

Pima County

Annual financial statement and compliance audits

The County's fiscal year 2023 reported financial information is reliable. We did not report any deficiencies or noncompliance.

Audits' purpose

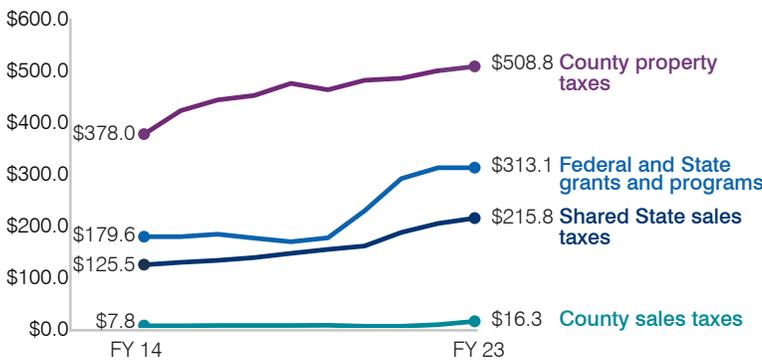
To express our opinions on the County's financial statements and on compliance with certain federal requirements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources and how they were spent

Fiscal years (FY) 2014 through 2023

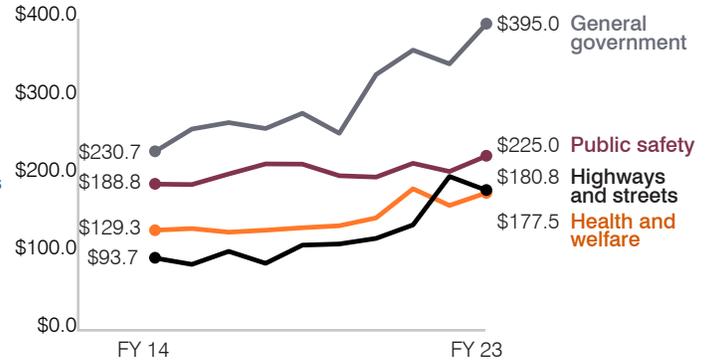
(In millions)

Primary revenue sources



FY 2023 total revenues: \$1,381.8 million

Primary expense purposes



FY 2023 total expenses: \$1,344.5 million

Source: Auditor General staff summary of information obtained from the County's financial statements.

Largest primary revenue sources FY 2023

- **County property taxes 36.8%**—Levied and collected from property owners based on the assessed value of real and personal property within the County.
- **Federal and State grants and programs 22.7%**—Includes federal and State government grants and programs awarded as assistance to the County and its residents, including highway user tax revenues for authorized transportation purposes.

Largest primary expense purposes FY 2023

- **General government 29.4%**—Costs for general operation, oversight, and administration of County operations, including property assessments and taxes, budgeting and finance, and elections.
- **Public safety 16.7%**—Costs for protecting the County's persons and property with the largest portion for County jail operations, County Sheriff's office services, probation services, and Flood Control District operations.

County's net position increased in FY 2023

County revenues were \$37.3 million greater than its expenses, increasing total net position to \$2,487.5 million at June 30, 2023. Net position includes all assets, such as buildings, vehicles, and cash and investments, less all liabilities, such as unpaid pension and other payroll obligations, long-term debt, and accounts payable. None of this net position is unrestricted, meaning some is not in spendable form, and the rest is restricted by external parties.

Auditor General website report links

- The June 30, 2023, Pima County Annual Comprehensive Financial Report, Report on Internal Control and on Compliance, and Single Audit Report that are summarized in these highlights can be found at this [link](#). These reports should be read to fully understand the County's overall financial picture and our reporting responsibilities.
- The County's reports from prior years are available at this [link](#).
- For help in understanding important information presented in these reports, please refer to our user guides at the following links:
 - [Financial Report User Guide for State and Local Governments](#).
 - [Internal Control and Compliance Reports User Guide](#).