending (a)	\$ 47,216,996	\$ 45,162,050	\$ 43,243,829	\$ 39,224,669	\$ 38,413,856	\$ 34,122,709	\$ 31,866,001	\$ 30,837,396	
Plan fiduciary net position									
Contributions—employer	\$ 25,588,809	\$ 1,857,229	\$ 1,970,597	\$ 1,555,743	\$ 1,754,674	\$ 1,536,325	\$ 1,354,473	\$ 1,273,705	
Contributions—employee	424,734	426,954	460,217	521,397	596,639	578,796	600,695	536,761	
Net investment income	9,369,113	274,717	1,097,837	1,269,896	1,916,783	94,390	571,187	1,852,836	
Benefit payments, including refunds of employee contributions	(1,961,658)	(2,694,240)	(1,964,498)	(1,749,187)	(1,734,592)	(2,228,198)	(1,559,181)	(1,572,740)	
Administrative expense	(41,872)	(22,401)	(20,075)	(20,028)	(17,360)	(13,982)	(14,313)	(14,922)	
Other changes	-	(67,649)	-	(75,399)	46,180	(309,999)	(11,950)	19,369	
Net change in plan fiduciary net position	33,379,126	(225,390)	1,544,078	1,502,422	2,562,324	(342,668)	940,911	2,095,009	
Plan fiduciary net position—beginning	21,334,050	21,559,439	20,015,414	18,512,992	15,950,668	16,293,336	15,352,425	13,257,416	
Adjustment to Beginning of Year	(1)	1	(53)	-	-	-	-	-	
Plan fiduciary net position—ending (b)	\$ 54,713,175	\$ 21,334,050	\$ 21,559,439	\$ 20,015,414	\$ 18,512,992	\$ 15,950,668	\$ 16,293,336	\$ 15,352,425	
County's net pension liability (asset)—ending (a) - (b)	\$ (7,496,179)	\$ 23,828,000	\$ 21,684,390	\$ 19,209,255	\$ 19,900,864	\$ 18,172,041	\$ 15,572,665	\$ 15,484,971	
Plan fiduciary net position as a percentage of the total pension liability	115.88%	47.24%	49.86%	51.03%	48.19%	46.75%	51.13%	49.79%	
Covered payroll	\$ 5,533,503	\$ 5,239,486	\$ 5,420,002	\$ 5,486,350	\$ 5,555,029	\$ 4,968,211	\$ 5,128,633	\$ 4,969,586	
County's net pension liability as a percentage of covered payroll	-135.47%	454.78%	400.08%	350.13%	358.25%	365.77%	303.64%	311.59%	

See accompanying notes to pension plan schedules.

YUMA COUNTY
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Plans
June 30, 2022

Exhibit F- 2
(Concluded)

	CORP- Detention								2014 through 2013
	Reporting Fiscal Year								
	(Measurement Date)								
	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	
Total pension liability									Information
Service cost	\$ 654,595	\$ 775,664	\$ 928,032	\$ 992,205	\$ 874,964	\$ 740,215	\$ 845,955	\$ 770,394	not
Interest on the total pension liability	1,911,183	1,773,238	1,666,890	1,622,462	1,341,678	1,331,290	1,374,712	1,128,206	available
Changes of benefit terms	-	-	-	(1,225,833)	2,703,146	33,024	-	292,270	
Differences between expected and actual experience in the measurement of the pension liability	(268,364)	619,304	(141,803)	(46,488)	(254,208)	(654,376)	(1,133,677)	458,574	
Changes in assumptions or other inputs	-	-	666,094	-	377,370	737,886	-	1,719,316	
Benefit payments, including refunds of employee contributions	(1,161,024)	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Net change in total pension liability	1,136,390	2,014,287	1,870,217	243,538	4,010,868	569,165	(468,683)	3,391,764	
Total pension liability—beginning	26,106,509	24,092,222	22,222,005	21,978,467	17,967,599	17,398,434	17,867,117	14,475,353	
Total pension liability—ending (a)	<u>\$ 27,242,899</u>	<u>\$ 26,106,509</u>	<u>\$ 24,092,222</u>	<u>\$ 22,222,005</u>	<u>\$ 21,978,467</u>	<u>\$ 17,967,599</u>	<u>\$ 17,398,434</u>	<u>\$ 17,867,117</u>	
Plan fiduciary net position									
Contributions—employer	\$ 10,966,385	\$ 948,268	\$ 1,021,590	\$ 849,783	\$ 784,402	\$ 659,646	\$ 485,516	\$ 542,639	
Contributions—employee	357,678	410,019	462,996	528,115	496,539	426,930	442,896	478,367	
Net investment income	5,642,437	409,068	769,070	920,644	1,345,748	69,097	429,272	1,451,690	
Benefit payments, including refunds of employee contributions	(1,161,024)	(1,153,919)	(1,248,996)	(1,098,808)	(1,032,082)	(1,618,874)	(1,555,673)	(976,996)	
Administrative expense	(25,324)	(15,832)	(14,426)	(14,629)	(12,172)	(10,170)	(10,977)	(11,414)	
Other changes	(1,660)	-	-	4,162	(71)	1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	15,778,492	597,604	990,234	1,189,267	1,582,364	(472,219)	(221,058)	1,443,176	
Plan fiduciary net position—beginning	15,551,270	14,953,666	13,963,432	12,774,165	11,191,801	11,664,020	11,885,078	10,441,902	
Adjustment to Beginning of Year	-	-	-	-	-	-	-	-	
Plan fiduciary net position—ending (b)	<u>\$ 31,329,762</u>	<u>\$ 15,551,270</u>	<u>\$ 14,953,666</u>	<u>\$ 13,963,432</u>	<u>\$ 12,774,165</u>	<u>\$ 11,191,801</u>	<u>\$ 11,664,020</u>	<u>\$ 11,885,078</u>	
County's net pension liability (asset)—ending (a) - (b)	<u>\$ (4,086,863)</u>	<u>\$ 10,555,239</u>	<u>\$ 9,138,556</u>	<u>\$ 8,258,573</u>	<u>\$ 9,204,302</u>	<u>\$ 6,775,798</u>	<u>\$ 5,734,414</u>	<u>\$ 5,982,039</u>	
Plan fiduciary net position as a percentage of the total pension liability	115.00%	59.57%	62.07%	62.84%	58.12%	62.29%	67.04%	66.52%	
Covered payroll	\$ 6,570,394	\$ 6,383,294	\$ 6,061,083	\$ 5,782,907	\$ 6,031,420	\$ 5,076,419	\$ 5,266,304	\$ 5,273,460	
County's net pension liability as a percentage of covered payroll	-62.20%	165.36%	150.77%	142.81%	152.61%	133.48%	108.89%	113.44%	

See accompanying notes to pension plan schedules.

YUMA COUNTY
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2022

Arizona State Retirement System

	Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Statutorily required contribution	\$ 5,455,081	\$ 5,212,793	\$ 5,071,276	\$ 4,751,770	\$ 4,489,249	\$ 4,530,046	\$ 4,175,949	\$ 4,240,209	\$ 4,245,473	Information not available
County's contributions in relation to the statutorily required contribution	5,455,081	5,212,793	5,071,276	4,751,770	4,489,249	4,530,046	4,175,949	4,240,209	4,245,473	Information not available
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County's covered payroll	\$ 45,494,488	\$ 44,833,645	\$ 44,351,072	\$ 42,526,641	\$ 41,038,310	\$ 42,065,833	\$ 39,298,811	\$ 38,985,060	\$ 39,147,507	
County's contributions as a percentage of covered payroll	11.99%	11.63%	11.43%	11.17%	10.94%	10.77%	10.63%	10.88%	10.84%	

**CORP-
Administrative Office of the Courts**

	Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Statutorily required contribution	\$ 1,970,100	\$ 1,913,371	\$ 1,751,020	\$ 1,884,331	\$ 1,271,301	\$ 1,179,381	\$ 1,118,908	\$ 905,906	\$ 914,570	Information not available
County's contributions in relation to the statutorily required contribution	1,970,100	1,913,371	1,751,020	1,884,331	1,271,301	1,179,381	1,118,908	905,906	914,570	Information not available
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County's covered payroll	\$ 5,540,427	\$ 5,758,995	\$ 5,811,980	\$ 5,877,229	\$ 5,684,418	\$ 6,130,267	\$ 5,858,159	\$ 6,146,304	\$ 6,309,882	
County's contributions as a percentage of covered payroll	35.56%	33.22%	30.13%	32.06%	22.36%	19.24%	19.10%	14.74%	14.49%	

Elected Officials Retirement Plan

	Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	
Statutorily required contribution	\$ 1,200,210	\$ 1,196,680	\$ 1,231,113	\$ 1,237,485	\$ 456,575	\$ 440,826	\$ 441,232	\$ 420,750	\$ 471,263	Information not available
County's contributions in relation to the statutorily required contribution	1,200,210	1,196,680	1,231,113	1,196,439	-	440,826	441,232	420,750	471,263	Information not available
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ 41,046	\$ 456,575	\$ -	\$ -	\$ -	\$ -	
County's covered payroll	\$ 2,057,763	\$ 2,026,610	\$ 2,068,589	\$ 2,076,594	\$ 2,065,285	\$ 1,881,817	\$ 1,877,574	\$ 2,005,375	\$ 2,033,310	
County's contributions as a percentage of covered payroll	58.33%	59.05%	59.51%	57.62%	0.00%	23.43%	23.50%	20.98%	23.18%	

See accompanying notes to pension plan schedules.

YUMA COUNTY
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2022

Exhibit F- 3
(Concluded)

PSPRS- Sheriff

	Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 550,817	\$ 1,471,819	\$ 1,936,032	\$ 1,980,818	\$ 2,125,222	\$ 1,894,438	\$ 1,619,866	\$ 1,354,473	\$ 1,273,705	Information not available
County's contributions in relation to the actuarial determined contribution	550,817	25,622,077	1,936,032	1,980,818	1,454,062	1,894,438	1,619,866	1,354,473	1,273,705	Information not available
County's contribution deficiency (excess)	\$ -	\$ (24,150,258) *	\$ -	\$ -	\$ 671,160	\$ -	\$ -	\$ -	\$ -	
County's covered payroll	\$ 5,295,186	\$ 5,533,503	\$ 5,239,486	\$ 5,420,002	\$ 5,486,350	\$ 5,555,029	\$ 4,968,211	\$ 5,128,633	\$ 4,969,586	
County's contributions as a percentage of covered payroll	10.40%	463.04%	36.95%	36.55%	26.50%	34.10%	32.60%	26.41%	25.63%	

CORP- Detention

	Reporting Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 359,013	\$ 852,265	\$ 1,032,819	1,069,359	\$ 801,311	\$ 814,486	\$ 655,367	\$ 485,516	\$ 542,639	Information not available
County's contributions in relation to the actuarial determined contribution	359,013	11,081,261	1,032,819	1,069,359	801,311	814,486	655,367	485,516	542,639	Information not available
County's contribution deficiency (excess)	\$ -	\$ (10,228,996) *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
County's covered payroll	\$ 6,521,600	\$ 6,570,394	\$ 6,383,294	\$ 6,061,083	\$ 5,782,907	\$ 6,031,420	\$ 5,076,419	\$ 5,266,304	\$ 5,273,460	
County's contributions as a percentage of covered payroll	5.50%	168.65%	16.18%	17.64%	13.86%	13.50%	12.91%	9.22%	10.29%	

* On December 7, 2020 the Board of Supervisors approved Resolution 2020-52, authorizing the issuance of pledge revenue obligations series 2020 in the amount of \$35,070,000. Proceeds were used to fund and pay down the County's current unfunded liability for its Public Safety Personnel Retirement System pension plan in the amount of \$24,150,258; and the Corrections Officer Retirement Plan in the amount of \$10,228,996

See accompanying notes to pension plan schedules.

Note 1 – Actuarially Determined Contribution Rates

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two (2) years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2020 actuarial valuation	17 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%–8.0% to 3.5%–7.5% for PSPRS and from 4.0%–7.25% to 3.5%–6.5% for CORP. 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 2017 actuarial valuation, wage growth was decreased from 4.0% to 3.5% for PSPRS and CORP. 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	In the 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables, with 75.00% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

Note 2 – Factors that Affect Trends

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS, CORP, CORP-AOC and EORP changed benefits terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS and EORP also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date.

Yuma County
Required Supplementary Information
Notes to Pension Plan Schedules
June 30, 2022

Note 2 – Factors that Affect Trends (concluded)

These changes also increased the PSPRS-, CORP-, and CORP-AOC-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes increased the PSPRS-, CORP-, and CORP-AOC-required contributions beginning in fiscal year 2019 for members who retired or will retire after law's effective date. EORP-required contributions are not based on actuarial valuations, and therefore, these changes did not affect them.

Also, the County refunded excess employee contributions to PSPRS and EORP members. PSPRS and EORP allowed the County to reduce its actual employer contributions for the refund amounts. As a result, the County's pension contributions were less than the actuarially or statutorily determined contributions for both PSPRS and EORP in 2018 and for EORP in 2019.

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

Required Supplementary Information

Infrastructure Assets

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 pavement roads; and gravel roads. Network subsystem detail is not presented in these basic financial statements; however, the County maintains detailed information on these subsystems.

Yuma County has elected to use the "Modified Approach" as defined by GASB Statement No. 34 for infrastructure reporting for its Asphalt Pavement Road Subsystem only. Assets accounted for under the modified approach include approximately 615.89 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 assessments and summarizes the results using a measurement scale; and (3) it estimates the annual amount to maintain and preserve the subsystem at the established condition assessment level.
- The County must commit to a predetermined condition level, and the County's board of supervisors must have made that commitment in an open forum and documented the decision.
- The County documents that the eligible infrastructure capital assets are being preserved approximately at or above the established and disclosed condition assessment level.

In February 2021, the Yuma County Board of Supervisors adopted a resolution 2021-01 to maintain eligible asphalt pavement roads to an average pavement condition index (PCI) level of 60. County-owned roads are classified based on land use, access and traffic utilization into the following three classifications: County highways, subdivisions, and public access roads.

To manage and preserve eligible roads, Yuma County utilizes the ASTM International standards designation D6433, "Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys". The County has adopted the ASTM International standards method to better evaluate the condition of County roads. The purpose is to develop a cost effective rehabilitation program that preserves the County's roads investment and enhances public transportation and safety. Each road segment is evaluated using 8 different road distress factors: cracking, potholes, rutting, bleeding, adhesive failure, loss of fine aggregate, shoulder drop off, and polished aggregate. All of these factors are averaged to obtain a distress rating. Additionally, 6 (six) pavement quality factors are rated: geometrics, ride, safety, service level, surface friction, and structure. These evaluations (distress and pavement quality) are combined to obtain a "Pavement Condition Index" (PCI); this index is then assigned to each road and expressed in a continuous scale from 0 to 100, for which 0 is assigned as unacceptable road condition and 100 is assigned the physical characteristics of a new road.

Modified Approach for County’s Paved Roads (Concluded)

The following conditions were defined:

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

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

The County’s adopted policy is to maintain and preserve eligible infrastructure roads at an average PCI rating of 60. As of June 30, 2022, the County’s eligible roads were rated at a PCI of 67.25 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>PCI Range</u>
Excellent	24.72%	100 – 80
Acceptable	33.84%	80 – 65
Lowest Acceptable	41.10%	65 – 40
Needs Improvement	.28%	40 – 20
Unacceptable	.03%	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended \$2,242,786 on maintenance for the fiscal year ended June 30, 2022. These expenditures were needed in order to increase the average PCI condition of 67.25 to a more acceptable level. The County has estimated that the amount of annual expenditures required for maintaining paved roads at the average PCI of 60 is a minimum of \$4,916,090 for the fiscal year ending June 30, 2023. This is an increase of \$2,673,304 in expenditures over the prior year.

The 2023 estimated budget increased by \$2,424,527. The 2022 actual expenditures were \$248,777 less than the estimated budget. A schedule of estimated annual amounts calculated to maintain and preserve its streets at the current level compared to actual expenditures for road maintenance for the last 10 (ten) years is presented below:

<u>Fiscal Year</u>	<u>Maintenance Estimate</u>	<u>Actual Expenditures</u>	<u>OCI/PCI Rating</u>
2013-2014	\$ 700,466	\$ 728,598	69.45
2014-2015	966,238	1,101,765	70.58
2015-2016	1,041,077	1,249,642	71.12
2016-2017	1,218,286	1,309,855	70.65
2017-2018	2,211,490	1,841,910	69.84
2018-2019	2,551,930	2,024,978	68.40
2019-2020	2,534,220	2,252,687	67.03
2020-2021	2,004,510	1,967,000	67.14
2021-2022	2,491,563	2,242,786	67.25
2022-2023	4,916,090	n/a	n/a

**Other Supplementary
Information**

Major Governmental Fund- General Fund

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2022

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 33,612,152	\$ 33,612,152	\$ 34,509,339	\$ 897,187
Interest On Delinquent Taxes	1,059,628	1,059,628	1,106,289	46,661
County Sales Tax	18,250,150	18,250,150	18,894,672	644,522
Franchise Tax	150,000	150,000	348,913	198,913
Total Taxes	53,071,930	53,071,930	54,859,213	1,787,283
Business Licenses	3,005	3,005	2,355	(650)
Building Permits	892,500	892,500	1,226,526	334,026
Plumbing Permits	12,600	12,600	9,562	(3,038)
Environmental Health Permits	100,940	100,940	128,628	27,688
Mobile Home Permits	5,500	5,500	4,983	(517)
Planning Variance Permits	6,000	6,000	7,570	1,570
Special Use Permits	7,500	7,500	6,750	(750)
Total Licenses and Permits	1,028,045	1,028,045	1,386,373	358,328
Auto Lieu Tax	6,997,540	6,997,540	7,939,155	941,615
Federal Grants	56,230	56,230	118,854	62,624
Federal Payments In Lieu Of Taxes	3,851,635	3,851,635	3,954,170	102,535
Agency Reimbursements	-	-	8,897	8,897
State Grants	60,498	60,498	54,856	(5,642)
State Reimbursement	250,000	250,000	2,192,505	1,942,505
State Shared Sales Tax	27,891,632	27,891,632	31,841,283	3,949,651
State Shared Liquor Licenses	37,200	37,200	30,614	(6,586)
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	39,694,785	39,694,785	46,690,384	6,995,599
Septic Reassignment Fee	47,302	47,302	53,150	5,848
Plan Check Fees	9,250	9,250	8,600	(650)
Legal Services/Attorney's Fees	291,505	291,505	347,231	55,726
Modifications (P&Z)	1,000	1,000	5,100	4,100
Zoning Application Fees	22,000	22,000	32,907	10,907
Subdivision Fees	28,000	28,000	37,982	9,982
Recording Fees	866,530	866,530	1,182,320	315,790
Temporary Use Permit	6,000	6,000	4,920	(1,080)
Treasurer's Office Fees	95,900	95,900	104,836	8,936
Public Fiduciary Fees & Charges	80,000	80,000	75,042	(4,958)
Assessor's Office Fees	11,500	11,500	20,514	9,014
Payroll Garnishment Fees	2,500	2,500	2,830	330
Special District Charges	267,408	267,408	268,713	1,305
Indirect Cost Revenue	3,334,513	3,334,513	3,279,119	(55,394)
Miscellaneous Fees For Services	3,180	3,180	6,400	3,220
Sheriff Fees	4,000	4,000	22,965	18,965
Sheriff Fingerprint/Copy Fees	10,083	10,083	8,003	(2,080)
Correctional Housing - Juvenile	11,000	11,000	3,525	(7,475)
Election Fees	110,000	110,000	47,344	(62,656)
Cremation Fees	32,000	32,000	36,800	4,800
Total Charges for services	5,233,671	5,233,671	5,548,302	314,631

Schedule of Revenues by Category

Budget and Actual- General Fund

Year Ended June 30, 2022

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Superior Court Fines	248,194	248,194	297,933	49,739
Justice Court #1 Fines	760,472	760,472	596,819	(163,653)
Justice Court #2 Fines	166,971	166,971	196,475	29,504
Justice Court #3 Fines	292,752	292,752	304,794	12,042
House Arrest Fees	4,062	4,062	6,330	2,268
Juvenile Court Fines & Fees	39,500	39,500	28,503	(10,997)
Work Furlough Fees	6,581	6,581	1,943	(4,638)
Zoning Violation Fines	1,365	1,365	1,115	(250)
Other Fines	32,802	32,802	5,180	(27,622)
Total Fines and Forfeits	1,552,699	1,552,699	1,439,092	(113,607)
Interest On Investments	340,615	340,615	(918,058)	(1,258,673)
Total Investment Income	340,615	340,615	(918,058)	(1,258,673)
Rent General	141,412	141,412	189,641	48,229
Total Rents	141,412	141,412	189,641	48,229
Vending Machine Proceeds	500	500	-	(500)
Telephone Revenue	700	700	225	(475)
Bad Check Fees	1,810	1,810	4,866	3,056
Void/Stale Dated Revenue	5,882	5,882	14,264	8,382
Restitution & Other Payments	3,131	3,131	3,695	564
Sale Of Auction Items	6,214	6,214	10,396	4,182
Cash Over/(Short)	50	50	1	(49)
Miscellaneous Revenues	124,447	124,447	373,728	249,281
Refund/Reverse Expense	5,000	5,000	80,843	75,843
Contributions From Private Sources	30,000	30,000	26,280	(3,720)
Total Miscellaneous	177,734	177,734	514,298	336,564
Total General Fund Revenue	\$ 101,240,891	\$ 101,240,891	\$ 109,709,245	\$ 8,468,354

* Variance = Positive / (Negative)

Schedule of Expenditures by Category
Budget and Actual- General Fund
 Year Ended June 30, 2022

Department / Agency	General Fund				Total Agency Expenditure	Variance *
	0100		0100			
	Budgeted Amounts		Actual Amounts			
Original	Final	Current	Capital Outlay			
County Administrator	\$ 2,190,143	\$ 2,190,143	\$ 2,115,378	-	\$ 2,115,378	\$ 74,765
Board of Supervisors	660,809	660,809	633,509	-	633,509	27,300
Treasurer	903,091	903,091	936,558	-	936,558	(33,467)
Assessor	2,313,230	2,313,230	1,919,525	-	1,919,525	393,705
Recorder	770,413	770,413	725,709	-	725,709	44,704
Election Services	571,117	571,117	396,181	-	396,181	174,936
Attorney - Civil Division	1,012,062	1,012,062	1,021,688	-	1,021,688	(9,626)
Attorney - Criminal Division	3,704,931	3,704,931	3,707,125	-	3,707,125	(2,194)
Attorney - Administration Division	695,483	695,483	692,167	-	692,167	3,316
Clerk of Superior Court	2,226,934	2,226,934	2,160,396	-	2,160,396	66,538
Superior Court	3,798,211	3,798,211	3,631,698	-	3,631,698	166,513
Superior Court - Security	649,714	649,714	622,356	-	622,356	27,358
Superior Court - Collections	387,232	387,232	349,253	-	349,253	37,979
Court Trial Services	611,759	672,759	649,525	-	649,525	23,234
Conflict Administrator	1,533,548	1,533,548	1,372,889	-	1,372,889	160,659
Superior Court - Information And Tech	616,090	616,090	617,276	-	617,276	(1,186)
Justice Court #1	1,201,409	1,201,409	1,073,188	-	1,073,188	128,221
Justice Court #2	452,683	452,683	451,924	-	451,924	759
Justice Court #3	357,917	357,917	353,137	-	353,137	4,780
Constable Precinct #1	320,232	320,232	310,693	-	310,693	9,539
Constable Precinct #2	106,432	106,432	106,498	-	106,498	(66)
Attorney - Victim Services	278,023	278,023	263,725	-	263,725	14,298
Public Defender	2,621,292	2,621,292	2,415,774	-	2,415,774	205,518
General Government	8,960,189	18,061,917	11,615,721	\$ 1,324,758	12,940,480	5,121,437
County Administrator - Channel 77	195,264	195,264	191,178	-	191,178	4,086
Juvenile Justice Center - Administration	1,613,644	1,552,644	1,472,351	-	1,472,351	80,293
Juvenile Justice Center - Detention	4,027,064	4,027,064	3,481,905	9,412	3,491,318	535,746
Financial Services	2,527,857	2,527,857	2,488,529	-	2,488,529	39,328
Legal Defender	1,300,421	1,300,421	1,133,126	-	1,133,126	167,295
Human Resources	922,896	922,896	894,116	-	894,116	28,780
General Services	3,599,323	3,599,323	2,678,236	161,569	2,839,805	759,518
Information Technology Services	3,747,923	3,747,923	3,450,797	-	3,450,797	297,126
Development Services	783,462	783,462	709,113	-	709,113	74,349
Geographical Information Systems	544,930	544,930	572,714	-	572,714	(27,784)
Planning and Zoning	722,137	722,137	714,642	-	714,642	7,495
DDS- Customer Service	205,756	205,756	165,006	-	165,006	40,750
Superior Court - Adult Prob- Pretrial	431,082	431,082	349,431	-	349,431	81,651
Total General Government	57,564,703	66,666,431	56,443,038	1,495,739	57,938,777	8,727,654
Building Safety	526,738	526,738	481,214	-	481,214	45,524
Superior Court - Adult Probation	2,193,698	2,286,670	2,122,841	-	2,122,841	163,829
Adult Prob-Graffiti Abatement	68,111	68,111	70,797	-	70,797	(2,686)
Sheriff - Administration	10,545,917	10,545,917	2,452,231	170,599	2,622,830	7,923,087
Sheriff - Medical Examiner	683,162	683,162	687,679	-	687,679	(4,517)
Emergency Services	170,050	170,050	182,900	-	182,900	(12,850)
Total Public Safety	14,187,676	14,280,648	5,998,651	170,599	6,169,249	8,111,399
Public Works - Solid Waste Operati	1,071,565	1,071,565	699,723	171,004	870,727	200,838
Total Sanitation	1,071,565	1,071,565	699,723	171,004	870,727	200,838
Environmental Programs	226,368	226,368	136,871	-	136,871	89,497
Total Health	226,368	226,368	136,871	-	136,871	89,497
Medical Eligibility Program	14,058,082	14,058,082	13,026,795	-	13,026,795	1,031,287
Public Fiduciary	836,123	836,123	709,386	21,554	730,940	105,183
Total Welfare	14,894,205	14,894,205	13,736,180	21,554	13,757,734	1,136,471
Public Works - Parks	126,929	126,929	35,014	79,796	114,810	12,119
Total Culture and Recreation	126,929	126,929	35,014	79,796	114,810	12,119
School Superintendent	396,202	396,202	373,535	-	373,535	22,667
Total Education	396,202	396,202	373,535	-	373,535	22,667
Total General Fund	\$ 88,467,648	\$ 97,662,348	\$ 77,423,012	\$ 1,938,692	\$ 79,361,704	\$ 18,300,644

* Variance = Positive / (Negative)

**Other Supplementary
Information**

**Nonmajor Governmental Funds
Combining Balance Sheets**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
Assets						
Cash and cash equivalents	-	\$ 41,440	\$ 132,314	\$ 632,246	\$ 262,319	\$ 33,684
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	\$ 6,201	-	-	47,142	-	-
Accrued interest	2	23	403	352	362	36
Due from:						
Other funds	-	-	27,646	-	3,617	3,916
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 6,203	\$ 41,463	\$ 160,363	\$ 679,740	\$ 266,298	\$ 37,635
Liabilities						
Accounts payable	-	\$ 12,651	\$ 31,228	-	-	\$ 9,950
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	\$ 290	192	23,646	\$ 3,496	\$ 16,302	1,576
Due to:						
Other funds	4,357	1,585	12,881	-	17,829	245
Other governments	-	20,835	10,922	-	20,816	9,960
Deposits held for others	-	-	-	-	-	-
Total Liabilities	4,647	35,262	78,677	3,496	54,947	21,731
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	1,556	6,200	81,686	676,245	211,351	15,904
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	1,556	6,200	81,686	676,245	211,351	15,904
Total liabilities, deferred inflows of resources, and fund balances	\$ 6,203	\$ 41,463	\$ 160,363	\$ 679,740	\$ 266,298	\$ 37,635

Adult Probation				Attorney		
Drug Court Planning 2310	Intensive Prob SupCrt / JCEF 2321	Interstate Comp 2323	Other Grants 2350	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209	Witness Program 2210
\$ 30,155	-	\$ 18,756	\$ 6,552	\$ 37,366	-	-
-	-	-	-	-	-	-
4,743	-	-	25,013	25,505	\$ 64,758	\$ 53,910
42	\$ 54	8	6	-	-	-
8,872	-	-	-	-	2,563	2,697
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,075
\$ 43,812	\$ 54	\$ 18,765	\$ 31,572	\$ 62,871	\$ 67,320	\$ 59,682
\$ 1,763	-	-	-	-	\$ 955	\$ 5,335
-	-	-	-	-	-	-
1,635	\$ 6,707	-	-	\$ 3,671	1,317	5,372
642	118,268	-	-	-	43,717	1,008
1,369	86,695	-	-	-	-	-
-	-	-	-	-	-	-
5,408	211,670	-	-	3,671	45,989	11,715
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,075
38,403	-	\$ 18,765	\$ 31,572	59,200	21,332	44,891
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	(211,617)	-	-	-	-	-
38,403	(211,617)	18,765	31,572	59,200	21,332	47,966
\$ 43,812	\$ 54	\$ 18,765	\$ 31,572	\$ 62,871	\$ 67,320	\$ 59,682

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Attorney					
	Federal Narcotics	HIDTA	Anti-	Other	Crime Prosecution	Victim Serv
	Enforcement 2226	Grant (SBA) 2227	Racketeering 2235	Grants 2285	Enhancement 2290	Restitution ST 2330
Assets						
Cash and cash equivalents	\$ 68,687	-	\$ 612,151	\$ 200,659	\$ 262	\$ 111,265
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	\$ 164,872	4,275	-	-	-
Accrued interest	34	-	438	-	40	-
Due from:						
Other funds	3,492	-	-	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	31,685	1,116	-	-	-	-
Total Assets	\$ 103,898	\$ 165,988	\$ 616,864	\$ 200,659	\$ 302	\$ 111,265
Liabilities						
Accounts payable	\$ 1,616	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	\$ 4,236	-	-	\$ 720	-
Due to:						
Other funds	3,524	156,207	-	-	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	5,139	160,443	-	-	720	-
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	31,685	1,116	-	-	-	-
Restricted	67,074	4,429	\$ 616,864	\$ 200,659	-	\$ 111,265
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(418)	-
Total Fund Balances	98,759	5,545	616,864	200,659	(418)	111,265
Total liabilities, deferred inflows of resources, and fund balances	\$ 103,898	\$ 165,988	\$ 616,864	\$ 200,659	\$ 302	\$ 111,265

Attorney			Clerk of Superior Court			Development Services	
Victim Serv Restitution FED 2331	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Road Fund 2251	Other Grants 2349
\$ 13,629	\$ 58,691	\$ 29,176	\$ 66,884	\$ 46,629	\$ 17,971	\$ 1,268,448	\$ 30,047
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
103	-	-	36	29	8	607	-
-	-	-	-	-	-	-	173
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,804
\$ 13,732	\$ 58,691	\$ 29,176	\$ 66,921	\$ 46,659	\$ 17,979	\$ 1,269,055	\$ 47,024
\$ 573	-	-	-	-	-	\$ 19,280	\$ 29
-	-	-	-	-	-	-	-
-	-	\$ 637	\$ 444	\$ 514	-	-	812
-	-	-	-	139	-	73,433	42,561
-	-	-	-	-	-	-	-
-	-	-	-	-	-	192,390	-
573	-	637	444	653	-	285,103	43,402
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,804
13,159	\$ 58,691	28,539	66,477	46,006	\$ 17,979	983,952	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(13,182)
13,159	58,691	28,539	66,477	46,006	17,979	983,952	3,622
\$ 13,732	\$ 58,691	\$ 29,176	\$ 66,921	\$ 46,659	\$ 17,979	\$ 1,269,055	\$ 47,024

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Emergency Mgmt	Housing				Juvenile Court
	Other	Public	Conventional	Section 8	Water Co.	Family
	Grants	Housing	13-6-PHA	Voucher Prog	13-6	Counseling
	2334	2271	2273	2274	2275	2212
Assets						
Cash and cash equivalents	-	\$ 49,863	\$ 1,428,092	\$ 1,004,421	\$ 296,824	\$ 8,016
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	\$ 128,636	121,811	29,945	19,910	-	-
Accrued interest	-	222	-	-	-	3
Due from:						
Other funds	10,097	-	52,833	-	3,032	-
Other governments	-	-	27,551	-	-	-
Inventory	-	-	13,843	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 138,733	\$ 171,897	\$ 1,552,265	\$ 1,024,330	\$ 299,856	\$ 8,020
Liabilities						
Accounts payable	\$ 3,729	\$ 2,613	\$ 145,811	\$ 102,837	\$ 18,290	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	1,658	13,707	-	-	-	-
Due to:						
Other funds	163,410	124,544	-	23,072	29,761	\$ 672
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	338,526	493,294	-	-
Total Liabilities	168,797	140,863	484,336	619,203	48,051	672
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	13,843	-	-	-
Restricted	-	31,033	1,054,085	405,127	-	7,348
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	251,805	-
Unassigned	(30,064)	-	-	-	-	-
Total Fund Balances	(30,064)	31,033	1,067,928	405,127	251,805	7,348
Total liabilities, deferred inflows of resources, and fund balances	\$ 138,733	\$ 171,897	\$ 1,552,265	\$ 1,024,330	\$ 299,856	\$ 8,020

Juvenile Court								
Juvenile Probation Fees 2232	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249	
\$ 153,851	\$ 9,656	\$ 158,872	\$ 208,851	\$ 1,651	\$ 73,274	\$ 18,606	\$ 5,115	
-	-	-	-	-	-	-	-	-
-	1,239	16,156	51,884	-	-	-	-	-
101	-	129	255	5	172	42	11	
17,468	-	7,824	64,424	4,457	18,084	11	20,487	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,640
\$ 171,421	\$ 10,896	\$ 182,982	\$ 325,413	\$ 6,113	\$ 91,530	\$ 18,659	\$ 27,253	
-	-	\$ 4,520	-	-	\$ 7,773	\$ 102	\$ 5,279	
-	-	-	-	-	-	-	-	-
\$ 1,816	-	3,479	\$ 3,213	\$ 239	7,697	1,932	414	
9,668	-	62,891	3,345	11,200	35,447	838	8,854	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,484	-	70,890	6,558	11,439	50,917	2,872	14,547	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,640
159,936	\$ 10,896	112,092	175,856	-	40,613	15,788	11,066	
-	-	-	-	-	-	-	-	-
-	-	-	143,000	-	-	-	-	-
-	-	-	-	(5,326)	-	-	-	-
159,936	10,896	112,092	318,856	(5,326)	40,613	15,788	12,706	
\$ 171,421	\$ 10,896	\$ 182,982	\$ 325,413	\$ 6,113	\$ 91,530	\$ 18,659	\$ 27,253	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Juvenile Court					
	No Child Left Behind 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267
Assets						
Cash and cash equivalents	-	\$ 17,944	\$ 8,977	\$ 85,253	\$ 147,327	\$ 12,465
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	\$ 12,057	-	-	60	-	-
Accrued interest	1	9	23	237	171	32
Due from:						
Other funds	4,423	-	1,413	17	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	5,021	-	-
Total Assets	\$ 16,480	\$ 17,953	\$ 10,412	\$ 90,588	\$ 147,498	\$ 12,497
Liabilities						
Accounts payable	-	-	\$ 1,061	\$ 5,014	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	\$ 339	-	883	9,600	\$ 5,600	\$ 1,500
Due to:						
Other funds	22,020	\$ 16,668	-	661	4,727	200
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	22,359	16,668	1,944	15,275	10,327	1,700
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	5,021	-	-
Restricted	-	1,285	8,468	70,292	137,171	10,797
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(5,879)	-	-	-	-	-
Total Fund Balances	(5,879)	1,285	8,468	75,313	137,171	10,797
Total liabilities, deferred inflows of resources, and fund balances	\$ 16,480	\$ 17,953	\$ 10,412	\$ 90,588	\$ 147,498	\$ 12,497

Exhibit I - 1
(Continued)

Juvenile Court		Justice of the Peace Courts		Legal & Public Defenders	Library District	
Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
\$ 56,996	\$ 11,726	\$ 880,363	\$ 40,548	\$ 65,593	\$ 10,218	\$ 88,079
-	-	-	-	-	-	-
-	192	-	-	-	-	4,519
173	-	460	-	32	-	-
-	12,329	122	6,387	-	162	1,130
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 57,169	\$ 24,247	\$ 880,945	\$ 46,934	\$ 65,625	\$ 10,380	\$ 93,728
-	-	\$ 592	-	\$ 4,940	\$ 1,406	\$ 12
-	-	-	-	-	-	-
\$ 8,974	-	4,802	-	-	-	-
-	\$ 12,329	26,869	-	2,060	-	246
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,974	12,329	32,263	-	7,000	1,406	258
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
48,195	11,918	-	\$ 46,934	58,625	8,974	93,471
-	-	848,682	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
48,195	11,918	848,682	46,934	58,625	8,974	93,471
\$ 57,169	\$ 24,247	\$ 880,945	\$ 46,934	\$ 65,625	\$ 10,380	\$ 93,728

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Public Health		Public Works	Recorder		Superintendent
	Health	Rabies	Waste	Recorder's	HAVA	School
	Grants 2260	Control 2264	Tire 2204	Fund 2205	Fund 2203	Grants 2281
Assets						
Cash and cash equivalents	\$ 340	\$ 86,143	\$ 143,141	\$ 401,775	\$ 195,484	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	862,997	-	8,570	-	-	\$ 379,524
Accrued interest	599	101	104	201	93	-
Due from:						
Other funds	78,428	3,436	355	9,392	-	-
Other governments	-	-	98,692	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 942,364	\$ 89,680	\$ 250,862	\$ 411,368	\$ 195,577	\$ 379,524
Liabilities						
Accounts payable	\$ 215,076	\$ 2,922	\$ 988	\$ 8,246	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	45,288	3,366	1,647	570	-	-
Due to:						
Other funds	584,185	22,160	56,559	9,143	-	-
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	844,549	28,448	59,194	17,959	-	-
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted	97,814	-	191,667	393,409	\$ 195,577	\$ 379,524
Committed	-	61,232	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	97,814	61,232	191,667	393,409	195,577	379,524
Total liabilities, deferred inflows of resources, and fund balances	\$ 942,364	\$ 89,680	\$ 250,862	\$ 411,368	\$ 195,577	\$ 379,524

Sheriff- Admin						Sheriff- Jail District	
Narcotic Enforcement 2299	Drug Task Force 2302	LEBSF Boat Patrol 2301	Patrol, Pistol, Combat, Gun Range 2304	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238
\$ 247,487	\$ 5,000	\$ 215,670	\$ 77,646	\$ 2,385,318	-	\$ 242,140	\$ 1,838
-	-	-	-	-	-	-	-
34,668	126,802	19,648	4,860	59,544	\$ 512,267	-	229
-	-	167	-	1,145	-	128	1
4,989	-	2,404	1,016	4,535	-	1,021	-
-	-	-	-	-	-	15,646	-
-	-	-	-	-	-	-	-
13,349	-	-	-	-	-	-	-
\$ 300,493	\$ 131,802	\$ 237,889	\$ 83,522	\$ 2,450,542	\$ 512,267	\$ 258,935	\$ 2,068
\$ 18,698	\$ 517	-	\$ 1,041	\$ 11,941	-	\$ 663	\$ 5
-	-	-	-	-	-	-	-
3,662	-	\$ 4,403	-	-	-	1,500	-
789	78,363	-	671	12,737	\$ 540,169	1,242	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
23,148	78,880	4,403	1,712	24,678	540,169	3,405	5
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,349	-	-	-	-	-	-	-
263,996	52,922	233,486	81,810	2,425,863	-	255,529	2,063
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(27,903)	-	-
277,344	52,922	233,486	81,810	2,425,863	(27,903)	255,529	2,063
\$ 300,493	\$ 131,802	\$ 237,889	\$ 83,522	\$ 2,450,542	\$ 512,267	\$ 258,935	\$ 2,068

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Sheriff- Jail District		Superior Court			
	Facility	Other	Conciliation	Child Support	Domestic	Local Court
	Commissary 2286	Jail Grants 2308	Court 2211	Enforcement 2215	Relations 2217	Assistance 2221
Assets						
Cash and cash equivalents	\$ 592,695	\$ 644,626	\$ 136,489	\$ 9,934	\$ 66,894	\$ 120,558
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	85,143	-	-	105,934	-	-
Accrued interest	339	310	82	36	32	67
Due from:						
Other funds	10,561	23,305	2,552	-	-	-
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	10,749	-	-	-	-
Total Assets	\$ 688,738	\$ 678,990	\$ 139,123	\$ 115,903	\$ 66,926	\$ 120,625
Liabilities						
Accounts payable	\$ 15,509	\$ 32,621	\$ 232	-	\$ 180	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	4,201	-	1,312	2,560	-	\$ 690
Due to:						
Other funds	10,491	39,206	-	2,871	-	110,319
Other governments	-	-	-	-	-	-
Deposits held for others	-	-	-	-	-	-
Total Liabilities	30,201	71,828	1,544	5,431	180	111,009
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	10,749	-	-	-	-
Restricted	658,537	596,414	137,579	110,472	66,746	9,615
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	658,537	607,163	137,579	110,472	66,746	9,615
Total liabilities, deferred inflows of resources, and fund balances	\$ 688,738	\$ 678,990	\$ 139,123	\$ 115,903	\$ 66,926	\$ 120,625

Exhibit I - 1
(Continued)

Superior Court							Treasurer
JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201	
\$ 15,791	\$ 95,531	\$ 13,125	\$ 159,238	\$ 266,685	\$ 112,505	\$ 146,435	
-	-	-	-	-	-	-	
-	9,977	-	-	1,010	-	13	
3	50	12	71	146	56	66	
224	64	1,138	-	12,113	-	26	
-	-	-	-	3,200	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
\$ 16,018	\$ 105,622	\$ 14,274	\$ 159,309	\$ 283,154	\$ 112,561	\$ 146,540	
-	\$ 2,473	-	-	-	\$ 2,400	-	
-	-	-	-	-	-	-	
-	307	\$ 415	-	\$ 1,459	217	-	
\$ 7,919	313	16,425	-	-	-	\$ 26	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
7,919	3,093	16,840	-	1,459	2,617	26	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
8,099	102,528	-	-	-	109,944	146,514	
-	-	-	\$ 159,309	281,695	-	-	
-	-	-	-	-	-	-	
-	-	(2,566)	-	-	-	-	
8,099	102,528	(2,566)	159,309	281,695	109,944	146,514	
\$ 16,018	\$ 105,622	\$ 14,274	\$ 159,309	\$ 283,154	\$ 112,561	\$ 146,540	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2022

	Multiple County Departments			Other - Miscellaneous		
	Vehicle License	Fill	Improvement	HOME	Workforce	Prop 207
	Tax 2252	The Gap 2319	Districts ALL	Grant 2269	Investment Act 2291	Justice Reimb 2365
Assets						
Cash and cash equivalents	\$ 8,577,449	\$ 201,094	\$ 932,361	-	\$ 33,054	\$ 120,538
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	46,278	-	-	-
Accounts	14,459	-	-	\$ 64,960	3,540	-
Accrued interest	3,856	92	544	-	59	23
Due from:						
Other funds	4,219	-	1,071	11	-	1,819
Other governments	120,508	-	-	-	1,559,997	-
Inventory	-	-	-	-	-	-
Prepaid items	179	-	-	-	-	9,436
Total Assets	\$ 8,720,670	\$ 201,186	\$ 980,253	\$ 64,972	\$ 1,596,650	\$ 131,817
Liabilities						
Accounts payable	\$ 22,320	-	\$ 24,342	\$ 15,330	\$ 1,559,997	\$ 89
Unearned revenue	-	-	34,273	-	-	-
Accrued payroll and employee benefits	559	-	-	-	-	-
Due to:						
Other funds	8,857,428	\$ 164,583	2,318	40,339	-	1,819
Other governments	-	-	-	-	-	-
Deposits held for others	7,345	-	-	-	-	-
Total Liabilities	8,887,652	164,583	60,933	55,669	1,559,997	1,909
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	5,830	-	-	-
Total Deferred Inflows of Resources	-	-	5,830	-	-	-
Fund balances:						
Nonspendable	179	-	-	-	-	9,436
Restricted	-	36,603	170,272	9,303	36,653	120,471
Committed	-	-	-	-	-	-
Assigned	-	-	743,218	-	-	-
Unassigned	(167,161)	-	-	-	-	-
Total Fund Balances	(166,982)	36,603	913,490	9,303	36,653	129,908
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,720,670	\$ 201,186	\$ 980,253	\$ 64,972	\$ 1,596,650	\$ 131,817

Exhibit I - 1
(Concluded)

CDBG 2296	Other - Agencies				Total Special Revenue Funds
	Grants Other-Admin 2400	AZCAREs Grant 2401	Martinez Lake Fire 2450	Other Nonmajor Funds Misc	
\$ 26,279	\$ 101,475	\$ 31,641	\$ 691	\$ 17,788	\$ 24,986,770
-	-	-	1,563	-	47,841
100,852	-	-	4,255	8,341	3,190,423
-	-	-	-	3	13,047
791	-	-	-	744	441,887
-	-	-	-	-	1,825,594
-	-	-	-	-	13,843
-	-	-	-	-	93,053
\$ 127,922	\$ 101,475	\$ 31,641	\$ 6,509	\$ 26,876	\$ 30,612,458
\$ 428	-	-	\$ 800	\$ 2,295	\$ 2,326,472
-	-	-	1,332	-	35,605
-	-	-	-	-	209,575
24,833	-	-	-	11,224	11,632,009
-	-	-	-	-	150,597
-	-	-	-	-	1,031,555
25,261	-	-	2,132	13,519	15,385,813
-	-	-	232	-	6,062
-	-	-	232	-	6,062
-	-	-	-	-	106,897
102,661	\$ 101,475	\$ 31,641	4,146	13,357	13,088,861
-	-	-	-	-	1,350,917
-	-	-	-	-	1,138,023
-	-	-	-	-	(464,115)
102,661	101,475	31,641	4,146	13,357	15,220,583
\$ 127,922	\$ 101,475	\$ 31,641	\$ 6,509	\$ 26,877	\$ 30,612,458

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Debt Service Funds
June 30, 2022

Exhibit I - 2

	General	Jail District	Improvement Districts			Library District	Total
	Pledged	Debt	El Prado		B & C	Debt	Debt
	Revenues Debt	Service	Estates	Gadsden	Colonia	Service	Service
	3503	3500	3545	3546	3548	3547	Funds
Assets							
Cash and cash equivalents	\$ 1,934,255	\$ 662	\$ 585	\$ 34,623	\$ 831,086	\$ 272,536	\$ 3,073,747
Receivables (net of allowances for uncollectibles):							
Special assessments	-	-	19,914	89,987	1,398,042	-	1,507,944
Accrued interest	913	44	-	-	410	669	2,035
Investment held by trustee - restricted	-	307,703	-	-	-	2,431,878	2,739,582
Total Assets	\$ 1,935,168	\$ 308,409	\$ 20,500	\$ 124,610	\$ 2,229,538	\$ 2,705,084	\$ 7,323,308
Liabilities							
Accounts payable	-	-	-	\$ 2,221	\$ 13,546	-	\$ 15,767
Due to:							
Other funds	\$ 1,892,452	\$ 17,848	\$ 642	-	-	-	1,910,942
Interest and fiscal charges payable	-	46,630	-	-	-	\$ 2,431,878	2,478,508
Revenue bonds payable	-	194,375	-	-	-	-	194,375
Total Liabilities	1,892,452	258,853	642	2,221	13,546	2,431,878	4,599,592
Deferred Inflows of Resources							
Unavailable revenue- special assessments	-	-	19,914	89,987	1,398,042	-	1,507,944
Total Deferred Inflows of Resources	-	-	19,914	89,987	1,398,042	-	1,507,944
Fund Balances							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	14,102	-	-	14,102
Committed	42,716	49,556	-	18,300	817,949	273,205	1,201,727
Unassigned	-	-	(57)	-	-	-	(57)
Total Fund Balances	42,716	49,556	(57)	32,402	817,949	273,205	1,215,772
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,935,168	\$ 308,409	\$ 20,500	\$ 124,610	\$ 2,229,538	\$ 2,705,084	\$ 7,323,308

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2022

Exhibit I - 3

	General		Jail District	Improvement Districts		Total Capital Projects Funds
	Building Projects 4406	Capital Projects 4407	Capital Projects 4403	El Prado Estates 4717	TACNA WATER 4723	
Assets						
Cash and cash equivalents	\$ 84,568	\$ 2,781,923	\$ 4,958,838	\$ 31,951	-	\$ 7,857,280
Receivables (net of allowances for uncollectibles):						
Accounts	-	-	-	-	\$ 8,532	8,532
Accrued interest	-	1,394	2,333	16	1	3,745
Due from:						
Other funds	1,512,687	392,621	524	-	8,532	1,914,365
Prepaid items	50	-	-	-	-	50
Total Assets	\$ 1,597,305	\$ 3,175,938	\$ 4,961,695	\$ 31,967	\$ 17,066	\$ 9,783,972
Liabilities						
Accounts payable	\$ 296,492	\$ 224,504	\$ 57,372	-	-	\$ 578,368
Due to:						
Other funds	491,849	-	-	\$ 1,076	\$ 19,491	512,416
Retainage payable	-	-	33,299	-	-	33,299
Total Liabilities	788,341	224,504	90,671	1,076	19,491	1,124,083
Fund balances						
Nonspendable	50	-	-	-	-	50
Committed	808,914	2,951,434	4,871,024	30,891	-	8,662,263
Unassigned	-	-	-	-	(2,425)	(2,425)
Total Fund Balances	808,964	2,951,434	4,871,024	30,891	(2,425)	8,659,889
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,597,305	\$ 3,175,938	\$ 4,961,695	\$ 31,967	\$ 17,066	\$ 9,783,972

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Assets				
Cash and cash equivalents	\$ 24,986,770	\$ 3,073,747	\$ 7,857,280	\$ 35,917,797
Receivables (net of allowances for uncollectibles):				
Property taxes	47,841	-	-	47,841
Accounts	3,190,423	-	8,532	3,198,955
Special assessments	-	1,507,944	-	1,507,944
Accrued interest	13,047	2,035	3,745	18,827
Due from:				
Other funds	441,887	-	1,914,365	2,356,253
Other governments	1,825,594	-	-	1,825,594
Inventory	13,843	-	-	13,843
Prepaid items	93,053	-	50	93,103
Investment held by trustee - restricted	-	2,739,582	-	2,739,582
Total Assets	\$ 30,612,458	\$ 7,323,308	\$ 9,783,972	\$ 47,719,738
Liabilities				
Accounts payable	\$ 2,326,472	\$ 15,767	\$ 578,368	\$ 2,920,607
Unearned revenue	35,605	-	-	35,605
Accrued payroll and employee benefits	209,575	-	-	209,575
Due to:				
Other funds	11,632,009	1,910,942	512,416	14,055,367
Other governments	150,597	-	-	150,597
Deposits held for others	1,031,555	-	-	1,031,555
Retainage payable	-	-	33,299	33,299
Interest and fiscal charges payable	-	2,478,508	-	2,478,508
Revenue bonds payable	-	194,375	-	194,375
Total Liabilities	15,385,813	4,599,592	1,124,083	21,109,488
Deferred Inflows of Resources				
Unavailable revenue- property taxes	6,062	-	-	6,062
Unavailable revenue- special assessments	-	1,507,944	-	1,507,944
Total Deferred Inflows of Resources	6,062	1,507,944	-	1,514,006
Fund balances				
Nonspendable	106,897	-	50	106,947
Restricted	13,088,861	14,102	-	13,102,963
Committed	1,350,917	1,201,727	8,662,263	11,214,907
Assigned	1,138,023	-	-	1,138,023
Unassigned	(464,115)	(57)	(2,425)	(466,597)
Total Fund Balances	15,220,583	1,215,772	8,659,889	25,096,244
Total liabilities, deferred inflows of resources, and fund balances	\$ 30,612,458	\$ 7,323,308	\$ 9,783,972	\$ 47,719,738

**Other Supplementary
Information**

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

YUMA COUNTY

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

Year Ended June 30, 2022

	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	\$ 23,530	\$ 49,889	\$ 1,681,266	-	\$ 1,297,604	\$ 81,928
Charges for services	-	-	-	\$ 442,167	-	-
Fines and forfeits	-	-	-	417	-	-
Investment income	3	(540)	(5,949)	(10,804)	(5,937)	(988)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	23,533	49,349	1,675,316	431,780	1,291,667	80,940
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	23,035	50,350	1,681,190	239,994	1,097,352	81,928
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	23,035	50,350	1,681,190	239,994	1,097,352	81,928
Excess (deficiency) of revenues over expenditures	498	(1,001)	(5,873)	191,786	194,315	(988)
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	498	(1,001)	(5,873)	191,786	194,315	(988)
Fund balances / (deficits), July 1, 2021	1,058	7,202	87,560	484,459	17,036	16,892
Fund balances / (deficits), June 30, 2022	\$ 1,556	\$ 6,200	\$ 81,686	\$ 676,245	\$ 211,351	\$ 15,904

Exhibit J - 1
(Continued)

Adult Probation				Attorney		
Drug Court Planning 2310	Intensive Prob SupCrt / JCEF 2321	Interstate Comp 2323	Other Grants 2350	Atty Drug Enforcement 2207	Crime Victim Comp Grant 2209	Witness Program 2210
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 154,688	\$ 301,784	-	\$ 39,685	\$ 197,530	\$ 210,487	\$ 374,365
-	-	\$ 5,202	-	-	-	-
3,379	-	-	-	-	-	-
(947)	134	(292)	(42)	(2,069)	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
157,121	301,918	4,910	39,643	195,461	210,487	374,365
-	-	-	-	275,943	231,220	400,157
154,762	502,831	-	8,072	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
154,762	502,831	-	8,072	275,943	231,220	400,157
2,358	(200,913)	4,910	31,571	(80,482)	(20,733)	(25,792)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	82,808	42,065	28,881
-	-	-	-	-	-	-
-	-	-	-	82,808	42,065	28,881
2,358	(200,913)	4,910	31,571	2,326	21,332	3,089
36,045	(10,704)	13,855	1	56,874	-	44,877
\$ 38,403	\$ (211,617)	\$ 18,765	\$ 31,572	\$ 59,200	\$ 21,332	\$ 47,966

YUMA COUNTY

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

Year Ended June 30, 2022

	Attorney					
	Federal Narcotics Enforcement 2226	HIDTA Grant (SBA) 2227	Anti- Racketeering 2235	Other Grants 2285	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 213,923	-	-	\$ 113,360	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	\$ 35,146	-	-	-
Investment income	\$ (2,291)	-	(17,715)	\$ (4,641)	(341)	\$ (2,326)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	18,031	-	-	22,485
Total Revenues	(2,291)	213,923	35,462	(4,641)	113,019	20,159
Expenditures:						
Current:						
General government	-	-	-	-	104,306	1,543
Public safety	38,272	251,511	4,203	-	77,476	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	2,857	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	38,272	251,511	7,060	-	181,782	1,543
Excess (deficiency) of revenues over expenditures	(40,562)	(37,588)	28,402	(4,641)	(68,763)	18,616
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	53,256	-	-	43,599	-
Transfers out	(58,406)	-	(65,862)	-	-	-
Total Other financing sources (uses)	(58,406)	53,256	(65,862)	-	43,599	-
Net change in fund balance	(98,968)	15,668	(37,460)	(4,641)	(25,164)	18,616
Fund balances / (deficits), July 1, 2021	197,727	(10,123)	654,324	\$ 205,300	24,746	92,649
Fund balances / (deficits), June 30, 2022	\$ 98,759	\$ 5,545	\$ 616,864	\$ 200,659	(418)	\$ 111,265

Attorney			Clerk of Superior Court			Development Services	
Victim Serv Restitution FED 2331	Victim Assist Subrogation 2344	Victim Rights Program 2346	Expedited Child Support 2213	Clerk's Fund 2216	Spousal Maint Enforcement 2218	Road Fund 2251	Other Grants 2349
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	\$ 39,822	-	-	-	-	\$ 215,312
-	-	-	-	\$ 44,660	-	-	-
-	-	-	\$ 24,446	-	\$ 5,522	-	-
\$ 437	\$ (1,357)	(779)	(1,332)	(859)	(291)	\$ (22,669)	8
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
437	(1,357)	39,043	23,114	43,801	5,230	(22,669)	215,320
1,229	-	70,770	13,866	14,288	-	-	163,986
-	-	-	11,069	17,949	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,229	-	70,770	24,934	32,237	-	-	163,986
(792)	(1,357)	(31,727)	(1,820)	11,564	5,230	(22,669)	51,335
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	60,256	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	60,256	-	-	-	-	-
(792)	(1,357)	28,529	(1,820)	11,564	5,230	(22,669)	51,335
13,951	\$ 60,048	11	68,297	34,442	12,749	1,006,621	(47,713)
\$ 13,159	\$ 58,691	\$ 28,539	\$ 66,477	\$ 46,006	\$ 17,979	\$ 983,952	\$ 3,622

YUMA COUNTY

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

Year Ended June 30, 2022

	Emergency Mgmt	Housing				Juvenile Court
	Other Grants 2334	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 121,761	-	\$ 1,648,498	\$ 2,835,916	-	\$ 26,068
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ (3,003)	39	728	\$ 67	(207)
Rents	-	-	392,648	-	-	-
Miscellaneous	-	-	42,504	35,090	86,493	-
Total Revenues	121,761	(3,003)	2,083,689	2,871,733	86,560	25,861
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	137,323	-	-	-	-	26,068
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	1,447,767	2,818,855	123,107	-
Culture and recreation	-	-	-	-	-	-
Education	55,981	-	-	-	-	-
Capital Outlay	21,391	-	463,504	-	-	-
Debt service:						
Principal retirement	-	-	577	867	-	-
Interest and fiscal charges	-	-	85	127	-	-
Total Expenditures	214,696	-	1,911,933	2,819,849	123,107	26,068
Excess (deficiency) of revenues over expenditures	(92,934)	(3,003)	171,756	51,885	(36,546)	(207)
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(92,934)	(3,003)	171,756	51,885	(36,546)	(207)
Fund balances / (deficits), July 1, 2021	62,871	34,036	896,172	353,242	288,352	7,555
Fund balances / (deficits), June 30, 2022	\$ (30,064)	\$ 31,033	\$ 1,067,928	\$ 405,127	\$ 251,805	\$ 7,348

Juvenile Court							
Juvenile Probation Fees 2232	Juvenile Restitution 2240	Detention Education 2242	Charter School 2245	Juvenile Victim Rights 2246	State Aid Supreme Court 2247	Court Appointed Specialist 2248	Court Improvement 2249
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	\$ 473,116	\$ 1,051,273	\$ 5,211	\$ 730,810	\$ 165,649	\$ 58,450
\$ 102,570	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(3,704)	\$ (213)	(4,247)	(3,723)	(98)	(3,392)	(640)	(203)
-	-	-	-	-	-	-	-
-	745	-	2,032	-	-	-	-
98,867	532	468,869	1,049,582	5,113	727,418	165,009	58,247
-	-	-	-	-	-	-	51,999
154,241	-	418,285	-	10,482	696,984	166,097	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	23,467	904,211	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
154,241	-	441,752	904,211	10,482	696,984	166,097	51,999
(55,374)	532	27,117	145,371	(5,369)	30,434	(1,088)	6,248
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(55,374)	532	27,117	145,371	(5,369)	30,434	(1,088)	6,248
215,311	10,364	84,975	173,485	43	10,178	16,876	6,458
\$ 159,936	\$ 10,896	\$ 112,092	\$ 318,856	\$ (5,326)	\$ 40,613	\$ 15,788	\$ 12,706

YUMA COUNTY

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

Year Ended June 30, 2022

	Juvenile Court					
	No Child Left Behind 2257	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 40,684	-	\$ 79,717	\$ 1,076,258	\$ 594,136	\$ 124,687
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	1	\$ (347)	(405)	(3,911)	(3,397)	(489)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	40,685	(347)	79,312	1,072,347	590,739	124,198
Expenditures:						
Current:						
General government	-	-	72,049	-	-	-
Public safety	36,353	-	-	1,026,554	510,944	123,377
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	36,353	-	72,049	1,026,554	510,944	123,377
Excess (deficiency) of revenues over expenditures	4,332	(347)	7,263	45,792	79,795	821
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	62	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	62	-
Net change in fund balance	4,332	(347)	7,263	45,792	79,857	821
Fund balances / (deficits), July 1, 2021	(10,211)	1,631	1,205	29,521	57,314	9,976
Fund balances / (deficits), June 30, 2022	\$ (5,879)	\$ 1,285	\$ 8,468	\$ 75,313	\$ 137,171	\$ 10,797

Juvenile Court		Justice of the Peace Courts		Legal & Public Defenders	Library District	
Juvenile Treatment 2268	Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 651,531	-	\$ 5,406	-	\$ 16,753	\$ 42,962	-
-	-	-	-	-	-	-
-	-	508,634	\$ 10,710	-	-	-
(3,669)	\$ (271)	(15,520)	(1,059)	(1,314)	(688)	\$ (1,690)
-	-	-	-	-	-	-
-	-	3,248	-	-	-	84,310
647,862	(271)	501,767	9,651	15,440	42,274	82,620
-	-	371,997	14,472	26,573	-	-
626,785	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	63,769	35,644
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	901	-	-	-	-
-	-	86	-	-	-	-
626,785	-	372,984	14,472	26,573	63,769	35,644
21,078	(271)	128,783	(4,821)	(11,133)	(21,495)	46,976
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,056	-	-	-	-
-	-	(12,113)	-	-	-	-
-	-	(10,057)	-	-	-	-
21,078	(271)	118,726	(4,821)	(11,133)	(21,495)	46,976
27,117	12,189	729,956	51,755	69,757	30,470	46,495
\$ 48,195	\$ 11,918	\$ 848,682	\$ 46,934	\$ 58,625	\$ 8,974	\$ 93,471

YUMA COUNTY

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

Year Ended June 30, 2022

	Public Health District		Public Works	Recorder		Superintendent
	Health Grants 2260	Rabies Control 2264	Waste Tire 2204	Recorder's Fund 2205	HAVA Fund 2203	School Grants 2281
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	\$ 24,233	-	-	-	-
Intergovernmental	\$ 4,680,311	-	\$ 429,165	-	\$ 178,689	\$ 98,527
Charges for services	-	-	109,748	\$ 181,057	-	-
Fines and forfeits	-	2,946	-	-	-	-
Investment income	311	(3,068)	(3,385)	(7,348)	(2,767)	-
Rents	-	-	-	-	-	-
Miscellaneous	6,187	-	-	-	-	-
Total Revenues	4,686,809	24,111	535,528	173,709	175,922	98,527
Expenditures:						
Current:						
General government	-	-	-	105,600	17,200	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	470,348	-	-	-
Health	5,665,542	432,755	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	77,593
Capital Outlay	-	-	21,113	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	5,665,542	432,755	491,461	105,600	17,200	77,593
Excess (deficiency) of revenues over expenditures	(978,732)	(408,644)	44,067	68,109	158,722	20,934
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	445,000	415,297	-	-	-	-
Transfers out	-	-	-	-	-	\$ (2)
Total Other financing sources (uses)	445,000	415,297	-	-	-	(2)
Net change in fund balance	(533,732)	6,653	44,067	68,109	158,722	20,931
Fund balances / (deficits), July 1, 2021	631,547	54,579	147,601	325,300	36,855	358,593
Fund balances / (deficits), June 30, 2022	\$ 97,814	\$ 61,232	\$ 191,667	\$ 393,409	\$ 195,577	\$ 379,524

Sheriff- Administration						Sheriff- Jail District	
Narcotic Enforcement 2299	Drug Task Force 2302	LEBSF Boat Patrol 2301	Patrol, Pistol, Combat, Gun Range 2304	Other Grants 2306	Ops Stone Garden 2348	Jail Enhancement 2237	Inmate Health 2238
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 329,003	\$ 23,305	\$ 180,795	\$ 16,575	\$ 2,671,406	\$ 1,816,251	\$ 185,149	-
-	-	-	7,050	-	-	-	\$ 3,423
-	-	-	-	2,930	-	-	-
(4,214)	-	(4,555)	(1,596)	(26,893)	-	(4,049)	(11)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,293	-
324,789	23,305	176,240	22,029	2,647,443	1,816,251	187,392	3,412
121,812	-	-	-	-	-	-	-
96,120	13,733	280,622	8,982	159,446	1,725,733	100,897	1,639
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	300,509	11,127	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
217,932	13,733	280,622	8,982	459,955	1,736,860	100,897	1,639
106,858	9,572	(104,383)	13,047	2,187,488	79,391	86,495	1,773
-	-	-	-	-	-	-	-
-	-	-	-	-	6,870	-	-
62,500	-	160,000	-	-	-	-	-
-	-	-	-	-	-	-	-
62,500	-	160,000	-	-	6,870	-	-
169,358	9,572	55,617	13,047	2,187,488	86,261	86,495	1,773
107,987	43,350	177,869	68,763	238,375	(114,164)	169,034	290
\$ 277,344	\$ 52,922	\$ 233,486	\$ 81,810	\$ 2,425,863	\$ (27,903)	\$ 255,529	\$ 2,063

YUMA COUNTY

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

Year Ended June 30, 2022

	Sheriff- Jail District		Superior Court			
	Facility Commissary 2286	Other Jail Grants 2308	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217	Local Court Assistance 2221
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 275,470	-	\$ 194,052	-	-
Charges for services	\$ 229,720	-	-	4,158	-	-
Fines and forfeits	-	-	\$ 74,528	-	\$ 6,628	\$ 142,513
Investment income	(11,625)	(11,944)	(2,644)	(1,114)	(1,230)	(2,251)
Rents	-	-	-	-	-	-
Miscellaneous	311,870	-	3,587	7,298	-	-
Total Revenues	529,966	263,527	75,470	204,394	5,398	140,261
Expenditures:						
Current:						
General government	-	20,791	32,855	226,868	720	11,855
Public safety	432,145	223,314	39,958	-	-	20,294
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	13,743	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	432,145	257,849	72,813	226,868	720	32,149
Excess (deficiency) of revenues over expenditures	97,821	5,678	2,657	(22,473)	4,678	108,112
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(110,319)
Total Other financing sources (uses)	-	-	-	-	-	(110,319)
Net change in fund balance	97,821	5,678	2,657	(22,473)	4,678	(2,207)
Fund balances / (deficits), July 1, 2021	560,716	601,485	134,922	132,945	62,069	11,822
Fund balances / (deficits), June 30, 2022	\$ 658,537	\$ 607,163	\$ 137,579	\$ 110,472	\$ 66,746	\$ 9,615

Exhibit J - 1
(Continued)

Superior Court						Treasurer
JCEF Time Payment 2222	Law Library 2224	Aztec Field Training 2234	Supreme Court Enhancement 2324	Fee- Case Management 2325	Children's Issues Educate 2339	Treasurer's Information 2201
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	\$ 25,000	-	\$ 3,200	-	-
-	-	-	-	-	-	\$ 4,483
\$ 91,492	\$ 101,263	-	\$ 143,801	147,434	\$ 35,077	-
(150)	(1,838)	(249)	(3,262)	(4,939)	(2,142)	(2,376)
-	-	-	-	-	-	-
-	21,575	-	-	-	-	29,022
91,342	121,001	24,751	140,539	145,695	32,936	31,128
95,820	104,909	-	140,922	62,896	30,282	1,564
-	16,420	27,343	-	47,461	6,206	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,660	-	-	-	-	-
-	164	-	-	-	-	-
95,820	123,153	27,343	140,922	110,357	36,488	1,564
(4,478)	(2,152)	(2,593)	(383)	35,338	(3,553)	29,565
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,113	-	-
-	-	-	-	-	-	-
-	-	-	-	12,113	-	-
(4,478)	(2,152)	(2,593)	(383)	47,451	(3,553)	29,565
12,577	104,681	27	159,692	234,244	113,496	116,949
\$ 8,099	\$ 102,528	\$ (2,566)	\$ 159,309	\$ 281,695	\$ 109,944	\$ 146,514

YUMA COUNTY
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Multiple County Departments			Other - Miscellaneous		
	Vehicle License Tax 2252	Fill the Gap 2319	Improvement Districts ALL	HOME Grant 2269	Workforce Investment Act 2291	Prop 207 Justice Reimb 2365
Revenues:						
Taxes	-	-	\$ 1,006,195	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 3,099,442	\$ 87,246	-	\$ 251,981	\$ 11,107,106	\$ 131,381
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	104,680	-	-	-	-
Investment income	(139,862)	(2,684)	(21,377)	1	(1,309)	86
Rents	-	-	-	-	-	-
Miscellaneous	-	-	9,491	-	-	-
Total Revenues	2,959,580	189,241	994,309	251,981	11,105,797	131,467
Expenditures:						
Current:						
General government	-	-	1,056,240	248,022	-	-
Public safety	-	-	-	-	-	-
Highways and streets	539,377	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	1,559
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	11,108,777	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	1,918	-	-	-	-	-
Interest and fiscal charges	112	-	-	-	-	-
Total Expenditures	541,407	-	1,056,240	248,022	11,108,777	1,559
Excess (deficiency) of revenues over expenditures	2,418,173	189,241	(61,931)	3,959	(2,980)	129,908
Other financing sources (uses):						
Lease agreements	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	36,564	-	-	-
Transfers out	(8,452,507)	(164,583)	(36,023)	-	-	-
Total Other financing sources (uses)	(8,452,507)	(164,583)	540	-	-	-
Net change in fund balance	(6,034,334)	24,658	(61,391)	3,959	(2,980)	129,908
Fund balances / (deficits), July 1, 2021	5,867,352	11,945	974,881	5,344	39,633	-
Fund balances / (deficits), June 30, 2022	(166,982) \$	36,603 \$	913,490	\$ 9,303 \$	36,653 \$	129,908

Exhibit J - 1
(Concluded)

CDBG 2296	Other - Agencies				Total Special Revenue Funds
	Grants Other-Admin 2400	AZCAREs Grant 2401	Martinez Lake Fire 2450	Other Nonmajor Funds Misc	
-	-	-	\$ 53,420	-	\$ 1,059,615
-	-	-	-	-	24,233
\$ 1,098,831	\$ 76,935	\$ 7,500,000	-	-	49,203,880
-	-	-	-	-	1,134,238
-	-	-	-	-	1,441,546
(624)	-	-	(109)	\$ (367)	(402,529)
-	-	-	-	-	392,648
-	-	-	30	2,266	692,556
1,098,207	76,935	7,500,000	53,341	1,899	53,546,187
677,814	75,308	-	49,851	-	4,895,725
-	-	7,500,000	-	4,666	18,878,466
-	-	-	-	-	539,377
-	-	-	-	-	470,348
-	-	-	-	-	6,099,856
-	-	-	-	-	4,389,728
-	-	-	-	-	99,413
-	-	-	-	-	12,170,029
-	-	-	-	-	834,245
-	-	-	-	-	5,923
-	-	-	-	-	574
677,814	75,308	7,500,000	49,851	4,666	48,383,684
420,393	1,627	-	3,490	(2,767)	5,162,504
-	-	-	-	-	-
-	-	-	-	-	6,932
-	-	-	-	-	1,444,395
(345,654)	-	-	-	(1,509)	(9,246,979)
(345,654)	-	-	-	(1,509)	(7,795,652)
74,739	1,627	-	3,490	(4,276)	(2,633,148)
27,922	99,848	31,641	655	17,633	17,853,731
\$ 102,661	\$ 101,475	\$ 31,641	\$ 4,146	\$ 13,357	\$ 15,220,583

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

Year Ended June 30, 2022

	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	B & C Colonia 3548		
Revenues:							
Special assessments	-	-	-	\$ 12,303	\$ 263,108	-	\$ 275,411
Investment income	\$ (12,216)	\$ 696	\$ (57)	(894)	(16,326)	\$ (16,686)	(45,482)
Total Revenues	(12,216)	696	(57)	11,409	246,783	(16,686)	229,929
Expenditures							
Current:							
Public safety	-	2,500	-	-	-	-	2,500
Culture and recreation	-	-	-	-	-	700	700
Debt service:							
Principal retirement	12,455,024	224,000	-	14,102	139,788	1,850,000	14,682,914
Interest and fiscal charges	728,040	34,010	-	6,980	67,242	1,163,756	2,000,029
Total Expenditures	13,183,065	260,510	-	21,082	207,031	3,014,456	16,686,143
Excess (deficiency) of revenues over expenditures	(13,195,280)	(259,815)	(57)	(9,672)	39,752	(3,031,142)	(16,456,215)
Other financing sources (uses):							
Transfers in	13,174,422	267,710	-	-	-	3,013,756	16,455,888
Transfers out	-	-	(540)	-	-	-	(540)
Total Other financing sources (uses)	13,174,422	267,710	(540)	-	-	3,013,756	16,455,348
Net change in fund balance	(20,858)	7,895	(597)	(9,672)	39,752	(17,386)	(867)
Fund balances / (deficits), July 1, 2021	63,575	41,660	540	42,074	778,197	290,592	1,216,639
Fund balances / (deficits), June 30, 2022	\$ 42,716	\$ 49,556	\$ (57)	\$ 32,402	\$ 817,949	\$ 273,205	\$ 1,215,772

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds- Capital Projects Funds
 Year Ended June 30, 2022

	General		Jail District	Improvement Districts		Total Capital Projects Funds
	Building Projects 4406	Capital Projects 4407	Capital Projects 4403	El Prado Estates 4717	TACNA WATER 4723	
Revenues:						
Taxes	-	\$ 199	-	-	-	\$ 199
Intergovernmental	-	30,372	-	-	\$ 61,043	91,415
Investment income	\$ (14,705)	(57,269)	\$ (17,555)	\$ (618)	16	(90,129)
Miscellaneous	2,366	-	-	-	-	2,366
Total Revenues	(12,339)	(26,698)	(17,555)	(618)	61,060	3,851
Expenditures:						
Current:						
General government	10,887	74,871	-	-	411,060	496,818
Capital Outlay	3,846,033	732,515	435,741	-	-	5,014,289
Debt service:						
Principal retirement	111,887	-	-	-	-	111,887
Interest and fiscal charges	30,394	-	-	-	-	30,394
Total Expenditures	3,999,201	807,386	435,741	-	411,060	5,653,388
Excess (deficiency) of revenues over expenditures	(4,011,540)	(834,084)	(453,296)	(618)	(350,000)	(5,649,537)
Other financing sources (uses):						
Leases	749,954	-	-	-	-	749,954
Transfers in	3,999,831	2,747,640	5,000,000	-	345,654	12,093,124
Transfers out	(1,499,831)	(393,220)	-	-	-	(1,893,050)
Total Other financing sources (uses)	3,249,954	2,354,420	5,000,000	-	345,654	10,950,028
Net change in fund balance	(761,586)	1,520,336	4,546,704	(618)	(4,346)	5,300,491
Fund balances / (deficits), July 1, 2021	1,570,550	1,431,098	324,320	31,509	1,921	3,359,398
Fund balances / (deficits), June 30, 2022	\$ 808,964	\$ 2,951,434	\$ 4,871,024	\$ 30,891	\$ (2,425)	\$ 8,659,889

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

All Nonmajor Governmental Funds

Year Ended June 30, 2022

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	\$ 1,059,615	-	\$ 199	\$ 1,059,814
Special assessments	-	\$ 275,411	-	275,411
Licenses and permits	24,233	-	-	24,233
Intergovernmental	49,203,880	-	91,415	49,295,295
Charges for services	1,134,238	-	-	1,134,238
Fines and forfeits	1,441,546	-	-	1,441,546
Investment income	(402,529)	(45,482)	(90,129)	(538,140)
Rents	392,648	-	-	392,648
Miscellaneous	692,556	-	2,366	694,922
Total Revenues	53,546,187	229,929	3,851	53,779,967
Expenditures:				
Current:				
General government	4,895,725	-	496,818	5,392,543
Public safety	18,878,466	2,500	-	18,880,966
Highways and streets	539,377	-	-	539,377
Sanitation	470,348	-	-	470,348
Health	6,099,856	-	-	6,099,856
Welfare	4,389,728	-	-	4,389,728
Culture and recreation	99,413	700	-	100,113
Education	12,170,029	-	-	12,170,029
Capital outlay	834,245	-	5,014,289	5,848,534
Debt service:				
Principal retirement	5,923	14,682,914	111,887	14,800,724
Interest and fiscal charges	574	2,000,029	30,394	2,030,997
Total Expenditures	48,383,684	16,686,143	5,653,388	70,723,215
Excess (deficiency) of revenues over expenditures	5,162,504	(16,456,215)	(5,649,537)	(16,943,248)
Other financing sources (uses):				
Leases	-	-	749,954	749,954
Proceeds from sale of capital assets	6,932	-	-	6,932
Transfers in	1,444,395	16,455,888	12,093,124	29,993,407
Transfers out	(9,246,979)	(540)	(1,893,050)	(11,140,569)
Total other financing sources (uses)	(7,795,652)	16,455,348	10,950,028	19,609,724
Net change in fund balance	(2,633,148)	(867)	5,300,491	2,666,476
Fund balances / (deficits), July 1, 2021	17,853,731	1,216,639	3,359,398	22,429,768
Fund balances / (deficits), June 30, 2022	\$ 15,220,583	\$ 1,215,772	\$ 8,659,889	\$ 25,096,244

**Other Supplementary
Information**

**Nonmajor Governmental Funds
Budgetary Comparison Schedules**

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Adult Probation					
	Adult Probation Drug Grant			Community Punishment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 21,188	\$ 23,530	\$ 2,342	\$ 77,086	\$ 49,889	\$ (27,197)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	40	3	(37)	312	(540)	(852)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	21,228	23,533	2,305	77,398	49,349	(28,049)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	22,324	23,035	(711)	77,349	50,350	26,999
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	22,324	23,035	(711)	77,349	50,350	26,999
Excess (deficiency) of revenues over expenditures	(1,096)	498	1,594	49	(1,001)	(1,050)
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(1,096)	498	1,594	49	(1,001)	(1,050)
Fund balances / (deficits), July 1, 2021	1,096	1,058	(38)	(49)	7,202	7,251
Fund balances / (deficits), June 30, 2022	\$ -	\$ 1,556	\$ 1,556	\$ -	\$ 6,200	\$ 6,200

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation			Probation Subsidy			State Aid Enhancement			
2230			2231			2288			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 1,672,574	\$ 1,681,266	\$ 8,692	-	-	-	\$ 1,318,420	\$ 1,297,604	\$ (20,816)	
-	-	-	\$ 432,918	\$ 442,167	\$ 9,249	-	-	-	
-	-	-	-	417	417	-	-	-	
1,700	(5,949)	(7,649)	2,000	(10,804)	(12,804)	1,446	(5,937)	(7,383)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,674,274	1,675,316	1,042	434,918	431,780	(3,138)	1,319,866	1,291,667	(28,199)	
-	-	-	-	-	-	-	-	-	
1,785,788	1,681,190	104,598	441,724	239,994	201,730	1,114,739	1,097,352	17,387	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
1,785,788	1,681,190	104,598	441,724	239,994	201,730	1,114,739	1,097,352	17,387	
(111,514)	(5,873)	105,641	(6,806)	191,786	198,592	205,127	194,315	(10,812)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
81,554	-	(81,554)	-	-	-	-	-	-	
-	-	-	-	-	-	(220,683)	-	220,683	
81,554	-	(81,554)	-	-	-	(220,683)	-	220,683	
(29,960)	(5,873)	24,087	(6,806)	191,786	198,592	(15,556)	194,315	209,871	
29,960	87,560	57,600	6,806	484,459	477,653	15,556	17,036	1,480	
\$ -	\$ 81,686	\$ 81,686	\$ -	\$ 676,245	\$ 676,245	\$ -	\$ 211,351	\$ 211,351	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
 Year Ended June 30, 2022

	Adult Probation					
	Drug Treatment & Education			Drug Court Planning		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2309			2310
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 119,475	\$ 81,928	\$ (37,547)	\$ 137,123	\$ 154,688	\$ 17,565
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,656	3,379	(2,277)
Investment income	500	(988)	(1,488)	471	(947)	(1,418)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	119,975	80,940	(39,036)	143,250	157,121	13,871
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	115,069	81,928	33,141	154,762	154,762	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	115,069	81,928	33,141	154,762	154,762	-
Excess (deficiency) of revenues over expenditures	4,906	(988)	(5,894)	(11,512)	2,358	13,871
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	4,906	(988)	(5,894)	(11,512)	2,358	13,871
Fund balances / (deficits), July 1, 2021	(4,906)	16,892	21,798	11,512	36,045	24,533
Fund balances / (deficits), June 30, 2022	\$ -	\$ 15,904	\$ 15,904	\$ -	\$ 38,403	\$ 38,404

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation SupCrt / JCEF			Interstate Comp			Other Grants			
2321			2323			2350			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 388,479	\$ 301,784	\$ (86,695)				\$ 29,332	\$ 39,685	\$ 10,353	
-	-	-	\$ 3,500	\$ 5,202	\$ 1,702	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,291	134	(1,157)	950	(292)	(1,242)	-	(42)	(42)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
389,770	301,918	(87,852)	4,450	4,910	460	29,332	39,643	10,311	
-	-	-	-	-	-	-	-	-	-
507,972	502,831	5,141	1,500	-	1,500	29,332	8,072	21,260	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
507,972	502,831	5,141	1,500	-	1,500	29,332	8,072	21,260	
(118,202)	(200,913)	(82,711)	2,950	4,910	1,960	-	31,571	31,572	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
201,047	-	(201,047)	-	-	-	-	-	-	-
(81,554)	-	81,554	-	-	-	-	-	-	-
119,493	-	(119,493)	-	-	-	-	-	-	
1,291	(200,913)	(202,204)	2,950	4,910	1,960	-	31,571	31,572	
(1,291)	(10,704)	(9,413)	(2,950)	13,855	16,805	-	1	1	
\$ -	\$ (211,617)	\$ (211,617)	\$ -	\$ 18,765	\$ 18,765	\$ -	\$ 31,572	\$ 31,573	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Attorney						
	Atty Drug Enforcement			2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance *	Budget	Actual	Variance *	
Revenues:							
Taxes	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	\$ 197,530	\$ 197,530	-	\$ 193,410	\$ 210,487	\$ 17,077	
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Investment income	-	(2,069)	\$ (2,069)	-	-	-	-
Rents	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	197,530	195,461	(2,069)	193,410	210,487	17,077	
Expenditures:							
Current:							
General government	280,338	275,943	4,395	235,475	231,220	4,255	
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt service:							
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Total Expenditures	280,338	275,943	4,395	235,475	231,220	4,255	
Excess (deficiency) of revenues over expenditures	(82,808)	(80,482)	2,326	(42,065)	(20,733)	21,332	
Other financing sources (uses):							
Leases	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-
Transfers in	82,808	82,808	-	42,065	42,065	-	
Transfers out	-	-	-	-	-	-	-
Total Other financing sources (uses)	82,808	82,808	-	42,065	42,065	-	
Net change in fund balance	(0)	2,326	2,326	-	21,332	21,332	
Fund balances / (deficits), July 1, 2021	0	56,874	56,873	-	-	-	
Fund balances / (deficits), June 30, 2022	\$ -	\$ 59,200	\$ 59,200	\$ -	\$ 21,332	\$ 21,332	

* Variance = Positive / (Negative)

Attorney									
Witness Program			Federal Narcotics E			HIDTA Grant (SBA)			
2210			2226			2227			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 408,331	\$ 374,365	\$ (33,966)	-	-	-	\$ 289,203	\$ 213,923	\$ (75,280)	
-	-	-	-	-	-	-	-	-	
-	-	-	\$ 50,000	-	\$ (50,000)	-	-	-	
-	-	-	2,000	\$ (2,291)	(4,291)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
408,331	374,365	(33,966)	52,000	(2,291)	(54,291)	289,203	213,923	(75,280)	
437,212	400,157	37,055	-	-	-	-	-	-	
-	-	-	94,094	38,272	55,822	315,659	251,511	64,148	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
437,212	400,157	37,055	94,094	38,272	55,822	315,659	251,511	64,148	
(28,881)	(25,792)	3,089	(42,094)	(40,562)	1,532	(26,456)	(37,588)	(11,132)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
28,881	28,881	-	-	-	-	53,256	53,256	-	
-	-	-	(58,406)	(58,406)	-	-	-	-	
28,881	28,881	-	(58,406)	(58,406)	-	53,256	53,256	-	
-	3,089	3,089	(100,500)	(98,968)	1,532	26,800	15,668	(11,132)	
-	44,877	44,877	100,500	197,727	97,227	(26,800)	(10,123)	16,677	
\$ -	\$ 47,966	\$ 47,966	\$ -	\$ 98,759	\$ 98,759	\$ -	\$ 5,545	\$ 5,545	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Attorney					
	Anti- Racketeering			Other Grants		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 140,000	\$ 35,146	\$ (104,854)	-	-	-
Investment income	4,000	(17,715)	(21,715)	-	(4,641)	(4,641)
Rents	-	-	-	-	-	-
Miscellaneous	40,000	18,031	(21,969)	-	-	-
Total Revenues	184,000	35,462	(148,538)	-	(4,641)	(4,641)
Expenditures:						
Current:						
General government	-	-	-	\$ 205,300	-	205,300
Public safety	605,443	4,203	601,240	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	2,857	(2,857)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	605,443	7,060	598,383	205,300	-	205,300
Excess (deficiency) of revenues over expenditures	(421,443)	28,402	449,845	(205,300)	(4,641)	200,659
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(65,862)	(65,862)	-	-	-	-
Total Other financing sources (uses)	(65,862)	(65,862)	-	-	-	-
Net change in fund balance	(487,305)	(37,460)	449,845	(205,300)	(4,641)	200,659
Fund balances / (deficits), July 1, 2021	487,305	654,324	167,019	205,300	205,300	-
Fund balances / (deficits), June 30, 2022	\$ -	\$ 616,864	\$ 616,864	\$ -	\$ 200,659	\$ 200,659

* Variance = Positive / (Negative)

Attorney									
Crime Prosecution Enhancement 2290			Victim Serv Restitution ST 2330			Victim Serv Restitution FED 2331			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 138,367	\$ 113,360	\$ (25,007)	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
300	(341)	(641)	-	\$ (2,326)	\$ (2,326)	\$ 3,000	\$ 437	\$ (2,563)	
-	-	-	-	-	-	-	-	-	
-	-	-	\$ 25,000	22,485	(2,515)	-	-	-	
138,667	113,019	(25,648)	25,000	20,159	(4,841)	3,000	437	(2,563)	
182,266	104,306	77,960	143,024	1,543	141,481	16,012	1,229	14,783	
-	77,476	(77,476)	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
182,266	181,782	484	143,024	1,543	141,481	16,012	1,229	14,783	
(43,599)	(68,763)	(25,164)	(118,024)	18,616	136,640	(13,012)	(792)	12,220	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
43,599	43,599	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
43,599	43,599	-	-	-	-	-	-	-	
-	(25,164)	(25,164)	(118,024)	18,616	136,640	(13,012)	(792)	12,220	
-	24,746	24,746	118,024	92,649	(25,375)	13,012	13,951	939	
\$ -	\$ (418)	\$ (418)	\$ -	\$ 111,265	\$ 111,265	\$ -	\$ 13,159	\$ 13,159	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Attorney					
	Victim Assist Subrogation			Victim Rights Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2344			2346
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 39,500	\$ 39,822	\$ 322
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ (1,357)	\$ (1,357.0)	-	(779)	(779)
Rents	-	-	-	-	-	-
Miscellaneous	\$ 6,500	-	(6,500)	-	-	-
Total Revenues	6,500	(1,357)	(7,857)	39,500	39,043	(457)
Expenditures:						
Current:						
General government	61,764	-	61,764	107,162	70,770	36,392
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	61,764	-	61,764	107,162	70,770	36,392
Excess (deficiency) of revenues over expenditures	(55,264)	(1,357)	53,907	(67,662)	(31,727)	35,935
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	60,256	60,256	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	60,256	60,256	-
Net change in fund balance	(55,264)	(1,357)	53,907	(7,406)	28,529	35,935
Fund balances / (deficits), July 1, 2021	55,264	60,048	4,784	7,406	11	(7,395)
Fund balances / (deficits), June 30, 2022	\$ -	\$ 58,691	\$ 58,691	\$ -	\$ 28,539	\$ 28,539

* Variance = Positive / (Negative)

Clerk of the Superior Court									
Expedited Child Support			Clerk's Fund			Spousal Maint Enforcement			
2213			2216			2218			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 31,623	\$ 24,446	\$ (7,177)	\$ 43,585	\$ 44,660	\$ 1,075	\$ 5,353	\$ 5,522	\$ 169	
1,097	(1,332)	(2,429)	359	(859)	(1,218)	78	(291)	(369)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
32,720	23,114	(9,606)	43,944	43,801	(143)	5,431	5,230	(201)	
24,934	13,865	11,069	63,583	14,288	49,295	5,000	-	5,000	
-	11,069	(11,069)	-	17,949	(17,949)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
24,934	24,934	-	63,583	32,237	31,346	5,000	-	5,000	
7,786	(1,820)	(9,606)	(19,639)	11,564	31,203	431	5,230	4,799	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
7,786	(1,820)	(9,606)	(19,639)	11,564	31,203	431	5,230	4,799	
(7,786)	68,297	76,083	19,639	34,442	14,803	(431)	12,749	13,180	
\$ -	\$ 66,477	\$ 66,477	\$ -	\$ 46,006	\$ 46,006	\$ -	\$ 17,979	\$ 17,979	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Development Services											
	Road Fund			2251			Other Grants			2349		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	\$ 2,494,481	\$ 215,312	\$ (2,279,169)	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	\$ 3,000	\$ (22,669)	\$ (25,669)	-	-	-	-	8	8	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	3,000	(22,669)	(25,669)	2,494,481	215,320	(2,279,161)						
Expenditures:												
Current:												
General government	-	-	-	-	-	-	401,855	163,986	237,869	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	401,855	163,986	237,869						
Excess (deficiency) of revenues over expenditures	3,000	(22,669)	(25,669)	2,092,626	51,335	(2,041,291)						
Other financing sources (uses):												
Leases	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-						
Net change in fund balance	3,000	(22,669)	(25,669)	2,092,626	51,335	(2,041,291)						
Fund balances / (deficits), July 1, 2021	(3,000)	1,006,621	1,009,621	(2,092,626)	(47,713)	2,044,913						
Fund balances / (deficits), June 30, 2022	\$ -	\$ 983,952	\$ 983,952	\$ -	\$ 3,622	\$ 3,622						

* Variance = Positive / (Negative)

Emergency Management			Housing					
Other Grants 2334			Public Housing 2271			Conventional 13-6-PHA 2273		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 231,217	\$ 121,761	\$ (109,456)	-	-	-	\$ 1,415,526	\$ 1,648,498	\$ 232,972
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$ (3,003)	\$ (3,003)	169	39	(130)
-	-	-	-	-	-	345,000	392,648	47,648
-	-	-	\$ 100,000	-	(100,000)	45,228	42,504	(2,724)
231,217	121,761	(109,456)	100,000	(3,003)	(103,003)	1,805,923	2,083,688	277,765
-	-	-	-	-	-	-	-	-
209,217	137,323	71,894	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	101,323	-	101,323	1,448,212	1,447,767	445
-	-	-	-	-	-	-	-	-
-	55,981	(55,981)	-	-	-	-	-	-
22,000	21,391	609	-	-	-	463,060	463,504	(444)
-	-	-	-	-	-	-	577	(577)
-	-	-	-	-	-	-	85	(85)
231,217	214,696	16,521	101,323	-	101,323	1,911,272	1,911,933	(661)
-	(92,934)	(92,934)	(1,323)	(3,003)	(1,680)	(105,349)	171,755	277,104
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(92,934)	(92,934)	(1,323)	(3,003)	(1,680)	(105,349)	171,755	277,104
-	62,871	62,871	1,323	34,036	32,713	105,349	896,172	790,823
\$ -	\$ (30,064)	\$ (30,064)	\$ -	\$ 31,033	\$ 31,033	\$ -	\$ 1,067,927	\$ 1,067,927

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Housing					
	Section 8 Voucher Program			Water Company 13-6		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,696,683	\$ 2,835,916	\$ 139,233	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	750	728	(22)	\$ 200	\$ 67	\$ (133)
Rents	-	-	-	-	-	-
Miscellaneous	37,200	35,090	(2,110)	65,000	86,493	21,493
Total Revenues	2,734,633	2,871,733	137,100	65,200	86,560	21,360
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	2,825,545	2,818,855	6,690	162,240	123,107	39,133
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	867	(867)	-	-	-
Interest and fiscal charges	-	127	(127)	-	-	-
Total Expenditures	2,825,545	2,819,849	5,696	162,240	123,107	39,133
Excess (deficiency) of revenues over expenditures	(90,912)	51,885	142,797	(97,040)	(36,546)	60,494
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(90,912)	51,885	142,797	(97,040)	(36,546)	60,494
Fund balances / (deficits), July 1, 2021	90,912	353,242	262,330	97,040	288,352	191,312
Fund balances / (deficits), June 30, 2022	\$ -	\$ 405,127	\$ 405,127	\$ -	\$ 251,805	\$ 251,805

* Variance = Positive / (Negative)

Juvenile Court									
Family Counseling			Juvenile Probation Fees			Juvenile Restitution			
2212			2232			2240			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 25,000	\$ 26,068	\$ 1,068							
-	-	-	\$ 150,000	\$ 102,570	\$ (47,430)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
32	(207)	(239)	1,000	(3,704)	(4,704)	-	\$ (213)	\$ (213)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 1,200	745	(455)	
25,032	25,861	829	151,000	98,867	(52,133)	1,200	532	(668)	
-	-	-	-	-	-	-	-	-	-
31,046	26,068	4,978	172,585	154,241	18,344	1,200	-	1,200	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
31,046	26,068	4,978	172,585	154,241	18,344	1,200	-	1,200	
(6,014)	(207)	5,807	(21,585)	(55,374)	(33,789)	-	532	532	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(6,014)	(207)	5,807	(21,585)	(55,374)	(33,789)	-	532	532	
6,014	7,555	1,541	21,585	215,311	193,726	-	10,364	10,364	
\$ -	\$ 7,348	\$ 7,348	\$ -	\$ 159,936	\$ 159,936	\$ -	\$ 10,896	\$ 10,896	

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2022

	Juvenile Court						
	Detention Education			2242	Charter School		2245
	Budget	Actual	Variance *	Budget	Actual	Variance *	
Revenues:							
Taxes	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 5,297	\$ 473,116	\$ 467,819	\$ 1,296,648	\$ 1,051,273	\$ (245,375)	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	2,155	(4,247)	(6,402)	5,000	(3,723)	(8,723)	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	2,032	2,032	
Total Revenues	7,452	468,869	461,417	1,301,648	1,049,582	(252,066)	
Expenditures:							
Current:							
General government	-	-	-	-	-	-	
Public safety	581,324	418,285	163,039	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	23,467	(23,467)	1,236,885	904,211	332,674	
Capital Outlay	-	-	-	-	-	-	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
Total Expenditures	581,324	441,752	139,572	1,236,885	904,211	332,674	
Excess (deficiency) of revenues over expenditures	(573,872)	27,117	600,989	64,763	145,371	80,608	
Other financing sources (uses):							
Leases	-	-	-	-	-	-	
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	575,000	-	(575,000)	-	-	-	
Transfers out	-	-	-	-	-	-	
Total Other financing sources (uses)	575,000	-	(575,000)	-	-	-	
Net change in fund balance	1,128	27,117	25,989	64,763	145,371	80,608	
Fund balances / (deficits), July 1, 2021	(1,128)	84,975	86,103	(64,763)	173,485	238,248	
Fund balances / (deficits), June 30, 2022	\$ -	\$ 112,092	\$ 112,092	\$ -	\$ 318,856	\$ 318,856	

* Variance = Positive / (Negative)

Juvenile Court									
Juvenile Victim Rights 2246			State Aid Supreme Court 2247			Court Appointed Specialist 2248			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 18,619	\$ 5,211	\$ (13,408)	\$ 865,893	\$ 730,810	\$ (135,083)	\$ 165,000	\$ 165,649	\$ 649	
-	-	-	-	-	-	-	-	-	-
50	(98)	(148)	750	(3,392)	(4,142)	80	(640)	(720)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
18,669	5,113	(13,556)	866,643	727,418	(139,225)	165,080	165,009	(71)	
-	-	-	-	-	-	-	-	-	-
18,764	10,482	8,282	868,041	696,984	171,057	176,336	166,097	10,239	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
18,764	10,482	8,282	868,041	696,984	171,057	176,336	166,097	10,239	
(95)	(5,369)	(5,274)	(1,398)	30,434	31,832	(11,256)	(1,088)	10,168	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(95)	(5,369)	(5,274)	(1,398)	30,434	31,832	(11,256)	(1,088)	10,168	
95	43	(52)	1,398	10,178	8,780	11,256	16,876	5,620	
\$ -	\$ (5,326)	\$ (5,326)	\$ -	\$ 40,613	\$ 40,613	\$ -	\$ 15,788	\$ 15,788	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Juvenile Court					
	Court Improvement			No Child Left Behind		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2249			2257
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 62,069	\$ 58,450	\$ (3,619)	\$ 50,174	\$ 40,684	\$ (9,490)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	(203)	(253)	-	1	1
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	62,119	58,247	(3,872)	50,174	40,685	(9,489)
Expenditures:						
Current:						
General government	62,119	51,999	10,120	-	-	-
Public safety	-	-	-	36,353	36,353	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	62,119	51,999	10,120	36,353	36,353	-
Excess (deficiency) of revenues over expenditures	-	6,248	6,248	13,821	4,332	(9,489)
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	6,248	6,248	13,821	4,332	(9,489)
Fund balances / (deficits), July 1, 2021	-	6,458	6,458	(13,821)	(10,211)	3,610
Fund balances / (deficits), June 30, 2022	\$ -	\$ 12,706	\$ 12,706	\$ -	\$ (5,879)	\$ (5,879)

* Variance = Positive / (Negative)

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Juvenile Court							
	Juvenile Diversion Intake			2266	Juvenile Diversion Program			2267
	Budget	Actual	Variance *	Budget	Actual	Variance *		
Revenues:								
Taxes	-	-	-	-	-	-	-	
Special assessments	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	
Intergovernmental	\$ 630,000	\$ 594,136	\$ (35,864)	\$ 130,000	\$ 124,687	\$ (5,313)		
Charges for services	-	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	-	
Investment income	1,000	(3,397)	(4,397)	100	(489)	(589)		
Rents	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
Total Revenues	631,000	590,739	(40,261)	130,100	124,198	(5,902)		
Expenditures:								
Current:								
General government	-	-	-	-	-	-	-	
Public safety	643,547	510,944	132,603	124,687	123,377	1,310		
Highways and streets	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt service:								
Principal retirement	-	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	-	
Total Expenditures	643,547	510,944	132,603	124,687	123,377	1,310		
Excess (deficiency) of revenues over expenditures	(12,547)	79,795	92,342	5,413	821	(4,592)		
Other financing sources (uses):								
Leases	-	-	-	-	-	-	-	
Proceeds from sale of capital assets	-	62	62	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	
Total Other financing sources (uses)	-	62	62	-	-	-		
Net change in fund balance	(12,547)	79,857	92,404	5,413	821	(4,592)		
Fund balances / (deficits), July 1, 2021	12,547	57,314	44,767	(5,413)	9,976	15,389		
Fund balances / (deficits), June 30, 2022	\$ -	\$ 137,171	\$ 137,171	\$ -	\$ 10,797	\$ 10,797		

* Variance = Positive / (Negative)

Juvenile Court						Justice of the Peace Courts		
Juvenile Treatment		2268	Account Incentive		2327	Justice Court Enhancement		2317
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 687,113	\$ 651,531	\$ (35,582)	-	-	-	\$ 5,356	\$ 5,406	\$ 50
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	414,746	508,634	93,888
750	(3,669)	(4,419)	-	\$ (271)	\$ (271)	6,283	(15,520)	(21,803)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,932	3,248	(5,684)
687,863	647,862	(40,001)	-	(271)	(271)	435,317	501,767	66,450
-	-	-	-	-	-	454,487	371,997	82,490
707,901	626,785	81,116	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	901	(901)
-	-	-	-	-	-	-	86	(86)
707,901	626,785	81,116	-	-	-	454,487	372,984	81,503
(20,038)	21,078	41,116	-	(271)	(271)	(19,170)	128,783	147,953
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,056	2,056	-
-	-	-	-	-	-	(12,113)	(12,113)	-
-	-	-	-	-	-	(10,057)	(10,057)	-
(20,038)	21,078	41,116	-	(271)	(271)	(29,227)	118,726	147,953
20,038	27,117	7,079	-	12,189	12,189	29,227	729,956	700,729
\$ -	\$ 48,195	\$ 48,194	\$ -	\$ 11,918	\$ 11,918	\$ -	\$ 848,682	\$ 848,682

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Justice of the Peace Courts			Legal and Public Defender		
	Additional Assess SB 1398		2243	Defenders Training		2326
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 14,421	\$ 16,753	\$ 2,332
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 13,206	\$ 10,710	\$ (2,496)	-	-	-
Investment income	-	(1,059)	(1,059)	-	(1,314)	(1,314)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	13,206	9,651	(3,555)	14,421	15,440	1,019
Expenditures:						
Current:						
General government	18,500	14,472	4,028	36,298	26,573	9,725
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	18,500	14,472	4,028	36,298	26,573	9,725
Excess (deficiency) of revenues over expenditures	(5,294)	(4,821)	473	(21,877)	(11,133)	10,744
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(5,294)	(4,821)	473	(21,877)	(11,133)	10,744
Fund balances / (deficits), July 1, 2021	5,294	51,755	46,461	21,877	69,757	47,880
Fund balances / (deficits), June 30, 2022	\$ -	\$ 46,934	\$ 46,934	\$ -	\$ 58,625	\$ 58,625

* Variance = Positive / (Negative)

Library District						Public Health		
LSTA Grants			Other Grants			Health Grants		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 75,000	\$ 42,962	\$ (32,038)	-	-	-	\$ 8,588,159	\$ 4,680,311	\$ (3,907,848)
-	-	-	-	-	-	-	-	-
-	(688)	(688)	-	\$ (1,690)	\$ (1,690)	10,000	311	(9,689)
-	-	-	-	-	-	-	-	-
-	-	-	\$ 146,330	84,310	(62,020)	-	6,187	6,187
75,000	42,274	(32,726)	146,330	82,620	(63,710)	8,598,159	4,686,809	(3,911,350)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,363,962	5,665,542	1,698,420
-	-	-	-	-	-	-	-	-
75,000	63,769	11,231	188,685	35,644	153,041	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
75,000	63,769	11,231	188,685	35,644	153,041	7,363,962	5,665,542	1,698,420
-	(21,495)	(21,495)	(42,355)	46,976	89,331	1,234,197	(978,732)	(2,212,929)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	445,000	445,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	445,000	445,000	-
-	(21,495)	(21,495)	(42,355)	46,976	89,331	1,679,197	(533,732)	(2,212,929)
-	30,470	30,470	42,355	46,495	4,140	(1,679,197)	631,547	2,310,744
\$ -	\$ 8,974	\$ 8,974	\$ -	\$ 93,471	\$ 93,471	\$ -	\$ 97,814	\$ 97,814

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Public Health			Public Works		
	Rabiens Control		2264	Waste Tire		2204
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	\$ 26,500	\$ 24,233	\$ (2,267)	-	-	-
Intergovernmental	-	-	-	\$ 354,800	\$ 429,165	\$ 74,365
Charges for services	-	-	-	75,760	109,748	33,988
Fines and forfeits	2,000	2,946	946	-	-	-
Investment income	600	(3,068)	(3,668)	2,000	(3,385)	(5,385)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	29,100	24,111	(4,989)	432,560	535,528	102,968
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	486,702	470,348	16,354
Health	452,173	432,755	19,418	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	21,113	21,113	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	452,173	432,755	19,418	507,815	491,461	16,354
Excess (deficiency) of revenues over expenditures	(423,073)	(408,644)	14,429	(75,255)	44,067	119,322
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	415,297	415,297	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	415,297	415,297	-	-	-	-
Net change in fund balance	(7,776)	6,653	14,429	(75,255)	44,067	119,322
Fund balances / (deficits), July 1, 2021	7,776	54,579	46,803	75,255	147,601	72,346
Fund balances / (deficits), June 30, 2022	\$ -	\$ 61,232	\$ 61,232	\$ -	\$ 191,667	\$ 191,667

* Variance = Positive / (Negative)

Recorders						Superintendent		
Recorder's Fund			HAVA Fund			School Grants		
2205			2203			2281		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 178,689	\$ 178,689	-	\$ 715,000	\$ 98,527	\$ (616,473)
\$ 115,000	\$ 181,057	\$ 66,057	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	(7,348)	(8,348)	-	(2,767)	\$ (2,767)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
116,000	173,709	57,709	178,689	175,922	(2,767)	715,000	98,527	(616,473)
159,256	105,600	53,656	242,383	17,200	225,183	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	162,000	77,593	84,407
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
159,256	105,600	53,656	242,383	17,200	225,183	162,000	77,593	84,407
(43,256)	68,109	111,365	(63,694)	158,722	222,416	553,000	20,934	(532,067)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(600,000)	(2)	599,998
-	-	-	-	-	-	(600,000)	(2)	599,998
(43,256)	68,109	111,365	(63,694)	158,722	222,416	(47,000)	20,931	67,931
43,256	325,300	282,044	63,694	36,855	(26,839)	47,000	358,593	311,593
\$ -	\$ 393,409	\$ 393,409	\$ -	\$ 195,577	\$ 195,577	\$ -	\$ 379,524	\$ 379,524

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Sheriff- Administration					
	Narcotic Enforcement			Drug Task Force		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2299			2302
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 225,000	\$ 329,003	\$ 104,003	\$ 50,000	\$ 23,305	\$ (26,695)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	(4,214)	(4,214)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	225,000	324,789	99,789	50,000	23,305	(26,695)
Expenditures:						
Current:						
General government	-	121,812	(121,812)	-	-	-
Public safety	340,321	96,120	244,201	23,900	13,733	10,167
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	340,321	217,932	122,389	23,900	13,733	10,167
Excess (deficiency) of revenues over expenditures	(115,321)	106,858	222,179	26,100	9,572	(16,528)
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	62,500	62,500	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	62,500	62,500	-	-	-	-
Net change in fund balance	(52,821)	169,358	222,179	26,100	9,572	(16,528)
Fund balances / (deficits), July 1, 2021	52,821	107,987	55,166	(26,100)	43,350	69,450
Fund balances / (deficits), June 30, 2022	\$ -	\$ 277,344	\$ 277,344	\$ -	\$ 52,922	\$ 52,922

* Variance = Positive / (Negative)

Sheriff- Administration																	
LEBSF Boat Patrol			2301			Patrol, Pistol, Combat, Gund Range			2304			Other Grants			2306		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$ 178,018	\$ 180,795	\$ 2,777	\$ 40,000	\$ 16,575	\$ (23,425)	\$ 1,035,000	\$ 2,671,406	\$ 1,636,406									
-	-	-	29,500	7,050	(22,450)	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,900	2,930	(1,970)	-	-	-	-	-	-	-	-	-
445	(4,555)	(5,000)	-	(1,596)	(1,596)	3,500	(26,893)	(30,393)	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
178,463	176,240	(2,223)	69,500	22,029	(47,471)	1,043,400	2,647,443	1,604,043									
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
305,590	280,622	24,968	63,550	8,982	54,568	363,565	159,446	204,119	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	692,435	300,509	391,926	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
305,590	280,622	24,968	63,550	8,982	54,568	1,056,000	459,955	596,045									
(127,127)	(104,383)	22,744	5,950	13,047	7,097	(12,600)	2,187,488	2,200,088									
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160,000	160,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
160,000	160,000	-	-	-	-	-	-	-									
32,873	55,617	22,744	5,950	13,047	7,097	(12,600)	2,187,488	2,200,088									
(32,873)	177,869	210,742	(5,950)	68,763	74,713	12,600	238,375	225,775									
\$ -	\$ 233,486	\$ 233,486	\$ -	\$ 81,810	\$ 81,810	\$ -	\$ 2,425,863	\$ 2,425,863									

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Sheriff- Administration			Sheriff- Jail District		
	Ops Stone Garden		2348	Jail Enhancement		2237
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,400,000	\$ 1,816,251	\$ (583,749)	\$ 205,466	\$ 185,149	\$ (20,317)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	1,500	(4,049)	(5,549)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	10,000	6,293	(3,707)
Total Revenues	2,400,000	1,816,251	(583,749)	216,966	187,392	(29,574)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	2,125,626	1,725,733	399,893	315,956	100,897	215,059
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	200,000	11,127	188,873	14,000	-	14,000
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	2,325,626	1,736,860	588,766	329,956	100,897	229,059
Excess (deficiency) of revenues over expenditures	74,374	79,391	5,017	(112,990)	86,495	199,485
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	6,870	6,870	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	6,870	6,870	-	-	-
Net change in fund balance	74,374	86,261	11,887	(112,990)	86,495	199,485
Fund balances / (deficits), July 1, 2021	(74,374)	(114,164)	(39,790)	112,990	169,034	56,044
Fund balances / (deficits), June 30, 2022	\$ -	\$ (27,903)	\$ (27,903)	\$ -	\$ 255,529	\$ 255,529

* Variance = Positive / (Negative)

Sheriff- Jail District									
Inmate Health			Facility Commissary			Other Jail Grants			2308
2238			2286						
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 7,649	\$ 3,423	\$ (4,226)	\$ 212,000	\$ 229,720	\$ 17,720	\$ 250,000	\$ 275,470	\$ 25,470	
-	-	-	-	-	-	-	-	-	-
-	(11)	(11)	1,500	(11,625)	(13,125)	7,000	(11,944)	(18,944)	
-	-	-	-	-	-	-	-	-	-
-	-	-	174,460	311,870	137,410	-	-	-	-
7,649	3,412	(4,237)	387,960	529,966	142,006	257,000	263,527	6,527	
-	-	-	-	-	-	-	20,791	(20,791)	
8,053	1,639	6,414	516,975	432,145	84,830	453,078	223,314	229,764	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	164,691	13,743	150,948	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
8,053	1,639	6,414	516,975	432,145	84,830	617,769	257,849	359,920	
(404)	1,773	2,177	(129,015)	97,821	226,836	(360,769)	5,678	366,447	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	25,000	-	(25,000)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	25,000	-	(25,000)	
(404)	1,773	2,177	(129,015)	97,821	226,836	(335,769)	5,678	341,447	
404	290	(114)	129,015	560,716	431,701	335,769	601,485	265,716	
\$ -	\$ 2,063	\$ 2,063	\$ -	\$ 658,537	\$ 658,537	\$ -	\$ 607,163	\$ 607,163	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Superior Court											
	Conciliation Court			2211			Child Support Enforcement			2215		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	\$ 231,400	\$ 194,052	\$ (37,348)			
Charges for services	-	-	-	-	-	-	2,784	4,158	1,374			
Fines and forfeits	\$ 66,851	\$ 74,528	\$ 7,677	-	-	-	-	-	-			
Investment income	1,119	(2,644)	(3,763)	983	(1,114)	(2,097)						
Rents	-	-	-	-	-	-	-	-	-			
Miscellaneous	500	3,587	3,087	5,064	7,298	2,234						
Total Revenues	68,470	75,470	7,000	240,231	204,394	(35,837)						
Expenditures												
Current:												
General government	98,934	32,855	66,079	238,543	226,868	11,675						
Public safety	-	39,958	(39,958)	-	-	-						
Highways and streets	-	-	-	-	-	-						
Sanitation	-	-	-	-	-	-						
Health	-	-	-	-	-	-						
Welfare	-	-	-	-	-	-						
Culture and recreation	-	-	-	-	-	-						
Education	-	-	-	-	-	-						
Capital Outlay	-	-	-	-	-	-						
Debt service:												
Principal retirement	-	-	-	-	-	-						
Interest and fiscal charges	-	-	-	-	-	-						
Total Expenditures	98,934	72,813	26,121	238,543	226,868	11,675						
Excess (deficiency) of revenues over expenditures	(30,464)	2,657	33,121	1,688	(22,473)	(24,161)						
Other financing sources (uses):												
Leases	-	-	-	-	-	-						
Proceeds from sale of capital assets	-	-	-	-	-	-						
Transfers in	-	-	-	-	-	-						
Transfers out	-	-	-	-	-	-						
Total Other financing sources (uses)	-	-	-	-	-	-						
Net change in fund balance	(30,464)	2,657	33,121	1,688	(22,473)	(24,161)						
Fund balances / (deficits), July 1, 2021	30,464	134,922	104,458	(1,688)	132,945	134,633						
Fund balances / (deficits), June 30, 2022	\$ -	\$ 137,579	\$ 137,579	\$ -	\$ 110,472	\$ 110,472						

* Variance = Positive / (Negative)

Superior Court									
Domestic Relations			Local Court Assitance			JCEF Time Payment			
2217			2221			2222			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 6,977	\$ 6,628	\$ (349)	\$ 124,695	\$ 142,513	\$ 17,818	\$ 101,159	\$ 91,492	\$ (9,667)	
756	(1,230)	(1,986)	684	(2,251)	(2,935)	87	(150)	(237)	
-	-	-	-	-	-	-	-	-	-
-	-	-	1,886	-	(1,886)	-	-	-	-
7,733	5,398	(2,335)	127,265	140,261	12,996	101,246	91,342	(9,904)	
2,500	720	1,780	65,137	11,855	53,282	122,525	95,820	26,705	
-	-	-	-	20,294	(20,294)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
2,500	720	1,780	65,137	32,149	32,988	122,525	95,820	26,705	
5,233	4,678	(555)	62,128	108,112	45,984	(21,279)	(4,478)	16,801	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	(62,128)	(110,319)	(48,191)	-	-	-	
-	-	-	(62,128)	(110,319)	(48,191)	-	-	-	
5,233	4,678	(555)	-	(2,207)	(2,207)	(21,279)	(4,478)	16,801	
(5,233)	62,069	67,302	-	11,822	11,822	21,279	12,577	(8,702)	
\$ -	\$ 66,746	\$ 66,746	\$ -	\$ 9,615	\$ 9,615	\$ -	\$ 8,099	\$ 8,099	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Superior Court					
	Law Library			Aztec Field Training		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 26,497	\$ 25,000	\$ (1,497)
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 100,000	\$ 101,263	\$ 1,263	-	-	-
Investment income	500	(1,838)	(2,338)	35	(249)	(284)
Rents	-	-	-	-	-	-
Miscellaneous	22,472	21,575	(897)	-	-	-
Total Revenues	122,972	121,001	(1,971)	26,532	24,751	(1,781)
Expenditures:						
Current:						
General government	130,949	104,909	26,040	-	-	-
Public safety	-	16,420	(16,420)	27,062	27,343	(281)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	1,660	(1,660)	-	-	-
Interest and fiscal charges	-	164	(164)	-	-	-
Total Expenditures	130,949	123,153	7,796	27,062	27,343	(281)
Excess (deficiency) of revenues over expenditures	(7,977)	(2,152)	5,825	(530)	(2,593)	(2,063)
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(7,977)	(2,152)	5,825	(530)	(2,593)	(2,063)
Fund balances / (deficits), July 1, 2021	7,977	104,681	96,704	530	27	(503)
Fund balances / (deficits), June 30, 2022	\$ -	\$ 102,528	\$ 102,528	\$ -	\$ (2,566)	\$ (2,566)

* Variance = Positive / (Negative)

Superior Court									
Supreme Court Enhancement			Fees- Case Management			Children's Issues Educate			
2324			2325			2339			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	\$ 3,200	\$ 3,200	-	-	-	-	
\$ 126,623	\$ 143,801	\$ 17,178	135,254	147,434	\$ 12,180	\$ 29,660	\$ 35,077	\$ 5,417	
2,000	(3,262)	(5,262)	2,436	(4,939)	(7,375)	1,902	(2,142)	(4,044)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
128,623	140,539	11,916	140,890	145,695	4,805	31,562	32,935	1,374	
150,000	140,922	9,078	110,357	62,896	47,461	36,488	30,282	6,206	
-	-	-	-	47,461	(47,461)	-	6,206	(6,206)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
150,000	140,922	9,078	110,357	110,357	-	36,488	36,488	-	
(21,377)	(383)	20,994	30,533	35,338	4,805	(4,926)	(3,553)	1,374	
-	-	-	-	-	-	-	-	-	
-	-	-	12,113	12,113	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	12,113	12,113	-	-	-	-	
(21,377)	(383)	20,994	42,646	47,451	4,805	(4,926)	(3,553)	1,374	
21,377	159,692	138,315	(42,646)	234,244	276,890	4,926	113,496	108,570	
\$ -	\$ 159,309	\$ 159,309	\$ -	\$ 281,695	\$ 281,695	\$ -	\$ 109,943	\$ 109,944	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Treasurer			Multiple County Departments		
	Treasurer's Information		2201	Vehicle License Tax		2252
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 3,016,192	\$ 3,099,442	\$ 83,250
Charges for services	\$ 6,000	\$ 4,483	\$ (1,518)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	300	(2,376)	(2,676)	-	(139,862)	(139,862)
Rents	-	-	-	-	-	-
Miscellaneous	3,000	29,022	26,022	-	-	-
Total Revenues	9,300	31,128	21,828	3,016,192	2,959,580	(56,612)
Expenditures						
Current:						
General government	43,853	1,564	42,289	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	934,530	539,377	395,153
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	1,918	(1,918)
Interest and fiscal charges	-	-	-	-	112	(112)
Total Expenditures	43,853	1,564	42,289	934,530	541,407	393,123
Excess (deficiency) of revenues over expenditures	(34,553)	29,565	64,118	2,081,662	2,418,173	336,511
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(7,949,662)	(8,452,507)	(502,845)
Total Other financing sources (uses)	-	-	-	(7,949,662)	(8,452,507)	(502,845)
Net change in fund balance	(34,553)	29,565	64,118	(5,868,000)	(6,034,334)	(166,334)
Fund balances / (deficits), July 1, 2021	34,553	116,949	82,396	5,868,000	5,867,352	(648)
Fund balances / (deficits), June 30, 2022	\$ -	\$ 146,514	\$ 146,514	\$ -	\$ (166,982)	\$ (166,982)

* Variance = Positive / (Negative)

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Other - Miscellaneous					
	Workforce Investment Act			Prop 207 Justice Reimbursement		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2291		2365	
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 9,370,466	\$ 11,107,106	\$ 1,736,640	\$ 100,000	\$ 131,381	\$ 31,381
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	(1,309)	(1,309)	-	86	86
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	9,370,466	11,105,797	1,735,331	100,000	131,467	31,467
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	100,000	1,559	98,441
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	9,370,466	11,108,777	(1,738,311)	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	9,370,466	11,108,777	(1,738,311)	100,000	1,559	98,441
Excess (deficiency) of revenues over expenditures	-	(2,980)	(2,980)	-	129,908	129,908
Other financing sources (uses):						
Leases	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	(2,980)	(2,980)	-	129,908	129,908
Fund balances / (deficits), July 1, 2021	-	39,633	39,633	-	-	-
Fund balances / (deficits), June 30, 2022	\$ -	\$ 36,653	\$ 36,653	\$ -	\$ 129,908	\$ 129,908

* Variance = Positive / (Negative)

Other - Agencies									
CDBG			Grants Other - Administration			AZCAREs Grant			
2296			2400			2401			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 1,473,460	\$ 1,098,831	\$ (374,629)	\$ 80,000	\$ 76,935	\$ (3,065)	\$ 7,500,000	\$ 7,500,000		-
-	-	-	-	-	-	-	-	-	-
-	(624)	(624)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
1,473,460	1,098,207	(375,253)	80,000	76,935	(3,065)	7,500,000	7,500,000		-
866,307	677,814	188,493	80,000	75,308	4,692	-	-		-
-	-	-	-	-	-	7,500,000	7,500,000		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
866,307	677,814	188,493	80,000	75,308	4,692	7,500,000	7,500,000		-
607,153	420,393	(186,760)	-	1,627	1,627	-	-		-
-	-	-	-	-	-	-	-		-
-	-	-	-	-	-	-	-		-
(747,153)	(345,654)	401,499	-	-	-	-	-		-
(747,153)	(345,654)	401,499	-	-	-	-	-		-
(140,000)	74,739	214,739	-	1,627	1,627	-	-		-
140,000	27,922	(112,078)	-	99,848	99,848	-	31,641	\$	31,641
\$ -	\$ 102,661	\$ 102,661	\$ -	\$ 101,475	\$ 101,475	\$ -	\$ 31,641	\$	31,641

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds
Year Ended June 30, 2022

	Other - Agencies						
	Martinez Lake Fire			2450	Other Nonmajor Funds		Misc
	Budget	Actual	Variance *	Budget	Actual	Variance *	
Revenues:							
Taxes	\$ 52,918	\$ 53,420	\$ 502	-	-	-	
Special assessments	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	\$ 35,725	-	\$ (35,725)	
Charges for services	-	-	-	50	-	(50)	
Fines and forfeits	-	-	-	-	-	-	
Investment income	-	(109)	(109)	366	\$ (367)	(733)	
Rents	-	-	-	-	-	-	
Miscellaneous	-	30	30	8,500	2,266	(6,234)	
Total Revenues	52,918	53,341	423	44,641	1,898	(42,743)	
Expenditures:							
Current:							
General government	52,918	49,851	3,067	8,462	-	8,462	
Public safety	-	-	-	35,725	4,666	31,059	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
Total Expenditures	52,918	49,851	3,067	44,187	4,666	39,521	
Excess (deficiency) of revenues over expenditures	-	3,490	3,490	454	(2,767)	(3,222)	
Other financing sources (uses):							
Leases	-	-	-	-	-	-	
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	
Transfers out	-	-	-	(8,820)	(1,509)	7,311	
Total Other financing sources (uses)	-	-	-	(8,820)	(1,509)	7,311	
Net change in fund balance	-	3,490	3,490	(8,366)	(4,276)	4,089	
Fund balances / (deficits), July 1, 2021	-	655	655	8,366	17,633	9,267	
Fund balances / (deficits), June 30, 2022	\$ -	\$ 4,146	\$ 4,146	\$ -	\$ 13,358	\$ 13,357	

* Variance = Positive / (Negative)

Exhibit K - 1
(Concluded)

Total Special Revenue Funds

	Budget	Actual	Variance *
\$	1,063,310	\$ 1,059,615	\$ (3,695)
	213	-	(213)
	26,500	24,233	(2,267)
	54,210,654	49,203,880	(5,006,774)
	1,078,746	1,134,238	55,492
	1,483,925	1,441,546	(42,379)
	91,750	(402,529)	(494,279)
	345,000	392,648	47,648
	801,272	692,556	(108,716)
	59,101,370	53,546,187	(5,555,184)
	7,354,242	4,895,725	2,458,517
	22,088,656	18,878,466	3,210,190
	934,530	539,377	395,153
	486,702	470,348	16,354
	7,916,135	6,099,856	1,816,279
	4,537,320	4,389,728	147,592
	263,685	99,413	164,272
	10,769,351	12,170,029	(1,400,678)
	1,577,299	834,245	743,054
	-	5,923	(5,923)
	-	574	(574)
	55,927,920	48,383,684	7,544,235
	3,173,450	5,162,504	1,989,051
	-	-	-
	-	6,932	6,932
	2,327,982	1,444,395	(883,587)
	(10,047,368)	(9,246,979)	800,389
	(7,719,386)	(7,795,652)	(76,266)
	(4,545,936)	(2,633,148)	1,912,785
	4,545,936	17,853,731	13,307,795
\$	-	\$ 15,220,583	\$ 15,220,581

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Debt Service Funds

Year Ended June 30, 2022

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	\$ 9,600	\$ (12,216)	\$ (21,816)	-	\$ 696	\$ 696
Total Revenues	9,600	(12,216)	(21,816)	-	696	696
Expenditures:						
Current:						
General government	5,600	-	5,600	-	-	-
Public safety	-	-	-	\$ 10,000	2,500	7,500
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	16,918,069	12,455,024	4,463,045	224,000	224,000	-
Interest and fiscal charges	-	728,040	(728,040)	34,010	34,010	-
Total Expenditures	16,923,669	13,183,065	3,740,604	268,010	260,510	7,500
Excess (deficiency) of revenues over expenditures	(16,914,069)	(13,195,280)	3,718,789	(268,010)	(259,815)	8,196
Other financing sources (uses):						
Transfers in	16,914,069	13,174,422	(3,739,647)	267,710	267,710	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	16,914,069	13,174,422	(3,739,647)	267,710	267,710	-
Net change in fund balance	-	(20,858)	(20,858)	(300)	7,895	8,196
Fund balances / (deficits), July 1, 2021	-	63,575	63,575	300	41,660	41,360
Fund balances / (deficits), June 30, 2022	\$ -	\$ 42,716	\$ 42,716	\$ -	\$ 49,556	\$ 49,556

* Variance = Positive / (Negative)

Improvement Districts									
El Prado Estates			Gadsden			B&C Colonia			
3545			3546			3548			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
\$ 500	-	\$ (500)	\$ 10,000	\$ 12,303	\$ 2,303	\$ 140,000	\$ 263,108	\$ 123,108	
-	\$ (57)	(57)	-	(894)	(894)	5,500	(16,326)	(21,826)	
500	(57)	(557)	10,000	11,409	1,409	145,500	246,783	101,283	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	21,082	14,102	6,980	207,031	139,788	67,243	
-	-	-	-	6,980	(6,980)	-	67,242	(67,242)	
-	-	-	21,082	21,082	-	207,031	207,030	1	
500	(57)	(557)	(11,082)	(9,672)	1,409	(61,531)	39,753	101,284	
-	-	-	-	-	-	-	-	-	
(500)	(540)	(40)	-	-	-	-	-	-	
(500)	(540)	(40)	-	-	-	-	-	-	
-	(597)	(597)	(11,082)	(9,672)	1,409	(61,531)	39,753	101,284	
-	540	540	11,082	42,074	30,992	61,531	778,197	716,666	
\$ -	\$ (57)	\$ (57)	\$ -	\$ 32,402	\$ 32,401	\$ -	\$ 817,950	\$ 817,950	

YUMA COUNTY
Budgetary Comparison Schedule- Nonmajor Governmental Funds- Debt Service Funds
 Year Ended June 30, 2022

Exhibit K - 2
 (Concluded)

	Library District			Total Debt Service Funds			
	Debt Service		3547	Budget		Actual	Variance *
	Budget	Actual	Variance *	Budget	Actual	Variance *	
Revenues:							
Special assessments	-	-	-	\$ 150,500	\$ 275,411	\$ 124,911	
Investment income	\$ 3,500	\$ (16,686)	\$ (20,186)	18,600	(45,482)	(64,082)	
Total Revenues	3,500	(16,686)	(20,186)	169,100	229,929	60,830	
Expenditures:							
Current:							
General government	-	-	-	5,600	-	5,600	
Public safety	-	-	-	10,000	2,500	7,500	
Culture and recreation	5,000	700	4,300	5,000	700	4,300	
Debt service:							
Principal retirement	3,013,756	1,850,000	1,163,756	20,383,938	14,682,914	5,701,024	
Interest and fiscal charges	-	1,163,756	(1,163,756)	34,010	2,000,028	(1,966,018)	
Total Expenditures	3,018,756	3,014,456	4,300	20,438,548	16,686,142	3,752,406	
Excess (deficiency) of revenues over expenditures	(3,015,256)	(3,031,142)	(15,886)	(20,269,448)	(16,456,214)	3,813,236	
Other financing sources (uses):							
Transfers in	3,013,756	3,013,756	-	20,195,535	16,455,888	(3,739,647)	
Transfers out	-	-	-	(500)	(540)	(40)	
Total Other financing sources (uses)	3,013,756	3,013,756	-	20,195,035	16,455,348	(3,739,687)	
Net change in fund balance	(1,500)	(17,386)	(15,886)	(74,413)	(867)	73,548	
Fund balances / (deficits), July 1, 2021	1,500	290,592	289,092	74,413	1,216,639	1,142,226	
Fund balances / (deficits), June 30, 2022	\$ -	\$ 273,205	\$ 273,205	\$ -	\$ 1,215,772	\$ 1,215,774	

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2022

	General					
	Building Projects			Capital Projects		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	\$ 199	\$ 199
Intergovernmental	-	-	-	\$ 560,500	30,372	(530,128)
Investment income	-	\$ (14,705)	\$ (14,705)	-	(57,269)	(57,269)
Miscellaneous	-	2,366	2,366	57,164	-	(57,164)
Total Revenues	-	(12,339)	(12,339)	617,664	(26,698)	(644,362)
Expenditures:						
Current:						
General government	-	10,887	(10,887)	-	74,871	(74,871)
Capital Outlay	\$ 33,762,653	3,846,033	29,916,620	28,468,064	732,515	27,735,549
Debt service:						
Principal retirement	-	111,887	(111,887)	-	-	-
Interest and fiscal charges	-	30,394	(30,394)	-	-	-
Total Expenditures	33,762,653	3,999,201	29,763,452	28,468,064	807,386	27,660,678
Excess (deficiency) of revenues over expenditures	(33,762,653)	(4,011,540)	29,751,113	(27,850,400)	(834,084)	27,016,316
Other financing sources (uses):						
Bond issuance	30,000,000	-	(30,000,000)	24,677,500	-	(24,677,500)
Leases	-	749,954	749,954	-	-	-
Transfers in	2,500,000	3,999,831	1,499,831	2,354,986	2,747,640	392,654
Transfers out	-	(1,499,831)	(1,499,831)	-	(393,220)	(393,220)
Total Other financing sources (uses)	32,500,000	3,249,954	(29,250,046)	27,032,486	2,354,420	(24,678,066)
Net change in fund balance	(1,262,653)	(761,586)	501,067	(817,914)	1,520,336	2,338,250
Fund balances / (deficits), July 1, 2021	1,262,653	1,570,550	307,897	817,914	1,431,098	613,184
Fund balances / (deficits), June 30, 2022	\$ -	\$ 808,964	\$ 808,964	\$ -	\$ 2,951,434	\$ 2,951,434

* Variance = Positive / (Negative)

Exhibit K - 3

(Continued)

Jail District			Improvement Districts					
Capital Projects 4403			El Prado Estates 4717			TACNA Water 4723		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	\$ 61,043	\$ 61,043
-	\$ (17,555)	\$ (17,555)	-	\$ (618)	\$ (618)	-	16	16
-	-	-	-	-	-	-	-	-
-	(17,555)	(17,555)	-	(618)	(618)	-	61,060	61,060
-	-	-	-	-	-	-	411,060	(411,060)
\$ 5,411,753	435,741	4,976,012	-	-	-	\$ 2,747,153	-	2,747,153
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,411,753	435,741	4,976,012	-	-	-	2,747,153	411,060	2,336,093
(5,411,753)	(453,296)	4,958,457	-	(618)	(618)	(2,747,153)	(350,000)	2,397,153
-	-	-	-	-	-	2,000,000	-	(2,000,000)
-	-	-	-	-	-	-	-	-
5,000,000	5,000,000	-	-	-	-	747,153	345,654	(401,499)
-	-	-	-	-	-	-	-	-
5,000,000	5,000,000	-	-	-	-	2,747,153	345,654	(2,401,499)
(411,753)	4,546,704	4,958,457	-	(618)	(618)	-	(4,346)	(4,346)
411,753	324,320	(87,433)	-	31,509	31,509	-	1,921	1,921
\$ -	\$ 4,871,024	\$ 4,871,024	\$ -	\$ 30,891	\$ 30,891	\$ -	\$ (2,425)	\$ (2,425)

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds
 Year Ended June 30, 2022

(Concluded)

	Total Capital Projects Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	-	\$ 199	\$ 199
Intergovernmental	\$ 560,500	91,415	(469,085)
Investment income	-	(90,129)	(90,129)
Miscellaneous	57,164	2,366	(54,798)
Total Revenues	617,664	3,851	(613,813)
Expenditures:			
Current:			
General government	-	496,818	(496,818)
Capital Outlay	70,389,623	5,014,289	65,375,334
Debt service:			
Principal retirement	-	111,887	111,887
Interest and fiscal charges	-	30,394	30,394
Total Expenditures	70,389,623	5,653,388	65,020,797
Excess (deficiency) of revenues over expenditures	(69,771,959)	(5,649,537)	64,406,984
Other financing sources (uses):			
Bond issuance	56,677,500	-	(56,677,500)
Leases	-	749,954	749,954
Transfers in	10,602,139	12,093,124	1,490,985
Transfers out	-	(1,893,050)	(1,893,050)
Total Other financing sources (uses)	67,279,639	10,950,028	(56,329,611)
Net change in fund balance	(2,492,320)	5,300,491	7,792,811
Fund balances / (deficits), July 1, 2021	2,492,320	3,359,398	867,078
Fund balances / (deficits), June 30, 2022	\$ -	\$ 8,659,889	\$ 8,659,889

* Variance = Positive / (Negative)

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Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2022

Total All Nonmajor Governmental Funds			
	Budget	Actual	Variance *
Revenues:			
Taxes	\$ 1,063,310	\$ 1,059,814	\$ (3,496)
Special assessments	150,713	275,411	124,698
Licenses and permits	26,500	24,233	(2,267)
Intergovernmental	54,771,154	49,295,295	(5,475,859)
Charges for services	1,078,746	1,134,238	55,492
Fines and forfeits	1,483,925	1,441,546	(42,379)
Investment income	110,350	(538,140)	(648,489)
Rents	345,000	392,648	47,648
Miscellaneous	858,436	694,922	(163,514)
Total Revenues	59,888,134	53,779,967	(6,108,165)
Expenditures:			
Current:			
General government	7,359,842	5,392,543	1,967,299
Public safety	22,098,656	18,880,966	3,217,690
Highways and streets	934,530	539,377	395,153
Sanitation	486,702	470,348	16,354
Health	7,916,135	6,099,856	1,816,279
Welfare	4,537,320	4,389,728	147,592
Culture and recreation	268,685	100,113	168,572
Education	10,769,351	12,170,029	(1,400,678)
Capital Outlay	71,966,922	5,848,534	66,118,388
Debt service:			
Principal retirement	20,383,938	14,800,724	5,583,214
Interest and fiscal charges	34,010	2,030,997	(1,996,987)
Total Expenditures	146,756,091	70,723,215	76,032,875
Excess (deficiency) of revenues over expenditures	(86,867,957)	(16,943,248)	69,924,710
Other financing sources (uses):			
Bond issuance	56,677,500	-	(56,677,500)
Leases	-	749,954	749,954
Proceeds from sale of capital assets	-	6,932	6,932
Transfers in	33,125,656	29,993,407	(3,132,249)
Transfers out	(10,047,868)	(11,140,569)	(1,092,701)
Total Other financing sources (uses)	79,755,288	19,609,724	(60,145,564)
Net change in fund balance	(7,112,669)	2,666,476	9,779,146
Fund balances / (deficits), July 1, 2021	7,112,669	22,429,768	15,317,100
Fund balances / (deficits), June 30, 2022	\$ 0	\$ 25,096,244	\$ 25,096,245

* Variance = Positive / (Negative)

Internal Service Funds

YUMA COUNTY
Combining Statement of Net Position
All Internal Service Funds
June 30, 2022

Exhibit L - 1

	IT Life Cycle Management 06601	Revolving Fund 06602	Workers Compensation 06605	Health Self-Insurance 06607	Liability Self-Insurance 06608	Fleet Management 06609	Total Internal Service Funds
Assets							
Cash and cash equivalents	-	\$ 216,545	\$ 287,076	\$ 9,480,875	\$ 632,512	\$ 3,958,539	\$ 14,575,547
Receivables (net of allowances for uncollectibles):							
Accounts	-	30	68,748	102,241	5,229	-	176,248
Accrued interest	-	89	120	4,462	334	1,915	6,920
Due from:							
Other funds	-	5,908	9,137	450	55,241	1,335,344	1,406,080
Total Assets	\$ -	\$ 222,572	\$ 365,080	\$ 9,588,029	\$ 693,316	\$ 5,295,798	\$ 16,164,795
Deferred Outflow of Resources							
Deferred outflow of resources related to pensions and other postemployment benefits	-	(4,682)	8,689	39,121	33,114	-	\$ 76,242
Total Deferred Outflow of Resources	\$ -	\$ (4,682)	\$ 8,689	\$ 39,121	\$ 33,114	\$ -	\$ 76,242
Liabilities							
Liabilities							
Accounts payable	-	\$ 703	\$ 2,937	\$ 133,272	\$ 37,666	\$ 36,062	\$ 210,639
Accrued payroll and employee benefits	-	1,653	559	2,001	931	-	5,143
Insurance claims payable	-	-	-	1,170,750	-	-	1,170,750
Due to:							
Other funds	\$ 26,033	488	400	90,234	8,081	67,332	192,567
Net pension and other postemployment benefits liabilities	-	61,491	34,790	156,624	132,574	-	385,479
Total Liabilities	26,033	64,334	38,686	1,552,880	179,251	103,394	\$ 1,964,578
Deferred Inflow of Resources							
Deferred inflow of resources related to pensions and other postemployment benefits	-	-	11,338	51,004	43,206	-	\$ 105,548
Total Deferred Inflow of Resources	-	-	11,338	51,004	43,206	-	\$ 105,548
Net Position							
Unrestricted	(26,033)	153,555	323,746	8,023,266	503,973	5,192,404	\$ 14,170,911
Total Net Position	\$ (26,033)	\$ 153,555	\$ 323,746	\$ 8,023,266	\$ 503,973	\$ 5,192,404	\$ 14,170,911

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

All Internal Service Funds

Year Ended June 30, 2022

	IT Life Cycle Management 06601	Revolving Fund 06602	Workers Compensation 06605	Health Self-Insurance 06607	Liability Self-Insurance 06608	Fleet Management 06609	Total Internal Service Funds
Operating revenues							
Charges for services - insurance premiums	-	-	\$ 950,149	\$ 13,311,062	\$ 1,497,001	-	\$ 15,758,212
Charges for services	\$ 225,827	\$ 151,508	-	-	-	\$ 2,128,883	2,506,218
Miscellaneous	-	3,918	25,489	443	19,004	1,625	50,479
Total operating revenues	225,827	155,426	975,638	13,311,505	1,516,005	2,130,508	18,314,909
Operating expenses							
Personnel services	-	45,703	43,770	201,604	123,478	-	414,555
Supplies and services	-	2,655	-	18,298	16,594	477,851	515,398
Tools and minor equipment	225,827	-	-	1,375	-	40,760	267,962
Professional services	-	8,935	-	88,857	19,642	21,077	138,511
Health services claims	-	-	-	11,029,872	-	-	11,029,872
Health services other	-	-	-	3,183,314	-	-	3,183,314
Insurance claims	-	-	43,142	3,366	204,135	-	250,643
Insurance others	-	446	560,727	958	902,729	8,169	1,473,029
Other	-	650	8,913	304,064	54,566	497,224	865,417
Total operating expenses	225,827	58,389	656,552	14,831,708	1,321,144	1,045,081	18,138,701
Operating income / (loss)	-	97,037	319,086	(1,520,203)	194,861	1,085,427	176,208
Nonoperating revenues (expenses)							
Investment earnings	-	(2,857)	(3,124)	(175,838)	(15,983)	(81,091)	(278,893)
Rebates and refunds	-	-	-	238,734	-	-	238,734
Other	-	-	-	-	-	55,955	55,955
Total nonoperating revenues (expenses)	-	(2,857)	(3,124)	62,896	(15,983)	(25,136)	15,796
Income / (loss) before transfers	-	94,180	315,962	(1,457,307)	178,878	1,060,291	192,004
Transfers							
Transfers in	-	-	185,000	-	230,000	3,515,685	3,930,685
Total operating transfers	-	-	185,000	-	230,000	3,515,685	3,930,685
Change in net position	-	94,180	500,962	(1,457,307)	408,878	4,575,976	4,122,689
Net position / (deficit), July 1, 2021	(26,033)	59,375	(177,216)	9,480,573	95,095	616,428	10,048,222
Total net position / (deficit), June 30, 2022	\$ (26,033)	\$ 153,556	\$ 323,746	\$ 8,023,267	\$ 503,973	\$ 5,192,404	\$ 14,170,911

Combining Statement of Cash Flows

All Internal Service Funds

Year Ended June 30, 2022

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Fleet Management 6609	Total Internal Service Funds
Cash flows from operating activities:							
Receipts from customers for goods and services provided	-	\$ 16,448	-	\$ 13,072,805	\$ 1,440,587	-	\$ 14,529,840
Receipts from other funds for goods and services provided	\$ 225,827	12,122	\$ 949,209	-	17,197	\$ 1,620,296	2,824,651
Receipts from miscellaneous operations	-	138,994	25,489	235,561	-	2,714	402,758
Payments to supplies for goods and services	(225,827)	(9,990)	(835,520)	(14,193,267)	(1,115,430)	(1,127,614)	(17,507,648)
Payments to employees for services	-	(85,820)	(54,561)	(273,005)	(181,192)	-	(594,578)
Payments for miscellaneous operations	-	(2,486)	(5,427)	(113,459)	(54,066)	(334,914)	(510,352)
Net cash provided (used) by operating activities	-	69,268	79,190	(1,271,365)	107,096	160,482	(855,329)
Cash flows from noncapital financing activities:							
Transfers in	-	-	185,000	-	230,000	3,050,870	3,465,870
Other	-	-	-	238,734	-	55,955	294,689
Net cash provided by noncapital financing activities	-	-	185,000	238,734	230,000	3,106,825	3,760,559
Cash flows from investing activities:							
Interest and dividends on investments	-	503	366	34,314	2,809	12,026	50,018
Purchased investments	-	(3,411)	(3,610)	(210,795)	(19,005)	(94,791)	(331,612)
Net cash used for investing activities	-	(2,908)	(3,244)	(176,481)	(16,196)	(82,765)	(281,594)
Net increase / (decrease) in cash and cash equivalents	-	66,360	260,946	(1,209,112)	320,900	3,184,542	2,623,636
Cash and cash equivalents, July 1, 2021	-	150,185	26,130	10,689,987	311,612	773,997	11,951,911
Cash and cash equivalents, June 30, 2022	\$ -	\$ 216,545	\$ 287,076	\$ 9,480,875	\$ 632,512	\$ 3,958,539	\$ 14,575,547
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ -	\$ 97,037	\$ 319,086	\$ (1,520,203)	\$ 194,861	\$ 1,085,427	\$ 176,208
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	-	(30)	(68,748)	(101,629)	(5,229)	-	(175,636)
Due from other funds	13,043	(4,246)	67,734	98,046	(55,241)	(801,621)	(682,285)
Prepaid expenditures	-	-	-	1,407	5,160	-	6,567
(Increase) / decreases in deferred outflows:							
Deferred outflows	-	24,427	(512)	(5,537)	8,203	34,692	61,273
Increase / (decrease) in liabilities:							
Accounts payable	(13,043)	(99)	(236,882)	(104,308)	17,306	3,884	(333,143)
Accrued payroll and employee benefits	-	1,653	(1,860)	(7,777)	(8,428)	-	(16,413)
Insurance claims payable	-	-	-	260,310	-	-	260,310
Due to other funds	-	488	400	90,234	7,913	33,936	132,970
Net pension liability	-	(47,982)	(10,548)	(29,586)	(96,515)	(192,360)	(376,991)
Increase / (decrease) in deferred inflows:							
Deferred inflows	-	(1,979)	10,520	47,679	39,067	(3,476)	91,811
Total Adjustments	-	(27,769)	(239,896)	248,838	(87,765)	(924,945)	(1,031,537)
Net cash provided (used) by operating activities	\$ -	\$ 69,268	\$ 79,190	\$ (1,271,365)	\$ 107,096	\$ 160,482	\$ (855,329)

Fiduciary Funds

YUMA COUNTY
Combining Statement of Fiduciary Net Position
All Fiduciary Funds
June 30, 2022

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
Assets				
Cash and cash equivalents	\$ 265,897	\$ 137,252,245	\$ 5,860,398	\$ 143,112,643
Interest and dividends receivable	-	-	-	-
Taxes and dividends receivable	-	-	-	-
Total Assets	\$ 265,897	\$ 137,252,245	\$ 5,860,398	\$ 143,112,643
Liabilities				
Due to:				
Other governments	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Net Position				
Retricted for:				
Pool participants	-	\$ 137,252,245	-	\$ 137,252,245
Individual, organizations, and other governments	\$ 265,897	-	\$ 5,860,398	5,860,398
Held in trust for investment trust participants	-	-	-	-
Total Net Position	\$ 265,897	\$ 137,252,245	\$ 5,860,398	\$ 143,112,643

Other Governmental Entities	Non-County External Bank	Other		Total Other
		Commissary	Anti-racketeering	
\$ 7,793,339	\$ 3,282,333	\$ 169,188	\$ 389,865	\$ 11,634,725
294,554	-	-	-	294,554
3,038,188	-	-	-	3,038,188
\$ 11,126,081	\$ 3,282,333	\$ 169,188	389,865	\$ 14,967,467
\$ 380,607	-	-	-	\$ 380,607
\$ 380,607	\$ -	\$ -	-	\$ 380,607
-	-	-	-	-
\$ 10,745,474	\$ 3,282,333	\$ 169,188	\$ 389,865	\$ 14,586,860
-	-	-	-	-
\$ 10,745,474	\$ 3,282,333	\$ 169,188	389,865	\$ 14,586,860

YUMA COUNTY
Combining Statement of Changes in Fiduciary Net Position
All Fiduciary Funds
June 30, 2022

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
Additions:				
Contributions from other governments	-	\$ 552,521,269	\$ 42,032,818	\$ 594,554,087
Property tax collections for other governments	-	-	-	-
Collections for individuals	\$ 690,028	-	-	-
Interest and dividends	1	(2,803,528)	(153,113)	(2,956,641)
Inmate collections	-	-	-	-
Other	-	-	-	-
Total additions	690,029	549,717,741	41,879,705	591,597,446
Deductions:				
Distribution to other governments	-	507,681,268	41,879,409	549,560,677
Beneficiary payments to individuals	702,958	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment to inmates	-	-	-	-
Other	-	-	-	-
Total deductions	702,958	507,681,268	41,879,409	549,560,677
Net increase (decrease) in fiduciary net position	(12,929)	42,036,473	296	42,036,769
Net position, July 1, 2021	278,826	95,215,772	5,860,102	101,075,874
Net position, June 30, 2022	\$ 265,897	\$ 137,252,245	\$ 5,860,398	\$ 143,112,643

Other				
Other Governmental Entities	Non-County External Bank	Commissary	Anti-racketeering	Total Other
-	-	-	-	-
\$ 125,240,240	-	-	-	\$ 125,240,240
-	-	-	-	-
1,049,904	\$ 1	-	\$ 584	1,050,489
-	-	\$ 924,618	-	924,618
7,634,002	11,273,971	-	28,452	18,936,425
133,924,146	11,273,972	924,618	29,036	146,151,772
1,059,011	-	-	-	1,059,011
-	-	-	-	-
122,582,659	-	-	-	122,582,659
-	-	956,521	-	956,521
2,342,315	11,351,280	-	26,653	13,720,248
125,983,985	11,351,280	956,521	26,653	138,318,439
7,940,161	(77,308)	(31,903)	2,383	7,833,333
2,805,313	3,359,641	201,091	387,482	6,753,527
\$ 10,745,474	\$ 3,282,333	\$ 169,188	\$ 389,865	\$ 14,586,860

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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 30,2021 and June 30,2022

	2021* (as restated)	2022
Governmental Funds capital assets:		
Land	\$ 65,732,441	\$ 66,294,046
Buildings	188,191,267	190,933,106
Improvements other than buildings	19,997,860	20,435,737
Machinery and equipment	45,314,725	46,516,468
Infrastructure	242,009,995	256,485,515
Right-to-use lease assets*	836,972	1,586,926
Construction in progress	7,167,319	6,795,490
Total governmental funds capital assets	<u>\$ 569,250,579</u>	<u>\$ 589,047,288</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 24,677,973	\$ 25,592,762
Major Capital Projects Funds	194,077,048	197,895,335
Flood Control District	39,345,234	44,850,944
Health Services District	1,264,319	1,377,543
Engineering- HURF	64,145,053	198,270,652
Other Funds	203,027,746	117,351,571
Donations	42,713,206	3,708,481
Total governmental funds capital assets	<u>\$ 569,250,579</u>	<u>\$ 589,047,288</u>

* Due to the implementation of GASB Statement No. 87 for leases, the County's beginning leases assets balancee was restated from fiscal year 2021.

** 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.

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

Year Ended June 30, 2022

	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Leases	Construction in Progress
Function and Activity:								
General Government:								
Administration	\$ 33,897,343	-	\$ 14,489,381	\$ 4,806,603	\$ 12,362,493	-	\$ 635,059	\$ 1,603,807
Adult Probation	4,323,997	-	4,049,016	27,358	242,998	-	-	4,625
Attorneys	417,942	-	39,270	-	366,122	-	12,550	-
Courts	35,418,168	\$ 650,101	28,814,542	3,055,533	2,885,866	-	9,246	2,880
Development Services	6,602,885	799,207	4,595,370	6,910	1,201,398	-	-	-
Juvenile Court	14,702,798	-	12,667,635	1,145,020	890,143	-	-	-
Public Defender	1,308,282	39,200	435,447	-	83,681	-	749,954	-
Public Works	428,926	-	428,926	-	-	-	-	-
Total General Government	97,100,341	1,488,508	65,519,587	9,041,424	18,032,701	-	1,406,809	1,611,312
Public Safety:								
Adult probation	190,941	-	72,186	14,284	104,471	-	-	-
Juvenile Court - Grants	373,605	-	129,397	38,618	205,590	-	-	-
Sheriff - Administration	71,479,700	1,868,706	51,075,927	4,381,689	12,782,770	-	9,596	1,361,012
Sheriff - Boat Patrol	1,003,826	112,750	618,776	19,600	252,700	-	-	-
Engineering- Flood Control	57,904,066	4,209,480	64,053	26,652	180,116	\$ 52,841,247	-	582,518
Emergency Management	21,391	-	-	-	21,391	-	-	-
Total Public Safety	130,973,529	6,190,936	51,960,339	4,480,843	13,547,038	52,841,247	9,596	1,943,530
Highways and Streets:								
Roads	278,150,359	54,963,823	5,028,656	1,098,946	10,795,465	203,644,268	9,008	2,610,193
Total Highways and Streets	278,150,359	54,963,823	5,028,656	1,098,946	10,795,465	203,644,268	9,008	2,610,193
Sanitation:								
Solid Waste	1,567,282	1,773	-	288,313	1,277,196	-	-	-
Total Sanitation	1,567,282	1,773	-	288,313	1,277,196	-	-	-
Health :								
Health	10,755,671	-	8,446,726	1,082,635	1,057,785	-	-	168,525
Total Health	10,755,671	-	8,446,726	1,082,635	1,057,785	-	-	168,525
Welfare:								
Cemetery	281,157	25,288	153,935	-	101,934	-	-	-
Housing	16,653,488	202,766	13,209,598	2,960,235	266,984	-	13,905	-
Total Welfare	16,934,645	228,054	13,363,533	2,960,235	368,918	-	13,905	-
Culture and Recreation:								
Library	51,836,784	3,100,442	46,177,168	859,507	1,338,030	-	147,608	214,029
Parks	1,176,724	303,010	-	546,160	79,653	-	-	247,901
Total Culture and Recreation	53,013,508	3,403,452	46,177,168	1,405,667	1,417,683	-	147,608	461,930
Education:								
Juvenile Court	484,336	-	425,100	51,231	8,005	-	-	-
School Superintendent	67,617	17,500	11,997	26,443	11,677	-	-	-
Total Education	551,953	17,500	437,097	77,674	19,682	-	-	-
Total governmental funds capital assets	\$ 589,047,288	\$ 66,294,046	\$ 190,933,106	\$ 20,435,737	\$ 46,516,468	\$ 256,485,515	\$ 1,586,926	\$ 6,795,490

* 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, 2022

	Governmental Capital Assets July 1, 2021 (as restated)	Additions	Deletions	Governmental Capital Assets June 30, 2022
Function and Activity:				
General Government:				
Administration	\$ 30,990,177	\$ 5,219,180	\$ 2,312,014	\$ 33,897,343
Adult Probation	4,323,997	-	-	4,323,997
Attorneys	417,942	-	-	417,942
Courts	35,418,168	-	-	35,418,168
Development Services	6,779,159	-	176,274	6,602,885
Juvenile Court	14,702,801	72,586	72,589	14,702,798
Public Defender	558,328	749,954	-	1,308,282
Public Works	-	428,926	-	428,926
Total General Government	93,190,572	6,470,646	2,560,877	97,100,341
Public Safety:				
Adult Probation	190,941	-	-	190,941
Juvenile Court - Grants	406,270	-	32,665	373,605
Sheriff - Administration	71,082,059	1,555,473	1,157,832	71,479,700
Sheriff - Boat Patrol	1,003,826	-	-	1,003,826
Engineering - Flood Control	63,753,585	5,753,540	11,603,059	57,904,066
Emergency Management	-	21,391	-	21,391
Total Public Safety	136,436,681	7,330,404	12,793,556	130,973,529
Highways and Streets:				
Roads	257,933,849	\$20,216,510	-	278,150,359
Total Highways and Streets	257,933,849	20,216,510	-	278,150,359
Sanitation:				
Solid Waste	1,380,216	187,066	-	1,567,282
Total Sanitation	1,380,216	187,066	-	1,567,282
Health :				
Health	10,401,711	353,960	-	10,755,671
Total Health	10,401,711	353,960	-	10,755,671
Welfare:				
Cemetery	179,223	101,934	-	281,157
Housing	16,467,119	927,008	740,639	16,653,488
Total Welfare	16,646,342	1,028,942	740,639	16,934,645
Culture and Recreation:				
Library	51,831,073	504,627	498,916	51,836,784
Parks	886,873	303,748	13,897	1,176,724
Total Culture and Recreation	52,717,946	808,375	512,813	53,013,508
Education:				
Juvenile Court	475,645	8,691	-	484,336
School Superintendent	67,617	-	-	67,617
Total Education	543,262	8,691	-	551,953
Total governmental funds capital assets	\$ 569,250,579	\$ 36,404,594	\$ 16,607,885	\$ 589,047,288



STATISTICAL SECTION

The Statistical Section should assist the user of the ACFR 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.....	223
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.....	247
These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax.	
Debt Capacity.....	253
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.....	263
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.....	271
These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.	

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

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Financial Trends

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

	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues								
General Government	\$ 6,824,536	(4.7%)	\$ 5,901,084	(13.5%)	\$ 6,234,220	5.6%	\$ 6,469,849	3.8%
Public Safety	2,230,352	(9.4%)	2,422,856	8.6%	2,404,133	(0.8%)	2,085,254	(13.3%)
Highway & Streets	45,555	2.6%	50,996	11.9%	33,857	(33.6%)	35,767	5.6%
Sanitation	36,653	2.4%	72,384	97.5%	61,229	(15.4%)	61,770	0.9%
Health	1,189,023	37.4%	1,202,234	1.1%	1,347,391	12.1%	1,366,180	1.4%
Welfare	366,209	4.2%	352,644	(3.7%)	388,874	10.3%	378,797	(2.6%)
Culture & Recreation	98,985	2.1%	99,963	1.0%	93,685	(6.3%)	94,678	1.1%
Operating Grant & Contributions	35,483,411	(3.0%)	33,951,827	(4.3%)	35,564,310	4.7%	36,345,929	2.2%
Capital Grant & Contributions	213,005	(98.2%)	832,800	291.0%	172,611	(79.3%)	3,368,486	1851.5%
Total Program Revenues	\$ 46,487,729	(21.4%)	\$ 44,886,788	(3.4%)	\$ 46,300,310	3.1%	\$ 50,206,710	8.4%
General Revenues								
Taxes								
Property Taxes	\$ 37,148,236	(4.2%)	\$ 36,469,483	(1.8%)	38,428,410	5.4%	41,101,016	7.0%
County Sales Taxes	25,532,665	2.3%	25,733,655	0.8%	26,542,235	3.1%	27,126,661	2.2%
Auto-in-Lieu of Tax	6,418,912	1.0%	6,649,839	3.6%	7,013,751	5.5%	7,624,328	8.7%
Franchise Taxes	165,593	(8.2%)	154,609	(6.6%)	150,871	(2.4%)	131,546	(12.8%)
Shared State Sales Taxes	17,919,502	3.3%	18,671,692	4.2%	19,453,510	4.2%	20,194,008	3.8%
Total Taxes	87,184,908	(0.5%)	87,679,278	0.6%	91,588,777	4.5%	96,177,559	5.0%
Grants and Contributions Not Restricted to Specific Programs	3,416,481	(13.6%)	3,640,636	6.6%	3,166,280	(13.0%)	3,768,167	19.0%
Investment earnings	553,550	(14.3%)	455,473	(17.7%)	474,299	4.1%	469,775	(1.0%)
Miscellaneous	1,845,885	(26.5%)	2,107,888	14.2%	2,204,892	4.6%	2,045,784	(7.2%)
Total General Revenues	\$ 93,000,824	(1.8%)	\$ 93,883,275	0.9%	\$ 97,434,248	3.8%	\$ 102,461,285	5.2%
Total Revenues	\$ 139,488,553	(9.3%)	\$ 138,770,063	(0.5%)	\$ 143,734,558	3.6%	\$ 152,667,995	6.2%

Table A-1

2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 6,770,700	4.7%	\$ 6,699,211	(1.1%)	\$ 7,544,243	12.6%	\$ 7,863,365	4.2%	\$ 8,683,269	10.4%	\$ 8,599,244	(1.0%)
1,925,463	(7.7%)	1,832,693	(4.8%)	2,172,855	18.6%	2,336,865	7.5%	2,766,872	18.4%	2,460,392	(11.1%)
37,188	4.0%	58,232	56.6%	81,918	40.7%	63,301	(22.7%)	72,688	14.8%	88,123	21.2%
67,801	9.8%	69,415	2.4%	77,781	12.1%	70,722	(9.1%)	98,019	38.6%	109,748	12.0%
1,508,222	10.4%	1,429,804	(5.2%)	1,498,702	4.8%	1,411,082	(5.8%)	1,541,491	9.2%	2,422,946	57.2%
423,116	11.7%	398,286	(5.9%)	435,890	9.4%	488,722	12.1%	565,863	15.8%	470,064	(16.9%)
85,701	(9.5%)	78,115	(8.9%)	65,558	(16.1%)	46,998	(28.3%)	11,206	(76.2%)	17,907	59.8%
37,319,165	2.7%	40,436,944	8.4%	40,458,861	0.1%	47,359,790	17.1%	54,871,338	15.9%	72,836,309	32.7%
1,994,711	(40.8%)	4,656,931	133.5%	4,256,903	(8.6%)	2,391,146	(43.8%)	3,526,995	47.5%	3,799,895	7.7%
\$ 50,132,067	(0.1%)	\$ 55,659,631	11.0%	\$ 56,592,711	1.7%	\$ 62,031,991	9.6%	\$ 72,137,741	16.3%	\$ 90,804,628	25.9%
42,510,022	3.4%	43,958,107	3.4%	45,698,590	4.0%	46,247,167	1.2%	49,545,880	7.1%	52,089,339	5.1%
27,968,079	3.1%	28,560,140	2.1%	30,266,698	6.0%	34,926,649	15.4%	39,937,857	14.3%	42,025,167	5.2%
8,129,929	6.6%	8,582,009	5.6%	9,078,384	5.8%	9,345,891	2.9%	11,228,437	20.1%	11,038,597	(1.7%)
134,392	2.2%	121,212	(9.8%)	146,282	20.7%	151,071	3.3%	441,745	192.4%	348,913	(21.0%)
20,640,336	2.2%	21,889,249	6.1%	22,937,167	4.8%	24,991,696	9.0%	30,145,102	20.6%	31,841,283	5.6%
99,382,758	3.3%	103,110,717	3.8%	108,127,121	5.0%	115,662,474	7.3%	131,299,021	14.5%	137,343,299	4.6%
3,573,246	(5.2%)	3,646,605	2.1%	3,728,651	2.2%	3,898,684	4.6%	3,865,133	(0.9%)	3,954,170	2.3%
552,943	17.7%	1,090,740	97.3%	1,537,906	41.0%	1,773,549	15.3%	870,819	(50.9%)	(3,170,721)	(464.1%)
1,987,640	(2.8%)	2,299,076	15.7%	2,297,435	(0.1%)	2,993,002	30.3%	1,829,979	(38.9%)	2,026,872	10.8%
\$ 105,496,587	3.0%	\$ 110,147,138	4.4%	\$ 115,691,113	5.0%	\$ 124,327,709	7.5%	\$ 137,864,952	10.9%	\$ 140,153,620	1.7%
\$ 155,628,654	1.9%	\$ 165,806,769	6.5%	\$ 172,283,824	3.9%	\$ 186,359,700	8.2%	\$ 210,002,693	12.7%	\$ 230,958,248	10.0%

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

	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenses								
General Government	\$ 47,291,500	5.2%	\$ 46,328,082	(2.0%)	\$ 48,761,701	5.3%	\$ 46,510,766	(4.6%)
Public Safety	44,237,187	8.5%	44,364,995	0.3%	46,210,211	4.2%	44,122,868	(4.5%)
Highway & Streets	11,095,884	(0.5%)	10,077,888	(9.2%)	10,291,432	2.1%	10,072,778	(2.1%)
Sanitation	876,743	(1.8%)	901,795	2.9%	942,195	4.5%	891,291	(5.4%)
Health	9,012,391	(1.2%)	8,193,331	(9.1%)	8,660,037	5.7%	8,358,008	(3.5%)
Welfare	15,033,810	(3.4%)	15,254,112	1.5%	15,783,020	3.5%	16,174,152	2.5%
Culture & Recreation	9,688,159	7.7%	9,489,428	(2.1%)	10,002,528	5.4%	9,435,723	(5.7%)
Education	7,191,899	3.0%	5,890,655	(18.1%)	6,376,122	8.2%	6,152,666	(3.5%)
Interest on Long-term Debt	2,736,718	4.2%	2,818,925	3.0%	2,681,450	(4.9%)	2,156,838	(19.6%)
Total Expenses	\$ 147,164,291	4.3%	\$ 143,319,211	(2.6%)	\$ 149,708,696	4.5%	\$ 143,875,090	(3.9%)
Change in Net Position	\$ (7,675,738)	(160.0%)	\$ (4,547,145)	(40.8%)	\$ (5,974,138)	31.4%	\$ 8,792,905	(247.2%)
Beginning Net Position	379,217,671	3.5%	371,541,933	(2.0%)	265,702,216	(28.5%)	259,728,078	(2.2%)
Ending Net Position	\$ 371,541,933	(2.0%)	\$ 366,994,788	(1.2%)	\$ 259,728,078	(29.2%)	\$ 268,520,983	3.4%

Table A-2

Fiscal Years											
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 50,535,266	8.7%	\$ 51,454,062	1.8%	\$ 47,556,938	(7.6%)	\$ 50,909,721	7.1%	\$ 62,913,869	23.6%	\$ 71,442,079	13.6%
47,421,286	7.5%	50,426,233	6.3%	41,033,116	(18.6%)	45,692,117	11.4%	44,831,331	(1.9%)	46,645,481	4.0%
12,456,036	23.7%	17,292,604	38.8%	16,414,222	(5.1%)	14,824,647	(9.7%)	15,613,485	5.3%	15,501,042	(0.7%)
1,030,124	15.6%	1,161,861	12.8%	1,208,923	4.1%	1,317,375	9.0%	1,255,936	(4.7%)	1,245,203	(0.9%)
8,843,369	5.8%	9,019,213	2.0%	8,455,522	(6.2%)	8,799,703	4.1%	9,696,988	10.2%	10,229,468	5.5%
16,659,667	3.0%	17,881,694	7.3%	16,948,047	(5.2%)	17,921,524	5.7%	18,993,097	6.0%	18,448,622	(2.9%)
9,900,058	4.9%	9,969,703	0.7%	9,587,517	(3.8%)	9,625,341	0.4%	9,439,896	(1.9%)	9,455,727	0.2%
6,796,662	10.5%	7,447,823	9.6%	7,043,480	(5.4%)	8,963,975	27.3%	12,191,804	36.0%	12,524,054	2.7%
2,356,675	9.3%	2,273,126	(3.5%)	2,574,703	13.3%	2,573,551	0.0%	1,920,251	(25.4%)	2,074,453	8.0%
\$ 155,999,143	8.4%	\$ 166,926,319	7.0%	\$ 150,822,468	(9.6%)	\$ 160,627,954	6.5%	\$ 176,856,657	10.1%	\$ 187,566,129	6.1%
\$ (370,489)	(104.2%)	\$ (1,119,550)	202.2%	\$ 21,461,357	(2017.0%)	\$ 25,731,746	19.9%	\$ 33,146,036	28.8%	\$ 43,392,119	30.9%
268,520,983	3.4%	268,150,494	(0.1%)	267,030,944	(0.4%)	316,067,790	18.4%	340,995,574	7.9%	374,141,610	9.7%
\$ 268,150,494	(0.1%)	\$ 267,030,944	(0.4%)	\$ 288,492,301	8.0%	\$ 341,799,536	18.5%	\$ 374,141,610	9.5%	\$ 417,533,729	11.6%

Yuma County, Arizona

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

	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chg						
Expenditures								
General Government	\$ 42,801,744	0.52%	\$ 44,546,509	4.08%	\$ 43,823,718	(1.62%)	\$ 44,728,000	2.06%
Public Safety	40,561,086	5.01%	41,888,510	3.27%	40,279,751	(3.84%)	40,301,383	0.05%
Highway & Streets	8,718,437	(7.90%)	8,278,875	(5.04%)	8,601,040	3.89%	8,543,777	(0.67%)
Sanitation	801,525	(4.91%)	850,056	6.05%	862,753	1.49%	836,843	(3.00%)
Health	8,436,617	(3.93%)	7,831,340	(7.17%)	7,999,599	2.15%	7,975,662	(0.30%)
Welfare	14,536,112	(4.27%)	14,895,436	2.47%	15,332,885	2.94%	15,876,606	3.55%
Culture & Recreation	7,581,837	0.89%	7,974,382	5.18%	8,352,080	4.74%	8,308,929	(0.52%)
Education	7,147,788	2.48%	5,869,577	(17.88%)	6,295,983	7.26%	6,112,392	(2.92%)
Capital Outlay	11,276,291	(23.36%)	8,515,117	(24.49%)	10,025,990	17.74%	6,696,752	(33.21%)
Financial Trends	2,027,302	(11.74%)	2,392,522	18.02%	6,209,063	159.52%	3,277,103	(47.22%)
Debt Service - Interest	2,621,795	(0.18%)	2,732,368	4.22%	2,568,860	(5.98%)	1,961,685	(23.64%)
Total Expenditures	\$ 146,510,534	(2.07%)	\$ 145,774,692	(0.50%)	\$ 150,351,722	3.14%	\$ 144,619,132	(3.81%)
Change in Balance	\$ (1,295,176)	(145.69%)	\$ (7,779,716)	500.67%	\$ (6,493,766)	(16.53%)	\$ 5,058,302	(177.89%)
Fund Balance -Beginning ⁽¹⁾	87,599,221	3.34%	86,304,045	(1.48%)	78,524,329	(9.01%)	72,030,563	(8.27%)
Fund Balance -Ending ⁽¹⁾	\$ 86,304,045	(1.48%)	\$ 78,524,329	(9.01%)	\$ 72,030,563	(8.27%)	\$ 77,088,865	7.02%

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

Table A-3

Fiscal Years											
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Amount	% Chg	Amount	% Chg	Amount	% Chg						
\$ 45,506,820	1.74%	\$ 46,130,704	1.37%	\$ 49,064,549	6.36%	\$ 49,561,294	1.01%	\$ 58,192,232	17.41%	\$ 69,029,183	18.62%
42,055,255	4.35%	42,562,964	1.21%	43,657,792	2.57%	44,606,593	2.17%	74,878,143	67.86%	44,715,539	(40.28%)
10,280,223	20.32%	14,887,572	44.82%	14,858,345	(0.20%)	12,795,284	(13.88%)	12,308,631	(3.80%)	13,444,038	9.22%
946,876	13.15%	1,060,160	11.96%	1,178,657	11.18%	1,268,855	7.65%	1,208,317	(4.77%)	1,170,071	(3.17%)
8,189,738	2.68%	8,094,406	(1.16%)	8,615,351	6.44%	8,658,416	0.50%	8,981,123	3.73%	10,152,210	13.04%
16,170,927	1.85%	17,276,019	6.83%	16,619,994	(3.80%)	17,518,685	5.41%	18,427,781	5.19%	18,125,908	(1.64%)
8,264,632	(0.53%)	8,192,310	(0.88%)	8,605,838	5.05%	8,362,187	(2.83%)	7,843,234	(6.21%)	8,198,180	4.53%
6,695,045	9.53%	7,262,324	8.47%	7,197,871	(0.89%)	9,000,651	25.05%	12,084,413	34.26%	12,543,564	3.80%
7,365,892	9.99%	10,141,795	37.69%	15,532,873	53.16%	15,233,550	(1.93%)	13,978,522	(8.24%)	19,337,638	38.34%
2,871,492	(12.38%)	3,292,283	14.65%	4,285,549	30.17%	4,544,639	6.05%	4,497,910	(1.03%)	15,176,706	237.42%
2,029,151	3.44%	1,949,464	(3.93%)	2,042,824	4.79%	1,885,562	(7.70%)	1,687,033	(10.53%)	2,074,453	22.96%
\$ 150,376,051	3.98%	\$ 160,850,001	6.97%	\$ 171,659,643	6.72%	\$ 173,435,716	1.03%	\$ 214,087,339	23.44%	\$ 213,967,490	(0.06%)
\$ 3,756,040	(25.75%)	\$ 6,143,453	63.56%	\$ 1,592,957	(74.07%)	\$ 10,213,725	541.18%	\$ 27,399,349	168.26%	\$ 11,992,870	(56.23%)
77,088,865	7.02%	80,844,905	4.87%	86,988,358	7.60%	88,581,315	1.83%	99,162,086	11.94%	126,561,435	27.63%
\$ 80,844,905	4.87%	\$ 86,988,358	7.60%	\$ 88,581,315	1.83%	\$ 98,795,040	11.53%	\$ 126,561,435	28.11%	\$ 138,554,305	9.48%

Yuma County, Arizona

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

	Fiscal Years			
	2012-2013	2013-2014	2014-2015	2015-2016
General Fund				
Nonspendable	\$ 319,121	\$ 339,796	\$ 357,850	\$ 292,127
Restricted	7,433,458	7,399,938	7,507,156	8,175,008
Committed	-	-	-	1,031,099
Unassigned	9,904,039	6,916,730	5,368,666	5,795,991
Financial Trends	\$ 17,656,618	\$ 14,656,464	\$ 13,233,672	\$ 15,294,225
Other Governmental Funds				
Unreserved, reported in:				
Nonspendable	\$ 87,225	\$ 95,427	\$ 84,720	\$ 190,050
Restricted	54,970,411	52,601,853	51,433,020	56,225,138
Committed	12,125,628	10,116,523	6,291,281	4,103,121
Assigned	1,582,131	1,443,019	1,281,398	1,571,113
Unassigned	(117,968)	(388,957)	(293,528)	(294,782)
Total Governmental Funds	\$ 68,647,427	\$ 63,867,865	\$ 58,796,891	\$ 61,794,640

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

Table A-4

Fiscal Years					
2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
\$ 214,156	\$ 431,370	\$ 239,819	\$ 577,934	\$ 702,186	\$ 1,037,593
8,554,213	9,271,334	9,583,373	9,802,966	11,169,522	8,581,249
-	-	1,966,364	352,181	-	23,428,776
8,684,183	12,276,399	14,923,620	24,740,863	45,440,507	25,866,734
\$ 17,452,552	\$ 21,979,103	\$ 26,713,176	\$ 35,473,944	\$ 57,312,215	\$ 58,914,352
\$ 268,299	\$ 152,490	\$ 84,390	\$ 365,436	\$ 575,398	\$ 155,173
59,336,012	60,482,868	55,583,507	56,410,037	62,460,972	65,598,448
2,134,427	3,180,642	6,520,221	5,934,582	5,739,868	13,214,907
1,559,182	1,365,251	1,268,513	742,267	677,805	1,138,023
94,433	(171,996)	(1,588,492)	(131,226)	(204,823)	(466,598)
\$ 63,392,353	\$ 65,009,255	\$ 61,868,139	\$ 63,321,096	\$ 69,249,220	\$ 79,639,953

Yuma County, Arizona

General Government Revenues by Source
Last Ten Fiscal Years

Revenues	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Taxes	\$ 69,281,357	(1.44%)	\$ 69,037,531	(0.35%)	\$ 71,853,721	4.08%	\$ 75,898,036	5.63%
Special Assessments	400,102	(30.11%)	308,342	(22.93%)	270,540	(12.26%)	257,318	(4.89%)
License & Permits	1,033,921	6.55%	1,001,588	(3.13%)	943,852	(5.76%)	978,454	3.67%
Intergovernmental	57,080,596	(13.14%)	56,905,602	(0.31%)	58,947,233	3.59%	61,004,774	3.49%
Charges for Services	6,750,567	0.11%	5,870,699	(13.03%)	6,155,670	4.85%	6,184,108	0.46%
Fines & Forfeits	2,685,064	(10.60%)	2,922,659	8.85%	3,135,008	7.27%	3,008,665	(4.03%)
Investment Income	497,828	(14.33%)	409,416	(17.76%)	424,606	3.71%	416,688	(1.86%)
Rents	321,777	6.83%	307,218	(4.52%)	328,914	7.06%	321,071	(2.38%)
Miscellaneous	1,884,512	43.81%	1,209,872	(35.80%)	1,314,306	8.63%	1,207,376	(8.14%)
Total Revenues	\$ 139,935,724	(6.39%)	\$ 137,972,927	(1.40%)	\$ 143,373,850	3.91%	\$ 149,276,490	4.12%

Table A-5

Fiscal Years											
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Amount	% Chg	Amount	% Chg								
\$ 78,645,355	3.62%	\$ 81,173,976	3.22%	\$ 85,189,954	4.95%	\$ 90,330,337	6.03%	\$ 101,212,969	12.05%	\$ 94,365,253	(6.77%)
342,472	33.09%	315,213	(7.96%)	213,237	(32.35%)	197,836	(7.22%)	189,908	(4.01%)	275,411	45.02%
1,037,930	6.08%	1,136,923	9.54%	1,319,106	16.02%	1,438,634	9.06%	1,698,051	18.03%	1,961,654	15.52%
62,165,929	1.90%	66,561,299	7.07%	67,977,372	2.13%	77,466,031	13.96%	88,889,757	14.75%	120,865,138	35.97%
6,365,896	2.94%	5,765,725	(9.43%)	6,422,301	11.39%	7,041,169	9.64%	8,268,848	17.44%	8,744,631	5.75%
3,062,170	1.78%	3,260,213	6.47%	3,684,604	13.02%	3,324,839	(9.76%)	3,257,401	(2.03%)	2,886,019	(11.40%)
490,916	17.81%	975,874	98.79%	1,379,389	41.35%	1,586,292	15.00%	789,217	(50.25%)	(2,891,828)	(466.42%)
352,200	9.70%	402,895	14.39%	450,911	11.92%	476,413	5.66%	523,763	9.94%	582,296	11.18%
1,070,466	(11.34%)	1,405,131	31.26%	1,127,334	(19.77%)	1,628,683	44.47%	1,497,077	(8.08%)	2,309,918	54.30%
\$ 153,533,334	2.85%	\$ 160,997,249	4.86%	\$ 167,764,208	4.20%	\$ 183,490,234	9.37%	\$ 206,326,991	12.45%	\$ 229,098,492	11.04%

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

	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Proceeds from sale of bonds	\$ 7,500,000	(33.51%)	-	-	\$ 26,300,000	100.00%	\$ 11,150,000	(57.60%)
Payment to refunded debt	(2,220,366)	(74.46%)	-	-	(27,403,954)	100.00%	(11,964,919)	(56.34%)
Premiums	-	-	-	-	1,463,271	100.00%	1,063,955	(27.29%)
Leases	-	-	-	-	-	-	-	-
Capital lease agreements	-	-	-	-	131,234	100.00%	-	-
Sale of Cap. Assets	-	-	-	-	-	-	21,884	100.00%
Transfers In	20,441,069	7.69%	\$ 15,744,092	(22.98%)	14,732,357	(6.43%)	15,224,413	3.34%
Transfers Out	(20,441,069)	9.81%	(15,722,043)	(23.09%)	(14,738,802)	(6.25%)	(15,094,389)	2.41%
Total Other Financing Sources (Uses)	\$ 5,279,634	78.68%	\$ 22,049	(99.58%)	\$ 484,106	2095.59%	\$ 400,944	(17.18%)

Table A-6

Fiscal Years											
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
-	-	\$ 4,626,000	100.00%	\$ 5,301,000	14.59%	-	-	\$ 35,070,000	100.00%	-	0.00%
-	-	-	-	-	-	-	-	-	-	-	0.00%
-	-	-	-	-	-	-	-	-	-	-	0.00%
-	-	-	-	-	-	-	-	-	-	\$ 749,954	100.00%
\$ 500,363	100.00%	1,245,361	148.89%	-	-	-	-	-	-	-	0.00%
98,394	349.62%	125,651	27.70%	187,392	49.14%	\$ 159,207	(15.04%)	89,697	(43.66%)	42,599	(52.51%)
15,377,840	1.01%	14,727,806	(4.23%)	15,970,010	8.43%	17,598,384	10.20%	19,492,095	10.76%	46,965,806	140.95%
(15,377,840)	1.88%	(14,728,613)	(4.22%)	(15,970,010)	8.43%	(17,598,384)	10.20%	(19,492,095)	10.76%	(50,896,491)	161.11%
\$ 598,757	49.34%	\$ 5,996,205	901.44%	\$ 5,488,392	(8.47%)	\$ 159,207	(97.10%)	\$ 35,159,697	21984.27%	\$ (3,138,132)	(108.93%)

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

	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities								
Invested in Capital Assets, net of related debt	\$ 286,461,002	(0.05%)	\$ 289,410,975	1.03%	\$ 294,276,592	1.68%	\$ 295,264,180	0.34%
Restricted for:								
General Government	-	-	-	-	-	-	-	-
Public Safety	4,560,937	(14.66%)	3,448,859	(24.38%)	20,843,775	504.37%	23,251,741	11.55%
Highway & Streets	37,742,220	(1.40%)	37,082,225	(1.75%)	19,300,456	(47.95%)	22,280,209	15.44%
Sanitation	491,934	16.08%	605,478	23.08%	516,703	(14.66%)	570,364	10.39%
Health	535,771	(37.37%)	1,043,941	94.85%	1,870,107	79.14%	2,512,144	34.33%
Welfare	-	-	1,010,467	100.00%	973,825	(3.63%)	1,015,086	4.24%
Culture & Recreation	9,005,962	(6.46%)	7,400,704	(17.82%)	6,026,315	(18.57%)	5,230,212	(13.21%)
Education	-	-	944,712	100.00%	974,953	3.20%	995,439	2.10%
Debt Service	5,281,615	11.41%	4,282,441	(18.92%)	698,275	(83.69%)	565,133	(19.07%)
Capital Projects	6,555,198	25.49%	4,655,064	(28.99%)	4,405,197	(5.37%)	2,506,927	(43.09%)
Unrestricted	20,907,294	(25.67%)	17,109,922	(18.16%)	(90,158,177)	(626.94%)	(85,670,452)	(4.98%)
Total Governmental Net Position	\$ 371,541,933	(2.02%)	\$ 366,994,788	(1.22%)	\$ 259,728,021	(29.23%)	\$ 268,520,983	3.39%

Table A-7

Fiscal Years											
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 296,351,166	0.37%	\$ 302,007,352	1.91%	\$ 312,609,465	3.51%	\$ 349,801,077	11.90%	\$ 361,705,587	3.40%	\$ 351,334,388	(2.87%)
-	-	-	-	-	-	12,196,078	100.00%	14,759,544	21.02%	2,498,236	(83.07%)
24,647,191	6.00%	24,838,380	0.78%	30,587,122	23.14%	28,359,912	(7.28%)	33,918,722	19.60%	45,915,413	35.37%
23,914,892	7.34%	21,572,839	(9.79%)	18,396,352	(14.72%)	12,742,988	(30.73%)	8,548,190	(32.92%)	6,950,300	(18.69%)
554,929	(2.71%)	431,588	(22.23%)	302,734	(29.86%)	125,925	(58.40%)	147,600	17.21%	191,667	29.86%
3,324,908	32.35%	4,297,550	29.25%	5,819,585	35.42%	6,574,445	12.97%	8,838,300	34.43%	9,257,730	4.75%
1,119,392	10.28%	990,165	(11.54%)	1,168,319	17.99%	1,016,546	(12.99%)	1,267,044	24.64%	1,490,246	17.62%
4,657,284	(10.95%)	4,609,212	(1.03%)	4,437,741	(3.72%)	4,422,511	(0.34%)	5,732,989	29.63%	7,157,878	24.85%
872,837	(12.32%)	752,370	(13.80%)	748,659	(0.49%)	581,044	(22.39%)	546,463	(5.95%)	704,125	28.85%
642,961	13.77%	1,454,942	126.29%	2,769,584	90.36%	160,804	(94.19%)	14,642	(90.89%)	14,102	(3.69%)
157,260	(93.73%)	2,397,019	1424.24%	4,404,826	83.76%	32,750	(99.26%)	-	-	-	-
(88,092,326)	2.83%	(96,320,473)	9.34%	(92,752,086)	(3.70%)	(74,214,544)	(19.99%)	(61,337,471)	(17.35%)	(7,980,356)	(86.99%)
\$ 268,150,494	(0.14%)	\$ 267,030,944	(0.42%)	\$ 288,492,301	8.04%	\$ 341,799,536	18.48%	\$ 374,141,610	9.46%	\$ 417,533,729	11.60%

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

Property Taxes (1)								
Fiscal Year	General Fund (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	23,225,526	(3.98%)	9,993,784	(4.27%)	2,965,176	(7.42%)	979,701	2.25%
13-14	23,544,504	1.37%	9,426,340	(5.68%)	2,662,079	(10.22%)	866,505	(11.55%)
14-15	25,055,450	6.42%	9,603,246	1.88%	2,604,664	(2.16%)	883,504	1.96%
15-16	27,611,062	10.20%	9,991,360	4.04%	2,511,426	(3.58%)	901,653	2.05%
16-17	28,877,926	4.59%	10,076,696	0.85%	2,538,784	1.09%	919,534	1.98%
17-18	29,949,125	3.71%	10,408,126	3.29%	2,621,515	3.26%	931,849	1.34%
18-19	31,468,928	5.07%	10,806,170	3.82%	2,453,281	(6.42%)	970,211	4.12%
19-20	31,388,835	(0.25%)	11,071,570	2.46%	2,406,389	(1.91%)	1,088,040	12.14%
20-21	34,025,120	8.40%	11,882,323	7.32%	2,602,839	8.16%	4,271,481	292.58%
21-22	35,615,628	4.67%	12,566,286	5.76%	2,767,059	6.31%	1,059,615	(75.19%)

Fiscal Year	Franchise Tax	
	General Fund	
	Amount	% Chg
12-13	165,593	(8.21%)
13-14	154,609	(6.63%)
14-15	150,871	(2.42%)
15-16	131,546	(12.81%)
16-17	134,392	2.16%
17-18	121,212	(9.81%)
18-19	146,282	20.68%
19-20	151,071	3.27%
20-21	441,745	192.41%
21-22	348,913	(21.01%)

Total Taxes	
Amount	% Chg
62,862,445	(1.68%)
62,387,692	(0.76%)
64,839,970	3.93%
68,273,708	5.30%
70,515,411	3.28%
72,591,967	2.94%
76,111,570	4.85%
81,032,554	6.47%
93,144,198	14.95%
94,365,253	1.31%

(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-8

Local Sales									
General Fund		Jail District ⁽¹⁾		Capital Sales Tax ⁽²⁾		Health District ⁽³⁾		Total Local Sales Taxes	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
11,599,502	2.25%	11,602,960	2.28%	20,058	11.11%	2,310,145	2.30%	25,532,665	2.27%
11,602,376	0.02%	11,602,385	0.00%	3,471	(82.70%)	2,525,423	9.32%	25,733,654	0.79%
11,934,307	2.86%	11,936,114	2.88%	13,184	279.83%	2,658,630	5.27%	26,542,238	3.14%
12,199,402	2.22%	12,198,328	2.20%	8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%
12,580,917	3.13%	12,580,956	3.14%	679	(92.42%)	2,805,527	3.15%	27,968,079	3.10%
12,846,034	2.11%	12,846,259	2.11%	333	(50.96%)	2,867,514	2.21%	28,560,140	2.12%
13,613,472	5.97%	13,614,191	5.98%	4	(98.80%)	3,039,031	5.98%	30,266,698	5.98%
15,708,585	15.39%	15,708,658	15.38%	32	700.00%	3,509,374	15.48%	34,926,649	15.40%
17,954,210	14.30%	17,955,807	14.31%	9	(71.88%)	4,010,664	14.28%	39,920,690	14.30%
18,894,672	5.24%	18,894,724	5.23%	199	2111.11%	4,218,157	5.17%	42,007,752	5.23%

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

Table A-9

Fiscal Year	General Fund													
	Building		Plumbing		Mechanical & Electrical		Mobile Homes		Variance & Special Use		Environmental Health		Other Permits	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	313,243	5.20%	31,692	15.06%	87,399	8.33%	15,670	(9.00%)	15,317	(52.88%)	173,455	123.25%	6,781	(33.34%)
13-14	312,385	(0.27%)	27,337	(13.74%)	87,191	(0.24%)	16,775	7.05%	11,139	(27.28%)	101,720	(41.36%)	5,427	(19.97%)
14-15	234,324	(24.99%)	23,200	(15.13%)	83,474	(4.26%)	20,125	19.97%	19,641	76.33%	101,180	(0.53%)	7,539	38.92%
15-16	276,309	17.92%	26,444	13.98%	107,807	29.15%	12,842	(36.19%)	23,735	20.84%	85,670	(15.33%)	5,705	(24.33%)
16-17	271,053	(1.90%)	27,313	3.29%	127,767	18.51%	10,990	(14.42%)	14,160	(40.34%)	115,415	34.72%	5,005	(12.27%)
17-18	341,108	25.85%	33,232	21.67%	117,645	(7.92%)	13,560	23.38%	18,090	27.75%	128,432	11.28%	6,463	29.13%
18-19	436,614	28.00%	47,071	41.64%	130,588	11.00%	12,455	(8.15%)	16,230	(10.28%)	109,675	(14.60%)	18,825	191.27%
19-20	707,793	62.11%	29,851	(36.58%)	73,088	(44.03%)	8,391	(32.63%)	19,130	17.87%	93,550	(14.70%)	4,665	(75.22%)
20-21	1,030,954	45.66%	11,730	(60.70%)	-	(100.00%)	5,191	(38.14%)	15,085	(21.14%)	110,165	17.76%	2,945	(36.87%)
21-22	1,226,526	18.97%	9,562	(18.48%)	-	-	4,983	(4.01%)	14,320	(5.07%)	128,628	16.76%	2,355	(20.03%)

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	2,980	14.18%	330,589	(7.09%)	56,795	(16.87%)	1,033,921	6.55%
13-14	2,320	(22.15%)	365,378	10.52%	71,916	26.62%	1,001,588	(3.13%)
14-15	2,205	(4.96%)	391,543	7.16%	60,621	(15.71%)	943,852	(5.76%)
15-16	1,875	(14.97%)	359,912	(8.08%)	78,155	28.92%	978,454	3.67%
16-17	1,470	(21.60%)	393,717	9.39%	71,040	(9.10%)	1,037,930	6.08%
17-18	1,275	(13.27%)	389,156	(1.16%)	87,962	23.82%	1,136,923	9.54%
18-19	1,080	(15.29%)	436,345	12.13%	110,223	25.31%	1,319,106	16.02%
19-20	4,187	287.69%	408,600	(6.36%)	89,379	(18.91%)	1,438,634	9.06%
20-21	8,655	106.71%	415,738	1.75%	97,588	9.18%	1,698,051	18.03%
21-22	19,678	127.36%	443,247	6.62%	112,356	15.13%	1,961,654	15.52%

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

Table A-10

Fiscal Year	General Fund														Total General Fund Intergovernmental Revenues	
	State Shared Sales Tax		Federal PILT		State Lottery		Reimbursements		State Shared Liquor Licenses		Auto-in-Lieu		Other Grants		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg		
12-13	17,919,502	3.29%	3,244,942	(2.42%)	-	0.00%	9,906	98.12%	28,678	18.43%	4,537,936	0.10%	314,453	(60.27%)	26,055,417	21.21%
13-14	18,671,692	4.20%	3,476,376	7.13%	550,038	0.00%	-	(100.00%)	31,642	10.34%	4,660,133	2.69%	292,880	(6.86%)	27,682,761	6.25%
14-15	19,453,510	4.19%	3,166,280	(8.92%)	550,038	0.00%	5,608	100.00%	30,943	(2.21%)	4,898,653	5.12%	154,549	(47.23%)	28,259,581	2.08%
15-16	20,194,008	3.81%	3,768,167	19.01%	550,050	0.00%	1,622	(71.08%)	31,041	0.32%	5,337,725	8.96%	113,709	(26.43%)	29,996,322	6.15%
16-17	20,640,336	2.21%	3,573,246	(5.17%)	550,050	0.00%	541	(66.65%)	24,650	(20.59%)	5,736,999	7.48%	382,045	235.98%	30,907,867	3.04%
17-18	21,889,249	6.05%	3,646,605	2.05%	550,050	0.00%	-	(100.00%)	28,680	16.35%	6,023,695	5.00%	355,761	(6.88%)	32,494,040	5.13%
18-19	22,937,167	4.79%	3,728,651	2.25%	550,050	0.00%	808	100.00%	28,245	(1.52%)	6,371,290	5.77%	469,314	31.92%	34,085,525	4.90%
19-20	24,991,696	8.96%	3,898,684	4.56%	550,050	0.00%	1,587	100.00%	29,300	3.74%	6,603,899	3.65%	506,933	8.02%	36,582,149	8.17%
20-21	30,145,102	20.62%	3,865,133	(0.86%)	550,050	0.00%	1,857	100.00%	32,835	12.06%	8,068,771	22.18%	1,177,351	132.25%	43,841,099	19.84%
21-22	31,841,283	5.63%	3,954,170	2.30%	550,050	0.00%	8,897	100.00%	30,614	(6.76%)	7,939,155	(1.61%)	2,366,215	100.98%	46,690,384	6.50%

Fiscal Year	Other Funds													
	Adult Probation		Attorney		HURF		Housing		Health District		Juvenile Court		Public Works	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	3,418,571	1.23%	1,042,025	(5.54%)	5,696,148	29.44%	3,157,077	(7.89%)	3,720,773	(11.64%)	4,103,191	0.81%	5,982,744	(0.45%)
13-14	3,562,345	4.21%	1,050,787	0.84%	5,806,557	1.94%	3,266,513	3.47%	3,624,021	(2.60%)	4,256,156	3.73%	6,101,965	1.99%
14-15	3,531,411	(0.87%)	951,265	(9.47%)	6,389,648	10.04%	3,599,420	10.19%	3,685,009	1.68%	4,249,777	(0.15%)	6,681,822	9.50%
15-16	3,469,441	(1.75%)	1,091,130	14.70%	6,615,341	3.53%	3,583,996	(0.43%)	3,711,193	0.71%	4,456,153	4.86%	6,931,891	3.74%
16-17	3,392,056	(2.23%)	1,030,034	(5.60%)	6,978,603	5.49%	3,804,853	6.16%	4,136,310	11.45%	4,261,560	(4.37%)	7,295,153	5.24%
17-18	3,306,234	(2.53%)	1,238,016	20.19%	7,781,445	11.50%	4,080,468	7.24%	3,724,547	(9.95%)	4,268,463	0.16%	8,102,436	11.07%
18-19	3,367,943	1.87%	1,060,161	(14.37%)	9,971,139	28.14%	4,006,350	(1.82%)	3,771,355	1.26%	4,345,321	1.80%	322,909	(96.01%)
19-20	3,336,637	(0.93%)	1,046,561	(1.28%)	7,706,178	(22.72%)	4,215,813	5.23%	4,516,204	19.75%	4,482,870	3.17%	333,528	3.29%
20-21	3,422,252	2.57%	1,385,760	32.41%	13,635,657	76.94%	4,599,714	9.11%	4,876,876	7.99%	4,732,283	5.56%	364,001	9.14%
21-22	3,630,374	6.08%	1,149,487	(17.05%)	14,135,177	3.66%	4,484,414	(2.51%)	4,680,311	(4.03%)	5,077,590	7.30%	429,165	17.90%

Fiscal Year	Other Funds						Total Intergovernmental Revenues	
	School		Workforce Investment Act		All Other Special Revenue Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg		
12-13	797,783	(5.73%)	5,386,676	(2.55%)	2,258,127	(79.92%)	57,080,596	(13.14%)
13-14	724,694	(9.16%)	4,198,567	(22.06%)	1,291,369	(42.81%)	56,905,602	(0.31%)
14-15	447,212	(38.29%)	4,902,288	16.76%	1,148,453	(11.07%)	58,947,233	3.59%
15-16	295,703	(33.88%)	4,606,314	(6.04%)	1,585,015	38.01%	66,342,499	12.55%
16-17	327,056	10.60%	5,095,297	10.62%	674,139	(57.47%)	67,902,928	2.35%
17-18	286,648	(12.36%)	5,679,883	11.47%	1,622,814	140.72%	72,584,994	6.90%
18-19	295,989	3.26%	5,663,843	(0.28%)	7,458,127	359.58%	74,348,662	2.43%
19-20	309,498	4.56%	7,157,296	26.37%	14,383,196	92.85%	77,466,031	13.96%
20-21	321,418	3.85%	10,181,388	42.25%	9,598,080	(33.27%)	96,958,528	25.16%
21-22	98,527	(69.35%)	11,107,106	9.09%	29,382,603	206.13%	120,865,138	24.66%

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

Table A-11

Fiscal Year	General Fund															
	Rezoning Applications		Plan Check Fees		Recorder Fees		GF Attorney Fees		Special District Fees		Sheriff Fees		Prisoner Boarding Fees		Indirect Cost	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	14,840	(7.97%)	166,442	4.06%	364,439	19.24%	400,757	(8.16%)	245,880	(1.03%)	58,866	(24.38%)	114,303	186.01%	2,781,984	(4.37%)
13-14	10,322	(30.44%)	174,809	5.03%	310,837	(14.71%)	366,113	(8.64%)	249,920	1.64%	76,706	30.31%	90,234	(21.06%)	2,071,487	(25.54%)
14-15	11,701	13.36%	137,670	(21.25%)	344,395	10.80%	378,506	3.39%	250,018	0.04%	75,667	(1.35%)	78,840	(12.63%)	2,203,725	6.38%
15-16	6,946	(40.64%)	151,511	10.05%	410,001	19.05%	354,596	(6.32%)	238,928	(4.44%)	23,090	(69.48%)	136,449	73.07%	2,450,117	11.18%
16-17	12,555	80.75%	153,484	1.30%	416,482	1.58%	356,274	0.47%	233,720	(2.18%)	17,629	(23.65%)	163,845	20.08%	2,240,701	(8.55%)
17-18	21,558	71.71%	193,954	26.37%	356,656	(14.36%)	363,931	2.15%	252,040	7.84%	23,197	31.58%	60,921	(62.82%)	2,068,908	(7.67%)
18-19	16,721	(22.44%)	192,847	(0.57%)	368,452	3.31%	360,555	(0.93%)	254,185	0.85%	24,344	4.94%	72,939	19.73%	2,421,026	17.02%
19-20	31,113	86.07%	140,031	(27.39%)	916,405	148.72%	384,053	6.52%	259,674	2.16%	25,078	3.02%	8,220	(88.73%)	2,617,230	8.10%
20-21	42,009	35.02%	12,200	(91.29%)	1,209,527	31.99%	450,732	17.36%	263,556	1.49%	28,462	13.49%	5,033	(38.77%)	3,098,430	18.39%
21-22	32,907	(21.67%)	8,600	(29.51%)	1,182,320	(2.25%)	347,231	(22.96%)	268,713	1.96%	22,965	(19.31%)	3,525	(29.96%)	3,279,119	5.83%

Fiscal Year	General Fund				Other Funds								Total Service Charges			
	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	290,734	3.79%	628,100	(15.95%)	586,249	(4.88%)	6	(99.99%)	638,204	68.80%	137,522	18.35%	322,241	(10.21%)	6,750,567	0.11%
13-14	307,492	5.76%	550,059	(12.42%)	550,040	(6.18%)	34	466.67%	675,480	5.84%	113,562	(17.42%)	323,604	0.42%	5,870,699	(13.03%)
14-15	458,681	49.17%	431,311	(21.59%)	581,532	5.73%	-	(100.00%)	794,854	17.67%	106,153	(6.52%)	302,617	(6.49%)	6,155,670	4.85%
15-16	296,677	(35.32%)	361,984	(16.07%)	524,789	(9.76%)	-	0.00%	845,203	6.33%	113,684	7.09%	270,133	(10.73%)	6,184,108	0.46%
16-17	641,758	116.32%	346,386	(4.31%)	477,320	(9.05%)	-	0.00%	925,142	9.46%	124,847	9.82%	255,753	(5.32%)	6,365,896	2.94%
17-18	451,690	(29.62%)	304,997	(11.95%)	441,168	(7.57%)	-	0.00%	834,100	(9.84%)	124,942	0.08%	267,663	4.66%	5,765,725	(9.43%)
18-19	623,438	38.02%	341,984	12.13%	445,023	0.87%	-	0.00%	878,849	5.36%	124,297	(0.52%)	297,641	11.20%	6,422,301	11.39%
19-20	601,583	(3.51%)	348,023	1.77%	437,549	(1.68%)	-	0.00%	835,272	(4.96%)	139,544	12.27%	297,394	(0.08%)	7,041,169	9.64%
20-21	664,745	10.50%	604,325	73.65%	481,844	10.12%	-	0.00%	938,559	12.37%	181,985	30.41%	287,441	(3.35%)	8,268,848	17.44%
21-22	402,922	(39.39%)	509,414	(15.71%)	447,369	(7.15%)	-	0.00%	1,770,742	88.67%	181,057	(0.51%)	287,748	0.11%	8,744,631	5.75%

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

Table A-12

Fiscal Year	General Fund													
	Superior Court Fines and Fees		Constable Fines and Fees		Justice Court Fines and Fees		House Arrest Fines and Fees		Juvenile Court Fines and Fees		Zoning Violation Fines and Fees		Other Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	324,703	11.42%	27,328	18.56%	1,060,813	(14.23%)	7,363	(37.82%)	39,451	(18.51%)	2,345	65.72%	196,740	329.95%
13-14	328,772	1.25%	24,781	(9.32%)	952,918	(10.17%)	5,861	(20.40%)	30,568	(22.52%)	675	(71.22%)	11,549	(94.13%)
14-15	315,846	(3.93%)	26,386	6.48%	929,371	(2.47%)	5,303	(9.52%)	31,351	2.56%	1,147	69.93%	14,858	28.65%
15-16	321,277	1.72%	23,337	(11.56%)	1,004,418	8.08%	2,963	(44.13%)	30,365	(3.15%)	915	(20.23%)	14,766	(0.62%)
16-17	324,498	1.00%	9,607	(58.83%)	1,098,255	9.34%	4,689	58.25%	25,474	(16.11%)	4,350	375.41%	13,729	(7.02%)
17-18	308,344	(4.98%)	-	(100.00%)	1,374,845	25.18%	540	(88.48%)	27,933	9.65%	3,200	(26.44%)	16,675	21.46%
18-19	335,208	8.71%	-	0.00%	1,452,462	5.65%	1,062	96.67%	27,083	(3.04%)	2,175	(32.03%)	23,185	39.04%
19-20	278,088	(17.04%)	-	0.00%	1,244,895	(14.29%)	972	(8.47%)	28,983	7.02%	1,825	(16.09%)	27,771	19.78%
20-21	250,239	(10.01%)	-	0.00%	1,218,851	(2.09%)	5,554	471.40%	27,373	(5.55%)	2,191	20.05%	20,576	(25.91%)
21-22	297,933	19.06%	-	0.00%	1,098,088	(9.91%)	-	(100.00%)	28,503	4.13%	1,115	(49.11%)	13,453	(34.62%)

Fiscal Year	Other Funds											Total Fines and Fees		
	Anti-Racketeering Fines and Fees		Clerk of Superior Court Fines and Fees		Justice Court Fines and Fees		Superior Court Fines and Fees		Library District Fines and Fees		All Other Funds Fines and Fees		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	33,122	(56.10%)	32,720	(11.44%)	229,431	(23.93%)	641,209	(6.22%)	74,699	0.94%	15,140	(91.24%)	2,685,064	(10.60%)
13-14	109,213	229.73%	41,294	26.20%	300,710	31.07%	638,728	(0.39%)	76,614	2.56%	400,976	2548.45%	2,922,659	8.85%
14-15	504,894	362.30%	40,331	(2.33%)	333,584	10.93%	417,268	(34.67%)	70,970	(7.37%)	443,699	10.65%	3,135,008	7.27%
15-16	56,930	(88.72%)	38,558	(4.40%)	381,570	14.38%	652,512	56.38%	71,625	0.92%	409,429	(7.72%)	3,008,665	(4.03%)
16-17	62,347	9.52%	39,225	1.73%	390,765	2.41%	415,211	(36.37%)	64,791	(9.54%)	609,229	48.80%	3,062,170	1.78%
17-18	128,428	105.99%	23,444	(40.23%)	480,444	22.95%	712,981	71.72%	59,253	(8.55%)	124,126	(79.63%)	3,260,213	6.47%
18-19	287,580	123.92%	30,836	31.53%	599,903	24.86%	746,060	4.64%	48,453	(18.23%)	130,597	5.21%	3,684,604	13.02%
19-20	103,744	(63.93%)	27,634	(10.38%)	501,142	(16.46%)	727,025	(2.55%)	36,448	(24.78%)	346,312	165.18%	3,324,839	(9.76%)
20-21	280,621	170.49%	29,126	5.40%	-	(100.00%)	738,662	1.60%	5,709	(84.34%)	678,499	95.92%	3,257,401	(2.03%)
21-22	35,146	(87.48%)	29,968	2.89%	519,344	0.00%	742,736	0.55%	5,381	(5.75%)	114,352	(83.15%)	2,886,019	(11.40%)

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

Table A-13

Fiscal Year	General Fund		Other Funds									
			Jail District		Capital Improvement		Library District		Health District		Housing	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	408,903	9.08%	38,254	228.53%	124,540	923.67%	86,779	(40.46%)	72,117	2.00%	444,655	138.64%
13-14	259,328	(36.58%)	10,510	(72.53%)	14,329	(88.49%)	73,333	(15.49%)	25,598	(64.50%)	187,717	(57.78%)
14-15	448,616	72.99%	9,534	(9.29%)	15,981	11.53%	65,615	(10.52%)	21,778	(14.92%)	218,341	16.31%
15-16	323,708	(27.84%)	4,578	(51.98%)	-	(100.00%)	79,979	21.89%	22,231	2.08%	202,587	(7.22%)
16-17	257,606	(20.42%)	4,216	(7.91%)	1,149	100.00%	70,500	(11.85%)	35,193	58.31%	235,827	16.41%
17-18	271,514	5.40%	142,137	3271.37%	50,000	100.00%	230,121	226.41%	161,476	358.83%	199,541	(15.39%)
18-19	244,096	(10.10%)	245,554	72.76%	-	(100.00%)	158,618	(31.07%)	54,158	(66.46%)	172,318	(13.64%)
19-20	204,166	(16.36%)	227,627	(7.30%)	-	0.00%	166,469	4.95%	187,443	246.10%	147,209	(14.57%)
20-21	319,336	56.41%	5,978	(97.37%)	-	0.00%	33,999	(79.58%)	33,239	(82.27%)	172,070	16.89%
21-22	514,298	61.05%	20,052	235.43%	2,366	0.00%	67,293	97.93%	73,805	122.04%	164,087	(4.64%)

Fiscal Year	Other Funds										Total Miscellaneous Revenues	
	Development Services		Attorney		Public Works		Adult Probation		All Other Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg		
12-13	3,071	83.67%	76,957	(16.61%)	125,582	(19.22%)	9,931	43.70%	493,723	95.44%	1,884,512	43.81%
13-14	72,319	2254.90%	105,642	37.27%	157,282	25.24%	8,802	(11.37%)	295,012	(40.25%)	1,209,872	(35.80%)
14-15	4,595	(93.65%)	105,134	(0.48%)	34,515	(78.06%)	6,741	(23.42%)	383,456	29.98%	1,314,306	8.63%
15-16	23,606	413.73%	82,332	(21.69%)	129,497	275.19%	3,021	(55.18%)	335,837	(12.42%)	1,207,376	(8.14%)
16-17	95,922	306.35%	79,708	(3.19%)	33,135	(74.41%)	3,306	9.43%	253,904	(24.40%)	1,070,466	(11.34%)
17-18	91,215	(4.91%)	60,772	(23.76%)	75,674	128.38%	6,990	111.43%	115,691	(54.44%)	1,405,131	31.26%
18-19	82,646	(9.39%)	83,262	37.01%	32,408	(57.17%)	1,622	(76.80%)	52,652	(54.49%)	1,127,334	(19.77%)
19-20	114,452	38.48%	62,949	(24.40%)	44,655	37.79%	938	(42.17%)	472,775	797.92%	1,628,683	44.47%
20-21	380,248	232.23%	84,147	33.67%	-	(100.00%)	238	(74.63%)	467,822	(1.05%)	1,497,077	(8.08%)
21-22	867,690	128.19%	40,516	(51.85%)	70,040	0.00%	-	(100.00%)	489,772	4.69%	2,309,919	54.30%

Yuma County, Arizona

Table A-14

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

Fiscal Year	Total Non-Capital Expenditures		Total Debt Service Expenditures		Ratio of Debt Service to Non-Capital
	Amount	% Chg	Amount	% Chg	
12-13	135,234,234	0.25%	4,649,097	(5.57%)	3.44%
13-14	137,259,575	1.50%	5,124,890	10.23%	3.73%
14-15	140,325,732	2.23%	8,777,923	71.28%	6.26%
15-16	137,922,380	(1.71%)	5,238,788	(40.32%)	3.80%
16-17	143,009,833	3.69%	4,900,643	(6.45%)	3.43%
17-18	150,708,206	5.38%	5,241,747	6.96%	3.48%
18-19	156,126,770	3.60%	6,328,373	20.73%	4.05%
19-20	158,202,166	1.33%	6,430,201	1.61%	4.06%
20-21	200,108,817	26.49%	6,184,943	(3.81%)	3.09%
21-22	194,629,852	(2.74%)	17,251,159	178.92%	8.86%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
12-13	(1,295,176)	(145.69%)	87,599,221	3.34%	86,304,045	(1.48%)
13-14	(7,779,716)	500.67%	86,304,045	(1.48%)	78,524,329	(9.01%)
14-15	(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)
15-16	5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%
16-17	3,756,040	(25.75%)	77,088,865	7.02%	80,844,905	4.87%
17-18	6,143,453	63.56%	80,844,905	4.87%	86,988,358	7.60%
18-19	1,592,957	(74.07%)	86,988,358	7.60%	88,581,315	1.83%
19-20	10,213,725	541.18%	88,581,315	1.83%	98,795,040	11.53%
20-21	27,399,349	168.26%	99,162,086	11.94%	126,561,435	27.63%
21-22	11,992,870	(56.23%)	126,561,435	27.63%	138,554,305	9.48%

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

Yuma County, Arizona

Table A-15

General Fund Changes in Fund Balance
Last Ten Fiscal Years

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers in & Other	Total	Expenditures	Transfers Out & Other	Total	
12-13	68,129,218	378,353	68,507,571	61,235,303	7,544,384	68,779,687	(272,116)
13-14	68,917,966	5,744	68,923,710	64,173,275	7,750,589	71,923,864	(3,000,154)
14-15	71,747,935	171,731	71,919,666	64,629,611	8,712,847	73,342,458	(1,422,792)
15-16	76,371,399	174,916	76,546,315	65,520,401	8,965,361	74,485,762	2,060,553
16-17	79,151,687	574,396	79,726,083	68,032,246	9,535,510	77,567,756	2,158,327
17-18	82,153,804	904,138	83,057,942	69,610,978	8,920,413	78,531,391	4,526,551
18-19	86,959,192	466,611	87,425,803	72,876,858	9,814,872	82,691,730	4,734,073
19-20	92,124,509	366,295	92,490,804	72,240,992	11,489,044	83,730,036	8,760,768
20-21	105,478,345	324,602	105,802,947	74,205,757	10,429,701	84,635,458	21,167,489
21-22	109,709,245	296,995	110,006,240	79,361,704	29,042,400	108,404,104	1,602,136

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
12-13	17,928,734	(272,116)	17,656,618	(1.52%)
13-14	17,656,618	(3,000,154)	14,656,464	(16.99%)
14-15	14,656,464	(1,422,792)	13,233,672	(9.71%)
15-16	13,233,672	2,060,553	15,294,225	15.57%
16-17	15,294,225	2,158,327	17,452,552	14.11%
17-18	17,452,552	4,526,551	21,979,103	25.94%
18-19	21,979,103	4,734,073	26,713,176	21.54%
19-20	26,713,176	8,760,768	35,473,944	32.80%
20-21	36,144,726	21,167,489	57,312,215	58.56%
21-22	57,312,215	1,602,136	58,914,351	2.80%

Revenue Capacity

Yuma County, Arizona

Table B-1

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

Fiscal Year	Type	Secured Personal Property and Real Property				Ratio of Assessed Value to Total Estimated Value	Secured Personal Property and Real Property				Total Direct Tax Rate	Ratio of Net Assessed Value to Total Estimated Value
		Assessed Value		Estimated Actual Value			Exempt Assessed Value		Net Assessed Value			
		Amount	% Chng	Amount	% Chng		Amount	% Chng	Amount	% Chng		
12-13	Primary	1,254,317,477	-16.19%	11,518,177,617	-1.20%	10.89%	224,238,502	14.81%	1,247,021,315	-4.17%	1.8798	10.83%
(12-13)	Secondary	1,312,293,848	-21.60%	12,317,787,777	-5.47%	10.65%	265,883,481	11.74%	1,316,076,878	-8.35%	2.9783	10.68%
13-14	Primary	1,343,800,033	7.13%	10,221,626,280	-11.26%	13.15%	231,684,593	3.32%	1,112,115,440	-10.82%	2.0606	10.88%
(13-14)	Secondary	1,503,793,371	14.59%	11,228,014,696	-8.85%	13.39%	368,252,436	38.50%	1,135,540,935	-13.72%	3.1824	10.11%
14-15	Primary	1,263,804,224	-5.95%	9,705,003,492	-5.05%	13.02%	151,356,536	-34.67%	1,112,447,688	0.03%	2.1608	11.46%
(14-15)	Secondary	1,305,875,901	-13.16%	10,019,022,791	-10.77%	13.03%	166,277,725	-54.85%	1,139,598,176	0.36%	3.2819	11.37%
15-16	Primary	1,263,252,724	-0.04%	9,824,006,343	1.23%	12.86%	142,913,245	-5.58%	1,120,339,479	0.71%	2.4132	11.40%
(15-16)	Secondary	1,263,252,724	-3.26%	9,824,006,343	-1.95%	12.86%	142,913,245	-14.05%	1,120,339,479	-1.69%	3.5898	11.40%
16-17	Primary	1,264,846,798	0.13%	10,085,961,330	2.67%	12.54%	148,824,538	4.14%	1,116,022,260	-0.39%	2.4684	11.07%
(16-17)	Secondary (1)	1,264,846,798	0.13%	10,085,961,330	2.67%	12.54%	148,824,538	4.14%	1,116,022,260	-0.39%	0.8975	11.07%
(16-17)	Secondary (2)	1,050,992,765	N/A	8,791,456,531	N/A	11.95%	143,535,138	N/A	907,457,627	N/A	0.2794	10.32%
17-18	Primary	1,311,708,037	3.70%	10,514,397,606	4.25%	12.48%	157,595,595	5.89%	1,154,112,442	3.41%	2.5016	10.98%
(17-18)	Secondary (1)	1,311,708,037	3.70%	10,514,397,606	4.25%	12.48%	157,595,595	5.89%	1,154,112,442	3.41%	0.9034	10.98%
(17-18)	Secondary (2)	1,099,822,867	4.65%	9,229,449,897	4.98%	11.92%	157,071,312	9.43%	942,751,555	3.89%	0.2794	10.21%
18-19	Primary	1,347,386,159	2.72%	10,886,889,193	3.54%	12.38%	164,323,506	4.27%	1,183,062,653	2.51%	2.5288	10.87%
(18-19)	Secondary (1)	1,347,386,159	2.72%	10,886,889,193	3.54%	12.38%	164,323,506	4.27%	1,183,062,653	2.51%	0.9034	10.87%
(18-19)	Secondary (2)	1,134,777,438	3.18%	9,578,819,885	3.79%	11.85%	160,627,855	2.26%	974,149,583	3.33%	0.2522	10.17%
19-20	Primary	1,410,641,413	4.69%	11,397,441,186	4.69%	12.38%	166,368,305	1.24%	1,244,273,108	5.17%	2.5288	10.92%
(19-20)	Secondary (1)	1,410,641,413	4.69%	11,397,441,186	4.69%	12.38%	166,368,305	1.24%	1,244,273,108	5.17%	0.9137	10.92%
(19-20)	Secondary (2)	1,183,108,265	4.26%	10,014,921,450	4.55%	11.81%	162,395,578	1.10%	1,020,712,687	4.78%	0.2419	10.19%
20-21	Primary	1,557,850,913	10.44%	12,688,832,102	11.33%	12.28%	192,194,172	15.52%	1,365,656,741	9.76%	2.5082	10.76%
(20-21)	Secondary (1)	1,557,850,913	10.44%	12,688,832,102	11.33%	12.28%	192,194,172	15.52%	1,365,656,741	9.76%	0.9137	10.76%
(20-21)	Secondary (2)	1,324,528,410	11.95%	11,332,123,461	13.15%	11.69%	187,419,635	15.41%	1,147,108,775	12.38%	0.2419	10.12%
21-22	Primary	1,642,586,293	5.44%	13,533,100,481	6.65%	12.14%	199,175,672	3.63%	1,443,410,621	5.69%	2.5082	10.67%
(21-22)	Secondary (1)	1,642,586,293	5.44%	13,533,100,481	6.65%	12.14%	199,175,672	3.63%	1,443,410,621	5.69%	0.9137	10.67%
(21-22)	Secondary (2)	1,416,107,352	6.91%	12,120,165,826	6.95%	11.68%	193,687,700	3.34%	1,222,419,652	6.57%	0.2419	10.09%

Source: Yuma County Assessor's
Arizona has two tax divisions - primary and secondary assessed values. General Fund Operating property taxes are restricted to being applied to the primary value. Special Districts are assessed based upon the secondary value for the designated district; Secondary (1) Library district and Secondary (2) Flood Control district.

Yuma County, Arizona**Table B-2**

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

Fiscal Year	Tax Levy	Current Tax Collections (1)	Percent of Levy Collected	Total Tax Collections	Total Collection as Percent of Current Levy
12-13	22,343,172	21,928,380	98.14%	21,928,380	98.14%
13-14	22,952,064	22,526,976	98.15%	22,526,976	98.15%
14-15	24,037,770	23,813,920	99.07%	23,813,920	99.07%
15-16	27,036,032	26,727,908	98.86%	26,727,908	98.86%
16-17	27,548,119	27,700,647	100.55%	27,700,647	100.55%
17-18	28,871,277	28,670,579	99.30%	28,670,579	99.30%
18-19	29,917,290	30,028,279	100.37%	30,028,279	100.37%
19-20	31,440,775	30,339,431	96.50%	30,339,431	96.50%
20-21	32,269,307	32,619,727	101.09%	32,619,727	101.09%
21-22	34,253,402	34,491,924	100.70%	34,491,924	100.70%

Source: Yuma County Assessor's

(1) Included in year collected / received.

Yuma County, Arizona

Table B-3

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

Fiscal Year	General Tax Levy	Current Tax Collection	Percent of Levy Collected	Collected in Subsequent Year (1)	Total Tax Collections	Percent of Total Tax Collected to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
12-13	22,343,172	21,308,865	95.37%	619,515	21,928,380	98.14%	414,792	1.86%
13-14	22,952,064	22,017,114	95.93%	509,862	22,526,976	98.15%	425,088	1.85%
14-15	24,037,770	23,244,474	96.70%	569,446	23,813,920	99.07%	223,850	0.93%
15-16	27,036,032	26,315,185	97.33%	412,723	26,727,908	98.86%	308,124	1.14%
16-17	27,548,119	27,129,296	98.48%	571,351	27,700,647	100.55%	(152,528)	-0.55%
17-18	28,871,277	28,182,456	97.61%	488,123	28,670,579	99.30%	200,698	0.70%
18-19	29,917,290	29,479,005	98.54%	549,274	30,028,279	100.37%	(110,989)	-0.37%
19-20	31,440,775	30,584,209	97.28%	(244,778)	30,339,431	96.50%	1,101,344	3.50%
20-21	32,269,307	31,952,845	99.02%	666,882	32,619,727	101.09%	(350,420)	-1.09%
21-22	34,253,402	33,889,360	98.94%	602,564	34,491,924	100.70%	(238,522)	-0.70%

Source: Yuma County Assessor's

(1) Included in year levied / billed.

Yuma County, Arizona

Table B-4

Principal Taxpayers

Current Year and Ten Year Comparison

Taxpayer	2022			2012		
	Actual	Rank	Percent of	Actual	Rank	Percent of
	Assessed		County's Net	Assessed		County's Net
	Valuation		Assessed	Valuation		Assessed
			Valuation *			Valuation
Arizona Public Service Company	\$ 84,069,394	1	5.12%	\$ 60,672,662	1	4.87%
Agua Caliente Solar LLC	35,129,500	2	2.14%	-	-	
Southwest Gas Corporation (T&D)	15,685,170	3	0.95%	7,261,902	6	0.58%
Union Pacific Railroad Co	15,087,366	4	0.92%	7,613,797	4	0.61%
Wal-Mart Stores Inc De Corp	7,307,261	5	0.44%	8,360,696	2	0.67%
Imperial Irrigation District (T&D)	6,520,679	6	0.40%	-	-	
Yuma Palms 1031 Delaware LLC ET AL	5,746,508	7	0.35%	7,473,024	5	0.60%
San Diego Gas & Electric Co	4,462,202	8	0.27%	-	-	
Arizona Public Service Company (REE)	4,146,598	9	0.25%	-	-	
Qwest Corporation	3,335,858	10	0.20%	7,745,483	3	0.62%
North Baja Pipeline LLC	-	-	-	3,229,072	9	0.26%
Dole Fresh Vegetable Inc.	-	-	-	3,705,628	7	0.30%
Far West Water Co	-	-	-	3,467,000	8	0.28%
Underhill Transfer Company	-	-	-	3,001,781	10	0.24%
Totals	\$181,490,536		11.05%	\$ 112,531,045		9.02%

Source: Yuma County Assessor's

*Based on total County-Wide net Assessed Value

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

Table B-5

Category	2022	2012	% Change
Utilities	\$ 1,376,651	\$ 1,248,665	10.25%
Communications	116,720	340,709	(65.74%)
Publishing	7,242	8,924	(18.85%)
Restaurants & Bars	2,143,176	1,104,456	94.05%
Amusements	78,380	68,783	13.95%
Personal Property Rental	496,629	413,450	20.12%
Contracting	1,949,206	1,518,631	28.35%
Retail	11,990,067	6,284,096	90.80%
Hotel/Motel	493,064	282,703	74.41%
All Other	135,256	74,062	82.63%
TOTAL	\$ 18,786,391	\$11,344,479	65.60%

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

Table B-6

Fiscal Year	State	Yuma County (2)			Cities (5)			
		General	Jail District (3)	Health District (4)	San Luis	Somerton	Wellton	Yuma
12-13	5.60	0.50	0.50	0.10	4.00	3.30	2.50	1.70
13-14	5.60	0.50	0.50	0.10	4.00	3.30	2.50	1.70
14-15	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
15-16	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
16-17	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
17-18	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
18-19	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
19-20	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
20-21	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
21-22	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70

Source is Arizona Department of Revenue and County records.

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

(2) Governing body is elected Board of Supervisors.

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

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

(5) Governing body is elected City Council.

Debt Capacity

Yuma County, Arizona

Table C-1

Property Tax Rates - Direct and Overlapping Governments (General Taxing Authorities)*
Last Ten Years

General Taxing Authorities											
Fiscal Year	Type	Yuma County	Equalization	City of Yuma	City of Somerton	Yuma Elementary School District	Somerton Elementary District	Crane School District	Hyder Elementary District	Mohawk Elementary District	Wellton Elementary District
Primary Tax Authority No.		200001	200002	415401	415201	50010	50110	50103	50160	50170	50240
Secondary Tax Authority No.		-	-	-	415401	75001	55011	65013	55016	65017	55024
2012	Primary	1.8798	0.4717	1.5787	1.3383	1.9305	2.2712	1.9466	3.1106	2.6328	2.4142
2012-13	Secondary	-	-	-	-	0.3675	0.0806	0.6322	1.5188	1.0734	0.0000
2013	Primary	2.0606	0.5123	1.7387	1.4872	2.3273	2.0825	1.9304	3.4038	2.6942	2.5006
2013-14	Secondary	-	-	-	-	0.4164	0.8519	1.3132	0.4462	1.0153	0.0000
2014	Primary	2.1608	0.5089	1.8281	1.6873	2.3990	-	2.1330	2.1150	2.2584	2.0017
2014-15	Secondary	-	-	-	-	-	2.8067	0.9577	0.2008	1.0985	-
2015	Primary	2.4132	0.5184	2.0704	1.7489	2.4736	-	2.3976	1.7748	3.0085	2.3839
2015-16	Secondary	-	-	-	-	0.1570	2.6611	1.0568	0.1451	1.0238	-
2016	Primary	2.4684	0.5010	2.3517	1.7720	2.3466	1.6143	1.9956	2.1396	2.5409	2.6991
2016-17	Secondary	-	-	-	-	0.3186	2.1318	1.2719	0.0683	-	-
2017	Primary	2.5016	0.4875	2.3001	1.6910	2.0250	2.4946	2.2018	2.4430	2.4839	2.4041
2017-18	Secondary	-	-	-	-	0.3291	2.1711	1.3038	-	-	-
2018	Primary	2.5288	0.4741	2.2747	1.7223	2.0765	2.3373	2.0893	2.8092	2.9975	2.5615
2018-19	Secondary	-	-	-	-	0.2775	1.9547	1.1048	-	-	-
2019	Primary	2.5288	0.4566	2.3185	1.6596	1.9597	2.2538	2.0106	3.1307	2.5043	2.5098
2019-20	Secondary	-	-	-	-	0.2531	1.7702	1.4046	-	-	-
2020	Primary	2.5082	0.4426	2.3185	1.6271	1.9813	2.8791	2.0011	4.4874	2.5767	2.3932
2020-21	Secondary	-	-	-	-	0.1039	1.6708	1.2297	-	1.7477	-
2021	Primary	2.5082	0.4263	2.2681	1.6087	2.1363	2.2317	2.0105	4.1487	2.3171	2.4371
2021-22	Secondary	-	-	-	-	0.4581	-	0.9862	-	1.4344	-

General Taxing Authorities						
Fiscal Year	Type	Gadsden Elementary District	Antelope Union High School District	Yuma Union High School District	Arizona Western College	Joint Technical Education District
Primary Tax Authority No.		50320	61010	61030	81500	30001
Secondary Tax Authority No.		65032	76101	76103	68150	-
2012	Primary	2.0979	2.0992	2.0019	1.6874	-
2012-13	Secondary	0.1695	0.3231	0.0773	0.3470	-
2013	Primary	2.0815	2.3145	2.1651	1.8847	-
2013-14	Secondary	0.2164	0.3041	0.6136	0.3379	-
2014	Primary	2.1960	2.1846	1.9557	2.0004	-
2014-15	Secondary	0.2054	0.2162	0.7524	0.3799	-
2015	Primary	2.4018	2.0758	2.1468	2.1650	0.0500
2015-16	Secondary	-	0.1964	0.6184	0.3893	-
2016	Primary	3.1322	2.1566	2.6425	2.2521	0.0500
2016-17	Secondary	1.5669	0.2141	0.5510	0.3734	-
2017	Primary	2.7337	1.9562	2.1581	2.2578	0.0500
2017-18	Secondary	1.6950	0.2094	0.5463	0.2297	-
2018	Primary	2.8296	2.1711	2.1544	2.2224	0.0500
2018-19	Secondary	1.6217	0.1848	0.3977	0.3453	-
2019	Primary	2.9872	2.1321	2.2174	2.2318	0.0500
2019-20	Secondary	1.1380	0.2012	0.3992	0.3393	-
2020	Primary	2.9237	2.6906	2.0979	2.1949	0.0516
2020-2021	Secondary	0.9137	0.2539	0.2943	0.3383	-
2021	Primary	3.5379	2.2222	2.0688	2.1312	0.0500
2021-2022	Secondary	0.8688	0.2239	0.3193	0.3073	-

*Per \$100 of Assessed Value

Yuma County, Arizona

Table C-2

Property Tax Rates - Direct and Overlapping Governments (Special District Taxing Authorities)**
Last Ten Years

Special District Taxing Authorities										
Fiscal Year	Type	Fire District Assistance	Martinez Lake Fire District	Maricopa Electrical District*	Yuma County Library District	Flood Control District	Yuma Mesa Irrigation District	Yuma Irrigation District	North Gila Valley Irrigation District	Wellton Mohawk Irrigation District
Special District Authority No.		11900	11,207	12001	14900	15829	16701	16702	16703	16704
2012	Primary	-	-	-	-	-	-	-	-	-
2012-13	Secondary	-	-	0.3499	0.8191	0.2794	85.0000	53.0000	55.00	173.0000
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	-	-	0.3287	0.8424	0.2794	85.0000	53.0000	55.00	173.0000
2014	Primary	-	-	-	-	-	-	-	-	-
2014-15	Secondary	-	-	0.3256	0.8417	0.2794	85.0000	53.0000	65.00	174.2400
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	-	-	0.1853	0.8972	0.2794	85.0000	58.0000	65.00	177.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	-	-	0.3153	0.8975	0.2794	85.0000	63.0000	65.03	177.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	-	-	0.3237	0.9034	0.2794	85.0000	68.0000	68.00	177.0000
2018	Primary	-	-	-	-	-	-	-	-	-
2018-19	Secondary	-	-	0.4748	0.9034	0.2522	85.0000	71.0000	71.00	177.0000
2019	Primary	-	-	-	-	-	-	-	-	-
2019-20	Secondary	-	-	0.4396	0.9137	0.2419	85.0000	76.0000	75.00	211.6000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-21	Secondary	0.0041	3.2500	0.2448	0.9137	0.2419	85.0000	81.0000	75.00	194.9959
2021	Primary	-	-	-	-	-	-	-	-	-
2021-22	Secondary	0.0039	3.2500	0.4678	0.9137	0.2419	99.5000	86.0000	80.00	205.9980

Special District Taxing Authorities										
Fiscal Year	Type	Hillander C Irrigation District	Unit B Irrigation District O & M	Unit B Irrigation District Contract	Unit B Irrigation District Non Coop	Unit B Irrigation District Special	Hyder Valley Irrigation District	County Citrus Pest Control District	County Pest Abatement District	Martinez Lake Resort District
Special District Authority No.		16705	16706	16707	16708	16709	17851	19709	19710	28905
2012	Primary	-	-	-	-	-	-	-	-	-
2012-13	Secondary	5.2157	865.0000	8.6800	1.0000	1.0000	17.2000	9.0000	0.1800	-
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	5.2157	865.0000	8.6800	1.0000	1.0000	16.9500	10.0000	0.1800	-
2014	Primary	-	-	-	-	-	-	-	-	-
2014-15	Secondary	5.2157	891.0400	-	1.0000	1.0000	21.5033	25.0000	0.1800	485.3947
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	26.8200	25.0000	0.1800	100.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	35.4000	25.0000	0.1800	100.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	-	899.7200	11.0000	1.0000	1.0000	31.2300	25.0000	0.1800	100.0000
2018	Primary	5.1270	-	-	-	-	-	-	-	-
2018-19	Secondary	-	899.7200	11.0000	1.0000	1.0000	30.7700	23.0000	0.1800	100.0000
2019	Primary	5.1270	-	-	-	-	-	-	-	-
2019-20	Secondary	-	899.7200	11.0000	1.0000	1.0000	30.8940	23.0000	0.1800	100.0000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-21	Secondary	-	899.7200	11.0000	1.0000	1.0000	33.1900	20.0000	0.1800	200.0000
2021	Primary	-	-	-	-	-	-	-	-	-
2021-22	Secondary	-	899.7200	11.0000	1.0000	1.0000	33.5200	18.0000	0.1800	100.0000

**Per \$100 of Assessed Value

Yuma County, Arizona

Table C-3

Debt by Type
Last Ten Fiscal Years

Fiscal Year	Bonds				Rural Development	
	Revenue		General Obligation	Special Assessments	Loans	
	Jail District	County-Wide Projects	Library District	El Prado Estates	WIFA Loan	USDA Sewer
12-13	7,450,000	8,261,010	45,540,000	39,060	1,420,718	2,062,394
13-14	6,745,000	7,892,453	44,355,000	34,720	1,357,357	1,961,618
14-15	6,020,000	7,521,892	41,928,271	30,380	1,304,075	1,864,218
15-16	5,264,996	6,634,000	38,320,000	26,040	1,249,230	1,766,816
16-17	4,484,996	6,330,000	25,670,000	21,700	1,192,790	1,669,414
17-18	5,878,992	8,248,000	35,265,000	17,360	1,134,701	1,572,013
18-19	4,890,992	8,175,000	33,625,000	-	1,058,852	1,474,611
19-20	3,786,992	11,459,000	31,925,000	-	1,005,370	1,377,209
20-21	2,632,992	45,464,000	30,160,000	-	950,405	1,279,807
21-22	1,429,000	33,535,000	28,310,000	-	893,917	1,182,405

Fiscal Year	Capital Leases	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
12-13	-	64,773,182	1.19%	315.70
13-14	-	62,346,148	1.15%	297.85
14-15	103,201	58,772,037	1.06%	277.21
15-16	78,680	53,339,762	0.91%	248.10
16-17	484,737	39,853,637	0.62%	183.04
17-18	1,639,654	53,755,720	0.78%	242.53
18-19	1,340,993	50,565,448	0.70%	224.52
19-20	1,652,322	51,205,893	0.68%	222.68
20-21	1,369,807	81,857,011	1.08%	347.85
21-22	1,216,970	66,567,292	0.88%	317.11

Yuma County, Arizona**Table C-4**

Legal Debt Margin
June 30, 2022

Assessed Valuation (Secondary)		\$ 1,642,586,293
Gross Indebtedness		\$ 37,040,322
Less Exempt Debt:		
Revenue Bonds - Jail District	\$ 1,429,000	
Revenue Bonds - Administration Building	33,535,000	
Special Assessment Notes - El Prado Estates	-	
Rural Development Loan - WIFA - El Prado	-	
Rural Development Loan - WIFA - B & C Colonia	893,917	
Rural Development Loan - USDA- B & C Colonia	1,083,700	
Rural Development Loan - Gadsden Sewer Project	<u>98,705</u>	
Total Exempt Debt		(37,040,322)
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		98,555,178
Debt Margin within 6% Unvoted Debt Limitation		<u>\$ 98,555,178</u>
Yuma County Library District (Voter Approved)	<u>\$ 28,310,000</u>	
Total Voter Approved Debt		<u>\$ 28,310,000</u>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$ 246,387,944
Total Non-exempt Bonds Outstanding		<u>(28,310,000)</u>
Debt Margin within 15% Debt Limitation		<u>\$ 218,077,944</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
12-13	45,585,000	1,316,076,878	3.46%	12,317,787,777	0.37%	205,174	222.18
13-14	44,355,000	1,135,540,935	3.91%	11,228,014,696	0.40%	209,323	211.90
14-15	40,465,000	1,139,598,176	3.55%	10,019,022,791	0.40%	212,012	190.86
15-16	38,320,000	1,120,339,479	3.42%	9,824,006,343	0.39%	214,991	178.24
16-17	36,820,000	1,116,022,260	3.30%	10,085,961,330	0.37%	217,730	169.11
17-18	35,265,000	1,154,112,442	3.06%	10,514,397,606	0.34%	221,648	159.10
18-19	33,625,000	1,183,062,653	2.84%	10,886,889,193	0.31%	225,212	149.30
19-20	31,925,000	1,244,273,108	2.57%	11,397,441,186	0.28%	229,957	138.83
20-21	30,160,000	1,365,656,741	2.21%	12,688,832,102	0.24%	235,321	128.17
21-22	28,310,000	1,443,410,621	1.96%	13,533,100,481	0.21%	209,920	134.86

*Information from azstats.gov from 2009 to current

Yuma County, Arizona

Table C-6

Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Ten Years

Fiscal Year	Outstanding Debt		Total Expenditures		Ratio (4)
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	
12-13	45,540,000	28,261,164	3,329,025	146,510,534	2.27%
13-14	44,355,000	26,151,189	3,339,975	145,774,692	2.29%
14-15	40,465,000	18,741,689	3,343,525	150,123,828	2.23%
15-16	38,320,000	15,753,091	3,355,125	144,619,132	2.32%
16-17	36,820,000	14,225,325	3,094,931	150,376,051	2.06%
17-18	35,265,000	12,799,919	2,984,756	160,850,001	1.86%
18-19	33,625,000	11,414,313	2,869,956	171,659,643	1.67%
19-20	31,925,000	10,094,307	3,020,006	173,435,716	1.74%
20-21	30,160,000	8,842,300	3,017,006	179,709,277	1.68%
21-22	28,310,000	8,079,744	3,013,756	195,883,101	1.54%

(1) Includes agent and other fees.

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

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

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

* Fiscal Years 2003 through Fiscal Year 2011 restated.

Yuma County, Arizona

Table C-7

Computation of Direct and Overlapping Debt*
June 30, 2022

Jurisdiction	Net Assessed Value	Net Debt Outstanding	Percentage Applicable to County	Amount Applicable to County
Special Assessment Rural Development Loans	\$ 2,230,212	2,076,322	0.19%	3,945
Total Special Assessment Bonded Debt		2,076,322		3,945
Yuma County: General Obligation Bond	1,365,656,741	28,310,000	100.00%	28,310,000
Yuma County: Revenue Bond	1,365,656,741	34,964,000	100.00%	34,964,000
Yuma County: Premiums	1,365,656,741	1,549,182	100.00%	1,549,182
Yuma County: Capital Leases	1,365,656,741	627,930	100.00%	627,930
Total Yuma County Direct Bonded Debt:		67,527,434		65,455,057
As presented fiscal year ended June 30, 2021				
Arizona Western College (1)	1,365,656,741	57,290,000	100.00%	57,290,000
Crane Elementary School District No. 13	258,780,830	9,390,000	18.95%	1,779,329
Gasden Elementary School district No. 32	78,339,152	6,950,000	5.74%	398,678
Yuma Union High School District No. 70 (2)	1,260,659,437	66,772,461	92.31%	61,638,720
Total Overlapping General Obligation Bonded Debt		140,402,461		121,106,726
Total Direct and Overlapping General Obligation Bonded Debt				\$186,561,783

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

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

*County records and the State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Yuma County, Arizona

Pledged Revenues
Last Ten Fiscal Years

Table C-8

	Fiscal Years									
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Pledged Revenues										
Jail District Sales Tax (1)	\$ 11,602,960	\$ 11,602,385	\$ 11,936,114	\$ 12,198,328	\$ 12,580,956	\$ 12,846,259	\$ 13,614,191	\$ 15,708,658	\$ 17,955,807	\$ 18,894,724
Capital Projects Sales Tax (2)	20,058	3,471	13,183	8,959	679	333	4	32	-	-
Library District Property Tax (3)	3,325,625	3,340,775	6,968,938	9,991,360	10,076,696	10,408,126	10,806,170	10,967,096	11,882,323	12,566,286
Special Assessment Districts (4)										
El Prado Estates	15,084	10,810	4,076	9,805	16,715	13,799	7,359	6,186	433	(16)
Gadsden	49,037	16,312	14,582	15,113	16,563	26,580	15,707	12,223	9,954	12,303
Ave B&C Colonia	335,982	281,221	243,283	232,400	309,194	274,834	190,170	179,427	179,521	263,108
Total Pledged Revenues	\$ 15,348,746	\$ 15,254,974	\$ 19,180,176	\$ 22,455,965	\$ 23,000,803	\$ 23,569,931	\$ 24,633,601	\$ 26,873,622	\$ 30,028,038	\$ 31,736,405
Debt Service Requirements										
<u>Jail District - Bonds</u>										
Principal	\$ 550,000	\$ 705,000	\$ 725,000	\$ 755,000	\$ 780,000	\$ 815,004	\$ 988,000	\$ 1,109,000	\$ 1,159,000	\$ 224,000
Interest	337,225	321,150	296,075	266,475	235,775	201,838	197,446	162,941	111,972	34,010
Total Jail District Requirements	887,225	1,026,150	1,021,075	1,021,475	1,015,775	1,016,842	1,185,446	1,271,941	1,270,972	258,010
<u>Admin Building - Bonds</u>										
Principal	-	284,000	286,000	296,000	304,000	314,000	548,000	805,000	829,000	12,455,024
Interest	31,413	216,590	214,350	205,962	196,755	187,560	230,978	312,645	288,372	728,040
Total Admin Building Requirements	31,413	500,590	500,350	501,962	500,755	501,560	778,978	1,117,645	1,117,372	13,183,064
<u>El Prado Estates ID USDA</u>										
Principal	4,340	4,340	4,340	4,340	4,340	4,340	17,360	-	-	-
Interest	1,804	1,614	1,424	1,234	1,045	854	656	-	-	-
Total El Prado Estates ID USDA Requirement	6,144	5,954	5,764	5,574	5,385	5,194	18,016	-	-	-
<u>Library District - Bonds</u>										
Principal	1,170,000	1,230,000	1,670,000	1,500,000	1,500,000	1,555,000	1,640,000	1,700,000	1,765,000	1,850,000
Interest	2,159,025	2,109,975	1,679,183	1,527,766	1,425,406	1,425,406	1,385,606	1,320,006	1,252,006	1,163,756
Total Library District Requirements	3,329,025	3,339,975	3,349,183	3,027,766	2,925,406	2,980,406	3,025,606	3,020,006	3,017,006	3,013,756
<u>Assessment Districts</u>										
<u>El Prado Estates - WIFA Loan</u>										
Principal	6,394	6,386	6,637	7,170	7,453	7,453	35,398	-	-	-
Interest	2,425	2,174	1,917	1,373	1,085	1,085	773	-	-	-
Total El Prado Estates	8,819	8,560	8,554	8,543	8,538	8,538	36,171	-	-	-
<u>Gadsden - USDA Loan</u>										
Principal	14,102	14,102	14,102	14,102	14,102	14,101	14,102	14,102	14,102	14,102
Interest	10,470	9,836	9,201	8,249	7,615	7,297	6,663	6,028	5,394	6,980
Total Gadsden Estates	24,572	23,938	23,303	22,351	21,717	21,398	20,765	20,130	19,496	21,082
<u>B & C Colonia - WIFA Loan</u>										
Principal	44,166	45,390	46,648	49,270	50,636	50,636	52,040	53,482	54,965	56,488
Interest	38,056	36,814	36,185	33,563	32,197	31,496	30,073	28,610	27,107	25,562
Total B & C Colonia Estates	82,222	82,204	82,833	82,833	82,833	82,132	82,113	82,092	82,072	82,050
<u>B & C Colonia - USDA Loan</u>										
Principal	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300
Interest	46,876	44,794	42,711	38,546	36,464	36,464	34,381	32,299	30,216	28,134
Total B & C Colonia Estates	130,176	128,094	126,011	121,846	119,764	119,764	117,681	115,599	113,516	111,434
Total Assessment Districts Requirements	245,788	242,796	240,701	235,573	232,852	231,832	256,730	217,821	215,084	214,566
Total Annual Requirements	\$ 4,499,595	\$ 5,115,465	\$ 5,117,073	\$ 4,792,350	\$ 4,680,173	\$ 4,735,834	\$ 5,264,776	\$ 5,627,413	\$ 5,620,434	\$ 16,669,396
Estimated Coverage	3.41	2.98	3.75	4.69	4.91	4.98	4.68	4.78	5.34	1.90

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

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

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

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

Yuma County, Arizona

General Fund Only, Pledge Revenues

Last Six Years, Current and Next Fiscal Year Budget

Table C-9

Source	Audited					Current	Budgeted
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
County General Excise Tax Revenues	\$ 12,580,917	\$ 12,846,034	\$ 13,613,472	\$ 15,708,585	\$ 17,954,210	\$ 18,474,098	\$ 18,492,836
Gross state shared revenues	\$ 20,640,336	\$ 20,806,325	\$ 22,937,167	\$ 24,991,696	\$ 30,145,099	\$ 30,010,432	\$ 31,210,849
Less: ALTCS contributions	(8,261,000)	(8,727,300)	(8,565,400)	(9,556,400)	(10,057,800)	(10,708,740)	(10,711,440)
Less: AHCCCS contributions	(247,614)	(254,007)	(261,018)	(271,456)	(280,559)	(283,255)	(293,546)
Less: Uncompensated care	(183,900)	(73,900)	-	-	-	-	-
Net state shared revenues	\$ 11,947,822	\$ 11,751,118	\$ 14,110,749	\$ 15,163,840	\$ 19,806,740	\$ 19,018,437	\$ 20,205,863
Vehicle License Tax Revenues	8,129,929	8,582,009	6,371,290	6,603,899	8,068,771	7,388,698	6,928,540
PILT Revenues	3,573,246	3,646,605	3,728,651	3,898,684	3,865,133	3,865,133	3,865,133
Total county excise tax revenues and net shared revenues	<u>\$ 36,231,914</u>	<u>\$ 36,825,766</u>	<u>\$ 37,824,162</u>	<u>\$ 41,375,008</u>	<u>\$ 49,694,854</u>	<u>\$ 48,746,366</u>	<u>\$ 49,492,372</u>

**Economic and Demographic
Information**

Yuma County, Arizona

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

Table D-1

Calendar Year	Total Population *	Civilian			Service Producing								Farming/ Agriculture	
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.		Employed	%
					Employed	% **	Employed	%	Employed	% **	Employed	% **		
2012	205,174	92,015	66,738	27.5%	31,800	47.6%	9,600	14.4%	1,400	2.1%	20,800	31.2%	15,700	23.5%
2013	209,323	91,292	64,110	29.8%	32,400	50.5%	9,900	15.4%	1,700	2.7%	20,800	32.4%	17,990	28.1%
2014	212,012	92,838	71,198	23.3%	32,400	45.5%	9,900	13.9%	1,700	2.4%	20,800	29.2%	17,680	24.8%
2015	214,991	91,627	71,263	22.2%	34,000	47.7%	10,300	14.5%	1,800	2.5%	21,900	30.7%	20,430	28.7%
2016	217,730	94,100	76,517	18.7%	34,900	45.6%	10,200	13.3%	1,900	2.5%	22,800	29.8%	17,920	23.4%
2017	221,648	95,153	78,928	17.1%	35,200	44.6%	10,900	13.8%	1,900	2.4%	22,400	28.4%	14,844	18.8%
2018	225,212	97,462	80,878	17.0%	36,200	44.8%	11,100	13.7%	2,000	2.5%	23,100	28.6%	14,444	17.9%
2019	229,957	100,491	83,878	16.5%	37,000	44.1%	11,800	14.1%	2,100	2.5%	23,100	27.5%	13,850	16.5%
2020	235,321	98,068	81,302	17.1%	35,400	43.5%	11,300	13.9%	2,000	2.5%	22,100	27.2%	14,090	17.3%
2021	209,920	96,004	78,953	17.8%	40,266	51.0%	12,811	16.2%	3,158	4.0%	24,297	30.8%	17,418	22.1%

Calendar Year	Total Population *	Goods Producing						Government					
		Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
2012	205,174	4,300	6.4%	2,400	3.6%	1,900	2.8%	15,100	22.6%	3,800	5.7%	11,300	16.9%
2013	209,323	4,300	6.7%	2,400	3.7%	2,000	3.1%	15,100	23.6%	3,700	5.8%	11,400	17.8%
2014	212,012	4,300	6.0%	2,300	3.2%	2,000	2.8%	14,500	20.4%	3,500	4.9%	11,000	15.4%
2015	214,991	4,400	6.2%	2,300	3.2%	2,100	2.9%	14,700	20.6%	3,400	4.8%	11,300	15.9%
2016	217,730	4,200	5.5%	2,400	3.1%	1,900	2.5%	14,800	19.3%	3,400	4.4%	11,400	14.9%
2017	221,648	5,000	6.3%	2,400	3.0%	2,600	3.3%	14,400	18.2%	3,500	4.4%	10,900	13.8%
2018	225,212	5,300	6.6%	2,600	3.2%	2,800	3.5%	14,400	17.8%	3,500	4.3%	10,900	13.5%
2019	229,957	5,600	6.7%	3,000	3.6%	2,600	3.1%	14,500	17.3%	3,600	4.3%	10,900	13.0%
2020	235,321	6,200	7.6%	3,500	4.3%	2,700	3.3%	14,100	17.3%	3,700	4.6%	10,400	12.8%
2021	209,920	6,692	8.5%	3,418	4.3%	3,274	4.1%	14,577	18.5%	3,620	4.6%	10,957	13.9%

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

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

Yuma County, Arizona

Table D-2

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

Calendar Year	State of Arizona		Yuma County			Fortuna Foothills CDP *			City of San Luis		
	Labor Force	Unemp. Rate	Pop.	Labor Force	Unemp. Rate	Pop.	Labor Force**	Unemp. Rate**	Pop.	Labor Force**	Unemp. Rate**
2012	3,030,238	8.3%	205,174	92,015	27.5%	29,205	7,047	15.7%	31,080	16,851	63.9%
2013	3,012,288	8.0%	209,323	91,292	29.8%	28,135	6,897	17.3%	32,305	17,793	67.1%
2014	3,085,095	6.8%	212,012	92,838	23.3%	28,541	8,797	25.2%	33,190	19,040	49.0%
2015	3,154,893	6.1%	214,991	91,627	22.2%	28,300	9,063	22.2%	34,001	18,806	48.3%
2016	3,234,580	5.2%	217,730	94,100	18.7%	26,908	8,439	23.8%	34,663	18,237	42.0%
2017	3,311,188	4.9%	221,648	95,153	17.1%	27,105	8,538	15.7%	35,289	17,377	37.5%
2018	3,436,265	4.8%	225,212	97,462	17.0%	26,630	8,179	19.6%	36,250	17,928	37.8%
2019	3,548,826	4.7%	229,957	100,491	16.5%	29,485	8,029	14.3%	37,990	18,059	35.8%
2020	3,570,033	7.9%	235,321	98,068	17.1%	29,955	8,139	11.3%	39,705	17,108	31.3%
2021	3,531,104	3.9%	209,920	96,004	17.8%	27,776	25,151	5.5%	34,827	25,205	10%

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**
2012	14,796	4,718	39.7%	2,974	894	29.9%	94,824	45,381	17.5%
2013	15,246	4,747	42.4%	3,048	889	32.3%	95,717	44,033	18.3%
2014	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%
2015	15,759	7,352	28.8%	3,101	951	42.8%	97,950	40,822	14.4%
2016	15,881	7,510	20.0%	3,119	637	33.0%	100,049	42,856	12.0%
2017	17,103	7,749	17.3%	3,171	636	28.8%	101,620	43,995	11.1%
2018	17,403	8,165	17.9%	3,197	752	9.7%	103,469	44,987	11.1%
2019	17,698	3,036	22.9%	3,254	829	10.7%	105,365	46,386	10.9%
2020	18,039	8,173	15.1%	3,354	751	0.3%	108,010	46,372	13.5%
2021	14,311	11,964	7.8%	2,549	2,640	0.1%	99,600	73,289	8.3%

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

* Source: Yuma Stats and areavibes.com

Yuma County, Arizona

Demographic Statistics - Yuma County Employees

Last Ten Fiscal Years ⁽¹⁾ ⁽²⁾

	Employees 2012-2013			Employees 2013-2014			Employees 2014-2015			Employees 2015-2016		
	Full Time	FTEs	Total Paid									
General Government												
Assessor	30	30	30	30	30	30	29	29	29	31	31	31
BOS/County Admin	27	27	27	27	27	27	26	28	28	31	32	33
Development Services	57	57	57	52	52	52	48	48	48	57	57	57
Election Services	3	3	3	3	3	3	2	3	3	2	3	3
Financial Services	18	18	18	19	19	19	20	20	20	19	19	19
Facilities Management	40	40	40	39	39	39	40	40	40	40	40	40
Human Resources	9	9	9	12	12	12	10	10	11	16	16	17
ITS	28	28	28	27	27	27	24	24	24	23	23	23
Recorder	10	10	10	9	9	9	10	10	10	9	9	10
Treasurer	10	10	10	9	9	9	10	10	10	10	10	10
YMPO	-	-	-	-	-	-	-	-	-	-	-	-
Total General Government	232	232	232	227	227	227	219	222	223	238	241	243
Public Safety												
Adult Probation	88	88	88	87	87	87	86	86	86	91	91	91
Sheriff	329	330	330	349	350	351	300	308	310	304	307	310
Total Public Safety	417	418	418	436	437	438	386	394	396	395	398	401
Highway & Streets												
Public Works	74	74	74	71	71	71	68	68	68	87	87	87
Total Highway & Streets	74	74	74	71	71	71	68	68	68	87	87	87
Health												
Health	96	99	102	92	95	99	96	101	104	108	112	116
Total Health	96	99	102	92	95	99	96	101	104	108	112	116
Cultural & Recreation												
Library	79	90	103	79	90	103	82	94	107	81	93	105
Total Cultural & Recreation	79	90	103	79	90	103	82	94	107	81	93	105
Welfare												
Housing	13	13	13	14	14	14	15	15	15	15	15	15
Public Fiduciary	5	5	5	7	7	7	7	7	7	8	8	8
Total Welfare	18	18	18	21	21	21	22	22	22	23	23	23
Education												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5									
Legal Activities												
Clerk of Superior Court	39	40	40	39	40	40	39	39	39	44	44	44
Constable Precinct #1	4	4	4	4	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	-	-	-	-	-	-	-	-	-	-	-	-
County Attorney	59	59	59	61	61	61	61	61	61	61	61	61
County Attorney: Victim Svc	11	11	11	11	11	11	10	10	11	13	13	14
Justice Court #1	19	19	19	20	20	20	17	17	17	27	27	27
Justice Court #2	5	5	5	6	6	6	6	6	6	7	7	7
Justice Court #3	4	4	4	4	4	4	4	3	4	5	5	5
Juvenile Court	128	129	130	126	127	127	129	129	129	161	162	162
Legal Defender	9	9	9	12	13	13	12	12	12	11	11	11
Public Defender	23	23	23	24	24	24	24	24	24	24	24	24
Superior Court	65	65	65	70	70	70	70	71	72	82	83	83
Total Legal Activities	367	369	370	378	381	381	377	377	380	440	441	443
Total Employee Count:	1,288	1,305	1,322	1,309	1,328	1,345	1,255	1,283	1,305	1,377	1,400	1,423

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

(2) Numbers from county payroll records

Table D-3

Employees 2016-2017			Employees 2017-2018			Employees 2018-2019			Employees 2019-2020			Employees 2020-2021			Employees 2021-2022		
Full Time	FTEs	Total Paid															
27	27	27	26	26	26	30	30	30	31	31	31	28	28	28	35	35	26
28	28	29	29	29	29	28	28	28	31	31	31	32	32	32	37	37	33
42	42	42	44	44	44	45	45	45	44	44	44	44	44	44	29	29	44
3	3	3	3	3	3	2	2	2	3	3	3	3	3	3	4	4	4
20	20	20	19	19	19	19	19	19	18	18	18	19	19	19	19	19	18
41	41	42	41	41	42	42	42	43	43	43	44	40	40	41	37	38	35
14	14	14	13	13	13	15	15	15	13	13	13	15	15	15	13	14	15
27	27	28	28	28	28	28	28	28	27	27	27	28	28	28	31	31	24
8	8	8	9	9	9	10	10	10	9	9	9	9	9	9	14	14	10
10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	10	10	12
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
220	221	223	222	222	223	229	229	230	229	229	230	227	227	228	229	231	221
79	79	79	78	78	78	77	77	77	79	79	79	77	77	77	85	86	76
313	315	316	309	311	312	317	319	321	333	334	335	333	333	333	395	396	318
392	394	395	387	389	390	394	396	398	412	413	414	410	410	410	480	481	394
70	70	70	68	68	68	75	75	75	73	73	73	70	70	70	80	80	70
70	70	70	68	68	68	75	75	75	73	73	73	70	70	70	80	80	70
90	96	99	90	95	98	94	97	99	95	98	100	100	104	106	124	125	100
90	96	99	90	95	98	94	97	99	95	98	100	100	104	106	124	125	100
81	95	107	80	94	106	80	92	104	76	89	100	67	82	96	95	95	81
81	95	107	80	94	106	80	92	104	76	89	100	67	82	96	95	95	81
16	16	16	16	16	16	17	17	17	16	16	16	16	16	16	18	18	16
7	7	7	7	7	7	9	9	9	9	9	9	8	8	8	10	10	10
23	23	23	23	23	23	26	26	26	25	25	25	24	24	24	28	28	26
5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4
39	39	39	38	38	38	41	42	42	37	37	37	41	41	41	40	40	39
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-
62	62	62	61	61	61	65	65	65	61	61	61	61	61	61	65	65	60
12	12	12	12	12	12	11	11	11	12	12	12	12	12	12	12	12	12
20	20	20	20	20	20	17	17	18	22	22	23	20	20	21	20	20	18
5	5	5	5	5	5	6	6	6	6	6	6	6	6	6	6	6	6
4	5	5	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5
123	124	126	124	125	127	123	125	127	121	122	123	118	119	120	134	134	104
11	11	11	11	11	11	12	12	12	12	12	12	10	10	10	11	11	9
20	20	20	22	22	22	24	24	24	24	24	24	24	24	24	25	25	22
70	71	72	68	69	71	65	67	70	65	66	68	65	67	69	74	75	68
371	373	377	370	373	377	374	379	385	370	373	376	367	370	374	398	399	349
1,252	1,277	1,299	1,245	1,269	1,290	1,277	1,299	1,322	1,284	1,304	1,322	1,269	1,292	1,312	1,438	1,443	1,246

Yuma County, Arizona

Table D-4

Demographic Statistics - Top Employers
Current Year and Ten Years Ago

Employers	2022			2013		
	Total Employed	Rank	% of Total Employed	Total Employed	Rank	% of Total Employed
Yuma Regional Medical Center	2,430	1	2.42%	1,991	3	2.16%
Yuma Proving Ground	2,138	2	2.13%			0.00%
Yuma Elementary School District #1	1,179	3	1.17%	1,400	4	1.52%
TRAX International	1,050	4	1.04%	1,145	7	1.24%
Yuma Union High School District	993	5	0.99%			
Convey Health Solutions	900	6	0.90%			
Arizona Western College	829	7	0.82%			
Paradise Casino	700	8	0.70%			
Crane Elementary School Dist #13	659	9	0.66%			
ACCT	557	10	0.55%	820	10	0.89%
U.S. Marine Corps Air Station	-	-	-	2,164	1	2.35%
U.S. Army	-	-	-	2,093	2	2.27%
Yuma County	-	-	-	1,336	5	1.45%
City Of Yuma	-	-	-	1,200	6	1.30%
US Border Patrol	-	-	-	1,000	8	1.09%
Cocopah Tribe	-	-	-	870	9	0.95%
Total Employed	4,638		4.62%	14,019		15.24%
Total County Employment	100,491			92,015		

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

Yuma County, Arizona

Table D-5

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

Calendar Year	County Population ⁽¹⁾	Per Capita Income ⁽²⁾		Total Personal Income ⁽²⁾ (In 000's)	Average Daily School Membership ⁽³⁾ (through Grade 12)		College and University Enrollment ⁽⁴⁾	
		Amount	% Change		Amount	% Change	Amount	% Change
2012	205,174	27,091	0.61%	5,441,761	37,559	0.68%	8,517	(5.97%)
2013	209,323	26,995	(0.35%)	5,399,670	37,479	(0.21%)	8,541	0.28%
2014	212,012	27,483	1.81%	5,529,669	37,669	0.51%	8,222	(3.73%)
2015	214,991	28,742	4.58%	5,841,652	37,957	0.76%	8,034	(2.29%)
2016	217,730	31,574	9.85%	6,449,702	38,635	1.79%	8,100	0.82%
2017	221,648	33,365	5.67%	6,860,818	37,842	(2.05%)	8,068	(0.40%)
2018	225,212	34,752	4.16%	7,212,166	39,087	3.29%	7,934	(1.66%)
2019	229,957	35,682	2.68%	7,569,100	38,653	(1.11%)	8,016	1.03%
2020	235,321	36,570	2.49%	7,818,246	37,235	(3.67%)	6,969	(13.06%)
2021	209,920	44,299	21.13%	9,169,548	34,082	(8.47%)	N/A	N/A

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

(2) Source: Bureau of Economic Analysis (bea.gov)

(3) Source: Arizona School Choice (azsbe.az.gov). Enrollment totals for school year 2021-2022 for 9 school districts under the Yuma County School Superintendent's Office.

Yuma County, Arizona

Table D-6

County-Wide Building Permits, Bank Deposits, and Retail Sales
Last Ten Years

Calendar Year	Value of Building Construction Cost*		New Housing Units Authorized *		Bank Deposits **		Retail Sales ***	
	Amount	% Change	Amount	% Change	Amount	% Change	Amount	% Change
2012	81,028,604	68.95%	633	17.22%	1,541,000,000	10.94%	1,233,268,670	0.19%
2013	93,466,420	15.35%	691	9.16%	1,571,000,000	1.95%	1,263,460,275	2.45%
2014	86,497,735	(7.46%)	657	(4.92%)	1,652,000,000	5.16%	1,294,147,819	2.43%
2015	112,006,438	29.49%	833	26.79%	1,751,886,000	6.05%	1,511,911,704	16.83%
2016	150,427,660	34.30%	886	6.36%	1,857,046,000	6.00%	1,550,206,721	2.53%
2017	162,832,877	8.25%	1,000	12.87%	1,881,349,000	1.31%	1,587,397,333	2.40%
2018	164,438,872	9.31%	1,043	17.72%	1,977,155,000	6.47%	1,672,670,711	7.90%
2019	188,937,024	14.90%	1,229	17.83%	2,440,665,000	23.44%	1,756,400,391	5.01%
2020	239,971,693	27.01%	1,446	17.66%	2,865,211,000	17.39%	1,989,152,074	13.25%
2021	217,328,377	(9.44%)	1,346	(6.92%)	3,060,094,000	6.80%	2,202,053,383	10.70%

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

** Source: Federal Deposit Insurance Corp, Yuma Stats ® as provided by Yuma County Assessor

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

Operational Information

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Yuma County, Arizona

Table E-1

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

Function/Program	Fiscal Years									
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Community Resources and Public Facilities										
Bridges	100	100	100	100	100	100	100	100	101	102
Heavy Equipment	97	93	93	93	90	90	88	88	83	84
Retention Basins	41	41	42	44	44	44	47	48	49	50
Road Lane Miles - Asphalt	1,144	1,144	1144	1150	1153	1153	1153	1218	1226	1232
Road Lane Miles - Gravel	3,000	3,000	3000	3000	3000	3000	3000	3000	3000	3000
Sanitary Sewers - Miles	1.70	1.70	11	11	11	11	11	12.5	12.5	12.5
Traffic Signals	14	14	14	14	14	16	17	22	25	25
Cultural and Recreation										
Libraries	7	7	7	7	7	7	7	7	7	7
Parks	5	5	6	6	6	6	6	6	6	6
Education										
Administration Building	1	1	1	1	1	1	1	1	1	1
Educational Building	2	2	2	2	2	2	2	2	2	2
General Government										
Buildings	10	10	10	10	10	10	10	10	10	12
Health and Public Assistance										
Administration	1	1	1	1	1	1	1	1	1	1
Clinics	2	2	2	2	2	2	2	2	2	2
Public Fiduciary	1	1	1	1	1	1	1	2	2	2
Rabies Control	1	1	1	1	1	1	1	1	1	1
TB Housing Unit	1	1	1	1	1	1	1	1	1	1
Housing										
Housing Units	3	3	3	3	3	3	3	3	3	3
Law and Justice										
Adult Probation Building	1	1	1	1	1	1	1	1	1	1
Court Buildings	5	5	5	5	5	5	5	5	5	6
Juvenile Building	2	2	2	2	2	2	2	2	2	2
Legal Defense Buildings	2	2	2	2	2	2	2	2	2	2
Parking Garage	1	1	1	1	1	1	1	1	1	1
Policy and Executive										
Buildings	1	1	1	1	1	1	1	1	1	1
Public Safety										
Administration Buildings	1	1	1	1	1	1	1	1	1	1
Boat Storage Unit	1	1	1	1	1	1	1	1	1	1
Boats	5	5	5	5	6	6	6	5	4	4
Criminal Investigation Building	3	3	3	3	3	3	3	3	3	3
Emergency Communication Sites	1	1	1	1	1	1	1	1	1	1
Jail Detention Facility	2	2	2	2	2	2	2	2	2	2
Patrol Units	129	137	132	140	136	149	149	151	153	153
Sheriff Substations	4	4	4	4	4	4	4	5	5	5
Solid Waste										
Solid Waste Transfer Sites	4	4	4	4	4	4	4	4	4	4
Solid Waste Heavy Equipment	8	8	8	8	8	8	8	8	11	12

Yuma County, Arizona

Operating Indicators by Function/Program Last Ten Years

Function/Program	Fiscal Years							
	2012-2013		2013-2014		2014-2015		2015-2016	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
Community Resources and Public Facilities								
Building Inspections	7,783	(9.31%)	8,929	14.72%	7,927	(11.22%)	7,656	(3.42%)
Enhanced Lanes Maintained (miles)	572	(1.60%)	572	0.00%	572	0.00%	575	0.47%
General Government and Support Services								
Clerk-Recorder - Assessor Recoded Documents	34,632	17.52%	34,839	0.60%	27,888	(19.95%)	29,206	4.73%
Health & Public Assistance								
ADMHS Clients Served *	228	(6.56%)	307	34.65%	263	(14.33%)	292	11.03%
Patients Treated at Clinics *	13,135	(12.94%)	11,308	(13.91%)	9,132	(19.24%)	11,864	29.92%
Housing								
New Applications - Public Housing	462	(13.32%)	548	18.61%	461	(15.88%)	430	(6.72%)
New Applications - Section 8	571	(8.93%)	332	(41.86%)	83	(75.00%)	629	657.83%
Law & Justice								
County Attorney - Felonies Filed	1,429	(13.08%)	1,484	3.85%	1,492	0.54%	1,503	0.74%
County Attorney - Felonies/Misdemeanors Pet./Cit (Juvenile)	1,129	(39.88%)	948	(16.03%)	671	(29.22%)	683	1.79%
County Attorney - Misdemeanors Filed	1,979	(32.02%)	1,722	(12.99%)	1,528	(11.27%)	1,366	(10.60%)
Justice Court Cases	15,514	(4.78%)	15,257	(1.66%)	17,121	12.22%	16,157	(5.63%)
Legal Defenders - New Caseload *	235	(28.57%)	379	61.28%	324	(14.51%)	414	27.78%
Minute Entries Generated	17,717	(9.04%)	18,984	7.15%	18,442	(2.86%)	19,481	5.63%
Public Defenders - New Caseload *	1,863	(7.59%)	2,023	8.59%	1,858	(8.16%)	1,628	(12.38%)
Superior Court Cases	5,043	22.70%	4,954	(1.76%)	5,083	2.60%	5,122	0.77%
Public Safety								
Probation - Adult Sentencing Reports	983	(6.74%)	1,091	10.99%	1,099	0.73%	1,056	(3.91%)
Probation - Cases Supervised *	425	(0.93%)	642	51.06%	889	38.47%	908	2.14%
Probation - Juvenile Referrals *	2,426	(15.00%)	2,212	(8.82%)	2,424	9.58%	2,328	(3.96%)
Probation - Minor Institutional Care Days *	13,620	(21.67%)	10,072	(26.05%)	11,604	15.21%	11,939	2.89%
Sheriff - Offenders Processed	6,939	(1.80%)	7,083	2.08%	7,301	3.08%	6,798	(6.89%)
Sheriff - Total Miles Patrolled	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%
Solid Waste								
Landfill Waste Disposal *	5,804	3.58%	6,622	14.10%	6,141	(7.25%)	6,789	10.55%
Waste Recycled *	1,451	30.23%	1,377	(5.11%)	1,490	8.23%	1,685	13.05%

Source: Information is obtained from various County departmental records

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

Table E-2

Fiscal Years											
2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
8,610	12.46%	8,748	1.60%	10,281	17.52%	14,299	39.08%	13,725	(4.01%)	16,883	23.01%
576	0.24%	576	0.00%	577	0.03%	609	5.67%	613	0.61%	616	0.49%
32,166	10.13%	32,568	1.25%	31,616	(2.92%)	34,024	7.62%	40,813	19.95%	38,930	(4.61%)
233	(20.21%)	411	76.39%	308	(25.06%)	256	(16.88%)	317	23.83%	273	(13.88%)
10,033	(15.43%)	10,251	2.17%	10,725	4.62%	9,530	(11.14%)	54,413	470.97%	45,615	(16.17%)
462	7.44%	310	(32.90%)	696	124.52%	410	(41.09%)	653	59.27%	567	(13.17%)
962	52.94%	808	(16.01%)	1,528	89.11%	1,191	(22.05%)	1,689	41.81%	1,420	(15.93%)
1,242	(17.37%)	1,380	11.11%	1,566	13.48%	1,347	(13.98%)	1,379	2.38%	1,588	15.16%
911	33.38%	1,019	11.86%	923	(9.42%)	N/A	N/A	N/A	N/A	N/A	N/A
1,192	(12.74%)	1,143	(4.11%)	1,424	24.58%	1,288	(9.55%)	971	(24.61%)	1,038	6.90%
16,744	3.63%	20,533	22.63%	20,010	(2.55%)	17,077	(14.66%)	12,250	(28.27%)	14,848	21.21%
404	(2.42%)	472	16.83%	329	(30.30%)	291	(11.55%)	258	(11.34%)	373	44.57%
18,315	(5.99%)	17,392	(5.04%)	18,883	8.57%	18,907	0.13%	15,877	(16.03%)	43,743	175.51%
1,603	(1.54%)	1,141	(28.82%)	1,585	38.91%	1,880	18.61%	1,689	(10.16%)	1,700	0.65%
4,702	(8.20%)	5,167	9.89%	5,398	4.47%	5,383	(0.28%)	4,059	(24.60%)	4,690	15.55%
801	(24.15%)	988	23.35%	1,079	9.21%	1,037	(3.89%)	1,034	(0.29%)	1,059	2.42%
601	(33.81%)	646	7.49%	665	2.94%	586	(11.88%)	590	0.68%	355	(39.83%)
2,356	1.20%	2,330	(1.10%)	2,316	(0.60%)	2,052	(11.40%)	1,270	(38.11%)	1,489	17.24%
13,107	9.78%	9,093	(30.63%)	11,740	29.11%	10,898	(7.17%)	6,791	(37.69%)	5,099	(24.92%)
6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)	5,172	(17.49%)	4,701	(9.11%)	5,098	8.45%
1,550,000	3.33%	1,552,000	0.13%	1,550,000	(0.13%)	1,640,000	5.81%	1,214,000	(25.98%)	1,322,716	8.96%
7,059	3.97%	7,610	7.80%	7,530	(1.06%)	8,679	15.26%	7,955	(8.34%)	9,315	17.10%
841	(50.05%)	912	8.36%	840	(7.91%)	370	(55.93%)	869	134.86%	427	(50.86%)

Yuma County, Arizona
 Schedule of Insurance Coverage
 June 30, 2022

Table E-3

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	\$15,000,000 per Occurrence \$75,000 Deductible \$2,000,000 per Occurrence (Strip Search Class Action Liab.) \$2,000,000 Aggregate \$5,000 per Occurrence (Designated Special District Liability and Defense Costs) \$10,000 Aggregate per Member \$125,000 per Occurrence (Land Use Liability) \$25,000 Deductible \$200,000 per Claim (COVID-19 Claims Defense Costs/Expense) \$400,000 Aggregate per Member \$75,000 Deductible \$5,000,000 each Claim (Public Officials Errors and Omissions Liability) \$5,000,000 Aggregate per Member \$1,000,000 per Claim (MedMal) \$3,000,000 Aggregate per Member; \$5,000,000 Aggregate MOC \$75,000 Deductible \$5,000,000 per Claim (Employee Benefits Liability) \$5,000,000 Aggregate per Member \$75,000 Deductible \$5,000,000 per Claim (Employment Practices Liability) \$5,000,000 Aggregate per Member \$75,000 Deductible	ACIP	07/01/22	\$847,127
Property	\$300,000,000 per Occurrence \$25,000 Deductible \$15,000,000 per occurrence - Flood \$ 25,000 deductible \$ 2,500 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/22	
Commercial Crime	\$1,000,000 per Occurrence (employee dishonesty, forgery, alteration, inside/outside premises, computer fraud) \$100,000 Deductible \$100,000 per Occurrence (money orders and counterfeit money) \$5,000 Deductible	ACIP	11/01/22	
Drone	\$1,000,000 per Occurrence Liability 5% (or 10% of the drone value) - Property Damage	ACIP	07/01/22	
Healthcare Professional Liability Insurance for Nursing staff at Jail	\$15,000,000/claim (Medical Practitioner) \$1,000,000/claim; \$3,000,000/member aggregate; \$5,000,000/MOC aggregate (Public Official E&O) \$75,000 Deductible	ACIP	07/01/22	
Cyber and Technology Liability - Professional Services, Technology Products, Network Security, Privacy and Media Communications	\$10,000,000 Aggregate Limit \$3,000,000 per incident \$150,000 deductible	ACIP (XL Group - Indian Harbor Ins. Co.)	07/01/22	
Workers' Compensation	Workers' Compensation (Statutory, No Deductible) \$8,000,000 per Life and Aggregate (Aircraft-Related Losses) \$4,000,000 (Employer Liability, No Deductible)	ACIP	1/1/2022	\$870,000 Fiscal Year Premium (Estimated)
Tourist Auto Liability	\$500,000 Liability \$10,000 per person \$50,000 per accident Medical \$500,000 Legal Assistance \$500 Collision Deductible \$1,000 Theft Deductible	Chubb	11/01/22	\$2,081
Fiduciary Liability Insurance for YCEBT & Trustees	\$2,000,000 each loss \$2,000,000 each policy period \$0.00 Deductible	Chubb/Federal Insurance Company	07/01/22	\$9,532
Reinsurance for Medical Self Insurance Plan	Individual Claims exceeding \$150,000 (Specific) \$150,000 - deductible	Blue Cross Blue Shield of AZ		
Medical Insurance	No Policy Limits \$900 deductible per person (In-network, PTO Plan A) \$1,500 deductible per person (Out-of-network, PTO Plan A) \$2,700 deductible per family (In-network, PTO Plan A) \$4,500 deductible per family (Out-of-network, PTO Plan A) \$4,800 out-of-pocket limit per person (In-network, PTO Plan A) \$8,800 out-of-pocket limit per person (Out-of-network, PTO Plan A) \$1,200 deductible per person (In-network, PTO Plan B) \$2,200 deductible per person (Out-of-network, PTO Plan B) \$2,400 deductible per family (In-network, PTO Plan B) \$4,400 deductible per family (Out-of-network, PTO Plan B) \$6,200 out-of-pocket limit per person (In-network, PTO Plan B) \$12,200 out-of-pocket limit per person (Out-of-network, PTO Plan B) \$12,400 out-of-pocket limit per family (In-network, PTO Plan B) \$24,400 out-of-pocket limit per family (Out-of-network, PTO Plan B) \$1,500 deductible per person (In-network, HDHP/HSA Plan) \$3,000 deductible per person (Out-of-network, HDHP/HSA Plan) \$4,500 out-of-pocket limit per person (In-network HDHP/HSA) \$9,000 out-of-pocket limit per person (Out-of-network HDHP/HSA) \$3,000 deductible per family (In-network, HDHP/HSA Plan) \$6,000 deductible per family (Out-of-network, HDHP/HSA Plan)	Yuma County Employee Benefit	Perpetual	