

YUMA COUNTY

ANNUAL

COMPREHENSIVE

FINANCIAL

REPORT



FOR THE FISCAL YEAR ENDED JUNE 30, 2024

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

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, 2024



BOARD OF SUPERVISORS

Martin Porchas, Chair
District 1

Jonathan Lines, District 2
Marco A (Tony) Reyes, District 4

Darren Simmons, District 3
Lynne Pancrazi, District 5

COUNTY ADMINISTRATOR

Ian McGaughey

Prepared by Yuma County Financial Services Department

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Humberto Del Castillo

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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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**Humberto Del Castillo
Ochoa
Chief Financial Officer**

**Leonardo Tanory
Deputy- CFO**

March 28, 2025

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, 2024.

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.

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 Financial Information (concluded)

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 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 year-end.

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.

Budgetary Controls (concluded)

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 local economy realignment, 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 remainder of the Federal funds received from the American Rescue Plan Act (ARPA) and the concluding 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 local 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 has solidified its commitment to maintain a presence in the downtown area by constructing 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. The Board of Supervisors has given staff direction to develop a County-wide comprehensive job-market study to maintain competitive with other local entities and to secure personnel resources to provide needed services.

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. County issued debt to finance the acquisition, construction, and modification of County buildings, infrastructure that has long been neglected.

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. There are no immediately plan to issue more long-term debt. 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 as permitted and required by law.

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, 2024. 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, 2023 to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award program. GFOA awarded the certificate making this 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 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.

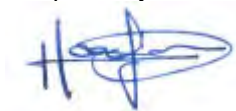
Yuma County also submitted its Popular Annual Financial Reporting for fiscal year ended June 30, 2023. GFOA also awarded the certificate. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for 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 2023-2024. 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,

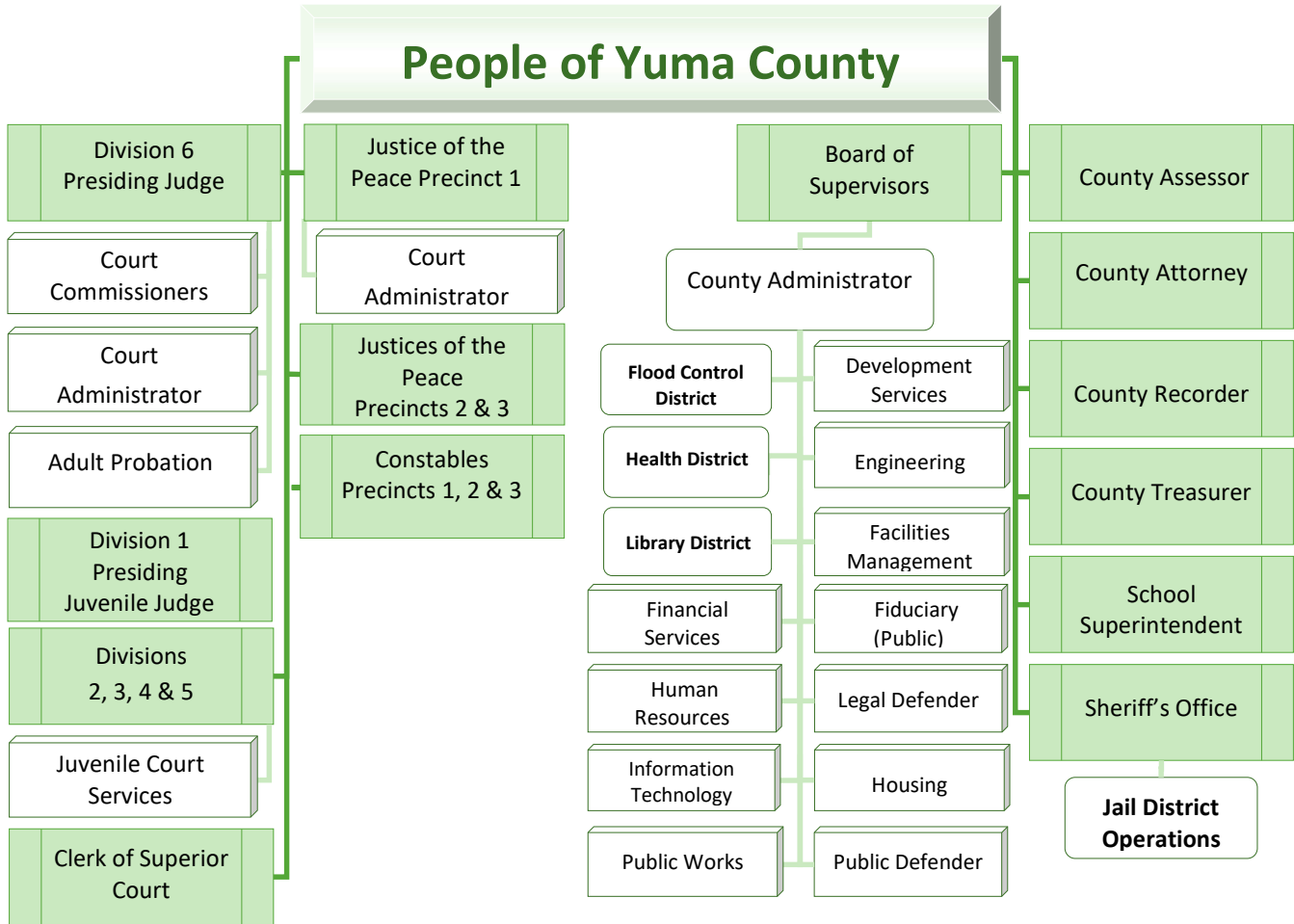


Humberto Del Castillo Ochoa
Chief Financial Officer.

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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.

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Yuma County
Arizona**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

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

The following is contained in the Financial Section:

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Independent Auditors' Report

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, 2024, 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, based on our audit and the report of the other auditors, 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 the aggregate remaining fund information of Yuma County as of June 30, 2024, 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.

We did not audit the discretely presented component unit as of June 30, 2024. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the component unit, is based solely on the other auditors' report.

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.

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 comply with the authorized transportation purposes, insofar as they relate to accounting matters for the 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. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the authorized transportation purposes referred to above, insofar as they relate to accounting matters.

The communication related to compliance over the use of Highway User Revenue Fund and other dedicated State transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the 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 Responsibilities 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 U.S. 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 U.S. 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 94 through 101, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 108, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on pages 109 through 110, Schedule of County Pension Contributions on pages 111 through 112, and the Infrastructure Assets information on pages 118 through 119 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 March 28, 2025, 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

March 28, 2025

Management's Discussion and Analysis

**FINANCIAL
SERVICES
DEPARTMENT**

Humberto Del Castillo Ochoa
Chief Financial Officer



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Leonardo Tanory
Deputy-Chief Financial Officer

Management's Discussion and Analysis

As management of Yuma County, we offer readers of Yuma County's financial statements this narrative overview and analysis of the financial activities of Yuma County for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in our letter of transmittal on page 3 and the County's basic financial statements, which begin on page 31 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 \$523,477,053 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of \$53,119,415 or 11.3%; which is a sign our local economy continues to be active despite the ongoing inflation and possible recession. The main contributing factor to the increase in net position was the better than expected total revenue collections of 12.8% or \$32,387,552.
- ✓ Total revenues increase was largely driven by increases in following three categories: \$17,206,310 in operating grants and contributions; \$7,796,597 increase in investment earnings and \$2,202,529 in sales taxes collections, including State shared. The difference was a combination of increases and decreases on other reporting categories in the amount of \$5,002,116. The most significant decrease in revenues was charges for services in the amount of \$(4,740,088).
- ✓ Total expenses also experienced an increase as compared to the previous fiscal year. The main factors for the 15.9% or \$31,728,280 increase in governmental activities expenses were: a \$15,402,482 increase public safety; a \$8,349,905 increase in highways and streets; and a \$2,452,263 increase in education, mostly due to increases in regular operations. The remainder increase of \$5,523,629 was a combination of increases and decreases on other reporting activities.
- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balance of \$226,640,327, reflecting a modest increase of \$415,007 or 0.18% in comparison with the prior fiscal year. The increase is mostly due to higher revenues in the General and Library Funds, and controlled spending, which helped offset deficits in other areas.
- ✓ Intergovernmental revenues increased a total of \$16,567,966 representing the largest revenue increase reflecting higher state and federal funding. County's investment income followed with a \$7,601,798 increase driven by higher interest rates due to economic conditions. Taxes revenues increased by 3.0% or \$2,922,697, mainly driven by growth in sales tax collections.
- ✓ Governmental expenditures increased 25.5% or by \$55,868,447, primarily driven by an increase in capital outlay of \$38,332,104 due to expenses related to the new admin building, along with a 21.9% or \$11,004,834 rise in public safety costs, reflecting salary adjustments and recruitment incentives. Infrastructure investments also contributed, with highways and streets increasing by 45.3% or \$5,678,474. Meanwhile, general government expenditures decreased by (5.2%) or \$(3,737,781), and principal retirement decreased by 19.1% or \$1,767,412.
- ✓ The Jail District General Operations Fund reported the largest increase in fund balance, \$1,747,363, primarily due to an increase in tax revenue collections and strategic transfers. The Library District General Operations Fund followed with an increase of \$729,792, reflecting stable revenues and controlled expenditures. In contrast, The Capital Improvements Fund saw the largest decrease of \$(13,743,598), as major infrastructure projects progressed, including new administration building. The Flood Control District Fund also experienced a significant decrease of \$(4,838,189), mainly due to higher expenditures exceeding revenues. Meanwhile, the Other Governmental Funds saw a substantial increase of \$15,753,797, driven by higher intergovernmental revenues and transfers.

FINANCIAL HIGHLIGHTS (concluded)

- ✓ At the end of the fiscal year, total fund balance for the General Fund was \$57,734,357, a 0.28% increase as compared to prior year. The current fund balance accounts for 46.0% of the total General Fund expenditures and transfers out. The unexpected, but welcomed, increase in total revenues, were not enough to cover for the 7.1% or \$6,265,850 increase in expenditures, even though transfers out had a (2%) or \$(660,012) decrease.

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 nineteen (119) 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 Capital Improvements Admin Building 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 nine (109) governmental funds are combined into a single, aggregated presentation.

Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 127 to 220.

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.

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.

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 92.

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 93 to 120.

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 127 to 220 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 \$523,477,053 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position is invested in capital assets, \$412,424,215 (land, buildings, improvements other than buildings, machinery and equipment, infrastructure, construction in progress, and intangible 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 \$53,008,216 or 7.2% as compared to the previous fiscal year. The largest increase in assets was in capital assets in the amount of \$43,462,682. This was followed by cash, cash equivalents and investments in the amount of \$19,089,361, 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.

On the other hand, investment held by trustee had the largest decrease in the amount of \$(10,483,828) or (16.6) % which resulted from early retirement of debt and maturity of investments.

After the prior year’s issuance of long-term debt to mitigate the growing unfunded liability in the County’s Public Safety Personnel Retirement System and Corrections Officer Retirement Plan, the required contributions rates were adjusted to reflect the additional funds, this reduction in assets is part of the reduction on the required contribution rates.

Total liabilities decreased \$(6,568,736) or (2.3) % as compared to the previous fiscal year, this was due to a reduction in long-term liabilities, specifically \$12,023,255 reduction in net pension liabilities. The difference is a combination of reductions in increases in other liabilities.

An additional portion of Yuma County’s net position, *Restricted*, which amounts to \$148,615,273 or 28.37% 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 \$(37,562,435). 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, 2024 and 2023

	Governmental Activities	
	2024	2023
Cash, cash equivalents and investments	\$ 224,776,495	\$ 205,687,134
Investments held by trustee – restricted	52,674,100	63,157,928
All other current and other assets	32,654,138	31,714,137
Capital assets	476,193,688	432,731,006
Total assets	<u>\$ 786,298,421</u>	<u>\$ 733,290,205</u>
Total Deferred Outflow of resources	<u>\$ 24,289,585</u>	<u>\$ 25,399,313</u>
Long-term liabilities outstanding	\$ 214,614,462	\$ 231,958,921
Other liabilities	61,418,563	50,642,840
Total liabilities	<u>\$ 276,033,025</u>	<u>\$ 282,601,761</u>
Total Deferred Inflow of resources	<u>\$ 11,077,928</u>	<u>\$ 5,730,119</u>
Net investment in capital assets	\$ 412,424,215	\$ 370,995,432
Restricted	148,615,273	95,594,310
Unrestricted	<u>(37,562,435)</u>	<u>3,767,896</u>
Total net position	<u>\$ 523,477,053</u>	<u>\$ 470,357,638</u>

For the sixth consecutive year, Yuma County experienced a growth in net position. Large testament that the County strives to operate within its means without large taxation increases. The larger than expected program revenues, combined with a manageable increase in expenses, contributed to the \$53,119,415 or 11.3% 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 \$32,387,552 or 12.8%. Operating Grants and Contributions increased in the amount of \$17,206,310, investment earnings reported the second largest increase of \$7,976,597.
- County’s primary source of income, sales tax, recorded increases in both Local and State shared sales tax, for a combined \$2,202,529 increase (\$1,137,847 or 2.5% and \$1,064,683 or 3.2%, 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 it was due to inflation.

GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)

- Except for General Government, all of the governmental activities recorded an increase in expenses for the current fiscal year; Public safety \$15,402,482; Highways and streets \$8,349,905; Education \$2,452,263; Interest on long-term debt \$1,443,913; Health \$1,788,687; Culture and Recreation \$1,248,757; Welfare \$608,193; and Sanitation \$378,922. The increases are due to normal operational spending to deliver services as expected. These increases are considered normal.

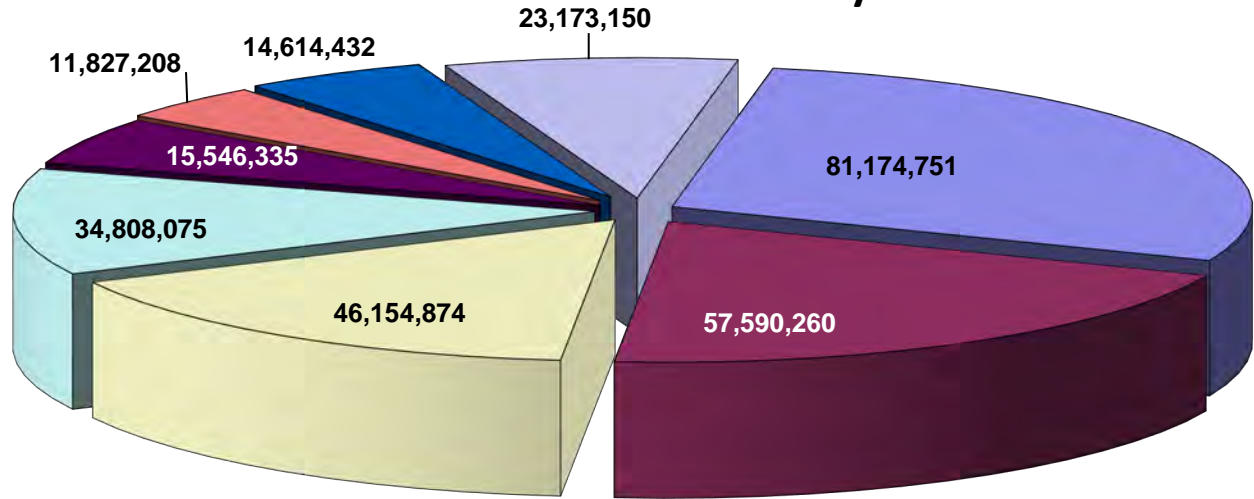
Below is a brief summary of Yuma County’s change in net position for current and previous fiscal year:

YUMA COUNTY
Condensed Statements of Activities
As of June 30, 2024 and 2023

	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Charges for services	\$ 15,546,335	\$ 20,286,423
Operating grants and contributions	81,174,751	63,968,441
Capital grants and contributions	14,614,432	10,020,435
General revenues:		
Property taxes	57,590,260	55,389,980
County sales tax	46,154,874	45,017,027
Franchise tax	310,559	350,787
State shared auto in lieu of tax	11,827,208	11,339,648
State shared sales taxes	34,808,075	33,743,393
Grants and contributions not restricted to specific programs	5,773,012	4,237,617
Gain/(loss) on disposal of capital assets	-	-
Investment earnings	12,353,021	4,376,424
Miscellaneous	4,736,558	3,771,358
Total revenues	284,889,085	252,501,533
Expenses:		
General government	75,054,424	74,999,267
Public safety	67,754,666	52,352,183
Highways and streets	25,359,211	17,009,306
Sanitation	1,831,218	1,452,296
Health	12,310,481	10,521,794
Welfare	20,580,726	19,972,533
Culture and recreation	11,558,320	10,309,563
Education	13,084,955	10,632,692
Interest on long-term debt	4,235,670	2,791,757
Total expenses	231,769,670	200,041,391
Increase in net position	53,119,415	52,460,142
Net position - beginning July 1	470,357,638	417,897,497
Net position - ending June 30	\$ 523,477,053	\$ 470,357,638

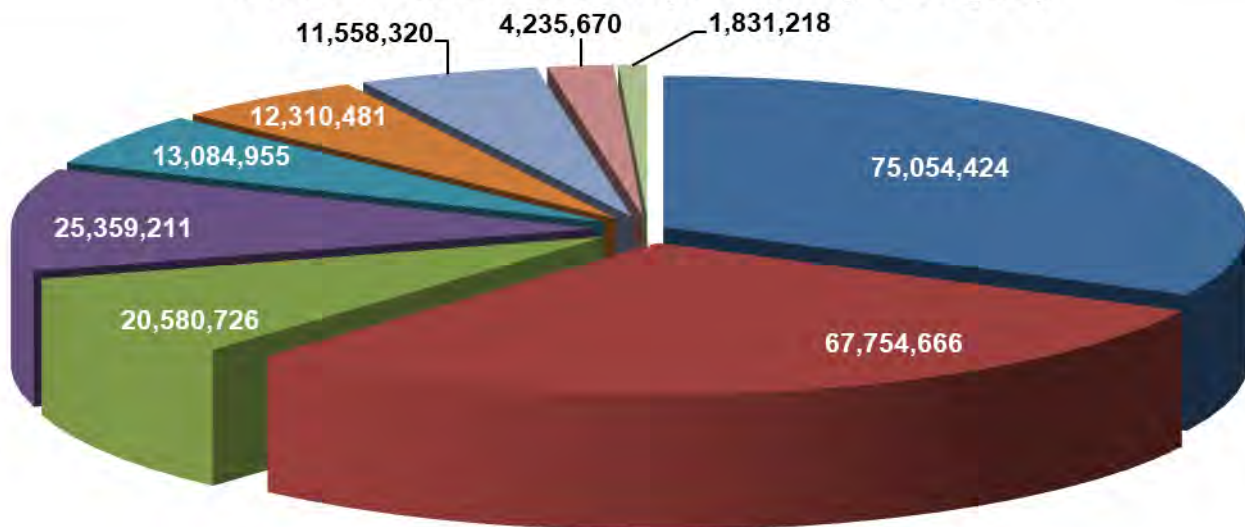
GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (concluded)

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
- Capital grants and contributions
- All other revenues

Government-Wide Expenses by Category



- General government
- Public safety
- Welfare
- Highways and streets
- Education
- Health
- Culture and recreation
- Interest on long-term debt
- Sanitation

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (continued)

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 \$226,640,327 an increase of \$415,007 or 0.18% in comparison with the prior year. Fiscal year ended 2024 fund balances are categorized as follows: Nonspendable- \$1,031,551, Restricted- \$141,996,687, meaning that amounts are subject to external enforceable legal restrictions; Committed- \$59,973,450, to self-imposed constraints by the Board of Supervisors; Assigned- \$949,590, or "ear-marked" by management for specific purposes; and Unassigned- \$22,689,049, which means funds available for spending at the government's discretion.

Key factors contributing to the change in fund balance were a \$(13,743,598) decrease in the Capital Improvements Admin Building fund, primarily due to capital expenditures for county buildings. Additionally, better-than-expected revenue collection of \$28,989,721 (11.8%) was driven by higher intergovernmental revenues and investment income. Meanwhile, expenditures increased by 25.5% (\$55,868,447) compared to the prior fiscal year, mainly due to higher public safety costs, infrastructure investments, and capital outlay for new buildings and renovations.

Below is a year-to-year comparison of Yuma County's governmental funds revenues by source and expenditures by function from all sources:

Yuma County Governmental Funds Revenues by Source Years Ended June 30, 2024 and 2023

	2024		2023		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	\$ 101,915,350	37.2%	\$ 98,992,653	40.4%	\$ 2,922,697	3.0%
Special assessments	307,998	0.1%	211,433	0.1%	96,565	45.7%
Licenses and permits	2,060,685	0.8%	1,758,397	0.7%	302,288	17.2%
Intergovernmental	140,679,731	51.3%	124,111,765	50.6%	16,567,966	13.3%
Charges for services	8,566,303	3.1%	8,623,744	3.5%	(57,441)	(0.7%)
Fines and forfeits	4,234,128	1.5%	3,775,147	1.5%	458,981	12.2%
Investment income	11,746,060	4.3%	4,144,262	1.7%	7,601,798	183.4%
Rents	685,221	0.2%	654,065	0.3%	31,156	4.8%
Miscellaneous	4,073,654	1.5%	3,007,942	1.2%	1,065,712	35.4%
Total Revenues	\$ 274,269,130	100.0%	\$ 245,279,408	100.0%	\$ 28,989,721	11.8%

Yuma County Governmental Funds Expenditures by Function Years Ended June 30, 2024 and 2023

	2024		2023		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	\$ 67,951,463	24.8%	\$ 71,689,244	32.8%	\$ (3,737,781)	(5.2%)
Public safety	61,295,833	22.3%	50,290,999	23.0%	11,004,834	21.9%
Highways and streets	18,207,322	6.6%	12,528,848	5.7%	5,678,474	45.3%
Sanitation	1,637,116	0.6%	1,401,470	0.6%	235,645	16.8%
Health	11,425,937	4.2%	10,425,369	4.8%	1,000,568	9.6%
Welfare	20,169,736	7.3%	19,700,274	9.0%	469,462	2.4%
Culture and recreation	9,607,840	3.5%	8,833,555	4.0%	774,285	8.8%
Education	13,035,748	4.7%	10,601,394	4.8%	2,434,354	23.0%
Capital outlay	59,789,679	21.8%	21,457,574	9.8%	38,332,104	178.6%
Debt service:						
Principal retirement	7,483,542	2.7%	9,250,954	4.2%	(1,767,412)	(19.1%)
Interest and fiscal charges	4,235,670	1.5%	2,791,757	1.3%	1,443,913	51.7%
Total Expenditures	\$ 274,839,886	100.0%	\$ 218,971,438	100.0%	\$ 55,868,447	25.5%

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (concluded)

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, the total fund balance was \$57,734,357, which represents 46.0% of total expenditures and transfers out, remaining well above the County's 20% policy requirement. The net change in fund balance was an increase of \$163,702 or 0.3% compared to the prior fiscal year. This slight increase resulted from better-than-expected revenue collections and controlled spending, while the Board of Supervisors continued their commitment to capital improvements, including a \$11,000,000 transfer to the Capital Improvements Admin Building fund for the acquisition, construction, and remodeling of county buildings.

The better than expected revenues and prudent expending during these uncertain times, allowed to mitigate the total reduction in the fund balance as it was originally planned to be \$12,689,787 County sales taxes, one of the three major revenue sources for the General Fund, increased its collections by \$518,190 or 2.6%. Although inflation was a factor in the increase, this is also an indication local economy continues to grow despite the noticeable increase in costs. Property taxes collections decreased in the amount of \$(128,572) or (0.34%).

The *Jail District General Operations fund* (Jail District) concluded the fiscal year with a significant increase in fund balance in the amount of \$1,747,363 or 10.8%. Total fund balance for the Jail District was \$17,925,659 which represent 58.7% of total expenditures and transfers out, exceeding the adopted fund balance policy of 15%.

The underlying reason why the Jail District fund balance experienced a lower increase than the previous fiscal year, was an increase of transfers out (Capital Improvements Funds) in the amount of \$3,459,028.

The *Library District General Operations fund* (Library District) experienced an increase in fund balance in the amount of \$729,792 or 10.0%. Total fund balance for the Library District was \$8,035,593 which represents 60.2% of total expenditures and transfers out, exceeding the adopted fund balance policy of 30%. The nominal increase resulted from its property tax collections which grew 4.8%. The Library District continues to be conservative with expenditures in preparation for major infrastructure repairs needed in all branches.

The *Flood Control District General Operations fund* (Flood Control District) experienced a (23.4%) or \$(4,838,189) decrease in fund balance. Total fund balance for the Flood Control District at year end was \$15,816,005 which represents a 177.3% of total expenditures and transfers out, well exceeding the adopted fund balance policy of 15%. The significant reduction in fund balance is primarily due to one major capital project, where expenses were close to \$8 million, as well as public safety expenses nearing \$1 million. Supply-chain disruptions and labor shortages delayed certain projects, which resulted in actual expenditures from previous years' projects incurred in the current year. The Flood Control District has ongoing commitments that will continue to utilize a portion of the remaining fund balance in the next fiscal year.

The *Health Services District General Operations fund* (Health District) experienced an increase in fund balance in the amount of \$1,677,613 or 17.2%. Total fund balance for the Health District was \$11,400,867 which represents 198.2% of total expenditures and transfers out, exceeding the adopted fund balance policy of 20%. The increase attributed mainly to a rise in revenues from taxes and investment income of \$416,888 and a decrease in transfers out of \$(1,975,000).

The *Highway User Revenue Fund- HURF fund* (HURF) The HURF's fund balance decreased \$(1,075,473) or (16.09%) in the current fiscal year. Total fund balance for the HURF fund amounts to \$5,606,875 which represents 29.2% of total expenditures and transfers out, exceeding the adopted fund balance policy of 15%. The decrease resulted from increased expenditures on Highways and Streets of \$5,534,032 for infrastructure projects, road maintenance and repairs, capital outlay expenditures experienced a decrease of \$(1,799,387), in addition to this, State revenue funding from the formula allocation has not yet returned to its pre-pandemic normal collection levels.

The *Capital Improvements Admin Building Fund* experienced the largest increase in fund balance in the prior fiscal year, totaling \$76,207,465, due to \$60,030,000 in tax-exempt revenue bond proceeds and a \$17,800,000 transfer from the General Fund and Health District, offset by \$1,622,535 in expenditures. The resulting net increase of \$808,964 brought the beginning fund balance to \$77,016,429. In the current fiscal year, the fund decreased by \$(13,743,598), reflecting scheduled capital outlay expenditures for five (5) county facility projects initiated in FY 2023/2024. The five-year capital improvement program addresses long-standing infrastructure needs and supports projected space demands over the next decade. The County is leveraging its strong financial position to reserve funds for these improvements. The ending fund balance was \$63,272,831.

BUDGETARY HIGHLIGHTS

The General Fund's final budgeted expenditures increased a minimum of \$94,697 overall from its adopted budget. Board of Supervisors approved increase from appropriated reserves to General services \$351,600; to Information Technology Services in the amount of \$126,000; and to account for an increase in utilities managed by the Financial Services department \$72,000. Throughout the year there were a number of budget adjustments done to multiple General Fund departments, mostly to transfer budget authority for personnel increases; these adjustments account for the difference \$(454,900). County follows a conservative approach to use available budget authority among the department, before going to the board for contingency.

At the close of the current fiscal year, Yuma County's General Fund received a total of \$7,359,911 or 6.3% more revenues than budgeted. The revenue category that contributed the most to this increase was Intergovernmental by \$3,493,299, driven mainly by State reimbursements of \$2,733,431 and Federal payments in lieu of taxes of \$548,147. Refer to Exhibit H-1 on pages 122 and 123 for additional detail on specific General Fund revenue collections.

Yuma County's General Fund had \$5,159,077 or 5.20% 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. Refer to Exhibit H-2 on page 124 for additional detail on specific General Fund expenditures by category.

CAPITAL ASSETS

Yuma County's capital assets for its governmental activities at June 30, 2024 amounts to \$476,193,688 (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 Intangibles. As stated above under "Capital Project Funds", the County is currently engaged in a number of capital assets projects related to construction and renovations of various County owned buildings. Net capital assets increased \$43,462,682 for the current fiscal year. The County's asset increased by \$3,224,655 (net of amortization). Additional information on Yuma County's capital assets can be found in note 7 on pages 64 and 66 of this report. Also, refer to Exhibits N-1 through 3 on pages 232 through 234.

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 623.51 center lane miles of paved roads the County is responsible for maintaining (3.48 center miles net 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 62.27 was achieved for fiscal year 2024; a 2.8% increase from previous fiscal year. Refer to pages 117 through 120, 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 \$111,358,077, of which \$6,272,340 is payable within one year. The County is also responsible for rural loans amounting to \$2,225,939 of which only \$158,719 is due within one year. The rest that is considered to be long-term liabilities refer to Financed purchases which amounts to \$193,836 of which all is due within one year. Total amounts for the last two (2) fiscal years are as follows:

Long-term debt	Governmental Activities	
	2024	2023
Revenue bonds	\$ 82,680,000	\$ 86,295,000
General obligation bonds	24,390,000	26,395,000
Premiums	4,288,077	4,605,417
Subtotal bonded debt	\$111,358,077	\$117,295,417
Rural development loan	2,225,939	1,920,866
Financed purchases	193,836	411,646
Total Long-term debt	\$ 113,777,852	\$ 119,627,929

LONG-TERM DEBT ADMINISTRATION (concluded)

Revenue bonds are backed by pledged revenues from General Fund. During the previous fiscal year the Board of Supervisor authorized the issuance of series 2022 in the amount of \$57,175,000 for the acquisition, construction and remodeling of county buildings. The general obligation bonds are backed by property tax collections of the Yuma County Library District. The unamortized premiums resulted from the 2006 and 2007 Library District General Obligation bonds and the recently issued series 2022. The rural development loan which the government is liable in the event of default by the property owners, are subject to a special assessments. Additional information on the County's long-term debt can be found in notes 9-18 on pages 66-74 of this report.

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 the healthy fund balance in current fiscal year.

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 2025 budget. State shared sales tax and County sales tax revenues continue a six-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 3.0 to 6.0% 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 which contributed to the increase in levy amounts in most years. Budget for fiscal year ending June 30, 2024 reported a 3.3% increase in net assessed values.

For budget year 2025, the Board of Supervisors adopted no increases to the total property tax rate. The General Fund's levy (Primary) was set at \$38,499,100 with the property tax rate remaining at \$2.4206 per \$100 assessed value, still not at the maximum capacity allowed. Given the current observed economic trends, management continues to anticipate a growth rate. 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 other two main property tax levying entities, Library district and Flood Control district, set their levies at \$14,020,060 with no change in the rate at \$0.8815 and \$3,403,600 with no change in the rate \$0.2487, respectively.

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 and has been scheduled for fiscal year 2024-2025.

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:

Humberto Del Castillo Ochoa
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	\$ 224,776,495	\$ 1,303,001
Receivables (net of allowances for uncollectibles):		
Property taxes	1,566,872	-
Accounts	1,384,381	-
Special assessments	1,517,533	-
Accrued interest	462,546	-
Leases	545,121	-
Settlements	6,618,586	-
Due from other governments	19,520,929	1,493,697
Inventory	13,006	-
Prepaid items	1,025,164	58,793
Investment held by trustee - restricted	52,674,100	37,251
Capital assets, not being depreciated/amortized	289,871,708	-
Capital assets, being depreciated/amortized, net	186,321,980	2,501,190
Total Assets	\$ 786,298,421	\$ 5,393,932
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	\$ 20,135,737	
Deferred charge on debt refunding	4,153,848	-
Total Deferred Outflows of Resources	\$ 24,289,585	\$ -
LIABILITIES		
Accounts payable	\$ 12,646,226	\$ 1,513,238
Accrued payroll and employee benefits	2,066,060	94,116
Insurance claims payable	1,614,900	-
Due to other governments	720,563	195,123
Deposits held for others	1,201,732	-
Retainage payable	3,266,710	-
Unearned revenue	33,987,372	-
Interest and fiscal charges payable	5,915,000	-
Long-term liabilities:		
Due within one year	14,020,854	308,460
Due in more than one year	200,593,608	2,204,383
Total Liabilities	\$ 276,033,025	\$ 4,315,320
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	\$ 10,550,609	
Deferred inflows related to leases	527,319	
Total Deferred Inflows of Resources	\$ 11,077,928	\$ -
NET POSITION		
Net investment in capital assets	\$ 412,424,215	\$ 2,501,190
Restricted for:		
General government	4,424,155	-
Public safety	49,823,331	-
Highways and streets	7,597,365	-
Sanitation	318,801	-
Health	15,040,398	-
Welfare	2,176,467	-
Culture and recreation	9,746,181	-
Education	766,321	226,205
Capital projects	52,089,566	-
Debt service	14,102	-
Settlements	6,618,586	-
Unrestricted (deficit)	(37,562,435)	(1,648,783)
Total Net Position	\$ 523,477,053	\$ 1,078,612

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	\$ 75,054,424	\$ 9,407,572	\$ 21,249,025	\$ 7,555,192	\$ (36,842,635)	
Public safety	67,754,666	2,615,998	21,272,835	-	(43,865,833)	
Highways and streets	25,359,211	121,710	15,015,809	7,059,240	(3,162,452)	
Sanitation	1,831,218	145,071	466,379	-	(1,219,768)	
Health	12,310,481	2,580,169	5,599,433	-	(4,130,879)	
Welfare	20,580,726	656,026	4,670,133	-	(15,254,567)	
Culture and recreation	11,558,320	19,789	243,073	-	(11,295,458)	
Education	13,084,955	-	12,658,064	-	(426,891)	
Interest on long-term debt	4,235,670	-	-	-	(4,235,670)	
Total governmental activities	\$ 231,769,670	\$ 15,546,335	\$ 81,174,751	\$ 14,614,432	(120,434,152)	
Component unit:						
Yuma Private Industry Council	\$ 14,215,472	-	\$ 14,337,197	-		\$ 121,725

General revenues:

Taxes:			
Property taxes, levied for general purposes	40,008,113	-	
Property taxes, levied for the library district	14,091,965	-	
Property taxes, levied for the flood control district	3,418,243	-	
Property taxes, levied for the fire district	71,939	-	
Other County Taxes:			
County sales taxes for general purposes	20,776,923	-	
County sales taxes for jail district	20,743,971	-	
County sales taxes for health services district	4,633,976	-	
County sales taxes for capital projects	4	-	
Franchise tax	310,559	-	
Unrestricted State Shared Taxes :			
Auto in lieu of tax	11,827,208	-	
Sales taxes	34,808,075	-	
Grants and contributions not restricted to specific programs	5,773,012	9,708	
Investment earnings	12,353,021	12,506	
Miscellaneous	4,736,558	-	
Total general revenues	173,553,567	22,214	
Change in net position	53,119,415	143,939	
Net Position, July 1, 2023	470,357,638	934,673	
Net Position, June 30, 2024	\$ 523,477,053	\$ 1,078,612	

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, 2024

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
Assets				
Cash, cash equivalents and investments	\$ 50,243,548	\$ 16,396,476	\$ 8,793,091	\$ 17,093,355
Receivables (net of allowances for uncollectibles):				
Property taxes	1,039,261	-	378,464	96,778
Accounts receivable	204,618	198,220	-	-
Special assessments	-	-	-	-
Accrued interest	107,879	34,222	21,062	36,479
Settlements	-	-	-	-
Leases	545,121	-	-	-
Due from:				
Other funds	4,707,588	150,718	-	85
Other governments	8,699,779	3,390,861	-	-
Inventory	-	-	-	-
Prepaid items	646,926	31,452	118,918	13,025
Investment held by trustee - restricted	-	-	-	-
Total Assets	\$ 66,194,720	\$ 20,201,949	\$ 9,311,535	\$ 17,239,722
Liabilities				
Accounts payable	\$ 1,288,621	\$ 300,752	\$ 273,097	\$ 681,276
Unearned revenue	307,482	-	74,026	27,538
Accrued payroll and employee benefits	1,251,843	403,737	112,897	10,329
Due to:				
Other funds	3,992,315	1,571,801	539,658	152,680
Other governments	-	-	-	-
Deposits held for others	270,800	-	400	268
Retainage payable	-	-	-	489,124
Interest and fiscal charges payable	-	-	-	-
Revenue bonds payable	-	-	-	-
Total Liabilities	7,111,061	2,276,290	1,000,078	1,361,215
Deferred Inflows of Resources				
Unavailable revenue- property taxes	821,983	-	275,864	62,502
Unavailable revenue- special assessments	-	-	-	-
Unavailable revenue- settlements	-	-	-	-
Deferred inflows related to leases	527,319	-	-	-
Total Deferred Inflows of Resources	1,349,302	-	275,864	62,502
Fund Balances				
Nonspendable	646,926	31,452	118,918	13,025
Restricted	9,506,466	17,894,207	7,916,675	15,802,980
Committed	21,913,952	-	-	-
Assigned	-	-	-	-
Unassigned	25,667,013	-	-	-
Total Fund Balances	57,734,357	17,925,659	8,035,593	15,816,005
Total liabilities, deferred inflows of resources, and fund balances	\$ 66,194,720	\$ 20,201,949	\$ 9,311,535	\$ 17,239,722

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	Capital Improvements Admin Building	Other Governmental Funds	Total Governmental Funds
\$ 9,769,241	\$ 6,063,746	\$ 24,687,355	\$ 21,159,299	\$ 57,345,747	\$ 211,551,858
-	-	-	-	52,369	1,566,872
12,409	17,280	-	-	951,854	1,384,381
-	-	-	-	1,517,533	1,517,533
20,262	9,147	51,790	45,380	110,162	436,383
-	-	-	-	6,618,586	6,618,586
-	-	-	-	-	545,121
934,817	202,396	74,632	45	5,743,924	11,814,205
757,659	1,482,564	-	-	5,190,066	19,520,929
-	-	-	-	13,006	13,006
2,700	64,257	-	18,087	123,180	1,018,545
-	-	-	44,727,769	7,946,331	52,674,100
\$ 11,497,088	\$ 7,839,390	\$ 24,813,777	\$ 65,950,580	\$ 85,612,758	\$ 308,661,520
\$ 36,977	\$ 1,494,565	\$ 153,371	\$ 1,338,200	\$ 5,293,876	\$ 10,860,735
-	-	24,022,563	-	9,555,763	33,987,372
20,697	135,510	-	-	121,411	2,056,424
38,547	602,440	24,084	-	5,228,657	12,150,182
-	-	-	-	720,563	720,563
-	-	-	-	930,264	1,201,732
-	-	613,759	1,339,549	824,278	3,266,710
-	-	-	-	5,915,000	5,915,000
-	-	-	-	2,031,317	2,031,317
96,221	2,232,515	24,813,777	2,677,749	30,621,129	72,190,035
-	-	-	-	7,370	1,167,719
-	-	-	-	1,517,533	1,517,533
-	-	-	-	6,618,586	6,618,586
-	-	-	-	-	527,319
-	-	-	-	8,143,489	9,831,157
2,700	64,257	-	18,087	136,186	1,031,551
11,398,167	5,542,618	-	44,727,769	29,207,805	141,996,687
-	-	-	18,526,975	19,532,523	59,973,450
-	-	-	-	949,590	949,590
-	-	-	-	(2,977,964)	22,689,049
11,400,867	5,606,875	-	63,272,831	46,848,140	226,640,327
\$ 11,497,088	\$ 7,839,390	\$ 24,813,777	\$ 65,950,580	\$ 85,612,758	\$ 308,661,520

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

June 30, 2024

Fund balance - total governmental funds		\$ 226,640,327
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.		473,472,303
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds.		9,303,838
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	\$ 20,061,712	
Deferred charge on debt refundings	4,153,848	
Deferred inflows related to pensions	(10,510,680)	
Total		13,704,880
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 of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position:		
IT Life Cycle Management	\$ (20,762)	
Revolving Fund	181,465	
Workers Compensation	478,941	
Health Self-Insurance	6,612,336	
Liability Self-Insurance	464,871	
Fleet Management	4,672,810	
Total		12,389,661
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	\$ (80,648,683)	
Unamortized premiums	(4,288,077)	
General obligation bonds payable	(24,390,000)	
Rural development loans payable	(2,225,939)	
Financed purchases payable	(193,836)	
Leases payable	(647,843)	
Subscription-based information and technology payable	(1,492,105)	
Compensated absences payable	(8,310,293)	
Claims and judgments payable	(1,010,000)	
Voluntary pollution remediation payable	(523,028)	
Net pension liability payable	(88,304,152)	
Total		(212,033,956)
Net position of governmental activities		<u>\$ 523,477,053</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, 2024

	General	Jail District General Operations	Library District General Operations
Revenues:			
Taxes	\$ 58,642,977	\$ 20,743,971	\$ 13,402,819
Special assessments	-	-	-
Licenses and permits	1,449,900	-	-
Intergovernmental	51,786,736	1,930,620	171,073
Charges for services	6,193,232	181,297	12,798
Fines and forfeits	1,475,634	-	6,984
Investment income	2,492,209	614,759	431,502
Rents	169,816	-	7
Miscellaneous	2,736,852	118,529	61,941
Total Revenues	124,947,356	23,589,176	14,087,124
Expenditures:			
Current:			
General government	59,205,785	-	-
Public safety	15,522,830	24,424,997	-
Highways and streets	-	-	-
Sanitation	983,596	-	-
Health	149,944	-	-
Welfare	15,251,125	-	-
Culture and recreation	20,093	-	9,398,053
Education	419,757	-	-
Capital outlay	1,230,458	4,975	18,990
Debt service:			
Principal retirement	1,288,338	-	100,249
Interest and fiscal charges	24,223	-	14,195
Total Expenditures	94,096,149	24,429,972	9,531,487
Excess (deficiency) of revenues over expenditures	30,851,207	(840,796)	4,555,637
Other financing sources (uses):			
Issuance of debt	-	-	-
Leases	11,475	-	-
Subscription-based information and technology arrangements	505,171	-	-
Sale of capital assets	60	273	-
Transfers in	340,206	8,680,660	-
Transfers out	(31,544,417)	(6,092,774)	(3,825,845)
Total other financing sources (uses)	(30,687,505)	2,588,159	(3,825,845)
Net change in fund balance	163,702	1,747,363	729,792
Fund balances - beginning (July 1, 2023)	57,570,655	16,178,296	7,305,801
Fund balances - ending (June 30, 2024)	\$ 57,734,357	\$ 17,925,659	\$ 8,035,593

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

Flood Control District General Operations	Health Services District General Operations	HURF Fund	American Rescue Plan Act Grant Fund	Capital Improvements Admin Building	Other Governmental Funds	Total Governmental Funds
\$ 3,188,797	\$ 4,633,976	-	-	-	\$ 1,302,810	\$ 101,915,350
-	-	-	-	-	307,998	307,998
13,209	460,304	\$ 121,710	-	-	15,562	2,060,685
20,467	-	15,015,809	\$ 8,571,874	-	63,183,152	140,679,731
848	1,063,516	-	-	-	1,114,612	8,566,303
-	-	-	-	-	2,751,510	4,234,128
860,484	415,600	199,547	1,504,408	\$ 3,404,608	1,822,943	11,746,060
-	-	-	-	-	515,398	685,221
803	70,585	439,936	-	-	645,008	4,073,654
4,084,608	6,643,981	15,777,002	10,076,282	3,404,608	71,658,993	274,269,130
-	-	-	1,828,624	8,500	6,908,554	67,951,463
984,340	-	-	-	-	20,363,666	61,295,833
-	-	17,551,415	-	-	655,907	18,207,322
-	-	-	-	-	653,520	1,637,116
-	4,812,297	-	-	-	6,463,696	11,425,937
-	-	-	-	-	4,918,611	20,169,736
-	-	-	-	-	189,694	9,607,840
-	-	-	-	-	12,615,991	13,035,748
7,925,931	40,969	1,517,568	8,247,658	19,502,425	21,300,705	59,789,679
12,291	-	116,572	-	189,028	5,777,064	7,483,542
235	-	5,048	-	24,393	4,167,576	4,235,670
8,922,797	4,853,266	19,190,603	10,076,282	19,724,346	84,014,984	274,839,886
(4,838,189)	1,790,715	(3,413,601)	-	(16,319,738)	(12,355,991)	(570,756)
-	-	-	-	-	462,137	462,137
-	-	-	-	-	-	11,475
-	-	-	-	-	-	505,171
-	-	6,128	-	-	519	6,980
-	786,898	2,332,000	-	11,000,000	30,530,550	53,670,314
-	(900,000)	-	-	(8,423,860)	(2,883,418)	(53,670,314)
-	(113,102)	2,338,128	-	2,576,140	28,109,788	985,763
(4,838,189)	1,677,613	(1,075,473)	-	(13,743,598)	15,753,797	415,007
20,654,194	9,723,254	6,682,348	-	77,016,429	31,094,343	226,225,320
\$ 15,816,005	\$ 11,400,867	\$ 5,606,875	\$ -	\$ 63,272,831	\$ 46,848,140	\$ 226,640,327

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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, 2024

Net change in fund balances - total governmental funds	\$	415,007
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	\$	58,294,123
Depreciation/amortization expense	<u>(17,404,226)</u>	40,889,897
Some revenues reported in the Statement of Activities do not represent the collection of current financial resources and therefore are not reported in the governmental funds.		
		2,976,633
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	\$	11,831,334
Pension expense	<u>(7,617,467)</u>	4,213,867
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.		
Increase in bonds issuance	\$	(462,137)
Decrease in principal repaid on bonds and loans	5,777,064	
Decrease in amortization of bond premiums	317,340	
Decrease in financed purchases	217,810	
Decrease in subscription-based information and technology	989,904	
Decrease in leases	<u>408,635</u>	7,248,616
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.		
Increase in compensated absences payable	\$	(1,070,694)
Increase in claims and judgments payable	<u>(856,718)</u>	(1,927,412)
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.		
IT Life Cycle Management	\$	2,181
Revolving Fund	15,585	
Workers Compensation	129,272	
Health Self-Insurance	(1,802,349)	
Liability Self-Insurance	(125,963)	
Fleet Management	<u>1,084,081</u>	(697,193)
Change in net position of governmental activities	\$	<u>53,119,415</u>

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

YUMA COUNTY
Statement of Net Position
Proprietary Funds
June 30, 2024

Exhibit C- 1

	Governmental Activities - Internal Service Funds
Assets	
Current Assets:	
Cash and cash equivalents	\$ 13,224,637
Receivables (net of allowances for uncollectible):	
Accrued interest	26,163
Due from:	
Other funds	460,172
Prepaid items	6,619
Noncurrent Assets:	
Capital assets, net of accumulated depreciation:	
Machinery and equipment, net	2,721,385
Total Assets	\$ 16,438,976
Deferred Outflow of Resources	
Deferred outflow of resources related to pensions	\$ 74,025
Total Deferred Outflow of Resources	\$ 74,025
Liabilities	
Current Liabilities:	
Accounts payable	\$ 1,785,491
Accrued payroll and employee benefits	9,636
Insurance claims payable	1,614,900
Due to:	
Other funds	124,195
Net pension liability	549,189
Total Liabilities	\$ 4,083,411
Deferred Inflow of Resources	
Deferred inflow of resources related to pensions	\$ 39,929
Total Deferred Inflow of Resources	\$ 39,929
Net Position	
Net invested in capital assets	\$ 2,721,385
Reserved for:	
Prepaid items	6,619
Unreserved, reported in:	
Unrestricted	9,661,657
Total Net Position	\$ 12,389,661

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, 2024

	Governmental Activities - Internal Service Funds
Operating revenues	
Charges for services	\$ 18,979,696
Miscellaneous	100,907
Total operating revenues	19,080,603
Operating expenses	
Personnel services	746,659
Supplies and services	597,527
Tools and minor equipment	274,057
Professional services	123,150
Health services claims	12,835,794
Health services other	2,154,716
Insurance claims	721,608
Insurance other	1,732,224
Depreciation	148,600
Other	443,461
Total operating expenses	19,777,796
Operating Loss	(697,193)
Nonoperating revenues	
Investments earnings	606,961
Rebates and refunds	662,904
Sale of capital assets	410,230
Total nonoperating revenues	1,680,095
Change in net position	982,902
Total net position, July 1, 2023	11,406,759
Total net position, June 30, 2024	\$ 12,389,661

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, 2024

Exhibit C- 3

	Governmental Activities - Internal Service Funds
Cash flows from operating activities:	
Receipts from customers for goods and services provided	\$ 16,498,875
Receipts from other funds for goods and services provided	3,752,516
Receipts from miscellaneous operations	152,485
Payments to supplies for goods and services	(16,961,600)
Payments to employees for services	(880,635)
Payments for miscellaneous operations	(475,351)
Net cash provided by operating activities	2,086,290
Cash flows from capital and related financing activities:	
Proceeds from sale of capital assets	412,046
Rebates and refunds from contractors	666,561
Capital outlay	(2,869,985)
Net cash used by capital and related financing activities	(1,791,378)
Cash flows from investing activities:	
Interest received on investments	354,180
Purchases of investments	247,640
Net cash provided by investing activities	601,820
Net increase in cash and cash equivalents	896,732
Cash and cash equivalents, July 1, 2023	12,327,905
Cash and cash equivalents, June 30, 2024	\$ 13,224,637
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	\$ (697,193)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	148,600
Changes in assets, liabilities, and deferred inflows and outflows:	
(Increase) / decrease in assets:	
Accounts receivable	(1,616)
Due from other funds	1,267,746
Prepaid items	(5,070)
(Increase) / decrease in deferred outflows	
Deferred outflows	6,865
Increase / (decrease) in liabilities:	
Accounts payable	656,848
Accrued payroll and employee benefits	311
Insurance claims payable	670,950
Due to other funds	12,429
Net pension liability	16,203
Increase / (decrease) in deferred inflows	
Deferred inflows	10,217
Net cash provided by operating activities	\$ 2,086,290

Noncash investing, capital, and financing activities:

During the year ended June 30, 2024, the County's Internal Service Funds did not incur 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, 2024

Exhibit D- 1

	Private-Purpose Trust Funds	Custodial Funds	
		External Investment Pool	Other
Assets			
Cash and cash equivalents	\$ 320,041	\$ 171,805,287	\$ 7,057,077
Interest and dividends receivable	-	-	2,454,834
Taxes and dividends receivable	-	-	3,300,094
Settlements	-	-	3,584,230
Total Assets	\$ 320,041	\$ 171,805,287	\$ 16,396,235
Liabilities			
Due to:			
Other governments	-	-	\$ 311,983
Deposits held for others	-	-	3,584,230
Total Liabilities	-	-	\$ 3,896,213
Net Position			
Restricted for:			
Pool participants	-	\$ 164,483,354	-
Individual, organizations, and other governments	\$ 320,041	7,321,933	\$ 12,500,022
Total Net Position	\$ 320,041	\$ 171,805,287	\$ 12,500,022

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

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year ended June 30, 2024

	Private-Purpose Trust Funds	Custodial Funds	
		External Investment Pool	Other
Additions:			
Contributions from other governments	-	\$ 637,311,794	\$ 711,597
Property tax collections for other governments	-	-	116,418,434
Collections for individuals	\$ 1,130,415	-	-
Interest and dividends	-	2,162,558	11,106,579
Inmate collections	-	-	733,426
Other	-	-	93,122,791
Total additions	1,130,415	639,474,352	222,092,827
Deductions:			
Distribution to other governments	-	614,398,713	11,792,176
Beneficiary payments to individuals	1,160,535	-	-
Property tax distributions to other governments	-	-	113,430,323
Payments to inmates	-	-	737,873
Other	-	-	97,527,757
Total deductions	1,160,535	614,398,713	223,488,129
Net increase (decrease) in fiduciary net position	(30,120)	25,075,639	(1,395,302)
Net position, July 1, 2023	350,161	146,729,648	13,895,324
Net position, June 30, 2024	\$ 320,041	\$ 171,805,287	\$ 12,500,022

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).

The County's significant accounting policies are described below.

A. Reporting Entity

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

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

The following table describes the County’s component units:

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Flood Control District	A tax-levying district that provides flood control systems; the County’s Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available
Yuma County Library District	A tax-levying district that provides and maintains library services for the County's residents; the County’s Board of Supervisors serves as board of directors and county management has operational responsibility for the district.	Blended	Not Available
Yuma County Special Assessment (Improvement Districts)	Constructs or improves sidewalks, curbs and gutters, irrigation systems, and street lighting within the County; the County’s Board of Supervisors serves as board of directors and management has operational responsibility for the districts.	Blended	Not Available
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
Notes to Financial Statements
June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Component Unit	Description; Criteria for Inclusion	Reporting Method	For Separate Financial Statements
Yuma County Health Services District	A tax-levying district that provides health services which promote healthy lifestyles and prevent disease and disability; the County’s Board of Supervisors serves as board of directors and management has operational responsibility for the district.	Blended	Not Available
Yuma 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, 2024 is \$8,680,660. 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, 2024 is \$786,898. The Health Services District's transactions are accounted for in four funds; the Main Operations Fund, the Grants Funds, the Rabies Control Fund and the newly added, Opioids Fund.

B. Basis of Presentation

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

Government-wide statements - provide information about the primary government (the County) and its component units. The statements include a *Statement of Net Position* and a *Statement of Activities*. These statements report the overall government’s financial activities, except for fiduciary activities. They also distinguish between the County’s governmental and business-type activities and between the County and its discretely presented components units. Governmental activities generally are financed through taxes and intergovernmental revenues.

The County has no business-type activities.

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.

Yuma County

Notes to Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 and insurance premiums, in which each party receives and gives up essentially equal values are operating revenues. Other revenues, such as investment income and revenues of ancillary activities result from transactions in which the parties do not exchange equal values and are reported as nonoperating 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.

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

Yuma County

Notes to Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Grant 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 *Capital Improvements Administration Building Fund*, was established to account for funding allocated for the construction and acquisition of various County buildings, primarily the new County Administration Services building. These building projects are traditionally General Fund funded, however, most construction projects have been substantially funded by debt.

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; automotive acquisitions, maintenance and operation; and 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.

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.

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 and subscription-based information technology arrangements are reported as other financing sources.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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 (2) 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:

	Capitalization Threshold	Depreciation/ Amortization Method	Estimated Useful Life
Land and 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:			

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Right-to-use subscription assets	100,000	Straight line	Varies
Right-to-use lease assets:			
Buildings	10,000	Straight line	Varies
Equipment	10,000	Straight line	Varies

Intangible right-to-use lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset, unless the lease contains a purchase option that the County is reasonably certain of being exercised—then the lease asset is amortized over the useful life of the underlying asset.

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

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.

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 Earnings

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

J. Sales Tax Revenue

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

K. Intergovernmental Grants and Aid

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

L. Compensated Absences

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

As a result of this, all of the Courts' employees (Superior Court, Juvenile Court, and Adult Probation) elected to continue under the traditional plan.

The *PTO Leave Program* combined the traditional vacation and sick leave hours into 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'

Yuma County

Notes to Financial Statements

June 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

N. Pensions

For purposes of measuring the net pension assets and liabilities, deferred outflows of resources and deferred inflows of resources related to pensions, and pension 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 and Subscription-Based Information Technology Arrangements

Leases: As lessee, the County recognizes lease liabilities with an initial, individual value of \$10,000 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 most recent debt issuance. As lessor, the County recognizes lease receivables with an initial, individual value of \$10,000 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.

Subscription-based information technology arrangements: The County recognizes subscription liabilities with an initial, individual value of \$100,000 or more. The County uses its estimated incremental borrowing rate to measure subscription liabilities unless it can readily determine the interest rate implicit in the arrangement. 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 \$78,501 in credit card rebates during the calendar year 2024.

Q. Settlements

The County is a participant in the One Arizona Distribution of Opioid Settlement Funds agreement which is part of the nationwide Opioid Settlement. The County has recognized and received as revenues \$1,617,758 through June 30, 2024, and anticipates to receive additional payments through fiscal year 2038. At June 30, 2024, the County recorded an estimated balance of the receivable, net of allowance for uncollectibles, of \$6,618,586.

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 2 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

	General	Jail District	Library District	Flood Control District	Health Services District	HURF	Capital Imp Admin Building	Other Governmental	Total
Nonspendable:									
Inventory	-	-	-	-	-	-	-	\$ 13,006	\$ 13,006
Prepaid items	\$ 646,926	\$ 31,452	\$ 118,918	\$ 13,025	\$ 2,700	\$ 64,257	\$ 18,087	123,180	1,018,545
Total nonspendable	646,926	31,452	118,918	13,025	2,700	64,257	18,087	136,186	1,031,551
Restricted for:									
Capital projects	-	-	-	14,691,438	-	2,597,580	44,727,769	7,361,797	69,378,584
Operations and maintenance									
Jail district	8,719,568	17,894,207	-	-	-	-	-	1,967,941	28,581,716
Library district	-	-	7,916,675	-	-	-	-	1,829,506	9,746,181
Health district	786,898	-	-	-	11,398,167	-	-	2,855,333	15,040,398
Flood control district	-	-	-	1,111,542	-	-	-	-	1,111,542
Highways and streets	-	-	-	-	-	2,945,038	-	-	2,945,038
Debt service reserve	-	-	-	-	-	-	-	14,102	14,102
Judicial activities	-	-	-	-	-	-	-	3,416,161	3,416,161
Housing activities	-	-	-	-	-	-	-	2,176,467	2,176,467
Law enforcement	-	-	-	-	-	-	-	3,488,958	3,488,958
Other	-	-	-	-	-	-	-	6,097,540	6,097,540
Total restricted	9,506,466	17,894,207	7,916,675	15,802,980	11,398,167	5,542,618	44,727,769	29,207,805	141,996,687
Committed to:									
Capital projects									
Jail district	-	-	-	-	-	-	-	9,650,511	9,650,511
Library district	-	-	-	-	-	-	-	784,292	784,292
Improvement districts	-	-	-	-	-	-	-	34,106	34,106
New buildings	11,000,000	-	-	-	-	-	18,526,975	-	29,526,975
Miscellaneous	4,601,635	-	-	-	-	-	-	4,912,512	9,514,147
Debt service payments	5,949,453	-	-	-	-	-	-	1,935,824	7,885,277
Judicial activities	362,864	-	-	-	-	-	-	2,088,639	2,451,503
Health- Rabies	-	-	-	-	-	-	-	126,639	126,639
Total committed	21,913,952	-	-	-	-	-	18,526,975	19,532,523	59,973,450
Assigned to:									
Judicial activities	-	-	-	-	-	-	-	143,000	143,000
Imp Dist maintenance	-	-	-	-	-	-	-	806,590	806,590
Total assigned	-	-	-	-	-	-	-	949,590	949,590
Unassigned	25,667,013	-	-	-	-	-	-	(2,977,964)	22,689,049
Total fund balances	\$57,734,357	\$ 17,925,659	\$ 8,035,593	\$ 15,816,005	\$ 11,400,867	\$ 5,606,875	\$ 63,272,831	\$46,848,140	\$ 226,640,327

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2024, 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	\$ 171,560
Other Grants	Emergency Management	2334	20,088
Juvenile Victim Rights	Juvenile Court	2246	8,803
AZTEC Field Training	Superior Court	2234	4,210
CDBG	Administration- Grants	2296	114,379
Community Dev. Grants- Other	Administration- Grants	2351	788,605
Tacna Water	Improvement Districts	4723	1,110,664
Other- Miscellaneous Projects	Capital Improvement	4408	725,394
Proprietary Funds:			
IT Life Cycle Management	Information Technology Services	6601	\$ 20,762

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 Tacna water infrastructure project is awaiting releases of awarded loans and grants for state agencies. A new fund for the Community Development Grants was approved this year to account for additional funding awarded from the State for community related capital outlay projects.

NOTE 3 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

The proprietary fund deficits in total net position mostly resulted from the timing on reimbursement from agencies after deploying IT equipment and delivering service. The deficiency is to be addressed in the following years as the fund increase reserves and reimbursements are timely posted.

For the fiscal year ended June 30, 2024, 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:	Information and Technology	00100-2500	\$ 104,751
	Geographical Information Systems	00100-2704	439,863
All other funds- fund level:	Witness Program	2210	\$12,714
	Crime Prosecution Enhancement	2290	13,912
	Section 8 Voucher Program	2274	16,350
	Workforce Investment Act	2291	2,292,777
	Other- Martinez Lake Fire	2450	770

General Fund departments may exceed their department’s budget for various reasons, including unexpected events. At the end of the current fiscal year, there were enough budgetary appropriations in the General Fund reserves to address each department needs, however, due to timing, final budget was not adjusted. The Geographical Information Systems department exceeded its departmental budget due to its failure to budget for the renewal of their ESRI system. The Information and Technology department exceeded budget due to unexpected increase on operational costs.

The Workforce Investment Act (WIA) exceeded their budget due to additional funds made available to the agency from the State with a time-limit to spend. The WIA agency did go before the Board of Supervisors asking for the additional expending authority, however it was done after the end of the fiscal year. The other funds except for the Martinez Lake Fire Fund, which was under budget on collections, excess was due to use of fund balance. In all cases the total appropriated fund level was not exceeded for the fiscal year.

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.

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 4 – DEPOSITS AND INVESTMENTS (continued)

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, 2024, the carrying amount of the County’s deposits was \$57,651,502 and the bank balance was \$67,518,265. The County does not have a formal policy with respect to custodial credit risk.

Investments - The County had total investments of \$398,170,226 at June 30, 2024. The County categorizes certain investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles as follows:

	<u>Amount</u>	<u>Fair value measurement using</u>	
		<u>Quoted prices in active markets for identical assets (Level 1)</u>	<u>Significant other observable inputs (Level 2)</u>
Investments by fair value level:			
U.S. agency securities	\$ 225,474,761	-	\$225,474,761
U.S. treasury notes	32,356,780	\$ 32,356,780	-
Corporate bonds	66,855,557	-	66,855,557
Money market funds	8,922,359	8,922,359	-
Money market funds - trustee	52,674,100	52,674,100	-
Total investments by fair value level	<u>386,283,557</u>	<u>\$ 93,953,239</u>	<u>\$ 292,330,318</u>
External investment pools measured at fair value:			
State Treasurer's investment pool 5	92		
State Treasurer's investment pool 7	<u>11,886,577</u>		
Total external investment pools measured at fair value	<u>11,886,669</u>		
Total investments	<u>\$398,170,226</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 \$11,886,669 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, however, they follow A.R.S. 35-323. As of June 30, 2024, credit risk for the County’s investments was as follows:

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 4 – DEPOSITS AND INVESTMENTS (continued)

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
U.S. agency securities	AAA	Moody's	\$225,474,761
Corporate bonds - Amazon.com Inc	A1	Moody's	7,691,560
Corporate bonds - Apple Inc.	AAA	Moody's	12,349,270
Corporate bonds – Chevron Corp	AA2	Moody's	3,695,840
Corporate bonds – Coca-cola Inc.	A1	Moody's	5,584,700
Corporate bonds – Glaxo Smith Kline Cap Inc	A2	Moody's	3,939,640
Corporate bonds - Hershey Company	A1	Moody's	3,192,506
Corporate bonds - Home Depot Inc	A2	Moody's	3,745,920
Corporate bonds - Honeywell International	A2	Moody's	4,475,251
Corporate bonds - JP Morgan Chase	AA2	Moody's	3,890,260
Corporate bonds - Mastercard	AA3	Moody's	2,878,020
Corporate bonds - Microsoft	AAA	Moody's	2,893,800
Corporate bonds – Procter and Gamble	AA3	Moody's	5,797,470
Corporate bonds – Walmart Inc	AA2	Moody's	3,908,160
Corporate bonds - 3M Co.	A2	Moody's	2,813,160
State Treasurer's investment pool 5	AAAf/S1+	Standard & Poor's	92
State Treasurer's investment pool 7	Unrated	Not Applicable	<u>11,886,577</u>
			<u>\$304,216,987</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, 2024 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>
Library District	\$ 2,509,940
Administration	50,164,160
Totals	<u>\$52,674,100</u>

The \$2,509,940 investments are cash equivalents with Zion's bank; from the Administration total, \$2,449,613 held with UMB bank for pledged revenue obligations; and \$47,714,547 held at US Bank are uninsured and 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 held for the Library Districts are to satisfy long-term debt payments issued for capital projects and investments for Administration are to be used in the acquisition and construction of new buildings for administration and other County departments.

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, 2024, of 5 percent or more of the County's total investments in the Federal Home Loan Bank of 14.19%; Held by a Trustee of 13.23%; Federal Home LN Bank of 12.07%; Federal Agriculture Mortgage Corporation of 9.02%; U.S. Treasury Notes of 8.13%; Federal National Mortgage Association of 7.45%; Federal Home Loan Mortgage Corporation of 5.73%; and Federal Farm Credit Bank of 5.49%.

Interest Rate Risk - The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2024, the County had the following investments in debt securities:

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 4 – DEPOSITS AND INVESTMENTS (concluded)

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity (In Years)</u>
U.S. agency securities	\$225,474,761	3.86
U.S. treasury notes	32,356,780	4.14
Corporate bonds	66,855,557	4.49
Money market funds	8,922,359	Not Applicable
Money market funds - trustee	52,674,100	Not Applicable
State Treasurer's investment pool 5	92	0.09
State Treasurer's investment pool 7	11,886,577	0.08
Total	<u>\$398,170,226</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	\$ 811,272
Amount of deposits	57,651,502
Amount of investments	398,170,226
Total	<u>\$456,633,000</u>

Statement of Net Position:	Governmental Activities	Private-purpose trust fund	Custodial Funds		Total
			External investment pool	Other	
Cash, cash equivalents, and investments	\$ 224,776,495	\$ 320,041	\$ 171,805,287	\$ 7,057,077	\$ 403,958,900
Investments held by trustee-restricted	52,674,100	-	-	-	52,674,100
Total	\$ 277,450,595	\$ 320,041	\$ 171,805,287	\$ 7,057,077	\$ 456,633,000

NOTE 5 – COUNTY TREASURER'S INVESTMENT POOL

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

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

The Treasurer allocates interest earnings to each of the pool's participants. At June 30, 2024 the bank balance of the County Treasurer's investment pool deposits was \$56,425,539. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for \$11,501,656 of bank deposits and \$52,674,100 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, 2024

NOTE 5 – COUNTY TREASURER’S INVESTMENT POOL (concluded)

Details of each major investment classification follow:

Investment Type	Principal	Interest Rate	Maturities	Amount
U.S. agency securities	\$ 228,505,044	0.375-5.350%	07/24-05/29	\$ 225,474,761
U.S. treasury notes	32,684,280	0.250-3.625%	08/24-08/28	32,356,780
Corporate bonds	67,072,103	1.000-4.550%	05/25-05/28	66,855,557
Money market	8,922,359	N/A	N/A	8,922,359
State Treasurer's investment pools	11,886,669	Not stated	N/A	11,886,669

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

Statement of Fiduciary Net Position

Assets	\$389,211,957
Liabilities	-
Net position	<u>\$389,211,957</u>

Net position held for:

Internal participants	\$211,034,910
External participants	178,177,047
Total net position	<u>\$389,211,957</u>

Statement of Changes in Fiduciary Net Position

Total additions	\$859,246,060
Total deductions	(822,043,470)
Net increase	37,202,590
Net position:	
July 1, 2023	352,009,368
June 30, 2024	<u>\$389,211,958</u>

NOTE 6 – RECEIVABLES

Property taxes receivables- At June 30, 2024, 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 2023-24	\$ 860,171	\$ 313,246	\$ 80,819	\$ 74,420
Prior years (Net of allowances)	438,082	159,530	28,651	(22,051)
Total receivable	1,298,253	472,775	109,470	52,369
Less allowances for uncollectibles	(258,992)	(94,311)	(22,713)	-
Property Taxes Receivable (Net of Uncollectibles)	\$ 1,039,261	\$ 378,464	\$ 96,778	\$ 52,369

Leases receivables- The County leases building space to third parties under the provisions of two lease agreements. The most current is to a targeted investment program initiative to promote the integration of physical and behavioral health care in adult probation. The second is targeted to a local municipality for shared office space. During the fiscal year ended June 30, 2024, the County recognized total lease-related revenues of \$ 209,475 and lease related interest revenue of \$42,615.

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 7 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2024, was as follows:

Government Activities	Balance			Balance
	July 1, 2023	Additions	Deletions	June 30, 2024
Capital assets, not being depreciated/amortized:				
Land and land improvements	\$ 67,361,610	\$ 475,419	\$ (277,761)	\$ 67,559,268
Infrastructure :				
Paved roads	152,161,994	19,922,649	(15,736,734)	156,347,909
Construction in progress	13,324,138	57,289,497	(4,649,104)	65,964,531
Total capital assets not being depreciated/amortized	<u>232,847,742</u>	<u>77,687,565</u>	<u>(20,663,599)</u>	<u>289,871,708</u>
Capital assets, being depreciated/amortized:				
Buildings	193,974,026	1,530,274	(6,696,212)	188,808,088
Improvements other than buildings	20,305,769	340,528	(2,053,911)	18,592,386
Machinery and equipment	50,262,487	4,939,126	(2,495,194)	52,706,419
Infrastructure (except paved roads)	110,564,136	2,368,338	(1,726,779)	111,205,695
Intangibles:				
Right-to-use subscription assets	3,964,340	1,879,361	(407,775)	5,435,926
Right-to-use lease assets:				
Building	926,529	-	-	926,529
Equipment	804,726	11,475	(70,056)	746,145
Total capital assets being depreciated/amortized	<u>380,802,013</u>	<u>11,069,102</u>	<u>(13,449,927)</u>	<u>378,421,188</u>
Less: accumulated depreciation/amortization for:				
Buildings	(82,933,578)	(4,200,543)	2,261,192	(84,872,929)
Improvements other than buildings	(10,493,333)	(681,153)	1,249,246	(9,925,240)
Machinery and equipment	(29,972,189)	(4,038,848)	2,472,911	(31,538,126)
Infrastructure (except paved roads)	(55,666,680)	(6,926,004)	111,784	(62,480,900)
Intangibles:				
Right-to-use subscription assets	(1,118,564)	(1,365,190)	272,483	(2,211,271)
Right-to-use lease assets:				
Building	(344,023)	(224,615)	-	(568,638)
Equipment	(390,382)	(116,473)	4,751	(502,104)
Total accumulated depreciation/amortization	<u>(180,918,749)</u>	<u>(17,552,826)</u>	<u>6,372,367</u>	<u>(192,099,208)</u>
Total capital assets, being depreciated/amortized, net	<u>199,883,264</u>	<u>(6,483,724)</u>	<u>(7,077,560)</u>	<u>186,321,980</u>
Governmental activities capital assets, net	<u>\$432,731,006</u>	<u>\$ 71,203,841</u>	<u>\$ (27,741,159)</u>	<u>\$476,193,688</u>

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 7 – CAPITAL ASSETS (continued)

Depreciation/amortization expense was charged to functions of the primary government as follows:

Governmental activities:

General government	\$ 5,408,374
Public safety	3,204,275
Highways and streets (Depreciable general infrastructure assets)	6,711,261
Sanitation	143,995
Health	266,023
Welfare	331,412
Culture and recreation	1,473,965
Education	13,521

Total governmental activities depreciation/amortization expense **\$ 17,552,826**

Yuma County is engaged in various construction projects as of June 30, 2024. Major projects include: a new County administrative services building, widening and construction of streets and road segments, new and replacement of storm drainage systems, and water supply and treatment for rural communities. At year end, the County's commitments with contractors are as follows:

Project Description	Asset Category	Expenditures to date	Total Project Cost	Remaining Commitment
Ave E, SR 195 to Co 18th St.- Road	Infrastructure	\$ 408,408	\$ 3,350,000	\$ 2,941,592
North I-8 Frontage.- Road	Infrastructure	3,657,482	8,624,000	4,966,518
County 14th St. Ave 25E to Ave 30E.- Flood control	Infrastructure	15,304	360,304	345,000
Los Amigos & Southern Sands- Road	Infrastructure	777,199	1,080,000	302,801
County 11th St and Avenue G Curve Realignment	Infrastructure	285,644	285,644	-
County 14th Street and Avenue 4E.- Traffic Signal	Infrastructure	175,443	175,443	-
Ave 3E @ County 14 1/2 St.- Bridge	Infrastructure	59,034	1,250,000	1,190,966
Ave B, Co 18th to Co 23rd.- Road	Infrastructure	26,525	227,000	200,475
Ave G, Co 11th to Co 16th St.- Road	Infrastructure	26,525	256,000	229,475
County 6th: Avenue 33E and 35E.- Road	Infrastructure	35,538	1,300,000	1,264,462
Antelope Palomas Rd Crossings.- Bridge Phase II	Infrastructure	47,070	1,140,893	1,093,823
New 197 Downtown County	Buildings	23,270,182	47,248,000	23,977,818
Roof Replace, Health Department	Buildings	1,229,790	21,923,000	20,693,210
Adult Probation - HVAC Units	Buildings	494,655	494,655	-
Justice Center Smoke Curtain Replacement	Buildings	151,586	175,000	23,414
Foothills Multipurpose Complex	Buildings	1,042,501	1,358,000	315,499
Main Library- HVAC Units	Buildings	988,875	1,500,000	511,125
Fairgrounds Project	Improvements	65,700	7,135,393	7,069,693
Yuma County Middle Mile Fiber Optic Network	Infrastructure	13,026,600	31,200,000	18,173,400
Justice Court #1 Relocation	Buildings	164,182	3,457,000	3,292,818
Public Defender Relocation	Buildings	231,447	305,400	73,953
U of A Cooperative Extension Relocation	Buildings	97,954	1,760,000	1,662,046
Boiler Replace, Health Department	Buildings	75,654	195,000	119,346
Multiple HVAC Units	Buildings	16,223	200,000	183,777
Broadband Agriculture Wireless	Infrastructure	126,430	6,000,000	5,873,570
Parking lot replace 217 S. 2nd Ave	Improvements	65,945	387,250	321,305
Wellton Drainage system- Flood control	Infrastructure	321,567	1,554,000	1,232,433
Basin Outfall, Gadsden - San Luis.- Flood control	Infrastructure	418,470	1,323,000	904,530
Storm Water Discharge NPDES and MS4.- Flood control	Infrastructure	72,903	950,000	877,097
Basin, Ave 10E & Co10 1/2 St.- Flood control	Infrastructure	652,785	1,103,000	450,215
Basin, Smucker Park.- Flood control	Infrastructure	8,630,114	21,123,000	12,492,886
Detention center, Security Camera System, Bldg 200	Machinery & Equipment	124,344	4,850,000	4,725,656
Detention center, Smoke Control System, Bldg 200	Machinery & Equipment	7,231	8,500,000	8,492,769
Boiler Replacement	Buildings	22,400	375,000	352,600
Kitchen Floor Replacement	Buildings	5,750	250,000	244,250
Boiler Room Plumbing	Buildings	12,753	225,000	212,247
Edge Switches Replacement	Machinery & Equipment	570,563	852,228	281,665
Website Design & Development	Machinery & Equipment	35,700	50,000	14,300
Server and Storage Infrastructure	Machinery & Equipment	244,289	278,798	34,509
Tacna Water Supply & Treatment System	Improvements	8,024,263	9,878,000	1,853,737
Orange Grove/Rancho Mesa Verde Sewer	Infrastructure	176,264	21,176,264	21,000,000
Facilities HVAC units	Buildings	5,920	1,000,000	994,080
Pedestrian/Bike Pathway Ave B & C	Improvements	12,088	45,000	32,912
Yuma County Water Conservation Project	Improvements	65,231	1,100,000	1,034,769
		\$65,964,532	\$ 216,021,272	\$ 150,056,741

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 7 – CAPITAL ASSETS (concluded)

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 flood control projects, which are funded with the flood control District funds; and the Tacna water supply and treatment system project which is funded with a combination of grants and loans. Buildings are primary funded with revenue bonds and General fund and health district contributions.

NOTE 8 – DUE FROM OTHER GOVERNMENTS

Amounts due from other governments reported in the Governmental Funds totaling \$19,520,929 at June 30, 2024 includes County sales taxes revenues of \$7,539,379 (allocated \$3,390,855 to General Fund, \$3,390,861 to Jail District, \$757,659 to Health District, and \$4 to Capital Improvements fund); State shared sales taxes revenues of \$4,977,400; and Payment for Auto in Lieu Tax of \$458,748 (\$331,524 for the General Fund and \$127,224 for HURF). The remaining \$6,545,402 of the total receivables consists of grants pass-through programs and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

NOTE 9 - CHANGES IN LONG-TERM LIABILITIES

The following schedule details the County’s long-term liability and obligation activity for the fiscal year ended June 30, 2024:

Governmental activities	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024	Due Within 1 Year
Bonds Payable:					
Revenue bonds	\$ 86,295,000	-	\$ 3,615,000	\$ 82,680,000	\$ 3,910,000
Premiums	4,605,417	-	317,340	4,288,077	317,340
General obligation bonds	26,395,000	-	2,005,000	24,390,000	2,045,000
Total bonds payable	117,295,417	-	5,937,340	111,358,077	6,272,340
Rural development loans	1,920,866	\$ 462,137	157,064	2,225,939	158,719
Financed purchases	411,646	-	217,810	193,836	193,836
Leases payable	1,056,478	11,475	420,110	647,843	423,193
SBITAs	2,482,009	505,171	1,495,075	1,492,105	899,491
Compensated absences payable- Old Plan	978,272	662,538	544,131	1,096,679	574,936
Compensated absences payable- New Plan	6,261,327	3,823,629	2,871,342	7,213,614	4,488,339
Claims and judgments payable	153,282	935,000	78,282	1,010,000	1,010,000
Voluntary pollution remediation	523,028	-	-	523,028	-
Net pension liability	100,876,596	-	12,023,255	88,853,341	-
Total governmental activities long-term liabilities	\$ 231,958,921	\$ 6,399,950	\$ 23,744,409	\$ 214,614,462	\$ 14,020,854

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 \$296,983 was available.

Amount available at July 1, 2023	\$ 118,297
Yearly activity uses- increases	7,293,355
Less: Yearly activity payments- decreases	<u>(7,114,699)</u>
Amount available at June 30, 2024	<u>\$ 296,983</u>

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 10 - BONDS PAYABLE

The County's bonded debt consists of two 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 revenue bond issuance were utilized to fund the acquisition, construction and remodeling of various County buildings.

The following bonds were outstanding at June 30, 2024:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal June 30, 2023	Issues / (Retirements)	Outstanding Principal June 30, 2024
Yuma County-Taxable Revenue Bond, Series 2020	\$ 35,070,000	\$ 35,070,000	7/21-7/35	0.33-2.59%	\$ 31,775,000	\$(1,950,000)	\$ 29,825,000
Yuma County-Revenue Obligation Bond, Series 2022	57,175,000	57,175,000	9/22-7/42	4.25-5.00%	54,520,000	(1,665,000)	52,855,000
Library District-General Obligation Bonds, 2015 Refunding	26,300,000	26,300,000	6/15-7/31	2.25-5.00%	16,365,000	(2,005,000)	14,360,000
Library District-General Obligation Bonds, 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00-4.00%	10,030,000	-	10,030,000
Totals	\$129,695,000	\$129,695,000			\$ 112,690,000	\$ (5,620,000)	\$ 107,070,000

Revenue Bonds - 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. 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.

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 \$518,575 in issuance costs, bond insurance, and underwriters' discount.

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

Yuma County Pledged Revenue Obligation Bond Series 2020 As of June 30, 2024			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025	2,155,000	579,659	2,734,659
2026	2,290,000	558,778	2,848,778
2027	2,320,000	532,084	2,852,084
2028	2,350,000	498,184	2,848,184
2029	2,395,000	457,021	2,852,021
2030-2034	12,760,000	1,488,280	14,248,280
2035-2036	5,555,000	144,901	5,699,901
Totals	\$ 29,825,000	\$ 4,258,907	\$34,083,907

Yuma County Pledged Revenue Obligation Bond Series 2022 As of June 30, 2024			
Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025	1,755,000	2,419,650	4,174,650
2026	1,840,000	2,329,775	4,169,775
2027	1,915,000	2,255,050	4,170,050
2028	1,995,000	2,176,450	4,171,450
2029	2,100,000	2,074,075	4,174,075
2030-2034	12,225,000	8,641,000	20,866,000
2035-2039	15,680,000	5,181,044	20,861,044
2040-2043	15,345,000	1,339,069	16,684,069
Totals	\$ 52,855,000	\$26,416,113	\$79,271,113

NOTE 10 - BONDS PAYABLE (concluded)

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. 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.

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, 2024				Yuma County Free Library District General Obligation Bond Refunding Series 2016 As of June 30, 2024			
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Fiscal Year	Principal Payment	Interest Payment	Total Payment
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	396,668	736,668	2027	1,830,000	401,200	2,231,200
2028	2,320,000	383,069	2,703,069	2028	-	328,000	328,000
2029	2,405,000	290,269	2,695,269	2029	-	328,000	328,000
2030-2031	5,095,000	288,138	5,383,138	2030-2034	8,200,000	1,320,400	9,520,400
Totals	\$ 14,360,000	\$ 2,383,032	\$ 16,743,032	Totals	\$ 10,030,000	\$ 3,180,000	\$ 13,210,000

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 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 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.

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 11 - RURAL DEVELOPMENT LOANS (concluded)

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.

On October 16, 2023 the Board of Supervisors sitting as the Yuma County Improvement District of Tacna Water, finalized documents to close a loan from the United States Department of Agriculture (USDA) Rural Utilities Services for the Tacna Water infrastructure improvement projects. The Loan amounted to \$462,137 bearing an interest rate of 1.375% per annum with interest payable on January 1 and July 1 of each year commencing January 1, 2024. Principal installments are due on January 1 of each of the years 2025 to 2048.

The following Rural Development Loans were outstanding at June 30, 2024:

Description	Original Amount	Interest Rates	Maturity Ranges	Outstanding Principal July 1, 2023	Issues / (Retirements)	Outstanding Principal June 30, 2024
Gadsden Estates Improvement District USDA Loan	\$ 479,610	4.50%	1/06-1/29	\$ 84,603	\$ (14,101)	\$ 70,502
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	835,863	(59,663)	776,200
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	1,000,400	(83,300)	917,100
Tacna Water Improvement Project USDA Loan	462,137	1.38%	10/23-01/48	-	462,137	462,137
				<u>\$ 1,920,866</u>	<u>\$ 305,070</u>	<u>\$ 2,225,939</u>

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, 2024

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025	14,102	2,855	16,957
2026	14,102	2,221	16,322
2027	14,102	1,586	15,688
2028	14,101	952	15,053
2029	14,095	317	14,413
Totals	\$ 70,502	\$ 7,931	\$ 78,433

B & C Colonia Improvement District No. 07-09
Water Infrastructure Financing Authority Loan
As of June 30, 2024

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025	61,317	20,666	81,984
2026	63,017	18,943	81,960
2027	64,764	17,172	81,936
2028	66,559	15,352	81,911
2029	68,404	13,481	81,885
2030-2034	371,539	37,482	409,021
2035	80,599	1,117	81,717
Totals	\$ 776,200	\$ 124,213	\$ 900,413

Tacna Water Improvement Project No. 17-02
United States Department of Agriculture Loan
As of June 30, 2024

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025	19,256	6,222	25,478
2026	19,256	5,957	25,213
2027	19,256	5,692	24,948
2028	19,256	5,428	24,683
2029	19,256	5,163	24,419
2030-2034	96,278	21,843	118,122
2035-2039	96,278	15,224	111,503
2040-2044	96,278	8,605	104,883
2045-2048	77,023	2,118	79,141
Totals	\$ 462,137	\$ 76,253	\$ 538,389

B & C Colonia Improvement District No. 07-09
United States Department of Agriculture Loan
As of June 30, 2024

Fiscal Year	Principal Payment	Interest Payment	Total Payment
2025	83,300	21,886	105,186
2026	83,300	19,804	103,104
2027	83,300	17,721	101,021
2028	83,300	15,639	98,939
2029	83,300	13,556	96,856
2030-2034	416,500	36,544	453,044
2035	84,100	1,051	85,151
Totals	\$ 917,100	\$ 126,201	\$ 1,043,301

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
Taxable revenue bonds-County	General excise tax revenues, state shared revenues, and vehicle license tax revenues- General fund only	Pension unfunded liability refunding	\$ 34,083,907	7-36
Pledged revenue bonds-County	General excise tax revenues, state shared revenues, and vehicle license tax revenues- General fund only	Construction	79,4271,113	7-43
General obligation bonds	Library district property tax	Construction	29,953,032	7-34
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Water system improvements and sewer construction	900,413	1-35
United States Department of Agriculture Rural Utility loans	Property owner assessments	Sewer construction	1,660,123	1-35

The following chart shows the net revenues available and the relationship between the debt service payments and the pledged revenue for fiscal year 2024:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of Available Net Pledged Revenue	Total Pledged Revenue Available	Percentage Pledged of Total
				\$20,759,382	
Yuma County- General fund pledged revenues	\$ 6,791,680	\$6,715,188	98.87%		32.35%
Library district- Property tax	3,304,153	3,014,881	91.25%	13,402,819	22.49%
Property owner assessments	307,998	214,571	69.67%	1,124,151	19.09%

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 11. 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 at a total purchase price of \$2,785,892. No new financed purchases occurred during the current fiscal year. The following schedule details debt service requirements to maturity for the County’s financed purchases at June 30, 2024:

Year Ending June 30,	Governmental Activities	
	Principal	Interest
2025	\$193,836	\$1,601
TOTAL	\$ 193,836	\$ 1,601

NOTE 14 – LEASES

During the current fiscal year the County obtained the right-to-use a building and 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 lease assets:	\$ 1,672,674
Less: accumulated amortization	(1,070,742)
Carrying value	<u>\$ 601,932</u>

The following schedule details minimum lease payments to maturity for the County’s leases payable at June 30, 2024:

Year Ending June 30,	Governmental Activities	
	Principal	Interest
2025	\$ 423,193	\$26,122
2026	210,238	5,059
2027	6,295	1,063
2028	6,152	428
2029	1,965	64
TOTAL	\$ 647,843	\$ 32,736

NOTE 15 – SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

During the current fiscal year the County obtained the right-to-use software license agreements for the main enterprise resource planning system, Assessor, Recorder and Treasurer property software system, and payment collection system for the development services department under the provisions of various subscription-based information technology agreements.

The total amount of subscription assets and the related accumulated amortization are as follows:

	Governmental Activities
Total intangible right-to-use subscription assets:	\$ 5,435,926
Less: accumulated amortization	(2,211,271)
Carrying value	<u>\$ 3,224,655</u>

The following schedule details minimum subscription payments to maturity for the County’s subscription liability at June 30, 2024:

Year Ending June 30,	Governmental Activities	
	Principal	Interest
2025	\$899,491	\$71,256
2026	544,023	26,842
2027	48,591	-
TOTAL	\$ 1,492,105	\$ 98,098

NOTE 16 - 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, 2024 is \$8,310,293. The Old compensation plan amounts to \$1,096,679 and The New compensation plan amounts to \$7,213,614. 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 \$1,010,000 at June 30, 2024. The total amount is probable to be incurred within one year and \$935,000 or 92.6% is assignable to the General Fund with the remainder \$ 75,000 or 7.4% to the Jail District. Most claims are subject to the insurance deductible amount except for a \$750,000 claim. The County settled a lawsuit with Gila Electronics over a contract dispute regarding a fiber optic network project. In December 18, 2024, the settlement required the County to pay Gila \$750,000 and ALLO to pay \$1.25 million, totaling \$2 million. The lawsuit was dismissed with prejudice, and the County resumed payments to ALLO under the existing contract. The County issued its payment on December 27, 2024, resolving all claims and ensuring the project's continuation.

NOTE 17 – 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.

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 18 - 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 (2) 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 thirteen (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 \$5,000 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 scheduled value of each drone.

NOTE 18 - RISK MANAGEMENT (Continued)

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 thirteen (13) member counties. The pool provides member counties with workers' compensation coverage, as law requires, and risk-management services. The County is responsible for paying a premium based on an experience-rating formula that allocates pool expenditures and liabilities among the members.

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

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

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

NOTE 18 - RISK MANAGEMENT (Concluded)

The insurance claims payable liability of the Trust totaling \$1,614,900 at June 30, 2024, 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, 2023 and 2024 were as follows:

	2023	2024
Claims payable, beginning of fiscal year	\$ 1,170,750	\$ 943,950
Current-fiscal year claims and changes in estimates	10,606,150	11,661,415
Claims payments	(10,832,950)	(10,990,465)
Claims payable, end of fiscal year	<u>\$ 943,950</u>	<u>\$1,614,900</u>

NOTE 19– PENSIONS

The County contributes to the plans described below. The plans are component units of the State of Arizona. At June 30, 2024, 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	\$88,853,341
Deferred outflows of resources related to pensions	20,135,737
Deferred inflows of resources related to pensions	10,550,609
Pension expense	7,639,334

The County’s accrued payroll and employee benefits includes \$223,123 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2024. Also, the County reported \$11,831,334 of pension contributions as expenditures in the governmental funds related to all plans to which it contributes.

A. Arizona State Retirement System

Plan description—County employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2. 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. OPEB is not recorded or disclosed for all plans due to County’s financial statements as a whole

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.

NOTE 19– PENSIONS (continued)

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, 2024, statute required active ASRS members to contribute at the actuarially determined rate of 12.14 percent for retirement, of the members’ annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 12.03 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 9.94 percent for retirement of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the ASRS would typically fill. The County’s contributions to the pension plan for the year ended June 30, 2024, were \$6,669,936.

During fiscal year 2024, the County paid for ASRS pension contributions as follows: 57.82 percent from the General Fund, 19.22 percent from major funds, and 22.96 percent from other funds.

Liability—At June 30, 2024, the County reported \$59,450,629 in liabilities for its proportionate share of the ASRS’ net pension liability.

The net liabilities were measured as of June 30, 2023. 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, 2022, to the measurement date of June 30, 2023.

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, 2023. The County’s proportions measured as of June 30, 2023, and the change from its proportions measured as of June 30, 2022, were:

ASRS	Proportion June 30, 2023	Increase (decrease) from June 30, 2022
Pension	.36740%	(.01419%)

Expense—For the year ended June 30, 2024, the County recognized \$6,118,979 in pension expense for ASRS.

Deferred outflows/inflows of resources—At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

NOTE 19– PENSIONS (continued)

ASRS	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 1,343,347	-
Difference between projected and actual earnings on plan investments	-	\$ 2,103,415
Changes in proportion and differences between County contributions and proportionate share of contributions	-	2,218,916
County contributions subsequent to the measurement date	6,669,936	-
Total	\$ 8,013,283	\$ 4,322,331

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, 2025.

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
2025	\$ (1,880,514)
2026	(3,103,947)
2027	2,266,859
2028	(261,382)

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

ASRS	
Actuarial valuation date	June 30, 2022
Actuarial roll forward date	June 30, 2023
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.9-8.4%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2022, 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. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

NOTE 19– PENSIONS (continued)

ASRS	Asset class	Target allocation	Long-term expected geometric real rate of return
	Public equity	44%	3.50%
	Credit	23%	5.90%
	Real estate	17%	5.90%
	Private equity	10%	6.70%
	Interest rate sensitive	<u>6%</u>	1.5%
	Total	<u>100%</u>	

Discount rate— At June 30, 2023, the discount rate used to measure the ASRS total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board’s funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s proportionate share of the ASRS net pension liability to changes in the discount rate— The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 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	\$ 89,048,310	\$ 59,450,629	\$ 34,771,398

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,

NOTE 19– PENSIONS (continued)

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:

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			

NOTE 19– PENSIONS (continued)

Normal retirement	2.0% to 2.5% per year of credited service, not to exceed 80%	2.5% per year of credited service, not to exceed 80%	1.25% to 2.25% per year of credited service, not to exceed 80%
Accidental disability retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service	
Total and permanent disability retirement	50% or normal retirement if more than 25 years of credited service		
Ordinary disability retirement	2.5% per year of credited service		
Survivor benefit			
Retired members	80% of retired member’s pension benefit		
Active members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member’s contributions.		

*With actuarially reduced benefits.

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

Employees covered by benefit terms—At June 30, 2024, the following employees were covered by the agent plans’ benefit terms:

	<u>PSPRS Sheriff</u>	<u>CORP Detention</u>
Inactive employees or beneficiaries currently receiving benefits	43	37
Inactive employees entitled to but not yet receiving benefits	17	82
Active employees	43	68
Total	<u>103</u>	<u>187</u>

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, 2024, are indicated below. Rates are a percentage of active members’ annual covered payroll.

	<u>Active member— pension</u>	<u>County— pension</u>
PSPRS Sheriff	7.65%-10.65%	9.00%-17.11%
CORP Detention	8.41	6.00
CORP AOC	8.41 or 9.81	39.43 or 40.94

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.

NOTE 19– PENSIONS (continued)

	<u>Pension</u>
PSPRS Sheriff	9.30%
CORP Detention	6.00%
CORP AOC	36.31%

The County’s contributions to the plans for the year ended June 30, 2024, were:

	<u>Pension</u>
PSPRS Sheriff	\$ 641,906
CORP Detention	474,417
CORP AOC	2,391,879

During fiscal year 2024, 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	78.60%	3.64%	17.76%
CORP Detention	0.00	99.06	0.94
CORP AOC	47.31	-	52.69

Liability—At June 30, 2024, the County reported the following liabilities:

	<u>Net pension liability</u>
PSPRS Sheriff	\$ 466,087
CORP Detention	936,875
CORP AOC (County’s proportionate share)	19,203,263

The net liabilities were measured as of June 30, 2023, 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, 2023
Actuarial cost method	Entry age normal
Investment rate of return	7.2%
Wage inflation	3.0%-6.25%
Price inflation	2.5%
Cost-of-living adjustment	1.85%
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

The long-term expected rate of return on PSPRS and CORP plan investments was determined to be 7.2 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:

NOTE 19– PENSIONS (continued)

PSPRS and CORP Asset class	Target allocation	Long-term expected geometric real rate of return
U.S. public equity	24%	3.98%
International public equity	16%	4.49%
Global private equity	20%	7.28%
Other assets (capital appreciation)	7%	4.49%
Core bonds	6%	1.90%
Private credit	20%	6.19%
Diversifying strategies	5%	3.68%
Cash - Mellon	2%	0.69%
Total	100%	

Discount rate—At June 30, 2024, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.2 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, 2023	\$ 50,337,730	\$51,304,967	\$(967,237)
Changes for the year:			
Service cost	757,880	-	757,880
Interest on the total pension liability	3,589,155	-	3,589,155
Differences between expected and actual experience in the measurement of the liability	1,590,986	-	1,590,986
Contributions—employer	-	327,693	(327,693)
Contributions—employee	-	313,356	(313,356)
Net investment income	-	3,887,074	(3,887,074)
Benefit payments, including refunds of employee contributions	(2,492,478)	(2,492,478)	-
Administrative expense	-	(23,426)	23,426
Net changes	3,445,543	2,012,219	1,433,324
Balances at June 30, 2024	\$ 53,783,273	\$ 53,317,186	\$ 466,087

NOTE 19– PENSIONS (continued)

CORP- Detention	Pension Increase (decrease)		
	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) – (b)
Balances at June 30, 2023	\$ 29,014,231	\$ 29,513,528	\$ (499,297)
Changes for the year:			
Service cost	532,482	-	532,482
Interest	2,078,996	-	2,078,996
Differences between expected and actual experience	1,548,986	-	1,548,986
Contributions—employer	-	258,887	(258,887)
Contributions—employee	-	314,363	(314,363)
Net investment income	-	2,251,189	2,251,189
Benefit payments, including refunds of employee contributions	(1,343,550)	(1,343,550)	-
Administrative expense	-	(39,599)	39,599
Tiers 1 & 2 Adjustments	-	(61,395)	61,395
Other	-	847	(847)
Net changes	2,816,914	1,380,742	1,436,172
Balances at June 30, 2024	\$31,831,145	\$30,894,270	\$936,875

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, 2023. The County’s proportion measured as of June 30, 2023 was 4.248944 percent, which was a decrease of (0.407443) from its proportions measured as of June 30, 2022.

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 7.2 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 (6.2 percent) or 1 percentage point higher (8.2 percent) than the current rate:

	1% Decrease (6.2%)	Current discount rate (7.2%)	1% Increase (8.2%)
PSPRS Sheriff			
Net pension (asset)/liability	\$ 7,776,952	\$ 466,087	\$ (5,465,531)
CORP Detention			
Net pension (asset)/liability	6,045,009	936,875	(3,121,600)
CORP AOC			
County’s proportionate share of the net pension liability	25,733,796	19,203,263	13,882,669

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

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 19– PENSIONS (continued)

Expense—For the year ended June 30, 2024, the County recognized the following pension expense:

	<u>Pension Expense</u>
PSPRS Sheriff	\$ 1,869,167
CORP Detention	1,140,256
CORP AOC (County’s proportionate share)	1,887,129

Deferred outflows/inflows of resources—At June 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PSPRS- Sheriff	<u>Pension</u>	
	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between actual and expected experience	\$ 1,771,274	\$ 23,742
Changes of assumptions or other inputs	596,473	-
Net difference between projected and actual earnings on plan investments	935,313	-
County contributions subsequent to the measurement date	641,906	-
Total	\$ 3,944,966	\$ 23,742

CORP- Detention	<u>Pension</u>	
	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between actual and expected experience	\$ 1,342,834	\$ 107,346
Changes of assumptions or other inputs	138,980	-
Net difference between projected and actual earnings on plan investments	412,066	-
County contributions subsequent to the measurement date	474,417	-
Total	\$ 2,368,297	\$ 107,346

CORP AOC	<u>Pension</u>	
	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 1,039,010	\$ 186,735
Net difference between projected and actual earnings on plan investments	352,065	-
Changes of assumptions or other inputs	211,327	-
Changes in proportion and differences between County contributions and proportionate share of contributions	124,818	1,779,414
County contributions subsequent to the measurement date	2,391,879	-
Total	\$ 4,119,099	\$ 1,966,149

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

NOTE 19– PENSIONS (continued)

June 30, 2025. 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>
2025	\$ 1,133,720	\$ 519,367	\$ (46,788)
2026	447,305	257,620	(427,833)
2027	1,750,415	1,040,621	420,168
2028	(52,122)	(31,074)	(184,476)

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, 2024, 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, 2024, the County recognized pension expense of \$187,032.

C. Elected Officials Retirement Plan

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

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

EORP

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

NOTE 19– PENSIONS (continued)

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, 2024, 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 76.51 percent of all active EORP members’ annual covered payroll. Also, statute required the County to contribute 64.37 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 70.51 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, 2024, was \$1,653,196.

During fiscal year 2024, the County paid for EORP pension contributions as follows: 96.30 percent from the General Fund, 2.34 percent from major funds, and 1.36 percent from other funds.

Liability—At June 30, 2024, 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	\$8,796,487
State’s proportionate share of the EORP net pension liability associated with the County	856,492
Total	<u>\$9,652,979</u>

Yuma County
Notes to Financial Statements
June 30, 2024

NOTE 19– PENSIONS (continued)

The net liability was measured as of June 30, 2024, 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, 2023. The County’s proportion measured as of June 30, 2023 was 1.403514 percent, which was a decrease of (1.234923) from its proportions measured as of June 30, 2022.

Expense—For the year ended June 30, 2024, the County recognized negative pension expense for EORP of \$(1,874,722) and revenue of \$1,523,342 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, 2024, 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
Net difference between projected and actual earnings on plan investments	\$36,896	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	\$4,131,041
County contributions subsequent to the measurement date	1,653,196	-
Total	\$ 1,690,092	\$ 4,131,041

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, 2025.

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
2025	\$ (4,138,080)
2026	(48,192)
2027	99,987
2028	(7,860)

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

EORP	
Actuarial valuation date	June 30, 2023
Actuarial cost method	Entry age normal
Investment rate of return	7.2%
Wage inflation	3.25%
Price inflation	2.5%
Cost-of-living adjustment	1.85%

NOTE 19– PENSIONS (continued)

Mortality rates	PubG-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

The long-term expected rate of return on EORP plan investments was determined to be 7.2 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%	3.98%
International public equity	16%	4.49%
Global private equity	20%	7.28%
Other assets (capital appreciation)	7%	4.49%
Core bonds	6%	1.90%
Private credit	20%	6.19%
Diversifying strategies	5%	3.68%
Cash - Mellon	2%	0.69%
Total	100%	

Discount rates—At June 30, 2023, the discount rate used to measure the EORP total pension liability was 7.2 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 7.2 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 (6.2 percent) or 1 percentage point higher (8.2 percent) than the current rate:

EORP	1% Decrease (6.2%)	Current discount rate (7.2%)	1% Increase (8.2%)
County’s proportionate share of the net pension liability	\$ 10,162,275	\$ 8,796,487	\$ 7,625,461

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

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

NOTE 19– PENSIONS (concluded)

For the year ended June 30, 2024, 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, 2024, the County recognized pension expense of \$21,867.

NOTE 20– INTERFUND BALANCES AND ACTIVITY

Interfund transfers- Interfund transfers for the year ended June 30, 2024 were as follows:

Transfers To:		Transfers From:					Nonmajor Governmental Funds	Totals
		General Fund	Jail District General Operations	Library District General Operations	Health District General Operations	Capital Improvements Admin		
00100	General Fund	-	-	-	-	-	\$ 340,206	\$ 340,206
02300	Jail District, Operations	\$ 8,680,660	-	-	-	-	-	\$ 8,680,660
02360	Health Services District, Operations	786,898	-	-	-	-	-	\$ 786,898
02253	HURF	-	-	-	-	-	2,332,000	\$ 2,332,000
04406	Capital Improvements Admin	11,000,000	-	-	-	-	-	\$ 11,000,000
All Other	Nonmajor Governmental Funds	11,076,859	\$ 6,092,774	\$ 3,825,845	\$ 900,000	\$ 8,423,860	211,212	\$ 30,530,550
Totals		\$ 31,544,417	\$ 6,092,774	\$ 3,825,845	\$ 900,000	\$ 8,423,860	\$ 2,883,418	\$ 53,670,314

The most significant transfer from the General Fund was to the Capital Improvement Fund in the amount of \$11,000,000. The transfer was resulting from the Board’s decision to fully fund the new County building without issuing more debt. 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 \$8,680,660 and \$786,898 respectively. The General Fund also contributed to various funds to support their operations in the amount of \$11,076,859. The most significant transfers were to Capital projects in the amount of \$4,728,674 and to Debt Service \$5,859,914; the remaining \$488,271 was to other funds.

The Library District transfer \$3,014,881 to a Debt Service Fund for payment of outstanding General Obligation Bonds; the remaining \$810,964 was to capital projects for miscellaneous major building maintenance projects. The Jail District’s transfer totals of \$6,092,774 were to a Debt Service Fund for payment of outstanding debt and to a Capital Project Fund in the amount of \$765,735 and \$5,327,039 respectively.

The Health District transferred a total of \$900,000 as follows: \$455,000 to its animal control program; \$445,000 to its grant fund to support its operations. All transfers are consistent with the fund’s purposes, the County’s policy, and as permitted by State Law. Finally, the Capital Improvements Admin fund, transferred \$8,423,860 as determined from the original bond proceeds for the Health District Building upgrades. All transfers are consistent with the funds’ purpose, the county’s policy, as approved by the Board Of Supervisors, and as permitted by State law.

NOTE 20– INTERFUND BALANCES AND ACTIVITY (concluded)

Interfund receivables and payables- Interfund balances at June 30, 2024 were as follows:

Payables To:	Payables From:									Totals
	General Fund	Jail District General Operations	Library District General Operations	Flood District General Operations	Health District General Operations	HURF Fund	American Rescue Plan Act Grant	Internal Service Fund	Nonmajor Governmental Funds	
General Fund	\$ 1,913,193	\$ 30,483	\$ 64	\$ 103,443	-	\$ 12,244	\$ 5,500	\$ 21,315	\$ 2,621,346	\$ 4,707,588
Jail District, Operations	32,581	-	10,775	-	\$ 18,616	638	-	-	88,108	\$ 150,718
Flood Control District, Operations	85	-	-	-	-	-	-	-	-	\$ 85
Health Services District, Operations	541,893	1,009	-	-	-	-	-	-	391,915	\$ 934,817
HURF	117,420	-	-	-	-	-	-	83,860	1,116	\$ 202,396
American Rescue Plan Act Grant	27,568	-	-	-	-	-	-	-	47,064	\$ 74,632
Capital Improvements Admin	-	-	-	-	-	-	-	-	45	\$ 45
Internal Service Funds	304,730	-	-	-	-	-	-	-	155,442	\$ 460,172
Nonmajor Governmental Funds	1,054,845	1,540,309	528,819	49,237	19,931	589,558	18,584	19,020	1,923,621	\$ 5,743,924
Totals	\$ 3,992,315	\$ 1,571,801	\$ 539,658	\$ 152,680	\$ 38,547	\$ 602,440	\$ 24,084	\$ 124,195	\$ 5,228,657	\$ 12,274,377

The outstanding balances among funds mainly result from the time lag between dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments among 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 21– SUBSEQUENT EVENTS

The County is a participant in the One Arizona Distribution of Opioid Settlement Funds Agreement, which is part of the nationwide Opioid Settlement. The nationwide settlements were reached to resolve opioid litigation brought by states and local political subdivisions against pharmaceutical distributors and manufacturers. The pharmaceutical industry will pay more than \$1.1 billion to Arizona over the next 18 years for opioid treatment, prevention, and education. The agreement specifies the framework to distribute the settlement funds across the state and into communities, sending 56 percent of the opioid settlement funds to the counties, cities, and towns and 44 percent to the State. Allocation to counties, cities and towns is based on population and relative degree of harm suffered in the community because of the opioid epidemic. As of June 30, 2024, agreements have been finalized with eight defendants resulting in the County recording a receivable of \$6,618,586. Due to the on-going litigation and finalizing agreements with other defendants, additional settlements are expected to be measurable and available in subsequent reporting periods.

NOTE 22– 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.

NOTE 22– DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC. (continued)

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.

Income Taxes – YIC is a nonprofit corporation organized under the laws of the State of Arizona and is exempt from income taxes under Section 501©(3) of the Internal Revenue code.

B. Cash

At June 30, 2024, the carrying amount of the cash is \$ 1,083,263 and the bank balance is \$ 1,156,657. The bank balance was either FDIC insured or collateralized by securities held by the State of Arizona Treasurer’s office in YPIC’s name.

C. Due From Other Governments

Due from other governments consists of the following grants receivable at June 30, 2024:

Program	Contract	Amount
WIOA – Youth	DI21-002291	\$ 550,428
WIOA – Adult	DI21-002291	548,971
WIOA - Dislocated Worker	DI21-002291	215,807
WIOA – National DW Grants	DI21-002291	83,223
IDEA Basic	22FESCBG-210179-09A	17,879
CSI Graduation Rate Grant	22CSIGRA-310179-01A	24,422
Social Services Block Grant	DI18-002138	48,008
Other grants		4,959
		\$ 1,493,697

NOTE 22– DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC. (concluded)

D. Property and Equipment

Property and equipment activity for the year ended June 30, 2024, is as follows:

	Balance at July 1, 2023	Additions	Deletions	Balance at June 30, 2024
Property and Equipment	\$ 360,844	\$ 127,859	\$ -	\$488,703
Less: Accumulated Depreciation	(300,204)	(28,675)	-	(328,879)
Net Book Value	<u>\$ 60,640</u>	<u>\$ 99,184</u>	<u>\$ -</u>	<u>\$ 159,824</u>

E. Leases

YPIC has operating leases for leased office spaces. Operating lease expense totaled \$ 457,865 for the year ended June 30, 2024, and is reported as a component of rent on the statement of activities. The weighted average remaining lease term related to YPIC’s operating lease liabilities as of June 30, 2024, was 6.17. The weighted average discount rate related to YPIC’s operating lease liability as of June 30, 2024, was 5%.

Maturities of operating lease liabilities as of June 30, 2024, are as follows:

June 30,	Amount
2025	\$ 404,119
2026	437,559
2027	447,053
2028	456,689
2029	461,996
Thereafter	557,581
Total payments	<u>\$ 2,764,997</u>
Less: amount representing interest	(393,227)
Total principal	<u>\$ 2,371,770</u>
Less: current portion	(327,929)
Total leases liability	<u><u>\$2,043,841</u></u>

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**Required Supplementary
Information**

Budgetary Comparison Schedules

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2024

Exhibit E- 1

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 67,476,759	\$ 59,034,759	\$ 58,642,977	\$ (391,782)
Licenses and permits	1,127,859	1,127,859	1,449,900	322,041
Intergovernmental	39,851,437	48,293,437	51,786,736	3,493,299
Charges for services	6,379,146	6,379,146	6,193,232	(185,914)
Fines and forfeits	1,348,745	1,348,745	1,475,634	126,889
Investment income	901,500	901,500	2,492,209	1,590,709
Rents	174,721	174,721	169,816	(4,905)
Miscellaneous	327,279	327,279	2,736,852	2,409,573
Total Revenue	117,587,446	117,587,446	124,947,356	7,359,911
Expenditures:				
Current:				
General government:				
County Administrator	2,655,255	2,655,255	2,579,486	75,769
Board of Supervisors	668,652	705,827	681,746	24,081
Treasurer	1,088,558	1,135,205	1,135,200	5
Assessor	2,650,241	2,643,923	2,428,741	215,182
Recorder	1,100,322	1,180,577	1,147,467	33,110
Election Services	583,880	545,355	545,349	6
Attorney - Civil Division	1,143,014	1,174,336	1,174,014	322
Attorney - Criminal Division	4,604,848	4,604,848	4,576,698	28,150
Attorney - Administration Division	722,671	722,671	679,686	42,985
Clerk of Superior Court	2,635,660	2,688,147	2,689,617	(1,470)
Superior Court	4,895,519	4,894,019	4,780,418	113,601
Superior Court - Security	716,623	748,603	748,602	1
Superior Court - Collections	397,466	397,466	347,754	49,712
Court Trial Services	708,978	774,409	762,652	11,757
Conflict Administrator	1,611,936	1,603,911	1,479,747	124,164
Superior Court - Information And Tech	716,528	709,028	616,369	92,659
Justice Court #1	1,342,885	1,342,885	1,272,382	70,503
Justice Court #2	565,149	565,149	537,329	27,820
Justice Court #3	476,949	480,858	471,514	9,344
Constable Precinct #1	318,906	323,302	321,983	1,319
Constable Precinct #2	122,495	122,570	122,392	178
Attorney - Victim Services	313,286	318,375	318,165	210
Public Defender	3,208,843	3,208,843	2,959,602	249,241
General Government	9,161,001	8,192,753	6,194,595	1,998,158
County Administrator - Channel 77	229,552	241,073	227,877	13,196
Juvenile Justice Center - Administration	1,676,647	1,653,600	1,320,849	332,751
Juvenile Justice Center - Detention	4,277,134	4,279,667	3,683,114	596,553
Financial Services	2,926,126	2,998,514	2,947,263	51,251
Legal Defender	1,486,625	1,480,101	1,394,614	85,487
Human Resources	1,306,103	1,324,038	1,286,913	37,125
General Services	3,418,851	3,770,433	3,728,724	41,709
Information Technology Services	4,039,305	4,165,662	3,651,198	514,464
Development Services	872,374	863,949	687,728	176,221
Geographical Information Systems	644,605	644,605	402,627	241,978
Planning and Zoning	918,338	900,203	692,037	208,166
DDS- Customer Service	268,375	273,187	260,210	12,977

YUMA COUNTY
Required Supplementary Information
Budgetary Comparison Schedule - General Fund
Year Ended June 30, 2024

Exhibit E- 1
(Concluded)

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Superior Court - Adult Prob- Pretrial	483,712	483,712	351,121	132,591
Public safety:				
Building Safety	657,345	683,905	660,456	23,449
Superior Court - Adult Probation	2,363,737	2,357,821	2,254,884	102,937
Adult Prob-Graffiti Abatement	81,595	83,131	81,402	1,729
Sheriff - Administration	11,935,015	12,100,070	11,633,874	466,196
Sheriff - Medical Examiner	839,912	839,912	722,871	117,041
Emergency Services	192,191	194,851	169,343	25,508
Sanitation:				
Public Works - Solid Waste Operations	908,088	984,228	983,596	632
Health:				
Environmental Programs	235,392	235,392	149,944	85,448
Welfare:				
Medical Eligibility Program	14,454,270	14,454,270	14,429,038	25,232
Public Fiduciary	858,849	859,109	822,087	37,022
Culture and recreation:				
Public Works - Parks	37,390	25,513	20,093	5,420
Education:				
School Superintendent	420,875	420,875	419,757	1,118
Capital outlay	887,750	808,198	1,230,458	(422,260)
Debt service:				
Principal retirement	309,611	367,364	1,288,338	(920,974)
Interest and fiscal charges	21,098	23,529	24,223	(694)
Total Expenditures	99,160,530	99,255,227	94,096,149	5,159,077
Excess of revenues over expenditures	18,426,916	18,332,219	30,851,207	12,518,988
Other financing sources (uses):				
Leases	-	-	11,475	11,475
Subscription-based information and technology	-	-	505,171	505,171
Sale of capital assets	100,000	100,000	60	(99,940)
Transfers in	305,001	293,862	340,206	46,344
Transfers out	(31,521,704)	(32,204,429)	(31,544,417)	660,012
Total other financing sources (uses)	(31,116,703)	(31,810,567)	(30,687,505)	1,123,062
Net change in fund balance	(12,689,787)	(13,478,348)	163,702	13,642,050
Fund balances - beginning (July 1, 2023)	12,689,787	13,478,348	57,570,655	44,092,307
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 57,734,357	\$ 57,734,357

* 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, 2024

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 20,614,300	\$ 20,614,300	\$ 20,743,971	\$ 129,671
Intergovernmental	384,996	384,996	1,930,620	1,545,624
Charges for services	321,000	321,000	181,297	(139,703)
Investment income	274,700	274,700	614,759	340,059
Miscellaneous	11,500	11,500	118,529	107,029
Total Revenue	21,606,496	21,606,496	23,589,176	1,982,680
Expenditures:				
Current:				
Public Safety:				
Sheriff	25,724,341	25,735,007	24,424,997	1,310,010
Capital outlay	-	4,975	4,975	-
Debt Service:				
Principal	482	482	-	482
Interest	52	52	-	52
Total Expenditures	25,724,875	25,740,516	24,429,972	1,310,544
Excess (deficiency) of revenues over expenditures	(4,118,379)	(4,134,020)	(840,796)	3,293,224
Other financing sources (uses):				
Sale of capital assets	35,000	35,000	273	(34,727)
Transfers in	8,680,660	8,680,660	8,680,660	-
Transfers out	(6,092,774)	(6,092,774)	(6,092,774)	-
Total other financing sources (uses)	2,622,886	2,622,886	2,588,159	(34,727)
Net change in fund balance	(1,495,493)	(1,511,134)	1,747,363	3,258,497
Fund balances - beginning (July 1, 2023)	1,495,493	1,511,134	16,178,296	14,667,162
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 17,925,659	\$ 17,925,659

* 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, 2024

	Library District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 13,437,566	\$ 13,437,566	\$ 13,402,819	\$ (34,747)
Intergovernmental	169,800	169,800	171,073	1,273
Charges for services	13,300	13,300	12,798	(502)
Fines and forfeits	6,900	6,900	6,984	84
Investment income	200,600	200,600	431,502	230,902
Rents	7	7	7	-
Miscellaneous	57,993	57,993	61,941	3,948
Total Revenue	13,886,166	13,886,166	14,087,124	200,959
Expenditures:				
Current:				
Culture and recreation:				
Library	10,150,279	10,150,279	9,398,053	752,226
Capital outlay	-	-	18,990	(18,990)
Debt Service:				
Principal	31,399	31,399	100,249	(68,850)
Interest	3,269	3,269	14,195	(10,926)
Total Expenditures	10,184,947	10,184,947	9,531,487	653,460
Excess of revenues over expenditures	3,701,219	3,701,219	4,555,637	854,419
Other financing sources (uses):				
Transfers out	(3,825,881)	(3,825,881)	(3,825,845)	(36)
Total other financing sources (uses)	(3,825,881)	(3,825,881)	(3,825,845)	(36)
Net change in fund balance	(124,662)	(124,662)	729,792	854,383
Fund balances - beginning (July 1, 2023)	124,662	124,662	7,305,801	7,181,139
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 8,035,593	\$ 8,035,522

* 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, 2024

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 3,204,272	\$ 3,204,272	\$ 3,188,797	\$ (15,475)
Licenses and permits	10,000	10,000	13,209	3,209
Intergovernmental	-	-	20,467	20,467
Charges for services	5,000	5,000	848	(4,152)
Investment income	376,600	376,600	860,484	483,884
Miscellaneous	-	-	803	803
Total Revenue	3,595,872	3,595,872	4,084,608	488,736
Expenditures:				
Current:				
Public Safety:				
Engineering	1,111,542	1,111,542	984,340	127,202
Capital outlay	17,119,613	17,119,613	7,925,931	9,193,682
Debt Service:				
Principal	-	-	12,291	(12,291)
Interest	-	-	235	(235)
Total Expenditures	18,231,155	18,231,155	8,922,797	9,308,358
Excess (deficiency) of revenues over expenditures	(14,635,283)	(14,635,283)	(4,838,189)	9,797,094
Other financing sources:				
Sale of capital assets	5,000	5,000	-	(5,000)
Total other financing sources	5,000	5,000	-	(5,000)
Net change in fund balance	(14,630,283)	(14,630,283)	(4,838,189)	9,792,094
Fund balances - beginning (July 1, 2023)	14,630,283	14,630,283	20,654,194	6,023,911
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 15,816,005	\$ 15,816,005

* 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, 2024

	Health Service District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Taxes	\$ 4,599,022	\$ 4,599,022	\$ 4,633,976	\$ 34,954
Licenses and permits	401,019	401,019	460,304	59,285
Charges for services	735,000	735,000	1,063,516	328,516
Investment income	196,380	196,380	415,600	219,220
Miscellaneous	44,000	44,000	70,585	26,585
Total Revenue	5,975,421	5,975,421	6,643,981	668,560
Expenditures:				
Current:				
Health:				
Health Services	2,139,695	2,427,712	2,426,943	769
Child Health	586,664	586,664	372,730	213,934
Communicable Disease	557,841	557,841	444,136	113,705
Environmental Health	706,726	706,729	469,507	237,222
Vector Control	193,274	193,274	173,399	19,875
Vital Records	280,455	287,232	287,232	-
Nursing	1,257,804	1,257,804	624,620	633,184
Injury Prevention	95,538	95,538	13,730	81,808
Capital outlay:				
Health Services	-	40,200	40,969	(769)
Total Expenditures	5,817,997	6,152,994	4,853,266	1,299,728
Excess (deficiency) of revenues over expenditures	157,424	(177,573)	1,790,715	1,968,288
Other financing sources (uses):				
Transfers in	786,898	786,898	786,898	-
Transfers out	(900,000)	(900,000)	(900,000)	-
Total other financing sources (uses)	(113,102)	(113,102)	(113,102)	-
Net change in fund balance	44,322	(290,675)	1,677,613	1,968,288
Fund balances - beginning (July 1, 2023)	(44,322)	290,675	9,723,254	9,432,579
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 11,400,867	\$ 11,400,867

* 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, 2024

Exhibit E - 6

	HURF Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Licenses and permits	\$ 85,000	\$ 85,000	\$ 121,710	\$ 36,710
Intergovernmental	13,711,000	13,711,000	15,015,809	1,304,809
Investment income	42,600	42,600	199,547	156,947
Miscellaneous	140,000	140,000	439,936	299,936
Total Revenue	13,978,600	13,978,600	15,777,002	1,798,402
Expenditures:				
Current:				
Highway and streets:				
Engineering	2,275,550	2,275,550	2,040,321	235,229
Public Works	13,318,371	15,689,012	15,511,094	177,918
Capital outlay:				
Engineering	1,908,000	1,908,000	703,936	1,204,064
Public Works	719,792	689,580	813,632	(124,052)
Debt service:				
Principal retirement	64,590	64,590	116,572	(51,982)
Interest and fiscal charges	3,164	3,164	5,048	(1,884)
Total Expenditures	18,289,467	20,629,896	19,190,603	1,439,294
Excess (deficiency) of revenues over expenditures	(4,310,867)	(6,651,296)	(3,413,601)	3,237,696
Other financing sources:				
Sale of capital assets	-	-	6,128	6,128
Transfers in	2,331,966	2,331,966	2,332,000	34
Total other financing sources	2,331,966	2,331,966	2,338,128	6,162
Net change in fund balance	(1,978,901)	(4,319,330)	(1,075,473)	3,243,858
Fund balances - beginning (July 1, 2023)	1,978,901	4,319,330	6,682,348	2,363,018
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 5,606,875	\$ 5,606,876

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

Required Supplementary Information

Budgetary Comparison Schedule - American Rescue Plan Act Grant Fund

Year Ended June 30, 2024

	American Rescue Plan Act Grant Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Intergovernmental	-	-	\$ 8,571,874	\$ 8,571,874
Investment income	\$ 446,000	\$ 446,000	1,504,408	1,058,408
Total Revenue	446,000	446,000	10,076,282	9,630,282
Expenditures:				
Current:				
General government:				
General Government	137,579	137,579	-	137,579
Financial Services	17,047,893	16,917,657	1,828,624	15,089,033
Capital outlay:				
Financial Services	-	130,236	190,261	(60,025)
Engineering	17,078,333	17,078,333	8,057,397	9,020,936
Total Expenditures	34,263,805	34,263,805	10,076,282	24,187,523
Excess (deficiency) of revenues over expenditures	(33,817,805)	(33,817,805)	-	33,817,805
Net change in fund balance	(33,817,805)	(33,817,805)	-	33,817,805
Fund balances - beginning (July 1, 2023)	33,817,805	33,817,805	-	(33,817,805)
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ -	\$ -

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

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**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, except for the following unbudgeted items:

- Financial activity of certain component unit
- Present value of net minimum lease payments
- Present value of net minimum subscription-based technology arrangements payments

NOTE 3 - EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2024, 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:	
Information and Technology	\$ 104,751
Geographical Information Systems	439,863

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.

In the current fiscal year the General Fund’s departments exceeded their budget at the Capital outlay and debt service expenditures category, this was due to modifications to existing Subscription-Based Technology Arrangements resulting in greater than expected principal payments and recording of capital outlay. There was enough budgetary appropriations in the General fund reserves to address each departments need however due to timing, final budget adjustment were not processed.

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**Required Supplementary
Information**

Pension Plans Schedules

Required Supplementary Information
Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans
 June 30, 2024

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
County's proportion of the net pension liability	0.36740%	0.38159%	0.39778%	0.40192%	0.40288%	0.42790%	0.41308%	0.41412%	0.42640%	0.44010%
County's proportionate share of the net pension liability	\$ 59,450,629	\$ 62,283,963	\$ 52,266,526	\$ 69,638,749	\$ 58,623,728	\$ 59,676,991	\$ 64,349,812	\$ 66,843,128	\$ 66,420,867	\$ 65,128,723
County's covered payroll	\$ 49,752,812	\$ 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 proportionate share of the net pension liability as a percentage of its covered payroll	119.49%	136.90%	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	75.47%	74.26%	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)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
County's proportion of the net pension liability	4.24894%	4.65639%	4.80830%	4.72981%	4.85033%	5.07764%	5.24730%	5.35008%	5.55640%	5.88090%
County's proportionate share of the net pension liability	\$ 19,203,263	\$ 20,779,681	\$ 17,849,375	\$ 22,592,721	\$ 20,465,510	\$ 18,278,159	\$ 21,053,157	\$ 15,095,434	\$ 13,508,296	\$ 13,196,244
County's covered payroll	\$ 5,733,683	\$ 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 proportionate share of the net pension liability as a percentage of its covered payroll	334.92%	375.06%	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	59.28%	57.52%	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)									
	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
County's proportion of the net pension liability	1.40351%	2.63844%	2.65972%	2.66112%	2.64669%	2.18470%	2.14490%	2.25081%	2.25650%	2.21170%
County's proportionate share of the net pension liability	\$ 8,796,487	\$ 17,812,952	\$ 16,186,063	\$ 17,961,507	\$ 17,552,232	\$ 13,766,665	\$ 26,136,273	\$ 23,261,380	\$ 17,633,417	\$ 14,831,269
State's proportionate share of the net pension liability associated with the County	\$ 856,492	\$ 1,734,402	\$ 1,707,098	\$ 1,707,098	\$ 1,649,728	\$ 2,358,829	\$ 8,461,448	\$ 5,184,186	\$ 5,497,366	\$ 4,547,405
Total	\$ 9,652,979	\$ 19,547,354	\$ 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	\$ 2,124,051	\$ 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 proportionate share of the net pension liability as a percentage of its covered payroll	414.14%	865.65%	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	38.63%	32.01%	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, 2024

	PSPRS- Sheriff									
	Reporting Fiscal Year									
	(Measurement Date)									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
	(2023)	(2022)	(2021)	(2020)	(2019)	(2018)	(2017)	(2016)	(2015)	(2014)
Total pension liability										
Service cost	\$ 757,880	\$ 777,329	\$ 792,853	\$ 912,396	\$ 1,101,599	\$ 1,052,442	\$ 1,329,811	\$ 973,281	\$ 1,013,904	\$ 973,102
Interest on the total pension liability	3,589,155	3,430,269	3,283,107	3,125,065	2,911,457	2,816,846	2,544,024	2,452,226	2,399,333	2,062,956
Changes of benefit terms	-	-	-	-	-	-	482,995	1,347,402	-	637,664
Differences between expected and actual experience in the measurement of the pension liability	1,590,986	325,851	(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	-	595,969	-	-	965,378	-	1,284,788	1,209,754	-	2,691,578
Benefit payments, including refunds of employee contributions	(2,492,478)	(2,008,684)	(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	3,445,543	3,120,734	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	50,337,730	47,216,996	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)	<u>\$ 53,783,273</u>	<u>\$ 50,337,730</u>	<u>\$ 47,216,996</u>	<u>\$ 45,162,050</u>	<u>\$ 43,243,829</u>	<u>\$ 39,224,669</u>	<u>\$ 38,413,856</u>	<u>\$ 34,122,709</u>	<u>\$ 31,866,001</u>	<u>\$ 30,837,396</u>
Plan fiduciary net position										
Contributions—employer	\$ 327,693	\$ 436,148	\$ 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	313,356	388,915	424,734	426,954	460,217	521,397	596,639	578,796	600,695	536,761
Net investment income	3,887,074	(2,152,687)	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	(2,492,478)	(2,008,684)	(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	(23,426)	(38,874)	(41,872)	(22,401)	(20,075)	(20,028)	(17,360)	(13,982)	(14,313)	(14,922)
Other changes	-	(33,026)	-	(67,649)	-	(75,399)	46,180	(309,999)	(11,950)	19,369
Net change in plan fiduciary net position	2,012,219	(3,408,208)	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	51,304,967	54,713,175	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)	<u>\$ 53,317,186</u>	<u>\$ 51,304,967</u>	<u>\$ 54,713,175</u>	<u>\$ 21,334,050</u>	<u>\$ 21,559,439</u>	<u>\$ 20,015,414</u>	<u>\$ 18,512,992</u>	<u>\$ 15,950,668</u>	<u>\$ 16,293,336</u>	<u>\$ 15,352,425</u>
County's net pension liability (asset)—ending (a) - (b)	<u>\$ 466,087</u>	<u>\$ (967,237)</u>	<u>\$ (7,496,179)</u>	<u>\$ 23,828,000</u>	<u>\$ 21,684,390</u>	<u>\$ 19,209,255</u>	<u>\$ 19,900,864</u>	<u>\$ 18,172,041</u>	<u>\$ 15,572,665</u>	<u>\$ 15,484,971</u>
Plan fiduciary net position as a percentage of the total pension liability	99.13%	101.92%	115.88%	47.24%	49.86%	51.03%	48.19%	46.75%	51.13%	49.79%
Covered payroll	\$ 6,481,466	\$ 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 net pension liability as a percentage of covered payroll	7.19%	-18.27%	-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, 2024

Exhibit F- 2
(Concluded)

	CORP- Detention									
	Reporting Fiscal Year									
	(Measurement Date)									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
	(2023)	(2022)	(2021)	(2020)	(2019)	(2018)	(2017)	(2016)	(2015)	(2014)
Total pension liability										
Service cost	\$ 532,482	\$ 591,720	\$ 654,595	\$ 775,664	\$ 928,032	\$ 992,205	\$ 874,964	\$ 740,215	\$ 845,955	\$ 770,394
Interest on the total pension liability	2,078,996	1,988,094	1,911,183	1,773,238	1,666,890	1,622,462	1,341,678	1,331,290	1,374,712	1,128,206
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	1,548,986	114,463	(268,364)	619,304	(141,803)	(46,488)	(254,208)	(654,376)	(1,133,677)	458,574
Changes in assumptions or other inputs	-	277,960	-	-	666,094	-	377,370	737,886	-	1,719,316
Benefit payments, including refunds of employee contributions	(1,343,550)	(1,200,905)	(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	2,816,914	1,771,332	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	29,014,231	27,242,899	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>\$ 31,831,145</u>	<u>\$ 29,014,231</u>	<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	\$ 258,887	\$ 231,372	\$ 10,966,385	\$ 948,268	\$ 1,021,590	\$ 849,783	\$ 784,402	\$ 659,646	\$ 485,516	\$ 542,639
Contributions—employee	314,363	333,764	357,678	410,019	462,996	528,115	496,539	426,930	442,896	478,367
Net investment income	2,251,189	(1,159,151)	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	(1,343,550)	(1,200,905)	(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	(39,599)	(21,314)	(25,324)	(15,832)	(14,426)	(14,629)	(12,172)	(10,170)	(10,977)	(11,414)
Other changes	(60,548)	-	(1,660)	-	-	4,162	(71)	1,152	(12,092)	(41,110)
Net change in plan fiduciary net position	1,380,742	(1,816,234)	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	29,513,528	31,329,762	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>\$ 30,894,270</u>	<u>\$ 29,513,528</u>	<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>\$ 936,875</u>	<u>\$ (499,297)</u>	<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	97.06%	101.72%	115.00%	59.57%	62.07%	62.84%	58.12%	62.29%	67.04%	66.52%
Covered payroll	\$ 7,339,791	\$ 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 net pension liability as a percentage of covered payroll	12.76%	-7.66%	-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, 2024

Exhibit F- 3

Arizona State Retirement System

	Reporting Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 6,669,936	\$ 5,830,653	\$ 5,455,081	\$ 5,212,793	\$ 5,071,276	\$ 4,751,770	\$ 4,489,249	\$ 4,530,046	\$ 4,175,949	\$ 4,240,209
County's contributions in relation to the statutorily required contribution	6,669,936	5,830,653	5,455,081	5,212,793	5,071,276	4,751,770	4,489,249	4,530,046	4,175,949	4,240,209
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 54,612,390	\$ 49,752,812	\$ 45,494,488	\$ 44,833,645	\$ 44,351,072	\$ 42,526,641	\$ 41,038,310	\$ 42,065,833	\$ 39,298,811	\$ 38,985,060
County's contributions as a percentage of covered payroll	12.21%	11.72%	11.99%	11.63%	11.43%	11.17%	10.94%	10.77%	10.63%	10.88%

**CORP-
Administrative Office of the Courts**

	Reporting Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 2,391,879	\$ 2,032,415	\$ 1,970,100	\$ 1,913,371	\$ 1,751,020	\$ 1,884,331	\$ 1,271,301	\$ 1,179,381	\$ 1,118,908	\$ 905,906
County's contributions in relation to the statutorily required contribution	2,391,879	2,032,415	1,970,100	1,913,371	1,751,020	1,884,331	1,271,301	1,179,381	1,118,908	905,906
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 8,179,541	\$ 5,733,683	\$ 5,540,427	\$ 5,758,995	\$ 5,811,980	\$ 5,877,229	\$ 5,684,418	\$ 6,130,267	\$ 5,858,159	\$ 6,146,304
County's contributions as a percentage of covered payroll	29.24%	35.45%	35.56%	33.22%	30.13%	32.06%	22.36%	19.24%	19.10%	14.74%

Elected Officials Retirement Plan

	Reporting Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 1,653,196	\$ 1,432,322	\$ 1,200,210	\$ 1,196,680	\$ 1,231,113	\$ 1,237,485	\$ 456,575	\$ 440,826	\$ 441,232	\$ 420,750
County's contributions in relation to the statutorily required contribution	1,653,196	1,432,322	1,200,210	1,196,680	1,231,113	1,196,439	-	440,826	441,232	420,750
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,046	\$ 456,575	\$ -	\$ -	\$ -
County's covered payroll	\$ 2,312,863	\$ 2,124,051	\$ 2,057,763	\$ 2,026,610	\$ 2,068,589	\$ 2,076,594	\$ 2,065,285	\$ 1,881,817	\$ 1,877,574	\$ 2,005,375
County's contributions as a percentage of covered payroll	71.48%	67.43%	58.33%	59.05%	59.51%	57.62%	0.00%	23.43%	23.50%	20.98%

See accompanying notes to pension plan schedules.

YUMA COUNTY
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2024

Exhibit F- 3
(Concluded)

PSPRS- Sheriff

	Reporting Fiscal Year									
	2024	2023	2022	2021*	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 641,906	\$ 496,527	\$ 550,817	\$ 1,471,819	\$ 1,936,032	\$ 1,980,818	\$ 2,125,222	\$ 1,894,438	\$ 1,619,866	\$ 1,354,473
County's contributions in relation to the actuarial determined contribution	641,906	496,527	550,817	25,622,077	1,936,032	1,980,818	1,454,062	1,894,438	1,619,866	1,354,473
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (24,150,258)	\$ -	\$ -	\$ 671,160	\$ -	\$ -	\$ -
County's covered payroll	\$ 6,407,720	\$ 6,481,466	\$ 5,295,186	\$ 5,533,503	\$ 5,239,486	\$ 5,420,002	\$ 5,486,350	\$ 5,555,029	\$ 4,968,211	\$ 5,128,633
County's contributions as a percentage of covered payroll	10.02%	7.66%	10.40%	463.04%	36.95%	36.55%	26.50%	34.10%	32.60%	26.41%

CORP- Detention

	Reporting Fiscal Year									
	2024	2023	2022	2021*	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 474,417	\$ 424,679	\$ 359,013	\$ 852,265	\$ 1,032,819	1,069,359	\$ 801,311	\$ 814,486	\$ 655,367	\$ 485,516
County's contributions in relation to the actuarial determined contribution	474,417	424,679	359,013	11,081,261	1,032,819	1,069,359	801,311	814,486	655,367	485,516
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ (10,228,996)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 8,179,541	\$ 7,339,791	\$ 6,521,600	\$ 6,570,394	\$ 6,383,294	\$ 6,061,083	\$ 5,782,907	\$ 6,031,420	\$ 5,076,419	\$ 5,266,304
County's contributions as a percentage of covered payroll	5.80%	5.79%	5.50%	168.65%	16.18%	17.64%	13.86%	13.50%	12.91%	9.22%

* 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.

**Required Supplementary
Information**

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 2022 actuarial valuation	15 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2022 actuarial valuation, the investment rate of return was decreased from 7.3% to 7.2%. 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 2022 actuarial valuation, wage growth was decreased from 3.5% to a range of 3.0 – 6.25% for PSPRS and CORP. 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.

Note 2 – Factors that Affect Trends (concluded)

As a result, the PSPRS, CORP, CORP-AOC and EORP changed benefits terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS and EORP also reduced those members' employee contribution rates.

These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date.

These changes also increased the PSPRS-, CORP-, and CORP-AOC-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. 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.

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**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 623.51 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 resolution 2021-01, revising previous resolution, 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, acquired the online application Cartegraph OMS and completed the data extraction and complete inventory in August 2021. The prior complete assessment and inventory was completed by IMS Infrastructure Management Services in December 2019.

The County’s adopted policy is to maintain and preserve eligible infrastructure roads at an average PCI rating of 60. As of June 30, 2024, the County’s eligible roads were rated at a PCI of 62.27 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>PCI Range</u>
Excellent	9.18%	101 – 80
Acceptable	18.35%	80 – 65
Lowest Acceptable	71.99%	65 – 40
Needs Improvement	0.44%	40 – 20
Unacceptable	0.04%	20 – 0

The County is continuously taking action to stop road deterioration through short-term maintenance activities such as pothole patching, sweeping, and sidewalk repairs. The County expended \$7,226,646 on maintenance for the fiscal year ended June 30, 2024; which includes \$3,000,000 additional funds from the Federal grant ARPA. These expenditures were needed in order to maintain the average PCI condition of 62.27. 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 \$4,389,385 for the fiscal year ending June 30, 2025. This is a decrease of \$2,837,261 in expenditures over the fiscal year ending June 30, 2024 expenditures.

The 2025 estimated budget decreased by \$3,500,000. The 2024 actual expenditures were \$662,739 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>
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	4,891,986	60.52
2023-2024	7,889,385	7,226,646	58.62
2024-2025	4,389,385	n/a	n/a

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Other Supplementary Information

Major Governmental Funds:

General Fund

Capital Improvements Admin Building

Schedule of Revenues by Category
Budget and Actual- General Fund
 Year Ended June 30, 2024

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 37,075,441	\$ 37,075,441	\$ 36,836,071	\$ (239,370)
Interest On Delinquent Taxes	1,042,433	1,042,433	733,913	(308,520)
Penalties On Delinquent Taxes	-	-	3,052	3,052
County Sales Tax	20,614,300	20,614,300	20,759,382	145,082
Franchise Tax	302,585	302,585	310,559	7,974
Total Taxes	59,034,759	59,034,759	58,642,977	(391,782)
Business Licenses	2,850	2,850	2,030	(820)
Building Permits	993,486	993,486	1,295,611	302,125
Plumbing Permits	6,884	6,884	9,470	2,586
Environmental Health Permits	105,000	105,000	104,475	(525)
Mobile Home Permits	3,139	3,139	2,249	(890)
Planning Variance Permits	8,000	8,000	11,315	3,315
Special Use Permits	8,500	8,500	24,750	16,250
Total Licenses and Permits	1,127,859	1,127,859	1,449,900	322,041
Auto Lieu Tax	8,442,000	8,442,000	8,465,079	23,079
Federal Grants	40,000	40,000	91,164	51,164
Federal Payments In Lieu Of Taxes	3,955,000	3,955,000	4,503,147	548,147
Agency Reimbursements	41,093	41,093	124,043	82,950
State Grants	56,294	56,294	129,222	72,928
State Reimbursement	350,000	350,000	3,083,431	2,733,431
State Shared Sales Tax	34,824,000	34,824,000	34,808,075	(15,925)
State Shared Liquor Licenses	35,000	35,000	32,525	(2,475)
State Lottery	550,050	550,050	550,050	-
Total Intergovernmental	48,293,437	48,293,437	51,786,736	3,493,299
Septic Reassignment Fee	50,000	50,000	42,714	(7,286)
Plan Check Fees	9,890	9,890	9,200	(690)
Legal Services/Attorney'S Fees	351,500	351,500	420,167	68,667
Modifications (P&Z)	2,000	2,000	-	(2,000)
Zoning Application Fees	40,000	40,000	66,306	26,306
Subdivision Fees	38,000	38,000	19,224	(18,776)
Recording Fees	800,000	800,000	733,048	(66,952)
Temporary Use Permit	4,000	4,000	5,330	1,330
Treasurer'S Office Fees	113,380	113,380	89,425	(23,955)
Public Fiduciary Fees & Charges	86,300	86,300	118,043	31,743
Assessor'S Office Fees	23,017	23,017	19,964	(3,053)
Payroll Garnishment Fees	2,500	2,500	3,003	503
Special District Charges	279,569	279,569	276,065	(3,504)
Indirect Cost Revenue	4,367,090	4,367,090	4,150,876	(216,214)
Miscellaneous Fees For Services	6,400	6,400	-	(6,400)
Sheriff Fees	20,000	20,000	25,668	5,668
Sheriff Fingerprint/Copy Fees	9,500	9,500	8,509	(992)
Correctional Housing - Juvenile	1,000	1,000	1,044	44
Election Fees	150,000	150,000	171,021	21,021
Cremation Fees	25,000	25,000	33,625	8,625
Total Charges for services	6,379,146	6,379,146	6,193,232	(185,914)

Schedule of Revenues by Category
Budget and Actual- General Fund
 Year Ended June 30, 2024

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Superior Court Fines	290,000	290,000	342,084	52,084
Justice Court #1 Fines	627,000	627,000	645,492	18,492
Justice Court #2 Fines	179,000	179,000	186,435	7,435
Justice Court #3 Fines	201,100	201,100	271,250	70,150
House Arrest Fees	5,554	5,554	90	(5,464)
Juvenile Court Fines & Fees	28,500	28,500	15,981	(12,519)
Work Furlough Fees	3,892	3,892	654	(3,238)
Zoning Violation Fines	1,250	1,250	2,400	1,150
Other Fines	12,449	12,449	11,248	(1,201)
Total Fines and Forfeits	1,348,745	1,348,745	1,475,634	126,889
Interest On Investments	901,500	901,500	2,492,209	1,590,709
Total Investment Income	901,500	901,500	2,492,209	1,590,709
Rent General	174,721	174,721	169,816	(4,905)
Total Rents	174,721	174,721	169,816	(4,905)
Vending Machine Proceeds	300	300	-	(300)
Bad Check Fees	4,906	4,906	4,856	(50)
Void/Stale Dated Revenue	10,470	10,470	19,081	8,611
Restitution & Other Payments	1,500	1,500	2,444	944
Sale Of Auction Items	9,714	9,714	22,137	12,423
Cash Over/(Short)	-	-	266	266
Miscellaneous Revenues	270,389	270,389	2,635,627	2,365,238
Refund/Reverse Expense	-	-	12,855	12,855
Contributions From Private Sources	30,000	30,000	39,586	9,586
Total Miscellaneous	327,279	327,279	2,736,852	2,409,573
Total General Fund Revenue	\$ 117,587,446	\$ 117,587,446	\$ 124,947,356	\$ 7,359,911

* Variance = Positive / (Negative)

Schedule of Expenditures by Category
Budget and Actual- General Fund
 Year Ended June 30, 2024

Department / Agency	General Fund			0100		Total	
	Budgeted Amounts		Actual Amounts			Agency Expenditure	Variance *
	Original	Final	Current	Capital Outlay	Debt		
County Administrator	\$ 2,658,554	\$ 2,658,554	\$ 2,579,486	\$ 11,475	\$ 3,975	\$ 2,594,936	\$ 63,618
Board of Supervisors	668,652	705,827	681,746	-	-	681,746	24,081
Treasurer	1,088,558	1,135,205	1,135,200	-	-	1,135,200	5
Assessor	2,650,241	2,650,241	2,428,741	6,318	-	2,435,059	215,182
Recorder	1,100,322	1,180,577	1,147,467	-	-	1,147,467	33,110
Election Services	583,880	545,355	545,349	-	-	545,349	6
Attorney - Civil Division	1,143,014	1,174,336	1,174,014	-	-	1,174,014	322
Attorney - Criminal Division	4,604,848	4,604,848	4,576,698	-	-	4,576,698	28,150
Attorney - Administration Division	722,671	722,671	679,686	-	-	679,686	42,985
Clerk of Superior Court	2,643,428	2,695,915	2,689,617	-	6,292	2,695,909	6
Superior Court	4,895,519	4,894,019	4,780,418	-	-	4,780,418	113,601
Superior Court - Security	716,623	748,603	748,602	-	-	748,602	1
Superior Court - Collections	397,466	397,466	347,754	-	-	347,754	49,712
Court Trial Services	708,978	774,409	762,652	-	-	762,652	11,757
Conflict Administrator	1,611,936	1,611,936	1,479,747	8,025	-	1,487,772	124,164
Superior Court - Information And Tech	716,528	716,528	616,369	7,500	-	623,869	92,659
Justice Court #1	1,342,885	1,342,885	1,272,382	-	-	1,272,382	70,503
Justice Court #2	565,149	565,149	537,329	-	-	537,329	27,820
Justice Court #3	476,949	480,858	471,514	-	-	471,514	9,344
Constable Precinct #1	318,906	323,302	321,983	-	-	321,983	1,319
Constable Precinct #2	122,495	122,570	122,392	-	-	122,392	178
Attorney - Victim Services	313,286	318,375	318,165	-	-	318,165	210
Public Defender	3,208,843	3,269,287	2,959,602	-	60,444	3,020,046	249,241
General Government	9,190,028	8,227,229	6,194,595	-	29,027	6,223,622	2,003,607
County Administrator - Channel 77	229,552	241,073	227,877	-	-	227,877	13,196
Juvenile Justice Center - Administration	1,679,510	1,676,977	1,320,849	20,514	-	1,341,363	335,614
Juvenile Justice Center - Detention	4,277,134	4,279,667	3,683,114	-	-	3,683,114	596,553
Financial Services	2,926,126	2,998,514	2,947,263	-	-	2,947,263	51,251
Legal Defender	1,486,625	1,486,625	1,394,614	6,524	-	1,401,138	85,487
Human Resources	1,306,103	1,324,038	1,286,913	6,343	-	1,293,256	30,782
General Services	3,900,246	4,115,716	3,728,724	344,188	-	4,072,912	42,804
Information Technology Services	4,272,259	4,398,616	3,651,198	58,384	793,785	4,503,367	(104,751)
Development Services	872,374	863,949	687,728	-	84,496	772,224	91,725
Geographical Information Systems	644,605	644,605	402,627	505,171	176,670	1,084,468	(439,863)
Planning and Zoning	918,338	900,203	692,037	-	-	692,037	208,166
DDS- Customer Service	268,375	273,187	260,210	-	-	260,210	12,977
Superior Court - Adult Prob- Pretrial	483,712	483,712	351,121	-	-	351,121	132,591
Total General Government	65,714,718	65,553,027	59,205,785	974,442	1,154,689	61,334,916	4,218,111
Building Safety	657,345	683,905	660,456	-	-	660,456	23,449
Superior Court - Adult Probation	2,376,742	2,431,463	2,254,884	73,392	4,652	2,332,928	98,535
Adult Prob-Graffiti Abatement	81,595	83,131	81,402	-	-	81,402	1,729
Sheriff - Administration	12,240,384	12,405,439	11,633,874	101,492	153,220	11,888,586	516,853
Sheriff - Medical Examiner	916,835	839,912	722,871	-	-	722,871	117,041
Emergency Services	192,191	194,851	169,343	-	-	169,343	25,508
Total Public Safety	16,465,092	16,638,701	15,522,830	174,884	157,872	15,855,587	783,114
Public Works - Solid Waste Operations	972,056	1,009,531	983,596	23,950	-	1,007,546	1,985
Total Sanitation	972,056	1,009,531	983,596	23,950	-	1,007,546	1,985
Environmental Programs	235,392	235,392	149,944	-	-	149,944	85,448
Total Health	235,392	235,392	149,944	-	-	149,944	85,448
Medical Eligibility Program	14,454,270	14,454,270	14,429,038	-	-	14,429,038	25,232
Public Fiduciary	860,737	860,737	822,087	-	-	822,087	38,650
Total Welfare	15,315,007	15,315,007	15,251,125	-	-	15,251,125	63,882
Public Works - Parks	37,390	82,694	20,093	57,181	-	77,274	5,420
Total Culture and Recreation	37,390	82,694	20,093	57,181	-	77,274	5,420
School Superintendent	420,875	420,875	419,757	-	-	419,757	1,118
Total Education	420,875	420,875	419,757	-	-	419,757	1,118
Total General Fund	\$ 99,160,530	\$ 99,255,227	\$ 91,553,129	\$ 1,230,458	\$ 1,312,561	\$ 94,096,149	\$ 5,159,077

* Variance = Positive / (Negative)

Schedule of Expenditures by Category
Budget and Actual- Capital Improvements Admin Building
 Year Ended June 30, 2024

	Capital Improvements Admin Building			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Revenues:				
Investment income	-	-	\$ 3,404,608	\$ 3,404,608
Total Revenue	-	-	3,404,608	3,404,608
Expenditures:				
Current:				
General government;				
General Services	-	-	8,500	(8,500)
Capital outlay:				
General Services	\$33,476,488	\$33,476,488	19,502,425	13,974,063
Debt Service:				
Principal retirement	160,055	160,055	189,028	(28,973)
Interest and fiscal charges	-	-	24,393	(24,393)
Total Expenditures	33,636,543	33,636,543	19,724,346	13,912,197
Excess (deficiency) of revenues over expenditures	(33,636,543)	(33,636,543)	(16,319,738)	17,316,805
Other financing sources (uses):				
Transfers in	11,000,000	11,000,000	11,000,000	-
Transfers out	(8,423,860)	(8,423,860)	(8,423,860)	-
Total other financing sources (uses)	2,576,140	2,576,140	2,576,140	-
Net change in fund balance	(31,060,403)	(31,060,403)	(13,743,598)	17,316,805
Fund balances - beginning (July 1, 2023)	31,060,403	31,060,403	77,016,429	45,956,026
Fund balances - ending (June 30, 2024)	\$ -	\$ -	\$ 63,272,831	\$ 63,272,831

* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

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**Other Supplementary
Information**

**Nonmajor Governmental Funds
Combining Balance Sheets**

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2024

	Adult Probation					
	Adult Probation	Community	Intensive	Probation	State Aid	Drug Treatment
	Drug Grant 2228	Punishment 2229	Probation 2230	Subsidy 2231	Enhancement 2288	& Education 2309
Assets						
Cash and cash equivalents	-	\$ 12,815	-	\$ 1,067,059	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	124	-	-
Accrued interest	-	24	-	2,144	-	-
Settlements	-	-	-	-	-	-
Due from:						
Other funds	\$ 6,406	3,074	\$ 441,068	86,439	\$ 339,522	\$ 22,468
Other governments	4,898	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 11,304	\$ 15,913	\$ 441,068	\$ 1,155,766	\$ 339,522	\$ 22,468
Liabilities						
Accounts payable	-	\$ 6,876	\$ 55,423	-	-	\$ 337
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	\$ 4,156	-	-
Due to:						
Other funds	\$ 7,537	-	334,717	-	\$ 113,720	6,579
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Total Liabilities	7,537	6,876	390,140	4,156	113,720	6,916
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund Balances						
Nonspendable	-	-	-	-	-	-
Restricted	3,767	9,037	50,928	1,151,610	225,802	15,552
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	3,767	9,037	50,928	1,151,610	225,802	15,552
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,304	\$ 15,913	\$ 441,068	\$ 1,155,766	\$ 339,522	\$ 22,468

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	Federal Narcotics Enforcement 2226
\$ 1,525	-	\$ 31,693	\$ 261,154	\$ 25,012	-	-	\$ 9,222
-	-	-	-	-	-	-	-
-	-	-	502	-	-	-	-
-	-	65	481	-	-	-	19
-	-	-	-	-	-	-	-
40,082	\$ 152,750	-	8,072	85,931	\$ 54,333	\$ 141,890	-
-	-	-	1,125	30,352	26,763	80,606	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,840	-
\$ 41,607	\$ 152,750	\$ 31,758	\$ 271,334	\$ 141,295	\$ 81,096	\$ 230,336	\$ 9,241
\$ 5,755	\$ 20,461	-	\$ 22,000	-	\$ 3,291	\$ 290	-
-	-	-	-	-	-	-	-
-	-	-	321	-	-	8,578	-
559	303,849	-	-	-	50,745	69,935	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,314	324,310	-	22,321	-	54,036	78,803	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,840	-
35,293	-	\$ 31,758	249,013	\$ 141,295	27,060	143,693	\$ 9,241
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(171,560)	-	-	-	-	-	-
35,293	(171,560)	31,758	249,013	141,295	27,060	151,533	9,241
\$ 41,607	\$ 152,750	\$ 31,758	\$ 271,334	\$ 141,295	\$ 81,096	\$ 230,336	\$ 9,241

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2024

	HIDTA		Attorney		Victim Serv		Victim Serv	
	Grant (SBA)	Anti-	Other	Crime Prosecution	Restitution ST	Restitution FED		
	2227	Racketeering	Grants	Enhancement	2330	2331		
		2235	2285	2290				
Assets								
Cash and cash equivalents	-	\$ 539,833	\$ 736,947	-	\$ 142,325	\$ 22,296		
Receivables (net of allowances for uncollectibles):								
Property taxes	-	-	-	-	-	-		
Accounts	-	-	-	-	-	-		
Accrued interest	-	411	-	-	-	481		
Settlements	-	-	-	-	-	-		
Due from:								
Other funds	\$ 108,479	4,275	-	\$ 46,215	-	-		
Other governments	56,385	-	-	26,352	-	-		
Inventory	-	-	-	-	-	-		
Prepaid items	-	32,526	-	-	-	-		
Total Assets	\$ 164,864	\$ 577,045	\$ 736,947	\$ 72,567	\$ 142,325	\$ 22,777		
Liabilities								
Accounts payable	-	\$ 2,883	-	-	-	\$ 20		
Unearned revenue	-	-	-	-	-	-		
Accrued payroll and employee benefits	\$ 8,379	-	-	-	-	-		
Due to:								
Other funds	120,590	-	-	\$ 45,446	-	-		
Deposits held for others	-	-	-	-	-	-		
Retainage payable	-	-	-	-	-	-		
Total Liabilities	128,969	2,883	-	45,446	-	20		
Deferred Inflows of Resources								
Unavailable revenue- property taxes	-	-	-	-	-	-		
Unavailable revenue- settlements	-	-	-	-	-	-		
Total Deferred Inflows of Resources	-	-	-	-	-	-		
Fund balances:								
Nonspendable	-	32,526	-	-	-	-		
Restricted	35,895	541,636	\$ 736,947	27,121	\$ 142,325	22,757		
Committed	-	-	-	-	-	-		
Assigned	-	-	-	-	-	-		
Unassigned	-	-	-	-	-	-		
Total Fund Balances	35,895	574,162	736,947	27,121	142,325	22,757		
Total liabilities, deferred inflows of resources, and fund balances	\$ 164,864	\$ 577,045	\$ 736,947	\$ 72,567	\$ 142,325	\$ 22,777		

Attorney		Clerk of Superior Court			Development Services		Emergency Mgmt
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	Other Grants 2334
\$ 59,503	\$ 16,541	\$ 57,305	\$ 2,368	\$ 29,226	\$ 1,248,198	\$ 5,971,768	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	116	3	59	2,611	12,421	-
-	-	-	-	-	-	-	-
-	3,941	6,833	13,033	-	-	23,801	\$ 157,762
-	-	-	-	-	-	43,086	4,279
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,262
\$ 59,503	\$ 20,482	\$ 64,254	\$ 15,404	\$ 29,285	\$ 1,250,809	\$ 6,051,076	\$ 167,303
-	-	-	-	-	\$ 53,982	\$ 5,697	\$ 637
-	-	-	-	-	-	5,978,196	-
-	-	\$ 450	\$ 1,420	-	-	-	-
-	-	-	-	-	24,250	8,081	186,754
-	-	-	-	-	143,774	-	-
-	-	-	-	-	-	-	-
-	-	450	1,420	-	222,006	5,991,974	187,391
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,262
\$ 59,503	\$ 20,482	63,804	13,984	\$ 29,285	1,028,803	59,102	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(25,350)
59,503	20,482	63,804	13,984	29,285	1,028,803	59,102	(20,088)
\$ 59,503	\$ 20,482	\$ 64,254	\$ 15,404	\$ 29,285	\$ 1,250,809	\$ 6,051,076	\$ 167,303

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2024

	Housing				Juvenile Court	
	Public	Conventional	Section 8	Water Co.	Family	Juvenile
	Housing 2271	13-6-PHA 2273	Voucher Prog 2274	13-6 2275	Counseling 2212	Probation Fees 2232
Assets						
Cash and cash equivalents	-	\$ 1,951,677	\$ 732,545	\$ 236,760	\$ 7,970	\$ 89,749
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	\$ 272,998	39,025	19,023	-	-	-
Accrued interest	68	-	-	-	17	196
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	78,647	53,500	19,786	-	33,906
Other governments	-	51,893	-	-	-	-
Inventory	-	13,006	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total Assets	\$ 273,066	\$ 2,134,248	\$ 805,068	\$ 256,546	\$ 7,987	\$ 123,851
Liabilities						
Accounts payable	\$ 3,895	\$ 121,637	\$ 93,275	\$ 3,913	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	25,828	-	-	-	-	-
Due to:						
Other funds	201,558	16,754	-	132,147	-	\$ 702
Deposits held for others	-	295,667	384,781	-	-	-
Retainage payable	-	-	-	-	-	-
Total Liabilities	231,281	434,058	478,056	136,060	-	702
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	13,006	-	-	-	-
Restricted	41,785	1,687,184	327,012	120,486	\$ 7,987	123,149
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	41,785	1,700,190	327,012	120,486	7,987	123,149
Total liabilities, deferred inflows of resources, and fund balances	\$ 273,066	\$ 2,134,248	\$ 805,068	\$ 256,546	\$ 7,987	\$ 123,851

Juvenile Court								
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	No Child Left Behind 2257	
\$ 10,198	\$ 37,336	\$ 149,559	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	121	312	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,239	93,310	220,574	\$ 1,931	\$ 212,761	\$ 39,092	\$ 25,054	\$ 12,365	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	16,094	-	-	-	2,700	-	-	-
\$ 11,437	\$ 146,861	\$ 370,445	\$ 1,931	\$ 212,761	\$ 41,792	\$ 25,054	\$ 12,365	
-	\$ 831	-	-	\$ 135,622	\$ 302	\$ 677	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	20,787	-	\$ 10,734	65,534	25,532	24,344	\$ 7,851	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	21,618	-	10,734	201,156	25,834	25,021	7,851	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	16,094	-	-	-	2,700	-	-	
\$ 11,437	109,149	\$ 227,445	-	11,605	13,258	33	4,514	
-	-	-	-	-	-	-	-	
-	-	143,000	-	-	-	-	-	
-	-	-	(8,803)	-	-	-	-	
11,437	125,243	370,445	(8,803)	11,605	15,958	33	4,514	
\$ 11,437	\$ 146,861	\$ 370,445	\$ 1,931	\$ 212,761	\$ 41,792	\$ 25,054	\$ 12,365	

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2024

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
Assets						
Cash and cash equivalents	\$ 19,007	\$ 19,196	-	\$ 30,731	-	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	40	38	-	106	-	-
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	22,878	\$ 263,340	113,642	\$ 31,388	\$ 175,233
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	2,359	-	370	-
Total Assets	\$ 19,047	\$ 42,112	\$ 265,699	\$ 144,479	\$ 31,758	\$ 175,233
Liabilities						
Accounts payable	-	\$ 39,965	\$ 183,640	\$ 83,493	\$ 4,146	\$ 35,686
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	74	-	-
Due to:						
Other funds	\$ 16,668	-	49,049	225	17,136	110,805
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Total Liabilities	16,668	39,965	232,689	83,792	21,282	146,491
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	2,359	-	370	-
Restricted	2,379	2,147	30,651	60,687	10,106	28,742
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	2,379	2,147	33,010	60,687	10,476	28,742
Total liabilities, deferred inflows of resources, and fund balances	\$ 19,047	\$ 42,112	\$ 265,699	\$ 144,479	\$ 31,758	\$ 175,233

Juvenile Court	Justice of the Peace Courts		Legal & Public Defenders	Library District		Public Health	
Account	Justice Court	Additional Assess	Defender	LSTA	Other	Health	Rabies
Incentive	Enhancement	SB 1398	Training	Grants	Grants	Grants	Control
2327	2317	2243	2326	2312	2313	2260	2264
\$ 181,393	\$ 1,523,810	\$ 45,800	\$ 50,604	\$ 8,202	\$ 1,000,785	-	\$ 175,855
-	-	-	-	-	-	-	-
-	-	-	850	-	-	-	9,677
-	3,067	-	98	-	-	-	411
-	-	-	-	-	-	-	-
192	76,091	12,702	-	-	820,519	\$ 854,833	-
-	-	-	-	-	-	1,466,046	-
-	-	-	-	-	-	-	-
-	-	-	2,505	-	-	10,597	-
\$ 181,585	\$ 1,602,968	\$ 58,502	\$ 54,057	\$ 8,202	\$ 1,821,304	\$ 2,331,476	\$ 185,943
-	\$ 3,688	-	\$ 12,743	-	-	\$ 167,257	\$ 25,758
-	-	-	-	-	-	-	-
-	7,666	-	-	-	-	37,812	5,642
\$ 12,329	28,381	-	1,660	-	-	1,077,301	27,904
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
12,329	39,735	-	14,403	-	-	1,282,370	59,304
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,505	-	-	10,597	-
169,256	-	\$ 58,502	37,149	\$ 8,202	\$ 1,821,304	1,038,509	-
-	1,563,233	-	-	-	-	-	126,639
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
169,256	1,563,233	58,502	39,654	8,202	1,821,304	1,049,106	126,639
\$ 181,585	\$ 1,602,968	\$ 58,502	\$ 54,057	\$ 8,202	\$ 1,821,304	\$ 2,331,476	\$ 185,943

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2024

	Public Health	Public Works	Recorder		Superintendent
	AZ-ONE	Waste	Recorder's	HAVA	School
	Opioids	Tire	Fund	Fund	Grants
	2366	2204	2205	2203	2281
Assets					
Cash and cash equivalents	\$ 1,387,106	\$ 291,047	\$ 501,135	\$ 123,312	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	5,301	-	-	\$ 397,259
Accrued interest	2,773	670	1,076	258	-
Settlements	6,618,586	-	-	-	-
Due from:					
Other funds	-	-	30	-	-
Other governments	-	108,549	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	428	-	-	-
Total Assets	\$ 8,008,465	\$ 405,995	\$ 502,241	\$ 123,570	\$ 397,259
Liabilities					
Accounts payable	-	\$ 64,905	\$ 2,335	\$ 1,435	-
Unearned revenue	-	-	-	-	-
Accrued payroll and employee benefits	-	3,226	1,240	-	-
Due to:					
Other funds	-	18,635	4,502	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
Total Liabilities	-	86,766	8,077	1,435	-
Deferred Inflows of Resources					
Unavailable revenue- property taxes	-	-	-	-	-
Unavailable revenue- settlements	\$ 6,618,586	-	-	-	-
Total Deferred Inflows of Resources	6,618,586	-	-	-	-
Fund balances:					
Nonspendable	-	428	-	-	-
Restricted	1,389,879	318,801	494,164	122,135	\$ 397,259
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	1,389,879	319,229	494,164	122,135	397,259
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,008,465	\$ 405,995	\$ 502,241	\$ 123,570	\$ 397,259

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
\$ 314,132	-	\$ 322,686	\$ 111,078	\$ 2,117,413	-	\$ 396,293	\$ 3,501
-	-	-	-	-	-	-	-
-	-	-	4,365	-	-	20,326	358
-	-	693	-	-	-	822	7
-	-	-	-	-	-	-	-
92,091	\$ 114,945	85,661	450	41,183	-	-	-
268,423	46,002	32,521	-	176,338	\$ 650,949	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,700	-	154	-
\$ 674,646	\$ 160,947	\$ 441,561	\$ 115,893	\$ 2,337,634	\$ 650,949	\$ 417,595	\$ 3,866
-	\$ 1,174	-	\$ 229	\$ 136,599	-	\$ 432	\$ 2,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,005	-
-	89,095	-	272	19,536	\$ 643,067	9,665	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	90,269	-	501	156,135	643,067	12,102	2,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,700	-	154	-
\$ 674,646	70,678	\$ 441,561	115,392	2,178,799	7,882	405,339	1,366
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
674,646	70,678	441,561	115,392	2,181,499	7,882	405,493	1,366
\$ 674,646	\$ 160,947	\$ 441,561	\$ 115,893	\$ 2,337,634	\$ 650,949	\$ 417,595	\$ 3,866

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2024

	Sheriff- Jail District		Superior Court			
	Facility	Other	Case Processing	Conciliation	Child Support	Domestic
	Commissary 2286	Jail Grants 2308	Assistance 2206	Court 2211	Enforcement 2215	Relations 2217
Assets						
Cash and cash equivalents	\$ 731,722	\$ 849,200	\$ 88,731	\$ 67,913	-	\$ 80,538
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	101,495	-	-	-	\$ 2,269	-
Accrued interest	1,564	1,845	-	136	-	166
Settlements	-	-	-	-	-	-
Due from:						
Other funds	244	18,493	-	25,177	112,975	-
Other governments	-	-	-	-	46,198	-
Inventory	-	-	-	-	-	-
Prepaid items	-	38,601	-	-	-	-
Total Assets	\$ 835,025	\$ 908,139	\$ 88,731	\$ 93,226	\$ 161,442	\$ 80,704
Liabilities						
Accounts payable	\$ 13,142	\$ 15,153	-	\$ 342	-	\$ 176
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	7,197	-	\$ 1,096	2,520	-	-
Due to:						
Other funds	81,058	26,777	-	-	\$ 15,560	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Total Liabilities	101,397	41,930	1,096	2,862	15,560	176
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	38,601	-	-	-	-
Restricted	733,628	827,608	87,635	90,364	145,882	80,528
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	733,628	866,209	87,635	90,364	145,882	80,528
Total liabilities, deferred inflows of resources, and fund balances	\$ 835,025	\$ 908,139	\$ 88,731	\$ 93,226	\$ 161,442	\$ 80,704

Superior Court							Treasurer
Local Court Assistance 2221	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
\$ 160,201	-	\$ 80,319	\$ 4,127	\$ 182,935	\$ 335,230	\$ 132,626	\$ 190,038
-	-	-	-	-	-	-	-
-	-	1,420	-	-	1,200	-	-
333	-	154	3	345	676	271	395
-	-	-	-	-	-	-	-
17,865	\$ 28,494	15,397	-	-	42,894	3,812	13
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	90	-
\$ 178,399	\$ 28,494	\$ 97,290	\$ 4,130	\$ 183,280	\$ 380,000	\$ 136,799	\$ 190,446
-	-	\$ 11,179	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	855	-	-	\$ 1,632	\$ 525	-
\$ 156,138	\$ 11,323	-	\$ 8,340	\$ 36,242	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
156,138	11,323	12,034	8,340	36,242	1,632	525	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	90	-
22,261	17,171	85,256	-	-	-	136,184	\$ 190,446
-	-	-	-	147,038	378,368	-	-
-	-	-	-	-	-	-	-
-	-	-	(4,210)	-	-	-	-
22,261	17,171	85,256	(4,210)	147,038	378,368	136,274	190,446
\$ 178,399	\$ 28,494	\$ 97,290	\$ 4,130	\$ 183,280	\$ 380,000	\$ 136,799	\$ 190,446

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Special Revenue Funds
June 30, 2024

	Other- Miscellaneous			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	\$ 903,102	\$ 267,930	\$ 1,147,083	-	\$ 29,254	\$ 426,207
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	49,509	-	-	-
Accounts	-	-	-	-	2,741	-
Accrued interest	5,853	533	2,552	-	473	738
Settlements	-	-	-	-	-	-
Due from:						
Other funds	21,723	-	66	\$ 35,516	-	-
Other governments	127,224	-	-	97,894	1,398,533	-
Inventory	-	-	-	-	-	-
Prepaid items	954	-	-	-	-	-
Total Assets	\$ 1,058,856	\$ 268,463	\$ 1,199,210	\$ 133,410	\$ 1,431,001	\$ 426,945
Liabilities						
Accounts payable	\$ 21,181	-	\$ 38,538	\$ 93	\$ 1,398,533	-
Unearned revenue	-	-	35,393	-	-	-
Accrued payroll and employee benefits	789	-	-	-	-	-
Due to:						
Other funds	2,643	\$ 180,973	120,236	123,592	-	-
Deposits held for others	7,345	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
Total Liabilities	31,958	180,973	194,167	123,685	1,398,533	-
Deferred Inflows of Resources						
Unavailable revenue- property taxes	-	-	7,059	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	7,059	-	-	-
Fund balances:						
Nonspendable	954	-	-	-	-	-
Restricted	1,025,944	87,490	191,394	9,725	32,468	\$ 426,945
Committed	-	-	-	-	-	-
Assigned	-	-	806,590	-	-	-
Unassigned	-	-	-	-	-	-
Total Fund Balances	1,026,898	87,490	997,984	9,725	32,468	426,945
Total liabilities, deferred inflows of resources, and fund balances	\$ 1,058,856	\$ 268,463	\$ 1,199,210	\$ 133,410	\$ 1,431,001	\$ 426,945

Other - Miscellaneous								
CDBG 2296	Comm Dev. Other Grants 2351	Emergency Rental Assistance Prog 2400A	Grants Other-Admin 2400	AZCAREs Grant 2401	LATC Fund 2402	Martinez Lake Fire 2450	Other Nonmajor Funds Misc	
-	-	\$ 111,627	\$ 142,338	\$ 31,641	\$ 4,165,149	\$ 533	\$ 15,259	
-	-	-	-	-	-	2,860	-	
-	-	-	-	-	-	-	-	
-	-	535	-	-	9,918	-	41	
-	-	-	-	-	-	-	-	
\$ 104,681	\$ 16,137	-	-	-	-	692	8,620	
163,000	159,581	-	-	-	-	-	7,242	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
\$ 267,681	\$ 175,718	\$ 112,162	\$ 142,338	\$ 31,641	\$ 4,175,067	\$ 4,085	\$ 31,162	
\$ 268,107	\$ 494,774	-	-	-	\$ 510,389	-	\$ 5,606	
-	-	\$ 111,850	-	-	3,428,085	\$ 2,239	-	
-	-	-	-	-	-	-	-	
45,256	396,641	312	-	-	37,048	-	6,364	
98,697	-	-	-	-	-	-	-	
-	72,908	-	-	-	199,545	-	-	
412,060	964,323	112,162	-	-	4,175,067	2,239	11,971	
-	-	-	-	-	-	311	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	311	-	
-	-	-	-	-	-	-	-	
-	-	-	\$ 142,338	\$ 31,641	-	1,535	19,191	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
(144,379)	(788,605)	-	-	-	-	-	-	
(144,379)	(788,605)	-	142,338	31,641	-	1,535	19,191	
\$ 267,681	\$ 175,718	\$ 112,162	\$ 142,338	\$ 31,641	\$ 4,175,067	\$ 4,085	\$ 31,162	

	Total Special Revenue Funds
Assets	
Cash and cash equivalents	\$ 32,217,373
Receivables (net of allowances for uncollectibles):	
Property taxes	52,369
Accounts	878,933
Accrued interest	56,139
Settlements	6,618,586
Due from:	
Other funds	5,696,516
Other governments	5,074,239
Inventory	13,006
Prepaid items	123,180
Total Assets	\$ 50,730,341
Liabilities	
Accounts payable	\$ 4,081,002
Unearned revenue	9,555,763
Accrued payroll and employee benefits	121,411
Due to:	
Other funds	5,153,438
Deposits held for others	930,264
Retainage payable	272,453
Total Liabilities	20,114,331
Deferred Inflows of Resources	
Unavailable revenue- property taxes	7,370
Unavailable revenue- settlements	6,618,586
Total Deferred Inflows of Resources	6,625,956
Fund balances:	
Nonspendable	136,186
Restricted	21,831,906
Committed	2,215,278
Assigned	949,590
Unassigned	(1,142,906)
Total Fund Balances	23,990,054
Total liabilities, deferred inflows of resources, and fund balances	\$ 50,730,341

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YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Debt Service Funds

June 30, 2024

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts		
			El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548
Assets					
Cash and cash equivalents	\$ 99,685	\$ 479,556	\$ 15	\$ 15,663	\$ 758,366
Receivables (net of allowances for uncollectibles):					
Accounts	-	72,921	-	-	-
Special assessment	-	997	-	-	1,614
Due from:					
Other funds	-	1	-	-	45
Investment held by trustee - restricted	5,436,390	-	-	-	-
Total Assets	\$ 5,536,075	\$ 553,475	\$ 19,929	\$ 87,805	\$ 1,898,230
Liabilities					
Due to:					
Other funds	-	\$ 525	\$ 15	-	-
Interest and fiscal charges payable	\$ 3,910,000	-	-	-	-
Revenue bonds payable	1,526,376	-	-	-	-
Total Liabilities	5,436,376	525	15	-	-
Deferred Inflows of Resources					
Unavailable revenue- special assessments	-	-	19,914	\$ 72,142	\$ 1,138,205
Total Deferred Inflows of Resources	-	-	19,914	72,142	1,138,205
Fund Balances					
Restricted	-	-	-	14,102	-
Committed	99,699	552,950	-	1,561	760,025
Total Fund Balances	99,699	552,950	-	15,663	760,025
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,536,075	\$ 553,475	\$ 19,929	\$ 87,805	\$ 1,898,230

Exhibit I - 2

<u>Imp Dist</u> Tacna Debt 3549	<u>Library District</u> Debt Service 3547	Total Debt Service Funds
\$ 170,637	\$ 347,124	\$ 1,871,046
-	-	72,921
359	3,514	6,484
-	-	46
-	2,509,941	7,946,331
\$ 458,268	\$ 2,860,579	\$ 11,414,361
\$ 45	-	\$ 585
-	\$ 2,005,000	5,915,000
-	504,941	2,031,317
45	2,509,941	7,946,902
287,272	-	1,517,533
287,272	-	1,517,533
-	-	14,102
170,951	350,638	1,935,824
170,951	350,638	1,949,926
\$ 458,268	\$ 2,860,579	\$ 11,414,361

YUMA COUNTY
Combining Balance Sheet
Nonmajor Governmental Funds- Capital Projects Funds
June 30, 2024

	General Capital Projects 4407	Jail District Capital Projects 4403	Improvement Districts		Library District Capital Projects 4720
			El Prado Estates 4717	Tacna Water 4723	
Assets					
Cash and cash equivalents	\$ 5,216,247	\$ 9,692,770	\$ 65	\$ 19,472	\$ 782,473
Receivables (net of allowances for uncollectibles):					
Accrued interest	11,291	20,563	-	594	1,819
Due from:					
Other funds	806	38,024	-	8,532	-
Other governments	4	-	-	-	-
Investment held by trustee - restricted	-	-	-	-	-
Total Assets	\$ 5,228,348	\$ 9,751,357	\$ 65	\$ 28,598	\$ 784,292
Liabilities					
Accounts payable	\$ 187,190	\$ 73,782	-	\$ 672,454	-
Due to:					
Other funds	37,500	27,064	\$ 65	5,129	-
Other governments	-	-	-	-	-
Retainage payable	90,146	-	-	461,679	-
Total Liabilities	314,836	100,846	65	1,139,262	-
Fund balances					
Restricted	-	-	-	-	-
Committed	4,912,512	9,650,511	-	-	\$ 784,292
Unassigned	1,000	-	-	(1,110,664)	-
Total Fund Balances	4,913,512	9,650,511	-	(1,110,664)	784,292
Total liabilities, deferred inflows of resources, and fund balances	\$ 5,228,348	\$ 9,751,357	\$ 65	\$ 28,598	\$ 784,292

Exhibit I - 3

Health District	OTHER		Total
Building Projects 4410	Misc Projects 4408	Orange Grove- Mesa Verde 4724	Capital Projects Funds
\$ 7,516,117	-	\$ 30,184	\$ 23,257,328
13,180	-	92	47,539
-	-	-	47,362
-	-	115,823	115,827
-	-	-	-
\$ 7,529,297	\$ -	\$ 146,099	\$ 23,468,056
\$ 167,455	-	\$ 111,993	\$ 1,212,874
45	\$ 4,831	-	74,634
-	720,563	-	720,563
-	-	-	551,825
167,500	725,394	111,993	2,559,896
7,361,797	-	-	7,361,797
-	-	34,106	15,381,421
-	(725,394)	-	(1,835,058)
7,361,797	(725,394)	34,106	20,908,160
\$ 7,529,297	\$ -	\$ 146,099	\$ 23,468,056

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Assets				
Cash and cash equivalents	\$ 32,217,373	\$ 1,871,046	\$ 23,257,328	\$ 57,345,747
Receivables (net of allowances for uncollectibles):				
Property taxes	52,369	-	-	52,369
Accounts	878,933	72,921	-	951,854
Special assessments	-	1,517,533	-	1,517,533
Accrued interest	56,139	6,484	47,539	110,162
Settlements	6,618,586	-	-	6,618,586
Due from:				
Other funds	5,696,516	46	47,362	5,743,924
Other governments	5,074,239	-	115,827	5,190,066
Inventory	13,006	-	-	13,006
Prepaid items	123,180	-	-	123,180
Investment held by trustee - restricted	-	7,946,331	-	7,946,331
Total Assets	\$ 50,730,341	\$ 11,414,361	\$ 23,468,056	\$ 85,612,758
Liabilities				
Accounts payable	\$ 4,081,002	-	\$ 1,212,874	\$ 5,293,876
Unearned revenue	9,555,763	-	-	9,555,763
Accrued payroll and employee benefits	121,411	-	-	121,411
Due to:				
Other funds	5,153,438	\$ 585	74,634	5,228,657
Other governments	-	-	720,563	720,563
Deposits held for others	930,264	-	-	930,264
Retainage payable	272,453	-	551,825	824,278
Interest and fiscal charges payable	-	5,915,000	-	5,915,000
Revenue bonds payable	-	2,031,317	-	2,031,317
Total Liabilities	20,114,331	7,946,902	2,559,896	30,621,129
Deferred Inflows of Resources				
Unavailable revenue- property taxes	7,370	-	-	7,370
Unavailable revenue- special assessments	-	1,517,533	-	1,517,533
Unavailable revenue- settlements	6,618,586	-	-	6,618,586
Total Deferred Inflows of Resources	6,625,956	1,517,533	-	8,143,489
Fund balances				
Nonspendable	136,186	-	-	136,186
Restricted	21,831,906	14,102	7,361,797	29,207,805
Committed	2,215,278	1,935,824	15,381,421	19,532,523
Assigned	949,590	-	-	949,590
Unassigned	(1,142,906)	-	(1,835,058)	(2,977,964)
Total Fund Balances	23,990,054	1,949,926	20,908,160	46,848,140
Total liabilities, deferred inflows of resources, and fund balances	\$ 50,730,341	\$ 11,414,361	\$ 23,468,056	\$ 85,612,758

**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, 2024

	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	\$ 27,253	\$ 71,711	\$ 2,140,500	-	\$ 1,651,139	\$ 136,550
Charges for services	-	-	-	\$ 493,094	-	-
Fines and forfeits	-	-	-	870	-	-
Investment income	-	1,858	125	35,888	9,600	627
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	2,165	-	-
Total Revenues	27,253	73,569	2,140,625	532,017	1,660,739	137,177
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	23,486	72,082	2,140,500	302,259	1,651,139	138,567
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	23,486	72,082	2,140,500	302,259	1,651,139	138,567
Excess (deficiency) of revenues over expenditures	3,767	1,487	125	229,758	9,600	(1,390)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	5,630	-	-	-	-	-
Transfers out	-	-	-	(5,630)	-	-
Total Other financing sources (uses)	5,630	-	-	(5,630)	-	-
Net change in fund balance	9,397	1,487	125	224,128	9,600	(1,390)
Fund balances / (deficits), July 1, 2023	(5,630)	7,550	50,803	927,482	216,202	16,942
Fund balances / (deficits), June 30, 2024	\$ 3,767	\$ 9,037	\$ 50,928	\$ 1,151,610	\$ 225,802	\$ 15,552

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	Federal Narcotics Enforcement 2226
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 168,099	\$ 364,461	-	\$ 55,389	\$ 142,967	\$ 154,166	\$ 433,473	-
-	-	\$ 6,207	-	-	-	-	-
2,275	-	-	-	-	-	-	-
601	-	1,053	5,882	-	-	-	\$ 1,338
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
170,975	364,461	7,260	61,271	142,967	154,166	433,473	1,338
-	-	-	-	190,621	205,444	482,089	-
168,822	364,460	768	42,033	-	-	-	2,032
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
168,822	364,460	768	42,033	190,621	205,444	482,089	2,032
2,153	1	6,492	19,238	(47,654)	(51,278)	(48,616)	(694)
-	-	-	-	-	-	-	-
-	-	-	-	110,417	34,663	146,403	-
-	-	-	-	-	-	-	-
-	-	-	-	110,417	34,663	146,403	-
2,153	1	6,492	19,238	62,763	(16,615)	97,787	(694)
33,140	(171,561)	25,266	229,775	78,532	43,675	53,746	9,935
\$ 35,293	\$ (171,560)	\$ 31,758	\$ 249,013	\$ 141,295	\$ 27,060	\$ 151,533	\$ 9,241

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Attorney					
	HIDTA Grant (SBA) 2227	Anti- Racketeering 2235	Other Grants 2285	Crime Prosecution Enhancement 2290	Victim Serv Restitution ST 2330	Victim Serv Restitution FED 2331
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 271,971	-	\$ -	\$ 143,812	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	\$ 232,592	-	-	-	-
Investment income	-	38,534	2,266	716	\$ 1,586	\$ 6,451
Rents	-	-	-	-	-	-
Miscellaneous	-	1,816	-	-	15,875	-
Total Revenues	271,971	272,942	2,266	144,528	17,461	6,451
Expenditures:						
Current:						
General government	-	-	-	228,065	-	162
Public safety	313,849	81,003	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	8,356	-	-	-	-
Total Expenditures	313,849	89,359	-	228,065	-	162
Excess (deficiency) of revenues over expenditures	(41,878)	183,583	2,266	(83,537)	17,461	6,289
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	61,665	-	-	54,553	-	-
Transfers out	-	(109,923)	-	-	-	-
Total Other financing sources (uses)	61,665	(109,923)	-	54,553	-	-
Net change in fund balance	19,787	73,660	2,266	(28,984)	17,461	6,289
Fund balances / (deficits), July 1, 2023	16,108	500,502	\$ 734,681	56,105	124,864	16,468
Fund balances / (deficits), June 30, 2024	\$ 35,895	\$ 574,162	\$ 736,947	\$ 27,121	\$ 142,325	\$ 22,757

Attorney		Clerk of Superior Court			Development Services		Emergency Mgmt
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	Other Grants 2334
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	\$ 47,700	-	-	-	-	\$ 63,505	\$ 288,022
-	-	-	\$ 46,733	-	-	-	-
-	-	\$ 24,438	-	\$ 5,062	-	-	-
\$ 857	-	2,655	1,175	984	\$ 52,465	100,868	-
-	-	-	-	-	-	-	-
-	-	-	-	-	7,300	-	-
857	47,700	27,093	47,908	6,046	59,765	164,373	288,022
-	56,804	29,695	67,688	-	-	63,505	-
-	-	-	-	-	-	-	232,923
-	-	-	-	-	34,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	56,804	29,695	67,688	-	34,000	63,505	232,923
857	(9,104)	(2,602)	(19,780)	6,046	25,765	100,868	55,099
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
857	(9,104)	(2,602)	(19,780)	6,046	25,765	100,868	55,099
\$ 58,646	29,586	66,406	33,764	23,239	1,003,038	(41,766)	(75,187)
\$ 59,503	\$ 20,482	\$ 63,804	\$ 13,984	\$ 29,285	\$ 1,028,803	\$ 59,102	\$ (20,088)

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Housing				Juvenile Court	
	Public Housing 2271	Conventional 13-6-PHA 2273	Section 8 Voucher Prog 2274	Water Co. 13-6 2275	Family Counseling 2212	Juvenile Probation Fees 2232
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 1,365,533	\$ 3,304,600	-	\$ 27,168	\$ 17,050
Charges for services	-	-	-	-	-	31,631
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 9,351	47,397	12,565	\$ 4,077	460	5,651
Rents	-	515,398	-	-	-	-
Miscellaneous	-	48,360	24,599	-	-	-
Total Revenues	9,351	1,976,689	3,341,764	4,077	27,628	54,332
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	27,168	83,122
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	1,661,655	3,249,171	7,785	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	1,661,655	3,249,171	7,785	27,168	83,122
Excess (deficiency) of revenues over expenditures	9,351	315,034	92,593	(3,708)	460	(28,790)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	9,351	315,034	92,593	(3,708)	460	(28,790)
Fund balances / (deficits), July 1, 2023	32,434	1,385,156	234,419	124,194	7,527	151,939
Fund balances / (deficits), June 30, 2024	\$ 41,785	\$ 1,700,190	\$ 327,012	\$ 120,486	\$ 7,987	\$ 123,149

Juvenile Court							
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	No Child Left Behind 2257
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	\$ 171,674	-	\$ 12,500	\$ 602,337	\$ 186,590	\$ 31,463	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,875	\$ 7,833	-	-	333	-	-
-	-	-	-	-	-	-	-
\$ 204	-	-	-	-	553	-	-
204	175,549	7,833	12,500	602,337	187,476	31,463	-
-	-	-	-	-	-	32,268	-
-	198,676	-	12,500	602,121	189,677	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	198,676	-	12,500	602,121	189,677	32,268	-
204	(23,127)	7,833	-	216	(2,201)	(805)	-
-	-	-	-	-	-	-	-
-	-	-	-	12,146	-	-	-
-	-	(12,146)	-	-	-	-	-
-	-	(12,146)	-	12,146	-	-	-
204	(23,127)	(4,313)	-	12,362	(2,201)	(805)	-
11,233	148,370	374,758	(8,803)	(757)	18,159	838	\$ 4,514
\$ 11,437	\$ 125,243	\$ 370,445	\$ (8,803)	\$ 11,605	\$ 15,958	\$ 33	\$ 4,514

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 79,876	\$ 1,163,209	\$ 624,617	\$ 116,478	\$ 795,531
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 795	168	1,644	3,610	489	248
Rents	-	-	-	-	-	-
Miscellaneous	-	-	239	-	-	-
Total Revenues	795	80,044	1,165,092	628,227	116,967	795,779
Expenditures:						
Current:						
General government	-	79,875	-	-	-	-
Public safety	-	-	1,163,208	624,728	116,521	795,531
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	-	79,875	1,163,208	624,728	116,521	795,531
Excess (deficiency) of revenues over expenditures	795	169	1,884	3,499	446	248
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	795	169	1,884	3,499	446	248
Fund balances / (deficits), July 1, 2023	1,584	1,978	31,126	57,188	10,030	28,494
Fund balances / (deficits), June 30, 2024	\$ 2,379	\$ 2,147	\$ 33,010	\$ 60,687	\$ 10,476	\$ 28,742

Juvenile Court	Justice of the Peace Courts		Legal & Public Defenders	Library District		Public Health District	
Account Incentive 2327	Justice Court Enhancement 2317	Additional Assess SB 1398 2243	Defender Training 2326	LSTA Grants 2312	Other Grants 2313	Health Grants 2260	Rabies Control 2264
-	-	-	-	-	-	-	-
-	\$ 5,084	-	\$ 19,734	\$ 71,000	\$ 1,000	\$ 5,431,351	\$ 15,562
-	-	-	-	-	-	-	-
-	682,761	\$ 14,710	-	-	-	-	779
-	49,335	1,109	2,518	492	3,984	37,332	12,540
-	-	-	-	-	-	-	-
-	107	-	-	-	153,501	25,100	670
-	737,287	15,819	22,252	71,492	158,485	5,493,783	29,551
-	411,269	-	39,309	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,765,622	440,819
-	-	-	-	-	-	-	-
-	-	-	-	70,055	118,826	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,823	-
-	411,269	-	39,309	70,055	118,826	5,775,445	440,819
-	326,018	15,819	(17,057)	1,437	39,659	(281,662)	(411,268)
-	-	-	-	-	-	-	-
-	4,499	-	-	-	-	445,000	455,000
-	(12,113)	(2,443)	-	-	-	-	-
-	(7,614)	(2,443)	-	-	-	445,000	455,000
-	318,404	13,376	(17,057)	1,437	39,659	163,338	43,732
169,256	1,244,829	45,126	56,711	6,765	1,781,645	885,768	82,907
\$ 169,256	\$ 1,563,233	\$ 58,502	\$ 39,654	\$ 8,202	\$ 1,821,304	\$ 1,049,106	\$ 126,639

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Public Health	Public Works	Recorder		Superintendent
	AZ-ONE Opioids 2366	Waste Tire 2204	Recorder's Fund 2205	HAVA Fund 2203	School Grants 2281
Revenues:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	\$ 464,724	-	-	\$ 118,614
Charges for services	-	145,071	\$ 118,196	-	-
Fines and forfeits	\$ 890,757	-	-	-	-
Investment income	26,712	11,701	20,172	\$ 6,780	-
Rents	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenues	917,469	621,496	138,368	6,780	118,614
Expenditures:					
Current:					
General government	-	-	79,499	29,871	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	653,520	-	-	-
Health	253,335	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	69,869
Capital Outlay	-	-	14,953	10,000	-
Total Expenditures	253,335	653,520	94,452	39,871	69,869
Excess (deficiency) of revenues over expenditures	664,134	(32,024)	43,916	(33,091)	48,745
Other financing sources (uses):					
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-
Net change in fund balance	664,134	(32,024)	43,916	(33,091)	48,745
Fund balances / (deficits), July 1, 2023	725,745	351,253	450,248	155,226	348,514
Fund balances / (deficits), June 30, 2024	\$ 1,389,879	\$ 319,229	\$ 494,164	\$ 122,135	\$ 397,259

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
-	-	-	-	-	-	-	-
\$ 588,980	\$ 69,324	\$ 217,632	\$ 16,650	\$ 7,089,557	\$ 2,558,528	\$ 191,133	-
-	-	-	13,800	-	-	-	\$ 3,416
-	-	-	-	3,753	-	-	-
3,003	-	11,666	1,034	70,757	-	14,419	140
-	-	-	-	-	-	-	-
-	-	-	12,602	-	-	6,950	-
591,983	69,324	229,298	44,086	7,164,067	2,558,528	212,502	3,556
-	-	-	-	-	-	-	-
430,200	12,249	328,192	18,222	6,912,211	2,276,095	123,701	5,500
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
106,770	57,415	-	-	36,457	103,700	-	-
536,970	69,664	328,192	18,222	6,948,668	2,379,795	123,701	5,500
55,013	(340)	(98,894)	25,864	215,399	178,733	88,801	(1,944)
-	-	-	-	20	499	-	-
65,937	-	160,000	-	-	-	-	-
-	-	-	-	-	-	-	-
65,937	-	160,000	-	20	499	-	-
120,950	(340)	61,106	25,864	215,419	179,232	88,801	(1,944)
553,696	71,018	380,455	89,528	1,966,080	(171,350)	316,692	3,310
\$ 674,646	\$ 70,678	\$ 441,561	\$ 115,392	\$ 2,181,499	\$ 7,882	\$ 405,493	\$ 1,366

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Sheriff- Jail District		Superior Court			
	Facility Commissary 2286	Other Jail Grants 2308	Case Proceasing Assistance 2206	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 312,006	-	-	\$ 224,526	-
Charges for services	\$ 234,158	-	-	-	12,553	-
Fines and forfeits	-	-	-	\$ 68,694	-	\$ 6,663
Investment income	32,537	27,598	-	4,372	36	3,163
Rents	-	-	-	-	-	-
Miscellaneous	272,002	-	-	396	5,824	-
Total Revenues	538,697	339,604	-	73,462	242,939	9,826
Expenditures:						
Current:						
General government	-	-	\$ 47,638	97,229	238,164	2,784
Public safety	528,475	176,202	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	23,162	-	-	-	-
Total Expenditures	528,475	199,364	47,638	97,229	238,164	2,784
Excess (deficiency) of revenues over expenditures	10,222	140,240	(47,638)	(23,767)	4,775	7,042
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(36)	-	-	-	-	-
Total Other financing sources (uses)	(36)	-	-	-	-	-
Net change in fund balance	10,186	140,240	(47,638)	(23,767)	4,775	7,042
Fund balances / (deficits), July 1, 2023	723,442	725,969	135,273	114,131	141,107	73,486
Fund balances / (deficits), June 30, 2024	\$ 733,628	\$ 866,209	\$ 87,635	\$ 90,364	\$ 145,882	\$ 80,528

Superior Court							Treasurer
Local Court Assistance 2221	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	-	-
-	-	-	-	-	-	-	\$ 9,734
\$ 156,138	\$ 111,286	\$ 104,990	-	\$ 143,719	155,229	\$ 32,106	-
4,382	131	3,788	141	7,304	12,930	5,142	7,091
-	-	-	-	-	-	-	-
-	-	23,481	-	-	-	-	9,130
160,520	111,417	132,259	25,141	151,023	171,359	37,248	25,955
-	105,045	142,516	-	163,270	128,107	23,388	4,311
-	-	-	27,058	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	105,045	142,516	27,058	163,270	128,107	23,388	4,311
160,520	6,372	(10,257)	(1,917)	(12,247)	43,252	13,860	21,644
-	-	-	-	-	-	-	-
-	-	-	-	-	12,113	-	-
(156,138)	-	-	-	-	-	-	-
(156,138)	-	-	-	-	12,113	-	-
4,382	6,372	(10,257)	(1,917)	(12,247)	55,365	13,860	21,644
17,879	10,799	95,513	(2,293)	159,285	323,003	122,414	168,802
\$ 22,261	\$ 17,171	\$ 85,256	\$ (4,210)	\$ 147,038	\$ 378,368	\$ 136,274	\$ 190,446

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	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	-	-	\$ 1,238,985	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 3,362,129	\$ 89,192	-	\$ 328,650	\$ 12,539,451	\$ 153,807
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	114,688	-	-	-	-
Investment income	94,188	6,047	50,423	-	3,416	9,673
Rents	-	-	-	-	-	-
Miscellaneous	2,355	-	-	-	-	-
Total Revenues	3,458,672	209,927	1,289,408	328,650	12,542,867	163,480
Expenditures:						
Current:						
General government	-	-	1,201,431	351,575	-	-
Public safety	-	-	-	-	-	-
Highways and streets	621,907	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	3,920
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	12,546,122	-
Capital Outlay	-	-	-	-	-	-
Total Expenditures	621,907	-	1,201,431	351,575	12,546,122	3,920
Excess (deficiency) of revenues over expenditures	2,836,765	209,927	87,977	(22,925)	(3,255)	159,560
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	31,421	-	-	-
Transfers out	(2,332,000)	(180,973)	-	-	-	-
Total Other financing sources (uses)	(2,332,000)	(180,973)	31,421	-	-	-
Net change in fund balance	504,765	28,954	119,398	(22,925)	(3,255)	159,560
Fund balances / (deficits), July 1, 2023	522,133	58,536	878,586	32,650	35,723	267,385
Fund balances / (deficits), June 30, 2024	\$ 1,026,898	\$ 87,490	\$ 997,984	\$ 9,725	\$ 32,468	\$ 426,945

Other - Miscellaneous							
CDBG 2296	Comm Dev. Other Grants 2351	Emergency Rental Assistance Prog 2400A	Grants Other-Admin 2400	AZCAREs Grant 2401	LATC Fund 2402	Martinez Lake Fire 2450	Other Nonmajor Funds Misc
-	-	-	-	-	-	\$ 63,821	-
\$ 1,052,742	\$ 585,373	-	-	-	\$ 5,538,877	-	\$ 38,860
-	-	-	-	-	-	-	19
29	37	\$ 3,872	-	-	214,429	-	1,451
-	-	-	-	-	-	-	-
-	5,000	85	-	-	9,214	1	9,110
1,052,771	590,410	3,957	-	-	5,762,520	63,822	49,440
1,060,002	458,274	3,957	-	-	10,740	63,039	38,151
-	-	-	-	-	-	-	2,224
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
247,210	920,741	-	-	-	5,751,780	-	-
1,307,212	1,379,015	3,957	-	-	5,762,520	63,039	40,375
(254,441)	(788,605)	-	-	-	-	783	9,065
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(3,095)
-	-	-	-	-	-	-	(3,095)
(254,441)	(788,605)	-	-	-	-	783	5,970
110,062	-	-	\$ 142,338	\$ 31,641	-	752	13,221
\$ (144,379)	\$ (788,605)	-	\$ 142,338	\$ 31,641	-	\$ 1,535	\$ 19,191

	Total Special Revenue Funds
Revenues:	
Taxes	\$ 1,302,806
Licenses and permits	15,562
Intergovernmental	55,756,468
Charges for services	1,114,612
Fines and forfeits	2,751,510
Investment income	1,129,901
Rents	515,398
Miscellaneous	636,639
Total Revenues	63,222,896
Expenditures:	
Current:	
General government	6,135,785
Public safety	20,187,504
Highways and streets	655,907
Sanitation	653,520
Health	6,463,696
Welfare	4,918,611
Culture and recreation	188,881
Education	12,615,991
Capital Outlay	7,290,367
Total Expenditures	59,110,262
Excess (deficiency) of revenues over expenditures	4,112,634
Other financing sources (uses):	
Sale of capital assets	519
Transfers in	1,599,447
Transfers out	(2,814,497)
Total Other financing sources (uses)	(1,214,531)
Net change in fund balance	2,898,103
Fund balances / (deficits), July 1, 2023	21,091,951
Fund balances / (deficits), June 30, 2024	\$ 23,990,054

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YUMA COUNTY

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

Year Ended June 30, 2024

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts		
			El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548
Revenues:					
Special assessments	-	-	-	\$ 11,696	\$ 121,437
Investment income	\$ 24,807	\$ 11,982	-	-	35,171
Total Revenues	24,807	11,982	-	11,696	156,608
Expenditures					
Current:					
General government	1,600	-	-	-	-
Debt service:					
Principal retirement	3,615,000	-	-	14,101	142,963
Interest and fiscal charges	3,100,188	-	-	5,393	46,312
Total Expenditures	6,716,788	-	-	19,494	189,275
Excess (deficiency) of revenues over expenditures	(6,691,981)	11,982	-	(7,798)	(32,667)
Other financing sources (uses):					
Transfers in	6,715,188	-	-	-	-
Total Other financing sources (uses)	6,715,188	-	-	-	-
Net change in fund balance	23,207	11,982	-	(7,798)	(32,667)
Fund balances / (deficits), July 1, 2023	76,492	540,968	-	23,461	792,692
Fund balances / (deficits), June 30, 2024	\$ 99,699	\$ 552,950	\$ -	\$ 15,663	\$ 760,025

Exhibit J - 2

Imp Dist Tacna Debt 3549	Library District Debt Service 3547	Total Debt Service Funds
\$ 174,865	-	\$ 307,998
1,888	\$ 61,366	135,214
176,753	61,366	443,212
-	-	1,600
-	2,005,000	5,777,064
5,802	1,009,881	4,167,576
5,802	3,014,881	9,946,240
170,951	(2,953,515)	(9,503,028)
-	3,014,881	9,730,069
-	3,014,881	9,730,069
170,951	61,366	227,041
-	289,272	1,722,885
\$ 170,951	\$ 350,638	\$ 1,949,926

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2024

	General Capital Projects 4407	Jail District Capital Projects 4403	Improvement Districts	
			El Prado Estates 4717	TACNA WATER 4723
Revenues:				
Taxes	\$ 4	-	-	-
Intergovernmental	549,359	-	-	\$ 6,667,267
Investment income	230,838	\$ 304,283	-	7,413
Miscellaneous	8,369	-	-	-
Total Revenues	788,570	304,283	-	6,674,680
Expenditures:				
Current:				
General government	46,164	-	-	3,706
Public safety	-	176,162	-	-
Culture and recreation	-	-	-	-
Capital Outlay	3,319,798	584,273	-	7,874,263
Total Expenditures	3,365,962	760,435	-	7,877,969
Excess (deficiency) of revenues over expenditures	(2,577,392)	(456,152)	-	(1,203,289)
Other financing sources (uses):				
Issuance of debt	-	-	-	462,137
Transfers in	4,728,674	5,237,500	-	-
Transfers out	(37,500)	-	\$ (31,421)	-
Total Other financing sources (uses)	4,691,174	5,237,500	(31,421)	462,137
Net change in fund balance	2,113,782	4,781,348	(31,421)	(741,152)
Fund balances / (deficits), July 1, 2023	2,799,730	4,869,163	31,421	(369,512)
Fund balances / (deficits), June 30, 2024	\$ 4,913,512	\$ 9,650,511	\$ -	\$ (1,110,664)

Library District	Health District	OTHER		Total
Capital Projects 4720	Building Projects 4410	Misc Projects 4408	Orange Grove- Mesa Verde 4724	Capital Projects Funds
-	-	-	-	\$ 4
-	-	-	\$ 210,058	7,426,684
\$ 8,925	\$ 5,565	\$ 492	312	557,828
-	-	-	-	8,369
8,925	5,565	492	210,370	7,992,885
-	763	720,536	-	771,169
-	-	-	-	176,162
813	-	-	-	813
988,875	1,066,865	-	176,264	14,010,338
989,688	1,067,628	720,536	176,264	14,958,482
(980,763)	(1,062,063)	(720,044)	34,106	(6,965,597)
-	-	-	-	462,137
811,000	8,423,860	-	-	19,201,034
-	-	-	-	(68,921)
811,000	8,423,860	-	-	19,594,250
(169,763)	7,361,797	(720,044)	34,106	12,628,653
954,055	-	(5,350)	-	8,279,507
\$ 784,292	\$ 7,361,797	\$ (725,394)	\$ 34,106	\$ 20,908,160

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

Year Ended June 30, 2024

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
Revenues:				
Taxes	\$ 1,302,806	-	\$ 4	\$ 1,302,810
Special assessments	-	\$ 307,998	-	307,998
Licenses and permits	15,562	-	-	15,562
Intergovernmental	55,756,468	-	7,426,684	63,183,152
Charges for services	1,114,612	-	-	1,114,612
Fines and forfeits	2,751,510	-	-	2,751,510
Investment income	1,129,901	135,214	557,828	1,822,943
Rents	515,398	-	-	515,398
Miscellaneous	636,639	-	8,369	645,008
Total Revenues	63,222,896	443,212	7,992,885	71,658,993
Expenditures:				
Current:				
General government	6,135,785	1,600	771,169	6,908,554
Public safety	20,187,504	-	176,162	20,363,666
Highways and streets	655,907	-	-	655,907
Sanitation	653,520	-	-	653,520
Health	6,463,696	-	-	6,463,696
Welfare	4,918,611	-	-	4,918,611
Culture and recreation	188,881	-	813	189,694
Education	12,615,991	-	-	12,615,991
Capital outlay	7,290,367	-	14,010,338	21,300,705
Debt service:				
Principal retirement	-	5,777,064	-	5,777,064
Interest and fiscal charges	-	4,167,576	-	4,167,576
Total Expenditures	59,110,262	9,946,240	14,958,482	84,014,984
Excess (deficiency) of revenues over expenditures	4,112,634	(9,503,028)	(6,965,597)	(12,355,991)
Other financing sources (uses):				
Issuance of Debt	-	-	462,137	462,137
Leases	-	-	-	-
Subscription-based information and technology	-	-	-	-
Sale of capital assets	519	-	-	519
Transfers in	1,599,447	9,730,069	19,201,034	30,530,550
Transfers out	(2,814,497)	-	(68,921)	(2,883,418)
Total other financing sources (uses)	(1,214,531)	9,730,069	19,594,250	28,109,788
Net change in fund balance	2,898,103	227,041	12,628,653	15,753,797
Fund balances / (deficits), July 1, 2023	21,091,951	1,722,885	8,279,507	31,094,343
Fund balances / (deficits), June 30, 2024	\$ 23,990,054	\$ 1,949,926	\$ 20,908,160	\$ 46,848,140

**Other Supplementary
Information**

**Nonmajor Governmental Funds
Budgetary Comparison Schedules**

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Adult Probation					
	Adult Probation Drug Grant			Community Punishment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 24,256	\$ 27,253	\$ 2,997	\$ 71,710	\$ 71,711	\$ 1
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	312	1,858	1,546
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	24,256	27,253	2,997	72,022	73,569	1,547
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	24,749	23,486	1,263	72,082	72,082	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	24,749	23,486	1,263	72,082	72,082	-
Excess (deficiency) of revenues over expenditures	(493)	3,767	4,260	(60)	1,487	1,547
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	8,630	5,630	(3,000)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	8,630	5,630	(3,000)	-	-	-
Net change in fund balance	8,137	9,397	1,260	(60)	1,487	1,547
Fund balances / (deficits), July 1, 2023	(8,137)	(5,630)	2,507	60	7,550	7,490
Fund balances / (deficits), June 30, 2024	\$ -	\$ 3,767	\$ 3,767	\$ -	\$ 9,037	\$ 9,037

* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation			Probation Subsidy			State Aid Enhancement			
2230			2231			2288			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 2,115,758	\$ 2,140,500	\$ 24,742	-	-	-	\$ 1,638,600	\$ 1,651,139	\$ 12,539	
-	-	-	\$ 432,918	\$ 493,094	\$ 60,176	-	-	-	-
-	-	-	-	870	870	-	-	-	-
-	125	125	2,000	35,888	33,888	-	9,600	9,600	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	2,165	2,165	-	-	-	-
2,115,758	2,140,625	24,867	434,918	532,017	97,099	1,638,600	1,660,739	22,139	
-	-	-	-	-	-	-	-	-	-
2,140,500	2,140,500	-	441,230	302,259	138,971	1,653,527	1,651,139	2,388	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
2,140,500	2,140,500	-	441,230	302,259	138,971	1,653,527	1,651,139	2,388	
(24,742)	125	24,867	(6,312)	229,758	236,070	(14,927)	9,600	24,527	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(8,630)	(5,630)	3,000	-	-	-	-
-	-	-	(8,630)	(5,630)	3,000	-	-	-	
(24,742)	125	24,867	(14,942)	224,128	239,070	(14,927)	9,600	24,527	
24,742	50,803	26,061	14,942	927,482	912,540	14,927	216,202	201,275	
\$ -	\$ 50,928	\$ 50,928	\$ -	\$ 1,151,610	\$ 1,151,610	\$ -	\$ 225,802	\$ 225,802	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Adult Probation					
	Drug Treatment & Education			Drug Court Planning		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2309			2310
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 136,550	\$ 136,550	-	\$ 168,099	\$ 168,099	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	5,656	2,275	\$(3,381)
Investment income	500	627	\$ 127	471	601	130
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	137,050	137,177	127	174,226	170,975	\$(3,251)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	138,567	138,567	-	169,880	168,822	1,058
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	138,567	138,567	-	169,880	168,822	1,058
Excess (deficiency) of revenues over expenditures	(1,517)	(1,390)	127	4,346	2,153	(2,193)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(1,517)	(1,390)	127	4,346	2,153	(2,193)
Fund balances / (deficits), July 1, 2023	1,517	16,942	15,425	(4,346)	33,140	37,486
Fund balances / (deficits), June 30, 2024	\$ -	\$ 15,552	\$ 15,552	\$ -	\$ 35,293	\$ 35,293

* 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 *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 401,742	\$ 364,461	\$ (37,281)	-	-	-	\$ 111,928	\$ 55,389	\$ (56,539)	
-	-	-	\$ 3,500	\$ 6,207	\$ 2,707	-	-	-	
-	-	-	-	-	-	-	-	-	
436	-	(436)	87	1,053	966	300	5,882	5,582	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
402,178	364,461	(37,717)	3,587	7,260	3,673	112,228	61,271	(50,957)	
-	-	-	-	-	-	-	-	-	
401,742	364,460	37,282	1,500	768	732	58,868	42,033	16,835	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	27,000	-	27,000	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
401,742	364,460	37,282	1,500	768	732	85,868	42,033	43,835	
436	1	(435)	2,087	6,492	4,405	26,360	19,238	(7,122)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
436	1	(435)	2,087	6,492	4,405	26,360	19,238	(7,122)	
(436)	(171,561)	(171,125)	(2,087)	25,266	27,353	(26,360)	229,775	256,135	
\$ -	\$ (171,560)	\$ (171,560)	\$ -	\$ 31,758	\$ 31,758	\$ -	\$ 249,013	\$ 249,013	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Attorney					
	Atty Drug Enforcement			Crime Victim Comp Grant		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 226,782	\$ 142,967	\$ (83,815)	\$ 238,415	\$ 154,166	\$ (84,249)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	226,782	142,967	(83,815)	238,415	154,166	(84,249)
Expenditures:						
Current:						
General government	355,579	190,621	164,958	291,589	205,444	86,145
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	355,579	190,621	164,958	291,589	205,444	86,145
Excess (deficiency) of revenues over expenditures	(128,797)	(47,654)	81,143	(53,174)	(51,278)	1,896
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	110,417	110,417	-	34,663	34,663	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	110,417	110,417	-	34,663	34,663	-
Net change in fund balance	(18,380)	62,763	81,143	(18,511)	(16,615)	1,896
Fund balances / (deficits), July 1, 2023	18,380	78,532	60,152	18,511	43,675	25,164
Fund balances / (deficits), June 30, 2024	\$ -	\$ 141,295	\$ 141,295	\$ -	\$ 27,060	\$ 27,060

* Variance = Positive / (Negative)

Attorney									
Witness Program			Federal Narcotics Enforcement			HIDTA Grant (SBA)			
2210			2226			2227			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 311,516	\$ 433,473	\$ 121,957	-	-	-	\$ 335,832	\$ 271,971	\$ (63,861)	
-	-	-	\$ 50,000	-	\$ (50,000)	-	-	-	
-	-	-	500	\$ 1,338	838	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
311,516	433,473	121,957	50,500	1,338	(49,162)	335,832	271,971	(63,861)	
469,375	482,089	(12,714)	-	-	-	-	-	-	
-	-	-	50,500	2,032	48,468	397,497	313,849	83,648	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
469,375	482,089	(12,714)	50,500	2,032	48,468	397,497	313,849	83,648	
(157,859)	(48,616)	109,243	-	(694)	(694)	(61,665)	(41,878)	19,787	
-	-	-	-	-	-	-	-	-	
146,403	146,403	-	-	-	-	61,665	61,665	-	
-	-	-	-	-	-	-	-	-	
146,403	146,403	-	-	-	-	61,665	61,665	-	
(11,456)	97,787	109,243	-	(694)	(694)	-	19,787	19,787	
11,456	53,746	42,290	-	9,935	9,935	-	16,108	16,108	
\$ -	\$ 151,533	\$ 151,533	\$ -	\$ 9,241	\$ 9,241	\$ -	\$ 35,895	\$ 35,895	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Attorney					
	Anti- Racketeering			Other Grants		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2235			2285
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 179,827	-	\$ (179,827)
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 50,000	\$ 232,592	\$ 182,592	-	-	-
Investment income	5,000	38,534	33,534	-	\$ 2,266	2,266
Rents	-	-	-	-	-	-
Miscellaneous	20,000	1,816	(18,184)	-	-	-
Total Revenues	75,000	272,942	197,942	179,827	2,266	(177,561)
Expenditures:						
Current:						
General government	-	-	-	385,127	-	385,127
Public safety	327,386	81,003	246,383	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	8,356	(8,356)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	327,386	89,359	238,027	385,127	-	385,127
Excess (deficiency) of revenues over expenditures	(252,386)	183,583	435,969	(205,300)	2,266	207,566
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(109,923)	(109,923)	-	-	-	-
Total Other financing sources (uses)	(109,923)	(109,923)	-	-	-	-
Net change in fund balance	(362,309)	73,660	435,969	(205,300)	2,266	207,566
Fund balances / (deficits), July 1, 2023	362,309	500,502	138,193	205,300	734,681	529,381
Fund balances / (deficits), June 30, 2024	\$ -	\$ 574,162	\$ 574,162	\$ -	\$ 736,947	\$ 736,947

* Variance = Positive / (Negative)

Attorney									
Crime Prosecution Enhancement			Victim Serv Restitution ST			Victim Serv Restitution FED			
2290			2330			2331			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 138,199	\$ 143,812	\$ 5,613	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
300	716	416	-	\$ 1,586	\$ 1,586	\$ 2,500	\$ 6,451	\$ 3,951	
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,000	15,875	(9,125)	-	-	-	-
138,499	144,528	6,029	25,000	17,461	(7,539)	2,500	6,451	3,951	
214,153	228,065	(13,912)	118,149	-	118,149	17,472	162	17,310	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
214,153	228,065	(13,912)	118,149	-	118,149	17,472	162	17,310	
(75,654)	(83,537)	(7,883)	(93,149)	17,461	110,610	(14,972)	6,289	21,261	
-	-	-	-	-	-	-	-	-	-
54,553	54,553	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
54,553	54,553	-	-	-	-	-	-	-	
(21,101)	(28,984)	(7,883)	(93,149)	17,461	110,610	(14,972)	6,289	21,261	
21,101	56,105	35,004	93,149	124,864	31,715	14,972	16,468	1,496	
\$ -	\$ 27,121	\$ 27,121	\$ -	\$ 142,325	\$ 142,325	\$ -	\$ 22,757	\$ 22,757	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Attorney					
	Victim Assist Subrogation			Victim Rights Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 52,132	\$ 47,700	\$ (4,432)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 857	\$ 857	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	857	857	52,132	47,700	(4,432)
Expenditures:						
Current:						
General government	\$ 60,048	-	60,048	56,983	56,804	179
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	60,048	-	60,048	56,983	56,804	179
Excess (deficiency) of revenues over expenditures	(60,048)	857	60,905	(4,851)	(9,104)	(4,253)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(60,048)	857	60,905	(4,851)	(9,104)	(4,253)
Fund balances / (deficits), July 1, 2023	60,048	58,646	(1,402)	4,851	29,586	24,735
Fund balances / (deficits), June 30, 2024	\$ -	\$ 59,503	\$ 59,503	\$ -	\$ 20,482	\$ 20,482

* 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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 45,597	\$ 46,733	\$ 1,136	-	-	-	-
\$ 62,886	\$ 24,438	\$ (38,448)	-	-	-	\$ 5,353	\$ 5,062	\$ (291)	
-	2,655	2,655	359	1,175	816	73	984	911	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
62,886	27,093	(35,793)	45,956	47,908	1,952	5,426	6,046	620	
30,929	29,695	1,234	67,688	67,688	-	5,000	-	5,000	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
30,929	29,695	1,234	67,688	67,688	-	5,000	-	5,000	
31,957	(2,602)	(34,559)	(21,732)	(19,780)	1,952	426	6,046	5,620	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
31,957	(2,602)	(34,559)	(21,732)	(19,780)	1,952	426	6,046	5,620	
(31,957)	66,406	98,363	21,732	33,764	12,032	(426)	23,239	23,665	
\$ -	\$ 63,804	\$ 63,804	\$ -	\$ 13,984	\$ 13,984	\$ -	\$ 29,285	\$ 29,285	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Development Services					
	Road Fund			Other Grants		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2251			2349
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 6,294,532	\$ 63,505	\$ (6,231,027)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ 52,465	\$ 52,465	-	100,868	100,868
Rents	-	-	-	-	-	-
Miscellaneous	-	7,300	7,300	-	-	-
Total Revenues	-	59,765	59,765	6,294,532	164,373	(6,130,159)
Expenditures:						
Current:						
General government	-	-	-	238,407	63,505	174,902
Public safety	-	-	-	-	-	-
Highways and streets	\$ 34,000	34,000	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	5,910,400	-	5,910,400
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	34,000	34,000	-	6,148,807	63,505	6,085,302
Excess (deficiency) of revenues over expenditures	(34,000)	25,765	59,765	145,725	100,868	(44,857)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(34,000)	25,765	59,765	145,725	100,868	(44,857)
Fund balances / (deficits), July 1, 2023	34,000	1,003,038	969,038	(145,725)	(41,766)	103,959
Fund balances / (deficits), June 30, 2024	\$ -	\$ 1,028,803	\$ 1,028,803	\$ -	\$ 59,102	\$ 59,102

* Variance = Positive / (Negative)

Emergency Management			Housing					
Other Grants			Public Housing			Conventional 13-6-PHA		
2334			2271			2273		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 271,500	\$ 288,022	\$ 16,522	-	-	-	\$ 1,394,319	\$ 1,365,533	\$ (28,786)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$ 9,351	\$ 9,351	500	47,397	46,897
-	-	-	-	-	-	429,637	515,398	85,761
-	-	-	\$ 105,000	-	(105,000)	42,028	48,360	6,332
271,500	288,022	16,522	105,000	9,351	(95,649)	1,866,484	1,976,689	110,204
-	-	-	-	-	-	-	-	-
245,964	232,923	13,041	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	105,000	-	105,000	1,660,805	1,661,655	(850)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	750	-	750
-	-	-	-	-	-	100	-	100
245,964	232,923	13,041	105,000	-	105,000	1,661,655	1,661,655	-
25,536	55,099	29,563	-	9,351	9,351	204,829	315,034	110,204
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,536	55,099	29,563	-	9,351	9,351	204,829	315,034	110,204
(25,536)	(75,187)	(49,651)	-	32,434	32,434	(204,829)	1,385,156	1,589,985
\$ -	\$ (20,088)	\$ (20,088)	\$ -	\$ 41,785	\$ 41,785	\$ -	\$ 1,700,190	\$ 1,700,189

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Housing					
	Section 8 Voucher Program			Water Company 13-6		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,811,778	\$ 3,304,600	\$ 492,822	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	900	12,565	11,665	\$ 500	\$ 4,077	\$ 3,577
Rents	-	-	-	-	-	-
Miscellaneous	32,000	24,599	(7,401)	4,000	-	(4,000)
Total Revenues	2,844,678	3,341,764	497,086	4,500	4,077	(423)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	3,231,571	3,249,171	(17,600)	73,000	7,785	65,215
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	1,100	-	1,100	-	-	-
Interest and fiscal charges	150	-	150	-	-	-
Total Expenditures	3,232,821	3,249,171	(16,350)	73,000	7,785	65,215
Excess (deficiency) of revenues over expenditures	(388,143)	92,593	480,736	(68,500)	(3,708)	64,792
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(388,143)	92,593	480,736	(68,500)	(3,708)	64,792
Fund balances / (deficits), July 1, 2023	388,143	234,419	(153,724)	68,500	124,194	55,694
Fund balances / (deficits), June 30, 2024	\$ -	\$ 327,012	\$ 327,012	\$ -	\$ 120,486	\$ 120,486

* 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	\$ 27,168	\$ 2,168	-	\$ 17,050	\$ 17,050	-	-	-	-
-	-	-	\$ 108,305	31,631	(76,674)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
75	460	385	800	5,651	4,851	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	\$ 204	\$	204
25,075	27,628	2,553	109,105	54,332	(54,773)	-	204	\$	204
-	-	-	-	-	-	-	-	-	-
27,168	27,168	-	83,122	83,122	-	\$ 11,109	-	-	11,109
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
27,168	27,168	-	83,122	83,122	-	11,109	-	\$	11,109
(2,093)	460	2,553	25,983	(28,790)	(54,773)	(11,109)	204	\$	11,313
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	\$	-
(2,093)	460	2,553	25,983	(28,790)	(54,773)	(11,109)	204	\$	11,313
2,093	7,527	5,434	(25,983)	151,939	177,922	11,109	11,233	\$	124
\$ -	\$ 7,987	\$ 7,987	\$ -	\$ 123,149	\$ 123,149	\$ -	\$ 11,437	\$	11,437

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Juvenile Court					
	Detention Education			Charter School		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 290,500	\$ 171,674	\$ (118,826)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	500	3,875	3,375	-	\$ 7,833	\$ 7,833
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	291,000	175,549	(115,451)	-	7,833	7,833
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	365,980	198,676	167,304	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	365,980	198,676	167,304	-	-	-
Excess (deficiency) of revenues over expenditures	(74,980)	(23,127)	51,853	-	7,833	7,833
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	364,409	-	(364,409)	-	-	-
Transfers out	-	-	-	\$ (376,555)	(12,146)	364,409
Total Other financing sources (uses)	364,409	-	(364,409)	(376,555)	(12,146)	364,409
Net change in fund balance	289,429	(23,127)	(312,556)	(376,555)	(4,313)	372,242
Fund balances / (deficits), July 1, 2023	(289,429)	148,370	437,799	376,555	374,758	(1,797)
Fund balances / (deficits), June 30, 2024	\$ -	\$ 125,243	\$ 125,243	\$ -	\$ 370,445	\$ 370,445

* Variance = Positive / (Negative)

Juvenile Court									
Juvenile Victim Rights			State Aid Supreme Court			Court Appointed Specialist			
2246			2247			2248			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 12,500	\$ 12,500	-	\$ 950,000	\$ 602,337	\$ (347,663)	\$ 185,000	\$ 186,590	\$ 1,590	
-	-	-	-	-	-	-	-	-	-
5	-	\$ (5)	400	-	(400)	100	333	233	
-	-	-	-	-	-	-	553	553	
12,505	12,500	(5)	950,400	602,337	(348,063)	185,100	187,476	2,376	
-	-	-	-	-	-	-	-	-	-
12,505	12,500	5	763,643	602,121	161,522	189,677	189,677	-	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
12,505	12,500	5	763,643	602,121	161,522	189,677	189,677	-	
-	-	-	186,757	216	(186,541)	(4,577)	(2,201)	2,376	
-	-	-	-	-	-	-	-	-	-
-	-	-	12,146	12,146	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	12,146	12,146	-	-	-	-	
-	-	-	198,903	12,362	(186,541)	(4,577)	(2,201)	2,376	
-	(8,803)	(8,803)	(198,903)	(757)	198,146	4,577	18,159	13,582	
\$ -	\$ (8,803)	\$ (8,803)	\$ -	\$ 11,605	\$ 11,605	\$ -	\$ 15,958	\$ 15,958	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Juvenile Court					
	Court Improvement			No Child Left Behind		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 65,000	\$ 31,463	\$ (33,537)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	-	(50)	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	65,050	31,463	(33,587)	-	-	-
Expenditures:						
Current:						
General government	58,672	32,268	26,404	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	58,672	32,268	26,404	-	-	-
Excess (deficiency) of revenues over expenditures	6,378	(805)	(7,183)	-	-	-
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	6,378	(805)	(7,183)	-	-	-
Fund balances / (deficits), July 1, 2023	(6,378)	838	7,216	-	\$ 4,514	\$ 4,514
Fund balances / (deficits), June 30, 2024	\$ -	\$ 33	\$ 33	\$ -	\$ 4,514	\$ 4,514

* Variance = Positive / (Negative)

Juvenile Court									
Juvenile Probation			Drug Court Education			Intensive Probation			
2259			2262			2265			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 105,000	\$ 79,876	\$ (25,124)	\$ 1,370,011	\$ 1,163,209	\$ (206,802)	
-	-	-	-	-	-	-	-	-	-
-	\$ 795	\$ 795	75	168	93	500	1,644	1,144	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	239	239	
-	795	795	105,075	80,044	(25,031)	1,370,511	1,165,092	(205,419)	
-	-	-	90,681	79,875	10,806	-	-	-	-
-	-	-	-	-	-	1,292,529	1,163,208	129,321	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	90,681	79,875	10,806	1,292,529	1,163,208	129,321	
-	795	795	14,394	169	(14,225)	77,982	1,884	(76,098)	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	795	795	14,394	169	(14,225)	77,982	1,884	(76,098)	
-	1,584	1,584	(14,394)	1,978	16,372	(77,982)	31,126	109,108	
\$ -	\$ 2,379	\$ 2,379	\$ -	\$ 2,147	\$ 2,147	\$ -	\$ 33,010	\$ 33,010	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Juvenile Court					
	Juvenile Diversion Intake			Juvenile Diversion Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 650,000	\$ 624,617	\$ (25,383)	\$ 140,000	\$ 116,478	\$ (23,522)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	800	3,610	2,810	100	489	389
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	650,800	628,227	(22,573)	140,100	116,967	(23,133)
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	709,427	624,728	84,699	116,521	116,521	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	709,427	624,728	84,699	116,521	116,521	-
Excess (deficiency) of revenues over expenditures	(58,627)	3,499	62,126	23,579	446	(23,133)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(58,627)	3,499	62,126	23,579	446	(23,133)
Fund balances / (deficits), July 1, 2023	58,627	57,188	(1,439)	(23,579)	10,030	33,609
Fund balances / (deficits), June 30, 2024	\$ -	\$ 60,687	\$ 60,687	\$ -	\$ 10,476	\$ 10,476

* 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 *			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
\$ 787,092	\$ 795,531	\$ 8,439	\$ 156,967	-	\$ (156,967)	\$ 5,596	\$ 5,084	\$ (512)			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	501,777	682,761	180,984			
500	248	(252)	-	-	-	6,236	49,335	43,099			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	107	107			
787,592	795,779	8,187	156,967	-	(156,967)	513,609	737,287	223,678			
-	-	-	12,190	-	12,190	513,967	411,269	102,698			
795,531	795,531	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	233	-	233			
-	-	-	-	-	-	41	-	41			
795,531	795,531	-	12,190	-	12,190	514,241	411,269	102,972			
(7,939)	248	8,187	144,777	-	(144,777)	(632)	326,018	326,650			
-	-	-	-	-	-	-	-	-			
-	-	-	-	-	-	4,499	4,499	-			
-	-	-	-	-	-	(12,113)	(12,113)	-			
-	-	-	-	-	-	(7,614)	(7,614)	-			
(7,939)	248	8,187	144,777	-	(144,777)	(8,246)	318,404	326,650			
7,939	28,494	20,555	(144,777)	\$ 169,256	314,033	8,246	1,244,829	1,236,583			
\$ -	\$ 28,742	\$ 28,742	\$ -	\$ 169,256	\$ 169,256	\$ -	\$ 1,563,233	\$ 1,563,233			

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	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	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 20,100	\$ 19,734	\$ (366)
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 11,112	\$ 14,710	\$ 3,598	-	-	-
Investment income	-	1,109	1,109	-	2,518	2,518
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	11,112	15,819	4,707	20,100	22,252	2,152
Expenditures:						
Current:						
General government	15,000	-	15,000	46,324	39,309	7,015
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	15,000	-	15,000	46,324	39,309	7,015
Excess (deficiency) of revenues over expenditures	(3,888)	15,819	19,707	(26,224)	(17,057)	9,167
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,443)	(2,443)	-	-	-	-
Total Other financing sources (uses)	(2,443)	(2,443)	-	-	-	-
Net change in fund balance	(6,331)	13,376	19,707	(26,224)	(17,057)	9,167
Fund balances / (deficits), July 1, 2023	6,331	45,126	38,795	26,224	56,711	30,487
Fund balances / (deficits), June 30, 2024	\$ -	\$ 58,502	\$ 58,502	\$ -	\$ 39,654	\$ 39,654

* Variance = Positive / (Negative)

Library District						Public Health		
LSTA Grants		2312	Other Grants		2313	Health Grants		2260
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 71,000	\$ 71,000	-	-	\$ 1,000	\$ 1,000	\$ 7,841,406	\$ 5,431,351	\$ (2,410,055)
-	-	-	-	-	-	-	-	-
-	492	\$ 492	-	3,984	3,984	-	37,332	37,332
-	-	-	-	-	-	-	-	-
-	-	-	\$ 55,800	153,501	97,701	-	25,100	25,100
71,000	71,492	492	55,800	158,485	102,685	7,841,406	5,493,783	(2,347,623)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,731,061	5,765,622	965,439
-	-	-	-	-	-	-	-	-
71,000	70,055	945	147,300	118,826	28,474	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9,823	(9,823)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
71,000	70,055	945	147,300	118,826	28,474	6,731,061	5,775,445	955,616
-	1,437	1,437	(91,500)	39,659	131,159	1,110,345	(281,662)	(1,392,007)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	445,000	445,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	445,000	445,000	-
-	1,437	1,437	(91,500)	39,659	131,159	1,555,345	163,338	(1,392,007)
-	6,765	6,765	91,500	1,781,645	1,690,145	(1,555,345)	885,768	2,441,113
\$ -	\$ 8,202	\$ 8,202	\$ -	\$ 1,821,304	\$ 1,821,304	\$ -	\$ 1,049,106	\$ 1,049,106

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Public Health					
	Rabiens Control			AZ-ONE Opioids		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	\$ 10,000	\$ 15,562	\$ 5,562	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	2,000	779	(1,221)	-	\$ 890,757	\$ 890,757
Investment income	500	12,540	12,040	-	26,712	26,712
Rents	-	-	-	-	-	-
Miscellaneous	-	670	670	-	-	-
Total Revenues	12,500	29,551	17,051	-	917,469	917,469
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	529,292	440,819	88,473	253,335	253,335	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	529,292	440,819	88,473	253,335	253,335	-
Excess (deficiency) of revenues over expenditures	(516,792)	(411,268)	105,524	(253,335)	664,134	917,469
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	455,000	455,000	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	455,000	455,000	-	-	-	-
Net change in fund balance	(61,792)	43,732	105,524	(253,335)	664,134	917,469
Fund balances / (deficits), July 1, 2023	61,792	82,907	21,115	253,335	725,745	472,410
Fund balances / (deficits), June 30, 2024	\$ -	\$ 126,639	\$ 126,639	\$ -	\$ 1,389,879	\$ 1,389,879

* Variance = Positive / (Negative)

Public Works			Recorders						
Waste Tire		2204	Recorder's Fund			2205	HAVA Fund		2203
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 445,820	\$ 464,724	\$ 18,904	-	-	-	-	-	-	
107,655	145,071	37,416	\$ 125,000	\$ 118,196	\$ (6,804)	-	-	-	
-	-	-	-	-	-	-	-	-	
-	11,701	11,701	1,500	20,172	18,672	\$ 700	\$ 6,780	\$ 6,080	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
553,475	621,496	68,021	126,500	138,368	11,868	700	6,780	6,080	
-	-	-	129,585	79,499	50,086	29,871	29,871	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
653,520	653,520	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	14,953	14,953	-	10,000	10,000	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
653,520	653,520	-	144,538	94,452	50,086	39,871	39,871	-	
(100,045)	(32,024)	68,021	(18,038)	43,916	61,954	(39,171)	(33,091)	6,080	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
(100,045)	(32,024)	68,021	(18,038)	43,916	61,954	(39,171)	(33,091)	6,080	
100,045	351,253	251,208	18,038	450,248	432,210	39,171	155,226	116,055	
\$ -	\$ 319,229	\$ 319,229	\$ -	\$ 494,164	\$ 494,164	\$ -	\$ 122,135	\$ 122,135	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Superintendent			Sherriff-Administration		
	School Grants		2281	Narcotic Enforcement		2299
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 162,000	\$ 118,614	\$ (43,386)	\$ 350,000	\$ 588,980	\$ 238,980
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	3,003	3,003
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	162,000	118,614	(43,386)	350,000	591,983	241,983
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	546,267	430,200	116,067
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	150,000	69,869	80,131	-	-	-
Capital Outlay	-	-	-	190,000	106,770	83,230
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	150,000	69,869	80,131	736,267	536,970	199,297
Excess (deficiency) of revenues over expenditures	12,000	48,745	36,745	(386,267)	55,013	441,280
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	65,937	65,937	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	65,937	65,937	-
Net change in fund balance	12,000	48,745	36,745	(320,330)	120,950	441,280
Fund balances / (deficits), July 1, 2023	(12,000)	348,514	360,514	320,330	553,696	233,366
Fund balances / (deficits), June 30, 2024	\$ -	\$ 397,259	\$ 397,259	\$ -	\$ 674,646	\$ 674,646

* Variance = Positive / (Negative)

Sheriff- Administration									
Drug Task Force			LEBSF Boat Patrol			Patrol, Pistol, Combat, Gun Range			2304
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 150,000	\$ 69,324	\$ (80,676)	\$ 220,000	\$ 217,632	\$ (2,368)	\$ 40,000	\$ 16,650	\$ (23,350)	
-	-	-	-	-	-	29,500	13,800	(15,700)	
-	-	-	950	11,666	10,716	-	1,034	1,034	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	1,500	12,602	11,102	
150,000	69,324	(80,676)	220,950	229,298	8,348	71,000	44,086	(26,914)	
-	-	-	-	-	-	-	-	-	-
52,000	12,249	39,751	308,192	328,192	(20,000)	70,750	18,222	52,528	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
60,000	57,415	2,585	20,000	-	20,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
112,000	69,664	42,336	328,192	328,192	-	70,750	18,222	52,528	
38,000	(340)	(38,340)	(107,242)	(98,894)	8,348	250	25,864	25,614	
-	-	-	-	-	-	-	-	-	-
-	-	-	160,000	160,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	160,000	160,000	-	-	-	-	
38,000	(340)	(38,340)	52,758	61,106	8,348	250	25,864	25,614	
(38,000)	71,018	109,018	(52,758)	380,455	433,213	(250)	89,528	89,778	
\$ -	\$ 70,678	\$ 70,678	\$ -	\$ 441,561	\$ 441,561	\$ -	\$ 115,392	\$ 115,392	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Sheriff- Administration						
	Other Grants			2306	Ops Stone Garden		2348
	Budget	Actual	Variance *	Budget	Actual	Variance *	
Revenues:							
Taxes	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 14,358,121	\$ 7,089,557	\$ (7,268,564)	\$ 3,300,000	\$ 2,558,528	\$ (741,472)	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	4,900	3,753	(1,147)	-	-	-	
Investment income	4,850	70,757	65,907	-	-	-	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Total Revenues	14,367,871	7,164,067	(7,203,804)	3,300,000	2,558,528	(741,472)	
Expenditures:							
Current:							
General government	-	-	-	-	-	-	
Public safety	8,867,620	6,912,211	1,955,409	2,855,000	2,276,095	578,905	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	3,312,511	36,457	3,276,054	250,000	103,700	146,300	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
Total Expenditures	12,180,131	6,948,668	5,231,463	3,105,000	2,379,795	725,205	
Excess (deficiency) of revenues over expenditures	2,187,740	215,399	(1,972,341)	195,000	178,733	(16,267)	
Other financing sources (uses):							
Sale of capital assets	-	20	20	-	499	499	
Transfers in	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	
Total Other financing sources (uses)	-	20	20	-	499	499	
Net change in fund balance	2,187,740	215,419	(1,972,321)	195,000	179,232	(15,768)	
Fund balances / (deficits), July 1, 2023	(2,187,740)	1,966,080	4,153,820	(195,000)	(171,350)	23,650	
Fund balances / (deficits), June 30, 2024	\$ -	\$ 2,181,499	\$ 2,181,499	\$ -	\$ 7,882	\$ 7,882	

* Variance = Positive / (Negative)

Sheriff- Jail District								
Jail Enhancement			Inmate Health			Facility Commissary		
2237			2238			2286		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 305,000	\$ 191,133	\$ (113,867)	-	-	-	-	-	-
-	-	-	\$ 7,649	\$ 3,416	\$ (4,233)	\$ 270,550	\$ 234,158	\$ (36,392)
-	-	-	-	-	-	-	-	-
2,500.00	14,419	11,919	10	140	130	9,500	32,537	23,037
-	-	-	-	-	-	-	-	-
10,000	6,950	(3,050)	-	-	-	323,100	272,002	(51,098)
317,500	212,502	(104,998)	7,659	3,556	(4,103)	603,150	538,697	(64,453)
-	-	-	-	-	-	-	-	-
475,823	123,701	352,122	8,353	5,500	2,853	628,062	528,475	99,587
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
14,000	-	14,000	-	-	-	-	-	-
-	-	-	-	-	-	700	-	700
-	-	-	-	-	-	350	-	350
489,823	123,701	366,122	8,353	5,500	2,853	629,112	528,475	100,637
(172,323)	88,801	261,124	(694)	(1,944)	(1,250)	(25,962)	10,222	36,184
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(36)	(36)
-	-	-	-	-	-	-	(36)	(36)
(172,323)	88,801	261,124	(694)	(1,944)	(1,250)	(25,962)	10,186	36,148
172,323	316,692	144,369	694	3,310	2,616	25,962	723,442	697,480
\$ -	\$ 405,493	\$ 405,493	\$ -	\$ 1,366	\$ 1,366	\$ -	\$ 733,628	\$ 733,628

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Sheriff- Jail District			Superior Court		
	Other Jail Grants		2308	Case Processing Assistance		2206
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 500,000	\$ 312,006	\$ (187,994)	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	6,886	27,598	20,712	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	506,886	339,604	(167,282)	-	-	-
Expenditures						
Current:						
General government	-	-	-	\$ 135,800	\$ 47,638	\$ 88,162
Public safety	416,167	176,202	239,965	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	144,550	23,162	121,388	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	560,717	199,364	361,353	135,800	47,638	88,162
Excess (deficiency) of revenues over expenditures	(53,831)	140,240	194,071	(135,800)	(47,638)	88,162
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(53,831)	140,240	194,071	(135,800)	(47,638)	88,162
Fund balances / (deficits), July 1, 2023	53,831	725,969	672,138	135,800	135,273	(527)
Fund balances / (deficits), June 30, 2024	\$ -	\$ 866,209	\$ 866,209	\$ -	\$ 87,635	\$ 87,635

* Variance = Positive / (Negative)

Superior Court									
Conciliation Court			Child Support Enforcement			Domestic Relations			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 244,016	\$ 224,526	\$ (19,490)	-	-	-	-
-	-	-	5,222	12,553	7,331	-	-	-	-
\$ 80,985	\$ 68,694	\$ (12,291)	-	-	-	\$ 6,386	\$ 6,663	\$ 277	
930	4,372	3,442	212	36	(176)	250	3,163	2,913	
-	-	-	-	-	-	-	-	-	-
-	396	396	8,577	5,824	(2,753)	-	-	-	-
81,915	73,462	(8,453)	258,027	242,939	(15,088)	6,636	9,826	3,190	
113,899	97,229	16,670	255,819	238,164	17,655	2,784	2,784	-	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
113,899	97,229	16,670	255,819	238,164	17,655	2,784	2,784	-	
(31,984)	(23,767)	8,217	2,208	4,775	2,567	3,852	7,042	3,190	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	
(31,984)	(23,767)	8,217	2,208	4,775	2,567	3,852	7,042	3,190	
31,984	114,131	82,147	(2,208)	141,107	143,315	(3,852)	73,486	77,338	
\$ -	\$ 90,364	\$ 90,364	\$ -	\$ 145,882	\$ 145,882	\$ -	\$ 80,528	\$ 80,528	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Superior Court					
	Local Court Assitance			JCEF Time Payment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 166,870	\$ 156,138	\$ (10,732)	\$ 100,093	\$ 111,286	\$ 11,193
Investment income	500	4,382	3,882	46	131	85
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	167,370	160,520	(6,850)	100,139	111,417	11,278
Expenditures:						
Current:						
General government	11,232	-	11,232	105,046	105,045	1
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	11,232	-	11,232	105,046	105,045	1
Excess (deficiency) of revenues over expenditures	156,138	160,520	4,382	(4,907)	6,372	11,279
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(156,138)	(156,138)	-	-	-	-
Total Other financing sources (uses)	(156,138)	(156,138)	-	-	-	-
Net change in fund balance	-	4,382	4,382	(4,907)	6,372	11,279
Fund balances / (deficits), July 1, 2023	-	17,879	17,879	4,907	10,799	5,892
Fund balances / (deficits), June 30, 2024	\$ -	\$ 22,261	\$ 22,261	\$ -	\$ 17,171	\$ 17,171

* Variance = Positive / (Negative)

Superior Court									
Law Library			Aztec Field Training			Supreme Court Enhancement			
2224			2234			2324			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,000	\$ 25,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 101,263	\$ 104,990	\$ 3,727	-	-	-	\$ 149,388	\$ 143,719	\$ (5,669)	
450	3,788	3,338	40	141	\$ 101	1,500	7,304	5,804	
-	-	-	-	-	-	-	-	-	-
22,472	23,481	1,009	-	-	-	-	-	-	-
124,185	132,259	8,074	25,040	25,141	101	150,888	151,023	135	
147,769	142,516	5,253	-	-	-	163,270	163,270	-	
-	-	-	27,058	27,058	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
147,769	142,516	5,253	27,058	27,058	-	163,270	163,270	-	
(23,584)	(10,257)	13,327	(2,018)	(1,917)	101	(12,382)	(12,247)	135	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
(23,584)	(10,257)	13,327	(2,018)	(1,917)	101	(12,382)	(12,247)	135	
23,584	95,513	71,929	2,018	(2,293)	(4,311)	12,382	159,285	146,903	
\$ -	\$ 85,256	\$ 85,256	\$ -	\$ (4,210)	\$ (4,210)	\$ -	\$ 147,038	\$ 147,038	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Superior Court					
	Fee- Case Management			Children's Issues Educate		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 3,200	\$ 3,200	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	147,434	155,229	\$ 7,795	\$ 34,262	\$ 32,106	\$ (2,156)
Investment income	1,601	12,930	11,329	423	5,142	4,719
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	152,235	171,359	19,124	34,685	37,248	2,563
Expenditures						
Current:						
General government	128,107	128,107	-	26,995	23,388	3,607
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	128,107	128,107	-	26,995	23,388	3,607
Excess (deficiency) of revenues over expenditures	24,128	43,252	19,124	7,690	13,860	6,170
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	12,113	12,113	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	12,113	12,113	-	-	-	-
Net change in fund balance	36,241	55,365	19,124	7,690	13,860	6,170
Fund balances / (deficits), July 1, 2023	(36,241)	323,003	359,244	(7,690)	122,414	130,104
Fund balances / (deficits), June 30, 2024	\$ -	\$ 378,368	\$ 378,368	\$ -	\$ 136,274	\$ 136,274

* Variance = Positive / (Negative)

Treasurer			Multiple County Departments					
Treasurer's Information			Vehicle License Tax			Fill The Gap		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 2,882,500	\$ 3,362,129	\$ 479,629	\$ 69,675	\$ 89,192	\$ 19,517
\$ 6,000	\$ 9,734	\$ 3,734	-	-	-	-	-	-
-	-	-	-	-	-	107,655	114,688	7,033
1,400	7,091	5,691	-	94,188	94,188	400	6,047	5,647
-	-	-	-	-	-	-	-	-
7,000	9,130	2,130	-	2,355	2,355	-	-	-
14,400	25,955	11,555	2,882,500	3,458,672	576,172	177,730	209,927	32,197
77,853	4,311	73,542	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	672,933	621,907	51,026	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	760	-	760	-	-	-
-	-	-	-	-	-	-	-	-
77,853	4,311	73,542	673,693	621,907	51,786	-	-	-
(63,453)	21,644	85,097	2,208,807	2,836,765	627,958	177,730	209,927	32,197
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(2,331,966)	(2,332,000)	(34)	(203,122)	(180,973)	22,149
-	-	-	(2,331,966)	(2,332,000)	(34)	(203,122)	(180,973)	22,149
(63,453)	21,644	85,097	(123,159)	504,765	627,924	(25,392)	28,954	54,346
63,453	168,802	105,349	123,159	522,133	398,974	25,392	58,536	33,144
\$ -	\$ 190,446	\$ 190,446	\$ -	\$ 1,026,898	\$ 1,026,898	\$ -	\$ 87,490	\$ 87,490

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Multiple County Departments			Other - Miscellaneous		
	Improvement Districts		ALL	HOME Grant		2269
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	\$ 1,257,358	\$ 1,238,985	\$ (18,373)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 794,679	\$ 328,650	\$ (466,029)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	10,016	50,423	40,407	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	93,450	-	(93,450)	-	-	-
Total Revenues	1,360,824	1,289,408	(71,416)	794,679	328,650	(466,029)
Expenditures:						
Current:						
General government	1,364,151	1,201,431	162,720	759,629	351,575	408,054
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	1,364,151	1,201,431	162,720	759,629	351,575	408,054
Excess (deficiency) of revenues over expenditures	(3,327)	87,977	91,304	35,050	(22,925)	(57,975)
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	32,628	31,421	(1,207)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	32,628	31,421	(1,207)	-	-	-
Net change in fund balance	29,301	119,398	90,097	35,050	(22,925)	(57,975)
Fund balances / (deficits), July 1, 2023	(29,301)	878,586	907,887	(35,050)	32,650	67,700
Fund balances / (deficits), June 30, 2024	\$ -	\$ 997,984	\$ 997,984	\$ -	\$ 9,725	\$ 9,725

* Variance = Positive / (Negative)

Other - Miscellaneous									
Workforce Investment Act			Prop 207 Justice Reimbursement			CDBG			2296
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 10,216,154	\$ 12,539,451	\$ 2,323,297	\$ 130,000	\$ 153,807	\$ 23,807	\$ 1,830,215	\$ 1,052,742	\$ (777,473)	
-	-	-	-	-	-	-	-	-	-
-	3,416	3,416	-	9,673	9,673	-	29	29	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
10,216,154	12,542,867	2,326,713	130,000	163,480	33,480	1,830,215	1,052,771	(777,444)	
-	-	-	-	-	-	1,830,165	1,060,002	770,163.00	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	130,000	3,920	126,080	-	-	-	
-	-	-	-	-	-	-	-	-	
10,253,345	12,546,122	(2,292,777)	-	-	-	-	-	-	
-	-	-	-	-	-	-	247,210	(247,210)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
10,253,345	12,546,122	(2,292,777)	130,000	3,920	126,080	1,830,165	1,307,212	522,953	
(37,191)	(3,255)	33,936	-	159,560	159,560	50	(254,441)	(254,491)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
(37,191)	(3,255)	33,936	-	159,560	159,560	50	(254,441)	(254,491)	
37,191	35,723	(1,468)	-	267,385	267,385	(50)	110,062	\$ 110,112	
\$ -	\$ 32,468	\$ 32,468	\$ -	\$ 426,945	\$ 426,945	\$ -	\$ (144,379)	\$ (144,379)	

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2024

	Other - Miscellaneous					
	Community Dev- Other Grants			Emergency Rental Assistance Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 14,500,000	\$ 585,373	\$ (13,914,627)	\$ 100,000	-	\$ (100,000)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	37	37	-	3,872	3,872
Rents	-	-	-	-	-	-
Miscellaneous	-	5,000	5,000	-	85	85
Total Revenues	14,500,000	590,410	(13,909,590)	100,000	3,957	(96,043)
Expenditures:						
Current:						
General government	-	458,274	(458,274)	100,000	3,957	96,043
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	14,500,000	920,741	13,579,259	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures	14,500,000	1,379,015	13,120,985	100,000	3,957	96,043
Excess (deficiency) of revenues over expenditures	-	(788,605)	(788,605)	-	-	-
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	-	(788,605)	(788,605)	-	-	-
Fund balances / (deficits), July 1, 2023	-	-	-	-	-	-
Fund balances / (deficits), June 30, 2024	\$ -	\$ (788,605)	\$ (788,605)	\$ -	\$ -	\$ -

* Variance = Positive / (Negative)

Other - Miscellaneous											
Grants Other- Administration 2400			AZCAREs Grant 2401			LATC Fund 2402			Martinez Lake Fire 2450		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-	\$ 58,160	\$ 63,821	\$ 5,661
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	\$ 6,000,000	\$ 5,538,877	\$ (461,123)	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	45,000	214,429	169,429	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9,214	9,214	-	1	1
-	-	-	-	-	-	6,045,000	5,762,520	(282,480)	58,160	63,822	5,662
-	-	-	-	-	-	57,000	10,740	46,260	62,269	63,039	(770)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,433,000	5,751,780	1,681,220	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,490,000	5,762,520	1,727,480	62,269	63,039	(770)
-	-	-	-	-	-	(1,445,000)	-	1,445,000	(4,109)	783	4,892
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(1,445,000)	-	1,445,000	(4,109)	783	4,892
-	\$ 142,338	\$ 142,338	-	\$ 31,641	\$ 31,641	1,445,000	-	(1,445,000)	4,109	752	(3,357)
\$ -	\$ 142,338	\$ 142,338	\$ -	\$ 31,641	\$ 31,641	\$ -	\$ -	\$ -	\$ -	\$ 1,535	\$ 1,535

	Other - Miscellaneous			Total Special Revenue Funds		
	Other Nonmajor Funds		Misc	Budget	Actual	Variance *
	Budget	Actual	Variance *			
Revenues:						
Taxes	-	-	-	\$ 1,315,518	\$ 1,302,806	\$ (12,712)
Licenses and permits	-	-	-	10,000	15,562	5,562
Intergovernmental	\$ 165,725	\$ 38,860	\$ (126,865)	86,390,752	55,756,468	(30,634,284)
Charges for services	-	19	19	1,141,896	1,114,612	(27,284)
Fines and forfeits	-	-	-	1,588,020	2,751,510	1,163,490
Investment income	188	1,451	1,263	115,231	1,129,901	1,014,670
Rents	-	-	-	429,637	515,398	85,761
Miscellaneous	3,000	9,110	6,110	752,927	636,639	(116,288)
Total Revenues	168,913	49,440	(119,473)	91,743,981	63,222,896	(28,521,085)
Expenditures:						
Current:						
General government	88,462	38,151	50,311	8,637,039	6,135,785	2,501,254
Public safety	78,581	2,224	76,357	24,825,077	20,187,504	4,637,573
Highways and streets	-	-	-	706,933	655,907	51,026
Sanitation	-	-	-	653,520	653,520	-
Health	-	-	-	7,643,688	6,463,696	1,179,992
Welfare	-	-	-	5,070,376	4,918,611	151,765
Culture and recreation	-	-	-	218,300	188,881	29,419
Education	-	-	-	10,403,345	12,615,991	(2,212,646)
Capital Outlay	-	-	-	31,886,414	7,290,367	24,596,047
Debt service:						
Principal retirement	-	-	-	3,543	-	3,543
Interest and fiscal charges	-	-	-	641	-	641
Total Expenditures	167,043	40,375	126,668	90,048,876	59,110,262	30,938,615
Excess (deficiency) of revenues over expenditures	1,870	9,065	7,195	1,695,105	4,112,634	2,417,530
Other financing sources (uses):						
Sale of capital assets	-	-	-	-	519	519
Transfers in	-	-	-	1,968,063	1,599,447	(368,616)
Transfers out	(3,151)	(3,095)	56	(3,204,041)	(2,814,497)	389,544
Total Other financing sources (uses)	(3,151)	(3,095)	56	(1,235,978)	(1,214,531)	21,447
Net change in fund balance	(1,281)	5,970	7,251	459,127	2,898,103	2,438,977
Fund balances / (deficits), July 1, 2023	1,281	13,221	11,940	(459,127)	21,091,951	21,551,078
Fund balances / (deficits), June 30, 2024	\$ -	\$ 19,191	\$ 19,191	\$ -	\$ 23,990,054	\$ 23,990,055

* Variance = Positive / (Negative)

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YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Debt Service Funds

Year Ended June 30, 2024

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	-	-	-	-	-	-
Investment income	-	\$ 24,807	\$ 24,807	-	\$ 11,982	\$ 11,982
Total Revenues	-	24,807	24,807	-	11,982	11,982
Expenditures:						
Current:						
General government	\$ 1,600	1,600	-	-	-	-
Debt service:						
Principal retirement	3,615,000	3,615,000	-	-	-	-
Interest and fiscal charges	3,100,188	3,100,188	-	-	-	-
Total Expenditures	6,716,788	6,716,788	-	-	-	-
Excess (deficiency) of revenues over expenditures	(6,716,788)	(6,691,981)	24,807	-	11,982	11,982
Other financing sources (uses):						
Transfers in	6,715,188	6,715,188	-	-	-	-
Total Other financing sources (uses)	6,715,188	6,715,188	-	-	-	-
Net change in fund balance	(1,600)	23,207	24,807	-	11,982	11,982
Fund balances / (deficits), July 1, 2023	1,600	76,492	74,892	-	540,968	540,968
Fund balances / (deficits), June 30, 2024	\$ -	\$ 99,699	\$ 99,699	\$ -	\$ 552,950	\$ 552,950

* Variance = Positive / (Negative)

Improvement Districts								
El Prado Estates			Gadsden			B&C Colonia		
3545			3546			3548		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	\$ 10,000	\$ 11,696	\$ 1,696	\$ 160,000	\$ 121,437	\$ (38,563)
-	-	-	-	-	-	10,000	35,171	25,171
-	-	-	10,000	11,696	1,696	170,000	156,608	(13,392)
-	-	-	-	-	-	-	-	-
-	-	-	14,102	14,101	1	142,963	142,963	-
-	-	-	5,392	5,393	(1)	47,139	46,312	827
-	-	-	19,494	19,494	-	190,102	189,275	827
-	-	-	(9,494)	(7,798)	1,696	(20,102)	(32,667)	(12,565)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(9,494)	(7,798)	1,696	(20,102)	(32,667)	(12,565)
-	-	-	9,494	23,461	13,967	20,102	792,692	772,590
\$ -	\$ -	\$ -	\$ -	\$ 15,663	\$ 15,663	\$ -	\$ 760,025	\$ 760,025

YUMA COUNTY

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Debt Service Funds

Year Ended June 30, 2024

	Improvement District			Library District		
	Tacna Debt		3549	Debt Service		3547
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Special assessments	\$ 6,550	\$ 174,865	\$ 168,315	-	-	-
Investment income	-	1,888	1,888	-	\$ 61,366	\$ 61,366
Total Revenues	6,550	176,753	170,203	-	61,366	61,366
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	\$ 2,005,000	2,005,000	-
Interest and fiscal charges	6,550	5,802	748	1,009,881	1,009,881	-
Total Expenditures	6,550	5,802	748	3,014,881	3,014,881	-
Excess (deficiency) of revenues over expenditures	-	170,951	170,951	(3,014,881)	(2,953,515)	61,366
Other financing sources (uses):						
Transfers in	-	-	-	3,014,881	3,014,881	-
Total Other financing sources (uses)	-	-	-	3,014,881	3,014,881	-
Net change in fund balance	-	170,951	170,951	-	61,366	61,366
Fund balances / (deficits), July 1, 2023	-	-	-	-	289,272	289,272
Fund balances / (deficits), June 30, 2024	\$ -	\$ 170,951	\$ 170,951	\$ -	\$ 350,638	\$ 350,638

* Variance = Positive / (Negative)

Exhibit K - 2
(Concluded)

Total Debt Service Funds		
Budget	Actual	Variance *
\$ 176,550	\$ 307,998	\$ 131,448
10,000	135,214	125,214
186,550	443,212	256,662
1,600	1,600	-
5,777,065	5,777,064	1
4,169,150	4,167,576	1,574
9,947,815	9,946,240	1,575
(9,761,265)	(9,503,028)	258,237
9,730,069	9,730,069	-
9,730,069	9,730,069	-
(31,196)	227,041	258,237
31,196	1,722,885	1,691,689
\$ -	\$ 1,949,926	\$ 1,949,926

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2024

	General			Jail District		
	Capital Projects		4407	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	\$ 4	\$ 4	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	\$ 852,427	549,359	(303,068)	-	-	-
Investment income	-	230,838	230,838	\$ 70,600	\$ 304,283	\$ 233,683
Miscellaneous	-	8,369	8,369	-	-	-
Total Revenues	852,427	788,570	(63,857)	70,600	304,283	233,683
Expenditures:						
Current:						
General government	1,441,617	46,164	1,395,453	-	-	-
Public safety	-	-	-	-	176,162	(176,162)
Culture and recreation	-	-	-	-	-	-
Capital Outlay	6,198,964	3,319,798	2,879,166	15,197,500	584,273	14,613,227
Total Expenditures	7,640,581	3,365,962	4,274,619	15,197,500	760,435	14,437,065
Excess (deficiency) of revenues over expenditures	(6,788,154)	(2,577,392)	4,210,762	(15,126,900)	(456,152)	14,670,748
Other financing sources (uses):						
Issuance of Debt	-	-	-	-	-	-
Transfers in	4,728,674	4,728,674	-	5,237,500	5,237,500	-
Transfers out	(37,500)	(37,500)	-	-	-	-
Total Other financing sources (uses)	4,691,174	4,691,174	-	5,237,500	5,237,500	-
Net change in fund balance	(2,096,980)	2,113,782	4,210,762	(9,889,400)	4,781,348	14,670,748
Fund balances / (deficits), July 1, 2023	2,096,980	2,799,730	702,750	9,889,400	4,869,163	(5,020,237)
Fund balances / (deficits), June 30, 2024	\$ -	\$ 4,913,512	\$ 4,913,512	\$ -	\$ 9,650,511	\$ 9,650,511

* Variance = Positive / (Negative)

Improvement Districts						Library District		
El Prado Estates 4717			TACNA Water 4723			Capital Projects 4720		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	\$ 66,401	-	\$ (66,401)	-	-	-
-	-	-	9,812,229	\$ 6,667,267	(3,144,962)	-	-	-
\$ 491	-	\$ (491)	-	7,413	7,413	-	\$ 8,925	\$ 8,925
-	-	-	-	-	-	-	-	-
491	-	(491)	9,878,630	6,674,680	(3,203,950)	-	8,925	8,925
-	-	-	-	3,706	(3,706)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	813	(813)
-	-	-	9,878,630	7,874,263	2,004,367	\$ 1,490,000	988,875	501,125
-	-	-	9,878,630	7,877,969	2,000,661	1,490,000	989,688	500,312
491	-	(491)	-	(1,203,289)	(1,203,289)	(1,490,000)	(980,763)	509,237
-	-	-	-	462,137	462,137	-	-	-
-	-	-	-	-	-	811,000	811,000	-
(32,628)	\$ (31,421)	1,207	-	-	-	-	-	-
(32,628)	(31,421)	1,207	-	462,137	462,137	811,000	811,000	-
(32,137)	(31,421)	716	-	(741,152)	(741,152)	(679,000)	(169,763)	509,237
32,137	31,421	(716)	-	(369,512)	(369,512)	679,000	954,055	275,055
\$ -	\$ -	\$ -	\$ -	\$ (1,110,664)	\$ (1,110,664)	\$ -	\$ 784,292	\$ 784,292

Budgetary Comparison Schedule- Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2024

	Public Health			OTHER		
	Remodeling Blding		4410	Misc Capital Projects		4408
	Budget	Actual	Variance *	Budget	Actual	Variance *
Revenues:						
Taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 720,564	-	\$ (720,564)
Investment income	-	\$ 5,565	\$ 5,565	-	\$ 492	492
Miscellaneous	-	-	-	-	-	-
Total Revenues	-	5,565	5,565	720,564	492	(720,072)
Expenditures:						
Current:						
General government	-	763	(763)	-	720,536	(720,536)
Public safety	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital Outlay	\$ 10,291,365	1,066,865	9,224,500	720,564	-	720,564
Total Expenditures	10,291,365	1,067,628	9,223,737	720,564	720,536	28
Excess (deficiency) of revenues over expenditures	(10,291,365)	(1,062,063)	9,229,302	-	(720,044)	(720,044)
Other financing sources (uses):						
Issuance of Debt	-	-	-	-	-	-
Transfers in	8,423,860	8,423,860	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other financing sources (uses)	8,423,860	8,423,860	-	-	-	-
Net change in fund balance	(1,867,505)	7,361,797	9,229,302	-	(720,044)	(720,044)
Fund balances / (deficits), July 1, 2023	1,867,505	-	(1,867,505)	-	(5,350)	(5,350)
Fund balances / (deficits), June 30, 2024	\$ -	\$ 7,361,797	\$ 7,361,797	\$ -	\$ (725,394)	\$ (725,394)

* Variance = Positive / (Negative)

OTHER			Total Capital Projects Funds		
Orange Grove- Mesa Verde 4724					
Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	\$ 4	\$ 4
-	-	-	\$ 66,401	-	(66,401)
\$ 1,500,000	\$ 210,058	\$ (1,289,942)	12,885,220	7,426,684	(5,458,536)
-	312	312	71,091	557,828	486,737
-	-	-	-	8,369	8,369
1,500,000	210,370	(1,289,630)	13,022,712	7,992,885	(5,029,827)
-	-	-	1,441,617	771,169	670,448
-	-	-	-	176,162	(176,162)
-	-	-	-	813	(813)
1,500,000	176,264	1,323,736	45,277,023	14,010,338	31,266,685
1,500,000	176,264	1,323,736	46,718,640	14,958,482	31,760,158
-	34,106	34,106	(33,695,928)	(6,965,597)	26,730,331
-	-	-	-	462,137	462,137
-	-	-	19,201,034	19,201,034	-
-	-	-	(70,128)	(68,921)	1,207
-	-	-	19,130,906	19,594,250	463,344
-	34,106	34,106	(14,565,022)	12,628,653	27,193,675
-	-	-	12,018,517	8,279,507	(3,739,010)
\$ -	\$ 34,106	\$ 34,106	\$ (2,546,505)	\$ 20,908,160	\$ 23,454,665

Budgetary Comparison Schedule- All Nonmajor Governmental Funds

Year Ended June 30, 2024

	Total All Nonmajor Governmental Funds		
	Budget	Actual	Variance *
Revenues:			
Taxes	\$ 1,315,518	\$ 1,302,810	\$ (12,708)
Special assessments	242,951	307,998	65,047
Licenses and permits	10,000	15,562	5,562
Intergovernmental	99,275,972	63,183,152	(36,092,820)
Charges for services	1,141,896	1,114,612	(27,284)
Fines and forfeits	1,588,020	2,751,510	1,163,490
Investment income	196,322	1,822,943	1,626,621
Rents	429,637	515,398	85,761
Miscellaneous	752,927	645,008	(107,919)
Total Revenues	104,953,243	71,658,993	(33,294,250)
Expenditures:			
Current:			
General government	10,080,256	6,908,554	3,171,702
Public safety	24,825,077	20,363,666	4,461,411
Highways and streets	706,933	655,907	51,026
Sanitation	653,520	653,520	-
Health	7,643,688	6,463,696	1,179,992
Welfare	5,070,376	4,918,611	151,765
Culture and recreation	218,300	189,694	28,606
Education	10,403,345	12,615,991	(2,212,646)
Capital Outlay	77,163,437	21,300,705	55,862,732
Debt service:			
Principal retirement	5,780,608	5,777,064	3,544
Interest and fiscal charges	4,169,791	4,167,576	2,215
Total Expenditures	146,715,331	84,014,984	62,700,348
Excess (deficiency) of revenues over expenditures	(41,762,088)	(12,355,991)	29,406,098
Other financing sources (uses):			
Issuance of Debt	-	462,137	462,137
Leases	-	-	-
Subscription-based information and technology	-	-	-
Sale of capital assets	-	519	519
Transfers in	30,899,166	30,530,550	(368,616)
Transfers out	(3,274,169)	(2,883,418)	390,751
Total Other financing sources (uses)	27,624,997	28,109,788	484,791
Net change in fund balance	(14,137,091)	15,753,797	29,890,889
Fund balances / (deficits), July 1, 2023	14,137,091	31,094,343	16,957,252
Fund balances / (deficits), June 30, 2024	\$ -	\$ 46,848,140	\$ 46,848,141

* Variance = Positive / (Negative)

Internal Service Funds

Combining Statement of Net Position

All Internal Service Funds

June 30, 2024

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Fleet Management 6609	Total Internal Service Funds
Assets							
Cash and cash equivalents	-	\$ 223,310	\$ 461,442	\$ 9,323,957	\$ 679,720	\$ 2,536,208	\$ 13,224,637
Receivables (net of allowances for uncollectibles):							
Accrued interest	-	479	973	17,770	1,439	5,502	26,163
Due from:							
Other funds	-	66,346	320,680	72,641	-	505	460,172
Prepaid items	-	750	2,800	-	-	3,069	6,619
Machinery and Equipment, net of accumulated depreciation	-	-	-	-	-	2,721,385	2,721,385
Total Assets	\$ -	\$ 290,885	\$ 785,895	\$ 9,414,368	\$ 681,159	\$ 5,266,669	\$ 16,438,976
Deferred Outflow of Resources							
Deferred outflow of resources related to pensions	-	\$ 13,766	\$ 5,762	\$ 28,842	\$ 25,655	-	\$ 74,025
Total Deferred Outflow of Resources	\$ -	\$ 13,766	\$ 5,762	\$ 28,842	\$ 25,655	\$ -	\$ 74,025
Liabilities							
Liabilities							
Accounts payable	-	\$ 2,232	\$ 266,222	\$ 983,774	\$ 23,263	\$ 510,000	\$ 1,785,491
Accrued payroll and employee benefits	-	2,543	638	2,662	3,793	-	9,636
Insurance claims payable	-	-	-	1,614,900	-	-	1,614,900
Due to:							
Other funds	\$ 20,762	8,858	-	-	10,716	83,859	124,195
Net pension liability	-	102,128	42,748	213,980	190,333	-	549,189
Total Liabilities	\$ 20,762	\$ 115,761	\$ 309,608	\$ 2,815,316	\$ 228,105	\$ 593,859	\$ 4,083,411
Deferred Inflow of Resources							
Deferred inflow of resources related to pensions	-	\$ 7,425	\$ 3,108	\$ 15,558	\$ 13,838	-	\$ 39,929
Total Deferred Inflow of Resources	\$ -	\$ 7,425	\$ 3,108	\$ 15,558	\$ 13,838	\$ -	\$ 39,929
Net Position							
Net investment in capital assets	-	-	-	-	-	\$ 2,721,385	\$ 2,721,385
Restricted for:							
Prepaid items	-	\$ 750	\$ 2,800	-	-	3,069	6,619
Unrestricted	\$ (20,762)	180,715	476,141	\$ 6,612,336	\$ 464,871	1,948,356	9,661,657
Total Net Position	\$ (20,762)	\$ 181,465	\$ 478,941	\$ 6,612,336	\$ 464,871	\$ 4,672,810	\$ 12,389,661

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
All Internal Service Funds
 Year Ended June 30, 2024

	IT Life Cycle Management 6601	Revolving Fund 6602	Workers Compensation 6605	Health Self-Insurance 6607	Liability Self-Insurance 6608	Fleet Management 6609	Total Internal Service Funds
Operating revenues							
Charges for services - insurance premiums	-	-	\$ 1,135,010	\$ 13,756,598	\$ 1,598,595	-	\$ 16,490,203
Charges for services	\$ 253,975	\$ 159,180	-	-	-	\$ 2,076,338	2,489,493
Miscellaneous	2,181	19,452	57,321	2,614	17,523	1,816	100,907
Total operating revenues	256,156	178,632	1,192,331	13,759,212	1,616,118	2,078,154	19,080,603
Operating expenses							
Personnel services	-	128,318	55,208	320,981	242,152	-	746,659
Supplies and services	-	8,509	199	8,526	7,997	572,296	597,527
Tools and minor equipment	253,975	-	1,518	3,373	182	15,009	274,057
Professional services	-	22,693	-	70,833	8,250	21,374	123,150
Health services claims	-	-	-	12,835,794	-	-	12,835,794
Health services other	-	-	-	2,154,716	-	-	2,154,716
Insurance claims	-	3,050	343,969	-	374,589	-	721,608
Insurance others	-	477	652,379	10,548	1,060,651	8,169	1,732,224
Depreciation	-	-	-	-	-	148,600	148,600
Other	-	-	9,786	156,790	48,260	228,625	443,461
Total operating expenses	253,975	163,047	1,063,059	15,561,561	1,742,081	994,073	19,777,796
Operating income / (loss)	2,181	15,585	129,272	(1,802,349)	(125,963)	1,084,081	(697,193)
Nonoperating revenues							
Investment earnings	-	9,657	14,169	352,000	33,734	197,401	606,961
Rebates and refunds	-	-	-	662,904	-	-	662,904
Sale of capital assets	-	-	-	-	-	410,230	410,230
Total nonoperating revenues	-	9,657	14,169	1,014,904	33,734	607,631	1,680,095
Change in net position	2,181	25,242	143,441	(787,445)	(92,229)	1,691,712	982,902
Net position / (deficit), July 1, 2023	(22,943)	156,223	335,500	7,399,781	557,100	2,981,098	11,406,759
Total net position / (deficit), June 30, 2024	\$ (20,762)	\$ 181,465	\$ 478,941	\$ 6,612,336	\$ 464,871	\$ 4,672,810	\$ 12,389,661

Combining Statement of Cash Flows
All Internal Service Funds
 Year Ended June 30, 2024

	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	-	\$ 45,899	-	\$ 14,837,182	\$ 1,615,794	-	\$ 16,498,875
Receipts from other funds for goods and services provided	\$ 253,975	-	\$ 1,409,178	-	19,910	\$ 2,069,453	3,752,516
Receipts from miscellaneous operations	2,181	66,386	59,686	13,210	-	11,022	152,485
Payments to supplies for goods and services	(253,975)	(19,126)	(991,320)	(14,272,609)	(1,424,570)	-	(16,961,600)
Payments to employees for services	-	(130,299)	(55,323)	(465,081)	(229,932)	-	(880,635)
Payments for miscellaneous operations	(2,181)	(13,375)	(30,045)	-	(89,646)	(340,104)	(475,351)
Net cash provided (used) by operating activities	-	(50,515)	392,176	112,702	(108,444)	1,740,371	2,086,290
Cash flows from capital and related financing activities:							
Sales of capital assets	-	-	-	-	-	412,046	412,046
Rebates and refunds from contractors	-	-	-	666,561	-	-	666,561
Capital Outlay	-	-	-	-	-	(2,869,985)	(2,869,985)
Net cash provided (used) by noncapital financing activities	-	-	-	666,561	-	(2,457,939)	(1,791,378)
Cash flows from investing activities:							
Interest received on investments	-	6,490	9,033	216,579	18,778	103,300	354,180
Purchases investments	-	3,031	4,264	131,168	14,769	94,408	247,640
Net cash provided by investing activities	-	9,521	13,297	347,747	33,547	197,708	601,820
Net increase / (decrease) in cash and cash equivalents	-	(40,994)	405,473	1,127,010	(74,897)	(519,860)	896,732
Cash and cash equivalents, July 1, 2023	-	264,304	55,969	8,196,947	754,617	3,056,068	12,327,905
Cash and cash equivalents, June 30, 2024	\$ -	\$ 223,310	\$ 461,442	\$ 9,323,957	\$ 679,720	\$ 2,536,208	\$ 13,224,637
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:							
Operating income (loss)	\$ 2,181	\$ 15,585	\$ 129,272	\$ (1,802,349)	\$ (125,963)	\$ 1,084,081	\$ (697,193)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	-	-	-	-	-	148,600	148,600
Changes in assets, liabilities, and deferred in and out flows:							
(Increase) / decreases in assets:							
Accounts receivable	-	-	-	(2,125)	2,386	(1,877)	(1,616)
Due from other funds	-	(66,346)	255,518	1,076,060	3,019	(505)	1,267,746
Prepaid expenditures	-	250	(2,800)	-	-	(2,520)	(5,070)
(Increase) / decreases in deferred outflows:							
Deferred outflows	-	2,003	1,088	(242)	4,016	-	6,865
Increase / (decrease) in liabilities:							
Accounts payable	-	1,220	10,944	140,479	19,336	484,869	656,848
Accrued payroll and employee benefits	-	821	(49)	(638)	177	-	311
Insurance claims payable	-	-	-	670,950	-	-	670,950
Due to other funds	(2,181)	(3,892)	-	-	(9,161)	27,663	12,429
Net pension liability	-	(1,777)	(2,384)	25,536	(5,172)	-	16,203
Increase / (decrease) in deferred inflows:							
Deferred inflows	-	1,621	587	5,031	2,918	60	10,217
Total Adjustments	(2,181)	(66,100)	262,904	1,915,051	17,519	656,290	2,783,483
Net cash provided (used) by operating activities	\$ -	\$ (50,515)	\$ 392,176	\$ 112,702	\$ (108,444)	\$ 1,740,371	\$ 2,086,290

Fiduciary Funds

YUMA COUNTY
Combining Statement of Fiduciary Net Position
All Fiduciary Funds
June 30, 2024

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
Assets				
Cash and cash equivalents	\$ 320,041	\$ 164,483,354	\$ 7,321,933	\$ 171,805,287
Interest and dividends receivable	-	-	-	-
Taxes and dividends receivable	-	-	-	-
Settlements	-	-	-	-
Total Assets	\$ 320,041	\$ 164,483,354	\$ 7,321,933	\$ 171,805,287
Liabilities				
Due to:				
Other governments	-	-	-	-
Deposits held for others	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Net Position				
Retricted for:				
Pool participants	-	\$ 164,483,354	-	\$ 164,483,354
Individual, organizations, and other governments	\$ 320,041	-	\$ 7,321,933	7,321,933
Total Net Position	\$ 320,041	\$ 164,483,354	\$ 7,321,933	\$ 171,805,287

Other					
Other Governmental Entities	Non-County External Bank	Commissary	Anti-racketeering	Opioids	Total Other
\$ 3,371,002	\$ 2,979,665	\$ 143,243	\$ 563,167	-	\$ 7,057,077
2,454,834	-	-	-	-	2,454,834
3,300,094	-	-	-	-	3,300,094
-	-	-	-	\$ 3,584,230	3,584,230
\$ 9,125,930	\$ 2,979,665	\$ 143,243	\$ 563,167	\$ 3,584,230	\$ 16,396,235
\$ 311,983	-	-	-	-	\$ 311,983
				\$ 3,584,230	3,584,230
\$ 311,983	\$ -	\$ -	\$ -	\$ 3,584,230	\$ 3,896,213
-	-	-	-	-	-
\$ 8,813,947	\$ 2,979,665	\$ 143,243	\$ 563,167	-	\$ 12,500,022
\$ 8,813,947	\$ 2,979,665	\$ 143,243	\$ 563,167	\$ -	\$ 12,500,022

YUMA COUNTY
Combining Statement of Changes in Fiduciary Net Position
All Fiduciary Funds
Year ended June 30, 2024

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
Additions:				
Contributions from other governments	-	\$ 592,394,080	\$ 44,917,714	\$ 637,311,794
Property tax collections for other governments	-	-	-	-
Collections for individuals	\$ 1,130,415	-	-	-
Interest and dividends	-	2,101,384	61,174	2,162,558
Inmate collections	-	-	-	-
Other	-	-	-	-
Total additions	1,130,415	594,495,464	44,978,888	639,474,352
Deductions:				
Distribution to other governments	-	570,343,421	44,055,292	614,398,713
Beneficiary payments to individuals	1,160,535	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment to inmates	-	-	-	-
Other	-	-	-	-
Total deductions	1,160,535	570,343,421	44,055,292	614,398,713
Net increase (decrease) in fiduciary net position	(30,120)	24,152,043	923,596	25,075,639
Net position, July 1, 2023	350,161	140,331,311	6,398,337	146,729,648
Net position, June 30, 2024	\$ 320,041	\$ 164,483,354	\$ 7,321,933	\$ 171,805,287

Other Governmental Entities	Non-County External Bank	Other			Total Other
		Commissary	Anti-racketeering	Opioids	
-	-	-	-	\$ 711,597	\$ 711,597
\$ 116,418,434	-	-	-	-	116,418,434
-	-	-	-	-	-
11,095,305	-	-	\$ 11,274	-	11,106,579
-	-	\$ 733,426	-	-	733,426
-	\$ 92,946,948	-	175,843	-	93,122,791
127,513,739	92,946,948	733,426	187,117	711,597	222,092,827
11,080,579	-	-	-	711,597	11,792,176
-	-	-	-	-	-
113,430,323	-	-	-	-	113,430,323
-	-	737,873	-	-	737,873
4,870,222	92,652,703	-	4,832	-	97,527,757
129,381,124	92,652,703	737,873	4,832	711,597	223,488,129
(1,867,385)	294,245	(4,447)	182,285	-	(1,395,302)
10,681,332	2,685,420	147,690	380,882	-	13,895,324
\$ 8,813,947	\$ 2,979,665	\$ 143,243	\$ 563,167	\$ -	\$ 12,500,022

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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, 2023 and June 30, 2024

	2023	2024
Governmental Funds capital assets:		
Land	\$ 67,361,610	\$ 67,559,268
Buildings	\$ 193,974,026	\$ 188,808,088
Improvements other than buildings	\$ 20,305,769	\$ 18,592,387
Machinery and equipment	\$ 50,262,487	\$ 52,706,419
Infrastructure	\$ 262,726,130	\$ 267,553,604
Right-to-use subscription assets	\$ 3,964,340	\$ 5,435,926
Right-to-use leases	\$ 1,731,255	\$ 1,672,674
Construction in progress	\$ 13,324,138	\$ 65,964,531
Total governmental funds capital assets	<u>\$ 613,649,755</u>	<u>\$ 668,292,896</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 30,694,717	\$ 31,749,502
Major Capital Projects Funds	\$ 201,040,929	\$ 225,647,598
Special Revenue Funds	\$ 120,660,284	\$ 135,236,534
Flood Control District	\$ 45,077,086	\$ 51,454,709
Health Services District	\$ 1,654,907	\$ 1,637,841
Engineering- HURF	\$ 205,416,762	\$ 210,442,014
Other Funds	\$ 4,937,247	\$ 7,793,150
Donations	\$ 4,167,823	\$ 4,331,548
Total governmental funds capital assets	<u>\$ 613,649,755</u>	<u>\$ 668,292,896</u>

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

Function and Activity:	Total	Land	Buildings	Improvements			Right-to-use:		
				Other than Buildings	Machinery and Equipment	Infrastructure	Subscription Assets	Leases	Construction in Progress
General Government:									
Administration	\$ 80,063,484	\$ 581,625	\$ 8,529,100	\$ 3,240,521	\$ 11,426,373	\$ 1,848,361	\$ 4,625,007	\$ 1,516,503	\$ 48,295,994
Adult Probation	4,648,015	\$ 121,880	\$ 4,172,622	\$ 51,898	\$ 282,865	\$ -	\$ -	\$ -	\$ 18,750
Attorneys	379,205	\$ -	\$ 39,271	\$ -	\$ 339,934	\$ -	\$ -	\$ -	\$ -
Courts	37,470,161	\$ 650,401	\$ 30,840,030	\$ 3,055,534	\$ 2,902,442	\$ -	\$ -	\$ -	\$ 21,754
Development Services	5,857,007	\$ 196,380	\$ 4,595,369	\$ 6,910	\$ 1,058,348	\$ -	\$ -	\$ -	\$ -
Juvenile Court	14,532,293	\$ -	\$ 12,667,635	\$ 1,131,087	\$ 733,571	\$ -	\$ -	\$ -	\$ -
Public Defender	599,929	\$ 39,200	\$ 435,447	\$ -	\$ 112,462	\$ -	\$ -	\$ -	\$ 12,820
Public Works	6,819,137	\$ -	\$ -	\$ 41,448	\$ 6,777,689	\$ -	\$ -	\$ -	\$ (0)
Total General Government	150,369,231	1,589,486	61,279,474	7,527,398	23,633,684	1,848,361	4,625,007	1,516,503	48,349,317
Public Safety:									
Adult probation	230,798	\$ -	\$ 72,186	\$ 14,284	\$ 126,730	\$ -	\$ -	\$ 17,598	\$ -
Juvenile Court - Grants	353,589	\$ -	\$ 129,398	\$ 38,618	\$ 185,573	\$ -	\$ -	\$ -	\$ -
Sheriff - Administration	71,371,456	\$ 1,868,756	\$ 52,630,924	\$ 4,015,590	\$ 12,423,196	\$ -	\$ -	\$ -	\$ 432,990
Sheriff - Boat Patrol	890,914	\$ 112,750	\$ 618,776	\$ 19,600	\$ 139,788	\$ -	\$ -	\$ -	\$ -
Engineering- Flood Control	52,632,229	\$ 4,144,378	\$ -	\$ 26,652	\$ 135,546	\$ 37,980,065	\$ 36,733	\$ -	\$ 10,308,855
Emergency Management	88,791	\$ -	\$ -	\$ -	\$ 88,791	\$ -	\$ -	\$ -	\$ -
Total Public Safety	125,567,778	6,125,884	53,451,284	4,114,744	13,099,624	37,980,065	36,733	17,598	10,741,846
Highways and Streets:									
Roads	306,906,956	\$ 55,616,058	\$ 5,046,956	\$ 1,140,394	\$ 11,374,633	\$ 227,725,178	\$ 293,886	\$ 371	\$ 5,709,480
Total Highways and Streets	306,906,956	55,616,058	5,046,956	1,140,394	11,374,633	227,725,178	293,886	371	5,709,480
Sanitation:									
Solid Waste	2,107,687	\$ 1,773	\$ -	\$ 440,272	\$ 1,665,642	\$ -	\$ -	\$ -	\$ -
Total Sanitation	2,107,687	1,773	-	440,272	1,665,642	-	-	-	-
Health :									
Health	11,180,041	\$ -	\$ 8,816,980	\$ 1,082,635	\$ 1,117,500	\$ -	\$ -	\$ -	\$ 162,925
Total Health	11,180,041	-	8,816,980	1,082,635	1,117,500	-	-	-	162,925
Welfare:									
Cemetery	820,946	\$ 602,349	\$ 218,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Housing	16,389,496	\$ 202,766	\$ 13,151,509	\$ 2,802,573	\$ 232,648	\$ -	\$ -	\$ -	\$ -
Total Welfare	17,210,442	805,115	13,370,106	2,802,573	232,648	-	-	-	-
Culture and Recreation:									
Library	53,417,054	\$ 3,100,443	\$ 46,406,190	\$ 859,507	\$ 1,443,538	\$ -	\$ 480,300	\$ 138,201	\$ 988,875
Parks	986,004	\$ 303,010	\$ -	\$ 558,037	\$ 112,869	\$ -	\$ -	\$ -	\$ 12,088
Total Culture and Recreation	54,403,058	3,403,453	46,406,190	1,417,544	1,556,406	-	480,300	138,201	1,000,963
Education:									
Juvenile Court	506,528	\$ -	\$ 425,100	\$ 66,824	\$ 14,604	\$ -	\$ -	\$ -	\$ -
School Superintendent	41,174	\$ 17,500	\$ 11,997	\$ -	\$ 11,677	\$ -	\$ -	\$ -	\$ -
Total Education	547,702	17,500	437,097	66,824	26,281	-	-	-	-
Total governmental funds capital assets	\$ 668,292,895	\$ 67,559,269	\$ 188,808,088	\$ 18,592,385	\$ 52,706,420	\$ 267,553,604	\$ 5,435,926	\$ 1,672,673	\$ 65,964,531

* 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, 2024

	Governmental Capital Assets July 1, 2023	Additions	Deletions	Governmental Capital Assets June 30, 2024
Function and Activity:				
General Government:				
Administration	\$ 40,001,970	\$51,943,016	\$ 11,881,502	\$ 80,063,484
Adult Probation	4,668,556	-	\$ 20,542	4,648,014
Attorneys	370,850	8,356	\$ -	379,206
Courts	37,499,225	7,500	\$ 36,565	37,470,160
Development Services	6,027,025	-	\$ 170,018	5,857,007
Juvenile Court	14,593,770	20,514	\$ 81,991	14,532,293
Public Defender	599,928	-	\$ -	599,928
Public Works	4,210,538	2,869,988	\$ 261,388	6,819,138
Total General Government	107,971,862	54,849,374	12,452,006	150,369,230
Public Safety:				
Adult Probation	208,582	73,392	51,157	230,817
Juvenile Court - Grants	353,588	-	-	353,588
Sheriff - Administration	71,309,379	2,166,399	2,104,321	71,371,456
Sheriff - Boat Patrol	890,914	-	-	890,914
Engineering - Flood Control	46,254,444	7,925,931	1,548,145	52,632,230
Emergency Management	88,791	-	-	88,791
Total Public Safety	119,105,698	10,165,722	3,703,623	125,567,796
Highways and Streets:				
Roads	301,838,300	\$24,817,087	19,748,449	306,906,938
Total Highways and Streets	301,838,300	24,817,087	19,748,449	306,906,938
Sanitation:				
Solid Waste	2,083,737	23,950	-	2,107,687
Total Sanitation	2,083,737	23,950	-	2,107,687
Health :				
Health	11,197,107	421,046	438,112	11,180,041
Total Health	11,197,107	421,046	438,112	11,180,041
Welfare:				
Cemetery	827,837	-	6,891	820,946
Housing	16,719,929	-	330,432	16,389,497
Total Welfare	17,547,766	-	337,323	17,210,443
Culture and Recreation:				
Library	52,428,759	1,007,865	19,571	53,417,053
Parks	928,823	57,181	-	986,004
Total Culture and Recreation	53,357,582	1,065,046	19,571	54,403,057
Education:				
Juvenile Court	506,529	-	-	506,529
School Superintendent	41,174	-	-	41,174
Total Education	547,703	-	-	547,703
Total governmental funds capital assets	\$ 613,649,755	\$ 91,342,225.24	\$ 36,699,084	\$ 668,292,896



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.....	238
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.....	262
These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax.	
Debt Capacity.....	268
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.....	278
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.....	286
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									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Program Revenues										
General Government	\$ 6,234,220	5.6%	\$ 6,469,849	3.8%	\$ 6,770,700	4.7%	\$ 6,699,211	(1.1%)	\$ 7,544,243	12.6%
Public Safety	2,404,133	(0.8%)	2,085,254	(13.3%)	1,925,463	(7.7%)	1,832,693	(4.8%)	2,172,855	18.6%
Highway & Streets	33,857	(33.6%)	35,767	5.6%	37,188	4.0%	58,232	56.6%	81,918	40.7%
Sanitation	61,229	(15.4%)	61,770	0.9%	67,801	9.8%	69,415	2.4%	77,781	12.1%
Health	1,347,391	12.1%	1,366,180	1.4%	1,508,222	10.4%	1,429,804	(5.2%)	1,498,702	4.8%
Welfare	388,874	10.3%	378,797	(2.6%)	423,116	11.7%	398,286	(5.9%)	435,890	9.4%
Culture & Recreation	93,685	(6.3%)	94,678	1.1%	85,701	(9.5%)	78,115	(8.9%)	65,558	(16.1%)
Operating Grant & Contributions	35,564,310	4.7%	36,345,929	2.2%	37,319,165	2.7%	40,436,944	8.4%	40,458,861	0.1%
Capital Grant & Contributions	172,611	(79.3%)	3,368,486	1851.5%	1,994,711	(40.8%)	4,656,931	133.5%	4,256,903	(8.6%)
Total Program Revenues	\$ 46,300,310	3.1%	\$ 50,206,710	8.4%	\$ 50,132,067	(0.1%)	\$ 55,659,631	11.0%	\$ 56,592,711	1.7%
General Revenues										
Taxes										
Property Taxes	38,428,410	5.4%	41,101,016	7.0%	42,510,022	3.4%	43,958,107	3.4%	45,698,590	4.0%
County Sales Taxes	26,542,235	3.1%	27,126,661	2.2%	27,968,079	3.1%	28,560,140	2.1%	30,266,698	6.0%
Auto-in-Lieu of Tax	7,013,751	5.5%	7,624,328	8.7%	8,129,929	6.6%	8,582,009	5.6%	9,078,384	5.8%
Franchise Taxes	150,871	(2.4%)	131,546	(12.8%)	134,392	2.2%	121,212	(9.8%)	146,282	20.7%
Shared State Sales Taxes	19,453,510	4.2%	20,194,008	3.8%	20,640,336	2.2%	21,889,249	6.1%	22,937,167	4.8%
Total Taxes	91,588,777	4.5%	96,177,559	5.0%	99,382,758	3.3%	103,110,717	3.8%	108,127,121	5.0%
Grants and Contributions Not Restricted to Specific Programs	3,166,280	(13.0%)	3,768,167	19.0%	3,573,246	(5.2%)	3,646,605	2.1%	3,728,651	2.2%
Investment earnings	474,299	4.1%	469,775	(1.0%)	552,943	17.7%	1,090,740	97.3%	1,537,906	41.0%
Miscellaneous	2,204,892	4.6%	2,045,784	(7.2%)	1,987,640	(2.8%)	2,299,076	15.7%	2,297,435	(0.1%)
Total General Revenues	\$ 97,434,248	3.8%	\$ 102,461,285	5.2%	\$ 105,496,587	3.0%	\$ 110,147,138	4.4%	\$ 115,691,113	5.0%
Total Revenues	\$ 143,734,558	3.6%	\$ 152,667,995	6.2%	\$ 155,628,654	1.9%	\$ 165,806,769	6.5%	\$ 172,283,824	3.9%

Table A-1

Fiscal Years									
2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 7,863,365	4.2%	\$ 8,683,269	10.4%	\$ 8,599,244	(1.0%)	\$ 9,354,806	8.8%	\$ 9,407,572	0.6%
2,336,865	7.5%	2,766,872	18.4%	2,460,392	(11.1%)	2,280,165	(7.3%)	2,615,998	14.7%
63,301	(22.7%)	72,688	14.8%	88,123	21.2%	75,730	(14.1%)	121,710	60.7%
70,722	(9.1%)	98,019	38.6%	109,748	12.0%	138,926	26.6%	145,071	4.4%
1,411,082	(5.8%)	1,541,491	9.2%	2,422,946	57.2%	7,828,537	223.1%	2,580,169	(67.0%)
488,722	12.1%	565,863	15.8%	470,064	(16.9%)	589,312	25.4%	656,026	11.3%
46,998	(28.3%)	11,206	(76.2%)	17,907	59.8%	18,947	5.8%	19,789	4.4%
47,359,790	17.1%	54,871,338	15.9%	72,836,309	32.7%	63,968,441	(12.2%)	81,174,751	26.9%
2,391,146	(43.8%)	3,526,995	47.5%	3,799,895	7.7%	10,020,435	163.7%	14,614,432	45.8%
\$ 62,031,991	9.6%	\$ 72,137,741	16.3%	\$ 90,804,628	25.9%	\$ 94,275,299	3.8%	\$ 111,335,518	18.1%
46,247,167	1.2%	49,545,880	7.1%	52,089,339	5.1%	55,389,980	6.3%	57,590,260	4.0%
34,926,649	15.4%	39,937,857	14.3%	42,025,167	5.2%	45,017,027	7.1%	46,154,874	2.5%
9,345,891	2.9%	11,228,437	20.1%	11,038,597	(1.7%)	11,339,648	2.7%	11,827,208	4.3%
151,071	3.3%	441,745	192.4%	348,913	(21.0%)	350,787	0.5%	310,559	(11.5%)
24,991,696	9.0%	30,145,102	20.6%	31,841,283	5.6%	33,743,393	6.0%	34,808,075	3.2%
115,662,474	7.3%	131,299,021	14.5%	137,343,299	4.6%	145,840,835	6.2%	150,690,975	3.3%
3,898,684	4.6%	3,865,133	(0.9%)	3,954,170	2.3%	4,237,617	7.2%	5,773,012	36.2%
1,773,549	15.3%	870,819	(50.9%)	(3,170,721)	(464.1%)	4,376,424	(238.0%)	12,353,021	182.3%
2,993,002	30.3%	1,829,979	(38.9%)	2,026,872	10.8%	3,771,358	86.1%	4,736,558	25.6%
\$ 124,327,709	7.5%	\$ 137,864,952	10.9%	\$ 140,153,620	1.7%	\$ 158,226,234	12.9%	\$ 173,553,566	9.7%
\$ 186,359,700	8.2%	\$ 210,002,693	12.7%	\$ 230,958,248	10.0%	\$ 252,501,533	9.3%	\$ 284,889,084	12.8%

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

Expenses	Fiscal Years									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
General Government	\$ 48,761,701	5.3%	\$ 46,510,766	(4.6%)	\$ 50,535,266	8.7%	\$ 51,454,062	1.8%	\$ 47,556,938	(7.6%)
Public Safety	46,210,211	4.2%	44,122,868	(4.5%)	47,421,286	7.5%	50,426,233	6.3%	41,033,116	(18.6%)
Highway & Streets	10,291,432	2.1%	10,072,778	(2.1%)	12,456,036	23.7%	17,292,604	38.8%	16,414,222	(5.1%)
Sanitation	942,195	4.5%	891,291	(5.4%)	1,030,124	15.6%	1,161,861	12.8%	1,208,923	4.1%
Health	8,660,037	5.7%	8,358,008	(3.5%)	8,843,369	5.8%	9,019,213	2.0%	8,455,522	(6.2%)
Welfare	15,783,020	3.5%	16,174,152	2.5%	16,659,667	3.0%	17,881,694	7.3%	16,948,047	(5.2%)
Culture & Recreation	10,002,528	5.4%	9,435,723	(5.7%)	9,900,058	4.9%	9,969,703	0.7%	9,587,517	(3.8%)
Education	6,376,122	8.2%	6,152,666	(3.5%)	6,796,662	10.5%	7,447,823	9.6%	7,043,480	(5.4%)
Interest on Long-term Debt	2,681,450	(4.9%)	2,156,838	(19.6%)	2,356,675	9.3%	2,273,126	(3.5%)	2,574,703	13.3%
Total Expenses	\$ 149,708,696	4.5%	\$ 143,875,090	(3.9%)	\$ 155,999,143	8.4%	\$ 166,926,319	7.0%	\$ 150,822,468	(9.6%)
Change in Net Position	\$ (5,974,138)	31.4%	\$ 8,792,905	(247.2%)	\$ (370,489)	(104.2%)	\$ (1,119,550)	202.2%	\$ 21,461,357	(2017.0%)
Beginning Net Position	265,702,216	(28.5%)	259,728,078	(2.2%)	268,520,983	3.4%	268,150,494	(0.1%)	267,030,944	(0.4%)
Ending Net Position	\$ 259,728,078	(29.2%)	\$ 268,520,983	3.4%	\$ 268,150,494	(0.1%)	\$ 267,030,944	(0.4%)	\$ 288,492,301	8.0%

Table A-2

2019-2020		2020-2021		Fiscal Years 2021-2022		2022-2023		2023-2024	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 50,909,721	7.1%	\$ 62,913,869	23.6%	\$ 71,442,079	13.6%	\$ 74,999,267	5.0%	\$ 75,054,424	0.1%
45,692,117	11.4%	44,831,331	(1.9%)	46,645,481	4.0%	52,352,183	12.2%	67,754,666	29.4%
14,824,647	(9.7%)	15,613,485	5.3%	15,501,042	(0.7%)	17,009,306	9.7%	25,359,211	49.1%
1,317,375	9.0%	1,255,936	(4.7%)	1,245,203	(0.9%)	1,452,296	16.6%	1,831,218	26.1%
8,799,703	4.1%	9,696,988	10.2%	10,229,468	5.5%	10,521,794	2.9%	12,310,481	17.0%
17,921,524	5.7%	18,993,097	6.0%	18,448,622	(2.9%)	19,972,533	8.3%	20,580,726	3.0%
9,625,341	0.4%	9,439,896	(1.9%)	9,455,727	0.2%	10,309,563	9.0%	11,558,320	12.1%
8,963,975	27.3%	12,191,804	36.0%	12,524,054	2.7%	10,632,692	(15.1%)	13,084,955	23.1%
2,573,551	0.0%	1,920,251	(25.4%)	2,074,453	8.0%	2,791,757	34.6%	4,235,670	51.7%
\$ 160,627,954	6.5%	\$ 176,856,657	10.1%	\$ 187,566,129	6.1%	\$ 200,041,392	6.7%	\$ 231,769,671	15.9%
\$ 25,731,746	19.9%	\$ 33,146,036	28.8%	\$ 43,392,119	30.9%	\$ 52,460,141	20.9%	\$ 53,119,414	1.3%
316,067,790	18.4%	340,995,574	7.9%	374,141,610	9.7%	417,897,497	11.7%	470,357,638	12.6%
\$ 341,799,536	18.5%	\$ 374,141,610	9.5%	\$ 417,533,729	11.6%	\$ 470,357,638	12.7%	\$ 523,477,051	11.3%

Yuma County, Arizona

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

	Fiscal Years									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Expenditures										
General Government	\$ 43,823,718	(1.62%)	\$ 44,728,000	2.06%	\$ 45,506,820	1.74%	\$ 46,130,704	1.37%	\$ 49,064,549	6.36%
Public Safety	40,279,751	(3.84%)	40,301,383	0.05%	42,055,255	4.35%	42,562,964	1.21%	43,657,792	2.57%
Highway & Streets	8,601,040	3.89%	8,543,777	(0.67%)	10,280,223	20.32%	14,887,572	44.82%	14,858,345	(0.20%)
Sanitation	862,753	1.49%	836,843	(3.00%)	946,876	13.15%	1,060,160	11.96%	1,178,657	11.18%
Health	7,999,599	2.15%	7,975,662	(0.30%)	8,189,738	2.68%	8,094,406	(1.16%)	8,615,351	6.44%
Welfare	15,332,885	2.94%	15,876,606	3.55%	16,170,927	1.85%	17,276,019	6.83%	16,619,994	(3.80%)
Culture & Recreation	8,352,080	4.74%	8,308,929	(0.52%)	8,264,632	(0.53%)	8,192,310	(0.88%)	8,605,838	5.05%
Education	6,295,983	7.26%	6,112,392	(2.92%)	6,695,045	9.53%	7,262,324	8.47%	7,197,871	(0.89%)
Capital Outlay	10,025,990	17.74%	6,696,752	(33.21%)	7,365,892	9.99%	10,141,795	37.69%	15,532,873	53.16%
Debt Service:										
Principal Retirement	6,209,063	159.52%	3,277,103	(47.22%)	2,871,492	(12.38%)	3,292,283	14.65%	4,285,549	30.17%
Interest and Fiscal Charges	2,568,860	(5.98%)	1,961,685	(23.64%)	2,029,151	3.44%	1,949,464	(3.93%)	2,042,824	4.79%
Total Expenditures	\$ 150,351,722	3.14%	\$ 144,619,132	(3.81%)	\$ 150,376,051	3.98%	\$ 160,850,001	6.97%	\$ 171,659,643	6.72%
Change in Balance	\$ (6,493,766)	(16.53%)	\$ 5,058,302	(177.89%)	\$ 3,756,040	(25.75%)	\$ 6,143,453	63.56%	\$ 1,592,957	(74.07%)
Fund Balance -Beginning (1)	78,524,329	(9.01%)	72,030,563	(8.27%)	77,088,865	7.02%	80,844,905	4.87%	86,988,358	7.60%
Fund Balance -Ending (1)	\$ 72,030,563	(8.27%)	\$ 77,088,865	7.02%	\$ 80,844,905	4.87%	\$ 86,988,358	7.60%	\$ 88,581,315	1.83%
Debt Service as a percentage of Noncapital Expenditures		6.26%		3.80%		3.43%		3.48%		4.05%

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

Table A-3

2019-2020		2020-2021		Fiscal Years 2021-2022		2022-2023		2023-2024	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 49,561,294	1.01%	\$ 58,192,232	17.41%	\$ 69,029,183	18.62%	\$ 71,689,244	3.85%	\$ 67,951,463	(5.21%)
44,606,593	2.17%	74,878,143	67.86%	44,715,539	(40.28%)	50,290,999	12.47%	61,295,833	21.88%
12,795,284	(13.88%)	12,308,631	(3.80%)	13,444,038	9.22%	12,528,848	(6.81%)	18,207,322	45.32%
1,268,855	7.65%	1,208,317	(4.77%)	1,170,071	(3.17%)	1,401,470	19.78%	1,637,116	16.81%
8,658,416	0.50%	8,981,123	3.73%	10,152,210	13.04%	10,425,369	2.69%	11,425,937	9.60%
17,518,685	5.41%	18,427,781	5.19%	18,125,908	(1.64%)	19,700,274	8.69%	20,169,736	2.38%
8,362,187	(2.83%)	7,843,234	(6.21%)	8,198,180	4.53%	8,833,555	7.75%	9,607,840	8.77%
9,000,651	25.05%	12,084,413	34.26%	12,543,564	3.80%	10,601,394	(15.48%)	13,035,748	22.96%
15,233,550	(1.93%)	13,978,522	(8.24%)	19,337,638	38.34%	21,457,574	10.96%	59,789,679	178.64%
4,544,639	6.05%	4,497,910	(1.03%)	15,176,706	237.42%	9,250,954	(39.05%)	7,483,542	(19.11%)
1,885,562	(7.70%)	1,687,033	(10.53%)	2,074,453	22.96%	2,791,757	34.58%	4,235,670	51.72%
\$ 173,435,716	1.03%	\$ 214,087,339	23.44%	\$ 213,967,490	(0.06%)	\$ 218,971,438	2.34%	\$ 274,839,886	25.51%
\$ 10,213,725	541.18%	\$ 27,399,349	168.26%	\$ 11,992,870	(56.23%)	\$ 87,671,015	631.03%	\$ 415,007	(99.53%)
88,581,315	1.83%	99,162,086	11.94%	126,561,435	27.63%	138,554,305	9.48%	226,225,320	63.28%
\$ 98,795,040	11.53%	\$ 126,561,435	28.11%	\$ 138,554,305	9.48%	\$ 226,225,320	63.28%	\$ 226,640,327	0.18%
	4.06%		3.09%		8.86%		6.10%		5.45%

Yuma County, Arizona

Fund Balances of Governmental Funds (1)

Last Ten Fiscal Years

	Fiscal Years			
	2014-2015	2015-2016	2016-2017	2017-2018
General Fund				
Nonspendable	\$ 357,850	\$ 292,127	\$ 214,156	\$ 431,370
Restricted	7,507,156	8,175,008	8,554,213	9,271,334
Committed	-	1,031,099	-	-
Unassigned	5,368,666	5,795,991	8,684,183	12,276,399
Financial Trends	\$ 13,233,672	\$ 15,294,225	\$ 17,452,552	\$ 21,979,103
Other Governmental Funds				
Unreserved, reported in:				
Nonspendable	\$ 84,720	\$ 190,050	\$ 268,299	\$ 152,490
Restricted	51,433,020	56,225,138	59,336,012	60,482,868
Committed	6,291,281	4,103,121	2,134,427	3,180,642
Assigned	1,281,398	1,571,113	1,559,182	1,365,251
Unassigned	(293,528)	(294,782)	94,433	(171,996)
Total Governmental Funds	\$ 58,796,891	\$ 61,794,640	\$ 63,392,353	\$ 65,009,255

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

Table A-4

						Fiscal Years
2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	
\$ 239,819	\$ 577,934	\$ 702,186	\$ 1,037,593	\$ 808,166	\$ 646,926	
9,583,373	9,802,966	11,169,522	8,581,249	9,467,558	9,506,466	
1,966,364	352,181	-	23,428,776	20,654,146	21,913,952	
14,923,620	24,740,863	45,440,507	25,866,733	26,640,785	25,667,013	
\$ 26,713,176	\$ 35,473,944	\$ 57,312,215	\$ 58,914,352	\$ 57,570,655	\$ 57,734,357	
\$ 84,390	\$ 365,436	\$ 575,398	\$ 155,173	\$ 358,339	\$ 384,625	
55,583,507	56,410,037	62,460,972	65,598,448	79,153,562	132,490,221	
6,520,221	5,934,582	5,739,868	13,214,907	89,171,485	38,059,498	
1,268,513	742,267	677,805	1,138,023	882,036	949,590	
(1,588,492)	(131,226)	(204,823)	(466,598)	(910,757)	(2,977,963)	
\$ 61,868,139	\$ 63,321,096	\$ 69,249,220	\$ 79,639,953	\$ 168,654,665	\$ 168,905,971	

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

	Fiscal Years									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Revenues										
Taxes	\$ 71,853,721	4.08%	\$ 75,898,036	5.63%	\$ 78,645,355	3.62%	\$ 81,173,976	3.22%	\$ 85,189,954	4.95%
Special Assessments	270,540	(12.26%)	257,318	(4.89%)	342,472	33.09%	315,213	(7.96%)	213,237	(32.35%)
License & Permits	943,852	(5.76%)	978,454	3.67%	1,037,930	6.08%	1,136,923	9.54%	1,319,106	16.02%
Intergovernmental	58,947,233	3.59%	61,004,774	3.49%	62,165,929	1.90%	66,561,299	7.07%	67,977,372	2.13%
Charges for Services	6,155,670	4.85%	6,184,108	0.46%	6,365,896	2.94%	5,765,725	(9.43%)	6,422,301	11.39%
Fines & Forfeits	3,135,008	7.27%	3,008,665	(4.03%)	3,062,170	1.78%	3,260,213	6.47%	3,684,604	13.02%
Investment Income	424,606	3.71%	416,688	(1.86%)	490,916	17.81%	975,874	98.79%	1,379,389	41.35%
Rents	328,914	7.06%	321,071	(2.38%)	352,200	9.70%	402,895	14.39%	450,911	11.92%
Miscellaneous	1,314,306	8.63%	1,207,376	(8.14%)	1,070,466	(11.34%)	1,405,131	31.26%	1,127,334	(19.77%)
Total Revenues	\$ 143,373,850	3.91%	\$ 149,276,490	4.12%	\$ 153,533,334	2.85%	\$ 160,997,249	4.86%	\$ 167,764,208	4.20%

Table A-5

Fiscal Years									
2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 90,330,337	6.03%	\$ 101,212,969	12.05%	\$ 94,365,253	(6.77%)	\$ 98,992,653	4.90%	\$ 101,915,350	2.95%
197,836	(7.22%)	189,908	(4.01%)	275,411	45.02%	211,433	(23.23%)	307,998	45.67%
1,438,634	9.06%	1,698,051	18.03%	1,961,654	15.52%	1,758,397	(10.36%)	2,060,685	17.19%
77,466,031	13.96%	88,889,757	14.75%	120,865,138	35.97%	124,111,765	2.69%	140,679,731	13.35%
7,041,169	9.64%	8,268,848	17.44%	8,744,631	5.75%	8,623,744	(1.38%)	8,566,303	(0.67%)
3,324,839	(9.76%)	3,257,401	(2.03%)	2,886,019	(11.40%)	3,775,147	30.81%	4,234,128	12.16%
1,586,292	15.00%	789,217	(50.25%)	(2,891,828)	(466.42%)	4,144,262	(243.31%)	11,746,060	183.43%
476,413	5.66%	523,763	9.94%	582,296	11.18%	654,065	12.33%	685,221	4.76%
1,628,683	44.47%	1,497,077	(8.08%)	2,309,918	54.30%	3,007,942	30.22%	4,073,654	35.43%
\$ 183,490,234	9.37%	\$ 206,326,991	12.45%	\$ 229,098,492	11.04%	\$ 245,279,408	7.06%	\$ 274,269,130	11.82%

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

	Fiscal Years							
	2014-2015		2015-2016		2016-2017		2017-2018	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Other Financing Sources (Uses)								
Issuance of debt	\$ 26,300,000	100.00%	\$ 11,150,000	(57.60%)	-	(100.00%)	\$ 4,626,000	100.00%
Payment to refunded debt	(27,403,954)	100.00%	(11,964,919)	(56.34%)	-	(100.00%)	-	-
Premiums	1,463,271	100.00%	1,063,955	(27.29%)	-	(100.00%)	-	-
Leases	-	-	-	-	-	-	-	-
Subscription-based information and technology agreements	-	-	-	-	-	-	-	-
Financed purchases agreements	131,234	100.00%	-	(100.00%)	\$ 500,363	100.00%	1,245,361	148.89%
Sale of Capital Assets	-	-	21,884	100.00%	98,394	349.62%	125,651	27.70%
Transfers In	14,732,357	(6.43%)	15,224,413	3.34%	15,377,840	1.01%	14,727,806	(4.23%)
Transfers Out	(14,738,802)	(6.25%)	(15,094,389)	2.41%	(15,377,840)	1.88%	(14,728,613)	(4.22%)
Total Other Financing Sources (Uses)	\$ 484,106	2095.59%	\$ 400,944	(17.18%)	\$ 598,757	49.34%	\$ 5,996,205	901.44%

Table A-6

										Fiscal Years	
2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 5,301,000	14.59%	-	(100.00%)	\$ 35,070,000	100.00%	-	(100.00%)	\$ 57,175,000	100.00%	\$ 462,137	(100.00%)
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	3,373,575	100.00%	-	(100.00%)
-	-	-	-	-	-	\$ 749,954	100.00%	194,173	(74.11%)	11,475	(94.09%)
-	-	-	-	-	-	-	-	393,817	100.00%	505,171	28.28%
-	(100.00%)	-	-	-	-	-	-	-	-	-	-
187,392	49.14%	\$ 159,207	(15.04%)	89,697	(43.66%)	42,599	(52.51%)	411,480	865.94%	6,980	(98.30%)
15,970,010	8.43%	17,598,384	10.20%	19,492,095	10.76%	46,965,806	140.95%	44,121,829	(6.06%)	53,670,314	21.64%
(15,970,010)	8.43%	(17,598,384)	10.20%	(19,492,095)	10.76%	(50,896,491)	161.11%	(44,306,829)	(12.95%)	(53,670,314)	21.13%
\$ 5,488,392	(8.47%)	\$ 159,207	(97.10%)	\$ 35,159,697	21984.27%	\$ (3,138,132)	(108.93%)	\$ 61,363,045	74.53%	\$ 985,763	(131.41%)

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

	Fiscal Years									
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
Governmental Activities										
Invested in Capital Assets, net of related debt	\$ 294,276,592	1.68%	\$ 295,264,180	0.34%	\$ 296,351,166	0.37%	\$ 302,007,352	1.91%	\$ 312,609,465	3.51%
Restricted for:										
General Government	-	-	-	-	-	-	-	-	-	-
Public Safety	20,843,775	504.37%	23,251,741	11.55%	24,647,191	6.00%	24,838,380	0.78%	30,587,122	23.14%
Highway & Streets	19,300,456	(47.95%)	22,280,209	15.44%	23,914,892	7.34%	21,572,839	(9.79%)	18,396,352	(14.72%)
Sanitation	516,703	(14.66%)	570,364	10.39%	554,929	(2.71%)	431,588	(22.23%)	302,734	(29.86%)
Health	1,870,107	79.14%	2,512,144	34.33%	3,324,908	32.35%	4,297,550	29.25%	5,819,585	35.42%
Welfare	973,825	(3.63%)	1,015,086	4.24%	1,119,392	10.28%	990,165	(11.54%)	1,168,319	17.99%
Culture & Recreation	6,026,315	(18.57%)	5,230,212	(13.21%)	4,657,284	(10.95%)	4,609,212	(1.03%)	4,437,741	(3.72%)
Education	974,953	3.20%	995,439	2.10%	872,837	(12.32%)	752,370	(13.80%)	748,659	(0.49%)
Capital Projects	4,405,197	(5.37%)	2,506,927	(43.09%)	157,260	(93.73%)	2,397,019	1424.24%	4,404,826	83.76%
Debt Service	698,275	(83.69%)	565,133	(19.07%)	642,961	13.77%	1,454,942	126.29%	2,769,584	90.36%
Pensions	-	-	-	-	-	-	-	-	-	-
Settlements	-	-	-	-	-	-	-	-	-	-
Unrestricted	(90,158,177)	(626.94%)	(85,670,452)	(4.98%)	(88,092,326)	2.83%	(96,320,473)	9.34%	(92,752,086)	(3.70%)
Total Governmental Net Position	\$ 259,728,021	(29.23%)	\$ 268,520,983	3.39%	\$ 268,150,494	(0.14%)	\$ 267,030,944	(0.42%)	\$ 288,492,301	8.04%

Table A-7

Fiscal Years									
2019-2020		2020-2021		2021-2022		2022-2023		2023-2024	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 349,801,077	11.90%	\$ 361,705,587	3.40%	\$ 351,334,388	(2.87%)	\$ 370,995,432	5.60%	\$ 412,424,215	11.17%
12,196,078	100.00%	14,759,544	21.02%	2,498,236	(83.07%)	4,281,068	71.36%	4,424,155	3.34%
28,359,912	(7.28%)	33,918,722	19.60%	45,915,413	35.37%	51,950,923	13.14%	49,823,331	(4.10%)
12,742,988	(30.73%)	8,548,190	(32.92%)	6,950,300	(18.69%)	8,134,261	17.03%	7,597,365	(6.60%)
125,925	(58.40%)	147,600	17.21%	191,667	29.86%	351,086	83.17%	318,801	(9.20%)
6,574,445	12.97%	8,838,300	34.43%	9,257,730	4.75%	12,372,825	33.65%	15,040,398	21.56%
1,016,546	(12.99%)	1,267,044	24.64%	1,490,246	17.62%	1,758,175	17.98%	2,176,467	23.79%
4,422,511	(0.34%)	5,732,989	29.63%	7,157,878	24.85%	8,994,315	25.66%	9,746,181	8.36%
581,044	(22.39%)	546,463	(5.95%)	704,125	28.85%	764,365	8.56%	766,321	0.26%
32,750	(99.26%)	-	(100.00%)	-	-	-	-	52,089,566	100.00%
160,804	(94.19%)	14,642	(90.89%)	14,102	(3.69%)	14,102	-	14,102	-
-	-	-	-	-	-	1,466,534	100.00%	-	(100.00%)
-	-	-	-	-	-	5,506,656	100.00%	6,618,586	20.19%
(74,214,544)	(19.99%)	(61,337,471)	(17.35%)	(7,980,356)	(86.99%)	3,767,896	(147.21%)	(37,562,435)	(1096.91%)
\$ 341,799,536	18.48%	\$ 374,141,610	9.46%	\$ 417,533,729	11.60%	\$ 470,357,638	12.65%	\$ 523,477,053	11.29%

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
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%)
22-23	37,701,608	5.86%	12,788,541	1.77%	1,971,509	(28.75%)	1,180,596	11.42%
23-24	37,573,036	(0.34%)	13,402,819	4.80%	3,188,797	61.74%	1,302,810	10.35%

Fiscal Year	Franchise Tax	
	General Fund	
	Amount	% Chg
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%)
22-23	350,787	0.54%
23-24	310,559	(11.47%)

Total Taxes	
Amount	% Chg
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%
98,992,653	4.90%
101,915,354	2.95%

(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
11,934,307	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%
20,241,192	7.13%	20,239,005	7.11%	121	(39.20%)	4,519,294	7.14%	44,999,612	7.12%
20,759,382	2.56%	20,743,971	2.50%	4	(96.69%)	4,633,976	2.54%	46,137,333	2.53%

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
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%)
22-23	1,067,096	(13.00%)	6,450	(32.55%)	-	-	2,643	(46.96%)	27,285	90.54%	95,130	(26.04%)	2,245	(4.67%)
23-24	1,295,611	21.41%	9,470	46.82%	-	-	2,249	(14.91%)	36,065	32.18%	104,475	9.82%	2,030	(9.58%)

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
22-23	15,528	(21.09%)	457,187	3.14%	84,833	(24.50%)	1,758,397	(10.36%)
23-24	13,209	(14.93%)	460,304	0.68%	137,272	61.81%	2,060,685	17.19%

Fiscal Year	General Fund														Total General Fund Intergovernmental Revenues	
	State Shared Sales Tax		Federal PILT		State Lottery		Agency 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		
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	96.41%	29,300	3.74%	6,603,899	3.65%	506,933	8.02%	36,582,149	7.32%
20-21	30,145,102	20.62%	3,865,133	(0.86%)	550,050	0.00%	1,857	17.01%	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	379.11%	30,614	(6.76%)	7,939,155	(1.61%)	2,366,215	100.98%	46,690,384	6.50%
22-23	33,743,393	5.97%	4,237,617	7.17%	550,050	0.00%	196,735	2111.25%	34,023	11.14%	8,421,248	6.07%	1,850,274	(21.80%)	49,033,340	5.02%
23-24	34,808,075	3.16%	4,503,147	6.27%	550,050	0.00%	124,043	(36.95%)	32,525	(4.40%)	8,465,079	0.52%	3,303,817	78.56%	51,786,736	5.62%

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
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%
22-23	4,051,145	11.59%	1,835,586	59.69%	14,063,623	(0.51%)	4,216,969	(5.96%)	5,878,068	25.59%	3,908,298	(23.03%)	452,180	5.36%
23-24	4,615,102	13.92%	1,194,089	(34.95%)	15,015,809	6.77%	4,670,133	10.75%	5,431,351	(7.60%)	3,828,493	(2.04%)	464,724	2.77%

Fiscal Year	Other Funds						Total Intergovernmental Revenues	
	School		Workforce Investment Act		All Other Special Revenue Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg		
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	4.19%
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%
22-23	57,686	(41.45%)	10,036,275	(9.64%)	30,578,595	4.07%	124,111,765	2.69%
23-24	118,614	105.62%	12,539,451	24.94%	41,477,366	35.64%	141,141,868	13.72%

Yuma County, Arizona
Charges for Services by Source
Last Ten Fiscal Years (1)

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
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%
22-23	51,925	57.79%	10,200	18.60%	792,444	(32.98%)	349,283	0.59%	271,465	1.02%	21,223	(7.59%)	1,937	(45.05%)	4,159,131	26.84%
23-24	66,306	27.70%	9,200	(9.80%)	733,048	(7.50%)	420,167	20.29%	276,065	1.69%	25,668	20.94%	8,509	339.29%	4,150,876	(0.20%)

Fiscal Year	General Fund								Other Funds						Total Service Charges	
	Election Fees (1)		Other Charges		Jail District		Adult Probation		Public Health		Recorder		All Other Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
14-15	-	0.00%	458,681	49.17%	431,311	(21.59%)	581,532	5.73%	794,854	17.67%	106,153	(6.52%)	302,617	(6.49%)	6,155,670	4.85%
15-16	6,230	100.00%	290,447	(36.68%)	361,984	(16.07%)	524,789	(9.76%)	845,203	6.33%	113,684	7.09%	270,133	(10.73%)	6,184,108	0.46%
16-17	279,853	4392.02%	361,905	24.60%	346,386	(4.31%)	477,320	(9.05%)	925,142	9.46%	124,847	9.82%	255,753	(5.32%)	6,365,896	2.94%
17-18	116,014	(58.54%)	335,676	(7.25%)	304,997	(11.95%)	441,168	(7.57%)	834,100	(9.84%)	124,942	0.08%	267,663	4.66%	5,765,725	(9.43%)
18-19	285,761	146.32%	337,677	0.60%	341,984	12.13%	445,023	0.87%	878,849	5.36%	124,297	(0.52%)	297,641	11.20%	6,422,301	11.39%
19-20	217,104	(24.03%)	384,479	13.86%	348,023	1.77%	437,549	(1.68%)	835,272	(4.96%)	139,544	12.27%	297,394	(0.08%)	7,041,169	9.64%
20-21	219,863	1.27%	444,882	15.71%	604,325	73.65%	481,844	10.12%	938,559	12.37%	181,985	30.41%	287,441	(3.35%)	8,268,848	17.44%
21-22	47,344	(78.47%)	355,578	(20.07%)	509,414	(15.71%)	447,369	(7.15%)	1,770,742	88.67%	181,057	(0.51%)	287,748	0.11%	8,744,632	5.75%
22-23	201,862	326.37%	365,980	2.93%	488,170	(4.17%)	505,481	12.99%	992,482	(43.95%)	124,471	(31.25%)	287,690	(0.02%)	8,623,744	(1.38%)
23-24	171,021	(15.28%)	332,372	(9.18%)	418,871	(14.20%)	499,301	(1.22%)	1,063,516	7.16%	118,196	(5.04%)	273,187	(5.04%)	8,566,303	(0.67%)

1) Assessor removed in during fiscal year 2022-2023 due to inactivity in 10 years. General Fund- Election Fees added including 10 years history

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
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%)	6,330	13.97%	28,503	4.13%	1,115	(49.11%)	7,123	(65.38%)
22-23	302,682	1.59%	-	0.00%	1,080,232	(1.63%)	6,069	(4.12%)	29,562	3.72%	3,450	209.42%	5,771	(18.98%)
23-24	342,084	13.02%	-	0.00%	1,103,177	2.12%	90	(98.52%)	15,981	(45.94%)	2,400	(30.43%)	11,902	106.24%

Fiscal Year	Other Funds												Total	
	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		Total Fines and Fees	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%)
22-23	4,998	(85.78%)	29,232	(2.46%)	724,176	39.44%	727,197	(2.09%)	5,147	(4.35%)	856,631	649.12%	3,775,147	30.81%
23-24	232,592	4553.70%	29,500	0.92%	697,471	(3.69%)	778,825	7.10%	6,984	35.69%	1,013,122	18.27%	4,234,128	12.16%

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
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%)
22-23	418,993	(18.53%)	6,034	(69.91%)	6,897	191.50%	78,215	16.23%	117,984	59.86%	93,814	(42.83%)
23-24	508,852	21.45%	118,529	1864.35%	8,369	21.34%	215,442	175.45%	96,355	(18.33%)	72,959	(22.23%)

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		
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	100.00%	-	(100.00%)	489,772	4.69%	2,309,919	54.30%
22-23	9	(100.00%)	30,497	(24.73%)	-	(100.00%)	1,900	100.00%	2,253,599	360.13%	3,007,942	30.22%
23-24	7,300	81011.11%	17,691	(41.99%)	-	0.00%	2,165	13.95%	797,992	(64.59%)	1,845,654	(38.64%)

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	
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%
22-23	197,513,864	1.48%	12,042,711	(30.19%)	6.10%
23-24	215,050,207	8.88%	11,719,212	(2.69%)	5.45%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
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%
22-23	87,671,015	631.03%	138,554,305	9.48%	226,225,320	63.28%
23-24	415,008	(99.53%)	226,225,320	63.28%	226,640,328	0.18%

(2)

(2)

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

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

Table A-15

Fiscal Year	Operating Sources			Operating Uses			Net Change in Fund Balance
	Revenues	Transfers in & Other	Total	Expenditures	Transfers Out & Other	Total	
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
22-23	117,588,752	1,102,279	118,691,031	87,830,298	32,204,429	120,034,727	(1,343,696)
23-24	124,947,356	856,912	125,804,268	94,096,149	31,544,417	125,640,566	163,702

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
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%
22-23	58,914,351	(1,343,696)	57,570,655	(2.28%)
23-24	57,570,655	163,702	57,734,357	0.28%

Revenue Capacity

Yuma County, Arizona

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

Table B-1

Fiscal Year	Type	Secured Personal Property and Real Property				Ratio of Assessed Value to Total Estimated Value	Secured Personal Property and Real Property				Total Direct Tax Rate	Ratio of Net Assessed Value to Total Estimated Value
		Assessed Value		Estimated Actual Value			Exempt Assessed Value		Net Assessed Value			
		Amount	% Chng	Amount	% Chng		Amount	% Chng	Amount	% Chng		
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	19.69%	12,120,165,826	21.02%	11.68%	193,687,700	19.27%	1,222,419,652	19.76%	0.2794	10.09%
22-23	Primary	1,744,503,506	6.20%	14,498,872,439	7.14%	12.03%	209,693,269	5.28%	1,534,810,237	6.33%	2.4206	10.59%
(22-23)	Secondary (1)	1,744,503,506	6.20%	14,498,872,439	7.14%	12.03%	209,693,269	5.28%	1,534,810,237	6.33%	0.8815	10.59%
(22-23)	Secondary (2)	1,501,507,935	6.03%	12,958,567,736	6.92%	11.59%	203,217,199	4.92%	1,298,290,736	6.21%	0.2487	10.02%
23-24	Primary	1,813,986,887	3.98%	15,269,227,027	5.31%	11.88%	223,509,302	6.59%	1,590,477,585	3.63%	2.4206	10.42%
(23-24)	Secondary (1)	1,813,986,887	3.98%	15,269,227,027	5.31%	11.88%	223,509,302	6.59%	1,590,477,585	3.63%	0.8815	10.42%
(23-24)	Secondary (2)	1,584,681,159	5.54%	13,771,309,656	6.27%	11.51%	216,124,815	6.35%	1,368,556,344	5.41%	0.2487	9.94%

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
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%
22-23	36,203,625	36,472,600	100.74%	36,472,600	100.74%
23-24	37,151,046	36,818,530	99.10%	36,818,530	99.10%

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
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%
22-23	36,203,625	35,895,496	99.15%	577,104	36,472,600	100.74%	(268,975)	-0.74%
23-24	37,151,046	36,399,976	97.98%	418,554	36,818,530	99.10%	332,516	0.90%

Source: Yuma County Assessor's

(1) Included in year levied / billed.

Yuma County, Arizona
 Principal Taxpayers
 Current Year and Ten Year Comparison

Table B-4

Taxpayer	2024			2014		
	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation *	Actual Assessed Valuation	Rank	Percent of County's Net Assessed Valuation
Arizona Public Service Company	\$ 87,958,530	1	4.85%	\$ 61,498,738	1	23.18%
Agua Caliente Solar LLC	25,182,300	2	1.39%	51,155,980	2	22.01%
Southwest Gas Corporation (T&D)	15,276,893	3	0.84%	7,117,271	5	3.06%
Union Pacific Railroad CO	7,536,789	4	0.42%	10,769,169	3	4.63%
Wal-Mart Stores Inc de Corp	5,989,961	5	0.33%	7,887,621	4	3.39%
B33 Yuma Palms III LLC	5,961,757	6	0.33%	-	-	-
Imperial Irrigation District (T&D)	5,960,828	7	0.33%	-	-	-
Arizona Public Service Company (CWIP)	5,889,578	8	0.32%	-	-	-
P R Normandale Hotels AZ LLC	4,394,460	9	0.24%	-	-	-
Arizona Public Service Company (REE)	4,198,899	10	0.23%	6,490,322	7	2.79%
Yuma Palms 1031 Delaware LLC ET AL	-	-	-	7,096,268	6	3.05%
Qwest Corporation	-	-	-	5,256,968	8	2.26%
North Baja Pipeline LLC	-	-	-	3,257,675	9	1.40%
Dole Fresh Vegetable Inc CA Corp	-	-	-	3,092,212	10	1.33%
Totals	\$ 168,349,995		9.28%	\$ 163,622,224		67.10%

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	2024	2015	% Change
Utilities	\$ 1,473,303	\$ 1,285,403	14.62%
Communications	172,425	295,692	(41.69%)
Publishing	6,474	9,711	(33.34%)
Restaurants & Bars	2,369,805	1,239,277	91.22%
Amusements	90,332	70,985	27.26%
Personal Property Rental	582,663	294,627	97.76%
Contracting	2,308,505	1,189,644	94.05%
Retail	13,100,426	7,215,253	81.57%
Hotel/Motel	431,562	267,588	61.28%
All Other	223,886	66,097	238.72%
TOTAL	\$ 20,759,382	\$11,934,277	73.95%

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
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
22-23	5.60	0.50	0.50	0.11	4.00	3.30	3.50	1.70
23-24	5.60	0.50	0.50	0.11	4.00	3.30	3.50	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	500101	501101	501301	501601	501701	502401
Secondary Tax Authority No.		-	-	-	-	7500101	5501101	6501301	5501601	6501701	5502401
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	-
2022	Primary	2.5082	0.4263	2.1930	1.6062	1.9005	2.7966	1.7731	4.4065	2.5804	2.1807
2022-23	Secondary	-	-	-	-	0.2868	-	0.8551	-	1.5498	-
2023	Primary	2.4206	0.0000	2.1321	1.5713	1.8352	1.7291	1.7015	4.7580	2.1388	2.1693
2023-24	Secondary	-	-	-	-	0.3894	-	0.8536	-	1.6944	-

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.		503201	610101	610301	815001	3000101
Secondary Tax Authority No.		7503201	7610101	7610301	6815006	-
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	-
2022	Primary	2.6566	1.7032	1.9230	2.1034	0.0500
2022-2023	Secondary	0.7095	-	0.3267	0.2935	-
2023	Primary	2.3379	2.3101	1.6728	2.0718	0.0500
2023-2024	Secondary	0.6796	-	0.4080	0.2740	-

*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.		1190001	1120701	1200101	1490001	1582901	1670101	1670201	1670301	1670401/402
2014	Primary	-	-	-	-	-	-	-	-	-
2014-15	Secondary	-	-	0.3256	0.8417	0.2794	85.0000	53.0000	65.0000	174.2400
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	-	-	0.1853	0.8972	0.2794	85.0000	58.0000	65.0000	177.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	-	-	0.3153	0.8975	0.2794	85.0000	63.0000	65.0272	177.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	-	-	0.3237	0.9034	0.2794	85.0000	68.0000	68.0000	177.0000
2018	Primary	-	-	-	-	-	-	-	-	-
2018-19	Secondary	-	-	0.4748	0.9034	0.2522	85.0000	71.0000	71.0000	177.0000
2019	Primary	-	-	-	-	-	-	-	-	-
2019-20	Secondary	-	-	0.4396	0.9137	0.2419	85.0000	76.0000	75.0000	211.6000
2020	Primary	-	-	-	-	-	-	-	-	-
2020-21	Secondary	0.0041	3.2500	0.2448	0.9137	0.2419	85.0000	81.0000	75.0000	194.9959
2021	Primary	-	-	-	-	-	-	-	-	-
2021-22	Secondary	0.0039	3.2500	0.4678	0.9137	0.2419	99.5000	86.0000	80.0000	205.9980
2022	Primary	-	-	-	-	-	-	-	-	-
2022-23	Secondary	0.0040	3.3750	0.7718	0.8815	0.1611	99.5000	91.0000	90.0000	227.8566
2023	Primary	-	-	-	-	-	-	-	-	-
2023-24	Secondary	0.0042	3.5000	1.4028	0.8815	0.2487	99.5000	101.0000	100.0000	333.5748

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.		1670501	1670601	1670701	1670801	1670901	1785101	1970901	1971001	2890501
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	5.1270	899.7200	11.0000	1.0000	1.0000	31.2300	25.0000	0.1800	100.0000
2018	Primary	-	-	-	-	-	-	-	-	-
2018-19	Secondary	5.1270	899.7200	11.0000	1.0000	1.0000	30.7700	23.0000	0.1800	100.0000
2019	Primary	-	-	-	-	-	-	-	-	-
2019-20	Secondary	-	899.7200	11.0000	1.0000	1.0000	30.8940	23.0000	0.1800	100.0000
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
2022	Primary	-	-	-	-	-	-	-	-	-
2022-23	Secondary	-	899.7200	11.0000	1.0000	-	38.7766	18.0000	0.1800	100.0000
2023	Primary	-	-	-	-	-	-	-	-	-
2023-24	Secondary	-	959.7200	11.0000	1.0000	-	42.9721	16.0000	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
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
22-23	-	86,295,000	26,395,000	-	835,860	1,085,005
23-24	-	82,680,000	24,390,000	-	776,197	1,449,740

Fiscal Year	Financed Purchases	Premiums	Leases Payable	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
14-15	103,201	2,055,167	103,201	58,772,037	1.06%	277.21
15-16	78,680	2,948,490	78,680	53,339,762	0.91%	248.10
16-17	484,737	2,715,272	484,737	39,853,637	0.62%	183.04
17-18	1,639,654	2,482,054	1,639,654	53,755,720	0.78%	242.53
18-19	1,340,993	2,248,836	1,340,993	50,565,448	0.70%	224.52
19-20	1,652,322	2,015,618	1,652,322	51,205,893	0.68%	222.68
20-21	1,369,807	1,782,400	1,369,807	81,857,011	1.08%	347.85
21-22	1,216,970	1,549,182	1,216,970	66,567,292	0.88%	317.11
22-23	411,646	4,605,417	1,056,478	120,684,407	1.30%	563.25
23-24	193,836	4,288,077	647,843	114,425,693	1.16%	524.94

Yuma County, Arizona
 Legal Debt Margin
 June 30, 2024

Table C-4

Assessed Valuation (Secondary)		\$ 1,813,986,887
Gross Indebtedness		\$ 84,905,937
Less Exempt Debt:		
Revenue Bonds - Administration Building	\$ 82,680,000	
Rural Development Loan - WIFA - B & C Colonia	776,197	
Rural Development Loan - USDA - B & C Colonia	917,100	
Rural Development Loan - USDA - Gadsden Sewer Project	70,504	
Rural Development Loan - USDA - Tacna Water System Improvement Project	<u>462,137</u>	
Total Exempt Debt		(84,905,937)
Total Non-exempt Debt		<u>-</u>
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		108,839,213
Total Limited - Non-exempt Bonds Outstanding		<u>-</u>
Debt Margin within 6% Unvoted Debt Limitation		<u>\$ 108,839,213</u>
Yuma County Library District (Voter Approved)	<u>\$ 24,390,000</u>	
Total Voter Approved Debt		<u>\$ 24,390,000</u>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$ 272,098,033
Total Non-exempt Bonds Outstanding		<u>(24,390,000)</u>
Debt Margin within 15% Debt Limitation		<u>\$ 247,708,033</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 Capital
Last Ten Years

Fiscal Year	Net Bonded Debt	Assessed Net Value (Secondary)	Ratio of Net Bonded Debt to Assessed Value	Estimated Actual Value (Secondary)	Ratio of Net Bonded Debt to Estimated Actual Value	*Population	Net Bonded Debt Per Capita
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
22-23	26,395,000	1,534,810,237	1.72%	14,498,872,439	0.18%	214,264	123.19
23-24	24,390,000	1,590,477,585	1.53%	15,269,227,027	0.16%	217,978	111.89

*Information from azcommerce.com from 2022 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 (GO)		Total Expenditures		Ratio (4)
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	
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%
22-23	26,395,000	6,572,912	3,020,631	218,971,438	1.38%
23-24	24,390,000	5,563,031	3,014,881	274,839,886	1.10%

(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

Yuma County, Arizona

Computation of Direct and Overlapping Debt*

June 30, 2024

Table C-7

<u>Jurisdiction</u>	<u>Net Assessed Value</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to County</u>	<u>Amount Applicable to County</u>
Special Assessment Rural Development Loans	\$ 1,920,865	2,225,937	0.13%	2,786
Total Special Assessment Bonded Debt		2,225,937		2,786
Yuma County: General Obligation Bond	1,534,810,237	24,390,000	100.00%	24,390,000
Yuma County: Revenue Bond	1,534,810,237	82,680,000	100.00%	82,680,000
Yuma County: Premiums	1,534,810,237	4,288,077	100.00%	4,288,077
Yuma County: Leases Payable	1,534,810,237	647,843	100.00%	647,843
Yuma County: Financed Purchases	1,534,810,237	193,836	100.00%	193,836
Total Yuma County Direct Bonded Debt:		114,425,693		112,202,542
As presented fiscal year ended June 30, 2024 (1)				
Arizona Western College	1,534,810,237	69,090,000	100.00%	69,090,000
Somerton Elementary School District No. 11	108,672,727	-	7.08%	-
Crane Elementary School District No. 13	286,453,973	15,735,000	18.66%	2,936,749.54
Gadsden Elementary School District No. 32	86,495,446	5,260,000	5.64%	296,431.46
Antelope Union High School District No. 50	101,925,984	-	6.64%	-
Yuma Elementary District	951,262,107	24,035,000	61.98%	14,896,685.07
Yuma Union High School District No. 70	1,432,884,253	59,209,000	93.36%	55,276,959.78
Total Overlapping General Obligation Bonded Debt		173,329,000		142,496,826
Total Direct and Overlapping General Obligation Bonded Debt				<u>\$254,699,368</u>

(1) openbooks.az.gov/financial-reports/outstanding-indebtedness

*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									
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Pledged Revenues										
Jail District Sales Tax (1)	\$ 11,936,114	\$ 12,198,328	\$ 12,580,956	\$ 12,846,259	\$ 13,614,191	\$ 15,708,658	\$ 17,955,807	\$ 18,894,724	\$ 20,239,005	\$ 20,743,971
Capital Projects Sales Tax (2)	13,183	8,959	679	333	4	32	-	-	-	-
Library District Property Tax (3)	6,968,938	9,991,360	10,076,696	10,408,126	10,806,170	10,967,096	11,882,323	12,566,286	12,788,541	13,402,819
Special Assessment Districts (4)										
El Prado Estates	4,076	9,805	16,715	13,799	7,359	6,186	433	(16)	-	-
Gadsden	14,582	15,113	16,563	26,580	15,707	12,223	9,954	12,303	6,170	11,696
Ave B&C Colonia	243,283	232,400	309,194	274,834	190,170	179,427	179,521	263,108	138,400	121,437
Total Pledged Revenues	\$ 19,180,176	\$ 22,455,965	\$ 23,000,803	\$ 23,569,931	\$ 24,633,601	\$ 26,873,622	\$ 30,028,038	\$ 31,736,405	\$ 33,172,116	\$ 34,279,923
Debt Service Requirements										
Jail District - Bonds										
Principal	\$ 725,000	\$ 755,000	\$ 780,000	\$ 815,004	\$ 988,000	\$ 1,109,000	\$ 1,159,000	\$ 224,000	\$ 1,205,000	\$ -
Interest	296,075	266,475	235,775	201,838	197,446	162,941	111,972	34,010	2,390	-
Total Jail District Requirements	1,021,075	1,021,475	1,015,775	1,016,842	1,185,446	1,271,941	1,270,972	258,010	1,207,390	-
Admin Building - Bonds										
Principal	286,000	296,000	304,000	314,000	548,000	805,000	829,000	12,455,024	4,415,000	3,615,000
Interest	214,350	205,962	196,755	187,560	230,978	312,645	288,372	728,040	1,445,732	3,100,188
Total Admin Building Requirements	500,350	501,962	500,755	501,560	778,978	1,117,645	1,117,372	13,183,064	5,860,732	6,715,188
El Prado Estates ID USDA										
Principal	4,340	4,340	4,340	4,340	17,360	-	-	-	-	-
Interest	1,424	1,234	1,045	854	656	-	-	-	-	-
Total El Prado Estates ID USDA Requirements	5,764	5,574	5,385	5,194	18,016	-	-	-	-	-
Library District - Bonds										
Principal	1,670,000	1,500,000	1,500,000	1,555,000	1,640,000	1,700,000	1,765,000	1,850,000	1,915,000	2,005,000
Interest	1,679,183	1,527,766	1,425,406	1,425,406	1,385,606	1,320,006	1,252,006	1,163,756	1,105,631	1,009,881
Total Library District Requirements	3,349,183	3,027,766	2,925,406	2,980,406	3,025,606	3,020,006	3,017,006	3,013,756	3,020,631	3,014,881
Assessment Districts										
El Prado Estates - WIFA Loan										
Principal	6,637	7,170	7,453	7,453	35,398	-	-	-	-	-
Interest	1,917	1,373	1,085	1,085	773	-	-	-	-	-
Total El Prado Estates	8,554	8,543	8,538	8,538	36,171	-	-	-	-	-
Gadsden - USDA Loan										
Principal	14,102	14,102	14,102	14,101	14,102	14,102	14,102	14,102	14,102	14,101
Interest	9,201	8,249	7,615	7,297	6,663	6,028	5,394	6,980	4,124	5,393
Total Gadsden Estates	23,303	22,351	21,717	21,398	20,765	20,130	19,496	21,082	18,226	19,494
B & C Colonia - WIFA Loan										
Principal	46,648	49,270	50,636	50,636	52,040	53,482	54,965	56,488	58,054	59,663
Interest	36,185	33,563	32,197	31,496	30,073	28,610	27,107	25,562	23,975	22,343
Total B & C Colonia Estates	82,833	82,833	82,833	82,132	82,113	82,092	82,072	82,050	82,029	82,007
B & C Colonia - USDA Loan										
Principal	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300
Interest	42,711	38,546	36,464	36,464	34,381	32,299	30,216	28,134	26,051	23,969
Total B & C Colonia Estates	126,011	121,846	119,764	119,764	117,681	115,599	113,516	111,434	109,351	107,269
Tacna - USDA Loan										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	5,802
Total Tacna	-	-	-	-	-	-	-	-	-	5,802
Total Assessment Districts Requirements	240,701	235,573	232,852	231,832	256,730	217,821	215,084	214,566	209,607	208,769
Total Annual Requirements	\$ 5,117,073	\$ 4,792,350	\$ 4,680,173	\$ 4,956,636	\$ 5,542,674	\$ 5,905,979	\$ 5,898,527	\$ 16,669,396	\$ 10,298,360	\$ 9,938,839
	3.75	4.69	4.91	4.76	4.44	4.55	5.09	1.90	3.22	3.45

Estimated Coverage

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

Yuma County, Arizona

General Fund Only, Pledge Revenues

Last Nine Years, Current and Next Fiscal Year Budget

Source	Audited			
	2014/2015	2015/2016	2016/2017	2017/2018
County General Excise Tax Revenues	\$ 11,934,307	\$ 12,199,402	\$ 12,580,917	\$12,846,034
Gross state shared revenues	\$ 19,453,510	\$ 20,194,005	\$ 20,640,336	\$ 20,806,325
Less: ALTCS contributions	(8,062,700)	(8,259,900)	(8,261,000)	(8,727,300)
Less: AHCCCS contributions	(235,182)	(242,027)	(247,614)	(254,007)
Less: Uncompensated care	(183,900)	(183,900)	(183,900)	(73,900)
Net state shared revenues	\$ 10,971,728	\$ 11,508,178	\$ 11,947,822	\$ 11,751,118
Vehicle License Tax Revenues	7,013,751	7,624,328	8,129,929	8,582,009
PILT Revenues	3,166,280	3,768,167	3,573,246	3,646,605
Total County Excise Tax and Net Shared Revenues	<u>\$ 33,086,066</u>	<u>\$ 35,100,075</u>	<u>\$ 36,231,914</u>	<u>\$ 36,825,766</u>

Table C-9

Audited					Current	Budgeted
2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025
\$13,613,472	\$15,708,585	\$17,954,210	\$18,894,672	\$20,241,192	\$20,759,382	\$21,584,805
\$22,937,167	\$24,991,696	\$30,145,099	\$31,841,283	\$33,743,393	\$34,808,075	\$36,233,144
(8,565,400)	(9,556,400)	(10,057,800)	(9,701,600)	(10,883,000)	(11,047,700)	(12,328,500)
(261,018)	(271,456)	(280,559)	(283,255)	(299,022)	(324,470)	(341,500)
-	-	-	-	-	-	-
\$14,110,749	\$15,163,840	\$19,806,740	\$21,856,428	\$22,561,370	\$23,435,906	\$23,563,144
6,371,290	6,603,899	8,068,771	7,939,155	8,421,248	8,465,079	8,222,414
3,728,651	3,898,684	3,865,133	3,954,170	4,237,617	4,503,147	4,459,300
<u>\$37,824,162</u>	<u>\$41,375,008</u>	<u>\$49,694,854</u>	<u>\$52,644,425</u>	<u>\$55,461,427</u>	<u>\$57,163,513</u>	<u>\$57,829,663</u>

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Economic and Demographic Information

Yuma County, Arizona

Table D-1

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

Calendar Year	Total Population*	Civilian			Service Producing								Farming/	
		Labor Force	Employed	Unemp. Rate	Grand Total		Trade, Trnp., Comm.		Financial Actv.		Service Misc.		Agriculture	
					Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
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%
2022	214,264	100,191	89,402	10.8%	38,900	43.5%	12,200	13.6%	2,100	2.3%	24,600	27.5%	10,020	11.2%
2023	217,978	98,253	85,733	12.7%	39,408	46.0%	12,592	14.7%	1,992	2.3%	24,825	29.0%	7,470	8.7%

Calendar Year	Total Population*	Goods Producing						Government					
		Grand Total		Construction		Manufacturing		Grand Total		Federal		State and Local	
		Employed	%	Employed	%	Employed	%	Employed	%	Employed	%	Employed	%
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%
2022	214,264	6,900	7.7%	3,800	4.3%	3,100	3.5%	14,600	16.3%	3,700	4.1%	10,900	12.2%
2023	217,978	6,467	7.5%	3,717	4.3%	2,750	3.2%	15,267	17.8%	3,850	4.5%	11,417	13.3%

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

* Source: from azcommerce.com from 2022 to current

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	Population	Labor Force	Unemp. Rate	Population	Labor Force*	Unemp. Rate*	Population	Labor Force	Unemp. Rate
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	10.2%
2022	3,640,559	4.0%	214,264	100,191	10.8%	29,297	7,651	8.4%	38,149	15,722	20.0%
2023	3,085,095	6.8%	217,978	98,253	12.7%	28,541	8,797	25.2%	33,190	19,040	49.0%

Calendar Year	City of Somerton			Town of Wellton			City of Yuma		
	Population	Labor Force	Unemp. Rate	Population	Labor Force	Unemp. Rate	Population	Labor Force	Unemp. Rate
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%
2022	14,723	6,915	11.0%	2,603	903	2.0%	101,018	46,837	10.0%
2023	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%

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

* Source: bestneighborhood.org/employment-rate-fortuna-foothills-az/ & point2homes.com/US/Neighborhood/AZ/Fortuna-foothills

Yuma County, Arizona

Demographic Statistics - Yuma County Employees by City

Last Ten Fiscal Years ⁽¹⁾ ⁽²⁾

	Employees 2014-2015			Employees 2015-2016			Employees 2016-2017			Employees 2017-2018		
	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
General Government												
Assessor	29	29	29	31	31	31	27	27	27	26	26	26
BOS/County Admin	26	28	28	31	32	33	28	28	29	29	29	29
Development Services	48	48	48	57	57	57	42	42	42	44	44	44
Election Services	2	3	3	2	3	3	3	3	3	3	3	3
Financial Services	20	20	20	19	19	19	20	20	20	19	19	19
Facilities Management	40	40	40	40	40	40	41	41	42	41	41	42
Human Resources	10	10	11	16	16	17	14	14	14	13	13	13
ITS	24	24	24	23	23	23	27	27	28	28	28	28
Recorder	10	10	10	9	9	10	8	8	8	9	9	9
Treasurer	10	10	10	10	10	10	10	10	10	10	10	10
Total General Government	219	222	223	238	241	243	220	221	223	222	222	223
Public Safety												
Adult Probation	86	86	86	91	91	91	79	79	79	78	78	78
Building safety	-	-	-	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile court	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff	300	308	310	304	307	310	313	315	316	309	311	312
Total Public Safety	386	394	396	395	398	401	392	394	395	387	389	390
Highway & Streets												
Engineering	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	68	68	68	87	87	87	70	70	70	68	68	68
Total Highway & Streets	68	68	68	87	87	87	70	70	70	68	68	68
Sanitation												
PW- Solid Waste	-	-	-	-	-	-	-	-	-	-	-	-
Total Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Health												
Health	96	101	104	108	112	116	90	96	99	90	95	98
Total Health	96	101	104	108	112	116	90	96	99	90	95	98
Welfare												
Housing	15	15	15	15	15	15	16	16	16	16	16	16
Public Fiduciary	7	7	7	8	8	8	7	7	7	7	7	7
Medical Eligibility	-	-	-	-	-	-	-	-	-	-	-	-
Total Welfare	22	22	22	23	23	23	23	23	23	23	23	23
Cultural & Recreation												
Library	82	94	107	81	93	105	81	95	107	80	94	106
Total Cultural & Recreation	82	94	107	81	93	105	81	95	107	80	94	106
Education												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
Total Education	5	5	5	5	5	5	5	5	5	5	5	5
Legal Activities												
Clerk of Superior Court	39	39	39	44	44	44	39	39	39	38	38	38
Constable Precinct #1, #2 and #3	5	5	5	5	5	5	5	5	5	5	5	5
County Attorney- 01&02	71	71	72	74	74	75	74	74	74	73	73	73
Justice Court #1	17	17	17	27	27	27	20	20	20	20	20	20
Justice Court #2	6	6	6	7	7	7	5	5	5	5	5	5
Justice Court #3	4	3	4	5	5	5	4	5	5	4	5	5
Juvenile Court-	129	129	129	161	162	162	123	124	126	124	125	127
Legal Defender	12	12	12	11	11	11	11	11	11	11	11	11
Public Defender	24	24	24	24	24	24	20	20	20	22	22	22
Superior Court- 01 & 02	70	71	72	82	83	83	70	71	72	68	69	71
Total Legal Activities	377	377	380	440	441	443	371	373	377	370	373	377
Total Employee Count:	1,255	1,282	1,305	1,377	1,400	1,423	1,252	1,277	1,299	1,245	1,269	1,290

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

(2) Numbers from county payroll records and adopted budget

Table D-3

Employees 2018-2019			Employees 2019-2020			Employees 2020-2021			Employees 2021-2022			Employees 2022-2023			Employees 2023-2024		
Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid	Full Time	FTEs	Total Paid
30	30	30	31	31	31	28	28	28	35	35	26	35	35	29	35	35	29
28	28	28	31	31	31	32	32	32	37	37	33	37	37	38	38	40	40
45	45	45	44	44	44	44	44	44	29	29	44	31	31	47	21	21	18
2	2	2	3	3	3	3	3	3	4	4	4	4	4	3	3	5	5
19	19	19	18	18	18	19	19	19	19	19	18	20	20	21	20	20	18
42	42	43	43	43	44	40	40	41	37	38	35	37	37	39	37	39	35
15	15	15	13	13	13	15	15	15	13	14	15	16	16	15	16	17	15
28	28	28	27	27	27	28	28	28	31	31	24	30	30	27	30	30	26
10	10	10	9	9	9	9	9	9	14	14	10	16	16	11	12	13	10
10	10	10	10	10	10	9	9	9	10	10	12	12	12	12	12	12	8
229	229	230	229	229	230	227	227	228	229	231	221	238	238	242	224	232	204
77	77	77	79	79	79	77	77	77	85	86	76	88	88	72	81	82	65
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	7	7
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3	3
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	6	6
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50	50	40
317	319	321	333	334	335	333	333	333	395	396	318	397	397	329	402	403	318
394	396	398	412	413	414	410	410	410	480	481	394	484	484	401	548	551	439
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	16	16
75	75	75	73	73	73	70	70	70	80	80	70	80	80	71	71	71	70
75	75	75	73	73	73	70	70	70	80	80	70	80	80	71	84	87	86
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9	8
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	9	8
94	97	99	95	98	100	100	104	106	124	125	100	144	144	99	144	145	70
94	97	99	95	98	100	100	104	106	124	125	100	144	144	99	144	145	70
17	17	17	16	16	16	16	16	16	18	18	16	17	17	15	17	17	15
9	9	9	9	9	9	8	8	8	10	10	10	10	10	9	10	10	10
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	2	1
26	26	26	25	25	25	24	24	24	28	28	26	27	27	24	29	29	26
80	92	104	76	89	100	67	82	96	95	95	81	77	77	72	77	94	91
80	92	104	76	89	100	67	82	96	95	95	81	77	77	72	77	94	91
5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
41	42	42	37	37	37	41	41	41	40	40	39	42	42	42	43	43	42
5	5	5	5	5	5	5	5	5	6	6	5	6	6	6	6	6	5
76	76	76	73	73	73	73	73	62	77	77	72	78	78	72	78	78	65
17	17	18	22	22	23	20	20	21	20	20	18	22	22	20	21	22	16
6	6	6	6	6	6	6	6	6	6	6	6	7	7	6	6	7	5
5	5	5	5	5	5	5	5	5	5	5	5	6	6	5	6	7	4
123	125	127	121	122	123	118	119	120	134	134	104	117	117	101	65	66	45
12	12	12	12	12	12	10	10	10	11	11	9	11	11	10	11	12	12
24	24	24	24	24	24	24	24	24	25	25	22	25	25	22	25	25	21
65	67	70	65	66	68	65	67	69	74	75	68	77	77	76	85	86	72
374	379	385	370	373	376	367	370	363	398	399	349	389	389	360	346	351	287
1,277	1,299	1,322	1,284	1,304	1,322	1,269	1,292	1,301	1,438	1,443	1,246	1,444	1,444	1,273	1,465	1,501	1,215

Yuma County, Arizona
Demographic Statistics - Top Employers
Current Year and Ten Years Ago

Table D-4

Employers	2024			2015		
	Total Employed	Rank	% of Total County Employed	Total Employed	Rank	% of Total County Employed
U.S. Marine Corps Air Station	4,723	1	4.71%	1,340	7	1.46%
Yuma Proving Ground	2,510	2	2.51%	2,319	1	2.52%
Yuma Regional Medical Center	1,991	3	1.99%	2,080	2	2.26%
Yuma Elementary School District #1	1,400	4	1.40%	1,700	3	1.85%
Yuma County	1,336	5	1.33%	1,350	6	1.47%
Date Pac, LLC	1,262	6	1.26%			
TRAX International	1,262	7	1.26%			
City Of Yuma	1,200	8	1.20%	1,388	5	1.51%
US Border Patrol	1,000	9	-	920	9	1.00%
Yuma Union High School District #70	1,000	10	1.00%			
Walmart, LLC				1,394	4	1.51%
BOSE, Corp.				1,300	8	1.41%
ACT, Corp				814	10	0.88%
Total Listed	17,684		17.65%	10,946		11.90%
Total County Employment	100,191			92,015		

Source: 4FRONT ED- Prior to Year 2024: Greater Yuma Economic Development Corporation (would only update every 3 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
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%)	10,059	44.34%
2022	214,264	44,811	1.16%	9,313,549	38,336	12.48%	12,755	26.80%
2023	217,978	46,441	3.64%	9,902,239	38,237	(0.26%)	12,479	(2.16%)

(1) Source: azcommerce.com

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

(3) Source: Arizona Department of Education (azed.gov). Enrollment totals for school year 2022-2023 for 9 school districts under the Yuma County School Superintendent's Office.

(4) Source: Arizona Western College 21-22 Factbook. Northern Arizona University Enrollment Data Fall 2023-Yuma

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
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%
2022	137,771,375	(36.61%)	870	(35.36%)	2,909,333,000	(4.93%)	2,291,368,777	4.06%

* Source: Provided by City of Yuma, City of Somerton, City of San Luis, Wellton & Yuma County Department of Development Services

** 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									
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Community Resources and Public Facilities										
Bridges	100	100	100	100	100	100	100	101	102	102
Heavy Equipment	93	93	93	90	90	88	88	83	84	85
Retention Basins	41	42	44	44	44	47	48	49	50	51
Road Lane Miles - Asphalt	1,144	1144	1150	1153	1153	1153	1218	1226	1232	1,240
Road Lane Miles - Gravel	3,000	3000	3000	3000	3000	3000	3000	3000	3000	3,000
Sanitary Sewers - Miles	1.70	11	11	11	11	11	12.5	12.5	12.5	13
Traffic Signals	14	14	14	14	16	17	22	25	25	25
Cultural and Recreation										
Libraries	7	7	7	7	7	7	7	7	7	7
Parks	5	6	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	12	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	2	2	2	6
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	6	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	6	6	6	5	4	4	5
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	137	132	140	136	149	149	151	153	153	149
Sheriff Substations	4	4	4	4	4	4	5	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	11	12	14

** Fiscal year 2023-2024 information not available at the time of Printing

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

** Fiscal year 2023-2024 information not available at the time of Printing

Table E-2

2016-2017		2017-2018		2018-2019		Fiscal Years 2019-2020		2020-2021		2021-2022		2022-2023	
Unit	% Chg	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%	13,729	(18.68%)
576	0.24%	576	0.00%	577	0.03%	609	5.67%	613	0.61%	616	0.49%	620	0.65%
32,166	10.13%	32,568	1.25%	31,616	(2.92%)	34,024	7.62%	40,813	19.95%	38,930	(4.61%)	32,205	(17.27%)
233	(20.21%)	411	76.39%	308	(25.06%)	256	(16.88%)	317	23.83%	273	(13.88%)	268	(1.83%)
10,033	(15.43%)	10,251	2.17%	10,725	4.62%	9,530	(11.14%)	54,413	470.97%	45,615	(16.17%)	18,169	(60.17%)
462	7.44%	310	(32.90%)	696	124.52%	410	(41.09%)	653	59.27%	567	(13.17%)	398	(29.81%)
962	52.94%	808	(16.01%)	1,528	89.11%	1,191	(22.05%)	1,689	41.81%	1,420	(15.93%)	638	(55.07%)
1,242	(17.37%)	1,380	11.11%	1,566	13.48%	1,347	(13.98%)	1,379	2.38%	1,588	15.16%	1,424	(10.33%)
911	33.38%	1,019	11.86%	923	(9.42%)	N/A	N/A	N/A	N/A	N/A	N/A	355	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%	995	(4.14%)
16,744	3.63%	20,533	22.63%	20,010	(2.55%)	17,077	(14.66%)	12,250	(28.27%)	14,848	21.21%	16,393	10.41%
404	(2.42%)	472	16.83%	329	(30.30%)	291	(11.55%)	258	(11.34%)	373	44.57%	303	(18.77%)
18,315	(5.99%)	17,392	(5.04%)	18,883	8.57%	18,907	0.13%	15,877	(16.03%)	19,827	24.88%	19,834	0.04%
1,603	(1.54%)	1,141	(28.82%)	1,585	38.91%	1,880	18.61%	1,689	(10.16%)	1,700	0.65%	1,363	(19.82%)
4,702	(8.20%)	5,167	9.89%	5,398	4.47%	5,383	(0.28%)	4,059	(24.60%)	5,281	30.11%	5,273	(0.15%)
801	(24.15%)	988	23.35%	1,079	9.21%	1,037	(3.89%)	1,034	(0.29%)	1,059	2.42%	1,207	13.98%
601	(33.81%)	646	7.49%	665	2.94%	586	(11.88%)	590	0.68%	355	(39.83%)	1,271	258.03%
2,356	1.20%	2,330	(1.10%)	2,316	(0.60%)	2,052	(11.40%)	1,270	(38.11%)	1,489	17.24%	1,488	(0.07%)
13,107	9.78%	9,093	(30.63%)	11,740	29.11%	10,898	(7.17%)	6,791	(37.69%)	5,099	(24.92%)	4,511	(11.53%)
6,955	2.31%	6,494	(6.63%)	6,268	(3.48%)	5,172	(17.49%)	4,701	(9.11%)	5,098	8.45%	5,352	4.98%
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%	1,239,841	(6.27%)
7,059	3.97%	7,610	7.80%	7,530	(1.06%)	8,679	15.26%	7,955	(8.34%)	9,315	17.10%	8,761	(5.95%)
841	(50.05%)	912	8.36%	840	(7.91%)	370	(55.93%)	869	134.86%	427	(50.86%)	345	(19.20%)

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability Policy #ACIP070124	\$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	07/01/25	\$1,091,523
Property Policy #ACIPPROP070124	\$300,000,000 per Occurrence \$25,000 Deductible \$15,000,000 per occurrence - Flood \$ 25,000 deductible \$ 5,000 deductible - Auto Physical Damage (comp/collision)	ACIP	07/01/25	
Commercial Crime Policy #01-310-00-35	\$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 (Arthur J. Gallagher)	07/01/25	
Drone	\$1,000,000 per Occurrence Liability 5% (or 10% of the drone value) - Property Damage	ACIP (Global Aerospace)	07/01/25	\$16,697
Flood Policy #CPR000153-0724	\$5,000,000 per Occurrence \$100,000 Deductible	ACIP (Convex)	07/01/25	\$3,890
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 (Crum & Forster)	07/01/25	
Workers' Compensation Policy #ACIPWC070124	Workers' Compensation (Statutory, No Deductible) \$8,000,000 per Life and Aggregate (Aircraft-Related Losses) \$4,000,000 (Employer Liability, No Deductible)	ACIP	7/1/2025	\$828,088 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	11/01/24	\$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	07/01/25	\$9,525
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 \$1,100 deductible per person (In-network, PTO Plan A) \$2,200 deductible per person (Out-of-network, PTO Plan A) \$3,300 deductible per family (In-network, PTO Plan A) \$6,600 deductible per family (Out-of-network, PTO Plan A) \$5,000 out-of-pocket limit per person (In-network, PTO Plan A) \$10,000 out-of-pocket limit per person (Out-of-network, PTO Plan A) \$1,400 deductible per person (In-network, PTO Plan B) \$2,500 deductible per person (Out-of-network, PTO Plan B) \$2,800 deductible per family (In-network, PTO Plan B) \$5,000 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	

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