



# YUMA COUNTY

## **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2023 ●

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Yuma County Financial Services

198 South Main Street

Yuma, Arizona 85364

[www.yumacountyaz.gov](http://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, 2023**



### **BOARD OF SUPERVISORS**

Martin Porchas, Chair  
District 1

Jonathan Lines, District 2  
Darren Simmons, District 3

Marco A (Tony) Reyes, District 4  
Lynne Pancrazi, District 5

### **COUNTY ADMINISTRATOR**

Ian McGaughey

### **Prepared by Yuma County Department of Financial Services**

Chief Financial Officer  
Gilberto Villegas, Jr.

Deputy Chief Financial Officer  
Leonardo Tanory

#### Accountants

Carol Uden  
Elizabeth Canela  
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Elsa Garcia  
Jessica Saavedra  
Margarita Gamboa

Rosa Castillo  
Rose Ybarra  
Tammy Vasquez

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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:

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**FINANCIAL  
SERVICES  
DEPARTMENT**



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**Gilberto Villegas Jr.**  
Chief Financial Officer

Leonardo Tanory  
Deputy- CFO

March 27, 2024

The Honorable Board of Supervisors  
and Citizens of Yuma County

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To the Board of Supervisors and the Citizens of Yuma County, the Financial Services Department respectfully submits Yuma County's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2023.

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**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.

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**OTHER REPORTING REQUIREMENTS**

Yuma County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984, the Single Audit Act Amendment of 1996, 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.

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**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.

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## **FINANCIAL INFORMATION**

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

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

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

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

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## **BUDGETARY CONTROLS**

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

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

**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.

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## **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.

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## **CASH MANAGEMENT**

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

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## **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, 2023. The results of this audit are outlined in the Independent Auditors' Report which is included in the Financial Section.

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## **AWARDS**

The County submitted its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022 to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting award program. GFOA awarded the certificate making this the 22nd 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, 2022. At the time of publication we have not received notification from the GFOA if the award was granted. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. In order to receive this award, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

In addition, Yuma County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for fiscal year 2022-2023. In order to qualify for the Distinguished Budget Presentation Award, Yuma County's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

---

## **ACKNOWLEDGMENTS**

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

Respectfully submitted,



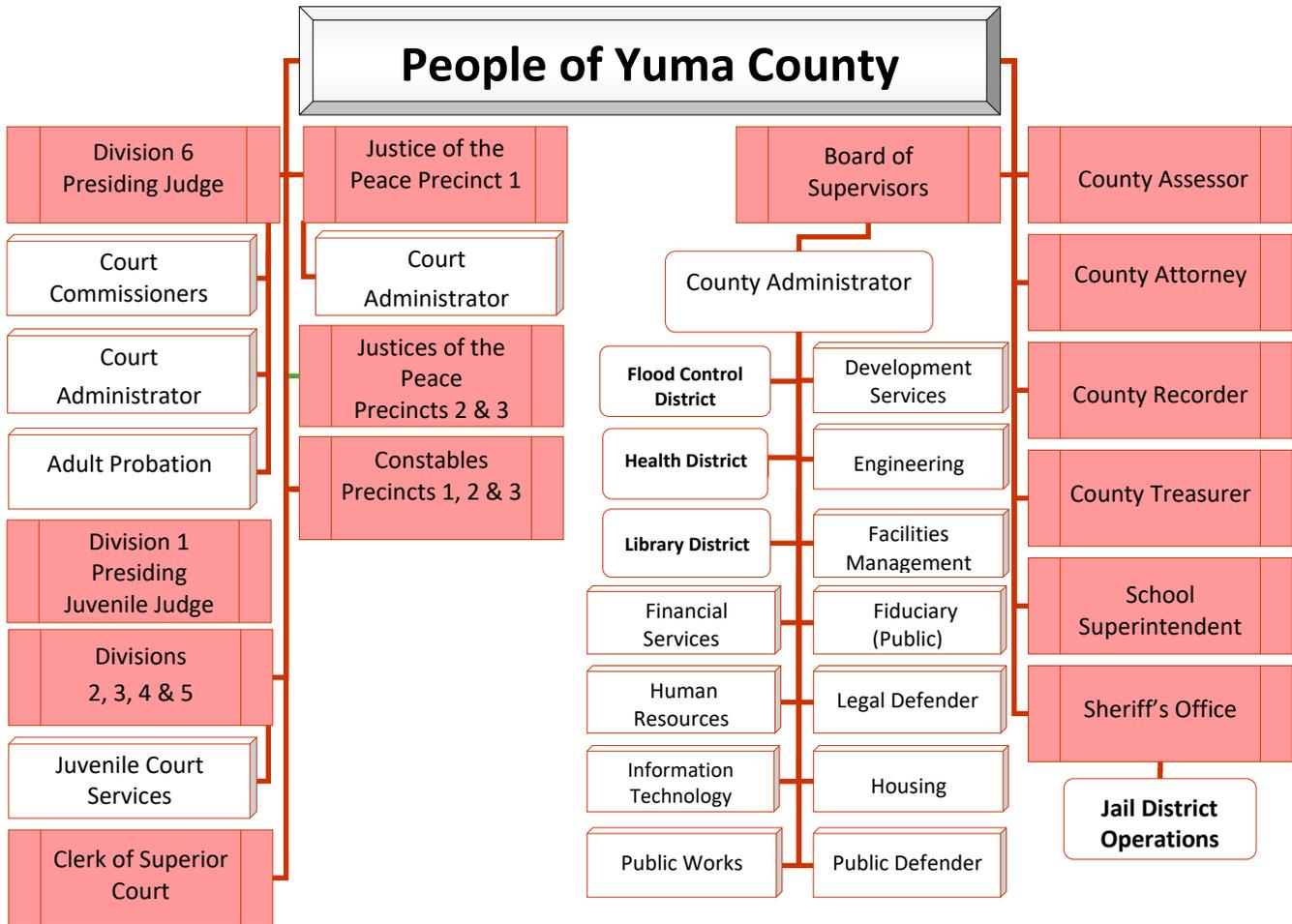
Gilberto (Gil) Villegas, Jr.  
Chief Financial Officer.

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## Organizational Chart

# Yuma County Government



## Legend

= Elected Official

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

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

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



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, 2022

*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, there is other useful supplementary information that is not required by GAAP or Arizona State Law to represent a financial overview of Yuma County.

The following is contained in the Financial Section:

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## **Independent Auditors' Report**

The Arizona Auditor General

The Board of Supervisors of  
Yuma County, Arizona

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Yuma County, Arizona (the County) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information of Yuma County as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with the U.S. generally accepted accounting principles.

#### ***Basis for Opinions***

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

#### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, for the year ended June 30, 2023, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

## ***Other Matters***

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

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to 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 Responsibility for the Financial Statements***

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

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

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

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

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 20 through 30, Budgetary Comparison Schedules on pages 94 through 102, Schedule of the County's Proportionate Share of the Net Pension Liability – Cost-Sharing Pension Plans on page 107, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Pension Plans on pages 108 through 109, Schedule of County Pension Contributions on pages 110 through 111, and the Infrastructure Assets information on pages 117 through 118 be presented to supplement the basic financial statements. Such information is management's responsibility and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is management's responsibility and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial

statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, based on our audit, the procedures performed as described above, the accompanying combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

***Other Information***

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

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

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

In accordance with *Government Auditing Standards*, we will issue our report, on our consideration of the County’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 27, 2024

## **Management's Discussion and Analysis**

**FINANCIAL  
SERVICES  
DEPARTMENT**

**Gilberto Villegas, Jr**  
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, 2023. 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 \$470,357,638 (*net position*). For the current fiscal year, Yuma County's total net position experienced an increase of \$52,460,141 or 12.6%; 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 9.3% or \$21,543,285.
- ✓ Total revenues increase was largely driven by increases in following three categories: \$7,547,145 in investment earnings; \$6,117,999 increase in charge for services, largely driven by the partial recognition of the opioid settlements; and \$4,893,970 in sales taxes collections, including State shared. The difference was a combination of increases and decreases on other reporting categories in the amount of \$ 2,984,171. The most significant decrease in revenues was in the Operating Grants and contributions in the amount of \$(8,867,868), the decrease had the biggest impact in the General government due to a one time significant State allocation no longer received.
- ✓ Total expenses also experienced an increase as compared to the previous fiscal year. The main factors for the 6.7% or \$12,475,263 increase in governmental activities expenses were: a \$5,706,702 increase public safety; a \$3,557,188 increase in general government; and a \$1,508,264 increase in highways and streets, mostly due to increases in regular operations. The remainder increase of \$1,703,109 was a nominal increase in the other reporting activities.
- ✓ At the end of the fiscal year, Yuma County's governmental funds reported combined ending fund balance of \$226,225,320; an increase of \$87,671,015 or 63.3% in comparison with the prior fiscal year. The significant increase is mostly attributable to the issuance of long-term debt and additional transfer for the acquisition, construction and remodeling of County buildings, all recorded in a Capital Improvements Admin Building fund (86.9% or \$76,207,465).
- ✓ County's investment income increased \$7,036,090 representing the biggest increase in revenues, reflection of the high interest rates due to inflation. Taxes followed with a 4.9% increase or \$4,627,400 again sales taxes accounts for the majority of the increase, inflation was a factor in collecting revenues above the expectation.
- ✓ Regarding the 2.3% or \$5,003,948 increase in governmental expenditures; it was due to the new buildings capital improvement program, the infrastructure investments from the American Rescue Plan Act Grant fund, and the increase in public safety operations due to salary adjustments and other recruitment and retention incentives. Public Safety's \$5,575,460 increase was the most significant increase followed by Capital Outlay in the amount of \$2,119,936 or 11.0%. The Debt Service category experienced the most significant decrease of \$(5,208,449) resulting from prior year actions of reducing outstanding long-term debt.
- ✓ Other than the General Fund, from the currently reported major funds; the Capital Improvements fund reported the largest increase in fund balance (\$76,207,465), this is due to the issuance of long-term debt and transfers to fund new buildings. The Jail District General Operations fund reported the second biggest increase in fund balance as compared to the prior fiscal year in the amount of \$4,967,789, driven mostly by the increase in tax revenue collections and reduction in debt service payment transfers. On the other hand, the Health Services District General Operations fund recorded the largest decrease in fund balance in the amount of \$(532,037); a planned reduction in fund balance due to a \$2,000,000 transfer to finance the remodeling of its current building.
- ✓ At the end of the fiscal year, total fund balance for the General Fund was \$57,570,655, a (2.3)% decrease as compared to prior year. The current fund balance accounts for 48.0% of the total General Fund expenditures and transfers out. The unexpected, but welcomed, increase in total revenues, were not enough to cover for the 10.7% or \$8,468,954 increase in expenditures and 10.9% or \$3,162,029 increase in transfers out.

## 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](http://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*.

Yuma County reports one hundred and seventeen (117) 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.

## OVERVIEW OF THE FINANCIAL STATEMENTS (concluded)

Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements and schedules* on pages 123 to 212.

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 118.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds as well as budgetary comparison schedules for other major funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 123 to 212 of this report.

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## GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Yuma County, assets and deferred outflows exceeded liabilities and deferred inflows by \$470,357,638 at the close of this fiscal year.

By far the largest portion of Yuma County's total net position is invested in capital assets, \$370,995,432 (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.

In general, total assets increased \$90,513,260 or 14.1% as compared to the previous fiscal year. The largest increase in assets was in investments held by trustee in the amount of \$60,418,346, due to the new revenue bond issued to finance the acquisition, construction and remodeling of new County buildings. This was followed by cash, cash equivalents and investments in the amount of \$20,646,744, 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. It also is important to mention the new receivable, Settlements, in the amount \$5,506,656 resulted from the nation-wide opioid settlement agreements.

**GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)**

On the other hand, net pension assets had the largest decrease in the amount of \$(10,116,508) or (87.3)%. 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 increased \$63,851,019 or 29.2% as compared to the previous fiscal year, this was due to the increase in long-term liabilities, specifically, new revenue bonds \$57,175,000 and net pension liabilities \$14,574,632. The difference is a combination of reductions in increases in other liabilities most noticeable reduction in unearned revenue in the amount of \$7,898,613 from the recognition of revenue in the American Rescue Plan Act Grant fund.

An additional portion of Yuma County's net position, *Restricted*, which amounts to \$95,594,310 or 20.3% of total net position, represents resources subject to external restrictions on how they may be used. Yuma County reported a positive balance in the *Unrestricted* category of net position \$3,767,896. 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, 2023 and 2022**

	Governmental Activities	
	2023	2022
Cash, cash equivalents and investments	\$ 205,687,134	\$ 185,040,390
Investments held by trustee – restricted	63,157,928	2,739,582
All other current and other assets	31,714,137	34,918,181
Capital assets	432,731,006	420,078,792
Total assets	\$733,290,205	\$642,776,945
Total Deferred Outflow of resources	\$ 25,399,313	\$ 24,218,637
Long-term liabilities outstanding	\$ 231,958,921	\$ 162,894,554
Other liabilities	50,642,840	55,856,188
Total liabilities	\$282,601,761	\$218,750,742
Total Deferred Inflow of resources	\$ 5,730,119	\$ 30,711,111
Net investment in capital assets	\$ 370,995,432	\$ 351,334,388
Restricted	95,594,310	74,179,697
Unrestricted	3,767,896	(7,980,356)
Total net position	\$470,357,638	\$417,533,729

For the fifth consecutive year, Yuma County experienced a growth in net position. Large testament that County strive 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 \$52,460,141 or 12.6% increase in net position for current fiscal year. Key elements to the increase in net position are as follows:

- Despite of the perceived challenging economic conditions, the County's total revenues report an increase in the amount of \$21,543,285 or 9.3%. Taking advantage of the high interest rates due to inflation, investment earnings recorded the most significant increase from a loss during the prior fiscal year, recording a total net increase of \$7,547,145. Capital Grants and Contributions reported the second largest increase in the amount of \$6,220,540 due to the recognition of donated capital assets main in right-of-way and roads infrastructure.
- County's primary source of income, sales tax, recorded increases in both local and State shared sales tax, for a combined \$4,893,970 increase (\$2,991,860 or 7.1% and \$1,902,110 or 6.0%, 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.
- Except for Education, all of the governmental activities recorded an increase in expenses for the current fiscal year; Public safety \$5,706,702; General government \$3,557,188; Highways and streets \$1,508,264; Welfare 1,523,911; Culture and Recreation \$853,836; Interest on long-term debt \$717,304; Health \$292,326; and Sanitation \$207,093. The increases are due to normal operational spending to deliver services as expected. These increases are considered normal.

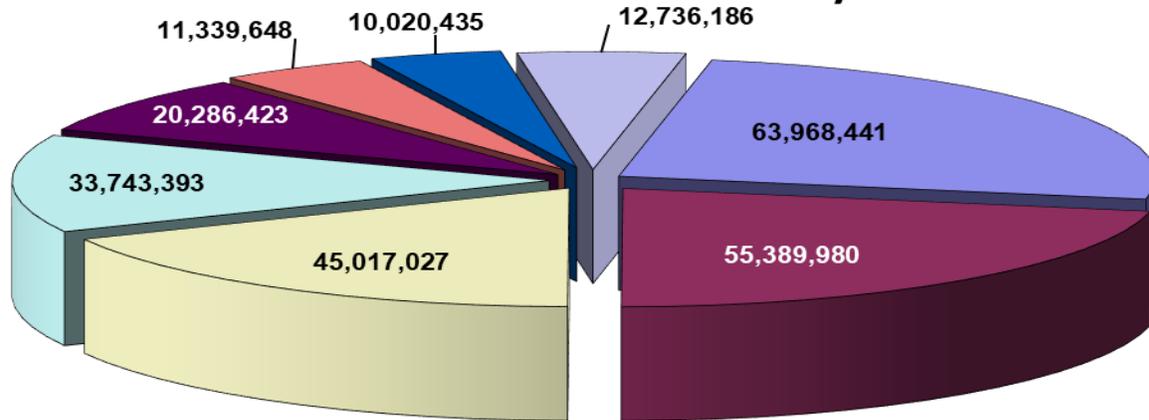
**GOVERNMENT-WIDE OVERALL FINANCIAL ANALYSIS (continued)**

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

**YUMA COUNTY**  
Condensed Statements of Activities  
As of June 30, 2023 and 2022

	Governmental Activities	
	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 20,286,423	\$ 14,168,424
Operating grants and contributions	63,968,441	72,836,309
Capital grants and contributions	10,020,435	3,799,895
General revenues:		
Property taxes	55,389,980	52,089,339
County sales tax	45,017,027	42,025,167
Franchise tax	350,787	348,913
State shared auto in lieu of tax	11,339,648	11,038,597
State shared sales taxes	33,743,393	31,841,283
Grants and contributions not restricted to specific programs	4,237,617	3,954,170
Gain/(loss) on disposal of capital assets	-	(283,047)
Investment earnings	4,376,424	(3,170,721)
Miscellaneous	3,771,358	2,309,919
<b>Total revenues</b>	<b>252,501,533</b>	<b>230,958,248</b>
Expenses:		
General government	74,999,267	71,442,079
Public safety	52,352,183	46,645,481
Highways and streets	17,009,306	15,501,042
Sanitation	1,452,296	1,245,203
Health	10,521,794	10,229,468
Welfare	19,972,533	18,448,622
Culture and recreation	10,309,563	9,455,727
Education	10,632,692	12,524,054
Interest on long-term debt	2,791,757	2,074,453
<b>Total expenses</b>	<b>200,041,392</b>	<b>187,566,129</b>
<b>Increase in net position</b>	<b>52,460,141</b>	<b>43,392,119</b>
<b>Net position - beginning July 1, as restated</b>	<b>417,897,497</b>	<b>374,141,610</b>
<b>Net position - ending June 30</b>	<b>\$470,357,638</b>	<b>\$417,533,729</b>

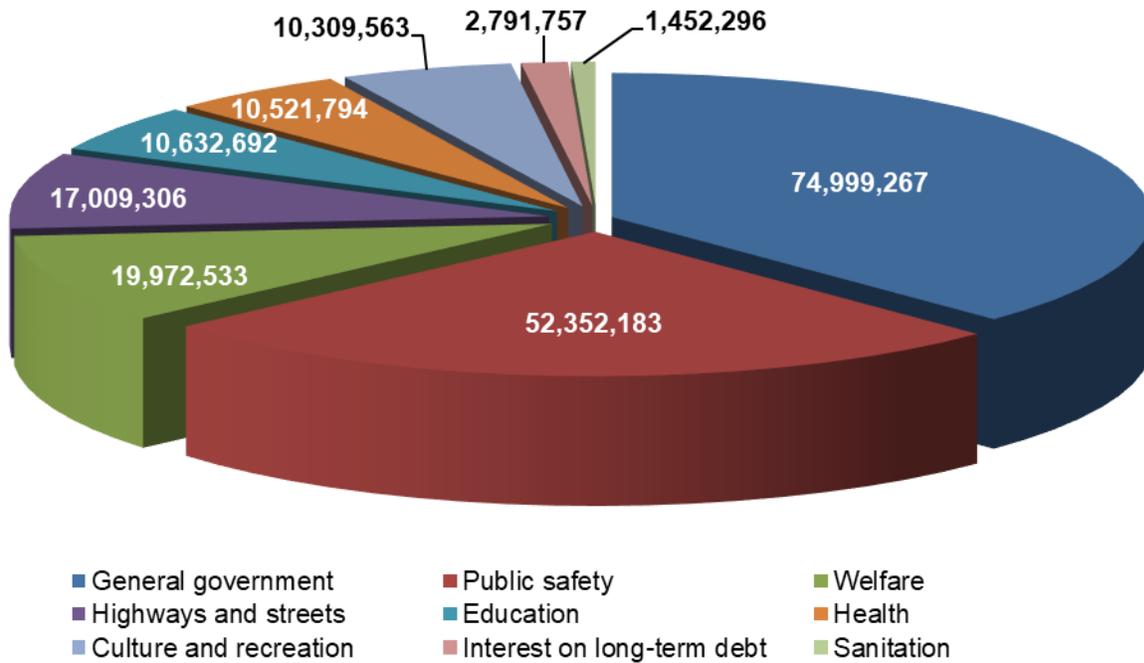
**Government-Wide Revenues by Source**



- 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 OVERALL FINANCIAL ANALYSIS (continued)**

**Government-Wide Expenses by Category**



**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

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

*All governmental funds:* At the end of the current fiscal year, the County's governmental funds reported combined ending fund balance of \$226,225,320 an increase of \$87,671,015 or 63.3% in comparison with the prior year. Fiscal year ended 2023 fund balances are categorized as follows: Nonspendable- \$1,166,505, Restricted- \$88,621,120 meaning that amounts are subject to external enforceable legal restrictions; Committed- \$109,825,631, to self-imposed constraints by the Board of Supervisors; Assigned- \$882,036, or "ear-marked" by management for specific purposes; and Unassigned- \$25,730,028, which means funds available for spending at the government's discretion.

Key factors contributing to the increase in fund balance were a \$76,207,465 fund balance increase in the Capital Improvements Admin Building resulting from sale of bonds at a premium in the total amount of \$60,030,000 and transfers in from the General Fund and the Health Services District General Operations fund in the amount of \$17,800,000 (\$15,800,000 and \$2,000,000 respectively) for the acquisition, construction, and remodeling of County buildings; a better than expected revenue collection in the amount of \$16,180,916 or 7.1% attributable mostly to increase in investment income and taxes; and a moderate 2.3% or \$5,003,948 increase in expenditures as compared to the prior fiscal year.

**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (continued)**

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, 2023 and 2022**

	2023		2022		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
Taxes	\$ 98,992,653	40.4%	\$ 94,365,253	41.2%	\$ 4,627,400	4.9%
Special assessments	211,433	0.1%	275,411	0.1%	(63,978)	(23.2%)
Licenses and permits	1,758,397	0.7%	1,961,654	0.9%	(203,257)	(10.4%)
Intergovernmental	124,111,765	50.6%	120,865,138	52.7%	3,246,627	2.7%
Charges for services	8,623,744	3.5%	8,744,631	3.8%	(120,887)	(1.4%)
Fines and forfeits	3,775,147	1.5%	2,886,019	1.3%	889,128	30.8%
Investment income	4,144,262	1.7%	(2,891,828)	(1.3%)	7,036,090	(243.3%)
Rents	654,065	0.3%	582,296	0.3%	71,769	12.3%
Miscellaneous	3,007,942	1.2%	2,309,918	1.0%	698,024	30.2%
<b>Total Revenues</b>	<b>\$ 245,279,408</b>	<b>100.0%</b>	<b>\$ 229,098,492</b>	<b>100.0%</b>	<b>\$ 16,180,916</b>	<b>7.1%</b>

**Yuma County  
Governmental Funds Expenditures by Function  
Years Ended June 30, 2023 and 2022**

	2023		2022		Variance	
	Amount	Percent	Amount	Percent	Amount	Percent
General government	\$ 71,689,244	32.8%	\$ 69,029,183	32.3%	\$ 2,660,061	3.9%
Public safety	50,290,999	23.0%	44,715,539	20.9%	5,575,460	12.5%
Highways and streets	12,528,848	5.7%	13,444,038	6.3%	(915,190)	(6.8%)
Sanitation	1,401,470	0.6%	1,170,071	0.5%	231,399	19.8%
Health	10,425,369	4.8%	10,152,210	4.7%	273,159	2.7%
Welfare	19,700,274	9.0%	18,125,908	8.5%	1,574,366	8.7%
Culture and recreation	8,833,555	4.0%	8,198,180	3.8%	635,375	7.8%
Education	10,601,394	4.8%	12,543,564	5.9%	(1,942,170)	(15.5%)
Capital outlay	21,457,574	9.8%	19,337,638	9.0%	2,119,936	11.0%
Debt service:						
Principal retirement	9,250,954	4.2%	15,176,706	7.1%	(5,925,752)	(39.0%)
Interest and fiscal charges	2,791,757	1.3%	2,074,453	1.0%	717,304	34.6%
<b>Total Expenditures</b>	<b>\$ 218,971,438</b>	<b>100.0%</b>	<b>\$ 213,967,490</b>	<b>100.0%</b>	<b>\$ 5,003,948</b>	<b>2.3%</b>

The *General Fund* is the chief operating fund of Yuma County. At the end of the current fiscal year, total fund balance was \$57,570,655, which represents 48.0% of total expenditures and transfers out, well above the policy adopted required fund balance of 20%. The net change in fund balance was a decrease of \$(1,343,696) or (2.3)% as compared to the previous fiscal year. The planned reduction in fund balance was due to the continued Board of Supervisors and Administration's commitment to improve County's facilities. This year the Board of Supervisors committed \$15,800,000 for the capital improvement buildings program.

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 \$19,061,063. County sales taxes, one of the three major revenue sources for the General Fund, increased its collections by \$1,346,520 or 7.1%. 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 also increased in the amount of \$1,980,676 or 5.7% which grew as result of a 5.7 increase in net assessed value in the County, General Fund property rate continued to be the same as the previous year. Almost every department in the General Fund had positive reversion from its assigned budget, the majority of the savings came from personnel as the County saw a decrease in the workforce right after the pandemic. For the first time in the past eight years the General Fund has recorded a reduction in fund balance. Management continues to develop and implement strategies to increase revenue sources and maintain and/or keep expenditures increase to a minimum without sacrificing the expected level of service.

The *Jail District General Operations fund* (Jail District) concluded the fiscal year with a significant increase in fund balance in the amount of \$4,967,789 or 44.3%. Total fund balance for the Jail District was \$16,178,296 which represent 67.7% of total expenditures and transfers out, exceeding the adopted fund balance policy of 15%.

## GOVERNMENTAL FUNDS FINANCIAL ANALYSIS (continued)

The underlying reason why the Jail district fund balance experienced such increase, was the reduction of transfers out (debt service and capital improvements funds) in the amount of \$(3,276,093). Although the required transfer out to debt service increased by \$1,488,907, the transfer out to the capital improvements fund was reduced by \$(4,765,000). The Jail District Board of Directors elected to call their outstanding pledge revenues obligations series 2017 saving us constituents approximately \$121,380 in interest expense. The Jail district is also in the process of completing major adult detention center renovations and required repairs, funds from the operational fund have been transferred for these purposes. Additional funds became available after the, unexpected, increase in revenues.

The *Library District General Operations fund* (Library District) experienced a modest increase in fund balance in the amount of \$237,244 or 3.4%. Total fund balance for the Library District was \$7,305,801 which represents 56.4% of total expenditures and transfers out, exceeding the adopted fund balance policy of 30%. The nominal increase is resulting from its property tax collections which grew after a total 5.7% net assessed value increase. The Library District continues to be conservative with expenditures in light of major infrastructure repairs needed in all branches.

The *Flood Control District General Operations fund* (Flood Control District) experienced a 3.1% or \$617,235 increase in fund balance. Total fund balance for the Flood Control District at yearend was \$20,654,194 which represents a 1,196.4% of total expenditures and transfers out, well exceeding the adopted fund balance policy of 15%. The significant reduction in expenses allowed for the increase. Due to the ongoing problems with supply-chain on materials and labor, most major flood control projects were delayed in current fiscal year. The Flood Control District has one major project that will consume the majority of the fund balance once completed, this is the main reason for the fund to carry such a large fund balance.

The *Health Services District General Operations fund* (Health District) experienced a modest decrease in fund balance in the amount of \$(532,037) or (5.2)%. Total fund balance for the Health District was \$9,723,254 which represents 129.3% of total expenditures and transfers out, exceeding the adopted fund balance policy of 20%. Nominal decrease is resulting from its commitment to support remodeling and improvements to the health district building with a contribution of \$2,000,000. It is the General Fund's responsibility to provide a facility for the district, however, in an effort to expedite the remodeling process district committed and transferred funds to the Capital Improvements fund.

The *Highway User Revenue Fund- HURF fund* (HURF) managed to record an increase in fund balance despite the revenue reductions from the State allocations. The HURF's fund balance increased \$709,952 or 11.9% in the current fiscal year. Total fund balance for the HURF fund amounts to \$6,682,348 which represents 43.3% of total expenditures and transfers out, exceeding the adopted fund balance policy of 15%. The increase is resulting from transfers from the Vehicle License Tax fund in support to their road maintenance operations. The HURF fund continues to see a reduction in funding from the State formula allocation, this is due to a reduction in collections, in the main sources, gasoline and use fuels tax, resulting from the pandemic years. County is optimistic that allocation will resume to its normal levels in the near future.

The *Capital Improvements Admin Building fund* experienced the largest fund balance increase during the current fiscal year, in the amount of \$76,207,465. The increase is due to the recording of proceeds from the sale of tax exempt revenue bond and premium in the amount of \$60,030,000 and \$17,800,000 transfer in from the General fund and Health district. County Board of Supervisors has made a commitment to acquire, construct, and remodel five (5) county facilities. The long-range capital improvement fund is expected to be completed within five (5) years, addressing the County's space and growing needs for the next ten (10) years. County is taking advantage of its strong financial position to reserve fund to address these long overdue infrastructure needs.

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## BUDGETARY HIGHLIGHTS

The General Fund's final budgeted expenditures increased a minimum of \$474,797 overall from its adopted budget. Board of Supervisors approved increase from appropriated reserves to perform additional required maintenance operations \$500,000; to accommodate for the increase in contract cost for the Medical Eligibility program in the amount of \$176,100; and to account for an increase in utilities managed by the Financial Services department \$58,500. 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 \$(259,803). County follows a conservative approach to use available budget authority among the department, before going to the board for contingency.

**BUDGETARY HIGHLIGHTS (concluded)**

At the close of the current fiscal year, Yuma County’s General Fund received a total of \$9,536,425 or 8.8% more revenues than budgeted. The two revenue categories that contributed the most to this increase were Intergovernmental by \$6,051,270, driven mainly by better than expected State sales tax collections of \$2,532,544, Increase in the vehicle license tax allocation of \$1,492,708 and a one-time Arizona Health Care Cost Containment System reimbursement in the amount of \$1,141,296 and Taxes by \$2,810,601. Refer to Exhibit H-1 on pages 120 and 121 for additional detail on specific General Fund revenue collections.

Yuma County’s General Fund had \$8,034,686 or 8.4% 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 122 for additional detail on specific General Fund expenditures by category.

**CAPITAL ASSETS**

Yuma County’s capital assets for its governmental activities at June 30, 2023 amounts to \$432,731,006 (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 \$9,081,691 for the current fiscal year. With the implementation of GASB Statement No. 96, SBITAs; County increased assets \$2,845,776 (net of amortization). Additional information on Yuma County’s capital assets can be found in note 8 on pages 65 and 66 of this report. Also, refer to Exhibits N-1 through 3 on pages 223 through 226.

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 620.02 center lane miles of paved roads the County is responsible for maintaining (4.13 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 60.52 was achieved for fiscal year 2023; a 10.0% decrease from previous fiscal year. This a reflection of reduction in available HURF revenues that the State has been experimenting since the pandemic. Last two (2) fiscal years the County concentrated in acquiring needed road maintenance equipment, Public Works will resume its aggressive road maintenance plan to maintain average rating above the Board adopted rate. Refer to pages 116 through 118, Exhibit G, for a complete disclosure of the Modified Approach.

**LONG-TERM DEBT ADMINISTRATION**

At the end of current fiscal year, Yuma County had total bonded debt outstanding of \$117,295,417, of which \$5,937,340 is payable within one year. The County is also responsible for rural loans amounting to \$1,920,866 of which only \$157,065 is due within one year. The rest that is considered to be long-term liabilities refer to Financed purchases which amounts to \$411,646 of which \$217,810 is due within one year. Total amounts for the last two (2) fiscal years are as follows:

Long-term debt	Governmental Activities	
	2023	2022
Revenue bonds	\$ 86,295,000	\$ 34,964,000
General obligation bonds	26,395,000	28,310,000
Premiums	4,605,417	1,549,182
Subtotal bonded debt	<u>\$117,295,417</u>	<u>\$ 64,823,182</u>
Rural development loan	1,920,866	2,076,322
Financed purchases	411,646	627,930
Total Long-term debt	<u>\$ 119,627,929</u>	<u>\$ 67,527,434</u>

## **LONG-TERM DEBT ADMINISTRATION (concluded)**

Revenue bonds are backed by pledged revenues from General Fund. During the current fiscal year 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 10-18 on pages 67-73 of this report.

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

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

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 2024 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 allowing the County to increase levy amounts in most years. Budget for fiscal year ending June 30, 2024 reported a 6.3% increase in net assessed values.

For budget year 2024, the Board of Supervisors adopted no increases to the total property tax rate. The General Fund's levy (Primary) was set at \$37,151,046 with a reduction in the property tax rate from \$2.5082 to \$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 unless outside sources and factors intercede. Evaluations will have to be made if continuing to elect not to take advantage of the allowed maximum increase in property taxes is sustainable, as current spending levels within the County continue to increase due to inflation and the normal increase in operational costs. The other two main property tax levying entities, Library district and Flood Control district, set their levies at \$13,529,866 with no change in the rate at \$0.8815 and \$3,229,331 increasing the rate from \$0.1611 to \$0.2487 respectively. Board of Supervisor opted to increase the Flood Control property tax rate, by the decrease in the General Fund of \$0.0876.

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 2023-2024.

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

## **REQUESTS FOR INFORMATION**

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

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

**Basic Financial  
Statements**

**Government-Wide Financial Statements**

	Governmental Activities	Component Unit Yuma Private Industry Council
<b>ASSETS</b>		
Cash, cash equivalents and investments	\$ 205,687,134	\$ 1,385,591
Receivables (net of allowances for uncollectibles):		
Property taxes	347,313	-
Accounts	918,504	-
Special assessments	1,363,394	-
Accrued interest	352,057	-
Leases	747,099	-
Settlements	5,506,656	-
Due from other governments	19,844,526	712,034
Inventory	18,028	-
Prepaid items	1,150,026	128,422
Net pension assets	1,466,534	-
Investment held by trustee - restricted	63,157,928	-
Capital assets, not being depreciated/amortized	232,847,742	-
Capital assets, being depreciated/amortized, net	199,883,264	2,644,783
<b>Total Assets</b>	<b>\$ 733,290,205</b>	<b>\$ 4,870,830</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pensions	\$ 20,912,305	\$ -
Deferred charge on debt refunding	4,487,008	-
<b>Total Deferred Outflows of Resources</b>	<b>\$ 25,399,313</b>	<b>\$ -</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 9,962,823	\$ 1,114,314
Accrued payroll and employee benefits	1,349,171	69,662
Insurance claims payable	943,950	-
Due to other governments	720,563	-
Deposits held for others	1,078,460	-
Retainage payable	819,423	-
Unearned revenue	35,768,450	-
Long-term liabilities:		
Due within one year	12,860,586	289,756
Due in more than one year	219,098,335	2,462,425
<b>Total Liabilities</b>	<b>\$ 282,601,761</b>	<b>\$ 3,936,157</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	\$ 4,993,323	\$ -
Deferred inflows related to leases	736,796	-
<b>Total Deferred Inflows of Resources</b>	<b>\$ 5,730,119</b>	<b>\$ -</b>
<b>NET POSITION</b>		
Net investment in capital assets	\$ 370,995,432	\$ -
Restricted for:		
General government	4,281,068	-
Public safety	51,950,923	-
Highways and streets	8,134,261	-
Sanitation	351,086	-
Health	12,372,825	-
Welfare	1,758,175	-
Culture and recreation	8,994,315	-
Education	764,365	-
Debt service	14,102	-
Pensions	1,466,534	-
Settlements	5,506,656	-
Unrestricted	3,767,896	934,673
<b>Total Net Position</b>	<b>\$ 470,357,638</b>	<b>\$ 934,673</b>

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	
<b>Governmental activities:</b>						
General government	\$ 74,999,267	\$ 9,354,806	\$ 15,876,717	\$ 4,608,088	\$ (45,159,656)	
Public safety	52,352,183	2,280,165	12,935,355	-	(37,136,663)	
Highways and streets	17,009,306	75,730	14,063,623	5,412,347	2,542,394	
Sanitation	1,452,296	138,926	452,483	-	(860,887)	
Health	10,521,794	7,828,537	6,033,608	-	3,340,351	
Welfare	19,972,533	589,312	4,216,969	-	(15,166,252)	
Culture and recreation	10,309,563	18,947	218,277	-	(10,072,339)	
Education	10,632,692	-	10,171,409	-	(461,283)	
Interest on long-term debt	2,791,757	-	-	-	(2,791,757)	
<b>Total governmental activities</b>	<b>\$ 200,041,392</b>	<b>\$ 20,286,423</b>	<b>\$ 63,968,441</b>	<b>\$ 10,020,435</b>	<b>(105,766,093)</b>	
<b>Component unit:</b>						
Yuma Private Industry Council	\$ 11,730,384	-	\$ 11,727,883	-		\$ (2,501)

**General revenues:**

Taxes:

Property taxes, levied for general purposes	38,509,982	-
Property taxes, levied for the library district	13,571,581	-
Property taxes, levied for the flood control district	3,243,755	-
Property taxes, levied for the fire district	64,662	-
Other County Taxes:		
County sales taxes for general purposes	20,258,607	-
County sales taxes for jail district	20,239,005	-
County sales taxes for health services district	4,519,294	-
County sales taxes for capital projects	121	-
Franchise tax	350,787	-
Unrestricted State Shared Taxes :		
Auto in lieu of tax	11,339,648	-
Sales taxes	33,743,393	-
Grants and contributions not restricted to specific programs	4,237,617	20,249
Investment earnings	4,376,424	30,371
Miscellaneous	3,771,358	-
<b>Total general revenues</b>	<b>158,226,234</b>	<b>50,620</b>
Change in net position	52,460,141	48,119
Net Position, July 1, 2022 as restated	417,897,497	886,554
<b>Net Position, June 30, 2023</b>	<b>\$ 470,357,638</b>	<b>\$ 934,673</b>

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, 2023

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
<b>Assets</b>				
Cash, cash equivalents and investments	\$ 48,698,495	\$ 15,387,087	\$ 8,225,483	\$ 21,043,553
Receivables (net of allowances for uncollectibles):				
Property taxes	197,874	-	88,049	12,077
Accounts receivable	183,759	41,664	-	-
Special assessments	-	-	-	-
Accrued interest	92,458	27,323	17,620	34,239
Settlements	-	-	-	-
Leases	747,099	-	-	-
Due from:				
Other funds	2,672,064	53,417	406	-
Other governments	8,735,750	3,335,168	-	-
Inventory	-	-	-	-
Prepaid items	808,166	33,988	99,896	13,409
Investment held by trustee - restricted	-	-	-	-
<b>Total Assets</b>	<b>\$ 62,135,665</b>	<b>\$ 18,878,647</b>	<b>\$ 8,431,454</b>	<b>\$ 21,103,278</b>
<b>Liabilities</b>				
Accounts payable	\$ 1,859,179	\$ 259,114	\$ 264,138	\$ 329,610
Unearned revenue	111,791	-	-	-
Accrued payroll and employee benefits	808,946	259,731	77,656	6,959
Due to:				
Other funds	644,444	2,181,506	720,566	70,356
Other governments	-	-	-	-
Deposits held for others	224,901	-	400	268
Retainage payable	-	-	-	31,175
Revenue bonds payable	-	-	-	-
<b>Total Liabilities</b>	<b>3,649,261</b>	<b>2,700,351</b>	<b>1,062,760</b>	<b>438,368</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue- property taxes	178,953	-	62,893	10,716
Unavailable revenue- special assessments	-	-	-	-
Unavailable revenue- settlements	-	-	-	-
Deferred inflows related to leases	736,796	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>915,749</b>	<b>-</b>	<b>62,893</b>	<b>10,716</b>
<b>Fund Balances</b>				
Nonspendable	808,166	33,988	99,896	13,409
Restricted	9,467,558	16,144,308	7,205,905	20,640,785
Committed	20,654,146	-	-	-
Assigned	-	-	-	-
Unassigned	26,640,785	-	-	-
<b>Total Fund Balances</b>	<b>57,570,655</b>	<b>16,178,296</b>	<b>7,305,801</b>	<b>20,654,194</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 62,135,665</b>	<b>\$ 18,878,647</b>	<b>\$ 8,431,454</b>	<b>\$ 21,103,278</b>

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
\$ 8,482,999	\$ 6,175,627	\$ 35,078,305	\$ 16,629,877	\$ 33,637,803	\$ 193,359,229
-	-	-	-	49,313	347,313
-	9,497	-	-	679,666	914,586
-	-	-	-	1,363,394	1,363,394
13,924	8,541	58,464	-	78,466	331,035
-	-	-	-	5,506,656	5,506,656
-	-	-	-	-	747,099
1,073,808	186,839	-	15,024	5,478,501	9,480,059
745,130	1,392,573	-	-	5,635,905	19,844,526
-	-	-	-	18,028	18,028
6,700	65,664	53,785	18,087	48,782	1,148,477
-	-	-	60,611,419	2,546,509	63,157,928
<b>\$ 10,322,561</b>	<b>\$ 7,838,741</b>	<b>\$ 35,190,554</b>	<b>\$ 77,274,407</b>	<b>\$ 55,043,023</b>	<b>\$ 296,218,330</b>
\$ 254,208	\$ 304,782	\$ 2,080,205	\$ 143,595	\$ 3,339,349	\$ 8,834,180
-	-	32,569,745	-	3,086,914	35,768,450
25,994	80,874	1,987	-	77,699	1,339,846
318,105	770,737	114,013	1,255	6,275,228	11,096,210
-	-	-	-	720,563	720,563
1,000	-	-	-	851,891	1,078,460
-	-	424,604	113,128	250,516	819,423
-	-	-	-	2,467,816	2,467,816
<b>599,307</b>	<b>1,156,393</b>	<b>35,190,554</b>	<b>257,978</b>	<b>17,069,976</b>	<b>62,124,948</b>
-	-	-	-	8,654	261,216
-	-	-	-	1,363,394	1,363,394
-	-	-	-	5,506,656	5,506,656
-	-	-	-	-	736,796
-	-	-	-	<b>6,878,704</b>	<b>7,868,062</b>
6,700	65,664	53,785	18,087	66,810	1,166,505
9,716,554	6,616,684	-	-	18,829,326	88,621,120
-	-	-	76,998,342	12,173,143	109,825,631
-	-	-	-	882,036	882,036
-	-	(53,785)	-	(856,972)	25,730,028
9,723,254	6,682,348	-	77,016,429	31,094,343	226,225,320
<b>\$ 10,322,561</b>	<b>\$ 7,838,741</b>	<b>\$ 35,190,554</b>	<b>\$ 77,274,407</b>	<b>\$ 55,043,023</b>	<b>\$ 296,218,330</b>

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

June 30, 2023

Fund balance - total governmental funds		\$ 226,225,320
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.		432,731,006
Some receivables are not available to pay for current-period expenditures and, therefore, are unavailable revenue in the funds.		7,131,266
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	\$ 20,831,415	
Deferred charge on debt refundings	4,487,008	
Deferred inflows related to pensions	<u>(4,963,551)</u>	
Total		20,354,872
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	\$ (22,943)	
Revolving Fund	156,223	
Workers Compensation	335,500	
Health Self-Insurance	7,399,781	
Liability Self-Insurance	557,100	
Fleet Management	<u>2,981,098</u>	
Total		11,406,759
Net pension assets held in trust for future benefits are not available for County operations and, therefore, are not reported in the funds.		1,466,534
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Revenue bonds payable	\$ (83,827,184)	
Unamortized premiums	(4,605,417)	
General obligation bonds payable	(26,395,000)	
Rural development loans payable	(1,920,866)	
Financed purchases payable	(411,646)	
Leases payable	(1,056,478)	
Subscription-based information and technology payable	(2,482,009)	
Compensated absences payable	(7,239,599)	
Claims and judgments payable	(153,282)	
Voluntary pollution remediation payable	(523,028)	
Net pension liability payable	<u>(100,343,610)</u>	
Total		<u>(228,958,119)</u>
Net position of governmental activities		<u>\$ 470,357,638</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, 2023

	General	Jail District General Operations	Library District General Operations	Flood Control District General Operations
<b>Revenues:</b>				
Taxes	\$ 58,293,587	\$ 20,239,005	\$ 12,788,541	\$ 1,971,509
Special assessments	-	-	-	-
Licenses and permits	1,200,849	-	-	15,528
Intergovernmental	49,033,340	329,731	169,688	-
Charges for services	6,225,450	256,223	13,796	580
Fines and forfeits	1,427,766	-	5,147	-
Investment income	830,886	146,179	145,082	346,887
Rents	157,881	-	7	-
Miscellaneous	418,993	6,034	78,215	429
<b>Total Revenues</b>	<b>117,588,752</b>	<b>20,977,172</b>	<b>13,200,476</b>	<b>2,334,933</b>
<b>Expenditures:</b>				
Current:				
General government	52,269,397	-	-	-
Public safety	13,919,803	21,222,921	-	957,052
Highways and streets	-	-	-	-
Sanitation	865,513	-	-	-
Health	102,403	-	-	-
Welfare	14,955,016	-	-	-
Culture and recreation	76,882	-	8,704,566	-
Education	387,287	-	-	-
Capital outlay	3,951,473	32,534	155,516	764,058
Debt service:				
Principal retirement	1,167,041	491	96,431	4,709
Interest and fiscal charges	135,483	49	17,088	479
<b>Total Expenditures</b>	<b>87,830,298</b>	<b>21,255,995</b>	<b>8,973,601</b>	<b>1,726,298</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>29,758,454</b>	<b>(278,823)</b>	<b>4,226,875</b>	<b>608,635</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of bonds	-	-	-	-
Leases	194,173	-	-	-
Subscription-based information and technology	393,817	-	-	-
Premiums	-	-	-	-
Proceeds from sale of capital assets	235,511	86,007	-	8,600
Transfers in	278,778	7,794,351	-	-
Transfers out	(32,204,429)	(2,633,746)	(3,989,631)	-
<b>Total other financing sources (uses)</b>	<b>(31,102,150)</b>	<b>5,246,612</b>	<b>(3,989,631)</b>	<b>8,600</b>
Net change in fund balance	(1,343,696)	4,967,789	237,244	617,235
Fund balances - beginning (July 1, 2022)	58,914,351	11,210,507	7,068,557	20,036,959
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ 57,570,655</b>	<b>\$ 16,178,296</b>	<b>\$ 7,305,801</b>	<b>\$ 20,654,194</b>

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
\$ 4,519,294	-	-	-	\$ 1,180,717	\$ 98,992,653
-	-	-	-	211,433	211,433
457,187	\$ 75,730	-	-	9,103	1,758,397
-	14,063,623	\$ 8,099,233	-	52,416,150	124,111,765
992,482	-	-	-	1,135,213	8,623,744
-	-	-	-	2,342,234	3,775,147
113,388	3,901	266,584	\$ 1,537,895	753,460	4,144,262
-	-	-	-	496,177	654,065
117,984	139,204	-	-	2,247,083	3,007,942
<b>6,200,335</b>	<b>14,282,458</b>	<b>8,365,817</b>	<b>1,537,895</b>	<b>60,791,570</b>	<b>245,279,408</b>
-	-	1,904,580	18,396	17,496,871	71,689,244
-	-	-	-	14,191,223	50,290,999
-	12,017,383	-	-	511,465	12,528,848
-	-	-	-	535,957	1,401,470
4,292,439	-	-	-	6,030,527	10,425,369
-	-	-	-	4,745,258	19,700,274
-	-	-	-	52,107	8,833,555
-	-	-	-	10,214,107	10,601,394
351,831	3,316,955	6,361,237	2,928,613	3,595,357	21,457,574
-	100,540	-	177,163	7,704,579	9,250,954
-	8,485	-	36,258	2,593,915	2,791,757
<b>4,644,270</b>	<b>15,443,363</b>	<b>8,265,817</b>	<b>3,160,430</b>	<b>67,671,366</b>	<b>218,971,438</b>
<b>1,556,065</b>	<b>(1,160,905)</b>	<b>100,000</b>	<b>(1,622,535)</b>	<b>(6,879,796)</b>	<b>26,307,970</b>
-	-	-	56,656,425	518,575	57,175,000
-	-	-	-	-	194,173
-	-	-	-	-	393,817
-	-	-	3,373,575	-	3,373,575
-	70,857	-	-	10,505	411,480
786,898	1,800,000	-	17,800,000	15,661,802	44,121,829
(2,875,000)	-	(100,000)	-	(2,504,023)	(44,306,829)
<b>(2,088,102)</b>	<b>1,870,857</b>	<b>(100,000)</b>	<b>77,830,000</b>	<b>13,686,859</b>	<b>61,363,045</b>
(532,037)	709,952	-	76,207,465	6,807,063	87,671,015
10,255,291	5,972,396	-	808,964	24,287,280	138,554,305
<b>\$ 9,723,254</b>	<b>\$ 6,682,348</b>	<b>\$ -</b>	<b>\$ 77,016,429</b>	<b>\$ 31,094,343</b>	<b>\$ 226,225,320</b>

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

Year Ended June 30, 2023

Net change in fund balances - total governmental funds	\$	87,671,015	
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	\$	25,194,962	
Subscription-based information and technology		393,817	
Leases		194,173	
Depreciation/amortization expense		<u>(15,783,921)</u>	9,999,031
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.			
Capital donations	\$	5,412,347	
Opioid settlements		<u>5,506,656</u>	10,919,003
In the Statement of Activities, only the gain/loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the book value of the capital asset sold.			
			(140,128)
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	\$	10,216,596	
Pension expense		<u>(10,715,868)</u>	(499,272)
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	\$	(57,175,000)	
Decrease in principal repaid on bonds and loans		7,914,456	
Decrease in amortization of bond premiums		317,340	
Increase in premiums		(3,373,575)	
Decrease in financed purchases		216,284	
Decrease in subscription-based information and technology		566,706	
Decrease in leases		<u>160,492</u>	(51,373,297)
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available resources. In the Statement of Activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when the financial resources are available.			
Decrease in compensated absences payable	\$	10,559	
Increase in claims and judgments payable		<u>(78,282)</u>	(67,723)
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	\$	3,090	
Revolving Fund		719	
Workers Compensation		(175,054)	
Health Self-Insurance		(1,542,675)	
Liability Self-Insurance		40,045	
Fleet Management		<u>(2,374,613)</u>	(4,048,488)
Change in net position of governmental activities	\$		<u>52,460,141</u>

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

YUMA COUNTY  
**Statement of Net Position**  
**Proprietary Funds**  
June 30, 2023

**Exhibit C- 1**

	<u>Governmental Activities - Internal Service Funds</u>
<b>Assets</b>	
Current Assets:	
Cash and cash equivalents	\$ 12,327,905
Receivables (net of allowances for uncollectible):	
Accounts	3,918
Accrued interest	21,022
Due from:	
Other funds	1,727,918
Prepaid items	<u>1,549</u>
<b>Total Assets</b>	<b>\$ 14,082,312</b>
<b>Deferred Outflow of Resources</b>	
Deferred outflow of resources related to pensions	<u>\$ 80,890</u>
<b>Total Deferred Outflow of Resources</b>	<b>\$ 80,890</b>
<b>Liabilities</b>	
Current Liabilities:	
Accounts payable	\$ 1,128,643
Accrued payroll and employee benefits	9,325
Insurance claims payable	943,950
Due to:	
Other funds	111,766
Net pension liability	<u>532,986</u>
<b>Total Liabilities</b>	<b>\$ 2,726,670</b>
<b>Deferred Inflow of Resources</b>	
Deferred inflow of resources related to pensions	<u>\$ 29,773</u>
<b>Total Deferred Inflow of Resources</b>	<b>\$ 29,773</b>
<b>Net Position</b>	
Reserved for:	
Prepaid items	\$ 1,549
Unreserved, reported in:	
Unrestricted	<u>11,405,210</u>
<b>Total Net Position</b>	<b>\$ 11,406,759</b>

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

YUMA COUNTY  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
Year Ended June 30, 2023

**Exhibit C- 2**

	Governmental Activities - Internal Service Funds
<b>Operating revenues</b>	
Charges for services	\$ 18,171,012
Miscellaneous	145,083
<b>Total operating revenues</b>	<b>18,316,095</b>
<b>Operating expenses</b>	
Personnel services	641,806
Supplies and services	4,472,790
Tools and minor equipment	330,790
Professional services	86,602
Health services claims	11,207,815
Health services other	2,892,290
Insurance claims	1,192,816
Insurance other	1,203,045
Other	336,629
<b>Total operating expenses</b>	<b>22,364,583</b>
<b>Operating Loss</b>	<b>(4,048,488)</b>
<b>Nonoperating revenues</b>	
Investments earnings	232,162
Rebates and refunds	763,416
Other	103,756
<b>Total nonoperating revenues</b>	<b>1,099,334</b>
<b>Income before transfers</b>	<b>(2,949,154)</b>
Transfers In	185,000
<b>Total transfers</b>	<b>185,000</b>
Change in net position	(2,764,154)
Total net position, July 1, 2022	14,170,913
<b>Total net position, June 30, 2023</b>	<b>\$ 11,406,759</b>

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

YUMA COUNTY  
**Statement of Cash Flows**  
**Proprietary Funds**  
Year Ended June 30, 2023

**Exhibit C- 3**

	Governmental Activities - Internal Service Funds
<b>Cash flows from operating activities:</b>	
Receipts from customers for goods and services provided	\$ 13,376,841
Receipts from other funds for goods and services provided	4,436,872
Receipts from miscellaneous operations	437,470
Payments to supplies for goods and services	(20,478,149)
Payments to employees for services	(641,513)
Payments for miscellaneous operations	(649,298)
<b>Net cash used for operating activities</b>	<b>(3,517,777)</b>
<b>Cash flows from noncapital financing activities:</b>	
Cash transfers in from other funds	185,000
Other	867,077
<b>Net cash provided by noncapital financing activities</b>	<b>1,052,077</b>
<b>Cash flows from investing activities:</b>	
Interest and dividends on investments	250,286
Purchased investments	(32,228)
<b>Net cash provided by investing activities</b>	<b>218,058</b>
Net decrease in cash and cash equivalents	(2,247,642)
Cash and cash equivalents, July 1, 2022	14,575,547
<b>Cash and cash equivalents, June 30, 2023</b>	<b>\$ 12,327,905</b>
<b>Reconciliation of operating loss to net cash used for operating activities:</b>	
<b>Operating loss</b>	<b>\$ (4,048,488)</b>
Adjustments to reconcile operating income to net cash used for operating activities:	
Changes in assets, liabilities, and deferred inflows and outflows:	
(Increase) / decrease in assets:	
Accounts receivable	172,330
Prepaid items	(1,549)
Due from other funds	(321,838)
(Increase) / decrease in deferred outflows	
Deferred outflows	(4,648)
Increase / (decrease) in liabilities:	
Accounts payable	918,002
Accrued payroll and employee benefits	4,182
Insurance claims payable	(226,800)
Due to other funds	(80,802)
Net pension liability	147,507
Increase / (decrease) in deferred inflows	
Deferred inflows	(75,673)
<b>Net cash used for operating activities</b>	<b>\$ (3,517,777)</b>

**Noncash investing, capital, and financing activities:**

During the year ended June 30, 2023, 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, 2023

**Exhibit D- 1**

	Private-Purpose Trust Funds	Custodial Funds	
		External Investment Pool	Other
<b>Assets</b>			
Cash and cash equivalents	\$ 350,161	\$ 146,729,648	\$ 9,906,124
Interest and dividends receivable	-	-	1,611,900
Taxes and dividends receivable	-	-	2,828,740
<b>Total Assets</b>	<u>\$ 350,161</u>	<u>\$ 146,729,648</u>	<u>\$ 14,346,764</u>
<b>Liabilities</b>			
Due to:			
Other governments	-	-	\$ 451,440
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>\$ 451,440</u>
<b>Net Position</b>			
Restricted for:			
Pool participants	-	\$ 140,331,311	-
Individual, organizations, and other governments	\$ 350,161	6,398,337	\$ 13,895,324
<b>Total Net Position</b>	<u>\$ 350,161</u>	<u>\$ 146,729,648</u>	<u>\$ 13,895,324</u>

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, 2023

	Private-Purpose Trust Funds	Custodial Funds	
		External Investment Pool	Other
<b>Additions:</b>			
Contributions from other governments	-	\$ 638,167,027	-
Property tax collections for other governments	-	-	\$ 117,081,346
Collections for individuals	\$ 990,672	-	-
Interest and dividends	1	(819,559)	6,225,708
Inmate collections	-	-	811,115
Other	-	-	85,864,982
<b>Total additions</b>	<b>990,673</b>	<b>637,347,468</b>	<b>209,983,151</b>
<b>Deductions:</b>			
Distribution to other governments	-	633,730,463	6,241,441
Beneficiary payments to individuals	906,409	-	-
Property tax distributions to other governments	-	-	114,704,047
Payments to inmates	-	-	832,613
Other	-	-	88,896,586
<b>Total deductions</b>	<b>906,409</b>	<b>633,730,463</b>	<b>210,674,687</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>84,264</b>	<b>3,617,005</b>	<b>(691,536)</b>
Net position, July 1, 2022	265,897	143,112,643	14,586,860
<b>Net position, June 30, 2023</b>	<b>\$ 350,161</b>	<b>\$ 146,729,648</b>	<b>\$ 13,895,324</b>

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

# **Basic Financial Statements**

## **Notes to Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

For the year ended June 30, 2023, the County implemented the provisions of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, which (1) defines a subscription-based information technology arrangement (SBITA); (2) establishes that a SBITA results in a right-to-use subscription asset-an intangible asset-and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. As a result, the County’s financial statements have been modified to reflect the implementation of this new standard.

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:

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Yuma County is required by law to maintain its support of corrections facilities and services operated, maintained and performed by the Yuma County Jail District. The amount of this maintenance of effort for the year ended June 30, 2023 is \$7,794,351. 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, 2023 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The County has no business-type activities.

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

- Charges to customers or applicants for goods, services, or privileges provided.
- Operating grants and contributions.
- Capital grants and contributions, including special assessments.

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

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

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

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

The *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 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Accounting**

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

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

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

**D. Cash and Investments**

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

**E. Inventories and Prepaid Items**

Inventories in the government-wide financial statements are recorded as assets when purchased and expensed when consumed. These inventories are stated at cost using the first-in, first-out method.

The County accounts for its inventories in the governmental funds using the purchase method. Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as expenditures at the time of purchase. Amounts on hand at year-end are shown on the balance sheet as an asset for informational purposes only and as nonspendable fund balance to indicate that they do not constitute "available spendable resources." These inventories are stated at cost using the first-in, first-out method.

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Property Tax Calendar**

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

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

**G. Capital Assets**

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

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

	<b>Capitalization Threshold</b>	<b>Depreciation/ Amortization Method</b>	<b>Estimated Useful Life</b>
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:			
Right-to-use subscription assets	100,000	Straight line	Varies
Right-to-use lease assets:			
Buildings	10,000	Straight line	Varies
Machinery and 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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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.

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.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**M. Long-term Obligations**

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

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

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Concluded)**

**N. Pensions**

For purposes of measuring the net pension 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 \$70,877 in credit card rebates during the calendar year 2022.

**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 received \$727,001 through June 30, 2023, and anticipates to receive additional payments through fiscal year 2038. At June 30, 2023, the County recorded an estimated balance of the receivable, net of allowance for uncollectibles, of \$5,506,656 and charge for services program revenues of \$6,233,657 in the government-wide financial statements. Also, on the fund-based financial statements, the County recorded \$5,506,656 in accounts receivable net of allowance for uncollectibles, \$5,506,656 in unavailable revenue-settlements (deferred inflow), and \$727,001 in fines and forfeits revenue based on the modified accrual basis of accounting (see Note 22 for additional information).

Yuma County  
Notes to Financial Statements  
June 30, 2023

**NOTE 2 – CHANGE IN ACCOUNTING PRINCIPLE**

Net position as of July 1, 2022 has been restated as follows for the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.

	Governmental Activities
Net position as previously reported at June 30, 2022	\$ 417,533,729
Prior period adjustment- implementation of GASB 96:	
Intangible right-to-use subscription assets	3,412,483
Less: Subscription liability	(3,048,715)
Total prior period adjustment	363,768
Net position as restated July 1, 2022	\$ 417,897,497

**NOTE 3 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS**

	General	Jail District	Library District	Flood Control District	Health Services District	HURF	American Rescue Plan Act Grant	Capital Imp Admin Building	Other Governmental	Total
<b>Nonspendable:</b>										
Inventory	-	-	-	-	-	-	-	-	\$ 18,028	\$ 18,028
Prepaid items	\$ 808,166	\$ 33,988	\$ 99,896	\$ 13,409	\$ 6,700	\$ 65,664	\$ 53,785	\$ 18,087	48,782	1,148,477
Total nonspendable	808,166	33,988	99,896	13,409	6,700	65,664	53,785	18,087	66,810	1,166,505
<b>Restricted for:</b>										
Capital projects	-	-	-	17,790,753	-	3,299,729	-	-	-	21,090,482
Operations and maintenance										
Jail district	8,680,660	16,144,308	-	-	-	-	-	-	1,768,224	26,593,192
Library district	-	-	7,205,905	-	-	-	-	-	1,788,410	8,994,315
Health district	786,898	-	-	-	9,716,554	-	-	-	1,869,373	12,372,825
Flood control district	-	-	-	2,850,032	-	-	-	-	-	2,850,032
Highways and streets	-	-	-	-	-	3,316,955	-	-	-	3,316,955
Debt service reserve	-	-	-	-	-	-	-	-	14,102	14,102
Judicial activities	-	-	-	-	-	-	-	-	3,254,391	3,254,391
Housing activities	-	-	-	-	-	-	-	-	1,758,175	1,758,175
Law enforcement	-	-	-	-	-	-	-	-	3,060,777	3,060,777
Other	-	-	-	-	-	-	-	-	5,315,874	5,315,874
Total restricted	9,467,558	16,144,308	7,205,905	20,640,785	9,716,554	6,616,684	-	-	18,829,326	88,621,120
<b>Committed to:</b>										
Capital projects										
Jail district	-	-	-	-	-	-	-	-	4,869,163	4,869,163
Library district	-	-	-	-	-	-	-	-	954,055	954,055
Improvement districts	-	-	-	-	-	-	-	-	31,421	31,421
New buildings	11,000,000	-	-	-	-	-	-	76,998,342	-	87,998,342
Miscellaneous	3,201,635	-	-	-	-	-	-	-	2,799,730	6,001,365
Debt service payments	5,949,453	-	-	-	-	-	-	-	1,708,783	7,658,236
Judicial activities	503,058	-	-	-	-	-	-	-	1,727,084	2,230,142
Health- Rabies	-	-	-	-	-	-	-	-	82,907	82,907
Total committed	20,654,146	-	-	-	-	-	-	76,998,342	12,173,143	109,825,631
<b>Assigned to:</b>										
Judicial activities	-	-	-	-	-	-	-	-	143,000	143,000
Imp Dist maintenance	-	-	-	-	-	-	-	-	739,036	739,036
Total assigned	-	-	-	-	-	-	-	-	882,036	882,036
<b>Unassigned</b>	26,640,785	-	-	-	-	-	(53,785)	-	(856,972)	25,730,028
<b>Total fund balances</b>	<b>\$ 57,570,655</b>	<b>\$ 16,178,296</b>	<b>\$ 7,305,801</b>	<b>\$ 20,654,194</b>	<b>\$ 9,723,254</b>	<b>\$ 6,682,348</b>	<b>\$ -</b>	<b>\$ 77,016,429</b>	<b>\$ 31,094,343</b>	<b>\$ 226,225,320</b>

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 4 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

At June 30, 2023, the following nonmajor funds reported deficits in fund balance or net position.

<b>Fund</b>	<b>Agency</b>	<b>Number</b>	<b>Amount</b>
<b>Governmental Funds:</b>			
Adult Probation Drug Grant	Adult Probation	2228	\$ 5,630
Intensive Probation SupCrt/JCEF	Adult Probation	2321	171,561
Other Grants	Development Services	2349	41,766
Other Grants	Emergency Management	2334	75,187
Juvenile Victim Rights	Juvenile Court	2246	8,803
State Aid Superior Court	Juvenile Court	2247	757
Operations Stone Garden	Sheriff - Admin	2348	171,350
AZTEC Field Training	Superior Court	2234	2,293
TACNA Water	Improvement Districts	4723	369,512
Other- Miscellaneous Projects	Capital Improvement	4408	5,350
<b>Proprietary Funds:</b>			
IT Life Cycle Management	Information Technology Services	6601	\$ 22,943

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

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

For the fiscal year ended June 30, 2023, 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:

<b>Fund</b>	<b>Agency</b>	<b>Number</b>	<b>Amount</b>
<b>Governmental Funds:</b>			
General Fund- department level:	Information and Technology		\$ 327,187
All other funds- fund level:	Emergency Rental Assistance Fund	2400A	\$ 193,101
	Library- LSTA Grant	2312	42,344
	Other- Martinez Lake Fire	2450	7,847

General Fund departments may exceed their department's budget for various reasons, including unexpected events. There were enough budgetary appropriations in the General Fund reserves to address each department needs, however, due to timing, final budget was not adjusted. The Information and Technology department, in the General fund, exceeded budget due to the implementation of GASB No. 96 *Subscription-Based Technology Arrangements*.

Following are some of the most significant excesses at the fund level:

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

Library district's LSTA grant exceeded their budget due to additional funding made available at the end of the fiscal year, budget authority for the additional funding was to be transferred from the main operations fund, however, was not completed in time.

**NOTE 5 – DEPOSITS AND INVESTMENTS**

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

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

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

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

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

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

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

**Deposits** - At June 30, 2023, the carrying amount of the County’s deposits was \$29,417,812 and the bank balance was \$31,032,115. The County does not have a formal policy with respect to custodial credit risk.

**Investments** - The County had total investments of \$395,878,174 at June 30, 2023. The County categorizes certain investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles as follows:

	Amount	Fair value measurement using	
		Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)
<b>Investments by fair value level:</b>			
U.S. agency securities	\$ 188,462,511	-	\$ 188,462,511
U.S. treasury notes	30,114,640	\$ 30,114,640	-
Corporate bonds	33,655,429	-	33,655,429
Money market funds	5,284,658	5,284,658	-
Money market funds - trustee	63,157,927	63,157,927	-
Total investments by fair value level	320,675,165	\$ 98,557,225	\$ 222,117,940

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 5 – DEPOSITS AND INVESTMENTS (Continued)**

**External investment pools measured at fair value:**

State Treasurer's investment pool 5	140
State Treasurer's investment pool 7	<u>75,202,869</u>
Total external investment pools measured at fair value	<u>75,203,009</u>
<b>Total investments</b>	<u><u>\$ 395,878,174</u></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 \$75,203,009 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, 2023, credit risk for the County’s investments was as follows:

<u>Investment Type</u>	<u>Rating</u>	<u>Rating Agency</u>	<u>Amount</u>
U.S. agency securities	AAA	Moody's	\$ 188,462,511
Corporate bonds - Amazon.com Inc	A1	Moody's	3,834,920
Corporate bonds - Apple Inc.	AAA	Moody's	2,840,760
Corporate bonds – Coca-cola Inc.	A1	Moody's	1,928,120
Corporate bonds - Honeywell International	A2	Moody's	4,338,347
Corporate bonds - John Deere Capital Corp	A2	Moody's	2,624,902
Corporate bonds - JP Morgan Chase	AA2	Moody's	3,813,780
Corporate bonds - Mastercard	AA3	Moody's	2,865,630
Corporate bonds - Microsoft	AAA	Moody's	2,884,950
Corporate bonds – Procter and Gamble	AA3	Moody's	5,773,800
Corporate bonds - 3M Co.	A2	Moody's	2,750,220
State Treasurer's investment pool 5	AAAf/S1+	Standard & Poor's	140
State Treasurer's investment pool 7	Unrated	Not Applicable	<u>75,202,869</u>
			<u>\$ 297,320,949</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, 2023 the following investments in money market funds were held by a trustee. These funds have a higher exposure to custodial credit risk than the County as a whole, since these amounts with the trustee are held by the counterparty and are not in the County’s name.

<u>Department</u>	<u>Debt Service</u>
Jail District	\$ 70,371
Library District	2,467,816
Administration	60,619,740
Totals	<u>\$ 63,157,927</u>

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 5 – DEPOSITS AND INVESTMENTS (Concluded)**

The \$70,371 investments are cash equivalents with BNY Mellon; the \$2,467,816 held with Zion’s bank; and the \$60,619,740 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 Jail and 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, 2023, of 5 percent or more of the County's total investments in the Federal Home LN Bank of 12.66%; Federal Home LOAN Bank of 16.44%; and Federal National Mortgage Association of 7.04%.

**Interest rate risk** - The County does not have a formal investment policy with respect to interest rate risk. As of June 30, 2023, the County had the following investments in debt securities:

<b>Investment Type</b>	<b>Amount</b>	<b>Weighted Average Maturity (In Years)</b>
U.S. agency securities	\$ 188,462,511	1.86
U.S. treasury notes	30,114,640	1.88
Corporate bonds	33,655,429	2.97
Money market funds	5,284,658	Not Applicable
Money market funds - trustee	63,157,927	Not Applicable
State Treasurer's investment pool 5	140	0.12
State Treasurer's investment pool 7	75,202,869	0.10
<b>Total</b>	<b>\$ 395,878,174</b>	

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

Cash, deposits and investments:	
Cash on hand	\$ 535,009
Amount of deposits	29,417,812
Amount of investments	395,878,174
<b>Total</b>	<b>\$ 425,830,995</b>

<b>Statement of Net Position:</b>	<b>Custodial Funds</b>				<b>Total</b>
	<b>Governmental Activities</b>	<b>Private-purpose trust fund</b>	<b>External investment pool</b>	<b>Other</b>	
Cash, cash equivalents, and investments	\$ 205,687,134	\$ 350,161	\$ 146,729,648	\$ 9,906,124	\$ 362,673,067
Investments held by trustee-restricted	63,157,928	-	-	-	63,157,928
<b>Total</b>	<b>\$ 268,845,062</b>	<b>\$ 350,161</b>	<b>\$ 146,729,648</b>	<b>\$ 9,906,124</b>	<b>\$ 425,830,995</b>

**NOTE 6 – 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.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 6 – COUNTY TREASURER’S INVESTMENT POOL (concluded)**

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, 2023 the bank balance of the County Treasurer's investment pool deposits was \$20,434,730. The deposits and investments the County holds are included in the County Treasurer's investment pool, except for \$10,663,698 of bank deposits and \$63,157,927 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 5 for disclosure of the County's deposit and investment risk.

Details of each major investment classification follow:

<b>Investment Type</b>	<b>Principal</b>	<b>Interest Rate</b>	<b>Maturities</b>	<b>Amount</b>
U.S. agency securities	\$ 195,547,043	0.125-5.375%	7/23-2/28	\$ 188,462,511
U.S. treasury notes	31,007,180	0.125-2.250%	08/23-09/26	30,114,640
Corporate bonds	34,609,780	0.450-4.100%	05/24-08/27	33,655,429
Money market	5,284,658	N/A	N/A	5,284,658
State Treasurer's investment pools	75,203,009	Not stated	N/A	75,203,009

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

<b>Statement of Fiduciary Net Position</b>	
Assets	\$ 352,009,368
Liabilities	-
Net position	<u>\$ 352,009,368</u>
Net position held for:	
Internal participants	\$ 210,052,953
External participants	141,956,415
Total net position	<u>\$ 352,009,368</u>
<b>Statement of Changes in Fiduciary Net Position</b>	
Total additions	\$ 768,574,418
Total deductions	(774,965,894)
Net increase	<u>23,608,524</u>
Net position:	
July 1, 2022	<u>328,400,844</u>
June 30, 2023	<u>\$ 352,009,368</u>

**NOTE 7 – PROPERTY TAX RECEIVABLE**

Property taxes receivable consist of uncollected property taxes as determined from the records of the County Treasurer's Office.

Yuma County  
Notes to Financial Statements  
June 30, 2023

**NOTE 7 – PROPERTY TAX RECEIVABLE (concluded)**

At June 30, 2023, 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 2022-23	\$ 699,313	\$ 245,772	\$ 40,669	\$ 29,231
Prior years (Net of allowances)	(239,718)	(65,747)	(14,232)	20,082
Total receivable	459,596	180,025	26,437	49,313
Less allowances for uncollectibles	(261,722)	(91,976)	(14,360)	-
<b>Property Taxes Receivable (Net of Uncollectibles)</b>	<b>\$ 197,874</b>	<b>\$ 88,049</b>	<b>\$ 12,077</b>	<b>\$ 49,313</b>

**NOTE 8 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2023, was as follows:

Government Activities	Balance			Balance
	July 1, 2022 (as restated)	Additions	Deletions	
Capital assets, not being depreciated/amortized:				
Land and land improvements	\$ 66,294,046	\$ 1,168,805	\$ (101,241)	\$ 67,361,610
Infrastructure :				
Paved roads	146,002,116	7,733,597	(1,573,719)	152,161,994
Construction in progress	6,795,490	16,893,468	(10,364,820)	13,324,138
Total capital assets not being depreciated/amortized	219,091,652	25,795,870	(12,039,780)	232,847,742
Capital assets, being depreciated/amortized:				
Buildings	190,933,106	3,040,920		193,974,026
Improvements other than buildings	20,435,737	746,045	(876,013)	20,305,769
Machinery and equipment	46,516,468	7,571,169	(3,825,150)	50,262,487
Infrastructure (except paved roads)	110,483,399	80,737		110,564,136
Intangibles:				
Right-to-use subscription assets*	3,570,523	393,817	-	3,964,340
Right-to-use lease assets:				
Building	749,954	176,575		926,529
Equipment	836,972	17,598	(49,844)	804,726
Total capital assets being depreciated/amortized	373,526,159	12,026,861	(4,751,007)	380,802,013
Less: accumulated depreciation/amortization for:				
Buildings	(78,267,090)	(4,666,488)		(82,933,578)
Improvements other than buildings	(9,985,624)	(842,766)	335,057	(10,493,333)
Machinery and equipment	(29,930,208)	(3,490,748)	3,448,767	(29,972,189)
Infrastructure (except paved roads)	(50,449,257)	(5,217,423)	-	(55,666,680)
Intangibles:				
Right-to-use subscription assets*	-	(1,118,564)	-	(1,118,564)
Right-to-use lease assets:				
Building	(171,051)	(172,972)		(344,023)
Equipment	(165,266)	(274,960)	49,844	(390,382)
Total accumulated depreciation/amortization	(168,968,496)	(15,783,921)	3,833,668	(180,918,749)
Total capital assets, being depreciated/amortized, net	204,557,663	(3,757,060)	(917,339)	199,883,264
<b>Governmental activities capital assets, net</b>	<b>\$423,649,315</b>	<b>\$ 22,038,810</b>	<b>\$ (12,957,119)</b>	<b>\$432,731,006</b>

\* Due to implementation of GASB Statement No. 96, *Subscription-Based Technology Arrangements*, the County's beginning intangible right-to-use subscription asset balance was restated from fiscal year 2022.

Yuma County  
Notes to Financial Statements  
June 30, 2023

**NOTE 8 – CAPITAL ASSETS (Concluded)**

Depreciation/amortization expense was charged to functions as follows:

<b>Governmental activities:</b>	
General government	\$ 4,750,059
Public safety	3,738,475
Highways and streets (Depreciable general infrastructure assets)	4,924,764
Sanitation	110,105
Health	296,799
Welfare	405,972
Culture and recreation	1,539,689
Education	18,058
<b>Total governmental activities depreciation/amortization expense</b>	<b><u>\$ 15,783,921</u></b>

Yuma County is engaged in various construction projects as of June 30, 2023. The projects include; New County administrative services building, widening and constructing streets, traffic signals, new storm drainage systems, basins, bridge rehabilitation, and software upgrade projects. At year end, the County's commitments with contractors are as follows:

<b>Project Description</b>	<b>Category</b>	<b>Expenditures to date</b>	<b>Total Project Cost</b>	<b>Remaining Commitment</b>
Ave E, SR195 to County 18th Street, Corridor Analysis	Infrastructure	\$ 326,672	\$ 24,600,000	\$ 24,273,328
North I-8 Frontage Rd Widening, Ave 10E to Ave 11E	Infrastructure	400,399	5,300,000	4,899,601
Co 14th Street: Ave 25E to Ave 30.5E	Infrastructure	15,304	350,000	334,696
Antelope Palomas Rd Crossings & White Wing Wash	Infrastructure	213,016	1,545,000	1,331,984
Los Amigos & South Sands Subdivisions Pavement	Infrastructure	455	1,000,000	999,545
Co. 11st St and Ave G Curve Realignment	Infrastructure	163,523	185,000	21,477
Co 14th Street & Avenue 4E Traffic Signal	Infrastructure	175,443	180,000	4,557
Avenue 2E & County 15 1/2 Street Culvert Replacement	Infrastructure	4,880	200,000	195,120
197 County Administration Services Building	Buildings	3,905,942	51,000,000	47,094,058
Adair Range Improvements	Other Impr	261,388	354,000	92,612
Health Department Building	Buildings	162,925	16,000,000	15,837,075
ADLT-HVAC Equip/Controls Replacement	Buildings	18,750	262,450	243,700
Health District Metal Storage Building	Buildings	329,285	350,000	20,715
Fairgrounds Project	Other Impr	65,700	4,933,000	4,867,300
Yuma County Middle Mile Fiber Optic Network	Machinery & Eq	4,246,043	15,600,000	11,353,957
Courts Division 7	Buildings	21,754	3,457,205	3,435,451
Public Defender Relocation	Buildings	12,820	305,400	292,580
Wellton Drainage Improvement	Infrastructure	321,567	1,390,000	1,068,433
San Luis Outfall and Basin Discharges - Phase 1	Infrastructure	418,470	1,300,000	881,530
NPDES and MS4 Storm water Discharge	Infrastructure	72,903	950,000	877,097
Avenue 10E & Co. 10 1/2 Street	Infrastructure	102,938	1,000,000	897,062
Smuckers Park Detention Basin	Infrastructure	1,254,030	20,000,000	18,745,970
Smoke Control System Upgrade, Det Center Bldg 200	Buildings	5,950	8,500,000	8,494,050
Core Switch Upgrade	Machinery & Eq	265,569	375,607	110,038
Edge Switches Replacement	Machinery & Eq	245,536	459,277	213,741
Oracle Cloud - Phase II	Machinery & Eq	127,178	150,000	22,822
Website Design & Development	Machinery & Eq	35,700	47,600	11,900
Tacna Water Supply & Treatment System Project	Other Imp	150,000	13,332,000	13,182,000
<b>TOTALS</b>		<b><u>\$ 13,324,138</u></b>	<b><u>\$ 173,126,539</u></b>	<b><u>\$159,802,401</u></b>

Construction projects are funded from various sources. Infrastructure projects are funded mainly from the State's shared Highway Users Revenue fund with the exception of Basins and Drainage projects which are funded with Flood Control District funds. Buildings are partially funded with revenue bonds and General fund and Health district contributions.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 9 – DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments reported in the Governmental Funds totaling \$19,844,526 at June 30, 2023 includes County sales taxes revenues of \$7,415,478 (allocated \$3,335,164 to General Fund, \$3,335,168 to Jail District, \$745,130 to Health District, and \$16 to Capital Improvements fund); State shared sales taxes revenues of \$5,044,768; and Payment for Auto in Lieu Tax of \$479,885 (\$352,446 for the General Fund and \$127,439 for HURF). The remaining \$6,904,395 of the total receivables consists of grants pass-through programs and reimbursements from local, state, and federal governments, and all other miscellaneous receivables.

**NOTE 10 - 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, 2023:

<b>Governmental activities</b>	<b>Balance July 1, 2022 *(as restated)</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance June 30, 2023</b>	<b>Due Within 1 Year</b>
Bonds Payable:					
Revenue bonds	\$ 34,964,000	\$ 57,175,000	\$ 5,844,000	\$ 86,295,000	\$ 3,615,000
Premiums	1,549,182	3,373,575	317,340	4,605,417	317,340
General obligation bonds	28,310,000	-	1,915,000	26,395,000	2,005,000
<b>Total bonds payable</b>	<b>64,823,182</b>	<b>60,548,575</b>	<b>8,076,340</b>	<b>117,295,417</b>	<b>5,937,340</b>
Rural development loans	2,076,322	-	155,456	1,920,866	157,065
Financed purchases	627,930	-	216,284	411,646	217,810
Leases payable	1,216,970	194,173	354,665	1,056,478	337,605
Subscriptions liability*	3,048,715	393,817	960,523	2,482,009	1,386,110
Compensated absences payable - Old Plan	1,442,946	900,241	1,364,915	978,272	925,370
Compensated absences payable - New Plan	5,807,212	3,862,558	3,408,443	6,261,327	3,674,979
Claims and judgments payable	75,000	153,282	75,000	153,282	153,282
Voluntary pollution remediation	523,028	-	-	523,028	-
Net pension liability	86,301,964	14,574,632	-	100,876,596	-
<b>Total governmental activities long-term liabilities</b>	<b>\$ 165,943,269</b>	<b>\$ 80,627,278</b>	<b>\$ 14,611,626</b>	<b>\$ 231,958,921</b>	<b>\$ 12,860,586</b>

\* Due to implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, the County’s beginning subscriptions liability balance was restated from fiscal year 2022.

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 \$118,297 was available.

Amount available at July 1, 2022	\$ 153,668
Yearly activity uses- increases	6,678,059
Less: Yearly activity payments- decreases	<u>(6,714,230)</u>
Amount available at June 30, 2023.	<u>\$ 118,297</u>

**NOTE 11 - 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.

Yuma County  
Notes to Financial Statements  
June 30, 2023

**NOTE 11 - BONDS PAYABLE (Continued)**

The following bonds were outstanding at June 30, 2023:

Description	Amount Authorized	Amount Issued	Maturity Ranges	Interest Rates	Outstanding Principal June 30, 2022	Issues / (Retirements)	Outstanding Principal June 30, 2023
Jail District- Revenue Bonds, Series 2017	2,209,000	2,209,000	7/18-7/27	2.380%	\$ 1,429,000	\$ (1,429,000)	-
Yuma County- Taxable Revenue Bond, Series 2020	35,070,000	35,070,000	7/21-7/35	2.591 %	33,535,000	(1,760,000)	\$ 31,775,000
Yuma County- Revenue Bond, Series 2022	57,175,000	57,175,000	1/23-7/42	4.250 %	-	54,520,000	54,520,000
Library District- General Obligation Bonds, Series 2015 Refunding	26,300,000	26,300,000	6/15-7/31	5.00%	18,280,000	(1,915,000)	16,365,000
Library District- General Obligation Bonds, Series 2016 Refunding	11,150,000	11,150,000	1/17-7/34	2.00 - 4.00%	10,030,000	-	10,030,000
<b>Totals</b>	<b>\$131,904,000</b>	<b>\$131,904,000</b>			<b>\$ 63,274,000</b>	<b>\$ 49,416,000</b>	<b>\$ 112,690,000</b>

**Revenue Bonds** - On October 16, 2017, Yuma County Board of Directors for the Jail District authorized the issuance of pledged revenue bonds with an interest rate of 2.38 percent, Jail District Series 2017. The Jail District realized net proceeds of \$2,147,200 after a payment of \$61,800 in issuance costs. The bank qualified pledged revenue bond has a maturity date of July 1, 2027 and are callable anytime with 30 days' notice, without penalty. Principal and interest payments are due semiannually on January and July 1. The bond proceeds were used to finance the acquisition and replacement of old equipment, and to upgrade Yuma County Jail District Buildings. On August 1, 2022 the Jail District's Board of Directors exercised the available early call option to satisfy the outstanding balance completely.

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.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 11 - BONDS PAYABLE (Concluded)**

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

Yuma County Taxable Revenue Obligation Bond Series 2020 As of June 30, 2023				Yuma County Pledge Revenue Obligation Bond Series 2022 As of June 30, 2023			
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Fiscal Year	Principal Payment	Interest Payment	Total Payment
2024	\$ 1,950,000	\$ 595,038	\$ 2,545,038	2024	\$ 1,665,000	\$ 2,505,150	\$ 4,170,150
2025	2,155,000	579,659	2,734,659	2025	1,755,000	2,419,650	4,174,650
2026	2,290,000	558,778	2,848,778	2026	1,840,000	2,329,775	4,169,775
2027	2,320,000	532,084	2,852,084	2027	1,915,000	2,255,050	4,170,050
2028	2,350,000	498,484	2,848,484	2028	1,995,000	2,176,450	4,171,450
2029-2033	12,485,000	1,768,116	14,253,116	2029-2033	11,630,000	9,237,375	20,867,375
2034-2036	8,225,000	322,087	8,547,087	2034-2038	14,930,000	5,933,375	20,863,375
<b>Totals</b>	<b>\$ 31,775,000</b>	<b>\$ 4,854,246</b>	<b>\$ 36,629,246</b>	2039-2043	18,790,000	2,064,438	20,854,438
				<b>Totals</b>	<b>\$ 54,520,000</b>	<b>\$ 28,921,263</b>	<b>\$ 83,441,263</b>

**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, 2023				Yuma County Free Library District General Obligation Bond Refunding Series 2016 As of June 30, 2023			
Fiscal Year	Principal Payment	Interest Payment	Total Payment	Fiscal Year	Principal Payment	Interest Payment	Total Payment
2024	\$ 2,005,000	\$ 608,681	\$ 2,613,681	2024	-	\$ 401,200	\$ 401,200
2025	2,045,000	563,569	2,608,569	2025	-	401,200	401,200
2026	2,155,000	461,319	2,616,319	2026	-	401,200	401,200
2027	340,000	396,668	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
2029-2031	7,500,000	578,406	8,078,406	2029-2033	5,360,000	1,534,800	6,894,800
<b>Totals</b>	<b>\$ 16,365,000</b>	<b>\$ 2,991,712</b>	<b>\$ 19,356,712</b>	2034	2,840,000	113,600	2,953,600
				<b>Totals</b>	<b>\$ 10,030,000</b>	<b>\$ 3,581,200</b>	<b>\$ 13,611,200</b>

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 12 - 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. The second loan was acquired with the United States Department of Agriculture (USDA) through its Rural Utility Services office in the amount of \$2,000,000. Interest payments are due semiannually on January 1 and July 1 and the first principal payment was due January 1, 2012 and annually thereafter.

The following Rural Development Loans were outstanding at June 30, 2023:

<b>Description</b>	<b>Original Amount</b>	<b>Interest Rate</b>	<b>Maturity Ranges</b>	<b>Outstanding Principal July 1, 2022</b>	<b>Issues / (Retirements)</b>	<b>Outstanding Principal June 30, 2023</b>
Gadsden Estates Improvement District USDA Loan	\$ 479,610	4.50%	1/06-1/29	\$ 98,705	\$ (14,102)	\$ 84,603
B & C Colonia Improvement District WIFA Loan	1,437,915	2.77%	7/11-1/35	893,917	(58,054)	835,863
B & C Colonia Improvement District USDA Loan	2,000,000	2.50%	7/11-1/35	<u>1,083,700</u>	<u>(83,300)</u>	<u>1,000,400</u>
				<b><u>\$ 2,076,322</u></b>	<b><u>\$ (155,456)</u></b>	<b><u>\$ 1,920,866</u></b>

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, 2023

B & C Colonia Improvement District No. 07-09  
Water Infrastructure Financing Authority Loan  
As of June 30, 2023

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>	<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2024	\$ 14,102	\$ 3,490	\$ 17,592	2024	\$ 59,663	\$ 22,343	\$ 82,006
2025	14,102	2,855	16,957	2025	61,317	20,666	81,983
2026	14,102	2,221	16,323	2026	63,017	18,943	81,960
2027	14,102	1,586	15,688	2027	64,764	17,172	81,936
2028	14,102	952	15,054	2028	66,559	15,352	81,911
2029	14,093	317	14,410	2029-2033	361,518	47,642	409,160
<b>Totals</b>	<b>\$ 84,603</b>	<b>\$11,421</b>	<b>\$ 96,024</b>	2034-2035	159,025	4,438	163,463
				<b>Totals</b>	<b>\$ 835,863</b>	<b>\$ 146,556</b>	<b>\$ 982,419</b>

B & C Colonia Improvement District No. 07-09  
United States Department of Agriculture Loan  
As of June 30, 2023

<b>Fiscal Year</b>	<b>Principal Payment</b>	<b>Interest Payment</b>	<b>Total Payment</b>
2024	\$ 83,300	\$ 23,969	\$ 107,269
2025	83,300	21,886	105,186
2026	83,300	19,804	103,104
2027	83,300	17,721	101,021
2028	83,300	15,639	98,939
2029-2033	416,500	46,956	463,456
2034-2035	167,400	4,195	171,595
<b>Totals</b>	<b>\$ 1,000,400</b>	<b>\$ 150,170</b>	<b>\$ 1,150,570</b>

Yuma County  
**Notes to Financial Statements**  
 June 30, 2023

**NOTE 13 - 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	\$ 36,629,246	7-36
Pledged revenue bonds-County	General excise tax revenues, state shared revenues, and vehicle license tax revenues- General fund only	Construction	83,441,263	7-43
General obligation bonds	Library district property tax	Construction	32,967,912	7-34
Water Infrastructure Financing Authority Rural loan	Property owner assessments	Water system improvements and sewer construction	982,419	1-35
United States Department of Agriculture Rural Utility loans	Property owner assessments	Sewer construction	1,246,594	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 2023:

Revenue	Net Revenue Available	Principal and Interest Paid	Percentage of Available Net Pledged Revenue	Total Pledged Revenue Available	Percentage Pledged of Total
Yuma County- General fund pledged revenues	\$ 5,935,012	\$ 5,860,732	98.75%	\$ 20,241,192	28.95%
Library district- Property tax	3,310,603	3,020,631	91.24%	12,788,541	23.62%
Property owner assessments	159,545	193,743	(21.43)%	1,009,743	19.18%

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 14 – 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, 2023:

Year Ending June 30,	Governmental Activities	
	Principal	Interest
2024	\$ 217,810	\$ 3,164
2025	193,836	1,601
<b>TOTAL</b>	<b>\$ 411,646</b>	<b>\$ 4,765</b>

Yuma County  
**Notes to Financial Statements**  
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**NOTE 15 – LEASES**

During the current fiscal year the County obtained the right to use a building and office equipment under the provisions of various lease agreements. The total amount of lease assets and the related accumulated amortization are as follows:

	<b>Governmental Activities</b>
Total intangible right-to-use lease assets:	\$ 1,731,255
Less: accumulated amortization	(734,405)
Carrying value	<u>\$ 996,850</u>

The following schedule details minimum lease payments to maturity for the County’s leases payable at June 30, 2023:

<b>Year Ending June 30,</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2024	\$ 337,605	\$ 51,161
2025	497,516	26,756
2026	213,709	5,069
2027	3,973	679
2028	3,675	198
<b>TOTAL</b>	<b>\$ 1,056,478</b>	<b>\$ 83,863</b>

**NOTE 16 – 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:

	<b>Governmental Activities</b>
Total intangible right-to-use subscription assets:	\$ 5,660,089
Less: accumulated amortization	(2,814,313)
Carrying value	<u>\$ 2,845,776</u>

The following schedule details minimum subscription payments to maturity for the County’s subscription liability at June 30, 2023:

<b>Year Ending June 30,</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2024	\$ 1,386,110	\$ 94,463
2025	729,923	53,876
2026	365,976	17,940
<b>TOTAL</b>	<b>\$ 2,482,009</b>	<b>\$ 166,279</b>

**NOTE 17 - 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, 2023 is \$7,239,599. The Old compensation plan amounts to \$978,272 of which 57% is assignable to the General Fund and 43% to other nonmajor funds. The New compensation plan amounts to \$6,261,327 of which 53% is assignable to the General Fund; 21% to the Jail District General Operations fund; 7% to the HURF fund, 6% to the Library District General Operations Fund; 4% to the Health Services District General Operations fund; and 1% to the Flood Control District General Operations Fund. The remainder 8% is assignable to other nonmajor funds.

The County is a defendant in various legal proceedings incidental to the County's normal operations. In the opinion of the County Attorney, Risk Director, and County management, reasonably possible and probable losses not covered by insurance from these proceedings total \$153,282 at June 30, 2023. The total amount is probable to be incurred within one year and is assignable to the General Fund.

**NOTE 18 – 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 19 - RISK MANAGEMENT**

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

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

The Arizona Counties Property and Casualty Pool is a public entity risk pool currently composed of 13 member counties. The pool provides member counties catastrophic loss coverage for risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; cyber security; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants and a deductible of \$25,000 per occurrence for property claims, a \$2,500 auto physical damage deductible and \$75,000 per occurrence for liability claims other than land use liability, which carries a \$25,000 deductible. The County is also responsible for any payments in excess of the maximum coverage of \$300 million per occurrence for property claims and \$15 million per occurrence for liability claims. However, lower limits apply to certain categories of losses.

**NOTE 19 - RISK MANAGEMENT (Continued)**

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. The pool also provides Healthcare Professional Liability Insurance for nursing staff at the Jail, with a \$15 million per claim (medical practitioner) limit, a \$1 million per claim, per member limit, a \$3 million member aggregate limit, and a \$5 million Public Official E&O aggregate limit, all with a \$75,000 deductible. Commercial Crime coverage is also provided by the Pool, with a \$1 million per occurrence limit and \$100,000 deductible for employee dishonesty, forgery, alteration, inside/outside premises, computer fraud, and a \$100,000 per occurrence and \$5,000 deductible for money orders and counterfeit money. A county must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3-year period.

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

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

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

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

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

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

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

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

The insurance claims payable liability of the Trust totaling \$643,950 at June 30, 2023, 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.

Yuma County  
**Notes to Financial Statements**  
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**NOTE 19 - RISK MANAGEMENT (Concluded)**

Changes in the fund’s claims payable for the years ended June 30, 2022 and 2023 were as follows:

	<b>2022</b>	<b>2023</b>
Claims payable, beginning of fiscal year	\$ 910,440	\$ 1,170,750
Current-fiscal year claims and changes in estimates	11,295,076	10,606,150
Claims payments	(11,034,766)	(10,832,950)
Claims payable, end of fiscal year	<u>\$1,170,750</u>	<u>\$ 943,950</u>

**NOTE 20 – PENSIONS**

The County contributes to the plans described below. The plans are component units of the State of Arizona. At June 30, 2023, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

<b>Statement of net position and statement of activities</b>	<b>Governmental Activities</b>
Net pension liability	\$100,876,596
Net pension assets	(1,466,534)
Deferred outflows of resources related to pensions	20,912,305
Deferred inflows of resources related to pensions	4,993,323
Pension expense	10,715,868

The County’s accrued payroll and employee benefits includes \$149,190 of outstanding pension contribution amounts payable to all plans for the year ended June 30, 2023. Also, the County reported \$10,216,596 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](http://www.azasrs.gov).

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

<b>ASRS</b>	<b>Retirement</b>	
	<b>Initial membership date:</b>	
	<b>Before July 1, 2011</b>	<b>On or after July 1, 2011</b>
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.

Yuma County  
**Notes to Financial Statements**  
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**NOTE 20 – 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, 2023, statute required active ASRS members to contribute at the actuarially determined rate of 12.03 percent for retirement, of the members’ annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.92 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 9.62 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, 2023, were \$5,830,653.

During fiscal year 2023, the County paid for ASRS pension contributions as follows: 56.93 percent from the General Fund, 27.47 percent from major funds, and 15.60 percent from other funds.

**Liability**—At June 30, 2023, the County reported \$62,283,963 in liabilities for its proportionate share of the ASRS’ net pension liability.

The net liabilities were measured as of June 30, 2022. 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, 2021, to the measurement date of June 30, 2022.

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, 2022. The County’s proportions measured as of June 30, 2022, and the change from its proportions measured as of June 30, 2021, were:

<b>ASRS</b>	<b>Proportion June 30, 2022</b>	<b>Increase (decrease) from June 30, 2021</b>
Pension	.38159%	(.01619)

**Expense**—For the year ended June 30, 2023, the County recognized \$5,895,743 in pension expense for ASRS.

Yuma County  
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**NOTE 20 – PENSIONS (Continued)**

**Deferred outflows/inflows of resources**—At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>ASRS</b>	<b>Pension</b>	
	<b>Deferred outflows of resources</b>	<b>Deferred inflows of resources</b>
Differences between expected and actual experience	\$ 530,696	-
Changes of assumptions or other inputs	3,091,274	-
Difference between projected and actual earnings on plan investments	-	\$ 1,640,620
Changes in proportion and differences between County contributions and proportionate share of contributions	-	1,838,674
County contributions subsequent to the measurement date	5,830,653	-
<b>Total</b>	<b>\$ 9,452,623</b>	<b>\$ 3,479,294</b>

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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as expenses as follows:

<b>Year ending June 30</b>	<b>Pension</b>
2024	\$ 1,887,184
2025	(1,521,895)
2026	(2,848,502)
2027	2,625,889

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

<b>ASRS</b>	
Actuarial valuation date	June 30, 2021
Actuarial roll forward date	June 30, 2022
Actuarial cost method	Entry age normal
Investment rate of return	7.00%
Projected salary increases	2.90-8.40%
Inflation	2.30%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

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**Notes to Financial Statements**  
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**NOTE 20 – PENSIONS (Continued)**

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:

ASRS	Asset class	Target allocation	Long-term expected geometric real rate of return
	Equity	50%	3.90%
	Fixed income - credit	20%	5.30%
	Fixed income - interest rate sensitive	10%	(0.20)%
	Real estate	20%	6.00%
	<b>Total</b>	<b>100%</b>	

**Discount rate**— At June 30, 2022, 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	Current discount	1% Increase
<b>County’s proportionate share of the</b>	<b>(6.0%)</b>	<b>rate (7.0%)</b>	<b>(8.0%)</b>
Net pension liability	\$ 91,898,136	\$ 62,283,963	\$ 37,590,370

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.

**NOTE 20 – PENSIONS (Continued)**

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

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at [www.psprs.com](http://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
<b>Retirement and disability:</b>		
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	
<b>Survivor benefit</b>		
Retired members	80% to 100% of retired member’s pension benefit	
Active members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

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**NOTE 20 – PENSIONS (Continued)**

**CORP**

<b>Retirement and disability</b>	<b>Initial membership date:</b>		
	<b>Before January 1, 2012</b>	<b>On or after January 1, 2012 and before July 1, 2018</b>	<b>AOC probation and surveillance officers: On or after July 1, 2018</b>
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years, any age 10 years, age 62	25 years, age 52.5 10 years, age 62	10 years, age 52.5* 10 or more years, age 55
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years	
Benefit percent			
Normal retirement	2.0% to 2.5% per year of credited service, not to exceed 80%	2.5% per year of credited service, not to exceed 80%	1.25% to 2.25% per year of credited service, not to exceed 80%
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, 2023, the following employees were covered by the agent plans' benefit terms:

	<b>PSPRS Sheriff</b>	<b>CORP Detention</b>
Inactive employees or beneficiaries currently receiving benefits	41	37
Inactive employees entitled to but not yet receiving benefits	19	82
Active employees	48	75
<b>Total</b>	<b>108</b>	<b>194</b>

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

**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, 2023, 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%	8.00%-9.94%
CORP Detention	8.41	6.30
CORP AOC	8.41 or 10.18	36.70 or 37.74

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

	<u>Pension</u>
PSPRS Sheriff	36.36%
CORP Detention	12.57
CORP AOC	32.79

The County’s contributions to the plans for the year ended June 30, 2023, were:

	<u>Pension</u>
PSPRS Sheriff	\$ 496,527
CORP Detention	424,679
CORP AOC	2,032,415

During fiscal year 2023, 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	78.03%	3.08%	18.89%
CORP Detention	1.58	97.56	.86
CORP AOC	47.58	-	52.42

**Liability**—At June 30, 2023, the County reported the following assets and liabilities:

	<u>Net pension (asset) liability</u>
PSPRS Sheriff	\$ (967,237)
CORP Detention	(499,297)
CORP AOC (County’s proportionate share)	20,779,681

The net assets and net liabilities were measured as of June 30, 2022, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2022, reflect changes of actuarial assumptions, including decreasing the investment rate of return from 7.3 percent to 7.2 percent, changing the wage inflation from 3.5 percent to a range of 3.0-6.25 percent, and increasing the cost-of-living adjustment from 1.75 percent to 1.85 percent.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

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

PSPRS and CORP	
Actuarial valuation date	June 30, 2022
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, 2022, 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:

<b>PSPRS and CORP</b>	<b>Target</b>	<b>Long-term expected geometric</b>
<b>Asset class</b>	<b>allocation</b>	<b>real rate of return</b>
U.S. public equity	24%	3.49%
International public equity	16%	4.47%
Global private equity	20%	7.18%
Other assets (capital appreciation)	7%	4.83%
Core bonds	2%	0.45%
Private credit	20%	5.10%
Diversifying strategies	10%	2.68%
Cash - Mellon	1%	(0.35)%
<b>Total</b>	<b>100%</b>	

**Discount rate**—At June 30, 2022, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.2 percent which was a decrease of 0.1 from the discount rate used as of June 30, 2021. 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.

Yuma County  
Notes to Financial Statements  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

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

	<b>Pension</b>		
	<b>Increase (decrease)</b>		
	<b>Total pension liability</b>	<b>Plan fiduciary net position</b>	<b>Net pension liability</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a) – (b)</b>
Balances at June 30, 2022	\$ 47,216,996	\$54,713,175	\$(7,496,179)
Changes for the year:			
Service cost	777,329	-	777,329
Interest on the total pension liability	3,430,269	-	3,430,269
Differences between expected and actual experience in the measurement of the liability	325,851	-	325,851
Changes of assumptions or other inputs	595,969	-	595,969
Contributions—employer	-	436,148	(436,148)
Contributions—employee	-	388,915	(388,915)
Net investment income	-	(2,152,687)	2,152,687
Benefit payments, including refunds of employee contributions	(2,008,684)	(2,008,684)	-
Administrative expense	-	(38,874)	38,874
Other	-	(33,026)	33,026
Net changes	<u>3,120,734</u>	<u>(3,408,208)</u>	<u>(6,528,942)</u>
<b>Balances at June 30, 2023</b>	<b><u>\$ 50,337,730</u></b>	<b><u>\$ 51,304,967</u></b>	<b><u>\$ (967,237)</u></b>

**CORP- Detention**

	<b>Pension</b>		
	<b>Increase (decrease)</b>		
	<b>Total pension liability</b>	<b>Plan fiduciary net position</b>	<b>Net pension liability</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a) – (b)</b>
Balances at June 30, 2022	\$ 27,242,899	\$ 31,329,762	\$(4,086,863)
Changes for the year:			
Service cost	591,720	-	591,720
Interest	1,988,094	-	1,988,094
Differences between expected and actual experience	114,463	-	114,463
Change of assumptions or other inputs	277,960	-	277,960
Contributions—employer	-	231,372	(231,372)
Contributions—employee	-	333,764	(333,764)
Net investment income	-	(1,159,151)	1,159,151
Benefit payments, including refunds of employee contributions	(1,200,905)	(1,200,905)	-
Administrative expense	-	(21,314)	21,314
Net changes	<u>1,771,332</u>	<u>(1,816,234)</u>	<u>3,587,566</u>
<b>Balances at June 30, 2023</b>	<b><u>\$ 29,014,231</u></b>	<b><u>\$ 29,513,528</u></b>	<b><u>\$ (499,297)</u></b>

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, 2022. The County’s proportion measured as of June 30, 2022 was 4.656387 percent, which was a decrease of (0.151916) from its proportions measured as of June 30, 2021.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

**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:

	<b>1% Decrease (6.2%)</b>	<b>Current discount rate (7.2%)</b>	<b>1% Increase (8.2%)</b>
<b>PSPRS Sheriff</b>			
Net pension (asset)/liability	\$ 5,799,872	\$ (967,237)	\$ (6,469,079)
<b>CORP Detention</b>			
Net pension (asset)/liability	4,064,742	(499,297)	(4,142,948)
<b>CORP AOC</b>			
County’s proportionate share of the net pension liability	27,290,102	20,779,681	15,453,565

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

**Expense**—For the year ended June 30, 2023, the County recognized the following pension expense:

	<u><b>Pension Expense</b></u>
PSPRS Sheriff	\$ 734,705
CORP Detention	470,521
CORP AOC (County’s proportionate share)	1,924,408

**Deferred outflows/inflows of resources**—At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u><b>Pension</b></u>	
	<u><b>Deferred outflows of resources</b></u>	<u><b>Deferred inflows of resources</b></u>
<b>PSPRS- Sheriff</b>		
Differences between actual and expected experience	\$ 958,116	\$ 122,732
Changes of assumptions or other inputs	1,069,465	-
Net difference between projected and actual earnings on plan investments	1,313,785	-
County contributions subsequent to the measurement date	496,527	-
<b>Total</b>	<u><b>\$ 3,837,893</b></u>	<u><b>\$ 122,732</b></u>
<b>CORP- Detention</b>		
Differences between actual and expected experience	\$ 333,570	\$ 195,063
Changes of assumptions or other inputs	341,689	-
Net difference between projected and actual earnings on plan investments	585,743	-
County contributions subsequent to the measurement date	424,679	-
<b>Total</b>	<u><b>\$ 1,685,681</b></u>	<u><b>\$ 195,063</b></u>

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

CORP AOC	Pension	
	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 1,104,253	\$ 306,962
Net difference between projected and actual earnings on plan investments	351,658	-
Changes of assumptions or other inputs	676,373	-
Changes in proportion and differences between County contributions and proportionate share of contributions	187,228	820,347
County contributions subsequent to the measurement date	2,032,415	-
<b>Total</b>	<b>\$ 4,351,927</b>	<b>\$ 1,127,309</b>

The amounts reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2024. 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	PSPRS- Sheriff Pension	CORP- Detention Pension	CORP AOC Pension
2024	\$ 924,069	\$ 316,850	\$ 613,954
2025	788,095	163,194	165,055
2026	101,680	(98,553)	(261,055)
2027	1,404,790	684,448	674,249

**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, 2023, 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, 2023, the County recognized pension expense of \$171,599.

**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](http://www.psprs.com).

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

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
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, 2023, 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 70.42 percent of all active EORP members' annual covered payroll. Also, statute required the County to contribute 58.39 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 64.42 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, 2023, was \$1,432,322.

During fiscal year 2023, the County paid for EORP pension contributions as follows: 96.07 percent from the General Fund, 2.48 percent from major funds, and 1.45 percent from other funds.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

**Liability**—At June 30, 2023, the County reported a liability for its proportionate share of the EORP’s net pension liability that reflected a reduction for the County’s proportionate share of the State’s appropriation for EORP. The amount the County recognized as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County were as follows:

County’s proportionate share of the EORP net pension liability	\$17,812,952
State’s proportionate share of the EORP net pension liability associated with the County	<u>1,734,402</u>
<b>Total</b>	<b><u>\$19,547,354</u></b>

The net liability was measured as of June 30, 2022, and the total liability used to calculate the net liability was determined by an actuarial valuation as of that date. The total liabilities as of June 30, 2022, reflect changes of actuarial assumptions, including decreasing the investment rate of return from 7.3 percent to 7.2 percent, decreasing the wage inflation from 3.75 percent to 3.25 percent, and increasing the cost-of-living adjustment from 1.75 percent to 1.85 percent.

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, 2022. The County’s proportion measured as of June 30, 2022 was 2.638437 percent, which was a decrease of (0.021284) from its proportions measured as of June 30, 2021.

**Expense**—For the year ended June 30, 2023, the County recognized pension expense for EORP of \$2,197,546 and revenue of \$507,055 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, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**EORP**

	<u>Pension</u>	
	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Net difference between projected and actual earnings on plan investments	\$ 160,859	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	\$ 68,925
County contributions subsequent to the measurement date	<u>1,432,322</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 1,593,181</u></b>	<b><u>\$ 68,925</u></b>

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, 2024.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Continued)**

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

<b>Year ending</b>	<b>Pension</b>
<b>June 30</b>	<b>Pension</b>
2024	\$ (36,533)
2025	1,545
2026	(75,818)
2027	202,740
2028	-
Thereafter	-

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

EORP	
Actuarial valuation date	June 30, 2022
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%
Mortality rates	PubG-2010 tables
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, 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:

<b>EORP</b>	<b>Target</b>	<b>Long-term expected geometric</b>
<b>Asset class</b>	<b>allocation</b>	<b>real rate of return</b>
U.S. public equity	24%	3.49%
International public equity	16%	4.47%
Global private equity	20%	7.18%
Other assets (capital appreciation)	7%	4.83%
Core bonds	2%	0.45%
Private credit	20%	5.10%
Diversifying strategies	10%	2.68%
Cash - Mellon	1%	(0.35)%
<b>Total</b>	<b>100%</b>	

**Discount rates**—At June 30, 2022, the discount rate used to measure the EORP total pension liability was 7.2 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2021. 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.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 20 – PENSIONS (Concluded)**

**Sensitivity of the County’s proportionate share of the EORP net pension liability to changes in the discount rate—**The following table presents the County’s proportionate share of the net pension liability calculated using the discount rate of 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	\$ 20,335,987	\$ 17,812,952	\$ 15,651,797

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

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

For the year ended June 30, 2023, 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, 2023, the County recognized pension expense of 25,722.

**NOTE 21 – INTERFUND BALANCES AND ACTIVITY**

**Interfund Transfers –** Interfund transfers for the year ended June 30, 2023, were as follows:

<u>Transfers To:</u>	<u>Transfers From:</u>						Totals
	General Fund	Jail District General Operations	Library Distirct General Operations	Health District General Operations	American Rescue Plan Act Grant	Nonmajor Governmental Funds	
General Fund	-	-	-	-	-	\$ 278,778	278,778
Jail District, Operations	\$ 7,794,351	-	-	-	-	-	7,794,351
Health Services District, Operations	786,898	-	-	-	-	-	786,898
HURF	-	-	-	-	-	1,800,000	1,800,000
Capital Improvements Admin	15,800,000	-	-	\$ 2,000,000	-	-	17,800,000
Internal Service Funds	185,000	-	-	-	-	-	185,000
Nonmajor Governmental Funds	7,638,180	\$ 2,633,746	\$ 3,989,631	875,000	\$ 100,000	425,245	15,661,802
<b>Totals</b>	<b>\$32,204,429</b>	<b>\$ 2,633,746</b>	<b>\$ 3,989,631</b>	<b>\$ 2,875,000</b>	<b>\$ 100,000</b>	<b>\$ 2,504,023</b>	<b>\$44,306,829</b>

The most significant transfer from the General Fund was to the Capital Improvement Fund in the amount of \$15,800,000; the transfer was resulting from the Board’s decision to continue supporting the construction of new County facilities including an administration building. The other large transfers from the General Fund were for the required debt service payments \$5,865,458 and the statutory subsidies (maintenance of effort) to the Jail and Health District’s operations in the amounts of \$7,794,351 and \$786,898 respectively. The General Fund also contributed to various funds to support their operations in the amount of \$1,772,722. The Library District’s transfer of \$3,020,631 was to a debt service fund for yearly payment of outstanding General Obligation Bonds. Also, the Library District transfer of \$969,000 to their capital improvement program for replacement and maintenance of various of their air conditioning units.

Yuma County  
**Notes to Financial Statements**  
 June 30, 2023

**NOTE 21 – INTERFUND BALANCES AND ACTIVITY (Continued)**

The Jail District’s major transfer was to a debt service fund for yearly payment of outstanding debt and to a capital project fund in the amount of \$235,000 for needed major repairs to the adult detention center; the remainder \$2,398,746 was to satisfy debt service payments. The Health District transferred a total of \$2,875,000 as follows: \$430,000 to its animal control program; \$445,000 to its grant fund to support for matching requirements and \$2,000,000 as support for upcoming remodeling to their main building. All transfers are consistent with the fund’s purposes, the County’s policy, and as permitted by State Law.

Payables To:	Payables From:										Totals
	General Fund	Jail District General Operations	Library District General Operations	Flood District General Operations	Health District General Operations	HURF Fund	American Rescue Plan Act Grant	Capital Improvements Admin	Internal Service Fund	Nonmajor Governmental Funds	
General Fund	-	\$ 30,451	\$ 720,066	\$ 70,356	-	\$770,737	\$ 114,013	-	\$ 55,055	\$ 911,386	\$ 2,672,064
Jail District, Operations	\$ 18,309	-	-	-	-	-	-	-	-	35,108	53,417
Library District, Operations	-	-	-	-	-	-	-	-	-	406	406
Health Services District, Operations	331	80	-	-	-	-	-	-	-	1,073,397	1,073,808
HURF	35,029	-	-	-	-	-	-	-	56,196	95,614	186,839
Capital Improvements Admin	704	-	-	-	-	-	-	-	-	14,320	15,024
Internal Service Funds	8,627	1	-	-	-	-	-	-	-	1,719,290	1,727,918
Nonmajor Governmental Funds	581,444	2,150,974	500	-	\$ 318,105	-	-	\$ 1,255	515	2,425,707	5,478,501
<b>Totals</b>	<b>\$ 644,444</b>	<b>\$2,181,506</b>	<b>\$ 720,566</b>	<b>\$ 70,356</b>	<b>\$ 318,105</b>	<b>\$770,737</b>	<b>\$ 114,013</b>	<b>\$ 1,255</b>	<b>\$111,766</b>	<b>\$ 6,275,228</b>	<b>\$ 11,207,976</b>

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

**NOTE 22 – SUBSEQUENT EVENTS**

In August 2021, the Arizona Attorney General's Office announced that 90 cities and towns and all 15 counties signed on to a framework called the One Arizona Memorandum of Understanding (One Arizona Plan) to expeditiously distribute funds across Arizona from national opioid settlements against the pharmaceutical industry. The One Arizona Plan provides funding for programs to address opioid abuse, prevention, education and includes reporting requirements for greater transparency of how money is to be used. The pharmaceutical industry is currently expected to pay more than \$1.1 billion to Arizona over the next 18 years. 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, 2023, settlement agreements had been finalized with three (3) of the ten (10) known defendants resulting in the County recording a receivable, net of allowance for uncollectibles, of \$5,506,656 as of June 30, 2023. In fiscal year 2024, a second group of settlement agreements were finalized with five (5) of the remainder defendants, which will require the County to recognize additional receivables in the amount of \$4,754,675, net of allowance for uncollectibles, for the fiscal year ending June 30, 2024. Due to the on-going litigation and finalizing agreements with the remaining defendants, additional settlements are expected to be measurable and available in subsequent reporting periods.

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

**NOTE 23 – DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC.**

**A. Summary of Significant Accounting Policies**

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

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

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

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

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

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

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

**B. Cash**

At June 30, 2023, the carrying amount of the cash is \$1,173,163 and the bank balance is \$1,304,082. 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, 2023:

<b>Program</b>	<b>Contract</b>	<b>Amount</b>
WIOA – Youth	DI21-002291	\$ 317,369
WIOA – Adult	DI21-002291	158,405
WIOA - Dislocated Worker	DI21-002291	145,939
IDEA Basic	22FESCBG-210179-09A	8,396
CSI Graduation Rate Grant	22CSIGRA-310179-01A	26,816
ESSER	22FEIINT-110179-01A	18,933
Social Services Block Grant	DI18-002138	29,650
Other grants		6,526
		<b>\$ 712,034</b>

Yuma County  
**Notes to Financial Statements**  
June 30, 2023

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**NOTE 23 – DISCRETELY PRESENTED COMPONENT UNIT - YUMA PRIVATE INDUSTRY COUNCIL, INC. (Concluded)**

**D. Leases**

YPIC has operating leases for leased office spaces. Operating lease expense totaled \$451,005 for the year ended June 30, 2023, 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, 2023, was 7.14. The weighted average discount rate related to YPIC’s operating lease liability as of June 30, 2023, was 5%.

Maturities of operating lease liabilities as of June 30, 2023, are as follows:

<b>June 30,</b>	<b>Amount</b>
2024	\$ 396,912
2025	420,173
2026	415,515
2027	425,009
2028	434,645
Thereafter	<u>1,001,207</u>
Total payments	\$ 3,093,461
Less: amount representing interest	<u>(504,405)</u>
Total principal	\$ 2,589,056
Less: current portion	<u>(274,038)</u>
Total leases liability	<u>\$ 2,315,018</u>

**Required Supplementary  
Information**

**Budgetary Comparison Schedules**

**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**  
 Year Ended June 30, 2023

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 55,482,986	\$ 55,482,986	\$ 58,293,587	\$ 2,810,601
Licenses and permits	1,170,107	1,170,107	1,200,849	30,742
Intergovernmental	42,982,070	42,982,070	49,033,340	6,051,270
Charges for services	6,281,610	6,281,610	6,225,450	(56,160)
Fines and forfeits	1,509,160	1,509,160	1,427,766	(81,394)
Investment income	280,000	280,000	830,886	550,886
Rents	155,961	155,961	157,881	1,920
Miscellaneous	190,434	190,434	418,993	228,559
<b>Total Revenue</b>	<b>108,052,328</b>	<b>108,052,328</b>	<b>117,588,752</b>	<b>9,536,425</b>
<b>Expenditures:</b>				
Current:				
General government:				
County Administrator	2,604,449	2,604,449	2,211,976	392,473
Board of Supervisors	689,506	689,506	649,776	39,730
Treasurer	1,036,820	1,036,820	1,011,478	25,342
Assessor	2,490,431	2,490,431	2,114,947	375,484
Recorder	1,163,941	1,189,441	1,046,400	143,041
Election Services	604,703	579,203	487,600	91,603
Attorney - Civil Division	1,064,191	1,077,991	1,076,608	1,383
Attorney - Criminal Division	3,987,696	3,973,896	3,757,923	215,973
Attorney - Administration Division	755,175	755,175	720,165	35,010
Clerk of Superior Court	2,421,393	2,422,223	2,304,514	117,709
Superior Court	4,350,916	4,417,388	4,214,672	202,716
Superior Court - Security	667,072	667,072	599,140	67,932
Superior Court - Collections	382,316	382,316	254,651	127,665
Court Trial Services	687,265	687,265	634,745	52,520
Conflict Administrator	1,542,668	1,542,668	1,341,564	201,104
Superior Court - Information And Tech	658,286	636,386	582,873	53,513
Justice Court #1	1,278,567	1,278,567	1,143,081	135,486
Justice Court #2	507,381	527,681	526,709	972
Justice Court #3	390,927	390,927	382,944	7,983
Constable Precinct #1	334,175	335,685	313,035	22,650
Constable Precinct #2	111,152	114,537	114,028	509
Attorney - Victim Services	285,523	285,523	285,042	481
Public Defender	2,757,696	2,757,696	2,571,494	186,203
General Government	8,483,396	8,097,630	5,037,909	3,059,721
County Administrator - Channel 77	202,720	206,220	198,158	8,062
Juvenile Justice Center - Administration	1,698,517	1,679,571	1,482,976	196,595
Juvenile Justice Center - Detention	4,038,146	4,012,520	3,327,244	685,276
Financial Services	2,781,557	2,840,057	2,664,919	175,138
Legal Defender	1,319,546	1,319,546	1,178,146	141,400
Human Resources	1,172,408	1,172,408	1,102,080	70,328
General Services	2,826,951	3,323,730	3,210,442	113,288
Information Technology Services	3,972,163	4,074,323	3,286,491	787,832
Development Services	849,826	780,776	667,046	113,730
Building Safety	-	3,950	-	3,950
Geographical Information Systems	608,330	611,280	409,731	201,549
Planning and Zoning	845,359	845,359	764,329	81,030
DDS- Customer Service	188,301	253,401	253,208	193
Superior Court - Adult Prob- Pretrial	450,492	450,492	341,353	109,139

**Required Supplementary Information**  
**Budgetary Comparison Schedule - General Fund**  
Year Ended June 30, 2023

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
Public safety:				
Building Safety	625,904	625,904	564,574	61,330
Superior Court - Adult Probation	2,300,710	2,300,710	1,996,140	304,570
Adult Prob-Graffiti Abatement	71,713	78,038	78,030	8
Sheriff - Administration	11,011,961	10,829,412	10,380,630	448,782
Sheriff - Medical Examiner	688,537	728,814	728,813	1
Emergency Services	177,434	177,434	171,615	5,819
Sanitation:				
Public Works - Solid Waste Operations	843,079	865,529	865,513	16
Health:				
Environmental Programs	226,003	226,003	102,403	123,600
Welfare:				
Medical Eligibility Program	14,077,542	14,253,642	14,233,103	20,539
Public Fiduciary	813,904	813,904	721,913	91,991
Culture and recreation:				
Public Works - Parks	37,390	76,882	76,882	-
Education:				
School Superintendent	404,174	404,174	387,287	16,887
Capital outlay	3,587,879	3,656,433	3,951,473	(295,040)
Debt service:				
Principal retirement	288,752	288,752	1,167,041	(878,289)
Interest and fiscal charges	25,244	25,244	135,483	(110,239)
<b>Total Expenditures</b>	<b>95,390,187</b>	<b>95,864,984</b>	<b>87,830,298</b>	<b>8,034,686</b>
<b>Excess of revenues over expenditures</b>	<b>12,662,141</b>	<b>12,187,344</b>	<b>29,758,454</b>	<b>17,571,111</b>
<b>Other financing sources (uses):</b>				
Leases	-	-	194,173	194,173
Subscription-based information and technology	-	-	393,817	393,817
Proceeds from sales of capital assets	-	-	235,511	235,511
Transfers in	293,862	293,862	278,778	(15,084)
Transfers out	(32,017,066)	(32,204,429)	(32,204,429)	-
<b>Total other financing sources (uses)</b>	<b>(31,723,204)</b>	<b>(31,910,567)</b>	<b>(31,102,150)</b>	<b>808,417</b>
Net change in fund balance	(19,061,063)	(19,723,223)	(1,343,697)	18,379,527
Fund balances - beginning (July 1, 2022)	19,061,063	19,723,223	58,914,351	39,191,128
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 57,570,654</b>	<b>\$ 57,570,655</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary Information**

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

Year Ended June 30, 2023

	Jail District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 18,492,836	\$ 18,492,836	\$ 20,239,005	\$ 1,746,169
Intergovernmental	137,210	137,210	329,731	192,521
Charges for services	147,064	147,064	256,223	109,159
Investment income	3,500	3,500	146,179	142,679
Miscellaneous	20,752	20,752	6,034	(14,718)
<b>Total Revenue</b>	<b>18,801,362</b>	<b>18,801,362</b>	<b>20,977,172</b>	<b>2,175,811</b>
<b>Expenditures:</b>				
Current:				
Public Safety:				
Sheriff	22,920,616	22,920,616	21,222,921	1,697,695
Capital outlay	36,233	36,233	32,534	3,699
Debt Service:				
Principal	-	492	491	1
Interest	-	49	49	-
<b>Total Expenditures</b>	<b>22,956,849</b>	<b>22,957,390</b>	<b>21,255,995</b>	<b>1,701,395</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,155,487)</b>	<b>(4,156,028)</b>	<b>(278,823)</b>	<b>3,877,205</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets	-	-	86,007	86,007
Transfers in	7,794,351	7,794,351	7,794,351	-
Transfers out	(2,633,746)	(2,633,746)	(2,633,746)	-
<b>Total other financing sources (uses)</b>	<b>5,160,605</b>	<b>5,160,605</b>	<b>5,246,612</b>	<b>86,007</b>
Net change in fund balance	1,005,118	1,004,577	4,967,789	3,963,212
Fund balances - beginning (July 1, 2022)	(1,005,118)	(1,004,577)	11,210,507	12,215,084
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,178,296</b>	<b>\$ 16,178,296</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary Information**

**Budgetary Comparison Schedule - Library District- General Operations Fund**

Year Ended June 30, 2023

	Library District - General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 12,458,145	\$ 12,458,145	\$ 12,788,541	\$ 330,396
Intergovernmental	146,798	146,798	169,688	22,889
Charges for services	13,306	13,306	13,796	490
Fines and forfeits	5,091	5,091	5,147	56
Investment income	25,963	25,963	145,082	119,118
Rents	7	7	7	-
Miscellaneous	56,103	56,103	78,215	22,112
<b>Total Revenue</b>	<b>12,705,413</b>	<b>12,705,413</b>	<b>13,200,476</b>	<b>495,062</b>
<b>Expenditures:</b>				
Current:				
Culture and recreation:				
Library	9,718,551	9,718,551	8,704,566	1,013,985
Capital outlay	16,000	49,000	155,516	(106,516)
Debt Service:				
Principal	29,429	29,429	96,431	(67,002)
Interest	5,240	5,240	17,088	(11,848)
<b>Total Expenditures</b>	<b>9,769,220</b>	<b>9,802,220</b>	<b>8,973,601</b>	<b>828,619</b>
<b>Excess of revenues over expenditures</b>	<b>2,936,193</b>	<b>2,903,193</b>	<b>4,226,875</b>	<b>1,323,681</b>
<b>Other financing sources (uses):</b>				
Transfers out	(3,989,631)	(3,989,631)	(3,989,631)	-
<b>Total other financing sources (uses)</b>	<b>(3,989,631)</b>	<b>(3,989,631)</b>	<b>(3,989,631)</b>	<b>-</b>
Net change in fund balance	(1,053,438)	(1,086,438)	237,244	1,323,681
Fund balances - beginning (July 1, 2022)	1,053,438	1,086,438	7,068,557	5,982,119
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,305,801</b>	<b>\$ 7,305,800</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary Information**

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

Year Ended June 30, 2023

	Flood Control District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 1,940,239	\$ 1,940,239	\$ 1,971,509	\$ 31,270
Licenses and permits	-	-	15,528	15,528
Charges for services	15,000	15,000	580	(14,420)
Investment income	43,069	43,069	346,887	303,818
Miscellaneous	-	-	429	429
<b>Total Revenue</b>	<b>1,998,308</b>	<b>1,998,308</b>	<b>2,334,933</b>	<b>336,625</b>
<b>Expenditures:</b>				
Current:				
Public Safety:				
Engineering	1,182,863	1,182,863	957,052	225,811
Capital outlay	19,468,753	19,468,753	764,058	18,704,695
Debt Service:				
Principal	-	-	4,709	(4,709)
Interest	-	-	479	(479)
<b>Total Expenditures</b>	<b>20,651,616</b>	<b>20,651,616</b>	<b>1,726,298</b>	<b>18,925,318</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(18,653,308)</b>	<b>(18,653,308)</b>	<b>608,635</b>	<b>19,261,943</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of capital assets	-	-	8,600	8,600
Transfers in	2,132,652	-	-	-
<b>Total other financing sources (uses)</b>	<b>2,132,652</b>	<b>-</b>	<b>8,600</b>	<b>8,600</b>
Net change in fund balance	(16,520,656)	(18,653,308)	617,235	19,270,543
Fund balances - beginning (July 1, 2022)	16,520,656	18,653,308	20,036,959	1,383,651
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,654,194</b>	<b>\$ 20,654,194</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary Information**

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

Year Ended June 30, 2023

	Health Service District- General Operations Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 4,101,949	\$ 4,101,949	\$ 4,519,294	\$ 417,345
Licenses and permits	401,019	401,019	457,187	56,168
Charges for services	653,000	653,000	992,482	339,482
Investment income	65,000	65,000	113,388	48,388
Miscellaneous	27,000	27,000	117,984	90,984
<b>Total Revenue</b>	<b>5,247,968</b>	<b>5,247,968</b>	<b>6,200,335</b>	<b>952,367</b>
<b>Expenditures:</b>				
Current:				
Health:				
Health Services	1,913,561	1,998,838	1,906,338	92,500
Child Health	571,541	571,541	326,622	244,919
Communicable Disease	536,312	536,312	409,427	126,885
Environmental Health	561,528	561,528	434,732	126,796
Vector Control	182,906	182,906	106,282	76,624
Vital Records	284,808	284,808	268,957	15,851
Nursing	1,182,782	1,182,782	823,796	358,986
Injury Prevention	89,985	89,985	16,285	73,700
Capital outlay:				
Health Services	296,325	658,427	346,493	311,934
Nursing	-	-	5,338	(5,338)
<b>Total Expenditures</b>	<b>5,619,748</b>	<b>6,067,127</b>	<b>4,644,270</b>	<b>1,422,858</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(371,780)</b>	<b>(819,159)</b>	<b>1,556,065</b>	<b>2,375,225</b>
<b>Other financing sources (uses):</b>				
Transfers in	786,898	786,898	786,898	-
Transfers out	(2,875,000)	(2,875,000)	(2,875,000)	-
<b>Total other financing sources (uses)</b>	<b>(2,088,102)</b>	<b>(2,088,102)</b>	<b>(2,088,102)</b>	<b>-</b>
Net change in fund balance	(2,459,882)	(2,907,261)	(532,037)	2,375,225
Fund balances - beginning (July 1, 2022)	2,459,882	2,907,261	10,255,291	7,348,030
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,723,254</b>	<b>\$ 9,723,255</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary Information**  
**Budgetary Comparison Schedule - HURF Fund**  
 Year Ended June 30, 2023

	HURF Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Licenses and permits	\$ 85,000	\$ 85,000	\$ 75,730	\$ (9,270)
Intergovernmental	13,581,000	13,581,000	14,063,623	482,623
Charges for services	2,000	2,000	-	(2,000)
Investment income	120,000	120,000	3,901	(116,099)
Miscellaneous	-	-	139,204	139,204
<b>Total Revenue</b>	<b>13,788,000</b>	<b>13,788,000</b>	<b>14,282,458</b>	<b>494,458</b>
<b>Expenditures:</b>				
Current:				
Highway and streets:				
Engineering	2,502,577	2,227,577	1,748,393	479,184
Public Works	10,912,735	10,923,235	10,268,990	654,245
Capital outlay:				
Engineering	6,520,000	6,795,000	2,066,685	4,728,315
Public Works	1,405,524	1,395,024	1,250,270	144,754
Debt service:				
Principal retirement	61,574	61,574	100,540	(38,966)
Interest and fiscal charges	6,180	6,180	8,485	(2,305)
<b>Total Expenditures</b>	<b>21,408,590</b>	<b>21,408,590</b>	<b>15,443,363</b>	<b>5,965,228</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7,620,590)</b>	<b>(7,620,590)</b>	<b>(1,160,905)</b>	<b>6,459,686</b>
<b>Other financing sources:</b>				
Proceeds from sale of capital assets	-	-	70,857	70,857
Transfers in	2,132,652	2,132,652	1,800,000	(332,652)
<b>Total other financing sources</b>	<b>2,132,652</b>	<b>2,132,652</b>	<b>1,870,857</b>	<b>(261,795)</b>
Net change in fund balance	(5,487,938)	(5,487,938)	709,952	6,197,891
Fund balances - beginning (July 1, 2022)	5,487,938	5,487,938	5,972,396	484,458
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,682,348</b>	<b>\$ 6,682,349</b>

\* 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, 2023

	American Rescue Plan Act Grant Fund			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 4,800,000	-	\$ 8,099,233	\$ 8,099,233
Investment income	-	-	266,584	266,584
<b>Total Revenue</b>	<b>4,800,000</b>	<b>-</b>	<b>8,365,817</b>	<b>8,365,817</b>
<b>Expenditures:</b>				
Current:				
General government:				
General Government	103,153	\$ 103,153	-	103,153
Financial Services	24,713,365	17,483,760	1,904,580	15,579,180
Capital outlay:				
Financial Services	-	2,329,635	2,115,194	214,441
Engineering	20,800,000	20,800,000	4,246,043	16,553,957
<b>Total Expenditures</b>	<b>45,616,518</b>	<b>40,716,548</b>	<b>8,265,817</b>	<b>32,450,731</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(40,816,518)</b>	<b>(40,716,548)</b>	<b>100,000</b>	<b>40,816,548</b>
<b>Other financing sources (uses):</b>				
Transfers out	-	(100,000)	(100,000)	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>-</b>
Net change in fund balance	(40,816,518)	(40,816,548)	-	40,816,548
Fund balances - beginning (July 1, 2022)	40,816,518	40,816,548	-	(40,816,548)
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary Information**

**Budgetary Comparison Schedule - Capital Improvements Admin Building**

Year Ended June 30, 2023

	Capital Improvements Admin Building			
	Budgeted Amounts		Actual Amounts	Variance with Final Budget *
	Original	Final		
<b>Revenues:</b>				
Investment income	-	-	\$ 1,537,895	\$ 1,537,895
<b>Total Revenue</b>	-	-	1,537,895	1,537,895
<b>Expenditures:</b>				
Current:				
General government;				
General Services	-	-	18,396	(18,396)
Capital outlay:				
General Services	\$ 27,035,000	\$ 27,035,000	2,928,613	24,106,387
Debt Service:				
Principal retirement	-	-	177,163	(177,163)
Interest and fiscal charges	-	-	36,258	(36,258)
<b>Total Expenditures</b>	27,035,000	27,035,000	3,160,430	23,874,570
<b>Excess (deficiency) of revenues over expenditures</b>	(27,035,000)	(27,035,000)	(1,622,535)	25,412,465
<b>Other financing sources:</b>				
Proceeds from sale of bonds	50,455,700	50,455,700	56,656,425	6,200,725
Premiums	-	-	3,373,575	3,373,575
Transfers in	17,800,000	17,800,000	17,800,000	-
<b>Total other financing sources</b>	68,255,700	68,255,700	77,830,000	9,574,300
Net change in fund balance	41,220,700	41,220,700	76,207,465	34,986,765
Fund balances - beginning (July 1, 2022)	(41,220,700)	(41,220,700)	808,964	42,029,664
<b>Fund balances - ending (June 30, 2023)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 77,016,429</b>	<b>\$ 77,016,429</b>

\* Variance = Positive or (Negative)

See accompanying notes to budgetary comparison schedules.

**Required Supplementary  
Information**

**Notes to Budgetary Comparison Schedules**

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**NOTE 1 - BUDGETING AND BUDGETARY CONTROL**

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

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

**NOTE 2 - BUDGETARY BASIS OF ACCOUNTING**

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

**NOTE 3 - EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the year ended June 30, 2023, 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	\$ 327,187

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 category and it was mainly due to the implementation of the GASB No. 96 *Subscription-Based Technology Arrangements* statement.

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**  
**Schedule of County's Proportionate Share of the Net Pension Liability Cost-Sharing Plans**  
 June 30, 2023

**Arizona State Retirement System**

	Reporting Fiscal Year (Measurement Date)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)
County's proportion of the net pension liability	0.38159%	0.39778%	0.40192%	0.40288%	0.42790%	0.41308%	0.41412%	0.42640%	0.44010%	Information
County's proportionate share of the net pension liability	\$ 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	not
County's covered payroll	\$ 45,494,488	\$ 44,833,645	\$ 44,351,072	\$ 42,526,641	\$ 41,038,310	\$ 42,065,833	\$ 39,298,811	\$ 38,985,060	\$ 39,147,507	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	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	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)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)
County's proportion of the net pension liability	4.65639%	4.80830%	4.72981%	4.85033%	5.07764%	5.24730%	5.35008%	5.55640%	5.88090%	Information
County's proportionate share of the net pension liability	\$ 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	not
County's covered payroll	\$ 5,540,427	\$ 5,758,995	\$ 5,811,980	\$ 5,877,229	\$ 5,684,418	\$ 6,130,267	\$ 5,858,159	\$ 6,146,304	\$ 6,309,882	available
County's proportionate share of the net pension liability as a percentage of its covered payroll	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	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)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)
County's proportion of the net pension liability	2.63844%	2.65972%	2.66112%	2.64669%	2.18470%	2.14490%	2.25081%	2.25650%	2.21170%	Information
County's proportionate share of the net pension liability	\$ 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	not
State's proportionate share of the net pension liability associated with the County	\$ 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	available
<b>Total</b>	<b>\$ 19,547,354</b>	<b>\$ 17,893,161</b>	<b>\$ 19,668,605</b>	<b>\$ 19,201,960</b>	<b>\$ 16,125,494</b>	<b>\$ 34,597,721</b>	<b>\$ 28,445,566</b>	<b>\$ 23,130,783</b>	<b>\$ 19,378,674</b>	
County's covered payroll	\$ 2,057,763	\$ 2,026,610	\$ 2,068,589	\$ 2,076,594	\$ 2,065,285	\$ 1,881,817	\$ 1,877,574	\$ 2,005,375	\$ 2,033,310	
County's proportionate share of the net pension liability as a percentage of its covered payroll	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	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.

YUMA COUNTY  
**Required Supplementary Information**  
**Schedule of Changes in the County's Net Pension Liability and Related Ratios Agent Plans**  
June 30, 2023

Exhibit F- 2

	PSPRS- Sheriff									
	Reporting Fiscal Year (Measurement Date)									
	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)	2014 (2013)
Total pension liability										
Service cost	\$ 777,329	\$ 792,853	\$ 912,396	\$ 1,101,599	\$ 1,052,442	\$ 1,329,811	\$ 973,281	\$ 1,013,904	\$ 973,102	Information
Interest on the total pension liability	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	not
Changes of benefit terms	-	-	-	-	-	482,995	1,347,402	-	637,664	available
Differences between expected and actual experience in the measurement of the pension liability	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	(2,008,684)	(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	3,120,734	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	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>\$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	\$ 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	388,915	424,734	426,954	460,217	521,397	596,639	578,796	600,695	536,761	
Net investment income	(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	(2,008,684)	(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	(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	(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	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>\$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>\$ (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	101.92%	115.88%	47.24%	49.86%	51.03%	48.19%	46.75%	51.13%	49.79%	
Covered payroll	\$ 5,295,186	\$ 5,533,503	\$ 5,239,486	\$ 5,420,002	\$ 5,486,350	\$ 5,555,029	\$ 4,968,211	\$ 5,128,633	\$ 4,969,586	
County's net pension liability as a percentage of covered payroll	-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, 2023

**Exhibit F- 2**  
(Concluded)

	<b>CORP- Detention</b>									
	<b>Reporting Fiscal Year</b>									
	<b>(Measurement Date)</b>									
	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
	<b>(2022)</b>	<b>(2021)</b>	<b>(2020)</b>	<b>(2019)</b>	<b>(2018)</b>	<b>(2017)</b>	<b>(2016)</b>	<b>(2015)</b>	<b>(2014)</b>	<b>(2013)</b>
Total pension liability										
Service cost	\$ 591,720	\$ 654,595	\$ 775,664	\$ 928,032	\$ 992,205	\$ 874,964	\$ 740,215	\$ 845,955	\$ 770,394	Information
Interest on the total pension liability	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	not
Changes of benefit terms	-	-	-	-	(1,225,833)	2,703,146	33,024	-	292,270	available
Differences between expected and actual experience in the measurement of the pension liability	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	(1,200,905)	(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	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	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>\$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	\$ 231,372	\$ 10,966,385	\$ 948,268	\$ 1,021,590	\$ 849,783	\$ 784,402	\$ 659,646	\$ 485,516	\$ 542,639	
Contributions—employee	333,764	357,678	410,019	462,996	528,115	496,539	426,930	442,896	478,367	
Net investment income	(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	(1,200,905)	(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	(21,314)	(25,324)	(15,832)	(14,426)	(14,629)	(12,172)	(10,170)	(10,977)	(11,414)	
Other changes	-	(1,660)	-	-	4,162	(71)	1,152	(12,092)	(41,110)	
Net change in plan fiduciary net position	(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	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>\$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>\$ (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	101.72%	115.00%	59.57%	62.07%	62.84%	58.12%	62.29%	67.04%	66.52%	
Covered payroll	\$ 6,521,600	\$ 6,570,394	\$ 6,383,294	\$ 6,061,083	\$ 5,782,907	\$ 6,031,420	\$ 5,076,419	\$ 5,266,304	\$ 5,273,460	
County's net pension liability as a percentage of covered payroll	-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.

**Required Supplementary Information**  
**Schedule of County Pension Contributions**  
 June 30, 2023

**Arizona State Retirement System**

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 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	\$ 4,245,473
County's contributions in relation to the statutorily required contribution	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	4,245,473
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 contributions as a percentage of covered payroll	11.72%	11.99%	11.63%	11.43%	11.17%	10.94%	10.77%	10.63%	10.88%	10.84%

**CORP-**  
**Administrative Office of the Courts**

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 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	\$ 914,570
County's contributions in relation to the statutorily required contribution	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	914,570
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 contributions as a percentage of covered payroll	35.45%	35.56%	33.22%	30.13%	32.06%	22.36%	19.24%	19.10%	14.74%	14.49%

**Elected Officials Retirement Plan**

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 1,432,322	\$ 1,200,210	\$ 1,196,680	\$ 1,231,113	\$ 1,237,485	\$ 456,575	\$ 440,826	\$ 441,232	\$ 420,750	\$ 471,263
County's contributions in relation to the statutorily required contribution	1,432,322	1,200,210	1,196,680	1,231,113	1,196,439	-	440,826	441,232	420,750	471,263
County's contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ 41,046	\$ 456,575	\$ -	\$ -	\$ -	\$ -
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 contributions as a percentage of covered payroll	67.43%	58.33%	59.05%	59.51%	57.62%	0.00%	23.43%	23.50%	20.98%	23.18%

See accompanying notes to pension plan schedules.

YUMA COUNTY  
**Required Supplementary Information**  
**Schedule of County Pension Contributions**  
June 30, 2023

**Exhibit F- 3**  
(Concluded)

**PSPRS- Sheriff**

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 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	\$ 1,273,705
County's contributions in relation to the actuarial determined contribution	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	1,273,705
County's contribution deficiency (excess)	\$ -	\$ -	\$ (24,150,258) *	\$ -	\$ -	\$ 671,160	\$ -	\$ -	\$ -	\$ -
County's 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 contributions as a percentage of covered payroll	7.66%	10.40%	463.04%	36.95%	36.55%	26.50%	34.10%	32.60%	26.41%	25.63%

**CORP- Detention**

	Reporting Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 424,679	\$ 359,013	\$ 852,265	\$ 1,032,819	1,069,359	\$ 801,311	\$ 814,486	\$ 655,367	\$ 485,516	\$ 542,639
County's contributions in relation to the actuarial determined contribution	424,679	359,013	11,081,261	1,032,819	1,069,359	801,311	814,486	655,367	485,516	542,639
County's contribution deficiency (excess)	\$ -	\$ -	\$ (10,228,996) *	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's 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 contributions as a percentage of covered payroll	5.79%	5.50%	168.65%	16.18%	17.64%	13.86%	13.50%	12.91%	9.22%	10.29%

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

See accompanying notes to pension plan schedules.

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**Required Supplementary  
Information**

**Notes to the Pension Plans 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 2021 actuarial valuation	16 years
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%–8.0% to 3.5%–7.5% for PSPRS and from 4.0%–7.25% to 3.5%–6.5% for CORP. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS and from 4.5%–7.75% to 4.0%–7.25% for CORP. In the 2013 actuarial valuation projected salaries increases were decreased from 5.0%-9.0% to 4.5%-8.5% for PSPRS and from 5.0%-8.25% to 4.5%-7.75% for CORP.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4.0% to 3.5% for PSPRS and CORP. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables, with 75.00% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

**Note 2 – Factors that Affect Trends**

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS, CORP, CORP-AOC and EORP changed benefits terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS and EORP also reduced those members' employee contribution rates.

Yuma County  
**Required Supplementary Information**  
**Notes to Pension Plan Schedules**  
June 30, 2023

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**Note 2 – Factors that Affect Trends (concluded)**

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.

**Required Supplementary  
Information**

**Infrastructure Assets**

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### 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 620.02 center lane miles of paved roads that the County is responsible to maintain and preserve.

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

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

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

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

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

The following conditions were defined:

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

Yuma County Department of Public Works, in preparation for compliance with GASB Statement No. 34, acquired the online application Cartegraph OMS and completed the data extraction and 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, 2023, the County’s eligible roads were rated at a PCI of 60.52 on average with the following detailed conditions:

<u>Condition</u>	<u>% of Street</u>	<u>PCI Range</u>
Excellent	10.42%	100 – 80
Acceptable	17.72%	80 – 65
Lowest Acceptable	69.72%	65 – 40
Needs Improvement	1.90%	40 – 20
Unacceptable	0.24%	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 \$4,891,986 on maintenance for the fiscal year ended June 30, 2023; which includes \$3,026,000 additional funds from the Federal grant ARPA. These expenditures were needed in order to maintain the average PCI condition of 60.52. 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 \$7,889,385 for the fiscal year ending June 30, 2024. This is an increase of \$2,997,399 in expenditures over the prior year expenditures.

The 2024 estimated budget increased by \$2,973,295. The 2023 actual expenditures were \$24,104 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>
2014-2015	\$ 966,238	\$ 1,101,765	70.58
2015-2016	1,041,077	1,249,642	71.12
2016-2017	1,218,286	1,309,855	70.65
2017-2018	2,211,490	1,841,910	69.84
2018-2019	2,551,930	2,024,978	68.40
2019-2020	2,534,220	2,252,687	67.03
2020-2021	2,004,510	1,967,000	67.14
2021-2022	2,491,563	2,242,786	67.25
2022-2023	4,916,090	4,891,986	60.52
2023-2024	7,889,385	n/a	n/a

**Other Supplementary  
Information**

**Major Governmental Fund- General Fund**

**Schedule of Revenues by Category**

**Budget and Actual- General Fund**

Year Ended June 30, 2023

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Property Taxes	\$ 35,769,420	\$ 35,769,420	\$ 36,490,015	\$ 720,595
Interest On Delinquent Taxes	997,895	997,895	1,211,419	213,524
Penalties On Delinquent Taxes	-	-	174	174
County Sales Tax	18,492,836	18,492,836	20,241,192	1,748,356
Franchise Tax	222,835	222,835	350,787	127,952
<b>Total Taxes</b>	<b>55,482,986</b>	<b>55,482,986</b>	<b>58,293,587</b>	<b>2,810,601</b>
Business Licenses	3,107	3,107	2,245	(862)
Building Permits	1,030,000	1,030,000	1,067,096	37,096
Plumbing Permits	10,000	10,000	6,450	(3,550)
Environmental Health Permits	105,000	105,000	95,130	(9,870)
Mobile Home Permits	5,500	5,500	2,643	(2,857)
Planning Variance Permits	8,000	8,000	8,535	535
Special Use Permits	8,500	8,500	18,750	10,250
<b>Total Licenses and Permits</b>	<b>1,170,107</b>	<b>1,170,107</b>	<b>1,200,849</b>	<b>30,742</b>
Auto Lieu Tax	6,928,540	6,928,540	8,421,248	1,492,708
Federal Grants	40,000	40,000	99,563	59,563
Federal Payments In Lieu Of Taxes	3,865,133	3,865,133	4,237,617	372,484
Agency Reimbursements	5,000	5,000	196,735	191,735
State Grants	60,498	60,498	109,415	48,917
State Reimbursement	250,000	250,000	1,641,296	1,391,296
State Shared Sales Tax	31,210,849	31,210,849	33,743,393	2,532,544
State Shared Liquor Licenses	72,000	72,000	34,023	(37,977)
State Lottery	550,050	550,050	550,050	-
<b>Total Intergovernmental</b>	<b>42,982,070</b>	<b>42,982,070</b>	<b>49,033,340</b>	<b>6,051,270</b>
Septic Reassignment Fee	50,000	50,000	39,500	(10,500)
Plan Check Fees	8,500	8,500	10,200	1,700
Legal Services/Attorney'S Fees	371,400	371,400	349,283	(22,117)
Modifications (P&Z)	2,000	2,000	1,380	(620)
Zoning Application Fees	21,500	21,500	51,925	30,425
Subdivision Fees	26,300	26,300	23,346	(2,954)
Recording Fees	900,000	900,000	792,444	(107,556)
Temporary Use Permit	5,000	5,000	3,145	(1,855)
Treasurer'S Office Fees	95,900	95,900	102,933	7,033
Public Fiduciary Fees & Charges	80,000	80,000	124,717	44,717
Assessor'S Office Fees	23,000	23,000	23,459	459
Payroll Garnishment Fees	2,500	2,500	2,331	(169)
Special District Charges	217,296	217,296	271,465	54,169
Indirect Cost Revenue	4,159,131	4,159,131	4,159,131	-
Sheriff Fees	10,500	10,500	21,223	10,723
Sheriff Fingerprint/Copy Fees	10,083	10,083	8,094	(1,989)
Correctional Housing - Juvenile	1,000	1,000	1,937	937
Election Fees	265,000	265,000	201,862	(63,138)
Cremation Fees	32,500	32,500	37,075	4,575
<b>Total Charges for services</b>	<b>6,281,610</b>	<b>6,281,610</b>	<b>6,225,450</b>	<b>(56,160)</b>

**Schedule of Revenues by Category**

**Budget and Actual- General Fund**

Year Ended June 30, 2023

Description by Category	General Fund		0100	Variance *
	Budgeted Amounts		Actual	
	Original	Final	Amount	
Superior Court Fines	290,513	290,513	302,682	12,169
Justice Court #1 Fines	626,400	626,400	653,460	27,060
Justice Court #2 Fines	188,367	188,367	214,764	26,397
Justice Court #3 Fines	321,132	321,132	212,008	(109,124)
House Arrest Fees	5,554	5,554	6,069	515
Juvenile Court Fines & Fees	39,500	39,500	29,562	(9,938)
Work Furlough Fees	3,892	3,892	1,343	(2,549)
Zoning Violation Fines	1,000	1,000	3,450	2,450
Other Fines	32,802	32,802	4,430	(28,372)
<b>Total Fines and Forfeits</b>	<b>1,509,160</b>	<b>1,509,160</b>	<b>1,427,766</b>	<b>(81,394)</b>
Interest On Investments	280,000	280,000	830,886	550,886
<b>Total Investment Income</b>	<b>280,000</b>	<b>280,000</b>	<b>830,886</b>	<b>550,886</b>
Rent General	155,961	155,961	157,881	1,920
<b>Total Rents</b>	<b>155,961</b>	<b>155,961</b>	<b>157,881</b>	<b>1,920</b>
Vending Machine Proceeds	-	-	161	161
Telephone Revenue	700	700	-	(700)
Bad Check Fees	4,205	4,205	4,665	460
Elections Deposits	100	100	-	(100)
Void/Stale Dated Revenue	9,118	9,118	19,946	10,828
Restitution & Other Payments	3,131	3,131	2,268	(863)
Sale Of Auction Items	2,214	2,214	32,511	30,297
Cash Over/(Short)	-	-	182	182
Miscellaneous Revenues	135,966	135,966	278,910	142,944
Refund/Reverse Expense	5,000	5,000	1,159	(3,840)
Contributions From Private Sources	30,000	30,000	79,191	49,191
<b>Total Miscellaneous</b>	<b>190,434</b>	<b>190,434</b>	<b>418,993</b>	<b>228,559</b>
<b>Total General Fund Revenue</b>	<b>\$ 108,052,328</b>	<b>\$ 108,052,328</b>	<b>\$ 117,588,752</b>	<b>\$ 9,536,425</b>

\* Variance = Positive / (Negative)

Schedule of Expenditures by Category

Budget and Actual- General Fund

Year Ended June 30, 2023

Department / Agency	General Fund		0100		Debt	Total Agency Expenditure	Variance *
	Budgeted Amounts		Actual Amounts				
	Original	Final	Current	Capital Outlay			
County Administrator	\$ 2,604,449	\$ 2,604,449	\$ 2,211,976	\$ 1,411	\$ 4,398	\$ 2,217,785	\$ 386,664
Board of Supervisors	689,506	689,506	649,776	-	-	649,776	39,730
Treasurer	1,036,820	1,036,820	1,011,478	-	-	1,011,478	25,342
Assessor	2,490,431	2,490,431	2,114,947	-	-	2,114,947	375,484
Recorder	1,163,941	1,189,441	1,046,400	-	-	1,046,400	143,041
Election Services	604,703	579,203	487,600	-	-	487,600	91,603
Attorney - Civil Division	1,064,191	1,077,991	1,076,608	-	-	1,076,608	1,383
Attorney - Criminal Division	3,987,696	3,973,896	3,757,923	-	-	3,757,923	215,973
Attorney - Administration Division	755,175	755,175	720,165	-	-	720,165	35,010
Clerk of Superior Court	2,421,393	2,422,223	2,304,514	-	8,977	2,313,491	108,732
Superior Court	4,350,916	4,417,388	4,214,672	-	-	4,214,672	202,716
Superior Court - Security	694,898	694,898	599,140	27,826	-	626,966	67,932
Superior Court - Collections	382,316	382,316	254,651	-	-	254,651	127,665
Court Trial Services	687,265	687,265	634,745	-	-	634,745	52,520
Conflict Administrator	1,542,668	1,542,668	1,341,564	-	-	1,341,564	201,104
Superior Court - Information And Tech	658,286	636,386	582,873	-	2,232	585,105	51,281
Justice Court #1	1,278,567	1,278,567	1,143,081	-	-	1,143,081	135,486
Justice Court #2	507,381	527,681	526,709	-	98	526,807	874
Justice Court #3	390,927	390,927	382,944	-	-	382,944	7,983
Constable Precinct #1	334,175	335,685	313,035	-	-	313,035	22,650
Constable Precinct #2	111,152	114,537	114,028	-	-	114,028	509
Attorney - Victim Services	285,523	285,523	285,042	-	-	285,042	481
Public Defender	2,757,696	2,757,696	2,571,494	-	-	2,571,494	186,203
General Government	10,512,423	10,253,657	5,037,909	2,303,555	39,101	7,380,565	2,873,092
County Administrator - Channel 77	202,720	206,220	198,158	-	-	198,158	8,062
Juvenile Justice Center - Administration	1,742,517	1,723,571	1,482,976	-	2,344	1,485,320	238,251
Juvenile Justice Center - Detention	4,038,146	4,012,520	3,327,244	-	-	3,327,244	685,276
Financial Services	2,781,557	2,840,057	2,664,919	-	-	2,664,919	175,138
Legal Defender	1,319,546	1,319,546	1,178,146	-	-	1,178,146	141,400
Human Resources	1,172,408	1,172,408	1,102,080	-	-	1,102,080	70,328
General Services	3,234,951	3,734,951	3,210,442	387,056	-	3,597,499	137,452
Information Technology Services	4,150,362	4,252,522	3,286,491	444,774	848,445	4,579,709	(327,187)
Development Services	849,826	780,776	667,046	-	92,674	759,720	21,056
Building Safety	-	3,950	-	-	-	-	3,950
Geographical Information Systems	608,330	611,280	409,731	-	146,839	556,570	54,710
Planning and Zoning	878,020	878,020	764,329	-	-	764,329	113,691
DDS- Customer Service	188,301	253,401	253,208	-	-	253,208	193
Superior Court - Adult Prob- Pretrial	450,492	450,492	341,353	-	-	341,353	109,139
<b>Total General Government</b>	<b>62,929,674</b>	<b>63,364,043</b>	<b>52,269,397</b>	<b>3,164,622</b>	<b>1,145,108</b>	<b>56,579,127</b>	<b>6,784,916</b>
Building Safety	658,565	658,565	564,574	-	-	564,574	93,991
Superior Court - Adult Probation	2,300,710	2,300,710	1,996,140	17,598	1,079	2,014,817	285,893
Adult Prob-Graffiti Abatement	71,713	78,038	78,030	-	-	78,030	8
Sheriff - Administration	11,275,181	11,092,632	10,380,630	99,808	154,780	10,635,218	457,414
Sheriff - Medical Examiner	749,132	789,409	728,813	59,717	-	788,531	878
Emergency Services	177,434	177,434	171,615	-	-	171,615	5,819
<b>Total Public Safety</b>	<b>15,232,735</b>	<b>15,096,788</b>	<b>13,919,803</b>	<b>177,124</b>	<b>155,859</b>	<b>14,252,785</b>	<b>844,003</b>
Public Works - Solid Waste Operator	1,499,665	1,499,940	865,513	566,620	-	1,432,133	67,807
<b>Total Sanitation</b>	<b>1,499,665</b>	<b>1,499,940</b>	<b>865,513</b>	<b>566,620</b>	<b>-</b>	<b>1,432,133</b>	<b>67,807</b>
Environmental Programs	226,003	226,003	102,403	-	-	102,403	123,600
<b>Total Health</b>	<b>226,003</b>	<b>226,003</b>	<b>102,403</b>	<b>-</b>	<b>-</b>	<b>102,403</b>	<b>123,600</b>
Medical Eligibility Program	14,077,542	14,253,642	14,233,103	-	-	14,233,103	20,539
Public Fiduciary	881,004	881,004	721,913	43,108	1,558	766,579	114,425
<b>Total Welfare</b>	<b>14,958,546</b>	<b>15,134,646</b>	<b>14,955,016</b>	<b>43,108</b>	<b>1,558</b>	<b>14,999,682</b>	<b>134,964</b>
Public Works - Parks	139,390	139,390	76,882	-	-	76,882	62,508
<b>Total Culture and Recreation</b>	<b>139,390</b>	<b>139,390</b>	<b>76,882</b>	<b>-</b>	<b>-</b>	<b>76,882</b>	<b>62,508</b>
School Superintendent	404,174	404,174	387,287	-	-	387,287	16,887
<b>Total Education</b>	<b>404,174</b>	<b>404,174</b>	<b>387,287</b>	<b>-</b>	<b>-</b>	<b>387,287</b>	<b>16,887</b>
<b>Total General Fund</b>	<b>\$ 95,390,187</b>	<b>\$ 95,864,984</b>	<b>\$ 82,576,301</b>	<b>\$ 3,951,473</b>	<b>\$ 1,302,524</b>	<b>\$ 87,830,298</b>	<b>\$ 8,034,686</b>

\* Variance = Positive / (Negative)

**Other Supplementary  
Information**

**Nonmajor Governmental Funds  
Combining Balance Sheets**

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2023

	Adult Probation					
	Adult Probation	Community	Intensive	Probation	State Aid	Drug Treatment
	Drug Grant 2228	Punishment 2229	Probation 2230	Subsidy 2231	Enhancement 2288	& Education 2309
<b>Assets</b>						
Cash and cash equivalents	-	\$ 13,387	-	\$ 851,328	\$ 211,845	\$ 10,707
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	185	-	-
Accrued interest	-	31	-	1,336	554	30
Settlements	-	-	-	-	-	-
Due from:						
Other funds	\$ 4,977	2,601	\$ 395,065	76,353	625,639	20,405
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,977</b>	<b>\$ 16,019</b>	<b>\$ 395,065</b>	<b>\$ 929,202</b>	<b>\$ 838,038</b>	<b>\$ 31,142</b>
<b>Liabilities</b>						
Accounts payable	-	\$ 8,469	-	-	-	\$ 13,561
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	\$ 1,720	-	-
Due to:						
Other funds	\$ 10,607	-	\$ 344,262	-	\$ 621,836	639
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>10,607</b>	<b>8,469</b>	<b>344,262</b>	<b>1,720</b>	<b>621,836</b>	<b>14,200</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>						
Nonspendable	-	-	-	-	-	-
Restricted	-	7,550	50,803	927,482	216,202	16,942
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(5,630)	-	-	-	-	-
<b>Total Fund Balances</b>	<b>(5,630)</b>	<b>7,550</b>	<b>50,803</b>	<b>927,482</b>	<b>216,202</b>	<b>16,942</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 4,977</b>	<b>\$ 16,019</b>	<b>\$ 395,065</b>	<b>\$ 929,202</b>	<b>\$ 838,038</b>	<b>\$ 31,142</b>

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
-	-	\$ 25,226	\$ 233,457	-	-	-	\$ 9,896
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 30	-	40	370	-	-	-	39
-	-	-	-	-	-	-	-
33,694	\$ 410,258	-	8,007	\$ 72,306	\$ 49,680	\$ 127,470	-
-	-	-	-	11,287	62,323	53,259	-
-	-	-	-	-	-	-	-
5,750	-	-	-	-	-	4,467	1,350
<b>\$ 39,474</b>	<b>\$ 410,258</b>	<b>\$ 25,266</b>	<b>\$ 241,834</b>	<b>\$ 83,593</b>	<b>\$ 112,003</b>	<b>\$ 185,196</b>	<b>\$ 11,285</b>
-	-	-	-	-	\$ 10,541	\$ 225	\$ 1,350
-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,175	-
\$ 6,334	\$ 581,819	-	\$ 12,059	\$ 5,061	57,787	125,050	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>6,334</b>	<b>581,819</b>	<b>-</b>	<b>12,059</b>	<b>5,061</b>	<b>68,328</b>	<b>131,450</b>	<b>1,350</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,750	-	-	-	-	-	4,467	1,350
27,390	-	\$ 25,266	229,775	78,532	43,675	49,279	8,585
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(171,561)	-	-	-	-	-	-
<b>33,140</b>	<b>(171,561)</b>	<b>25,266</b>	<b>229,775</b>	<b>78,532</b>	<b>43,675</b>	<b>53,746</b>	<b>9,935</b>
<b>\$ 39,474</b>	<b>\$ 410,258</b>	<b>\$ 25,266</b>	<b>\$ 241,834</b>	<b>\$ 83,593</b>	<b>\$ 112,003</b>	<b>\$ 185,196</b>	<b>\$ 11,285</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2023

	Attorney					
	HIDTA	Anti-	Other	Crime Prosecution	Victim Serv	Victim Serv
	Grant (SBA) 2227	Racketeering 2235	Grants 2285	Enhancement 2290	Restitution ST 2330	Restitution FED 2331
<b>Assets</b>						
Cash and cash equivalents	-	\$ 483,623	\$ 734,681	-	\$ 123,639	\$ 16,136
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	1,225	-
Accrued interest	-	1,272	-	\$ 1	-	332
Settlements	-	-	-	-	-	-
Due from:						
Other funds	\$ 103,794	4,275	-	40,530	-	-
Other governments	37,458	-	-	24,827	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	11,454	-	-	-	-
<b>Total Assets</b>	<b>\$ 141,252</b>	<b>\$ 500,624</b>	<b>\$ 734,681</b>	<b>\$ 65,358</b>	<b>\$ 124,864</b>	<b>\$ 16,468</b>
<b>Liabilities</b>						
Accounts payable	-	\$ 122	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	\$ 3,358	-	-	-	-	-
Due to:						
Other funds	121,786	-	-	\$ 9,253	-	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>125,144</b>	<b>122</b>	<b>-</b>	<b>9,253</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	-	11,454	-	-	-	-
Restricted	16,108	489,048	\$ 734,681	56,105	\$ 124,864	\$ 16,468
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>16,108</b>	<b>500,502</b>	<b>734,681</b>	<b>56,105</b>	<b>124,864</b>	<b>16,468</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 141,252</b>	<b>\$ 500,624</b>	<b>\$ 734,681</b>	<b>\$ 65,358</b>	<b>\$ 124,864</b>	<b>\$ 16,468</b>

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
\$ 58,646	\$ 26,953	\$ 60,699	\$ 24,142	\$ 23,202	\$ 1,193,757	\$ 16,673	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9	-
-	-	95	43	37	1,922	-	-
-	-	-	-	-	-	-	-
-	2,633	5,903	10,422	-	-	-	\$ 149,165
-	-	-	-	-	-	14,785	5,292
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,764
<b>\$ 58,646</b>	<b>\$ 29,586</b>	<b>\$ 66,697</b>	<b>\$ 34,607</b>	<b>\$ 23,239</b>	<b>\$ 1,195,679</b>	<b>\$ 31,467</b>	<b>\$ 159,221</b>
-	-	-	-	-	-	\$ 12,177	\$ 975
-	-	-	-	-	-	-	-
-	-	\$ 291	\$ 843	-	-	-	-
-	-	-	-	-	\$ 117,185	61,056	233,433
-	-	-	-	-	75,456	-	-
-	-	-	-	-	-	-	-
-	-	<b>291</b>	<b>843</b>	<b>-</b>	<b>192,641</b>	<b>73,233</b>	<b>234,408</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,764
\$ 58,646	\$ 29,586	66,406	33,764	\$ 23,239	1,003,038	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(41,766)	(79,951)
<b>58,646</b>	<b>29,586</b>	<b>66,406</b>	<b>33,764</b>	<b>23,239</b>	<b>1,003,038</b>	<b>(41,766)</b>	<b>(75,187)</b>
<b>\$ 58,646</b>	<b>\$ 29,586</b>	<b>\$ 66,697</b>	<b>\$ 34,607</b>	<b>\$ 23,239</b>	<b>\$ 1,195,679</b>	<b>\$ 31,467</b>	<b>\$ 159,221</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2023

	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
<b>Assets</b>						
Cash and cash equivalents	\$ 147,499	\$ 1,632,087	\$ 735,411	\$ 232,684	\$ 7,515	\$ 122,545
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	101,668	33,788	19,023	-	-	4,461
Accrued interest	407	-	-	-	12	211
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	165,737	-	-	-	64,982
Other governments	-	(3,171)	-	-	-	-
Inventory	-	18,028	-	-	-	-
Prepaid items	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 249,574</b>	<b>\$ 1,846,469</b>	<b>\$ 754,434</b>	<b>\$ 232,684</b>	<b>\$ 7,527</b>	<b>\$ 192,199</b>
<b>Liabilities</b>						
Accounts payable	\$ 5,916	\$ 103,822	\$ 46,941	\$ 7,260	-	-
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	14,740	-	-	-	-	-
Due to:						
Other funds	196,484	-	61,475	101,230	-	\$ 40,260
Deposits held for others	-	357,491	411,599	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>217,140</b>	<b>461,313</b>	<b>520,015</b>	<b>108,490</b>	<b>-</b>	<b>40,260</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	-	18,028	-	-	-	-
Restricted	32,434	1,367,128	234,419	124,194	\$ 7,527	151,939
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>32,434</b>	<b>1,385,156</b>	<b>234,419</b>	<b>124,194</b>	<b>7,527</b>	<b>151,939</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 249,574</b>	<b>\$ 1,846,469</b>	<b>\$ 754,434</b>	<b>\$ 232,684</b>	<b>\$ 7,527</b>	<b>\$ 192,199</b>

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
\$ 9,994	\$ 88,975	\$ 153,906	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	198	278	-	-	\$ 9	-	-
-	-	-	-	-	-	-	-
1,239	80,304	220,574	\$ 5,549	\$ 197,503	34,748	\$ 21,914	\$ 12,365
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$ 11,233</b>	<b>\$ 169,477</b>	<b>\$ 374,758</b>	<b>\$ 5,549</b>	<b>\$ 197,503</b>	<b>\$ 34,757</b>	<b>\$ 21,914</b>	<b>\$ 12,365</b>
-	-	-	-	\$ 51,607	\$ 409	\$ 109	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	\$ 21,107	-	\$ 14,352	146,653	16,189	20,967	\$ 7,851
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<b>21,107</b>	-	<b>14,352</b>	<b>198,260</b>	<b>16,598</b>	<b>21,076</b>	<b>7,851</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 11,233	148,370	\$ 231,758	-	-	18,159	838	4,514
-	-	-	-	-	-	-	-
-	-	143,000	-	-	-	-	-
-	-	-	(8,803)	(757)	-	-	-
<b>11,233</b>	<b>148,370</b>	<b>374,758</b>	<b>(8,803)</b>	<b>(757)</b>	<b>18,159</b>	<b>838</b>	<b>4,514</b>
<b>\$ 11,233</b>	<b>\$ 169,477</b>	<b>\$ 374,758</b>	<b>\$ 5,549</b>	<b>\$ 197,503</b>	<b>\$ 34,757</b>	<b>\$ 21,914</b>	<b>\$ 12,365</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2023

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
<b>Assets</b>						
Cash and cash equivalents	\$ 18,223	\$ 3,837	-	\$ 37,751	\$ 9,810	-
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Accrued interest	29	9	\$ 85	168	34	-
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	23,397	239,721	96,827	30,645	\$ 159,566
Other governments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 18,252</b>	<b>\$ 27,243</b>	<b>\$ 239,806</b>	<b>\$ 134,746</b>	<b>\$ 40,489</b>	<b>\$ 159,566</b>
<b>Liabilities</b>						
Accounts payable	-	\$ 25,265	\$ 173,355	\$ 77,558	\$ 30,459	\$ 26,895
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	-	-	-	-	-	-
Due to:						
Other funds	\$ 16,668	-	35,325	-	-	104,177
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>16,668</b>	<b>25,265</b>	<b>208,680</b>	<b>77,558</b>	<b>30,459</b>	<b>131,072</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	-	-	-	-	-	-
Restricted	1,584	1,978	31,126	57,188	10,030	28,494
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,584</b>	<b>1,978</b>	<b>31,126</b>	<b>57,188</b>	<b>10,030</b>	<b>28,494</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 18,252</b>	<b>\$ 27,243</b>	<b>\$ 239,806</b>	<b>\$ 134,746</b>	<b>\$ 40,489</b>	<b>\$ 159,566</b>

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	\$ 1,178,000	\$ 33,118	\$ 62,044	\$ 6,883	\$ 961,126	-	\$ 134,606
-	-	-	-	-	-	-	-
-	-	-	746	-	24,620	-	65
-	1,833	-	106	-	-	-	282
-	-	-	-	-	-	-	-
192	71,263	13,374	-	-	795,899	\$ 413,150	-
-	-	-	-	-	-	1,836,724	-
-	-	-	-	-	-	-	-
-	33	-	1,390	-	-	9,525	-
<b>\$ 181,585</b>	<b>\$ 1,251,129</b>	<b>\$ 46,492</b>	<b>\$ 64,286</b>	<b>\$ 6,883</b>	<b>\$ 1,781,645</b>	<b>\$ 2,259,399</b>	<b>\$ 134,953</b>
-	\$ 110	-	\$ 5,915	\$ 118	-	\$ 188,223	\$ 13,397
-	-	-	-	-	-	-	-
-	5,160	-	-	-	-	26,661	3,271
\$ 12,329	1,030	\$ 1,366	1,660	-	-	1,158,747	35,378
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>12,329</b>	<b>6,300</b>	<b>1,366</b>	<b>7,575</b>	<b>118</b>	<b>-</b>	<b>1,373,631</b>	<b>52,046</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	33	-	1,390	-	-	9,525	-
169,256	-	45,126	55,321	6,765	\$ 1,781,645	876,243	-
-	1,244,796	-	-	-	-	-	82,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>169,256</b>	<b>1,244,829</b>	<b>45,126</b>	<b>56,711</b>	<b>6,765</b>	<b>1,781,645</b>	<b>885,768</b>	<b>82,907</b>
<b>\$ 181,585</b>	<b>\$ 1,251,129</b>	<b>\$ 46,492</b>	<b>\$ 64,286</b>	<b>\$ 6,883</b>	<b>\$ 1,781,645</b>	<b>\$ 2,259,399</b>	<b>\$ 134,953</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2023

	Public Health	Public Works	Recorder		Superintendent
	AZ-ONE	Waste	Recorder's	HAVA	School
	Opioids 2366	Tire 2204	Fund 2205	Fund 2203	Grants 2281
<b>Assets</b>					
Cash and cash equivalents	\$ 724,713	\$ 261,468	\$ 458,656	\$ 155,226	-
Receivables (net of allowances for uncollectibles):					
Property taxes	-	-	-	-	-
Accounts	-	11,639	-	-	\$ 348,514
Accrued interest	1,032	432	748	250	-
Settlements	5,506,656	-	-	-	-
Due from:					
Other funds	-	4,618	-	-	-
Other governments	-	77,574	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	167	-	-	-
<b>Total Assets</b>	<b>\$ 6,232,401</b>	<b>\$ 355,898</b>	<b>\$ 459,404</b>	<b>\$ 155,476</b>	<b>\$ 348,514</b>
<b>Liabilities</b>					
Accounts payable	-	\$ 331	\$ 2,391	\$ 250	-
Unearned revenue	-	-	-	-	-
Accrued payroll and employee benefits	-	2,059	763	-	-
Due to:					
Other funds	-	2,255	6,002	-	-
Deposits held for others	-	-	-	-	-
Retainage payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>4,645</b>	<b>9,156</b>	<b>250</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue- property taxes	-	-	-	-	-
Unavailable revenue- settlements	5,506,656	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>5,506,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>					
Nonspendable	-	167	-	-	-
Restricted	\$ 725,745	351,086	450,248	155,226	\$ 348,514
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>725,745</b>	<b>351,253</b>	<b>450,248</b>	<b>155,226</b>	<b>348,514</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 6,232,401</b>	<b>\$ 355,898</b>	<b>\$ 459,404</b>	<b>\$ 155,476</b>	<b>\$ 348,514</b>

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
\$ 478,083	-	\$ 280,991	\$ 84,377	\$ 1,207,625	-	\$ 313,701	\$ 3,159
-	-	-	-	-	-	-	-
-	-	-	4,230	-	-	17,901	146
-	-	484	-	2,177	-	532	5
-	-	-	-	-	-	-	-
4,516	\$ 114,892	74,705	1,215	33,167	\$ 722	1,063	-
152,042	3,507	29,296	-	759,509	1,228,048	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>\$ 634,641</b>	<b>\$ 118,399</b>	<b>\$ 385,476</b>	<b>\$ 89,822</b>	<b>\$ 2,002,478</b>	<b>\$ 1,228,770</b>	<b>\$ 333,197</b>	<b>\$ 3,310</b>
-	\$ 1,025	-	\$ 294	\$ 3,921	\$ 126,251	\$ 2,155	-
-	-	-	-	-	-	-	-
\$ 2,234	-	\$ 1,804	-	-	-	1,293	-
78,711	46,356	3,217	-	32,477	1,273,869	13,057	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>80,945</b>	<b>47,381</b>	<b>5,021</b>	<b>294</b>	<b>36,398</b>	<b>1,400,120</b>	<b>16,505</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
553,696	71,018	380,455	89,528	1,966,080	-	316,692	\$ 3,310
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	(171,350)	-	-
<b>553,696</b>	<b>71,018</b>	<b>380,455</b>	<b>89,528</b>	<b>1,966,080</b>	<b>(171,350)</b>	<b>316,692</b>	<b>3,310</b>
<b>\$ 634,641</b>	<b>\$ 118,399</b>	<b>\$ 385,476</b>	<b>\$ 89,822</b>	<b>\$ 2,002,478</b>	<b>\$ 1,228,770</b>	<b>\$ 333,197</b>	<b>\$ 3,310</b>

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Special Revenue Funds

June 30, 2023

	Sheriff- Jail District		Superior Court			
	Facility	Other	Case Proceasing	Conciliation	Child Support	Domestic
	Commissary 2286	Jail Grants 2308	Assistance 2206	Court 2211	Enforcement 2215	Relations 2217
<b>Assets</b>						
Cash and cash equivalents	\$ 723,002	\$ 485,695	\$ 135,273	\$ 94,319	-	\$ 73,549
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	-	-	-	-
Accounts	100,148	-	-	-	\$ 2,648	-
Accrued interest	1,206	843	-	161	-	117
Settlements	-	-	-	-	-	-
Due from:						
Other funds	-	18,493	-	21,425	148,971	-
Other governments	-	250,000	-	-	20,354	-
Inventory	-	-	-	-	-	-
Prepaid items	1,189	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 825,545</b>	<b>\$ 755,031</b>	<b>\$ 135,273</b>	<b>\$ 115,905</b>	<b>\$ 171,973</b>	<b>\$ 73,666</b>
<b>Liabilities</b>						
Accounts payable	\$ 9,372	\$ 2,285	-	\$ 222	-	\$ 180
Unearned revenue	-	-	-	-	-	-
Accrued payroll and employee benefits	3,473	-	-	1,552	-	-
Due to:						
Other funds	89,258	26,777	-	-	\$ 30,866	-
Deposits held for others	-	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>102,103</b>	<b>29,062</b>	<b>-</b>	<b>1,774</b>	<b>30,866</b>	<b>180</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	-	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	1,189	-	-	-	-	-
Restricted	722,253	725,969	\$ 135,273	114,131	141,107	73,486
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>723,442</b>	<b>725,969</b>	<b>135,273</b>	<b>114,131</b>	<b>141,107</b>	<b>73,486</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 825,545</b>	<b>\$ 755,031</b>	<b>\$ 135,273</b>	<b>\$ 115,905</b>	<b>\$ 171,973</b>	<b>\$ 73,666</b>

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
\$ 97,992	\$ 18,480	\$ 90,426	\$ 9,031	\$ 169,034	\$ 296,973	\$ 119,207	\$ 168,525
-	-	-	-	-	-	-	-
-	-	1,644	-	-	-	-	-
160	13	138	5	251	473	190	264
-	-	-	-	-	-	-	-
16,114	-	14,297	-	-	26,773	3,262	13
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	150	-	-	-	-	-
<b>\$ 114,266</b>	<b>\$ 18,493</b>	<b>\$ 106,655</b>	<b>\$ 9,036</b>	<b>\$ 169,285</b>	<b>\$ 324,219</b>	<b>\$ 122,659</b>	<b>\$ 168,802</b>
-	-	\$ 10,785	\$ 1,887	\$ 10,000	-	-	-
-	-	-	-	-	-	-	-
-	-	357	-	-	\$ 1,216	\$ 245	-
\$ 96,387	\$ 7,694	-	9,442	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>96,387</b>	<b>7,694</b>	<b>11,142</b>	<b>11,329</b>	<b>10,000</b>	<b>1,216</b>	<b>245</b>	<b>-</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	150	-	-	-	-	-
17,879	10,799	95,363	-	-	-	122,414	\$ 168,802
-	-	-	-	159,285	323,003	-	-
-	-	-	-	-	-	-	-
-	-	-	(2,293)	-	-	-	-
<b>17,879</b>	<b>10,799</b>	<b>95,513</b>	<b>(2,293)</b>	<b>159,285</b>	<b>323,003</b>	<b>122,414</b>	<b>168,802</b>
<b>\$ 114,266</b>	<b>\$ 18,493</b>	<b>\$ 106,655</b>	<b>\$ 9,036</b>	<b>\$ 169,285</b>	<b>\$ 324,219</b>	<b>\$ 122,659</b>	<b>\$ 168,802</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Special Revenue Funds**  
June 30, 2023

				Other - Agencies		
	Vehicle License	Fill	Improvement	HOME	Workforce	Prop 207
	Tax 2252	The Gap 2319	Districts ALL	Grant 2269	Investment Act 2291	Justice Reimb 2365
<b>Assets</b>						
Cash and cash equivalents	\$ 393,397	\$ 237,848	\$ 931,184	-	\$ 28,360	\$ 266,912
Receivables (net of allowances for uncollectibles):						
Property taxes	-	-	47,335	-	-	-
Accounts	-	-	-	-	7,006	-
Accrued interest	3,128	369	1,809	-	357	305
Settlements	-	-	-	-	-	-
Due from:						
Other funds	15,344	-	-	\$ 29,375	-	-
Other governments	127,439	-	-	51,246	794,666	-
Inventory	-	-	-	-	-	-
Prepaid items	7,593	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 546,901</b>	<b>\$ 238,217</b>	<b>\$ 980,328</b>	<b>\$ 80,621</b>	<b>\$ 830,389</b>	<b>\$ 267,217</b>
<b>Liabilities</b>						
Accounts payable	\$ 16,939	-	\$ 53,044	\$ 36	\$ 794,666	\$ (168)
Unearned revenue	-	-	30,615	-	-	-
Accrued payroll and employee benefits	484	-	-	-	-	-
Due to:						
Other funds	-	\$ 179,681	9,714	47,935	-	-
Deposits held for others	7,345	-	-	-	-	-
Retainage payable	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>24,768</b>	<b>179,681</b>	<b>93,373</b>	<b>47,971</b>	<b>794,666</b>	<b>(168)</b>
<b>Deferred Inflows of Resources</b>						
Unavailable revenue- property taxes	-	-	8,369	-	-	-
Unavailable revenue- settlements	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>8,369</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances:</b>						
Nonspendable	7,593	-	-	-	-	-
Restricted	514,540	58,536	139,550	32,650	35,723	267,385
Committed	-	-	-	-	-	-
Assigned	-	-	739,036	-	-	-
Unassigned	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>522,133</b>	<b>58,536</b>	<b>878,586</b>	<b>32,650</b>	<b>35,723</b>	<b>267,385</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 546,901</b>	<b>\$ 238,217</b>	<b>\$ 980,328</b>	<b>\$ 80,621</b>	<b>\$ 830,389</b>	<b>\$ 267,217</b>

CDBG 2296	Other - Agencies						Total Special Revenue Funds
	Emergency Rental Assistance Prog 2400A	Grants Other-Admin 2400	AZCAREs Grant 2401	LATC Fund 2402	Martinez Lake Fire 2450	Other Nonmajor Funds Misc	
-	\$ 88,141	\$ 142,338	\$ 31,641	\$ 3,073,669	\$ 472	\$ 25,677	\$ 21,544,548
-	-	-	-	-	1,978	-	49,313
-	-	-	-	-	-	-	679,666
-	409	-	-	6,570	-	70	32,291
-	-	-	-	-	-	-	5,506,656
\$ 14,747	-	-	-	-	-	6,959	5,342,797
99,424	-	-	-	-	-	-	5,635,889
-	-	-	-	-	-	-	18,028
950	-	-	-	-	-	-	48,782
<b>\$ 115,121</b>	<b>\$ 88,550</b>	<b>\$ 142,338</b>	<b>\$ 31,641</b>	<b>\$ 3,080,239</b>	<b>\$ 2,450</b>	<b>\$ 32,706</b>	<b>\$ 38,857,970</b>
\$ 5,059	-	-	-	\$ 102,198	-	\$ 16,684	\$ 1,964,586
-	\$ 87,923	-	-	2,966,962	\$ 1,414	-	3,086,914
-	-	-	-	-	-	-	77,699
-	627	-	-	-	-	2,800	6,258,540
-	-	-	-	-	-	-	851,891
-	-	-	-	11,079	-	-	11,079
<b>5,059</b>	<b>88,550</b>	<b>-</b>	<b>-</b>	<b>3,080,239</b>	<b>1,414</b>	<b>19,485</b>	<b>12,250,709</b>
-	-	-	-	-	285	-	8,654
-	-	-	-	-	-	-	5,506,656
-	-	-	-	-	<b>285</b>	-	<b>5,515,310</b>
950	-	-	-	-	-	-	66,810
109,112	-	\$ 142,338	\$ 31,641	-	751	13,221	18,815,224
-	-	-	-	-	-	-	1,809,991
-	-	-	-	-	-	-	882,036
-	-	-	-	-	-	-	(482,110)
<b>110,062</b>	<b>-</b>	<b>142,338</b>	<b>31,641</b>	<b>-</b>	<b>751</b>	<b>13,221</b>	<b>21,091,951</b>
<b>\$ 115,121</b>	<b>\$ 88,550</b>	<b>\$ 142,338</b>	<b>\$ 31,641</b>	<b>\$ 3,080,239</b>	<b>\$ 2,450</b>	<b>\$ 32,706</b>	<b>\$ 38,857,970</b>

YUMA COUNTY

Combining Balance Sheet

Nonmajor Governmental Funds- Debt Service Funds

June 30, 2023

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts		
			El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548
<b>Assets</b>					
Cash and cash equivalents	\$ 68,064	\$ 470,380	\$ 15	\$ 25,365	\$ 803,790
Receivables (net of allowances for uncollectibles):					
Special assessments	-	-	19,914	83,838	1,259,642
Accrued interest	107	739	-	-	1,310
Due from:					
Investment held by trustee - restricted	8,321	70,372	-	-	-
<b>Total Assets</b>	<b>\$ 76,492</b>	<b>\$ 541,491</b>	<b>\$ 19,929</b>	<b>\$ 109,203</b>	<b>\$ 2,064,742</b>
<b>Liabilities</b>					
Accounts payable	-	-	-	\$ 1,904	\$ 12,408
Due to:					
Other funds	-	\$ 523	\$ 15	-	-
Revenue bonds payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>523</b>	<b>15</b>	<b>1,904</b>	<b>12,408</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue- special assessments	-	-	19,914	83,838	1,259,642
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>19,914</b>	<b>83,838</b>	<b>1,259,642</b>
<b>Fund Balances</b>					
Restricted	-	-	-	14,102	-
Committed	\$ 76,492	540,968	-	9,359	792,692
<b>Total Fund Balances</b>	<b>76,492</b>	<b>540,968</b>	<b>-</b>	<b>23,461</b>	<b>792,692</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 76,492</b>	<b>\$ 541,491</b>	<b>\$ 19,929</b>	<b>\$ 109,203</b>	<b>\$ 2,064,742</b>

**Exhibit I - 2**

<u>Library District</u> Debt Service 3547	<u>Total</u> Debt Service Funds
\$ 288,787	\$ 1,656,401
-	1,363,394
485	2,641
2,467,816	2,546,509
<b>\$ 2,757,088</b>	<b>\$ 5,568,945</b>
-	\$ 14,312
-	538
\$ 2,467,816	2,467,816
<b>2,467,816</b>	<b>2,482,666</b>
-	1,363,394
-	<b>1,363,394</b>
-	14,102
289,272	1,708,783
<b>289,272</b>	<b>1,722,885</b>
<b>\$ 2,757,088</b>	<b>\$ 5,568,945</b>

YUMA COUNTY  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds- Capital Projects Funds**  
June 30, 2023

	General Capital Projects 4407	Jail District Capital Projects 4403	Improvement Districts		Library District Capital Projects 4720
			El Prado Estates 4717	Tacna Water 4723	
<b>Assets</b>					
Cash and cash equivalents	\$ 3,611,286	\$ 4,876,976	\$ 31,369	\$ 247,549	\$ 954,461
Receivables (net of allowances for uncollectibles):					
Accrued interest	35,296	7,891	52	295	-
Due from:					
Other funds	126,473	524	-	8,532	-
Other governments	16	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,773,071</b>	<b>\$ 4,885,391</b>	<b>\$ 31,421</b>	<b>\$ 256,376</b>	<b>\$ 954,461</b>
<b>Liabilities</b>					
Accounts payable	\$ 901,651	\$ 16,228	-	\$ 442,397	-
Due to:					
Other funds	14,321	-	-	1,423	\$ 406
Other governments	-	-	-	-	-
Retainage payable	57,369	-	-	182,068	-
<b>Total Liabilities</b>	<b>973,341</b>	<b>16,228</b>	<b>-</b>	<b>625,888</b>	<b>406</b>
<b>Fund balances</b>					
Committed	2,799,730	4,869,163	\$ 31,421	-	954,055
Unassigned	-	-	-	(369,512)	-
<b>Total Fund Balances</b>	<b>2,799,730</b>	<b>4,869,163</b>	<b>31,421</b>	<b>(369,512)</b>	<b>954,055</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 3,773,071</b>	<b>\$ 4,885,391</b>	<b>\$ 31,421</b>	<b>\$ 256,376</b>	<b>\$ 954,461</b>

Exhibit I - 3

Health District Building Projects 4410	OTHER Misc Projects 4408	Total Capital Projects Funds
-	\$ 715,213	\$ 10,436,854
-	-	43,534
\$ 175	-	135,704
-	-	16
<b>\$ 175</b>	<b>\$ 715,213</b>	<b>\$ 10,616,108</b>
\$ 175	-	\$ 1,360,451
-	-	16,150
-	\$ 720,563	720,563
-	-	239,437
<b>175</b>	<b>720,563</b>	<b>2,336,601</b>
-	-	8,654,369
-	(5,350)	(374,862)
<b>-</b>	<b>(5,350)</b>	<b>8,279,507</b>
<b>\$ 175</b>	<b>\$ 715,213</b>	<b>\$ 10,616,108</b>

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
<b>Assets</b>				
Cash and cash equivalents	\$ 21,544,548	\$ 1,656,401	\$ 10,436,854	\$ 33,637,803
Receivables (net of allowances for uncollectibles):				
Property taxes	49,313	-	-	49,313
Accounts	679,666	-	-	679,666
Special assessments	-	1,363,394	-	1,363,394
Accrued interest	32,291	2,641	43,534	78,466
Settlements	5,506,656	-	-	5,506,656
Due from:				
Other funds	5,342,797	-	135,704	5,478,501
Other governments	5,635,889	-	16	5,635,905
Inventory	18,028	-	-	18,028
Prepaid items	48,782	-	-	48,782
Investment held by trustee - restricted	-	2,546,509	-	2,546,509
<b>Total Assets</b>	<b>\$ 38,857,970</b>	<b>\$ 5,568,945</b>	<b>\$ 10,616,108</b>	<b>\$ 55,043,023</b>
<b>Liabilities</b>				
Accounts payable	\$ 1,964,586	\$ 14,312	\$ 1,360,451	\$ 3,339,349
Unearned revenue	3,086,914	-	-	3,086,914
Accrued payroll and employee benefits	77,699	-	-	77,699
Due to:				
Other funds	6,258,540	538	16,150	6,275,228
Other governments	-	-	720,563	720,563
Deposits held for others	851,891	-	-	851,891
Retainage payable	11,079	-	239,437	250,516
Revenue bonds payable	-	2,467,816	-	2,467,816
<b>Total Liabilities</b>	<b>12,250,709</b>	<b>2,482,666</b>	<b>2,336,601</b>	<b>17,069,976</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue- property taxes	8,654	-	-	8,654
Unavailable revenue- special assessments	-	1,363,394	-	1,363,394
Unavailable revenue- settlements	5,506,656	-	-	5,506,656
<b>Total Deferred Inflows of Resources</b>	<b>5,515,310</b>	<b>1,363,394</b>	<b>-</b>	<b>6,878,704</b>
<b>Fund balances</b>				
Nonspendable	66,810	-	-	66,810
Restricted	18,815,224	14,102	-	18,829,326
Committed	1,809,991	1,708,783	8,654,369	12,173,143
Assigned	882,036	-	-	882,036
Unassigned	(482,110)	-	(374,862)	(856,972)
<b>Total Fund Balances</b>	<b>21,091,951</b>	<b>1,722,885</b>	<b>8,279,507</b>	<b>31,094,343</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 38,857,970</b>	<b>\$ 5,568,945</b>	<b>\$ 10,616,108</b>	<b>\$ 55,043,023</b>

**Other Supplementary  
Information**

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

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

**Nonmajor Governmental Funds- Special Revenue Funds**

Year Ended June 30, 2023

	Adult Probation					
	Adult Probation Drug Grant 2228	Community Punishment 2229	Intensive Probation 2230	Probation Subsidy 2231	State Aid Enhancement 2288	Drug Treatment & Education 2309
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 15,597	\$ 73,151	\$ 1,787,890	-	\$ 1,458,588	\$ 110,896
Charges for services	-	-	-	\$ 498,724	-	-
Fines and forfeits	-	-	-	268	-	-
Investment income	3	444	9,173	8,246	4,851	1,038
Rents	-	-	-	-	-	-
Miscellaneous	-	1,900	-	-	-	-
<b>Total Revenues</b>	<b>15,600</b>	<b>75,495</b>	<b>1,797,063</b>	<b>507,238</b>	<b>1,463,439</b>	<b>111,934</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	22,786	74,145	1,830,330	256,001	1,174,237	110,896
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>22,786</b>	<b>74,145</b>	<b>1,830,330</b>	<b>256,001</b>	<b>1,174,237</b>	<b>110,896</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7,186)</b>	<b>1,350</b>	<b>(33,267)</b>	<b>251,237</b>	<b>289,202</b>	<b>1,038</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	2,384	-	-	-
Transfers out	-	-	-	-	(284,351)	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>2,384</b>	<b>-</b>	<b>(284,351)</b>	<b>-</b>
Net change in fund balance	(7,186)	1,350	(30,883)	251,237	4,851	1,038
Fund balances / (deficits), July 1, 2022	1,556	6,200	81,686	676,245	211,351	15,904
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ (5,630)</b>	<b>\$ 7,550</b>	<b>\$ 50,803</b>	<b>\$ 927,482</b>	<b>\$ 216,202</b>	<b>\$ 16,942</b>

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 148,235	\$ 227,780	-	\$ 229,008	\$ 145,740	\$ 256,244	\$ 442,884	-
-	-	\$ 6,757	-	-	-	-	-
449	-	-	-	-	-	-	\$ 15,934
963	-	214	(336)	2,068	-	-	2,402
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>149,647</b>	<b>227,780</b>	<b>6,971</b>	<b>228,672</b>	<b>147,808</b>	<b>256,244</b>	<b>442,884</b>	<b>18,336</b>
-	-	-	-	194,320	278,923	459,448	-
154,910	481,750	470	18,410	-	-	-	58,306
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>154,910</b>	<b>481,750</b>	<b>470</b>	<b>18,410</b>	<b>194,320</b>	<b>278,923</b>	<b>459,448</b>	<b>58,306</b>
<b>(5,263)</b>	<b>(253,970)</b>	<b>6,501</b>	<b>210,262</b>	<b>(46,512)</b>	<b>(22,679)</b>	<b>(16,564)</b>	<b>(39,970)</b>
-	-	-	-	-	-	-	-
-	294,026	-	-	65,844	45,022	22,344	-
-	-	-	(12,059)	-	-	-	(48,854)
-	<b>294,026</b>	-	<b>(12,059)</b>	<b>65,844</b>	<b>45,022</b>	<b>22,344</b>	<b>(48,854)</b>
(5,263)	40,056	6,501	198,203	19,332	22,343	5,780	(88,824)
38,403	(211,617)	18,765	31,572	59,200	21,332	47,966	98,759
<b>\$ 33,140</b>	<b>\$ (171,561)</b>	<b>\$ 25,266</b>	<b>\$ 229,775</b>	<b>\$ 78,532</b>	<b>\$ 43,675</b>	<b>\$ 53,746</b>	<b>\$ 9,935</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2023

	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
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 246,903	-	\$ 539,480	\$ 162,635	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	\$ 4,998	-	-	-	-
Investment income	-	15,367	(4,371)	509	\$ (470)	\$ 3,580
Rents	-	-	-	-	-	-
Miscellaneous	-	16,428	-	-	14,069	-
<b>Total Revenues</b>	<b>246,903</b>	<b>36,793</b>	<b>535,109</b>	<b>163,144</b>	<b>13,599</b>	<b>3,580</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	1,087	155,769	-	271
Public safety	274,426	82,627	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	10,314	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>274,426</b>	<b>92,941</b>	<b>1,087</b>	<b>155,769</b>	<b>-</b>	<b>271</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(27,523)</b>	<b>(56,148)</b>	<b>534,022</b>	<b>7,375</b>	<b>13,599</b>	<b>3,309</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	38,086	-	-	49,148	-	-
Transfers out	-	(60,214)	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>38,086</b>	<b>(60,214)</b>	<b>-</b>	<b>49,148</b>	<b>-</b>	<b>-</b>
Net change in fund balance	10,563	(116,362)	534,022	56,523	13,599	3,309
Fund balances / (deficits), July 1, 2022	5,545	616,864	\$ 200,659	(418)	111,265	13,159
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 16,108</b>	<b>\$ 500,502</b>	<b>\$ 734,681</b>	<b>\$ 56,105</b>	<b>\$ 124,864</b>	<b>\$ 16,468</b>

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	\$ 41,700	-	-	-	-	\$ 137,053	\$ 135,903
-	-	-	\$ 41,637	-	-	-	-
-	-	\$ 24,195	-	\$ 5,037	-	-	-
\$ (45)	779	1,173	755	223	\$ 19,086	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	9	35
<b>(45)</b>	<b>42,479</b>	<b>25,368</b>	<b>42,392</b>	<b>5,260</b>	<b>19,086</b>	<b>137,062</b>	<b>135,938</b>
-	43,679	25,439	54,634	-	-	182,450	-
-	-	-	-	-	-	-	181,061
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<b>43,679</b>	<b>25,439</b>	<b>54,634</b>	<b>-</b>	<b>-</b>	<b>182,450</b>	<b>181,061</b>
<b>(45)</b>	<b>(1,200)</b>	<b>(71)</b>	<b>(12,242)</b>	<b>5,260</b>	<b>19,086</b>	<b>(45,388)</b>	<b>(45,123)</b>
-	-	-	-	-	-	-	-
-	2,247	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<b>2,247</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(45)	1,047	(71)	(12,242)	5,260	19,086	(45,388)	(45,123)
\$ 58,691	28,539	66,477	46,006	17,979	983,952	3,622	(30,064)
<b>\$ 58,646</b>	<b>\$ 29,586</b>	<b>\$ 66,406</b>	<b>\$ 33,764</b>	<b>\$ 23,239</b>	<b>\$ 1,003,038</b>	<b>\$ (41,766)</b>	<b>\$ (75,187)</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2023

	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
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 1,487,373	\$ 2,729,596	-	\$ 20,058	-
Charges for services	-	-	-	-	-	\$ 63,994
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 1,401	25,589	9,292	\$ 2,605	179	3,514
Rents	-	496,177	-	-	-	-
Miscellaneous	-	58,942	30,364	4,508	-	-
<b>Total Revenues</b>	<b>1,401</b>	<b>2,068,082</b>	<b>2,769,252</b>	<b>7,113</b>	<b>20,237</b>	<b>67,508</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	20,058	70,294
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	1,671,567	2,938,967	134,724	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	78,625	-	-	-	-
Debt service:						
Principal retirement	-	616	924	-	-	-
Interest and fiscal charges	-	46	69	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,750,854</b>	<b>2,939,960</b>	<b>134,724</b>	<b>20,058</b>	<b>70,294</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,401</b>	<b>317,228</b>	<b>(170,708)</b>	<b>(127,611)</b>	<b>179</b>	<b>(2,786)</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(5,211)
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,211)</b>
Net change in fund balance	1,401	317,228	(170,708)	(127,611)	179	(7,997)
Fund balances / (deficits), July 1, 2022	31,033	1,067,928	405,127	251,805	7,348	159,936
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 32,434</b>	<b>\$ 1,385,156</b>	<b>\$ 234,419</b>	<b>\$ 124,194</b>	<b>\$ 7,527</b>	<b>\$ 151,939</b>

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	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	\$ 351,290	\$ 135,134	\$ 10,900	\$ 574,357	\$ 175,161	\$ 40,529	\$ 10,393	
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 212	4,316	3,169	118	4,602	752	250	-	
-	-	-	-	-	-	-	-	-
125	-	4,012	-	-	1,200	-	-	-
<b>337</b>	<b>355,606</b>	<b>142,315</b>	<b>11,018</b>	<b>578,959</b>	<b>177,113</b>	<b>40,779</b>	<b>10,393</b>	
-	-	-	-	-	-	52,647	-	
-	319,328	-	19,706	620,329	166,812	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	86,413	-	-	-	-	-	
-	-	-	-	-	7,930	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	<b>319,328</b>	<b>86,413</b>	<b>19,706</b>	<b>620,329</b>	<b>174,742</b>	<b>52,647</b>	-	
<b>337</b>	<b>36,278</b>	<b>55,902</b>	<b>(8,688)</b>	<b>(41,370)</b>	<b>2,371</b>	<b>(11,868)</b>	<b>10,393</b>	
-	-	-	-	-	-	-	-	
-	-	-	5,211	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	<b>5,211</b>	-	-	-	-	
337	36,278	55,902	(3,477)	(41,370)	2,371	(11,868)	10,393	
10,896	112,092	318,856	(5,326)	40,613	15,788	12,706	(5,879)	
<b>\$ 11,233</b>	<b>\$ 148,370</b>	<b>\$ 374,758</b>	<b>\$ (8,803)</b>	<b>\$ (757)</b>	<b>\$ 18,159</b>	<b>\$ 838</b>	<b>\$ 4,514</b>	

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2023

	Juvenile Court					
	Juvenile Probation 2259	Drug Court Education 2262	Intensive Probation 2265	Juvenile Diversion Intake 2266	Juvenile Diversion Prog 2267	Juvenile Treatment 2268
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 74,897	\$ 1,007,914	\$ 535,487	\$ 110,139	\$ 695,048
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	\$ 299	558	5,101	3,209	543	5,045
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>299</b>	<b>75,455</b>	<b>1,013,015</b>	<b>538,696</b>	<b>110,682</b>	<b>700,093</b>
<b>Expenditures:</b>						
Current:						
General government	-	81,823	-	-	-	-
Public safety	-	122	1,057,202	618,679	111,449	719,794
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>81,945</b>	<b>1,057,202</b>	<b>618,679</b>	<b>111,449</b>	<b>719,794</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>299</b>	<b>(6,490)</b>	<b>(44,187)</b>	<b>(79,983)</b>	<b>(767)</b>	<b>(19,701)</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	299	(6,490)	(44,187)	(79,983)	(767)	(19,701)
Fund balances / (deficits), July 1, 2022	1,285	8,468	75,313	137,171	10,797	48,195
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 1,584</b>	<b>\$ 1,978</b>	<b>\$ 31,126</b>	<b>\$ 57,188</b>	<b>\$ 10,030</b>	<b>\$ 28,494</b>

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	\$ 9,103
\$ 166,991	\$ 4,617	\$ 35,018	\$ 22,048	\$ 48,589	-	\$ 5,878,068	-
-	-	-	-	-	-	-	-
-	710,802	13,374	-	-	-	-	1,478
271	12,395	(432)	1,142	9	\$ (11,350)	22,929	2,821
-	-	-	-	-	-	-	-
-	2,646	-	-	-	1,719,620	37,506	27
<b>167,262</b>	<b>730,460</b>	<b>47,960</b>	<b>23,190</b>	<b>48,598</b>	<b>1,708,270</b>	<b>5,938,503</b>	<b>13,429</b>
10,024	325,810	12,307	25,104	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,591,184	421,754
-	-	-	-	-	-	-	-
-	-	-	-	26,127	20,096	-	-
-	-	-	-	-	-	-	-
-	-	35,018	-	13,405	-	12,415	-
-	884	-	-	9,581	-	-	-
-	5	-	-	1,694	-	-	-
<b>10,024</b>	<b>326,699</b>	<b>47,325</b>	<b>25,104</b>	<b>50,807</b>	<b>20,096</b>	<b>5,603,599</b>	<b>421,754</b>
<b>157,238</b>	<b>403,761</b>	<b>635</b>	<b>(1,914)</b>	<b>(2,209)</b>	<b>1,688,174</b>	<b>334,904</b>	<b>(408,325)</b>
100	-	-	-	-	-	8,050	-
-	4,499	-	-	-	-	445,000	430,000
-	(12,113)	(2,443)	-	-	-	-	-
<b>100</b>	<b>(7,614)</b>	<b>(2,443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>453,050</b>	<b>430,000</b>
157,338	396,147	(1,808)	(1,914)	(2,209)	1,688,174	787,954	21,675
11,918	848,682	46,934	58,625	8,974	93,471	97,814	61,232
<b>\$ 169,256</b>	<b>\$ 1,244,829</b>	<b>\$ 45,126</b>	<b>\$ 56,711</b>	<b>\$ 6,765</b>	<b>\$ 1,781,645</b>	<b>\$ 885,768</b>	<b>\$ 82,907</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2023

	Public Health	Public Works	Recorder		Superintendent
	AZ-ONE	Waste	Recorder's	HAVA	School
	Opioids	Tire	Fund	Fund	Grants
	2366	2204	2205	2203	2281
<b>Revenues:</b>					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	\$ 452,180	-	-	\$ 57,686
Charges for services	-	138,926	\$ 124,471	-	-
Fines and forfeits	\$ 727,001	-	-	-	-
Investment income	(1,256)	2,712	5,949	\$ 2,121	-
Rents	-	-	-	-	-
Miscellaneous	-	-	30	-	-
<b>Total Revenues</b>	<b>725,745</b>	<b>593,818</b>	<b>130,450</b>	<b>2,121</b>	<b>57,686</b>
<b>Expenditures:</b>					
Current:					
General government	-	-	73,611	42,472	-
Public safety	-	-	-	-	-
Highways and streets	-	-	-	-	-
Sanitation	-	535,957	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Education	-	-	-	-	88,696
Capital Outlay	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>535,957</b>	<b>73,611</b>	<b>42,472</b>	<b>88,696</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>725,745</b>	<b>57,861</b>	<b>56,839</b>	<b>(40,351)</b>	<b>(31,010)</b>
<b>Other financing sources (uses):</b>					
Proceeds from sale of capital assets	-	1,725	-	-	-
Transfers in	-	100,000	-	-	-
Transfers out	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>101,725</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	725,745	159,586	56,839	(40,351)	(31,010)
Fund balances / (deficits), July 1, 2022	-	191,667	393,409	195,577	379,524
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 725,745</b>	<b>\$ 351,253</b>	<b>\$ 450,248</b>	<b>\$ 155,226</b>	<b>\$ 348,514</b>

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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 505,675	\$ 16,367	\$ 259,448	\$ 16,245	\$ 2,208,072	\$ 2,474,842	\$ 198,555	-
-	-	-	12,450	-	-	-	\$ 3,255
-	-	-	-	3,335	-	-	-
(3,144)	-	4,438	(360)	16,872	(542)	2,869	(8)
-	-	-	-	-	-	-	-
-	18,063	-	300	-	-	6,653	-
<b>502,531</b>	<b>34,430</b>	<b>263,886</b>	<b>28,635</b>	<b>2,228,279</b>	<b>2,474,300</b>	<b>208,077</b>	<b>3,247</b>
-	-	-	-	-	-	-	-
269,403	16,343	276,917	20,917	2,376,554	1,954,616	146,917	2,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	27,354	-	-	311,974	663,131	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>269,403</b>	<b>43,697</b>	<b>276,917</b>	<b>20,917</b>	<b>2,688,528</b>	<b>2,617,747</b>	<b>146,917</b>	<b>2,000</b>
<b>233,128</b>	<b>(9,267)</b>	<b>(13,031)</b>	<b>7,718</b>	<b>(460,249)</b>	<b>(143,447)</b>	<b>61,160</b>	<b>1,247</b>
-	-	-	-	466	-	3	-
43,224	27,363	160,000	-	-	-	-	-
-	-	-	-	-	-	-	-
<b>43,224</b>	<b>27,363</b>	<b>160,000</b>	<b>-</b>	<b>466</b>	<b>-</b>	<b>3</b>	<b>-</b>
276,352	18,096	146,969	7,718	(459,783)	(143,447)	61,163	1,247
277,344	52,922	233,486	81,810	2,425,863	(27,903)	255,529	2,063
<b>\$ 553,696</b>	<b>\$ 71,018</b>	<b>\$ 380,455</b>	<b>\$ 89,528</b>	<b>\$ 1,966,080</b>	<b>\$ (171,350)</b>	<b>\$ 316,692</b>	<b>\$ 3,310</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2023

	Sheriff- Jail District		Superior Court			
	Facility Commissary 2286	Other Jail Grants 2308	Case Processing Assistance 2206	Conciliation Court 2211	Child Support Enforcement 2215	Domestic Relations 2217
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	\$ 283,450	\$ 135,800	-	\$ 224,894	-
Charges for services	\$ 228,692	-	-	-	11,099	-
Fines and forfeits	-	-	-	\$ 67,383	-	\$ 6,520
Investment income	9,051	10,529	(527)	2,325	1,493	1,030
Rents	-	-	-	-	-	-
Miscellaneous	274,776	-	-	463	5,636	-
<b>Total Revenues</b>	<b>512,519</b>	<b>293,979</b>	<b>135,273</b>	<b>70,171</b>	<b>243,122</b>	<b>7,550</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	93,619	212,487	810
Public safety	447,617	175,331	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>447,617</b>	<b>175,331</b>	<b>-</b>	<b>93,619</b>	<b>212,487</b>	<b>810</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>64,902</b>	<b>118,648</b>	<b>135,273</b>	<b>(23,448)</b>	<b>30,635</b>	<b>6,740</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	3	158	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>3</b>	<b>158</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	64,905	118,806	135,273	(23,448)	30,635	6,740
Fund balances / (deficits), July 1, 2022	658,537	607,163	-	137,579	110,472	66,746
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 723,442</b>	<b>\$ 725,969</b>	<b>\$ 135,273</b>	<b>\$ 114,131</b>	<b>\$ 141,107</b>	<b>\$ 73,486</b>

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	-	-
-	-	-	-	-	-	-	\$ 5,198
\$ 147,258	\$ 102,238	\$ 98,475	-	\$ 139,144	137,639	\$ 28,540	-
2,229	295	1,597	273	2,816	4,071	1,836	1,868
-	-	-	-	-	-	-	-
-	-	23,887	-	-	-	-	15,255
<b>149,487</b>	<b>102,533</b>	<b>123,959</b>	<b>25,273</b>	<b>141,960</b>	<b>144,910</b>	<b>30,376</b>	<b>22,321</b>
44,836	99,833	129,302	-	141,984	115,715	17,906	33
-	-	-	25,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	1,619	-	-	-	-	-
-	-	53	-	-	-	-	-
<b>44,836</b>	<b>99,833</b>	<b>130,974</b>	<b>25,000</b>	<b>141,984</b>	<b>115,715</b>	<b>17,906</b>	<b>33</b>
<b>104,651</b>	<b>2,700</b>	<b>(7,015)</b>	<b>273</b>	<b>(24)</b>	<b>29,195</b>	<b>12,470</b>	<b>22,288</b>
-	-	-	-	-	-	-	-
-	-	-	-	-	12,113	-	-
(96,387)	-	-	-	-	-	-	-
<b>(96,387)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,113</b>	<b>-</b>	<b>-</b>
8,264	2,700	(7,015)	273	(24)	41,308	12,470	22,288
9,615	8,099	102,528	(2,566)	159,309	281,695	109,944	146,514
<b>\$ 17,879</b>	<b>\$ 10,799</b>	<b>\$ 95,513</b>	<b>\$ (2,293)</b>	<b>\$ 159,285</b>	<b>\$ 323,003</b>	<b>\$ 122,414</b>	<b>\$ 168,802</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Special Revenue Funds

Year Ended June 30, 2023

	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
<b>Revenues:</b>						
Taxes	-	-	\$ 1,122,393	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 2,918,400	\$ 91,114	-	\$ 333,322	\$ 10,036,275	\$ 155,516
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	108,166	-	-	-	-
Investment income	142,435	2,334	18,936	4	1,793	(845)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	395
<b>Total Revenues</b>	<b>3,060,835</b>	<b>201,614</b>	<b>1,141,329</b>	<b>333,326</b>	<b>10,038,068</b>	<b>155,066</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	1,176,233	309,979	-	-
Public safety	-	-	-	-	-	-
Highways and streets	511,465	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	17,589
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	10,038,998	-
Capital Outlay	59,748	-	-	-	-	-
Debt service:						
Principal retirement	499	-	-	-	-	-
Interest and fiscal charges	8	-	-	-	-	-
<b>Total Expenditures</b>	<b>571,720</b>	<b>-</b>	<b>1,176,233</b>	<b>309,979</b>	<b>10,038,998</b>	<b>17,589</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,489,115</b>	<b>201,614</b>	<b>(34,904)</b>	<b>23,347</b>	<b>(930)</b>	<b>137,477</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(1,800,000)	(179,681)	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>(1,800,000)</b>	<b>(179,681)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	689,115	21,933	(34,904)	23,347	(930)	137,477
Fund balances / (deficits), July 1, 2022	(166,982)	36,603	913,490	9,303	36,653	129,908
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 522,133</b>	<b>\$ 58,536</b>	<b>\$ 878,586</b>	<b>\$ 32,650</b>	<b>\$ 35,723</b>	<b>\$ 267,385</b>

Other - Agencies							Total
CDBG 2296	Emergency Rental Assistance Prog 2400A	Grants Other-Admin 2400	AZCAREs Grant 2401	LATC Fund 2402	Martinez Lake Fire 2450	Other Nonmajor Funds Misc	Special Revenue Funds
-	-	-	-	-	\$ 58,203	-	\$ 1,180,596
-	-	-	-	-	-	-	9,103
\$ 500,281	\$ 3,529,763	\$ 40,863	-	\$ 3,033,038	-	\$ 34,782	47,808,062
-	-	-	-	-	-	10	1,135,213
-	-	-	-	-	-	-	2,342,234
838	100,969	-	-	(14,195)	108	(10)	485,097
-	-	-	-	-	-	-	496,177
-	-	-	-	-	11	2,573	2,239,433
<b>501,119</b>	<b>3,630,732</b>	<b>40,863</b>	<b>-</b>	<b>3,018,843</b>	<b>58,322</b>	<b>37,355</b>	<b>55,695,915</b>
493,718	3,630,732	-	-	3,014,913	61,717	-	11,563,635
-	-	-	-	-	-	34,785	14,190,528
-	-	-	-	-	-	-	511,465
-	-	-	-	-	-	-	535,957
-	-	-	-	-	-	-	6,030,527
-	-	-	-	-	-	-	4,745,258
-	-	-	-	-	-	-	46,223
-	-	-	-	-	-	-	10,214,107
-	-	-	-	3,930	-	-	1,223,844
-	-	-	-	-	-	-	14,123
-	-	-	-	-	-	-	1,875
<b>493,718</b>	<b>3,630,732</b>	<b>-</b>	<b>-</b>	<b>3,018,843</b>	<b>61,717</b>	<b>34,785</b>	<b>49,077,542</b>
<b>7,401</b>	<b>-</b>	<b>40,863</b>	<b>-</b>	<b>-</b>	<b>(3,395)</b>	<b>2,570</b>	<b>6,618,373</b>
-	-	-	-	-	-	-	10,505
-	-	-	-	-	-	-	1,746,511
-	-	-	-	-	-	(2,710)	(2,504,023)
-	-	-	-	-	-	<b>(2,710)</b>	<b>(747,007)</b>
7,401	-	40,863	-	-	(3,395)	(140)	5,871,366
102,661	-	101,475	31,641	-	4,146	13,361	15,220,585
<b>\$ 110,062</b>	<b>\$ -</b>	<b>\$ 142,338</b>	<b>\$ 31,641</b>	<b>\$ -</b>	<b>\$ 751</b>	<b>\$ 13,221</b>	<b>\$ 21,091,951</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Debt Service Funds

Year Ended June 30, 2023

	General Pledged Revenues Debt 3503	Jail District Debt Service 3500	Improvement Districts		
			El Prado Estates 3545	Gadsden 3546	B & C Colonia 3548
<b>Revenues:</b>					
Special assessments	-	-	-	\$ 6,170	\$ 138,400
Investment income	\$ 26,838	\$ 8,623	\$ 57	895	14,080
Miscellaneous	753	-	-	-	-
<b>Total Revenues</b>	<b>27,591</b>	<b>8,623</b>	<b>57</b>	<b>7,065</b>	<b>152,480</b>
<b>Expenditures</b>					
Current:					
General government	517,116	-	-	-	-
Culture and recreation	-	-	-	-	-
Debt service:					
Principal retirement	4,415,000	1,205,000	-	14,102	141,354
Interest and fiscal charges	1,445,732	2,390	-	1,904	36,383
<b>Total Expenditures</b>	<b>6,377,848</b>	<b>1,207,390</b>	<b>-</b>	<b>16,006</b>	<b>177,737</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,350,257)</b>	<b>(1,198,767)</b>	<b>57</b>	<b>(8,941)</b>	<b>(25,257)</b>
<b>Other financing sources (uses):</b>					
Proceeds bond issuance	518,575	-	-	-	-
Transfers in	5,865,458	1,690,179	-	-	-
<b>Total Other financing sources (uses)</b>	<b>6,384,033</b>	<b>1,690,179</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	33,776	491,412	57	(8,941)	(25,257)
Fund balances / (deficits), July 1, 2022	42,716	49,556	(57)	32,402	817,949
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 76,492</b>	<b>\$ 540,968</b>	<b>\$ -</b>	<b>\$ 23,461</b>	<b>\$ 792,692</b>

Exhibit J - 2

Library District	Total
Debt	Debt
Service	Service
3547	Funds
-	\$ 144,570
\$ 16,767	67,260
-	753
<b>16,767</b>	<b>212,583</b>
-	517,116
700	700
1,915,000	7,690,456
1,105,631	2,592,040
<b>3,021,331</b>	<b>10,800,312</b>
<b>(3,004,564)</b>	<b>(10,587,729)</b>
-	518,575
3,020,631	10,576,268
<b>3,020,631</b>	<b>11,094,843</b>
16,067	507,114
273,205	1,215,771
<b>\$ 289,272</b>	<b>\$ 1,722,885</b>

YUMA COUNTY

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

Nonmajor Governmental Funds- Capital Projects Funds

Year Ended June 30, 2023

	General Capital Projects 4407	Jail District Capital Projects 4403	Improvement Districts		Library District Capital Projects 4720
			El Prado Estates 4717	TACNA WATER 4723	
<b>Revenues:</b>					
Taxes	\$ 121	-	-	-	-
Special assessments	-	-	-	\$ 66,863	-
Intergovernmental	145,334	-	-	183,317	-
Investment income	225,473	\$ (9,630)	\$ 530	(159)	\$ (9,761)
Miscellaneous	6,897	-	-	-	-
<b>Total Revenues</b>	<b>377,825</b>	<b>(9,630)</b>	<b>530</b>	<b>250,021</b>	<b>(9,761)</b>
<b>Expenditures:</b>					
Current:					
General government	635,275	-	-	567,108	-
Public safety	-	695	-	-	-
Culture and recreation	-	-	-	-	5,184
Capital Outlay	1,929,277	226,536	-	150,000	-
<b>Total Expenditures</b>	<b>2,564,552</b>	<b>227,231</b>	<b>-</b>	<b>717,108</b>	<b>5,184</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,186,727)</b>	<b>(236,861)</b>	<b>530</b>	<b>(467,087)</b>	<b>(14,945)</b>
<b>Other financing sources (uses):</b>					
Transfers in	2,035,023	235,000	-	100,000	969,000
<b>Total Other financing sources (uses)</b>	<b>2,035,023</b>	<b>235,000</b>	<b>-</b>	<b>100,000</b>	<b>969,000</b>
Net change in fund balance	(151,704)	(1,861)	530	(367,087)	954,055
Fund balances / (deficits), July 1, 2022	2,951,434	4,871,024	30,891	(2,425)	-
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 2,799,730</b>	<b>\$ 4,869,163</b>	<b>\$ 31,421</b>	<b>\$ (369,512)</b>	<b>\$ 954,055</b>

**Exhibit J - 3**

OTHER Misc Projects 4408	Total Capital Projects Funds
-	\$ 121
-	66,863
\$ 4,279,437	4,608,088
(5,350)	201,103
-	6,897
<b>4,274,087</b>	<b>4,883,072</b>
4,213,737	5,416,120
-	695
-	5,184
65,700	2,371,513
<b>4,279,437</b>	<b>7,793,512</b>
<b>(5,350)</b>	<b>(2,910,440)</b>
-	3,339,023
-	<b>3,339,023</b>
(5,350)	428,583
-	7,850,924
<b>\$ (5,350)</b>	<b>\$ 8,279,507</b>

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

**All Nonmajor Governmental Funds**

Year Ended June 30, 2023

	Total All Nonmajor Governmental Funds			Total Nonmajor Governmental Funds
	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	
<b>Revenues:</b>				
Taxes	\$ 1,180,596	-	\$ 121	\$ 1,180,717
Special assessments	-	\$ 144,570	66,863	211,433
Licenses and permits	9,103	-	-	9,103
Intergovernmental	47,808,062	-	4,608,088	52,416,150
Charges for services	1,135,213	-	-	1,135,213
Fines and forfeits	2,342,234	-	-	2,342,234
Investment income	485,097	67,260	201,103	753,460
Rents	496,177	-	-	496,177
Miscellaneous	2,239,433	753	6,897	2,247,083
<b>Total Revenues</b>	<b>55,695,915</b>	<b>212,583</b>	<b>4,883,072</b>	<b>60,791,570</b>
<b>Expenditures:</b>				
Current:				
General government	11,563,635	517,116	5,416,120	17,496,871
Public safety	14,190,528	-	695	14,191,223
Highways and streets	511,465	-	-	511,465
Sanitation	535,957	-	-	535,957
Health	6,030,527	-	-	6,030,527
Welfare	4,745,258	-	-	4,745,258
Culture and recreation	46,223	700	5,184	52,107
Education	10,214,107	-	-	10,214,107
Capital outlay	1,223,844	-	2,371,513	3,595,357
Debt service:				
Principal retirement	14,123	7,690,456	-	7,704,579
Interest and fiscal charges	1,875	2,592,040	-	2,593,915
<b>Total Expenditures</b>	<b>49,077,542</b>	<b>10,800,312</b>	<b>7,793,512</b>	<b>67,671,366</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>6,618,373</b>	<b>(10,587,729)</b>	<b>(2,910,440)</b>	<b>(6,879,796)</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of bonds	-	518,575	-	518,575
Proceeds from sale of capital assets	10,505	-	-	10,505
Transfers in	1,746,511	10,576,268	3,339,023	15,661,802
Transfers out	(2,504,023)	-	-	(2,504,023)
<b>Total other financing sources (uses)</b>	<b>(747,007)</b>	<b>11,094,843</b>	<b>3,339,023</b>	<b>13,686,859</b>
Net change in fund balance	5,871,366	507,114	428,583	6,807,063
Fund balances / (deficits), July 1, 2022	15,220,585	1,215,771	7,850,924	24,287,280
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ 21,091,951</b>	<b>\$ 1,722,885</b>	<b>\$ 8,279,507</b>	<b>\$ 31,094,343</b>

**Other Supplementary  
Information**

**Nonmajor Governmental Funds  
Budgetary Comparison Schedules**

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

Year Ended June 30, 2023

	Adult Probation					
	Adult Probation Drug Grant			Community Punishment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 24,256	\$ 15,597	\$ (8,659)	\$ 73,151	\$ 73,151	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	3	3	312	444	\$ 132
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,900	1,900
<b>Total Revenues</b>	<b>24,256</b>	<b>15,600</b>	<b>(8,656)</b>	<b>73,463</b>	<b>75,495</b>	<b>2,032</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	24,941	22,786	2,155	74,145	74,145	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>24,941</b>	<b>22,786</b>	<b>2,155</b>	<b>74,145</b>	<b>74,145</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(685)</b>	<b>(7,186)</b>	<b>(6,501)</b>	<b>(682)</b>	<b>1,350</b>	<b>2,032</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(685)	(7,186)	(6,501)	(682)	1,350	2,032
Fund balances / (deficits), July 1, 2022, as restated	685	1,556	871	682	6,200	5,518
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ (5,630)</b>	<b>\$ (5,630)</b>	<b>\$ -</b>	<b>\$ 7,550</b>	<b>\$ 7,550</b>

\* Variance = Positive / (Negative)

Adult Probation									
Intensive Probation			Probation Subsidy			State Aid Enhancement			
2230			2231			2288			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 1,787,890	\$ 1,787,890	-	-	-	-	\$ 1,659,635	\$ 1,458,588	\$ (201,047)	
-	-	-	\$ 432,918	\$ 498,724	\$ 65,806	-	-	-	
-	-	-	-	268	268	-	-	-	
-	9,173	\$ 9,173	2,000	8,246	6,246	-	4,851	4,851	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>1,787,890</b>	<b>1,797,063</b>	<b>9,173</b>	<b>434,918</b>	<b>507,238</b>	<b>72,320</b>	<b>1,659,635</b>	<b>1,463,439</b>	<b>(196,196)</b>	
-	-	-	-	-	-	-	-	-	
1,909,748	1,830,330	79,418	408,143	256,001	152,142	1,182,488	1,174,237	8,251	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>1,909,748</b>	<b>1,830,330</b>	<b>79,418</b>	<b>408,143</b>	<b>256,001</b>	<b>152,142</b>	<b>1,182,488</b>	<b>1,174,237</b>	<b>8,251</b>	
<b>(121,858)</b>	<b>(33,267)</b>	<b>88,591</b>	<b>26,775</b>	<b>251,237</b>	<b>224,462</b>	<b>477,147</b>	<b>289,202</b>	<b>(187,945)</b>	
-	-	-	-	-	-	-	-	-	
126,858	2,384	(124,474)	-	-	-	-	-	-	
(50,443)	-	50,443	-	-	-	(477,147)	(284,351)	192,796	
<b>76,415</b>	<b>2,384</b>	<b>(74,031)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(477,147)</b>	<b>(284,351)</b>	<b>192,796</b>	
(45,443)	(30,883)	14,560	26,775	251,237	224,462	-	4,851	4,851	
45,443	81,686	36,243	(26,775)	676,245	703,020	-	211,351	211,351	
<b>\$ -</b>	<b>\$ 50,803</b>	<b>\$ 50,803</b>	<b>\$ -</b>	<b>\$ 927,482</b>	<b>\$ 927,482</b>	<b>\$ -</b>	<b>\$ 216,202</b>	<b>\$ 216,202</b>	



Adult Probation										
Intensive Probation SupCrt / JCEF			2321	Interstate Comp			2323	Other Grants		2350
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *		
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
\$ 227,780	\$ 227,780	-	-	-	-	-	\$ 264,165	\$ 229,008	\$ (35,157)	
-	-	-	\$ 3,500	\$ 6,757	\$ 3,257	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
436	-	\$ (436)	87	214	127	-	-	(336)	(336)	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
<b>228,216</b>	<b>227,780</b>	<b>(436)</b>	<b>3,587</b>	<b>6,971</b>	<b>3,384</b>	<b>264,165</b>	<b>228,672</b>	<b>(35,493)</b>		
-	-	-	-	-	-	-	-	-	-	
481,750	481,750	-	1,500	470	1,030	57,500	18,410	39,090		
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
<b>481,750</b>	<b>481,750</b>	<b>-</b>	<b>1,500</b>	<b>470</b>	<b>1,030</b>	<b>57,500</b>	<b>18,410</b>	<b>39,090</b>		
<b>(253,534)</b>	<b>(253,970)</b>	<b>(436)</b>	<b>2,087</b>	<b>6,501</b>	<b>4,414</b>	<b>206,665</b>	<b>210,262</b>	<b>3,597</b>		
-	-	-	-	-	-	-	-	-	-	
570,717	294,026	(276,691)	-	-	-	41,000	-	(41,000)		
(76,056)	-	76,056	-	-	-	(134,929)	(12,059)	122,870		
<b>494,661</b>	<b>294,026</b>	<b>(200,635)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(93,929)</b>	<b>(12,059)</b>	<b>81,870</b>		
241,127	40,056	(201,071)	2,087	6,501	4,414	112,736	198,203	85,467		
(241,127)	(211,617)	29,510	(2,087)	18,765	20,852	(112,736)	31,572	144,308		
<b>\$ -</b>	<b>\$ (171,561)</b>	<b>\$ (171,561)</b>	<b>\$ -</b>	<b>\$ 25,266</b>	<b>\$ 25,266</b>	<b>\$ -</b>	<b>\$ 229,775</b>	<b>\$ 229,775</b>		

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

Year Ended June 30, 2023

	Attorney						
	Atty Drug Enforcement			2207	Crime Victim Comp Grant		2209
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 197,530	\$ 145,740	\$ (51,790)	\$ 245,018	\$ 256,244	\$ 11,226	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	-	2,068	2,068	-	-	-	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>197,530</b>	<b>147,808</b>	<b>(49,722)</b>	<b>245,018</b>	<b>256,244</b>	<b>11,226</b>	
<b>Expenditures:</b>							
Current:							
General government	296,368	194,320	102,048	290,040	278,923	11,117	
Public safety	-	-	-	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>296,368</b>	<b>194,320</b>	<b>102,048</b>	<b>290,040</b>	<b>278,923</b>	<b>11,117</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(98,838)</b>	<b>(46,512)</b>	<b>52,326</b>	<b>(45,022)</b>	<b>(22,679)</b>	<b>22,343</b>	
<b>Other financing sources (uses):</b>							
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	65,844	65,844	-	45,022	45,022	-	
Transfers out	-	-	-	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>65,844</b>	<b>65,844</b>	<b>-</b>	<b>45,022</b>	<b>45,022</b>	<b>-</b>	
Net change in fund balance	(32,994)	19,332	52,326	-	22,343	22,343	
Fund balances / (deficits), July 1, 2022, as restated	32,994	59,200	26,206	-	21,332	21,332	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 78,532</b>	<b>\$ 78,532</b>	<b>\$ -</b>	<b>\$ 43,675</b>	<b>\$ 43,675</b>	

\* Variance = Positive / (Negative)

Attorney								
Witness Program			Federal Narcotics Enforcement			HIDTA Grant (SBA)		
2210			2226			2227		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 417,364	\$ 442,884	\$ 25,520	-	-	-	\$ 300,275	\$ 246,903	\$ (53,372)
-	-	-	-	-	-	-	-	-
-	-	-	\$ 50,000	\$ 15,934	\$ (34,066)	-	-	-
-	-	-	2,000	2,402	402	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>417,364</b>	<b>442,884</b>	<b>25,520</b>	<b>52,000</b>	<b>18,336</b>	<b>(33,664)</b>	<b>300,275</b>	<b>246,903</b>	<b>(53,372)</b>
479,162	459,448	19,714	-	-	-	-	-	-
-	-	-	99,779	58,306	41,473	335,826	274,426	61,400
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>479,162</b>	<b>459,448</b>	<b>19,714</b>	<b>99,779</b>	<b>58,306</b>	<b>41,473</b>	<b>335,826</b>	<b>274,426</b>	<b>61,400</b>
<b>(61,798)</b>	<b>(16,564)</b>	<b>45,234</b>	<b>(47,779)</b>	<b>(39,970)</b>	<b>7,809</b>	<b>(35,551)</b>	<b>(27,523)</b>	<b>8,028</b>
-	-	-	-	-	-	-	-	-
22,344	22,344	-	-	-	-	38,086	38,086	-
-	-	-	(55,542)	(48,854)	6,688	-	-	-
<b>22,344</b>	<b>22,344</b>	<b>-</b>	<b>(55,542)</b>	<b>(48,854)</b>	<b>6,688</b>	<b>38,086</b>	<b>38,086</b>	<b>-</b>
(39,454)	5,780	45,234	(103,321)	(88,824)	14,497	2,535	10,563	8,028
39,454	47,966	8,512	103,321	98,759	(4,562)	(2,535)	5,545	8,080
<b>\$ -</b>	<b>\$ 53,746</b>	<b>\$ 53,746</b>	<b>\$ -</b>	<b>\$ 9,935</b>	<b>\$ 9,935</b>	<b>\$ -</b>	<b>\$ 16,108</b>	<b>\$ 16,108</b>

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

Year Ended June 30, 2023

	Attorney						
	Anti- Racketeering			2235	Other Grants		2285
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	-	-	-	\$ 96,747	\$ 539,480	\$ 442,733	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	\$ 70,000	\$ 4,998	\$ (65,002)	-	-	-	
Investment income	4,000	15,367	11,367	-	(4,371)	(4,371)	
Rents	-	-	-	-	-	-	
Miscellaneous	40,000	16,428	(23,572)	-	-	-	
<b>Total Revenues</b>	<b>114,000</b>	<b>36,793</b>	<b>(77,207)</b>	<b>96,747</b>	<b>535,109</b>	<b>438,362</b>	
<b>Expenditures:</b>							
Current:							
General government	-	-	-	302,047	1,087	300,960	
Public safety	569,507	82,627	486,880	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	96,264	10,314	85,950	-	-	-	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>665,771</b>	<b>92,941</b>	<b>572,830</b>	<b>302,047</b>	<b>1,087</b>	<b>300,960</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(551,771)</b>	<b>(56,148)</b>	<b>495,623</b>	<b>(205,300)</b>	<b>534,022</b>	<b>739,322</b>	
<b>Other financing sources (uses):</b>							
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	
Transfers out	(70,691)	(60,214)	10,477	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>(70,691)</b>	<b>(60,214)</b>	<b>10,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net change in fund balance	(622,462)	(116,362)	506,100	(205,300)	534,022	739,322	
Fund balances / (deficits), July 1, 2022, as restated	622,462	616,864	(5,598)	205,300	200,659	(4,641)	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 500,502</b>	<b>\$ 500,502</b>	<b>\$ -</b>	<b>\$ 734,681</b>	<b>\$ 734,681</b>	

\* 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 *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 144,833	\$ 162,635	\$ 17,802	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
300	509	209	-	\$ (470)	\$ (470)	\$ 3,000	\$ 3,580	\$ 580	
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,000	14,069	(10,931)	-	-	-	-
<b>145,133</b>	<b>163,144</b>	<b>18,011</b>	<b>25,000</b>	<b>13,599</b>	<b>(11,401)</b>	<b>3,000</b>	<b>3,580</b>	<b>580</b>	
194,281	155,769	38,512	103,149	-	103,149	16,951	271	16,680	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>194,281</b>	<b>155,769</b>	<b>38,512</b>	<b>103,149</b>	<b>-</b>	<b>103,149</b>	<b>16,951</b>	<b>271</b>	<b>16,680</b>	
<b>(49,148)</b>	<b>7,375</b>	<b>56,523</b>	<b>(78,149)</b>	<b>13,599</b>	<b>91,748</b>	<b>(13,951)</b>	<b>3,309</b>	<b>17,260</b>	
-	-	-	-	-	-	-	-	-	-
49,148	49,148	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>49,148</b>	<b>49,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
-	56,523	56,523	(78,149)	13,599	91,748	(13,951)	3,309	17,260	
-	(418)	(418)	78,149	111,265	33,116	13,951	13,159	(792)	
<b>\$ -</b>	<b>\$ 56,105</b>	<b>\$ 56,105</b>	<b>\$ -</b>	<b>\$ 124,864</b>	<b>\$ 124,864</b>	<b>\$ -</b>	<b>\$ 16,468</b>	<b>\$ 16,468</b>	

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

Year Ended June 30, 2023

	Attorney					
	Victim Assist Subrogation			Victim Rights Program		
	Budget	Actual	Variance *	Budget	Actual	Variance *
			2344			2346
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 47,812	\$ 41,700	\$ (6,112)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	\$ (45)	\$ (45)	-	779	779
Rents	-	-	-	-	-	-
Miscellaneous	\$ 1,716	-	(1,716)	-	-	-
<b>Total Revenues</b>	<b>1,716</b>	<b>(45)</b>	<b>(1,761)</b>	<b>47,812</b>	<b>42,479</b>	<b>(5,333)</b>
<b>Expenditures:</b>						
Current:						
General government	61,764	-	61,764	50,059	43,679	6,380
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>61,764</b>	<b>-</b>	<b>61,764</b>	<b>50,059</b>	<b>43,679</b>	<b>6,380</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(60,048)</b>	<b>(45)</b>	<b>60,003</b>	<b>(2,247)</b>	<b>(1,200)</b>	<b>1,047</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	2,247	2,247	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,247</b>	<b>2,247</b>	<b>-</b>
Net change in fund balance	(60,048)	(45)	60,003	-	1,047	1,047
Fund balances / (deficits), July 1, 2022, as restated	60,048	58,691	(1,357)	-	28,539	28,539
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 58,646</b>	<b>\$ 58,646</b>	<b>\$ -</b>	<b>\$ 29,586</b>	<b>\$ 29,586</b>

\* 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	\$ 41,637	\$ (3,960)	-	-	-	-
\$ 31,623	\$ 24,195	\$ (7,428)	-	-	-	\$ 5,353	\$ 5,037	\$ (316)	
-	1,173	1,173	359	755	396	73	223	150	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>31,623</b>	<b>25,368</b>	<b>(6,255)</b>	<b>45,956</b>	<b>42,392</b>	<b>(3,564)</b>	<b>5,426</b>	<b>5,260</b>	<b>(166)</b>	
25,771	25,439	332	64,697	54,634	10,063	5,000	-	5,000	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>25,771</b>	<b>25,439</b>	<b>332</b>	<b>64,697</b>	<b>54,634</b>	<b>10,063</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	
<b>5,852</b>	<b>(71)</b>	<b>(5,923)</b>	<b>(18,741)</b>	<b>(12,242)</b>	<b>6,499</b>	<b>426</b>	<b>5,260</b>	<b>4,834</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>5,852</b>	<b>(71)</b>	<b>(5,923)</b>	<b>(18,741)</b>	<b>(12,242)</b>	<b>6,499</b>	<b>426</b>	<b>5,260</b>	<b>4,834</b>	
<b>(5,852)</b>	<b>66,477</b>	<b>72,329</b>	<b>18,741</b>	<b>46,006</b>	<b>27,265</b>	<b>(426)</b>	<b>17,979</b>	<b>18,405</b>	
<b>\$ -</b>	<b>\$ 66,406</b>	<b>\$ 66,406</b>	<b>\$ -</b>	<b>\$ 33,764</b>	<b>\$ 33,764</b>	<b>\$ -</b>	<b>\$ 23,239</b>	<b>\$ 23,239</b>	

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

Year Ended June 30, 2023

	Development Services											
	Road Fund			2251			Other Grants			2349		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	\$ 5,644,202	\$ 137,053	\$ (5,507,149)			
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Investment income	\$ 3,000	\$ 19,086	\$ 16,086	-	-	-	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	9	9			
<b>Total Revenues</b>	<b>3,000</b>	<b>19,086</b>	<b>16,086</b>	<b>5,644,202</b>	<b>137,062</b>	<b>(5,507,140)</b>						
<b>Expenditures:</b>												
Current:												
General government	-	-	-	270,410	182,450	87,960						
Public safety	-	-	-	-	-	-						
Highways and streets	-	-	-	-	-	-						
Sanitation	-	-	-	-	-	-						
Health	-	-	-	-	-	-						
Welfare	-	-	-	-	-	-						
Culture and recreation	-	-	-	-	-	-						
Education	-	-	-	-	-	-						
Capital Outlay	-	-	-	-	-	-						
Debt service:												
Principal retirement	-	-	-	-	-	-						
Interest and fiscal charges	-	-	-	-	-	-						
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,410</b>	<b>182,450</b>	<b>87,960</b>						
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,000</b>	<b>19,086</b>	<b>16,086</b>	<b>5,373,792</b>	<b>(45,388)</b>	<b>(5,419,180)</b>						
<b>Other financing sources (uses):</b>												
Proceeds from sale of capital assets	-	-	-	-	-	-						
Transfers in	-	-	-	-	-	-						
Transfers out	-	-	-	-	-	-						
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
Net change in fund balance	3,000	19,086	16,086	5,373,792	(45,388)	(5,419,180)						
Fund balances / (deficits), July 1, 2022, as restated	(3,000)	983,952	986,952	(5,373,792)	3,622	5,377,414						
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 1,003,038</b>	<b>\$ 1,003,038</b>	<b>\$ -</b>	<b>\$ (41,766)</b>	<b>\$ (41,766)</b>						

\* Variance = Positive / (Negative)

Emergency Management			Housing					
Other Grants 2334			Public Housing 2271			Conventional 13-6-PHA 2273		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 256,000	\$ 135,903	\$ (120,097)	-	-	-	\$ 1,318,047	\$ 1,487,373	\$ 169,326
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	\$ 1,401	\$ 1,401	100	25,589	25,489
-	-	-	-	-	-	395,000	496,177	101,177
-	35	35	\$ 104,856	-	(104,856)	47,028	58,942	11,914
<b>256,000</b>	<b>135,938</b>	<b>(120,062)</b>	<b>104,856</b>	<b>1,401</b>	<b>(103,455)</b>	<b>1,760,175</b>	<b>2,068,082</b>	<b>307,906</b>
-	-	-	-	-	-	-	-	-
240,127	181,061	59,066	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	104,856	-	104,856	1,420,322	1,671,567	(251,245)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	465,662	78,625	387,037
-	-	-	-	-	-	750	616	134
-	-	-	-	-	-	100	46	54
<b>240,127</b>	<b>181,061</b>	<b>59,066</b>	<b>104,856</b>	<b>-</b>	<b>104,856</b>	<b>1,886,834</b>	<b>1,750,854</b>	<b>135,980</b>
<b>15,873</b>	<b>(45,123)</b>	<b>(60,996)</b>	<b>-</b>	<b>1,401</b>	<b>1,401</b>	<b>(126,659)</b>	<b>317,228</b>	<b>443,886</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15,873	(45,123)	(60,996)	-	1,401	1,401	(126,659)	317,228	443,886
(15,873)	(30,064)	(14,191)	-	31,033	31,033	126,659	1,067,928	941,269
<b>\$ -</b>	<b>\$ (75,187)</b>	<b>\$ (75,187)</b>	<b>\$ -</b>	<b>\$ 32,434</b>	<b>\$ 32,434</b>	<b>\$ -</b>	<b>\$ 1,385,156</b>	<b>\$ 1,385,155</b>

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

Year Ended June 30, 2023

	Housing						
	Section 8 Voucher Program			2274	Water Company 13-6		2275
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 2,740,198	\$ 2,729,596	\$ (10,602)	-	-	-	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	650	9,292	8,642	\$ 40	\$ 2,605	\$ 2,565	
Rents	-	-	-	-	-	-	
Miscellaneous	34,000	30,364	(3,636)	72,000	4,508	(67,492)	
<b>Total Revenues</b>	<b>2,774,848</b>	<b>2,769,252</b>	<b>(5,596)</b>	<b>72,040</b>	<b>7,113</b>	<b>(64,927)</b>	
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	-	-	
Public safety	-	-	-	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	2,939,260	2,938,967	293	170,959	134,724	36,235	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Debt service:							
Principal retirement	550	924	(374)	-	-	-	
Interest and fiscal charges	150	69	81	-	-	-	
<b>Total Expenditures</b>	<b>2,939,960</b>	<b>2,939,960</b>	<b>-</b>	<b>170,959</b>	<b>134,724</b>	<b>36,235</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(165,112)</b>	<b>(170,708)</b>	<b>(5,596)</b>	<b>(98,919)</b>	<b>(127,611)</b>	<b>(28,692)</b>	
<b>Other financing sources (uses):</b>							
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net change in fund balance	(165,112)	(170,708)	(5,596)	(98,919)	(127,611)	(28,692)	
Fund balances / (deficits), July 1, 2022, as restated	165,112	405,127	240,015	98,919	251,805	152,886	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 234,419</b>	<b>\$ 234,419</b>	<b>\$ -</b>	<b>\$ 124,194</b>	<b>\$ 124,194</b>	

\* 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	\$ 20,058	\$ (4,942)	-	-	-	-	-	-	-
-	-	-	\$ 150,000	\$ 63,994	\$ (86,006)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
40	179	139	500	3,514	3,014	-	\$ 212	\$ 212	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	125	125	-
<b>25,040</b>	<b>20,237</b>	<b>(4,803)</b>	<b>150,500</b>	<b>67,508</b>	<b>(82,992)</b>	<b>-</b>	<b>337</b>	<b>337</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-
25,000	20,058	4,942	105,979	70,294	35,685	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>25,000</b>	<b>20,058</b>	<b>4,942</b>	<b>105,979</b>	<b>70,294</b>	<b>35,685</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>40</b>	<b>179</b>	<b>139</b>	<b>44,521</b>	<b>(2,786)</b>	<b>(47,307)</b>	<b>-</b>	<b>337</b>	<b>337</b>	<b>-</b>
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	(5,211)	(5,211)	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,211)</b>	<b>(5,211)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
40	179	139	39,310	(7,997)	(47,307)	-	337	337	-
(40)	7,348	7,388	(39,310)	159,936	199,246	-	10,896	10,896	-
<b>\$ -</b>	<b>\$ 7,527</b>	<b>\$ 7,527</b>	<b>\$ -</b>	<b>\$ 151,939</b>	<b>\$ 151,939</b>	<b>\$ -</b>	<b>\$ 11,233</b>	<b>\$ 11,233</b>	<b>-</b>

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

Year Ended June 30, 2023

	Juvenile Court						
	Detention Education			2242	Charter School		2245
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	
Intergovernmental	\$ 323,410	\$ 351,290	\$ 27,880	\$ 756,427	\$ 135,134	\$ (621,293)	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	650	4,316	3,666	600	3,169	2,569	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	4,012	4,012	
<b>Total Revenues</b>	<b>324,060</b>	<b>355,606</b>	<b>31,546</b>	<b>757,027</b>	<b>142,315</b>	<b>(614,712)</b>	
<b>Expenditures:</b>							
Current:							
General government	-	-	-	-	-	-	
Public safety	357,103	319,328	37,775	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	254,172	86,413	167,759	
Capital Outlay	-	-	-	-	-	-	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>357,103</b>	<b>319,328</b>	<b>37,775</b>	<b>254,172</b>	<b>86,413</b>	<b>167,759</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(33,043)</b>	<b>36,278</b>	<b>69,321</b>	<b>502,855</b>	<b>55,902</b>	<b>(446,953)</b>	
<b>Other financing sources (uses):</b>							
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net change in fund balance	(33,043)	36,278	69,321	502,855	55,902	(446,953)	
Fund balances / (deficits), July 1, 2022, as restated	33,043	112,092	79,049	(502,855)	318,856	821,711	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 148,370</b>	<b>\$ 148,370</b>	<b>\$ -</b>	<b>\$ 374,758</b>	<b>\$ 374,758</b>	

\* Variance = Positive / (Negative)

Juvenile Court									
Juvenile Victim Rights 2246			State Aid Supreme Court 2247			Court Appointed Specialist 2248			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 19,469	\$ 10,900	\$ (8,569)	\$ 898,829	\$ 574,357	\$ (324,472)	\$ 175,000	\$ 175,161	\$ 161	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
8	118	110	-	4,602	4,602	150	752	602	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	1,200	1,200	
<b>19,477</b>	<b>11,018</b>	<b>(8,459)</b>	<b>898,829</b>	<b>578,959</b>	<b>(319,870)</b>	<b>175,150</b>	<b>177,113</b>	<b>1,963</b>	
-	-	-	-	-	-	-	-	-	
24,731	19,706	5,025	901,165	620,329	280,836	187,797	166,812	20,985	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	7,930	(7,930)	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>24,731</b>	<b>19,706</b>	<b>5,025</b>	<b>901,165</b>	<b>620,329</b>	<b>280,836</b>	<b>187,797</b>	<b>174,742</b>	<b>13,055</b>	
<b>(5,254)</b>	<b>(8,688)</b>	<b>(3,434)</b>	<b>(2,336)</b>	<b>(41,370)</b>	<b>(39,034)</b>	<b>(12,647)</b>	<b>2,371</b>	<b>15,018</b>	
-	-	-	-	-	-	-	-	-	
5,211	5,211	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>5,211</b>	<b>5,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(43)	(3,477)	(3,434)	(2,336)	(41,370)	(39,034)	(12,647)	2,371	15,018	
43	(5,326)	(5,369)	2,336	40,613	38,277	12,647	15,788	3,141	
<b>\$ -</b>	<b>\$ (8,803)</b>	<b>\$ (8,803)</b>	<b>\$ -</b>	<b>\$ (757)</b>	<b>\$ (757)</b>	<b>\$ -</b>	<b>\$ 18,159</b>	<b>\$ 18,159</b>	

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

Year Ended June 30, 2023

	Juvenile Court					
	Court Improvement			No Child Left Behind		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 64,775	\$ 40,529	\$ (24,246)	\$ 14,630	\$ 10,393	\$ (4,237)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	50	250	200	-	-	-
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>64,825</b>	<b>40,779</b>	<b>(24,046)</b>	<b>14,630</b>	<b>10,393</b>	<b>(4,237)</b>
<b>Expenditures:</b>						
Current:						
General government	71,283	52,647	18,636	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>71,283</b>	<b>52,647</b>	<b>18,636</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,458)</b>	<b>(11,868)</b>	<b>(5,410)</b>	<b>14,630</b>	<b>10,393</b>	<b>(4,237)</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(6,458)	(11,868)	(5,410)	14,630	10,393	(4,237)
Fund balances / (deficits), July 1, 2022, as restated	6,458	12,706	6,248	(14,630)	(5,879)	8,751
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 838</b>	<b>\$ 838</b>	<b>\$ -</b>	<b>\$ 4,514</b>	<b>\$ 4,514</b>

\* Variance = Positive / (Negative)

Juvenile Court								
Juvenile Probation 2259			Drug Court Education 2262			Intensive Probation 2265		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 105,000	\$ 74,897	\$ (30,103)	\$ 1,179,716	\$ 1,007,914	\$ (171,802)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	\$ 299	\$ 299	75	558	483	700	5,101	4,401
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	<b>299</b>	<b>299</b>	<b>105,075</b>	<b>75,455</b>	<b>(29,620)</b>	<b>1,180,416</b>	<b>1,013,015</b>	<b>(167,401)</b>
-	-	-	88,357	81,823	6,534	-	-	-
-	-	-	-	122	(122)	1,195,263	1,057,202	138,061
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<b>88,357</b>	<b>81,945</b>	<b>6,412</b>	<b>1,195,263</b>	<b>1,057,202</b>	<b>138,061</b>
-	<b>299</b>	<b>299</b>	<b>16,718</b>	<b>(6,490)</b>	<b>(23,208)</b>	<b>(14,847)</b>	<b>(44,187)</b>	<b>(29,340)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	299	299	16,718	(6,490)	(23,208)	(14,847)	(44,187)	(29,340)
-	1,285	1,285	(16,718)	8,468	25,186	14,847	75,313	60,466
<b>\$ -</b>	<b>\$ 1,584</b>	<b>\$ 1,584</b>	<b>\$ -</b>	<b>\$ 1,978</b>	<b>\$ 1,978</b>	<b>\$ -</b>	<b>\$ 31,126</b>	<b>\$ 31,126</b>

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

Year Ended June 30, 2023

	Juvenile Court							
	Juvenile Diversion Intake			2266	Juvenile Diversion Program			2267
	Budget	Actual	Variance *	Budget	Actual	Variance *		
<b>Revenues:</b>								
Taxes	-	-	-	-	-	-	-	
Licenses and permits	-	-	-	-	-	-	-	
Intergovernmental	\$ 650,000	\$ 535,487	\$ (114,513)	\$ 140,000	\$ 110,139	\$ (29,861)		
Charges for services	-	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	-	
Investment income	800	3,209	2,409	100	543	443		
Rents	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>650,800</b>	<b>538,696</b>	<b>(112,104)</b>	<b>140,100</b>	<b>110,682</b>	<b>(29,418)</b>		
<b>Expenditures:</b>								
Current:								
General government	-	-	-	-	-	-	-	
Public safety	681,284	618,679	62,605	130,812	111,449	19,363		
Highways and streets	-	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	-	
Education	-	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	-	
Debt service:								
Principal retirement	-	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>681,284</b>	<b>618,679</b>	<b>62,605</b>	<b>130,812</b>	<b>111,449</b>	<b>19,363</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(30,484)</b>	<b>(79,983)</b>	<b>(49,499)</b>	<b>9,288</b>	<b>(767)</b>	<b>(10,055)</b>		
<b>Other financing sources (uses):</b>								
Proceeds from sale of capital assets	-	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Net change in fund balance	(30,484)	(79,983)	(49,499)	9,288	(767)	(10,055)		
Fund balances / (deficits), July 1, 2022, as restated	30,484	137,171	106,687	(9,288)	10,797	20,085		
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 57,188</b>	<b>\$ 57,188</b>	<b>\$ -</b>	<b>\$ 10,030</b>	<b>\$ 10,030</b>		

\* 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 *		
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
\$ 726,449	\$ 695,048	\$ (31,401)	-	\$ 166,991	\$ 166,991	-	\$ 5,356	\$ 4,617	\$ (739)	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	487,363	710,802	223,439	-	
600	5,045	4,445	-	271	271	-	6,432	12,395	5,963	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	306	2,646	2,340	-	
<b>727,049</b>	<b>700,093</b>	<b>(26,956)</b>	<b>-</b>	<b>167,262</b>	<b>167,262</b>	<b>-</b>	<b>499,457</b>	<b>730,460</b>	<b>231,003</b>	<b>-</b>	
-	-	-	\$ 12,190	10,024	2,166	-	497,147	325,810	171,337	-	
719,794	719,794	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	884	(884)	-	
-	-	-	-	-	-	-	-	5	(5)	-	
<b>719,794</b>	<b>719,794</b>	<b>-</b>	<b>12,190</b>	<b>10,024</b>	<b>2,166</b>	<b>-</b>	<b>497,147</b>	<b>326,699</b>	<b>170,448</b>	<b>-</b>	
<b>7,255</b>	<b>(19,701)</b>	<b>(26,956)</b>	<b>(12,190)</b>	<b>157,238</b>	<b>169,428</b>	<b>-</b>	<b>2,310</b>	<b>403,761</b>	<b>401,451</b>	<b>-</b>	
-	-	-	-	100	100	-	-	-	-	-	
-	-	-	-	-	-	-	4,499	4,499	-	-	
-	-	-	-	-	-	-	(12,113)	(12,113)	-	-	
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>(7,614)</b>	<b>(7,614)</b>	<b>-</b>	<b>-</b>	
7,255	(19,701)	(26,956)	(12,190)	157,338	169,528	-	(5,304)	396,147	401,451	-	
(7,255)	48,195	55,450	12,190	11,918	(272)	-	5,304	848,682	843,378	-	
<b>\$ -</b>	<b>\$ 28,494</b>	<b>\$ 28,494</b>	<b>\$ -</b>	<b>\$ 169,256</b>	<b>\$ 169,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,244,829</b>	<b>\$ 1,244,829</b>	<b>\$ -</b>	

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

Year Ended June 30, 2023

	Justice of the Peace Courts			Legal and Public Defender		
	Additional Assess SB 1398		2243	Defenders Training		2326
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 35,018	\$ 35,018	-	\$ 14,421	\$ 22,048	\$ 7,627
Charges for services	-	-	-	-	-	-
Fines and forfeits	13,206	13,374	\$ 168	-	-	-
Investment income	-	(432)	(432)	-	1,142	1,142
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>48,224</b>	<b>47,960</b>	<b>(264)</b>	<b>14,421</b>	<b>23,190</b>	<b>8,769</b>
<b>Expenditures:</b>						
Current:						
General government	50,018	12,307	37,711	36,298	25,104	11,194
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	35,018	(35,018)	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>50,018</b>	<b>47,325</b>	<b>2,693</b>	<b>36,298</b>	<b>25,104</b>	<b>11,194</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,794)</b>	<b>635</b>	<b>2,429</b>	<b>(21,877)</b>	<b>(1,914)</b>	<b>19,963</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(2,443)	(2,443)	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>(2,443)</b>	<b>(2,443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(4,237)	(1,808)	2,429	(21,877)	(1,914)	19,963
Fund balances / (deficits), July 1, 2022, as restated	4,237	46,934	42,697	21,877	58,625	36,748
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 45,126</b>	<b>\$ 45,126</b>	<b>\$ -</b>	<b>\$ 56,711</b>	<b>\$ 56,711</b>

\* Variance = Positive / (Negative)

Library District						Public Health		
LSTA Grants			Other Grants			Health Grants		
2312			2313			2260		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 68,500	\$ 48,589	\$ (19,911)	-	-	-	\$ 7,933,159	\$ 5,878,068	\$ (2,055,091)
-	-	-	-	-	-	-	-	-
-	9	9	-	\$ (11,350)	\$ (11,350)	-	22,929	22,929
-	-	-	-	-	-	-	-	-
-	-	-	\$ 67,300	1,719,620	1,652,320	-	37,506	37,506
<b>68,500</b>	<b>48,598</b>	<b>(19,902)</b>	<b>67,300</b>	<b>1,708,270</b>	<b>1,640,970</b>	<b>7,933,159</b>	<b>5,938,503</b>	<b>(1,994,656)</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,875,023	5,591,184	1,283,839
-	-	-	-	-	-	-	-	-
68,500	26,127	42,373	217,300	20,096	197,204	-	-	-
-	-	-	-	-	-	-	-	-
-	13,405	(13,405)	-	-	-	-	12,415	(12,415)
-	9,581	(9,581)	-	-	-	-	-	-
-	1,694	(1,694)	-	-	-	-	-	-
<b>68,500</b>	<b>50,807</b>	<b>17,693</b>	<b>217,300</b>	<b>20,096</b>	<b>197,204</b>	<b>6,875,023</b>	<b>5,603,599</b>	<b>1,271,424</b>
-	(2,209)	(2,209)	(150,000)	1,688,174	1,838,174	1,058,136	334,904	(723,232)
-	-	-	-	-	-	-	8,050	8,050
-	-	-	-	-	-	445,000	445,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	<b>445,000</b>	<b>453,050</b>	<b>8,050</b>
-	(2,209)	(2,209)	(150,000)	1,688,174	1,838,174	1,503,136	787,954	(715,182)
-	8,974	8,974	150,000	93,471	(56,529)	(1,503,136)	97,814	1,600,950
<b>\$ -</b>	<b>\$ 6,765</b>	<b>\$ 6,765</b>	<b>\$ -</b>	<b>\$ 1,781,645</b>	<b>\$ 1,781,645</b>	<b>\$ -</b>	<b>\$ 885,768</b>	<b>\$ 885,768</b>

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

Year Ended June 30, 2023

	Public Health							
	Rabiens Control			2264	AZ-ONE Opioids			2366
	Budget	Actual	Variance *		Budget	Actual	Variance *	
<b>Revenues:</b>								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	\$ 25,000	\$ 9,103	\$ (15,897)	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	2,000	1,478	(522)	-	\$ 727,001	\$ 727,001	-	-
Investment income	500	2,821	2,321	-	(1,256)	(1,256)	-	-
Rents	-	-	-	-	-	-	-	-
Miscellaneous	-	27	27	-	-	-	-	-
<b>Total Revenues</b>	<b>27,500</b>	<b>13,429</b>	<b>(14,071)</b>	<b>-</b>	<b>725,745</b>	<b>725,745</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>								
Current:								
General government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-
Health	509,338	421,754	87,584	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt service:								
Principal retirement	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>509,338</b>	<b>421,754</b>	<b>87,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(481,838)</b>	<b>(408,325)</b>	<b>73,513</b>	<b>-</b>	<b>725,745</b>	<b>725,745</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses):</b>								
Proceeds from sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	430,000	430,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>430,000</b>	<b>430,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(51,838)	21,675	73,513	-	725,745	725,745	-	-
Fund balances / (deficits), July 1, 2022, as restated	51,838	61,232	9,394	-	-	-	-	-
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 82,907</b>	<b>\$ 82,907</b>	<b>\$ -</b>	<b>\$ 725,745</b>	<b>\$ 725,745</b>	<b>\$ -</b>	<b>\$ -</b>

\* Variance = Positive / (Negative)

Public Works			Recorders					
Waste Tire			Recorder's Fund			HAVA Fund		
2204			2205			2203		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 365,000	\$ 452,180	\$ 87,180	-	-	-	-	-	-
100,000	138,926	38,926	\$ 165,000	\$ 124,471	\$ (40,529)	-	-	-
-	-	-	-	-	-	-	-	-
200	2,712	2,512	1,000	5,949	4,949	\$ 300	\$ 2,121	\$ 1,821
-	-	-	-	-	-	-	-	-
-	-	-	-	30	30	-	-	-
<b>465,200</b>	<b>593,818</b>	<b>128,618</b>	<b>166,000</b>	<b>130,450</b>	<b>(35,550)</b>	<b>300</b>	<b>2,121</b>	<b>1,821</b>
-	-	-	143,360	73,611	69,749	40,500	42,472	(1,972)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
539,266	535,957	3,309	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,000	-	10,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>539,266</b>	<b>535,957</b>	<b>3,309</b>	<b>143,360</b>	<b>73,611</b>	<b>69,749</b>	<b>50,500</b>	<b>42,472</b>	<b>8,028</b>
<b>(74,066)</b>	<b>57,861</b>	<b>131,927</b>	<b>22,640</b>	<b>56,839</b>	<b>34,199</b>	<b>(50,200)</b>	<b>(40,351)</b>	<b>9,849</b>
-	1,725	1,725	-	-	-	-	-	-
100,000	100,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>100,000</b>	<b>101,725</b>	<b>1,725</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
25,934	159,586	133,652	22,640	56,839	34,199	(50,200)	(40,351)	9,849
(25,934)	191,667	217,601	(22,640)	393,409	416,049	50,200	195,577	145,377
<b>\$ -</b>	<b>\$ 351,253</b>	<b>\$ 351,253</b>	<b>\$ -</b>	<b>\$ 450,248</b>	<b>\$ 450,248</b>	<b>\$ -</b>	<b>\$ 155,226</b>	<b>\$ 155,226</b>

YUMA COUNTY

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

Year Ended June 30, 2023

	Superintendent			Sherriff-Administration		
	School Grants		2281	Narcotic Enforcement		2299
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 162,000	\$ 57,686	\$ (104,314)	\$ 418,734	\$ 505,675	\$ 86,941
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	(3,144)	(3,144)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>162,000</b>	<b>57,686</b>	<b>(104,314)</b>	<b>418,734</b>	<b>502,531</b>	<b>83,797</b>
<b>Expenditures:</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	534,265	269,403	264,862
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	162,000	88,696	73,304	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>162,000</b>	<b>88,696</b>	<b>73,304</b>	<b>534,265</b>	<b>269,403</b>	<b>264,862</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>(31,010)</b>	<b>(31,010)</b>	<b>(115,531)</b>	<b>233,128</b>	<b>348,659</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	60,389	43,224	(17,165)
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,389</b>	<b>43,224</b>	<b>(17,165)</b>
Net change in fund balance	-	(31,010)	(31,010)	(55,142)	276,352	331,494
Fund balances / (deficits), July 1, 2022, as restated	-	379,524	379,524	55,142	277,344	222,202
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 348,514</b>	<b>\$ 348,514</b>	<b>\$ -</b>	<b>\$ 553,696</b>	<b>\$ 553,696</b>

\* 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	\$ 16,367	\$ (133,633)	\$ 178,018	\$ 259,448	\$ 81,430	\$ 40,000	\$ 16,245	\$ (23,755)	
-	-	-	-	-	-	29,500	12,450	(17,050)	
-	-	-	445	4,438	3,993	-	(360)	(360)	
-	-	-	-	-	-	-	-	-	
-	18,063	18,063	-	-	-	-	300	300	
<b>150,000</b>	<b>34,430</b>	<b>(115,570)</b>	<b>178,463</b>	<b>263,886</b>	<b>85,423</b>	<b>69,500</b>	<b>28,635</b>	<b>(40,865)</b>	
-	-	-	-	-	-	-	-	-	-
51,000	16,343	34,657	459,726	276,917	182,809	64,618	20,917	43,701	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
30,000	27,354	2,646	20,000	-	20,000	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>81,000</b>	<b>43,697</b>	<b>37,303</b>	<b>479,726</b>	<b>276,917</b>	<b>202,809</b>	<b>64,618</b>	<b>20,917</b>	<b>43,701</b>	
<b>69,000</b>	<b>(9,267)</b>	<b>(78,267)</b>	<b>(301,263)</b>	<b>(13,031)</b>	<b>288,232</b>	<b>4,882</b>	<b>7,718</b>	<b>2,836</b>	
-	-	-	-	-	-	-	-	-	-
27,363	27,363	-	160,000	160,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>27,363</b>	<b>27,363</b>	<b>-</b>	<b>160,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
96,363	18,096	(78,267)	(141,263)	146,969	288,232	4,882	7,718	2,836	
(96,363)	52,922	149,285	141,263	233,486	92,223	(4,882)	81,810	86,692	
<b>\$ -</b>	<b>\$ 71,018</b>	<b>\$ 71,018</b>	<b>\$ -</b>	<b>\$ 380,455</b>	<b>\$ 380,455</b>	<b>\$ -</b>	<b>\$ 89,528</b>	<b>\$ 89,528</b>	

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

Year Ended June 30, 2023

	Sheriff- Administration											
	Other Grants			2306			Ops Stone Garden			2348		
	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>												
Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	\$ 3,750,000	\$ 2,208,072	\$ (1,541,928)	\$ 3,000,000	\$ 2,474,842	\$ (525,158)						
Charges for services	-	-	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	4,900	3,335	(1,565)	-	-	-	-	-	-	-	-	-
Investment income	3,500	16,872	13,372	-	(542)	(542)	-	-	-	-	-	-
Rents	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,758,400</b>	<b>2,228,279</b>	<b>(1,530,121)</b>	<b>3,000,000</b>	<b>2,474,300</b>	<b>(525,700)</b>						
<b>Expenditures:</b>												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	-
Public safety	2,238,528	2,376,554	(138,026)	2,082,266	1,954,616	127,650						
Highways and streets	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	450,000	311,974	138,026	691,000	663,131	27,869						
Debt service:												
Principal retirement	-	-	-	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,688,528</b>	<b>2,688,528</b>	<b>-</b>	<b>2,773,266</b>	<b>2,617,747</b>	<b>155,519</b>						
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,069,872</b>	<b>(460,249)</b>	<b>(1,530,121)</b>	<b>226,734</b>	<b>(143,447)</b>	<b>(370,181)</b>						
<b>Other financing sources (uses):</b>												
Proceeds from sale of capital assets	-	466	466	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>466</b>	<b>466</b>	<b>-</b>	<b>-</b>	<b>-</b>						
Net change in fund balance	1,069,872	(459,783)	(1,529,655)	226,734	(143,447)	(370,181)						
Fund balances / (deficits), July 1, 2022, as restated	(1,069,872)	2,425,863	3,495,735	(226,734)	(27,903)	198,831						
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 1,966,080</b>	<b>\$ 1,966,080</b>	<b>\$ -</b>	<b>\$ (171,350)</b>	<b>\$ (171,350)</b>						

\* 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	\$ 198,555	\$ (106,445)	-	-	-	-	-	-	
-	-	-	\$ 7,649	\$ 3,255	\$ (4,394)	\$ 263,650	\$ 228,692	\$ (34,958)	
-	-	-	-	-	-	-	-	-	
1,500.00	2,869	1,369	-	(8)	(8)	1,544	9,051	7,507	
-	-	-	-	-	-	-	-	-	
10,000	6,653	(3,347)	-	-	-	318,270	274,776	(43,494)	
<b>316,500</b>	<b>208,077</b>	<b>(108,423)</b>	<b>7,649</b>	<b>3,247</b>	<b>(4,402)</b>	<b>583,464</b>	<b>512,519</b>	<b>(70,945)</b>	
-	-	-	-	-	-	-	-	-	
320,353	146,917	173,436	8,353	2,000	6,353	520,148	447,617	72,531	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>320,353</b>	<b>146,917</b>	<b>173,436</b>	<b>8,353</b>	<b>2,000</b>	<b>6,353</b>	<b>520,148</b>	<b>447,617</b>	<b>72,531</b>	
<b>(3,853)</b>	<b>61,160</b>	<b>65,013</b>	<b>(704)</b>	<b>1,247</b>	<b>1,951</b>	<b>63,316</b>	<b>64,902</b>	<b>1,586</b>	
-	3	3	-	-	-	-	3	3	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	
(3,853)	61,163	65,016	(704)	1,247	1,951	63,316	64,905	1,589	
3,853	255,529	251,676	704	2,063	1,359	(63,316)	658,537	721,853	
<b>\$ -</b>	<b>\$ 316,692</b>	<b>\$ 316,692</b>	<b>\$ -</b>	<b>\$ 3,310</b>	<b>\$ 3,310</b>	<b>\$ -</b>	<b>\$ 723,442</b>	<b>\$ 723,442</b>	

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

Year Ended June 30, 2023

	Sheriff- Jail District			Superior Court		
	Other Jail Grants		2308	Case Processing Assistance		2206
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	\$ 450,470	\$ 283,450	\$ (167,020)	-	\$ 135,800	\$ 135,800
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	6,500	10,529	4,029	-	(527)	(527)
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>456,970</b>	<b>293,979</b>	<b>(162,991)</b>	<b>-</b>	<b>135,273</b>	<b>135,273</b>
<b>Expenditures</b>						
Current:						
General government	-	-	-	-	-	-
Public safety	337,534	175,331	162,203	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	165,500	-	165,500	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>503,034</b>	<b>175,331</b>	<b>327,703</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(46,064)</b>	<b>118,648</b>	<b>164,712</b>	<b>-</b>	<b>135,273</b>	<b>135,273</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	158	158	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>158</b>	<b>158</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(46,064)	118,806	164,870	-	135,273	135,273
Fund balances / (deficits), July 1, 2022, as restated	46,064	607,163	561,099	-	-	-
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 725,969</b>	<b>\$ 725,969</b>	<b>\$ -</b>	<b>\$ 135,273</b>	<b>\$ 135,273</b>

\* Variance = Positive / (Negative)

Superior Court									
Conciliation Court			Child Support Enforcement			Domestic Relations			
2211			2215			2217			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	\$ 232,958	\$ 224,894	\$ (8,064)	-	-	-	
-	-	-	3,415	11,099	7,684	-	-	-	
\$ 80,985	\$ 67,383	\$ (13,602)	-	-	-	\$ 6,386	\$ 6,520	\$ 134	
600	2,325	1,725	425	1,493	1,068	200	1,030	830	
-	-	-	-	-	-	-	-	-	
-	463	463	8,577	5,636	(2,941)	-	-	-	
<b>81,585</b>	<b>70,171</b>	<b>(11,414)</b>	<b>245,375</b>	<b>243,122</b>	<b>(2,253)</b>	<b>6,586</b>	<b>7,550</b>	<b>964</b>	
107,376	93,619	13,757	258,744	212,487	46,257	2,500	810	1,690	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>107,376</b>	<b>93,619</b>	<b>13,757</b>	<b>258,744</b>	<b>212,487</b>	<b>46,257</b>	<b>2,500</b>	<b>810</b>	<b>1,690</b>	
<b>(25,791)</b>	<b>(23,448)</b>	<b>2,343</b>	<b>(13,369)</b>	<b>30,635</b>	<b>44,004</b>	<b>4,086</b>	<b>6,740</b>	<b>2,654</b>	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
(25,791)	(23,448)	2,343	(13,369)	30,635	44,004	4,086	6,740	2,654	
25,791	137,579	111,788	13,369	110,472	97,103	(4,086)	66,746	70,832	
<b>\$ -</b>	<b>\$ 114,131</b>	<b>\$ 114,131</b>	<b>\$ -</b>	<b>\$ 141,107</b>	<b>\$ 141,107</b>	<b>\$ -</b>	<b>\$ 73,486</b>	<b>\$ 73,486</b>	

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

Year Ended June 30, 2023

	Superior Court					
	Local Court Assitance			JCEF Time Payment		
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	\$ 144,447	\$ 147,258	\$ 2,811	\$ 95,187	\$ 102,238	\$ 7,051
Investment income	500	2,229	1,729	87	295	208
Rents	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>144,947</b>	<b>149,487</b>	<b>4,540</b>	<b>95,274</b>	<b>102,533</b>	<b>7,259</b>
<b>Expenditures:</b>						
Current:						
General government	65,418	44,836	20,582	99,833	99,833	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>65,418</b>	<b>44,836</b>	<b>20,582</b>	<b>99,833</b>	<b>99,833</b>	<b>-</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>79,529</b>	<b>104,651</b>	<b>25,122</b>	<b>(4,559)</b>	<b>2,700</b>	<b>7,259</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	(79,529)	(96,387)	(16,858)	-	-	-
<b>Total Other financing sources (uses)</b>	<b>(79,529)</b>	<b>(96,387)</b>	<b>(16,858)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	8,264	8,264	(4,559)	2,700	7,259
Fund balances / (deficits), July 1, 2022, as restated	-	9,615	9,615	4,559	8,099	3,540
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 17,879</b>	<b>\$ 17,879</b>	<b>\$ -</b>	<b>\$ 10,799</b>	<b>\$ 10,799</b>

\* Variance = Positive / (Negative)

Superior Court									
Law Library			Aztec Field Training			Supreme Court Enhancement			
2224			2234			2324			
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	\$ 25,000	\$ 25,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
\$ 100,000	\$ 98,475	\$ (1,525)	-	-	-	\$ 149,388	\$ 139,144	\$ (10,244)	
450	1,597	1,147	6	273	\$ 267	1,500	2,816	1,316	
-	-	-	-	-	-	-	-	-	-
22,472	23,887	1,415	-	-	-	-	-	-	-
<b>122,922</b>	<b>123,959</b>	<b>1,037</b>	<b>25,006</b>	<b>25,273</b>	<b>267</b>	<b>150,888</b>	<b>141,960</b>	<b>(8,928)</b>	
132,844	129,302	3,542	-	-	-	150,000	141,984	8,016	
-	-	-	25,000	25,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1,619	(1,619)	-	-	-	-	-	-	-
-	53	(53)	-	-	-	-	-	-	-
<b>132,844</b>	<b>130,974</b>	<b>1,870</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>150,000</b>	<b>141,984</b>	<b>8,016</b>	
<b>(9,922)</b>	<b>(7,015)</b>	<b>2,907</b>	<b>6</b>	<b>273</b>	<b>267</b>	<b>888</b>	<b>(24)</b>	<b>(912)</b>	
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
(9,922)	(7,015)	2,907	6	273	267	888	(24)	(912)	
9,922	102,528	92,606	(6)	(2,566)	(2,560)	(888)	159,309	160,197	
<b>\$ -</b>	<b>\$ 95,513</b>	<b>\$ 95,513</b>	<b>\$ -</b>	<b>\$ (2,293)</b>	<b>\$ (2,293)</b>	<b>\$ -</b>	<b>\$ 159,285</b>	<b>\$ 159,285</b>	

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

Year Ended June 30, 2023

	Superior Court							
	Fee- Case Management			2325	Children's Issues Educate			2339
	Budget	Actual	Variance *		Budget	Actual	Variance *	
<b>Revenues:</b>								
Taxes	-	-	-		-	-	-	
Licenses and permits	-	-	-		-	-	-	
Intergovernmental	\$ 3,200	\$ 3,200	-		-	-	-	
Charges for services	-	-	-		-	-	-	
Fines and forfeits	157,672	137,639	\$ (20,033)		\$ 34,262	\$ 28,540	\$ (5,722)	
Investment income	1,601	4,071	2,470		899	1,836	937	
Rents	-	-	-		-	-	-	
Miscellaneous	-	-	-		-	-	-	
<b>Total Revenues</b>	<b>162,473</b>	<b>144,910</b>	<b>(17,563)</b>		<b>35,161</b>	<b>30,376</b>	<b>(4,785)</b>	
<b>Expenditures</b>								
Current:								
General government	119,478	115,715	3,763		40,153	17,906	22,247	
Public safety	-	-	-		-	-	-	
Highways and streets	-	-	-		-	-	-	
Sanitation	-	-	-		-	-	-	
Health	-	-	-		-	-	-	
Welfare	-	-	-		-	-	-	
Culture and recreation	-	-	-		-	-	-	
Education	-	-	-		-	-	-	
Capital Outlay	-	-	-		-	-	-	
Debt service:								
Principal retirement	-	-	-		-	-	-	
Interest and fiscal charges	-	-	-		-	-	-	
<b>Total Expenditures</b>	<b>119,478</b>	<b>115,715</b>	<b>3,763</b>		<b>40,153</b>	<b>17,906</b>	<b>22,247</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>42,995</b>	<b>29,195</b>	<b>(13,800)</b>		<b>(4,992)</b>	<b>12,470</b>	<b>17,462</b>	
<b>Other financing sources (uses):</b>								
Proceeds from sale of capital assets	-	-	-		-	-	-	
Transfers in	12,113	12,113	-		-	-	-	
Transfers out	-	-	-		-	-	-	
<b>Total Other financing sources (uses)</b>	<b>12,113</b>	<b>12,113</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
Net change in fund balance	55,108	41,308	(13,800)		(4,992)	12,470	17,462	
Fund balances / (deficits), July 1, 2022, as restated	(55,108)	281,695	336,803		4,992	109,944	104,952	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 323,003</b>	<b>\$ 323,003</b>		<b>\$ -</b>	<b>\$ 122,414</b>	<b>\$ 122,414</b>	

\* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	\$ 3,016,192	\$ 2,918,400	\$ (97,792)	\$ 70,321	\$ 91,114	\$ 20,793
\$ 6,000	\$ 5,198	\$ (802)	-	-	-	-	-	-
-	-	-	-	-	-	119,256	108,166	(11,090)
300	1,868	1,568	-	142,435	142,435	950	2,334	1,384
-	-	-	-	-	-	-	-	-
3,000	15,255	12,255	-	-	-	-	-	-
<b>9,300</b>	<b>22,321</b>	<b>13,021</b>	<b>3,016,192</b>	<b>3,060,835</b>	<b>44,643</b>	<b>190,527</b>	<b>201,614</b>	<b>11,087</b>
43,853	33	43,820	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	803,290	511,465	291,825	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	80,250	59,748	20,502	-	-	-
-	-	-	-	499	(499)	-	-	-
-	-	-	-	8	(8)	-	-	-
<b>43,853</b>	<b>33</b>	<b>43,820</b>	<b>883,540</b>	<b>571,720</b>	<b>311,820</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(34,553)</b>	<b>22,288</b>	<b>56,841</b>	<b>2,132,652</b>	<b>2,489,115</b>	<b>356,463</b>	<b>190,527</b>	<b>201,614</b>	<b>11,087</b>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(2,132,652)	(1,800,000)	332,652	(206,883)	(179,681)	27,202
-	-	-	<b>(2,132,652)</b>	<b>(1,800,000)</b>	<b>332,652</b>	<b>(206,883)</b>	<b>(179,681)</b>	<b>27,202</b>
(34,553)	22,288	56,841	-	689,115	689,115	(16,356)	21,933	38,289
34,553	146,514	111,961	-	(166,982)	(166,982)	16,356	36,603	20,247
<b>\$ -</b>	<b>\$ 168,802</b>	<b>\$ 168,802</b>	<b>\$ -</b>	<b>\$ 522,133</b>	<b>\$ 522,133</b>	<b>\$ -</b>	<b>\$ 58,536</b>	<b>\$ 58,536</b>

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

Year Ended June 30, 2023

	Multiple County Departments			Other		
	Improvement Districts		ALL	HOME Grant	2269	
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	\$ 1,133,232	\$ 1,122,393	\$ (10,839)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	\$ 484,250	\$ 333,322	\$ (150,928)
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	4,740	18,936	14,196	-	4	4
Rents	-	-	-	-	-	-
Miscellaneous	100,000	-	(100,000)	-	-	-
<b>Total Revenues</b>	<b>1,237,972</b>	<b>1,141,329</b>	<b>(96,643)</b>	<b>484,250</b>	<b>333,326</b>	<b>(150,924)</b>
<b>Expenditures:</b>						
Current:						
General government	1,242,222	1,176,233	65,989	489,694	309,979	179,715
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Education	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt service:						
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,242,222</b>	<b>1,176,233</b>	<b>65,989</b>	<b>489,694</b>	<b>309,979</b>	<b>179,715</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,250)</b>	<b>(34,904)</b>	<b>(30,654)</b>	<b>(5,444)</b>	<b>23,347</b>	<b>28,791</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(4,250)	(34,904)	(30,654)	(5,444)	23,347	28,791
Fund balances / (deficits), July 1, 2022, as restated	4,250	913,490	909,240	5,444	9,303	3,859
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 878,586</b>	<b>\$ 878,586</b>	<b>\$ -</b>	<b>\$ 32,650</b>	<b>\$ 32,650</b>

\* Variance = Positive / (Negative)

Workforce Investment Act			Other			CDBG		
2291			Prop 207 Justice Reimbursement			2296		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 10,216,154	\$ 10,036,275	\$ (179,879)	\$ 95,000	\$ 155,516	\$ 60,516	\$ 1,313,600	\$ 500,281	\$ (813,319)
-	-	-	-	-	-	-	-	-
-	1,793	1,793	-	(845)	(845)	-	838	838
-	-	-	-	-	-	-	-	-
-	-	-	-	395	395	-	-	-
<b>10,216,154</b>	<b>10,038,068</b>	<b>(178,086)</b>	<b>95,000</b>	<b>155,066</b>	<b>60,066</b>	<b>1,313,600</b>	<b>501,119</b>	<b>(812,481)</b>
-	-	-	-	-	-	1,413,131	493,718	919,413.00
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	178,022	17,589	160,433	-	-	-
-	-	-	-	-	-	-	-	-
10,216,154	10,038,998	177,156	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<b>10,216,154</b>	<b>10,038,998</b>	<b>177,156</b>	<b>178,022</b>	<b>17,589</b>	<b>160,433</b>	<b>1,413,131</b>	<b>493,718</b>	<b>919,413</b>
-	(930)	(930)	(83,022)	137,477	220,499	(99,531)	7,401	106,932
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(930)	(930)	(83,022)	137,477	220,499	(99,531)	7,401	106,932
-	36,653	36,653	83,022	129,908	46,886	99,531	102,661	\$ 3,130
<b>\$ -</b>	<b>\$ 35,723</b>	<b>\$ 35,723</b>	<b>\$ -</b>	<b>\$ 267,385</b>	<b>\$ 267,385</b>	<b>\$ -</b>	<b>\$ 110,062</b>	<b>\$ 110,062</b>

YUMA COUNTY  
**Budgetary Comparison Schedule- Nonmajor Governmental Funds- Special Revenue Funds**  
Year Ended June 30, 2023

	Other - Agencies						
	Emergency Rental Assistance Program			2400A	Grants Other - Administration		2400
	Budget	Actual	Variance *		Budget	Actual	Variance *
<b>Revenues:</b>							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	\$ 3,529,763	\$ 3,529,763	\$ 254,800	\$ 40,863	\$ (213,937)	
Charges for services	-	-	-	-	-	-	
Fines and forfeits	-	-	-	-	-	-	
Investment income	-	100,969	100,969	-	-	-	
Rents	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>-</b>	<b>3,630,732</b>	<b>3,630,732</b>	<b>254,800</b>	<b>40,863</b>	<b>(213,937)</b>	
<b>Expenditures:</b>							
Current:							
General government	\$ 3,437,631	3,630,732	(193,101)	-	-	-	
Public safety	-	-	-	-	-	-	
Highways and streets	-	-	-	-	-	-	
Sanitation	-	-	-	-	-	-	
Health	-	-	-	-	-	-	
Welfare	-	-	-	-	-	-	
Culture and recreation	-	-	-	-	-	-	
Education	-	-	-	-	-	-	
Capital Outlay	-	-	-	-	-	-	
Debt service:							
Principal retirement	-	-	-	-	-	-	
Interest and fiscal charges	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>3,437,631</b>	<b>3,630,732</b>	<b>(193,101)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,437,631)</b>	<b>-</b>	<b>3,437,631</b>	<b>254,800</b>	<b>40,863</b>	<b>(213,937)</b>	
<b>Other financing sources (uses):</b>							
Proceeds from sale of capital assets	-	-	-	-	-	-	
Transfers in	-	-	-	-	-	-	
Transfers out	-	-	-	-	-	-	
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Net change in fund balance	(3,437,631)	-	3,437,631	254,800	40,863	(213,937)	
Fund balances / (deficits), July 1, 2022, as restated	3,437,631	-	(3,437,631)	(254,800)	101,475	356,275	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,338</b>	<b>\$ 142,338</b>	

\* Variance = Positive / (Negative)

Other - Agencies								
AZCAREs Grant			LATC Fund			Martinez Lake Fire		
2401			2402			2450		
Budget	Actual	Variance *	Budget	Actual	Variance *	Budget	Actual	Variance *
-	-	-	-	-	-	\$ 52,918	\$ 58,203	\$ 5,285
-	-	-	-	-	-	-	-	-
-	-	-	\$ 6,000,000	\$ 3,033,038	\$ (2,966,962)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(14,195)	(14,195)	-	108	108
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11	11
-	-	-	<b>6,000,000</b>	<b>3,018,843</b>	<b>(2,981,157)</b>	<b>52,918</b>	<b>58,322</b>	<b>5,404</b>
-	-	-	3,026,000	3,014,913	11,087	53,870	61,717	(7,847)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,974,000	3,930	2,970,070	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<b>6,000,000</b>	<b>3,018,843</b>	<b>2,981,157</b>	<b>53,870</b>	<b>61,717</b>	<b>(7,847)</b>
-	-	-	-	-	-	(952)	(3,395)	(2,443)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(952)	(3,395)	(2,443)
-	\$ 31,641	\$ 31,641	-	-	-	952	4,146	3,194
<b>\$ -</b>	<b>\$ 31,641</b>	<b>\$ 31,641</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 751</b>	<b>\$ 751</b>

	Other Nonmajor Funds			Total Special Revenue Funds		
	Other Nonmajor Funds		Misc	Budget	Actual	Variance *
	Budget	Actual	Variance *			
<b>Revenues:</b>						
Taxes	-	-	-	\$ 1,186,150	\$ 1,180,596	\$ (5,554)
Licenses and permits	-	-	-	25,000	9,103	(15,897)
Intergovernmental	\$ 70,507	\$ 34,782	\$ (35,725)	59,439,420	47,808,062	(11,631,358)
Charges for services	-	10	10	1,207,229	1,135,213	(72,016)
Fines and forfeits	-	-	-	1,557,684	2,342,234	784,550
Investment income	303	(10)	(313)	56,083	485,097	429,014
Rents	-	-	-	395,000	496,177	101,177
Miscellaneous	7,300	2,573	(4,727)	861,825	2,239,433	1,377,608
<b>Total Revenues</b>	<b>78,110</b>	<b>37,355</b>	<b>(40,755)</b>	<b>64,728,391</b>	<b>55,695,915</b>	<b>(9,032,476)</b>
<b>Expenditures:</b>						
Current:						
General government	8,462	-	8,462	13,790,061	11,563,635	2,226,426
Public safety	68,065	34,785	33,280	16,693,369	14,190,528	2,502,841
Highways and streets	-	-	-	803,290	511,465	291,825
Sanitation	-	-	-	539,266	535,957	3,309
Health	-	-	-	7,562,383	6,030,527	1,531,856
Welfare	-	-	-	4,635,397	4,745,258	(109,861)
Culture and recreation	-	-	-	285,800	46,223	239,577
Education	-	-	-	10,632,326	10,214,107	418,219
Capital Outlay	-	-	-	4,982,676	1,223,844	3,758,832
Debt service:	-	-	-			
Principal retirement	-	-	-	1,300	14,123	(12,823)
Interest and fiscal charges	-	-	-	250	1,875	(1,625)
<b>Total Expenditures</b>	<b>76,527</b>	<b>34,785</b>	<b>41,742</b>	<b>59,926,118</b>	<b>49,077,542</b>	<b>10,848,577</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,583</b>	<b>2,570</b>	<b>987</b>	<b>4,802,273</b>	<b>6,618,373</b>	<b>1,816,101</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	-	-	-	-	10,505	10,505
Transfers in	-	-	-	2,205,841	1,746,511	(459,330)
Transfers out	(7,450)	(2,710)	4,740	(3,311,089)	(2,504,023)	807,066
<b>Total Other financing sources (uses)</b>	<b>(7,450)</b>	<b>(2,710)</b>	<b>4,740</b>	<b>(1,105,248)</b>	<b>(747,007)</b>	<b>358,241</b>
Net change in fund balance	(5,867)	(140)	5,727	3,697,025	5,871,366	2,174,342
Fund balances / (deficits), July 1, 2022, as restated	5,867	13,361	7,494	(3,697,025)	15,220,585	18,917,610
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 13,221</b>	<b>\$ 13,221</b>	<b>\$ -</b>	<b>\$ 21,091,951</b>	<b>\$ 21,091,952</b>

\* Variance = Positive / (Negative)

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

Year Ended June 30, 2023

	General			Jail District		
	Pledged Revenues Debt Service		3503	Debt Service		3500
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Special assessments	-	-	-	-	-	-
Investment income	-	\$ 26,838	\$ 26,838	-	\$ 8,623	\$ 8,623
Miscellaneous	-	753	753	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>27,591</b>	<b>27,591</b>	<b>-</b>	<b>8,623</b>	<b>8,623</b>
<b>Expenditures:</b>						
Current:						
General government	\$ 512,390	517,116	(4,726)	-	-	-
Public safety	-	-	-	\$ 2,500	-	2,500
Culture and recreation	-	-	-	-	-	-
Debt service:						
Principal retirement	3,606,570	4,415,000	(808,430)	1,659,000	1,205,000	454,000
Interest and fiscal charges	2,258,888	1,445,732	813,156	28,679	2,390	26,289.20
<b>Total Expenditures</b>	<b>6,377,848</b>	<b>6,377,848</b>	<b>-</b>	<b>1,690,179</b>	<b>1,207,390</b>	<b>482,789</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(6,377,848)</b>	<b>(6,350,257)</b>	<b>27,591</b>	<b>(1,690,179)</b>	<b>(1,198,767)</b>	<b>491,412</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of bonds	-	518,575	518,575	-	-	-
Transfers in	5,865,458	5,865,458	-	1,690,179	1,690,179	-
<b>Total Other financing sources (uses)</b>	<b>5,865,458</b>	<b>6,384,033</b>	<b>518,575</b>	<b>1,690,179</b>	<b>1,690,179</b>	<b>-</b>
Net change in fund balance	(512,390)	33,776	546,166	-	491,412	491,412
Fund balances / (deficits), July 1, 2022	512,390	42,716	(469,674)	-	49,556	49,556
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 76,492</b>	<b>\$ 76,492</b>	<b>\$ -</b>	<b>\$ 540,968</b>	<b>\$ 540,968</b>

\* 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	\$ 6,170	\$ (3,830)	\$ 180,000	\$ 138,400	\$ (41,600)
-	\$ 57	57	-	895	895	2,500	14,080	11,580
-	-	-	-	-	-	-	-	-
-	57	57	10,000	7,065	(2,935)	182,500	152,480	(30,020)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	14,102	14,102	-	141,354	141,354	-
-	-	-	4,124	1,904	2,220	50,026	36,383	13,643
-	-	-	18,226	16,006	2,220	191,380	177,737	13,643
-	57	57	(8,226)	(8,941)	(715)	(8,880)	(25,257)	(16,377)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	57	57	(8,226)	(8,941)	(715)	(8,880)	(25,257)	(16,377)
-	(57)	(57)	8,226	32,402	24,176	8,880	817,949	809,069
\$ -	\$ -	\$ -	\$ -	\$ 23,461	\$ 23,461	\$ -	\$ 792,692	\$ 792,692

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

Year Ended June 30, 2023

	Library District			Total Debt Service Funds			
	Debt Service		3547	Budget		Actual	Variance *
	Budget	Actual	Variance *	Budget	Actual	Variance *	
<b>Revenues:</b>							
Special assessments	-	-	-	\$ 190,000	\$ 144,570	\$ (45,430)	
Investment income	\$ 6,000	\$ 16,767	\$ 10,767	8,500	67,260	58,760	
Miscellaneous	-	-	-	-	753	753	
<b>Total Revenues</b>	<b>6,000</b>	<b>16,767</b>	<b>10,767</b>	<b>198,500</b>	<b>212,583</b>	<b>14,083</b>	
<b>Expenditures:</b>							
Current:							
General government	-	-	-	512,390	517,116	(4,726)	
Public safety	-	-	-	2,500	-	2,500	
Culture and recreation	1,500	700	800	1,500	700	800	
Debt service:							
Principal retirement	1,915,000	1,915,000	-	7,336,026	7,690,456	(354,430)	
Interest and fiscal charges	1,105,631	1,105,631	-	3,447,348	2,592,040	855,308	
<b>Total Expenditures</b>	<b>3,022,131</b>	<b>3,021,331</b>	<b>800</b>	<b>11,299,764</b>	<b>10,800,312</b>	<b>499,452</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,016,131)</b>	<b>(3,004,564)</b>	<b>11,567</b>	<b>(11,101,264)</b>	<b>(10,587,729)</b>	<b>513,535</b>	
<b>Other financing sources (uses):</b>							
Proceeds from sale of bonds	-	-	-	-	518,575	518,575	
Transfers in	3,020,631	3,020,631	-	10,576,268	10,576,268	-	
<b>Total Other financing sources (uses)</b>	<b>3,020,631</b>	<b>3,020,631</b>	<b>-</b>	<b>10,576,268</b>	<b>11,094,843</b>	<b>518,575</b>	
Net change in fund balance	4,500	16,067	11,567	(524,996)	507,114	1,032,110	
Fund balances / (deficits), July 1, 2022	(4,500)	273,205	277,705	524,996	1,215,771	690,775	
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 289,272</b>	<b>\$ 289,272</b>	<b>\$ -</b>	<b>\$ 1,722,885</b>	<b>\$ 1,722,885</b>	

\* Variance = Positive / (Negative)

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

Year Ended June 30, 2023

	General			Jail District		
	Capital Projects		4407	Capital Projects		4403
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	\$ 121	\$ 121	-	-	-
Special assessments	-	-	-	-	-	-
Intergovernmental	-	145,334	145,334	-	-	-
Investment income	-	225,473	225,473	-	\$ (9,630)	\$ (9,630)
Miscellaneous	-	6,897	6,897	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>377,825</b>	<b>377,825</b>	<b>-</b>	<b>(9,630)</b>	<b>(9,630)</b>
<b>Expenditures:</b>						
Current:						
General government	-	635,275	(635,275)	\$ 10,950	-	10,950
Public safety	-	-	-	-	695	(695)
Culture and recreation	-	-	-	-	-	-
Capital Outlay	\$ 4,940,998	1,929,277	3,011,721	5,200,000	226,536	4,973,464
<b>Total Expenditures</b>	<b>4,940,998</b>	<b>2,564,552</b>	<b>2,376,446</b>	<b>5,210,950</b>	<b>227,231</b>	<b>4,983,719</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(4,940,998)</b>	<b>(2,186,727)</b>	<b>2,754,271</b>	<b>(5,210,950)</b>	<b>(236,861)</b>	<b>4,974,089</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of bonds	-	-	-	-	-	-
Transfers in	2,035,023	2,035,023	-	235,000	235,000	-
<b>Total Other financing sources (uses)</b>	<b>2,035,023</b>	<b>2,035,023</b>	<b>-</b>	<b>235,000</b>	<b>235,000</b>	<b>-</b>
Net change in fund balance	(2,905,975)	(151,704)	2,754,271	(4,975,950)	(1,861)	4,974,089
Fund balances / (deficits), July 1, 2022	2,905,975	2,951,434	45,459	4,975,950	4,871,024	(104,926)
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 2,799,730</b>	<b>\$ 2,799,730</b>	<b>\$ -</b>	<b>\$ 4,869,163</b>	<b>\$ 4,869,163</b>

\* 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 *
-	-	-	-	-	-	-	-	-
-	-	-	-	\$ 66,863	\$ 66,863	-	-	-
-	-	-	\$ 6,128,346	183,317	(5,945,029)	-	-	-
-	\$ 530	\$ 530	-	(159)	(159)	-	\$ (9,761)	\$ (9,761)
-	-	-	-	-	-	-	-	-
-	<b>530</b>	<b>530</b>	<b>6,128,346</b>	<b>250,021</b>	<b>(5,878,325)</b>	<b>-</b>	<b>(9,761)</b>	<b>(9,761)</b>
-	-	-	-	567,108	(567,108)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,184	(5,184)
-	-	-	10,947,745	150,000	10,797,745	\$ 969,000	-	969,000
-	-	-	<b>10,947,745</b>	<b>717,108</b>	<b>10,230,637</b>	<b>969,000</b>	<b>5,184</b>	<b>963,816</b>
-	<b>530</b>	<b>530</b>	<b>(4,819,399)</b>	<b>(467,087)</b>	<b>4,352,312</b>	<b>(969,000)</b>	<b>(14,945)</b>	<b>954,055</b>
-	-	-	4,719,399	-	(4,719,399)	-	-	-
-	-	-	100,000	100,000	-	969,000	969,000	-
-	-	-	<b>4,819,399</b>	<b>100,000</b>	<b>(4,719,399)</b>	<b>969,000</b>	<b>969,000</b>	<b>-</b>
-	530	530	-	(367,087)	(367,087)	-	954,055	954,055
-	30,891	30,891	-	(2,425)	(2,425)	-	-	-
<b>\$ -</b>	<b>\$ 31,421</b>	<b>\$ 31,421</b>	<b>\$ -</b>	<b>\$ (369,512)</b>	<b>\$ (369,512)</b>	<b>\$ -</b>	<b>\$ 954,055</b>	<b>\$ 954,055</b>

	OTHER			Total Capital Projects Funds		
	Misc Capital Projects		4408			
	Budget	Actual	Variance *	Budget	Actual	Variance *
<b>Revenues:</b>						
Taxes	-	-	-	-	\$ 121	\$ 121
Special assessments	-	-	-	-	66,863	66,863
Intergovernmental	\$ 4,750,000	\$ 4,279,437	\$ (470,563)	\$ 10,878,346	4,608,088	(6,270,258)
Investment income	-	(5,350)	(5,350)	-	201,103	201,103
Miscellaneous	-	-	-	-	6,897	6,897
<b>Total Revenues</b>	<b>4,750,000</b>	<b>4,274,087</b>	<b>(475,913)</b>	<b>10,878,346</b>	<b>4,883,072</b>	<b>(5,995,274)</b>
<b>Expenditures:</b>						
Current:						
General government	4,750,000	4,213,737	536,263	4,760,950	5,416,120	(655,170)
Public safety	-	-	-	-	695	(695)
Culture and recreation	-	-	-	-	5,184	(5,184)
Capital Outlay	-	65,700	(65,700)	22,057,743	2,371,513	19,686,230
<b>Total Expenditures</b>	<b>4,750,000</b>	<b>4,279,437</b>	<b>470,563</b>	<b>26,818,693</b>	<b>7,793,512</b>	<b>19,025,181</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>-</b>	<b>(5,350)</b>	<b>(5,350)</b>	<b>(15,940,347)</b>	<b>(2,910,440)</b>	<b>13,029,907</b>
<b>Other financing sources (uses):</b>						
Proceeds from sale of bonds	-	-	-	4,719,399	-	(4,719,399)
Transfers in	-	-	-	3,339,023	3,339,023	-
<b>Total Other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,058,422</b>	<b>3,339,023</b>	<b>(4,719,399)</b>
Net change in fund balance	-	(5,350)	(5,350)	(7,881,925)	428,583	8,310,508
Fund balances / (deficits), July 1, 2022	-	-	-	7,881,925	7,850,924	(31,001)
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ (5,350)</b>	<b>\$ (5,350)</b>	<b>\$ -</b>	<b>\$ 8,279,507</b>	<b>\$ 8,279,507</b>

\* Variance = Positive / (Negative)

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

Year Ended June 30, 2023

Total All Nonmajor Governmental Funds			
	Budget	Actual	Variance *
<b>Revenues:</b>			
Taxes	\$ 1,186,150	\$ 1,180,717	\$ (5,433)
Special assessments	190,000	211,433	21,433
Licenses and permits	25,000	9,103	(15,897)
Intergovernmental	70,317,766	52,416,150	(17,901,616)
Charges for services	1,207,229	1,135,213	(72,016)
Fines and forfeits	1,557,684	2,342,234	784,550
Investment income	64,583	753,460	688,877
Rents	395,000	496,177	101,177
Miscellaneous	861,825	2,247,083	1,385,258
<b>Total Revenues</b>	<b>75,805,237</b>	<b>60,791,570</b>	<b>(15,013,667)</b>
<b>Expenditures:</b>			
Current:			
General government	19,063,401	17,496,871	1,566,530
Public safety	16,695,869	14,191,223	2,504,646
Highways and streets	803,290	511,465	291,825
Sanitation	539,266	535,957	3,309
Health	7,562,383	6,030,527	1,531,856
Welfare	4,635,397	4,745,258	(109,861)
Culture and recreation	287,300	52,107	235,193
Education	10,632,326	10,214,107	418,219
Capital Outlay	27,040,419	3,595,357	23,445,062
Debt service:			
Principal retirement	7,337,326	7,704,579	(367,253)
Interest and fiscal charges	3,447,598	2,593,915	853,683
<b>Total Expenditures</b>	<b>98,044,575</b>	<b>67,671,366</b>	<b>30,373,210</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(22,239,338)</b>	<b>(6,879,796)</b>	<b>15,359,543</b>
<b>Other financing sources (uses):</b>			
Proceeds from sale of bonds	4,719,399	518,575	(4,200,824)
Proceeds from sale of capital assets	-	10,505	10,505
Transfers in	16,121,132	15,661,802	(459,330)
Transfers out	(3,311,089)	(2,504,023)	807,066
<b>Total Other financing sources (uses)</b>	<b>17,529,442</b>	<b>13,686,859</b>	<b>(3,842,583)</b>
Net change in fund balance	(4,709,896)	6,807,063	11,516,960
Fund balances / (deficits), July 1, 2022, as restated	4,709,896	24,287,280	19,577,384
<b>Fund balances / (deficits), June 30, 2023</b>	<b>\$ -</b>	<b>\$ 31,094,343</b>	<b>\$ 31,094,344</b>

\* Variance = Positive / (Negative)

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## **Internal Service Funds**

**Combining Statement of Net Position**

**All Internal Service Funds**

June 30, 2023

	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
<b>Assets</b>							
Cash and cash equivalents	-	\$ 264,304	\$ 55,969	\$ 8,196,947	\$ 754,617	\$ 3,056,068	\$ 12,327,905
Receivables (net of allowances for uncollectibles):							
Accounts	-	-	-	1,532	2,386	-	3,918
Accrued interest	-	343	101	13,516	1,253	5,808	21,022
Due from:							
Other funds	-	-	576,198	1,148,701	3,019	-	1,727,918
Prepaid items	-	1,000	-	-	-	549	1,549
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 265,647</b>	<b>\$ 632,268</b>	<b>\$ 9,360,697</b>	<b>\$ 761,275</b>	<b>\$ 3,062,425</b>	<b>\$ 14,082,312</b>
<b>Deferred Outflow of Resources</b>							
Deferred outflow of resources related to pensions	-	\$ 15,769	\$ 6,850	\$ 28,600	\$ 29,671	-	\$ 80,890
<b>Total Deferred Outflow of Resources</b>	<b>\$ -</b>	<b>\$ 15,769</b>	<b>\$ 6,850</b>	<b>\$ 28,600</b>	<b>\$ 29,671</b>	<b>\$ -</b>	<b>\$ 80,890</b>
<b>Liabilities</b>							
<b>Liabilities</b>							
Accounts payable	-	\$ 1,012	\$ 255,278	\$ 843,295	\$ 3,927	\$ 25,131	\$ 1,128,643
Accrued payroll and employee benefits	-	1,722	687	3,300	3,616	-	9,325
Insurance claims payable	-	-	-	943,950	-	-	943,950
Due to:							
Other funds	\$ 22,943	12,750	-	-	19,877	56,196	111,766
Net pension liability	-	103,905	45,132	188,444	195,505	-	532,986
<b>Total Liabilities</b>	<b>22,943</b>	<b>119,389</b>	<b>301,097</b>	<b>1,978,989</b>	<b>222,925</b>	<b>81,327</b>	<b>\$ 2,726,670</b>
<b>Deferred Inflow of Resources</b>							
Deferred inflow of resources related to pensions	-	\$ 5,804	\$ 2,521	\$ 10,527	\$ 10,921	-	\$ 29,773
<b>Total Deferred Inflow of Resources</b>	<b>-</b>	<b>\$ 5,804</b>	<b>\$ 2,521</b>	<b>\$ 10,527</b>	<b>\$ 10,921</b>	<b>-</b>	<b>\$ 29,773</b>
<b>Net Position</b>							
Reserved for:							
Prepaid items	-	\$ 1,000	-	-	-	\$ 549	\$ 1,549
Unreserved, reported in:							
Unrestricted	\$ (22,943)	155,223	\$ 335,500	\$ 7,399,781	\$ 557,100	2,980,549	\$ 11,405,210
<b>Total Net Position</b>	<b>\$ (22,943)</b>	<b>\$ 156,223</b>	<b>\$ 335,500</b>	<b>\$ 7,399,781</b>	<b>\$ 557,100</b>	<b>\$ 2,981,098</b>	<b>\$ 11,406,759</b>

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

**All Internal Service Funds**

Year Ended June 30, 2023

	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
<b>Operating revenues</b>							
Charges for services - insurance premiums	-	-	\$ 1,081,260	\$ 12,993,425	\$ 1,497,001	-	\$ 15,571,686
Charges for services	\$ 321,545	\$ 148,897	-	-	-	\$ 2,128,884	2,599,326
Miscellaneous	-	3,424	32,355	-	66,975	42,329	145,083
<b>Total operating revenues</b>	<b>321,545</b>	<b>152,321</b>	<b>1,113,615</b>	<b>12,993,425</b>	<b>1,563,976</b>	<b>2,171,213</b>	<b>18,316,095</b>
<b>Operating expenses</b>							
Personnel services	-	136,083	53,994	212,107	239,622	-	641,806
Supplies and services	-	3,664	294	28,806	13,784	4,426,242	4,472,790
Tools and minor equipment	318,455	-	1,673	666	2,160	7,836	330,790
Professional services	-	11,822	-	57,500	15,825	1,455	86,602
Health services claims	-	-	-	11,207,815	-	-	11,207,815
Health services other	-	-	-	2,892,290	-	-	2,892,290
Insurance claims	-	-	40,879	-	1,151,937	-	1,192,816
Insurance others	-	-	1,169,683	964	23,780	8,618	1,203,045
Other	-	33	22,146	135,952	76,823	101,675	336,629
<b>Total operating expenses</b>	<b>318,455</b>	<b>151,602</b>	<b>1,288,669</b>	<b>14,536,100</b>	<b>1,523,931</b>	<b>4,545,826</b>	<b>22,364,583</b>
<b>Operating income / (loss)</b>	<b>3,090</b>	<b>719</b>	<b>(175,054)</b>	<b>(1,542,675)</b>	<b>40,045</b>	<b>(2,374,613)</b>	<b>(4,048,488)</b>
<b>Nonoperating revenues</b>							
Investment earnings	-	1,948	1,808	155,773	13,082	59,551	232,162
Rebates and refunds	-	-	-	763,416	-	-	763,416
Other	-	-	-	-	-	103,756	103,756
<b>Total nonoperating revenues</b>	<b>-</b>	<b>1,948</b>	<b>1,808</b>	<b>919,189</b>	<b>13,082</b>	<b>163,307</b>	<b>1,099,334</b>
<b>Income / (loss) before transfers</b>	<b>3,090</b>	<b>2,667</b>	<b>(173,246)</b>	<b>(623,486)</b>	<b>53,127</b>	<b>(2,211,306)</b>	<b>(2,949,154)</b>
<b>Transfers</b>							
Transfers in	-	-	185,000	-	-	-	185,000
<b>Total operating transfers</b>	<b>-</b>	<b>-</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>185,000</b>
Change in net position	3,090	2,667	11,754	(623,486)	53,127	(2,211,306)	(2,764,154)
Net position / (deficit), July 1, 2022	(26,033)	153,556	323,746	8,023,267	503,973	5,192,404	14,170,913
<b>Total net position / (deficit), June 30, 2023</b>	<b>\$ (22,943)</b>	<b>\$ 156,223</b>	<b>\$ 335,500</b>	<b>\$ 7,399,781</b>	<b>\$ 557,100</b>	<b>\$ 2,981,098</b>	<b>\$ 11,406,759</b>

**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
 Year Ended June 30, 2023

	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
<b>Cash flows from operating activities:</b>							
Receipts from customers for goods and services provided	-	\$ 14,512	-	\$ 11,883,374	\$ 1,478,955	-	\$ 13,376,841
Receipts from other funds for goods and services provided	\$ 321,545	16,709	\$ 577,055	-	68,456	\$ 3,453,107	4,436,872
Receipts from miscellaneous operations	-	177,754	52,756	120,983	43,045	42,932	437,470
Payments to supplies for goods and services	(318,455)	(16,470)	(959,962)	(13,698,790)	(1,235,127)	(4,249,345)	(20,478,149)
Payments to employees for services	-	(88,068)	(51,298)	(355,265)	(146,882)	-	(641,513)
Payments for miscellaneous operations	(3,090)	(58,371)	(36,485)	(144,328)	(98,504)	(308,520)	(649,298)
<b>Net cash provided (used) by operating activities</b>	<b>-</b>	<b>46,066</b>	<b>(417,934)</b>	<b>(2,194,026)</b>	<b>109,943</b>	<b>(1,061,826)</b>	<b>(3,517,777)</b>
<b>Cash flows from noncapital financing activities:</b>							
Transfers in	-	-	185,000	-	-	-	185,000
Other	-	-	-	763,380	-	103,697	867,077
<b>Net cash provided by noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>185,000</b>	<b>763,380</b>	<b>-</b>	<b>103,697</b>	<b>1,052,077</b>
<b>Cash flows from investing activities:</b>							
Interest and dividends on investments	-	3,435	5,559	137,952	14,432	88,908	250,286
Purchased investments	-	(1,742)	(3,732)	8,766	(2,270)	(33,250)	(32,228)
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>1,693</b>	<b>1,827</b>	<b>146,718</b>	<b>12,162</b>	<b>55,658</b>	<b>218,058</b>
Net increase / (decrease) in cash and cash equivalents	-	47,759	(231,107)	(1,283,928)	122,105	(902,471)	(2,247,642)
Cash and cash equivalents, July 1, 2022	-	216,545	287,076	9,480,875	632,512	3,958,539	14,575,547
<b>Cash and cash equivalents, June 30, 2023</b>	<b>\$ -</b>	<b>\$ 264,304</b>	<b>\$ 55,969</b>	<b>\$ 8,196,947</b>	<b>\$ 754,617</b>	<b>\$ 3,056,068</b>	<b>\$ 12,327,905</b>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>							
Operating income (loss)	\$ 3,090	\$ 719	\$ (175,054)	\$ (1,542,675)	\$ 40,045	\$ (2,374,613)	\$ (4,048,488)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Changes in assets, liabilities, and deferred in and out flows:							
(Increase) / decreases in assets:							
Accounts receivable	-	30	68,748	100,709	2,843	-	172,330
Due from other funds	-	5,908	(567,061)	(1,148,251)	52,222	1,335,344	(321,838)
Prepaid expenditures	-	(1,000)	-	-	-	(549)	(1,549)
(Increase) / decreases in deferred outflows:							
Deferred outflows	-	(20,451)	1,839	10,521	3,443	-	(4,648)
Increase / (decrease) in liabilities:							
Accounts payable	-	309	252,341	710,023	(33,739)	(10,932)	918,002
Accrued payroll and employee benefits	-	69	128	1,300	2,685	-	4,182
Insurance claims payable	-	-	-	(226,800)	-	-	(226,800)
Due to other funds	(3,090)	12,262	(400)	(90,234)	11,796	(11,136)	(80,802)
Net pension liability	-	42,414	10,342	31,820	62,931	-	147,507
Increase / (decrease) in deferred inflows:							
Deferred inflows	-	5,806	(8,817)	(40,439)	(32,283)	60	(75,673)
<b>Total Adjustments</b>	<b>(3,090)</b>	<b>45,347</b>	<b>(242,880)</b>	<b>(651,351)</b>	<b>69,898</b>	<b>1,312,787</b>	<b>530,711</b>
<b>Net cash provided (used) by operating activities</b>	<b>\$ -</b>	<b>\$ 46,066</b>	<b>\$ (417,934)</b>	<b>\$ (2,194,026)</b>	<b>\$ 109,943</b>	<b>\$ (1,061,826)</b>	<b>\$ (3,517,777)</b>

# Fiduciary Funds

YUMA COUNTY  
**Combining Statement of Fiduciary Net Position**  
**All Fiduciary Funds**  
June 30, 2023

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
<b>Assets</b>				
Cash and cash equivalents	\$ 350,161	\$ 140,331,311	\$ 6,398,337	\$ 146,729,648
Interest and dividends receivable	-	-	-	-
Taxes and dividends receivable	-	-	-	-
<b>Total Assets</b>	<b>\$ 350,161</b>	<b>\$ 140,331,311</b>	<b>\$ 6,398,337</b>	<b>\$ 146,729,648</b>
<b>Liabilities</b>				
Due to:				
Other governments	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Position</b>				
Retricted for:				
Pool participants	-	\$ 140,331,311	-	\$ 140,331,311
Individual, organizations, and other governments	\$ 350,161	-	\$ 6,398,337	6,398,337
<b>Total Net Position</b>	<b>\$ 350,161</b>	<b>\$ 140,331,311</b>	<b>\$ 6,398,337</b>	<b>\$ 146,729,648</b>

Other Governmental Entities	Non-County External Bank	Other		Total Other
		Commissary	Anti-racketeering	
\$ 6,692,132	\$ 2,685,420	\$ 147,690	\$ 380,882	\$ 9,906,124
1,611,900	-	-	-	1,611,900
2,828,740	-	-	-	2,828,740
<b>\$ 11,132,772</b>	<b>\$ 2,685,420</b>	<b>\$ 147,690</b>	<b>380,882</b>	<b>\$ 14,346,764</b>
\$ 451,440	-	-	-	\$ 451,440
<b>\$ 451,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 451,440</b>
-	-	-	-	-
\$ 10,681,332	\$ 2,685,420	\$ 147,690	\$ 380,882	\$ 13,895,324
<b>\$ 10,681,332</b>	<b>\$ 2,685,420</b>	<b>\$ 147,690</b>	<b>380,882</b>	<b>\$ 13,895,324</b>

YUMA COUNTY  
**Combining Statement of Changes in Fiduciary Net Position**  
**All Fiduciary Funds**  
June 30, 2023

	Private-Purpose Trust Funds	External Investment Pool		
		School Districts	Other Governmental Entities	Total External Investment Pool
<b>Additions:</b>				
Contributions from other governments	-	\$ 597,320,201	\$ 40,846,826	\$ 638,167,027
Property tax collections for other governments	-	-	-	-
Collections for individuals	\$ 990,672	-	-	-
Interest and dividends	1	(864,055)	44,496	(819,559)
Inmate collections	-	-	-	-
Other	-	-	-	-
<b>Total additions</b>	<b>990,673</b>	<b>596,456,146</b>	<b>40,891,322</b>	<b>637,347,468</b>
<b>Deductions:</b>				
Distribution to other governments	-	593,377,080	40,353,383	633,730,463
Beneficiary payments to individuals	906,409	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment to inmates	-	-	-	-
Other	-	-	-	-
<b>Total deductions</b>	<b>906,409</b>	<b>593,377,080</b>	<b>40,353,383</b>	<b>633,730,463</b>
<b>Net increase (decrease) in fiduciary net position</b>	<b>84,264</b>	<b>3,079,066</b>	<b>537,939</b>	<b>3,617,005</b>
Net position, July 1, 2022	265,897	137,252,245	5,860,398	143,112,643
<b>Net position, June 30, 2023</b>	<b>\$ 350,161</b>	<b>\$ 140,331,311</b>	<b>\$ 6,398,337</b>	<b>\$ 146,729,648</b>

Other Governmental Entities	Non-County External Bank	Other		Total Other
		Commissary	Anti-racketeering	
-	-	-	-	-
\$ 117,081,346	-	-	-	\$ 117,081,346
-	-	-	-	-
6,226,693	-	-	\$ (985)	6,225,708
-	-	\$ 811,115	-	811,115
-	\$ 85,853,898	-	11,084	85,864,982
<b>123,308,039</b>	<b>85,853,898</b>	<b>811,115</b>	<b>10,099</b>	<b>209,983,151</b>
6,241,441	-	-	-	6,241,441
-	-	-	-	-
114,704,047	-	-	-	114,704,047
-	-	832,613	-	832,613
2,426,693	86,450,811	-	19,082	88,896,586
<b>123,372,181</b>	<b>86,450,811</b>	<b>832,613</b>	<b>19,082</b>	<b>210,674,687</b>
<b>(64,142)</b>	<b>(596,913)</b>	<b>(21,498)</b>	<b>(8,983)</b>	<b>(691,536)</b>
10,745,474	3,282,333	169,188	389,865	14,586,860
<b>\$ 10,681,332</b>	<b>\$ 2,685,420</b>	<b>\$ 147,690</b>	<b>\$ 380,882</b>	<b>\$ 13,895,324</b>

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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, 2022 and June 30, 2023

	2022	2023
Governmental Funds capital assets:		
Land	\$ 66,294,046	\$ 67,361,610
Buildings	190,933,106	193,974,026
Improvements other than buildings	20,435,737	20,305,769
Machinery and equipment	46,516,468	50,262,487
Infrastructure	256,485,515	262,726,130
Right-to-use subscription assets*	5,266,272	3,964,340
Right-to-use leases*	1,586,926	1,731,255
Construction in progress	6,795,490	13,324,138
Total governmental funds capital assets	<u>\$ 594,313,560</u>	<u>\$ 613,649,755</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 30,048,115	\$ 30,694,717
Major Capital Projects Funds	197,895,335	201,040,929
Special Revenue Funds	-	120,660,284
Flood Control District	44,887,677	45,077,086
Health Services District	1,377,543	1,654,907
Engineering- HURF	198,564,538	205,416,762
Other Funds	117,831,871	4,937,247
Donations	3,708,481	4,167,823
Total governmental funds capital assets	<u>\$ 594,313,560</u>	<u>\$ 613,649,755</u>

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

Yuma County, Arizona  
**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule by Function and Activity\***  
Year Ended June 30, 2023

Exhibit N-2

Function and Activity:	Total	Land	Buildings	Improvements Other than Buildings	Machinery and Equipment	Infrastructure	Right-to-use:		Construction in Progress
							Subscription Assets	Leases	
<b>General Government:</b>									
Administration	\$ 40,001,970	\$ 541,395	\$ 14,439,713	\$ 4,593,379	\$ 11,006,019	-	\$ 3,153,421	\$ 1,538,119	\$ 4,729,924
Adult Probation	4,668,556	121,880	4,172,622	51,898	303,407	-	-	-	18,750
Attorneys	370,850	-	39,271	-	331,578	-	-	-	-
Courts	37,499,225	650,401	30,840,030	3,055,534	2,931,507	-	-	-	21,754
Development Services	6,027,025	196,380	4,595,369	6,910	1,228,366	-	-	-	-
Juvenile Court	14,593,770	-	12,667,635	1,131,087	787,833	-	-	7,215	-
Public Defender	599,928	39,200	435,447	-	112,462	-	-	-	12,820
Public Works	4,210,538	-	-	41,448	3,907,701	-	-	-	261,388
<b>Total General Government</b>	<b>107,971,863</b>	<b>1,549,256</b>	<b>67,190,087</b>	<b>8,880,256</b>	<b>20,608,873</b>	<b>-</b>	<b>3,153,421</b>	<b>1,545,334</b>	<b>5,044,637</b>
<b>Public Safety:</b>									
Adult probation	208,562	-	72,186	14,284	104,495	-	-	17,598	-
Juvenile Court - Grants	353,588	-	129,398	38,618	185,573	-	-	-	-
Sheriff - Administration	71,309,379	1,868,756	52,211,775	4,151,706	13,066,298	-	-	4,894	5,950
Sheriff - Boat Patrol	890,914	112,750	618,776	19,600	139,788	-	-	-	-
Engineering- Flood Control	46,254,444	4,144,378	-	26,652	135,546	\$ 39,527,848	36,733	362	2,382,924
Emergency Management	88,791	-	-	-	88,791	-	-	-	-
<b>Total Public Safety</b>	<b>119,105,678</b>	<b>6,125,884</b>	<b>53,032,134</b>	<b>4,250,860</b>	<b>13,720,490</b>	<b>39,527,848</b>	<b>36,733</b>	<b>22,855</b>	<b>2,388,874</b>
<b>Highways and Streets:</b>									
Roads	301,838,319	55,458,630	5,046,956	1,140,394	11,300,199	223,198,282	293,886	1,553	5,398,418
<b>Total Highways and Streets</b>	<b>301,838,319</b>	<b>55,458,630</b>	<b>5,046,956</b>	<b>1,140,394</b>	<b>11,300,199</b>	<b>223,198,282</b>	<b>293,886</b>	<b>1,553</b>	<b>5,398,418</b>
<b>Sanitation:</b>									
Solid Waste	2,083,737	1,773	-	440,272	1,641,692	-	-	-	-
<b>Total Sanitation</b>	<b>2,083,737</b>	<b>1,773</b>	<b>-</b>	<b>440,272</b>	<b>1,641,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Health :</b>									
Health	11,197,107	-	8,446,726	1,082,635	1,175,536	-	-	-	492,210
<b>Total Health</b>	<b>11,197,107</b>	<b>-</b>	<b>8,446,726</b>	<b>1,082,635</b>	<b>1,175,536</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>492,210</b>
<b>Welfare:</b>									
Cemetery	827,837	602,349	218,597	-	-	-	-	6,891	-
Housing	16,719,929	202,766	13,209,597	3,038,859	261,692	-	-	7,014	-
<b>Total Welfare</b>	<b>17,547,766</b>	<b>805,115</b>	<b>13,428,195</b>	<b>3,038,859</b>	<b>261,692</b>	<b>-</b>	<b>-</b>	<b>13,905</b>	<b>-</b>
<b>Culture and Recreation:</b>									
Library	52,428,759	3,100,443	46,392,831	859,507	1,448,071	-	480,300	147,608	-
Parks	928,823	303,010	-	546,160	79,653	-	-	-	-
<b>Total Culture and Recreation</b>	<b>53,357,582</b>	<b>3,403,453</b>	<b>46,392,831</b>	<b>1,405,668</b>	<b>1,527,724</b>	<b>-</b>	<b>480,300</b>	<b>147,608</b>	<b>-</b>
<b>Education:</b>									
Juvenile Court	506,529	-	425,100	66,824	14,604	-	-	-	-
School Superintendent	41,174	17,500	11,997	-	11,677	-	-	-	-
<b>Total Education</b>	<b>547,703</b>	<b>17,500</b>	<b>437,097</b>	<b>66,824</b>	<b>26,281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total governmental funds capital assets</b>	<b>\$ 613,649,755</b>	<b>\$ 67,361,610</b>	<b>\$ 193,974,026</b>	<b>\$ 20,305,769</b>	<b>\$ 50,262,487</b>	<b>\$ 262,726,130</b>	<b>\$ 3,964,340</b>	<b>\$ 1,731,255</b>	<b>\$ 13,324,138</b>

\* 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**

Exhibit N-3

Year Ended June 30, 2023

	Capital Assets July 1, 2022 (as restated)	Additions	Deletions	Capital Assets June 30, 2023
<b>Function and Activity:</b>				
General Government:				
Administration	\$ 36,656,947	\$ 4,600,204	\$ 1,255,182	\$ 40,001,970
Adult Probation	4,323,997	364,166	19,607	4,668,556
Attorneys	417,942	-	47,092	370,850
Courts	35,418,168	3,259,417	1,178,360	37,499,225
Development Services	6,075,930	-	48,905	6,027,025
Juvenile Court	14,702,798	157,390	266,418	14,593,770
Public Defender	592,122	12,820	5,014	599,928
Public Works	428,926	3,781,612	-	4,210,538
Total General Government	98,616,830	12,175,609	2,820,578	107,971,861
Public Safety:				
Adult Probation	190,941	22,343	4,702	208,582
Juvenile Court - Grants	373,605	-	20,017	353,588
Sheriff - Administration	71,479,700	2,452,358	2,622,679	71,309,379
Sheriff - Boat Patrol	1,003,826	7,930	120,842	890,914
Engineering - Flood Control	46,093,466	973,531	812,553	46,254,444
Emergency Management	21,391	67,400	-	88,791
Total Public Safety	119,162,929	3,523,562	3,580,793	119,105,698
Highways and Streets:				
Roads	291,534,693	19,937,187	9,633,580	301,838,300
Total Highways and Streets	291,534,693	19,937,187	9,633,580	301,838,300
Sanitation:				
Solid Waste	1,567,282	566,620	50,165	2,083,737
Total Sanitation	1,567,282	566,620	50,165	2,083,737
Health :				
Health	10,755,671	528,315	86,878	11,197,107
Total Health	10,755,671	528,315	86,878	11,197,107
Welfare:				
Cemetery	281,157	662,526	115,846	827,837
Housing	16,653,488	71,732	5,291	16,719,929
Total Welfare	16,934,645	734,258	121,137	17,547,766
Culture and Recreation:				
Library	52,317,084	334,988	223,313	52,428,759
Parks	1,176,724	-	247,901	928,823
Total Culture and Recreation	53,493,808	334,988	471,214	53,357,582
Education:				
Juvenile Court	484,336	22,193	-	506,529
School Superintendent	67,617	-	26,443	41,174
Total Education	551,953	22,193	26,443	547,703
<b>Total governmental funds capital assets</b>	<b>\$ 592,617,811</b>	<b>\$ 37,822,731</b>	<b>\$ 16,790,787</b>	<b>\$ 613,649,755</b>



## 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.....	229
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.....	253
These schedules contain trend information to help the reader assess the County’s most significant revenue source, the property tax.	
Debt Capacity.....	259
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.....	269
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.....	277
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							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Program Revenues</b>								
General Government	\$ 5,901,084	(13.5%)	\$ 6,234,220	5.6%	\$ 6,469,849	3.8%	\$ 6,770,700	4.7%
Public Safety	2,422,856	8.6%	2,404,133	(0.8%)	2,085,254	(13.3%)	1,925,463	(7.7%)
Highway & Streets	50,996	11.9%	33,857	(33.6%)	35,767	5.6%	37,188	4.0%
Sanitation	72,384	97.5%	61,229	(15.4%)	61,770	0.9%	67,801	9.8%
Health	1,202,234	1.1%	1,347,391	12.1%	1,366,180	1.4%	1,508,222	10.4%
Welfare	352,644	(3.7%)	388,874	10.3%	378,797	(2.6%)	423,116	11.7%
Culture & Recreation	99,963	1.0%	93,685	(6.3%)	94,678	1.1%	85,701	(9.5%)
Operating Grant & Contributions	33,951,827	(4.3%)	35,564,310	4.7%	36,345,929	2.2%	37,319,165	2.7%
Capital Grant & Contributions	832,800	291.0%	172,611	(79.3%)	3,368,486	1851.5%	1,994,711	(40.8%)
<b>Total Program Revenues</b>	<b>\$ 44,886,788</b>	<b>(3.4%)</b>	<b>\$ 46,300,310</b>	<b>3.1%</b>	<b>\$ 50,206,710</b>	<b>8.4%</b>	<b>\$ 50,132,067</b>	<b>(0.1%)</b>
<b>General Revenues</b>								
<b>Taxes</b>								
Property Taxes	36,469,483	(1.8%)	38,428,410	5.4%	41,101,016	7.0%	42,510,022	3.4%
County Sales Taxes	25,733,655	0.8%	26,542,235	3.1%	27,126,661	2.2%	27,968,079	3.1%
Auto-in-Lieu of Tax	6,649,839	3.6%	7,013,751	5.5%	7,624,328	8.7%	8,129,929	6.6%
Franchise Taxes	154,609	(6.6%)	150,871	(2.4%)	131,546	(12.8%)	134,392	2.2%
Shared State Sales Taxes	18,671,692	4.2%	19,453,510	4.2%	20,194,008	3.8%	20,640,336	2.2%
<b>Total Taxes</b>	<b>87,679,278</b>	<b>0.6%</b>	<b>91,588,777</b>	<b>4.5%</b>	<b>96,177,559</b>	<b>5.0%</b>	<b>99,382,758</b>	<b>3.3%</b>
<b>Grants and Contributions Not Restricted to Specific Programs</b>								
Restricted to Specific Programs	3,640,636	6.6%	3,166,280	(13.0%)	3,768,167	19.0%	3,573,246	(5.2%)
Investment earnings	455,473	(17.7%)	474,299	4.1%	469,775	(1.0%)	552,943	17.7%
Miscellaneous	2,107,888	14.2%	2,204,892	4.6%	2,045,784	(7.2%)	1,987,640	(2.8%)
<b>Total General Revenues</b>	<b>\$ 93,883,275</b>	<b>0.9%</b>	<b>\$ 97,434,248</b>	<b>3.8%</b>	<b>\$ 102,461,285</b>	<b>5.2%</b>	<b>\$ 105,496,587</b>	<b>3.0%</b>
<b>Total Revenues</b>	<b>\$ 138,770,063</b>	<b>(0.5%)</b>	<b>\$ 143,734,558</b>	<b>3.6%</b>	<b>\$ 152,667,995</b>	<b>6.2%</b>	<b>\$ 155,628,654</b>	<b>1.9%</b>

Table A-1

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 6,699,211	(1.1%)	\$ 7,544,243	12.6%	\$ 7,863,365	4.2%	\$ 8,683,269	10.4%	\$ 8,599,244	(1.0%)	\$ 9,354,806	8.8%
1,832,693	(4.8%)	2,172,855	18.6%	2,336,865	7.5%	2,766,872	18.4%	2,460,392	(11.1%)	2,280,165	(7.3%)
58,232	56.6%	81,918	40.7%	63,301	(22.7%)	72,688	14.8%	88,123	21.2%	75,730	(14.1%)
69,415	2.4%	77,781	12.1%	70,722	(9.1%)	98,019	38.6%	109,748	12.0%	138,926	26.6%
1,429,804	(5.2%)	1,498,702	4.8%	1,411,082	(5.8%)	1,541,491	9.2%	2,422,946	57.2%	7,828,537	223.1%
398,286	(5.9%)	435,890	9.4%	488,722	12.1%	565,863	15.8%	470,064	(16.9%)	589,312	25.4%
78,115	(8.9%)	65,558	(16.1%)	46,998	(28.3%)	11,206	(76.2%)	17,907	59.8%	18,947	5.8%
40,436,944	8.4%	40,458,861	0.1%	47,359,790	17.1%	54,871,338	15.9%	72,836,309	32.7%	63,968,441	(12.2%)
4,656,931	133.5%	4,256,903	(8.6%)	2,391,146	(43.8%)	3,526,995	47.5%	3,799,895	7.7%	10,020,435	163.7%
<b>\$ 55,659,631</b>	<b>11.0%</b>	<b>\$ 56,592,711</b>	<b>1.7%</b>	<b>\$ 62,031,991</b>	<b>9.6%</b>	<b>\$ 72,137,741</b>	<b>16.3%</b>	<b>\$ 90,804,628</b>	<b>25.9%</b>	<b>\$ 94,275,299</b>	<b>3.8%</b>
43,958,107	3.4%	45,698,590	4.0%	46,247,167	1.2%	49,545,880	7.1%	52,089,339	5.1%	55,389,980	6.3%
28,560,140	2.1%	30,266,698	6.0%	34,926,649	15.4%	39,937,857	14.3%	42,025,167	5.2%	45,017,027	7.1%
8,582,009	5.6%	9,078,384	5.8%	9,345,891	2.9%	11,228,437	20.1%	11,038,597	(1.7%)	11,339,648	2.7%
121,212	(9.8%)	146,282	20.7%	151,071	3.3%	441,745	192.4%	348,913	(21.0%)	350,787	0.5%
21,889,249	6.1%	22,937,167	4.8%	24,991,696	9.0%	30,145,102	20.6%	31,841,283	5.6%	33,743,393	6.0%
<b>103,110,717</b>	<b>3.8%</b>	<b>108,127,121</b>	<b>5.0%</b>	<b>115,662,474</b>	<b>7.3%</b>	<b>131,299,021</b>	<b>14.5%</b>	<b>137,343,299</b>	<b>4.6%</b>	<b>145,840,835</b>	<b>6.2%</b>
3,646,605	2.1%	3,728,651	2.2%	3,898,684	4.6%	3,865,133	(0.9%)	3,954,170	2.3%	4,237,617	7.2%
1,090,740	97.3%	1,537,906	41.0%	1,773,549	15.3%	870,819	(50.9%)	(3,170,721)	(464.1%)	4,376,424	(238.0%)
2,299,076	15.7%	2,297,435	(0.1%)	2,993,002	30.3%	1,829,979	(38.9%)	2,026,872	10.8%	3,771,358	86.1%
<b>\$ 110,147,138</b>	<b>4.4%</b>	<b>\$ 115,691,113</b>	<b>5.0%</b>	<b>\$ 124,327,709</b>	<b>7.5%</b>	<b>\$ 137,864,952</b>	<b>10.9%</b>	<b>\$ 140,153,620</b>	<b>1.7%</b>	<b>\$ 158,226,234</b>	<b>12.9%</b>
<b>\$ 165,806,769</b>	<b>6.5%</b>	<b>\$ 172,283,824</b>	<b>3.9%</b>	<b>\$ 186,359,700</b>	<b>8.2%</b>	<b>\$ 210,002,693</b>	<b>12.7%</b>	<b>\$ 230,958,248</b>	<b>10.0%</b>	<b>\$ 252,501,533</b>	<b>9.3%</b>

## Yuma County, Arizona

### Government-Wide Expenses by Function

Last Ten Fiscal Years

	Fiscal Years							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Expenses</b>								
General Government	\$ 46,328,082	(2.0%)	\$ 48,761,701	5.3%	\$ 46,510,766	(4.6%)	\$ 50,535,266	8.7%
Public Safety	44,364,995	0.3%	46,210,211	4.2%	44,122,868	(4.5%)	47,421,286	7.5%
Highway & Streets	10,077,888	(9.2%)	10,291,432	2.1%	10,072,778	(2.1%)	12,456,036	23.7%
Sanitation	901,795	2.9%	942,195	4.5%	891,291	(5.4%)	1,030,124	15.6%
Health	8,193,331	(9.1%)	8,660,037	5.7%	8,358,008	(3.5%)	8,843,369	5.8%
Welfare	15,254,112	1.5%	15,783,020	3.5%	16,174,152	2.5%	16,659,667	3.0%
Culture & Recreation	9,489,428	(2.1%)	10,002,528	5.4%	9,435,723	(5.7%)	9,900,058	4.9%
Education	5,890,655	(18.1%)	6,376,122	8.2%	6,152,666	(3.5%)	6,796,662	10.5%
Interest on Long-term Debt	2,818,925	3.0%	2,681,450	(4.9%)	2,156,838	(19.6%)	2,356,675	9.3%
<b>Total Expenses</b>	<b>\$ 143,319,211</b>	<b>(2.6%)</b>	<b>\$ 149,708,696</b>	<b>4.5%</b>	<b>\$ 143,875,090</b>	<b>(3.9%)</b>	<b>\$ 155,999,143</b>	<b>8.4%</b>
Change in Net Position	\$ (4,547,145)	(40.8%)	\$ (5,974,138)	31.4%	\$ 8,792,905	(247.2%)	\$ (370,489)	(104.2%)
Beginning Net Position	371,541,933	(2.0%)	265,702,216	(28.5%)	259,728,078	(2.2%)	268,520,983	3.4%
Ending Net Position	<b>\$ 366,994,788</b>	<b>(1.2%)</b>	<b>\$ 259,728,078</b>	<b>(29.2%)</b>	<b>\$ 268,520,983</b>	<b>3.4%</b>	<b>\$ 268,150,494</b>	<b>(0.1%)</b>

Table A-2

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 51,454,062	1.8%	\$ 47,556,938	(7.6%)	\$ 50,909,721	7.1%	\$ 62,913,869	23.6%	\$ 71,442,079	13.6%	\$ 74,999,267	5.0%
50,426,233	6.3%	41,033,116	(18.6%)	45,692,117	11.4%	44,831,331	(1.9%)	46,645,481	4.0%	52,352,183	12.2%
17,292,604	38.8%	16,414,222	(5.1%)	14,824,647	(9.7%)	15,613,485	5.3%	15,501,042	(0.7%)	17,009,306	9.7%
1,161,861	12.8%	1,208,923	4.1%	1,317,375	9.0%	1,255,936	(4.7%)	1,245,203	(0.9%)	1,452,296	16.6%
9,019,213	2.0%	8,455,522	(6.2%)	8,799,703	4.1%	9,696,988	10.2%	10,229,468	5.5%	10,521,794	2.9%
17,881,694	7.3%	16,948,047	(5.2%)	17,921,524	5.7%	18,993,097	6.0%	18,448,622	(2.9%)	19,972,533	8.3%
9,969,703	0.7%	9,587,517	(3.8%)	9,625,341	0.4%	9,439,896	(1.9%)	9,455,727	0.2%	10,309,563	9.0%
7,447,823	9.6%	7,043,480	(5.4%)	8,963,975	27.3%	12,191,804	36.0%	12,524,054	2.7%	10,632,692	(15.1%)
2,273,126	(3.5%)	2,574,703	13.3%	2,573,551	0.0%	1,920,251	(25.4%)	2,074,453	8.0%	2,791,757	34.6%
<b>\$ 166,926,319</b>	<b>7.0%</b>	<b>\$ 150,822,468</b>	<b>(9.6%)</b>	<b>\$ 160,627,954</b>	<b>6.5%</b>	<b>\$ 176,856,657</b>	<b>10.1%</b>	<b>\$ 187,566,129</b>	<b>6.1%</b>	<b>\$ 200,041,392</b>	<b>6.7%</b>
\$ (1,119,550)	202.2%	\$ 21,461,357	(2017.0%)	\$ 25,731,746	19.9%	\$ 33,146,036	28.8%	\$ 43,392,119	30.9%	\$ 52,460,141	20.9%
268,150,494	(0.1%)	267,030,944	(0.4%)	316,067,790	18.4%	340,995,574	7.9%	374,141,610	9.7%	417,897,497	11.7%
<b>\$ 267,030,944</b>	<b>(0.4%)</b>	<b>\$ 288,492,301</b>	<b>8.0%</b>	<b>\$ 341,799,536</b>	<b>18.5%</b>	<b>\$ 374,141,610</b>	<b>9.5%</b>	<b>\$ 417,533,729</b>	<b>11.6%</b>	<b>\$ 470,357,638</b>	<b>12.7%</b>

## Yuma County, Arizona

### General Government Expenditures by Function (1)

Last Ten Fiscal Years

	Fiscal Years							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Expenditures</b>								
General Government	\$ 44,546,509	4.08%	\$ 43,823,718	(1.62%)	\$ 44,728,000	2.06%	\$ 45,506,820	1.74%
Public Safety	41,888,510	3.27%	40,279,751	(3.84%)	40,301,383	0.05%	42,055,255	4.35%
Highway & Streets	8,278,875	(5.04%)	8,601,040	3.89%	8,543,777	(0.67%)	10,280,223	20.32%
Sanitation	850,056	6.05%	862,753	1.49%	836,843	(3.00%)	946,876	13.15%
Health	7,831,340	(7.17%)	7,999,599	2.15%	7,975,662	(0.30%)	8,189,738	2.68%
Welfare	14,895,436	2.47%	15,332,885	2.94%	15,876,606	3.55%	16,170,927	1.85%
Culture & Recreation	7,974,382	5.18%	8,352,080	4.74%	8,308,929	(0.52%)	8,264,632	(0.53%)
Education	5,869,577	(17.88%)	6,295,983	7.26%	6,112,392	(2.92%)	6,695,045	9.53%
Capital Outlay	8,515,117	(24.49%)	10,025,990	17.74%	6,696,752	(33.21%)	7,365,892	9.99%
Debt Service - Principal Retirement	2,392,522	18.02%	6,209,063	159.52%	3,277,103	(47.22%)	2,871,492	(12.38%)
Debt Service - Interest	2,732,368	4.22%	2,568,860	(5.98%)	1,961,685	(23.64%)	2,029,151	3.44%
<b>Total Expenditures</b>	<b>\$ 145,774,692</b>	<b>(0.50%)</b>	<b>\$ 150,351,722</b>	<b>3.14%</b>	<b>\$ 144,619,132</b>	<b>(3.81%)</b>	<b>\$ 150,376,051</b>	<b>3.98%</b>
Change in Balance	\$ (7,779,716)	500.67%	\$ (6,493,766)	(16.53%)	\$ 5,058,302	(177.89%)	\$ 3,756,040	(25.75%)
Fund Balance -Beginning (1)	86,304,045	(1.48%)	78,524,329	(9.01%)	72,030,563	(8.27%)	77,088,865	7.02%
Fund Balance -Ending (1)	<b>\$ 78,524,329</b>	<b>(9.01%)</b>	<b>\$ 72,030,563</b>	<b>(8.27%)</b>	<b>\$ 77,088,865</b>	<b>7.02%</b>	<b>\$ 80,844,905</b>	<b>4.87%</b>
Debt Service as a percentage of Noncapital Expenditures		3.73%		6.26%		3.80%		3.43%

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

Table A-3

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 46,130,704	1.37%	\$ 49,064,549	6.36%	\$ 49,561,294	1.01%	\$ 58,192,232	17.41%	\$ 69,029,183	18.62%	\$ 71,689,244	3.85%
42,562,964	1.21%	43,657,792	2.57%	44,606,593	2.17%	74,878,143	67.86%	44,715,539	(40.28%)	50,290,999	12.47%
14,887,572	44.82%	14,858,345	(0.20%)	12,795,284	(13.88%)	12,308,631	(3.80%)	13,444,038	9.22%	12,528,848	(6.81%)
1,060,160	11.96%	1,178,657	11.18%	1,268,855	7.65%	1,208,317	(4.77%)	1,170,071	(3.17%)	1,401,470	19.78%
8,094,406	(1.16%)	8,615,351	6.44%	8,658,416	0.50%	8,981,123	3.73%	10,152,210	13.04%	10,425,369	2.69%
17,276,019	6.83%	16,619,994	(3.80%)	17,518,685	5.41%	18,427,781	5.19%	18,125,908	(1.64%)	19,700,274	8.69%
8,192,310	(0.88%)	8,605,838	5.05%	8,362,187	(2.83%)	7,843,234	(6.21%)	8,198,180	4.53%	8,833,555	7.75%
7,262,324	8.47%	7,197,871	(0.89%)	9,000,651	25.05%	12,084,413	34.26%	12,543,564	3.80%	10,601,394	(15.48%)
10,141,795	37.69%	15,532,873	53.16%	15,233,550	(1.93%)	13,978,522	(8.24%)	19,337,638	38.34%	21,457,574	10.96%
3,292,283	14.65%	4,285,549	30.17%	4,544,639	6.05%	4,497,910	(1.03%)	15,176,706	237.42%	9,250,954	(39.05%)
1,949,464	(3.93%)	2,042,824	4.79%	1,885,562	(7.70%)	1,687,033	(10.53%)	2,074,453	22.96%	2,791,757	34.58%
<b>\$ 160,850,001</b>	<b>6.97%</b>	<b>\$ 171,659,643</b>	<b>6.72%</b>	<b>\$ 173,435,716</b>	<b>1.03%</b>	<b>\$ 214,087,339</b>	<b>23.44%</b>	<b>\$ 213,967,490</b>	<b>(0.06%)</b>	<b>\$ 218,971,438</b>	<b>2.34%</b>
\$ 6,143,453	63.56%	\$ 1,592,957	(74.07%)	\$ 10,213,725	541.18%	\$ 27,399,349	168.26%	\$ 11,992,870	(56.23%)	\$ 87,671,015	631.03%
80,844,905	4.87%	86,988,358	7.60%	88,581,315	1.83%	99,162,086	11.94%	126,561,435	27.63%	138,554,305	9.48%
<b>\$ 86,988,358</b>	<b>7.60%</b>	<b>\$ 88,581,315</b>	<b>1.83%</b>	<b>\$ 98,795,040</b>	<b>11.53%</b>	<b>\$ 126,561,435</b>	<b>28.11%</b>	<b>\$ 138,554,305</b>	<b>9.48%</b>	<b>\$ 226,225,320</b>	<b>63.28%</b>
	3.48%		4.05%		4.06%		3.09%		8.86%		6.10%

# Yuma County, Arizona

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

	Fiscal Years			
	2013-2014	2014-2015	2015-2016	2016-2017
<b>General Fund</b>				
Nonspendable	\$ 339,796	\$ 357,850	\$ 292,127	\$ 214,156
Restricted	7,399,938	7,507,156	8,175,008	8,554,213
Committed	-	-	1,031,099	-
Unassigned	6,916,730	5,368,666	5,795,991	8,684,183
Financial Trends	<b>\$ 14,656,464</b>	<b>\$ 13,233,672</b>	<b>\$ 15,294,225</b>	<b>\$ 17,452,552</b>
<b>Other Governmental Funds</b>				
Unreserved, reported in:				
Nonspendable	\$ 95,427	\$ 84,720	\$ 190,050	\$ 268,299
Restricted	52,601,853	51,433,020	56,225,138	59,336,012
Committed	10,116,523	6,291,281	4,103,121	2,134,427
Assigned	1,443,019	1,281,398	1,571,113	1,559,182
Unassigned	(388,957)	(293,528)	(294,782)	94,433
Total Governmental Funds	<b>\$ 63,867,865</b>	<b>\$ 58,796,891</b>	<b>\$ 61,794,640</b>	<b>\$ 63,392,353</b>

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

**Table A-4**

<b>Fiscal Years</b>					
<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
\$ 431,370	\$ 239,819	\$ 577,934	\$ 702,186	\$ 1,037,593	\$ 808,166
9,271,334	9,583,373	9,802,966	11,169,522	8,581,249	9,467,558
-	1,966,364	352,181	-	23,428,776	20,654,146
12,276,399	14,923,620	24,740,863	45,440,507	25,866,733	26,640,785
<b>\$ 21,979,103</b>	<b>\$ 26,713,176</b>	<b>\$ 35,473,944</b>	<b>\$ 57,312,215</b>	<b>\$ 58,914,352</b>	<b>\$ 57,570,655</b>
\$ 152,490	\$ 84,390	\$ 365,436	\$ 575,398	\$ 155,173	\$ 358,339
60,482,868	55,583,507	56,410,037	62,460,972	65,598,448	79,153,562
3,180,642	6,520,221	5,934,582	5,739,868	13,214,907	89,171,485
1,365,251	1,268,513	742,267	677,805	1,138,023	882,036
(171,996)	(1,588,492)	(131,226)	(204,823)	(466,598)	(910,757)
<b>\$ 65,009,255</b>	<b>\$ 61,868,139</b>	<b>\$ 63,321,096</b>	<b>\$ 69,249,220</b>	<b>\$ 79,639,953</b>	<b>\$ 168,654,665</b>

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

	Fiscal Years							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Revenues</b>								
Taxes	\$ 69,037,531	(0.35%)	\$ 71,853,721	4.08%	\$ 75,898,036	5.63%	\$ 78,645,355	3.62%
Special Assessments	308,342	(22.93%)	270,540	(12.26%)	257,318	(4.89%)	342,472	33.09%
License & Permits	1,001,588	(3.13%)	943,852	(5.76%)	978,454	3.67%	1,037,930	6.08%
Intergovernmental	56,905,602	(0.31%)	58,947,233	3.59%	61,004,774	3.49%	62,165,929	1.90%
Charges for Services	5,870,699	(13.03%)	6,155,670	4.85%	6,184,108	0.46%	6,365,896	2.94%
Fines & Forfeits	2,922,659	8.85%	3,135,008	7.27%	3,008,665	(4.03%)	3,062,170	1.78%
Investment Income	409,416	(17.76%)	424,606	3.71%	416,688	(1.86%)	490,916	17.81%
Rents	307,218	(4.52%)	328,914	7.06%	321,071	(2.38%)	352,200	9.70%
Miscellaneous	1,209,872	(35.80%)	1,314,306	8.63%	1,207,376	(8.14%)	1,070,466	(11.34%)
<b>Total Revenues</b>	<b>\$137,972,927</b>	<b>(1.40%)</b>	<b>\$143,373,850</b>	<b>3.91%</b>	<b>\$149,276,490</b>	<b>4.12%</b>	<b>\$153,533,334</b>	<b>2.85%</b>

Table A-5

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Amount	% Chg	Amount	% Chg	Amount	% Chg						
\$ 81,173,976	3.22%	\$ 85,189,954	4.95%	\$ 90,330,337	6.03%	\$ 101,212,969	12.05%	\$ 94,365,253	(6.77%)	\$ 98,992,653	4.90%
315,213	(7.96%)	213,237	(32.35%)	197,836	(7.22%)	189,908	(4.01%)	275,411	45.02%	211,433	(23.23%)
1,136,923	9.54%	1,319,106	16.02%	1,438,634	9.06%	1,698,051	18.03%	1,961,654	15.52%	1,758,397	(10.36%)
66,561,299	7.07%	67,977,372	2.13%	77,466,031	13.96%	88,889,757	14.75%	120,865,138	35.97%	124,111,765	2.69%
5,765,725	(9.43%)	6,422,301	11.39%	7,041,169	9.64%	8,268,848	17.44%	8,744,631	5.75%	8,623,744	(1.38%)
3,260,213	6.47%	3,684,604	13.02%	3,324,839	(9.76%)	3,257,401	(2.03%)	2,886,019	(11.40%)	3,775,147	30.81%
975,874	98.79%	1,379,389	41.35%	1,586,292	15.00%	789,217	(50.25%)	(2,891,828)	(466.42%)	4,144,262	(243.31%)
402,895	14.39%	450,911	11.92%	476,413	5.66%	523,763	9.94%	582,296	11.18%	654,065	12.33%
1,405,131	31.26%	1,127,334	(19.77%)	1,628,683	44.47%	1,497,077	(8.08%)	2,309,918	54.30%	3,007,942	30.22%
<b>\$160,997,249</b>	<b>4.86%</b>	<b>\$167,764,208</b>	<b>4.20%</b>	<b>\$183,490,234</b>	<b>9.37%</b>	<b>\$206,326,991</b>	<b>12.45%</b>	<b>\$229,098,492</b>	<b>11.04%</b>	<b>\$245,279,408</b>	<b>7.06%</b>

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

	Fiscal Years							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Other Financing Sources (Uses)</b>								
Proceeds from sale of bonds	-	-	\$26,300,000	100.00%	\$11,150,000	(57.60%)	-	-
Payment to refunded debt	-	-	(27,403,954)	100.00%	(11,964,919)	(56.34%)	-	-
Premiums	-	-	1,463,271	100.00%	1,063,955	(27.29%)	-	-
Loan proceeds	-	-	-	-	-	-	-	-
Leases	-	-	-	-	-	-	-	-
Subscription-based information and technology	-	-	-	-	-	-	-	-
Capital lease agreements	-	-	131,234	100.00%	-	-	\$ 500,363	100.00%
Sale of Capital Assets	-	-	-	-	21,884	100.00%	98,394	349.62%
Transfers In	\$15,744,092	(22.98%)	14,732,357	(6.43%)	15,224,413	3.34%	15,377,840	1.01%
Transfers Out	(15,722,043)	(23.09%)	(14,738,802)	(6.25%)	(15,094,389)	2.41%	(15,377,840)	1.88%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 22,049</b>	<b>(99.58%)</b>	<b>\$ 484,106</b>	<b>2095.59%</b>	<b>\$ 400,944</b>	<b>(17.18%)</b>	<b>\$ 598,757</b>	<b>49.34%</b>

Table A-6

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$ 4,626,000	100.00%	\$ 5,301,000	14.59%	-	0.00%	\$35,070,000	0.00%	-	0.00%	\$57,175,000	0.00%
-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	3,373,575	0.00%
-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
-	-	-	-	-	-	-	-	\$ 749,954	0.00%	194,173	(74.11%)
-	-	-	-	-	-	-	-	-	-	393,817	-
1,245,361	148.89%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
125,651	27.70%	187,392	49.14%	\$ 159,207	(15.04%)	89,697	(43.66%)	42,599	(52.51%)	411,480	865.94%
14,727,806	(4.23%)	15,970,010	8.43%	17,598,384	10.20%	19,492,095	10.76%	46,965,806	140.95%	44,121,829	(6.06%)
(14,728,613)	(4.22%)	(15,970,010)	8.43%	(17,598,384)	10.20%	(19,492,095)	10.76%	(50,896,491)	161.11%	(44,306,829)	(12.95%)
<b>\$ 5,996,205</b>	<b>901.44%</b>	<b>\$ 5,488,392</b>	<b>(8.47%)</b>	<b>\$ 159,207</b>	<b>(97.10%)</b>	<b>\$35,159,697</b>	<b>21984.27%</b>	<b>\$ (3,138,132)</b>	<b>(108.93%)</b>	<b>\$61,363,045</b>	<b>(2055.40%)</b>

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

	Fiscal Years							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
<b>Governmental Activities</b>								
Invested in Capital Assets, net of related debt	\$ 289,410,975	1.03%	\$ 294,276,592	1.68%	\$ 295,264,180	0.34%	\$ 296,351,166	0.37%
Restricted for:								
General Government	-	-	-	-	-	-	-	-
Public Safety	3,448,859	(24.38%)	20,843,775	504.37%	23,251,741	11.55%	24,647,191	6.00%
Highway & Streets	37,082,225	(1.75%)	19,300,456	(47.95%)	22,280,209	15.44%	23,914,892	7.34%
Sanitation	605,478	23.08%	516,703	(14.66%)	570,364	10.39%	554,929	(2.71%)
Health	1,043,941	94.85%	1,870,107	79.14%	2,512,144	34.33%	3,324,908	32.35%
Welfare	1,010,467	100.00%	973,825	(3.63%)	1,015,086	4.24%	1,119,392	10.28%
Culture & Recreation	7,400,704	(17.82%)	6,026,315	(18.57%)	5,230,212	(13.21%)	4,657,284	(10.95%)
Education	944,712	100.00%	974,953	3.20%	995,439	2.10%	872,837	(12.32%)
Debt Service	4,282,441	(18.92%)	698,275	(83.69%)	565,133	(19.07%)	642,961	13.77%
Capital Projects	4,655,064	(28.99%)	4,405,197	(5.37%)	2,506,927	(43.09%)	157,260	(93.73%)
Pensions	-	-	-	-	-	-	-	-
Settlements	-	-	-	-	-	-	-	-
Unrestricted	17,109,922	(18.16%)	(90,158,177)	(626.94%)	(85,670,452)	(4.98%)	(88,092,326)	2.83%
<b>Total Governmental Net Position</b>	<b>\$ 366,994,788</b>	<b>(1.22%)</b>	<b>\$ 259,728,021</b>	<b>(29.23%)</b>	<b>\$ 268,520,983</b>	<b>3.39%</b>	<b>\$ 268,150,494</b>	<b>(0.14%)</b>

Table A-7

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
\$302,007,352	1.91%	\$312,609,465	3.51%	\$349,801,077	11.90%	\$361,705,587	3.40%	\$351,334,388	(2.87%)	\$370,995,432	5.60%
-	-	-	-	12,196,078	100.00%	14,759,544	21.02%	2,498,236	(83.07%)	4,281,068	71.36%
24,838,380	0.78%	30,587,122	23.14%	28,359,912	(7.28%)	33,918,722	19.60%	45,915,413	35.37%	51,950,923	13.14%
21,572,839	(9.79%)	18,396,352	(14.72%)	12,742,988	(30.73%)	8,548,190	(32.92%)	6,950,300	(18.69%)	8,134,261	17.03%
431,588	(22.23%)	302,734	(29.86%)	125,925	(58.40%)	147,600	17.21%	191,667	29.86%	351,086	83.17%
4,297,550	29.25%	5,819,585	35.42%	6,574,445	12.97%	8,838,300	34.43%	9,257,730	4.75%	12,372,825	33.65%
990,165	(11.54%)	1,168,319	17.99%	1,016,546	(12.99%)	1,267,044	24.64%	1,490,246	17.62%	1,758,175	17.98%
4,609,212	(1.03%)	4,437,741	(3.72%)	4,422,511	(0.34%)	5,732,989	29.63%	7,157,878	24.85%	8,994,315	25.66%
752,370	(13.80%)	748,659	(0.49%)	581,044	(22.39%)	546,463	(5.95%)	704,125	28.85%	764,365	8.56%
1,454,942	126.29%	2,769,584	90.36%	160,804	(94.19%)	14,642	(90.89%)	14,102	(3.69%)	14,102	0.00%
2,397,019	1424.24%	4,404,826	83.76%	32,750	(99.26%)	-	(100.00%)	-	0.00%	-	0.00%
-	-	-	-	-	-	-	-	-	-	1,466,534	0.00%
-	-	-	-	-	-	-	-	-	-	5,506,656	0.00%
(96,320,473)	9.34%	(92,752,086)	(3.70%)	(74,214,544)	(19.99%)	(61,337,471)	(17.35%)	(7,980,356)	(86.99%)	3,767,896	(147.21%)
<b>\$267,030,944</b>	<b>(0.42%)</b>	<b>\$288,492,301</b>	<b>8.04%</b>	<b>\$341,799,536</b>	<b>18.48%</b>	<b>\$374,141,610</b>	<b>9.46%</b>	<b>\$417,533,729</b>	<b>11.60%</b>	<b>\$470,357,638</b>	<b>12.65%</b>

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

<b>Property Taxes (1)</b>								
Fiscal Year	General Fund (1)		Library District (1)		Flood Control District (1)		Improvement Districts (1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
13-14	23,544,504	1.37%	9,426,340	(5.68%)	2,662,079	(10.22%)	866,505	(11.55%)
14-15	25,055,450	6.42%	9,603,246	1.88%	2,604,664	(2.16%)	883,504	1.96%
15-16	27,611,062	10.20%	9,991,360	4.04%	2,511,426	(3.58%)	901,653	2.05%
16-17	28,877,926	4.59%	10,076,696	0.85%	2,538,784	1.09%	919,534	1.98%
17-18	29,949,125	3.71%	10,408,126	3.29%	2,621,515	3.26%	931,849	1.34%
18-19	31,468,928	5.07%	10,806,170	3.82%	2,453,281	(6.42%)	970,211	4.12%
19-20	31,388,835	(0.25%)	11,071,570	2.46%	2,406,389	(1.91%)	1,088,040	12.14%
20-21	34,025,120	8.40%	11,882,323	7.32%	2,602,839	8.16%	4,271,481	292.58%
21-22	35,615,628	4.67%	12,566,286	5.76%	2,767,059	6.31%	1,059,615	(75.19%)
22-23	37,701,608	5.86%	12,788,541	1.77%	1,971,509	(28.75%)	1,180,596	11.42%

Fiscal Year	<b>Franchise Tax</b>	
	General Fund	
	Amount	% Chg
13-14	154,609	(6.63%)
14-15	150,871	(2.42%)
15-16	131,546	(12.81%)
16-17	134,392	2.16%
17-18	121,212	(9.81%)
18-19	146,282	20.68%
19-20	151,071	3.27%
20-21	441,745	192.41%
21-22	348,913	(21.01%)
22-23	350,787	0.54%

<b>Total Taxes</b>	
Amount	% Chg
62,387,692	(0.76%)
64,839,970	3.93%
68,273,708	5.30%
70,515,411	3.28%
72,591,967	2.94%
76,111,570	4.85%
81,032,554	6.47%
93,144,198	14.95%
94,365,253	1.31%
98,992,653	4.90%

(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**

<b>Local Sales</b>									
<b>General Fund</b>		<b>Jail District (1)</b>		<b>Capital Sales Tax (2)</b>		<b>Health District (3)</b>		<b>Total Local Sales Taxes</b>	
<b>Amount</b>	<b>% Chg</b>	<b>Amount</b>	<b>% Chg</b>	<b>Amount</b>	<b>% Chg</b>	<b>Amount</b>	<b>% Chg</b>	<b>Amount</b>	<b>% Chg</b>
11,602,376	0.02%	11,602,385	0.00%	3,471	(82.70%)	2,525,423	9.32%	25,733,654	0.79%
11,934,307	2.86%	11,936,114	2.88%	13,184	279.83%	2,658,630	5.27%	26,542,238	3.14%
12,199,402	2.22%	12,198,328	2.20%	8,959	(32.05%)	2,719,972	2.31%	27,126,661	2.20%
12,580,917	3.13%	12,580,956	3.14%	679	(92.42%)	2,805,527	3.15%	27,968,079	3.10%
12,846,034	2.11%	12,846,259	2.11%	333	(50.96%)	2,867,514	2.21%	28,560,140	2.12%
13,613,472	5.97%	13,614,191	5.98%	4	(98.80%)	3,039,031	5.98%	30,266,698	5.98%
15,708,585	15.39%	15,708,658	15.38%	32	700.00%	3,509,374	15.48%	34,926,649	15.40%
17,954,210	14.30%	17,955,807	14.31%	9	(71.88%)	4,010,664	14.28%	39,920,690	14.30%
18,894,672	5.24%	18,894,724	5.23%	199	2111.11%	4,218,157	5.17%	42,007,752	5.23%
20,241,192	7.13%	20,239,005	7.11%	121	(39.20%)	4,519,294	7.14%	44,999,612	7.12%

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

Fiscal Year	Other Funds						Total Licenses & Permits	
	Flood District Permits		Health District Permits		All Other Funds			
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
13-14	2,320	(22.15%)	365,378	10.52%	71,916	26.62%	1,001,588	(3.13%)
14-15	2,205	(4.96%)	391,543	7.16%	60,621	(15.71%)	943,852	(5.76%)
15-16	1,875	(14.97%)	359,912	(8.08%)	78,155	28.92%	978,454	3.67%
16-17	1,470	(21.60%)	393,717	9.39%	71,040	(9.10%)	1,037,930	6.08%
17-18	1,275	(13.27%)	389,156	(1.16%)	87,962	23.82%	1,136,923	9.54%
18-19	1,080	(15.29%)	436,345	12.13%	110,223	25.31%	1,319,106	16.02%
19-20	4,187	287.69%	408,600	(6.36%)	89,379	(18.91%)	1,438,634	9.06%
20-21	8,655	106.71%	415,738	1.75%	97,588	9.18%	1,698,051	18.03%
21-22	19,678	127.36%	443,247	6.62%	112,356	15.13%	1,961,654	15.52%
22-23	15,528	(21.09%)	457,187	3.14%	84,833	(24.50%)	1,758,397	(10.36%)

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

**Table A-10**

Fiscal Year	General Fund														Total General Fund Intergovernmental Revenues	
	State Shared Sales Tax		Federal PILT		State Lottery		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		
13-14	18,671,692	4.20%	3,476,376	7.13%	550,038	0.00%	-	(100.00%)	31,642	10.34%	4,660,133	2.69%	292,880	(6.86%)	27,682,761	6.25%
14-15	19,453,510	4.19%	3,166,280	(8.92%)	550,038	0.00%	5,608	100.00%	30,943	(2.21%)	4,898,653	5.12%	154,549	(47.23%)	28,259,581	2.08%
15-16	20,194,008	3.81%	3,768,167	19.01%	550,050	0.00%	1,622	(71.08%)	31,041	0.32%	5,337,725	8.96%	113,709	(26.43%)	29,996,322	6.15%
16-17	20,640,336	2.21%	3,573,246	(5.17%)	550,050	0.00%	541	(66.65%)	24,650	(20.59%)	5,736,999	7.48%	382,045	235.98%	30,907,867	3.04%
17-18	21,889,249	6.05%	3,646,605	2.05%	550,050	0.00%	-	(100.00%)	28,680	16.35%	6,023,695	5.00%	355,761	(6.88%)	32,494,040	5.13%
18-19	22,937,167	4.79%	3,728,651	2.25%	550,050	0.00%	808	100.00%	28,245	(1.52%)	6,371,290	5.77%	469,314	31.92%	34,085,525	4.90%
19-20	24,991,696	8.96%	3,898,684	4.56%	550,050	0.00%	1,587	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%

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

Fiscal Year	Other Funds						Total Intergovernmental Revenues	
	School		Workforce Investment Act		All Other Special Revenue Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg		
13-14	724,694	(9.16%)	4,198,567	(22.06%)	1,291,369	(42.81%)	56,905,602	(0.31%)
14-15	447,212	(38.29%)	4,902,288	16.76%	1,148,453	(11.07%)	58,947,233	3.59%
15-16	295,703	(33.88%)	4,606,314	(6.04%)	1,585,015	38.01%	66,342,499	12.55%
16-17	327,056	10.60%	5,095,297	10.62%	674,139	(57.47%)	67,902,928	2.35%
17-18	286,648	(12.36%)	5,679,883	11.47%	1,622,814	140.72%	72,584,994	6.90%
18-19	295,989	3.26%	5,663,843	(0.28%)	7,458,127	359.58%	74,348,662	2.43%
19-20	309,498	4.56%	7,157,296	26.37%	14,383,196	92.85%	77,466,031	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%

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

**Table A-11**

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

Fiscal Year	General Fund		Other Funds										Total Service Charges			
	Other Charges		Jail District		Adult Probation		Assessor		Public Health		Recorder		All Other Funds		Amount	% Chg
	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg	Amount	% Chg
13-14	307,492	5.76%	550,059	(12.42%)	550,040	(6.18%)	34	466.67%	675,480	5.84%	113,562	(17.42%)	323,604	0.42%	5,870,699	(13.03%)
14-15	458,681	49.17%	431,311	(21.59%)	581,532	5.73%	-	(100.00%)	794,854	17.67%	106,153	(6.52%)	302,617	(6.49%)	6,155,670	4.85%
15-16	296,677	(35.32%)	361,984	(16.07%)	524,789	(9.76%)	-	0.00%	845,203	6.33%	113,684	7.09%	270,133	(10.73%)	6,184,108	0.46%
16-17	641,758	116.32%	346,386	(4.31%)	477,320	(9.05%)	-	0.00%	925,142	9.46%	124,847	9.82%	255,753	(5.32%)	6,365,896	2.94%
17-18	451,690	(29.62%)	304,997	(11.95%)	441,168	(7.57%)	-	0.00%	834,100	(9.84%)	124,942	0.08%	267,663	4.66%	5,765,725	(9.43%)
18-19	623,438	38.02%	341,984	12.13%	445,023	0.87%	-	0.00%	878,849	5.36%	124,297	(0.52%)	297,641	11.20%	6,422,301	11.39%
19-20	601,583	(3.51%)	348,023	1.77%	437,549	(1.68%)	-	0.00%	835,272	(4.96%)	139,544	12.27%	297,394	(0.08%)	7,041,169	9.64%
20-21	664,745	10.50%	604,325	73.65%	481,844	10.12%	-	0.00%	938,559	12.37%	181,985	30.41%	287,441	(3.35%)	8,268,848	17.44%
21-22	402,922	(39.39%)	509,414	(15.71%)	447,369	(7.15%)	-	0.00%	#####	88.67%	181,057	(0.51%)	287,748	0.11%	8,744,632	5.75%
22-23	567,842	40.93%	488,170	(4.17%)	505,481	12.99%	-	0.00%	992,482	(43.95%)	124,471	(31.25%)	287,690	(0.02%)	8,623,744	(1.38%)

**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
13-14	328,772	1.25%	24,781	(9.32%)	952,918	(10.17%)	5,861	(20.40%)	30,568	(22.52%)	675	(71.22%)	11,549	(94.13%)
14-15	315,846	(3.93%)	26,386	6.48%	929,371	(2.47%)	5,303	(9.52%)	31,351	2.56%	1,147	69.93%	14,858	28.65%
15-16	321,277	1.72%	23,337	(11.56%)	1,004,418	8.08%	2,963	(44.13%)	30,365	(3.15%)	915	(20.23%)	14,766	(0.62%)
16-17	324,498	1.00%	9,607	(58.83%)	1,098,255	9.34%	4,689	58.25%	25,474	(16.11%)	4,350	375.41%	13,729	(7.02%)
17-18	308,344	(4.98%)	-	(100.00%)	1,374,845	25.18%	540	(88.48%)	27,933	9.65%	3,200	(26.44%)	16,675	21.46%
18-19	335,208	8.71%	-	0.00%	1,452,462	5.65%	1,062	96.67%	27,083	(3.04%)	2,175	(32.03%)	23,185	39.04%
19-20	278,088	(17.04%)	-	0.00%	1,244,895	(14.29%)	972	(8.47%)	28,983	7.02%	1,825	(16.09%)	27,771	19.78%
20-21	250,239	(10.01%)	-	0.00%	1,218,851	(2.09%)	5,554	471.40%	27,373	(5.55%)	2,191	20.05%	20,576	(25.91%)
21-22	297,933	19.06%	-	0.00%	1,098,088	(9.91%)	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%)

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

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

**Table A-13**

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

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		
13-14	72,319	2254.90%	105,642	37.27%	157,282	25.24%	8,802	(11.37%)	295,012	(40.25%)	1,209,872	(35.80%)
14-15	4,595	(93.65%)	105,134	(0.48%)	34,515	(78.06%)	6,741	(23.42%)	383,456	29.98%	1,314,306	8.63%
15-16	23,606	413.73%	82,332	(21.69%)	129,497	275.19%	3,021	(55.18%)	335,837	(12.42%)	1,207,376	(8.14%)
16-17	95,922	306.35%	79,708	(3.19%)	33,135	(74.41%)	3,306	9.43%	253,904	(24.40%)	1,070,466	(11.34%)
17-18	91,215	(4.91%)	60,772	(23.76%)	75,674	128.38%	6,990	111.43%	115,691	(54.44%)	1,405,131	31.26%
18-19	82,646	(9.39%)	83,262	37.01%	32,408	(57.17%)	1,622	(76.80%)	52,652	(54.49%)	1,127,334	(19.77%)
19-20	114,452	38.48%	62,949	(24.40%)	44,655	37.79%	938	(42.17%)	472,775	797.92%	1,628,683	44.47%
20-21	380,248	232.23%	84,147	33.67%	-	(100.00%)	238	(74.63%)	467,822	(1.05%)	1,497,077	(8.08%)
21-22	867,690	128.19%	40,516	(51.85%)	70,040	0.00%	-	(100.00%)	489,772	4.69%	2,309,919	54.30%
22-23	9	(100.00%)	30,497	(24.73%)	-	(100.00%)	1,900	0.00%	2,253,599	360.13%	3,007,942	30.22%

**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	
13-14	137,259,575	1.50%	5,124,890	10.23%	3.73%
14-15	140,325,732	2.23%	8,777,923	71.28%	6.26%
15-16	137,922,380	(1.71%)	5,238,788	(40.32%)	3.80%
16-17	143,009,833	3.69%	4,900,643	(6.45%)	3.43%
17-18	150,708,206	5.38%	5,241,747	6.96%	3.48%
18-19	156,126,770	3.60%	6,328,373	20.73%	4.05%
19-20	158,202,166	1.33%	6,430,201	1.61%	4.06%
20-21	200,108,817	26.49%	6,184,943	(3.81%)	3.09%
21-22	194,629,852	(2.74%)	17,251,159	178.92%	8.86%
22-23	197,513,864	1.48%	12,042,711	(30.19%)	6.10%

Fiscal Year	Change in Balance		Fund Balance Beginning (1)		Fund Balance Ending(1)	
	Amount	% Chg	Amount	% Chg	Amount	% Chg
13-14	(7,779,716)	500.67%	86,304,045	(1.48%)	78,524,329	(9.01%)
14-15	(6,493,766)	(16.53%)	78,524,329	(9.01%)	72,030,563	(8.27%)
15-16	5,058,302	(177.89%)	72,030,563	(8.27%)	77,088,865	7.02%
16-17	3,756,040	(25.75%)	77,088,865	7.02%	80,844,905	4.87%
17-18	6,143,453	63.56%	80,844,905	4.87%	86,988,358	7.60%
18-19	1,592,957	(74.07%)	86,988,358	7.60%	88,581,315	1.83%
19-20	10,213,725	541.18%	88,581,315	1.83%	98,795,040	11.53%
20-21	27,399,349	168.26%	99,162,086	11.94%	126,561,435	27.63%
21-22	11,992,870	(56.23%)	126,561,435	27.63%	138,554,305	9.48%
22-23	87,671,015	631.03%	138,554,305	9.48%	226,225,320	63.28%

(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	
13-14	68,917,966	5,744	68,923,710	64,173,275	7,750,589	71,923,864	(3,000,154)
14-15	71,747,935	171,731	71,919,666	64,629,611	8,712,847	73,342,458	(1,422,792)
15-16	76,371,399	174,916	76,546,315	65,520,401	8,965,361	74,485,762	2,060,553
16-17	79,151,687	574,396	79,726,083	68,032,246	9,535,510	77,567,756	2,158,327
17-18	82,153,804	904,138	83,057,942	69,610,978	8,920,413	78,531,391	4,526,551
18-19	86,959,192	466,611	87,425,803	72,876,858	9,814,872	82,691,730	4,734,073
19-20	92,124,509	366,295	92,490,804	72,240,992	11,489,044	83,730,036	8,760,768
20-21	105,478,345	324,602	105,802,947	74,205,757	10,429,701	84,635,458	21,167,489
21-22	109,709,245	296,995	110,006,240	79,361,704	29,042,400	108,404,104	1,602,136
22-23	117,588,752	1,102,279	118,691,031	87,830,298	32,204,429	120,034,727	(1,343,696)

Fiscal Year	General Fund - Fund Balance			
	Beginning	Change	Ending	% Change
13-14	17,656,618	(3,000,154)	14,656,464	(16.99%)
14-15	14,656,464	(1,422,792)	13,233,672	(9.71%)
15-16	13,233,672	2,060,553	15,294,225	15.57%
16-17	15,294,225	2,158,327	17,452,552	14.11%
17-18	17,452,552	4,526,551	21,979,103	25.94%
18-19	21,979,103	4,734,073	26,713,176	21.54%
19-20	26,713,176	8,760,768	35,473,944	32.80%
20-21	36,144,726	21,167,489	57,312,215	58.56%
21-22	57,312,215	1,602,136	58,914,351	2.80%
22-23	58,914,351	(1,343,696)	57,570,655	(2.28%)

## **Revenue Capacity**

**Yuma County, Arizona**

**Table B-1**

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

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

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
13-14	22,952,064	22,526,976	98.15%	22,526,976	98.15%
14-15	24,037,770	23,813,920	99.07%	23,813,920	99.07%
15-16	27,036,032	26,727,908	98.86%	26,727,908	98.86%
16-17	27,548,119	27,700,647	100.55%	27,700,647	100.55%
17-18	28,871,277	28,670,579	99.30%	28,670,579	99.30%
18-19	29,917,290	30,028,279	100.37%	30,028,279	100.37%
19-20	31,440,775	30,339,431	96.50%	30,339,431	96.50%
20-21	32,269,307	32,619,727	101.09%	32,619,727	101.09%
21-22	34,253,402	34,491,924	100.70%	34,491,924	100.70%
22-23	36,203,625	36,472,600	100.74%	36,472,600	100.74%

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
13-14	22,952,064	22,017,114	95.93%	509,862	22,526,976	98.15%	425,088	1.85%
14-15	24,037,770	23,244,474	96.70%	569,446	23,813,920	99.07%	223,850	0.93%
15-16	27,036,032	26,315,185	97.33%	412,723	26,727,908	98.86%	308,124	1.14%
16-17	27,548,119	27,129,296	98.48%	571,351	27,700,647	100.55%	(152,528)	-0.55%
17-18	28,871,277	28,182,456	97.61%	488,123	28,670,579	99.30%	200,698	0.70%
18-19	29,917,290	29,479,005	98.54%	549,274	30,028,279	100.37%	(110,989)	-0.37%
19-20	31,440,775	30,584,209	97.28%	(244,778)	30,339,431	96.50%	1,101,344	3.50%
20-21	32,269,307	31,952,845	99.02%	666,882	32,619,727	101.09%	(350,420)	-1.09%
21-22	34,253,402	33,889,360	98.94%	602,564	34,491,924	100.70%	(238,522)	-0.70%
22-23	36,203,625	35,895,496	99.15%	577,104	36,472,600	100.74%	(268,975)	-0.74%

Source: Yuma County Assessor's

(1) Included in year levied / billed.

**Yuma County, Arizona**

**Table B-4**

Principal Taxpayers  
Current Year and Ten Year Comparison

Taxpayer	2023			2013			
	Actual	Rank	Percent of	Actual	Rank	Percent of	
	Assessed		County's Net	Assessed		County's Net	
	Valuation		Assessed	Valuation		Assessed	
			Valuation *			Valuation	
Arizona Public Service Company	\$ 88,912,664	1	5.10%	\$ 63,977,371	1	27.53%	
Agua Caliente Solar LLC	32,655,470	2	1.87%	16,136,055	2	6.94%	
Southwest Gas Corporation (T&D)	13,305,514	3	0.76%	6,928,533	6	2.98%	
Union Pacific Railroad CO	10,151,829	4	0.58%	8,670,451	3	3.73%	
Arizona Public Service Company (CWIP)	9,041,853	5	0.52%				
Wal-Mart Stores Inc de Corp	7,441,668	6	0.43%	8,174,906	4	3.52%	
Imperial Irrigation District (T&D)	6,135,656	7	0.35%	-	-		
Yuma Palms 1031 Delaware LLC ET AL	5,855,186	8	0.34%	7,288,621	5	3.14%	
P R Normandale Hotels AZ LLC	4,285,104	9	0.25%	-	-		
San Diego Gas & Electric Co.	4,236,753	10	0.24%	-	-		
Qwest Corporation	-	-	-	5,662,743	7	2.44%	
North Baja Pipeline LLC	-	-	-	3,470,943	8	1.49%	
Dole Fresh Vegetable Inc CA Corp	-	-	-	3,324,052	9	1.43%	
Cottonwood Camelot H De LLC	-	-	-	1,787,415	10	0.77%	
<b>Totals</b>	<b>\$ 182,021,697</b>		<b>10.43%</b>	<b>\$ 125,421,090</b>		<b>53.97%</b>	

Source: Yuma County Assessor's

\*Based on total County-Wide net Assessed Value

## Yuma County, Arizona

County General Sales Tax by Category  
Current Year and Ten Year Comparison

**Table B-5**

Category	2023	2014	% Change
Utilities	\$ 1,379,020	\$ 1,288,311	7.04%
Communications	138,741	309,715	(55.20%)
Publishing	6,910	9,595	(27.98%)
Restaurants & Bars	2,311,363	1,175,551	96.62%
Amusements	97,688	69,822	39.91%
Personal Property Rental	559,396	372,763	50.07%
Contracting	2,448,965	1,308,392	87.17%
Retail	12,655,861	6,831,329	85.26%
Hotel/Motel	487,883	254,067	92.03%
All Other	155,364	(15,414)	(1107.94%)
<b>TOTAL</b>	<b>\$ 20,241,192</b>	<b>\$11,604,131</b>	<b>74.43%</b>

## 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
13-14	5.60	0.50	0.50	0.10	4.00	3.30	2.50	1.70
14-15	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
15-16	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
16-17	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
17-18	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
18-19	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
19-20	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
20-21	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
21-22	5.60	0.50	0.50	0.11	4.00	3.30	2.50	1.70
22-23	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

<b>General Taxing Authorities</b>											
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
2013	Primary	2.0606	0.5123	1.7387	1.4872	2.3273	2.0825	1.9304	3.4038	2.6942	2.5006
2013-14	Secondary	-	-	-	-	0.4164	0.8519	1.3132	0.4462	1.0153	0.0000
2014	Primary	2.1608	0.5089	1.8281	1.6873	2.3990	-	2.1330	2.1150	2.2584	2.0017
2014-15	Secondary	-	-	-	-	-	2.8067	0.9577	0.2008	1.0985	-
2015	Primary	2.4132	0.5184	2.0704	1.7489	2.4736	-	2.3976	1.7748	3.0085	2.3839
2015-16	Secondary	-	-	-	-	0.1570	2.6611	1.0568	0.1451	1.0238	-
2016	Primary	2.4684	0.5010	2.3517	1.7720	2.3466	1.6143	1.9956	2.1396	2.5409	2.6991
2016-17	Secondary	-	-	-	-	0.3186	2.1318	1.2719	0.0683	-	-
2017	Primary	2.5016	0.4875	2.3001	1.6910	2.0250	2.4946	2.2018	2.4430	2.4839	2.4041
2017-18	Secondary	-	-	-	-	0.3291	2.1711	1.3038	-	-	-
2018	Primary	2.5288	0.4741	2.2747	1.7223	2.0765	2.3373	2.0893	2.8092	2.9975	2.5615
2018-19	Secondary	-	-	-	-	0.2775	1.9547	1.1048	-	-	-
2019	Primary	2.5288	0.4566	2.3185	1.6596	1.9597	2.2538	2.0106	3.1307	2.5043	2.5098
2019-20	Secondary	-	-	-	-	0.2531	1.7702	1.4046	-	-	-
2020	Primary	2.5082	0.4426	2.3185	1.6271	1.9813	2.8791	2.0011	4.4874	2.5767	2.3932
2020-21	Secondary	-	-	-	-	0.1039	1.6708	1.2297	-	1.7477	-
2021	Primary	2.5082	0.4263	2.2681	1.6087	2.1363	2.2317	2.0105	4.1487	2.3171	2.4371
2021-22	Secondary	-	-	-	-	0.4581	-	0.9862	-	1.4344	-
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	-

<b>General Taxing Authorities</b>						
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	-
2013	Primary	2.0815	2.3145	2.1651	1.8847	-
2013-14	Secondary	0.2164	0.3041	0.6136	0.3379	-
2014	Primary	2.1960	2.1846	1.9557	2.0004	-
2014-15	Secondary	0.2054	0.2162	0.7524	0.3799	-
2015	Primary	2.4018	2.0758	2.1468	2.1650	0.0500
2015-16	Secondary	-	0.1964	0.6184	0.3893	-
2016	Primary	3.1322	2.1566	2.6425	2.2521	0.0500
2016-17	Secondary	1.5669	0.2141	0.5510	0.3734	-
2017	Primary	2.7337	1.9562	2.1581	2.2578	0.0500
2017-18	Secondary	1.6950	0.2094	0.5463	0.2297	-
2018	Primary	2.8296	2.1711	2.1544	2.2224	0.0500
2018-19	Secondary	1.6217	0.1848	0.3977	0.3453	-
2019	Primary	2.9872	2.1321	2.2174	2.2318	0.0500
2019-20	Secondary	1.1380	0.2012	0.3992	0.3393	-
2020	Primary	2.9237	2.6906	2.0979	2.1949	0.0516
2020-2021	Secondary	0.9137	0.2539	0.2943	0.3383	-
2021	Primary	3.5379	2.2222	2.0688	2.1312	0.0500
2021-2022	Secondary	0.8688	0.2239	0.3193	0.3073	-
2022	Primary	2.6566	1.7032	1.9230	2.1034	0.0500
2022-2023	Secondary	0.7095	-	0.3267	0.2935	-

\*Per \$100 of Assessed Value

**Yuma County, Arizona**

**Table C-2**

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

<b>Special District Taxing Authorities</b>										
Fiscal Year	Type	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	149001	1582901	1670101	1670201	1670301	16704
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	-	-	0.3287	0.8424	0.2794	85.0000	53.0000	55.0000	173.0000
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

<b>Special District Taxing Authorities</b>										
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	17851	1970901	1971001	2890501
2013	Primary	-	-	-	-	-	-	-	-	-
2013-14	Secondary	5.2157	865.0000	8.6800	1.0000	1.0000	16.9500	10.0000	0.1800	-
2014	Primary	-	-	-	-	-	-	-	-	-
2014-15	Secondary	5.2157	891.0400	-	1.0000	1.0000	21.5033	25.0000	0.1800	485.3947
2015	Primary	-	-	-	-	-	-	-	-	-
2015-16	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	26.8200	25.0000	0.1800	100.0000
2016	Primary	-	-	-	-	-	-	-	-	-
2016-17	Secondary	5.2157	899.7200	11.0000	1.0000	1.0000	35.4000	25.0000	0.1800	100.0000
2017	Primary	-	-	-	-	-	-	-	-	-
2017-18	Secondary	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

\*\*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
13-14	6,745,000	7,892,453	44,355,000	34,720	1,357,357	1,961,618
14-15	6,020,000	7,521,892	41,928,271	30,380	1,304,075	1,864,218
15-16	5,264,996	6,634,000	38,320,000	26,040	1,249,230	1,766,816
16-17	4,484,996	6,330,000	25,670,000	21,700	1,192,790	1,669,414
17-18	5,878,992	8,248,000	35,265,000	17,360	1,134,701	1,572,013
18-19	4,890,992	8,175,000	33,625,000	-	1,058,852	1,474,611
19-20	3,786,992	11,459,000	31,925,000	-	1,005,370	1,377,209
20-21	2,632,992	45,464,000	30,160,000	-	950,405	1,279,807
21-22	1,429,000	33,535,000	28,310,000	-	893,917	1,182,405
22-23	-	86,295,000	26,395,000	-	835,860	1,085,005

Fiscal Year	Capital Leases	Premiums	Leases Payable	Total Outstanding Debt	Total Debt as a % of Personal Income	Total Debt Per Capita
13-14	-	676,453	-	62,346,148	1.15%	297.85
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

**Yuma County, Arizona**  
 Legal Debt Margin  
 June 30, 2023

**Table C-4**

Assessed Valuation (Secondary)		\$ 1,744,503,506
Gross Indebtedness		\$ 88,215,865
Less Exempt Debt:		
Revenue Bonds - Administration Building	\$ 86,295,000	
Rural Development Loan - WIFA - B & C Colonia	835,860	
Rural Development Loan - USDA- B & C Colonia	1,000,400	
Rural Development Loan - Gadsden Sewer Project	<u>84,604</u>	
Total Exempt Debt		(88,215,865)
Total Non-exempt Debt		<u>-</u>
Six Percent (6%) unvoted Debt Limitation (6% of Assessed Valuation)		104,670,210
Total Limited - Non-exempt Bonds Outstanding		<u>-</u>
<b>Debt Margin within 6% Unvoted Debt Limitation</b>		<b><u>\$ 104,670,210</u></b>
Yuma County Library District (Voter Approved)	<u>\$ 26,395,000</u>	
Total Voter Approved Debt		<u>\$ 26,395,000</u>
Fifteen Percent (15%) Voted and Unvoted Debt Limitation (15% of Assessed Valuation)		\$ 261,675,526
Total Non-exempt Bonds Outstanding		<u>(26,395,000)</u>
<b>Debt Margin within 15% Debt Limitation</b>		<b><u>\$ 235,280,526</u></b>

Per the Arizona Constitution, Counties may issue general obligation bonds up to 6% of the jurisdiction's net secondary assessed valuation without voter approval. Voter approval is required before issuing over the 6%. With voter approval counties may issue general obligation bonds up to 15% of the jurisdiction's net secondary assessed valuation. (Arizona Constitution, Article 9, Section 8)

**Yuma County, Arizona**

**Table C-5**

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per 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
13-14	44,355,000	1,135,540,935	3.91%	11,228,014,696	0.40%	209,323	211.90
14-15	40,465,000	1,139,598,176	3.55%	10,019,022,791	0.40%	212,012	190.86
15-16	38,320,000	1,120,339,479	3.42%	9,824,006,343	0.39%	214,991	178.24
16-17	36,820,000	1,116,022,260	3.30%	10,085,961,330	0.37%	217,730	169.11
17-18	35,265,000	1,154,112,442	3.06%	10,514,397,606	0.34%	221,648	159.10
18-19	33,625,000	1,183,062,653	2.84%	10,886,889,193	0.31%	225,212	149.30
19-20	31,925,000	1,244,273,108	2.57%	11,397,441,186	0.28%	229,957	138.83
20-21	30,160,000	1,365,656,741	2.21%	12,688,832,102	0.24%	235,321	128.17
21-22	28,310,000	1,443,410,621	1.96%	13,533,100,481	0.21%	209,920	134.86
22-23	26,395,000	1,534,810,237	1.72%	14,498,872,439	0.18%	214,264	123.19

\*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		Total Expenditures		Ratio (4)
	Principal*	Interest* (1)	Debt Service* (2)	General (3)	
13-14	44,355,000	26,151,189	3,339,975	145,774,692	2.29%
14-15	40,465,000	18,741,689	3,343,525	150,123,828	2.23%
15-16	38,320,000	15,753,091	3,355,125	144,619,132	2.32%
16-17	36,820,000	14,225,325	3,094,931	150,376,051	2.06%
17-18	35,265,000	12,799,919	2,984,756	160,850,001	1.86%
18-19	33,625,000	11,414,313	2,869,956	171,659,643	1.67%
19-20	31,925,000	10,094,307	3,020,006	173,435,716	1.74%
20-21	30,160,000	8,842,300	3,017,006	179,709,277	1.68%
21-22	28,310,000	8,079,744	3,013,756	195,883,101	1.54%
22-23	26,395,000	6,572,912	3,020,631	218,971,438	1.38%

(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, 2023

**Table C-7**

<b>Jurisdiction</b>	<b>Net Assessed Value</b>	<b>Net Debt Outstanding</b>	<b>Percentage Applicable to County</b>	<b>Amount Applicable to County</b>
Special Assessment Rural Development Loans	\$ 2,076,322	1,920,866	0.14%	2,763
Total Special Assessment Bonded Debt		1,920,866		2,763
Yuma County: General Obligation Bond	1,443,410,621	26,395,000	100.00%	26,395,000
Yuma County: Revenue Bond	1,443,410,621	86,295,000	100.00%	86,295,000
Yuma County: Premiums	1,443,410,621	4,605,417	100.00%	4,605,417
Yuma County: Leases Payable	1,443,410,621	1,056,478	100.00%	1,056,478
Yuma County: Capital Leases	1,443,410,621	411,646	100.00%	411,646
Total Yuma County Direct Bonded Debt:		120,684,407		118,766,304
<b>As presented fiscal year ended June 30, 2023 (1)</b>				
Arizona Western College	1,443,410,621	69,090,000	100.00%	69,090,000
Somerton Elementary School District No. 11	100,393,626	-	6.96%	-
Crane Elementary School District No. 13	271,332,967	6,775,000	18.80%	1,273,567.50
Gadsden Elementary School District No. 32	82,451,926	5,635,000	5.71%	321,888.03
Antelope Union High School District No. 50	105,225,178	-	7.29%	-
Yuma Elementary District	884,006,924	25,470,000	61.24%	15,598,926.62
Yuma Union High School District No. 70	1,338,185,443	59,278,000	92.71%	54,956,611.47
Total Overlapping General Obligation Bonded Debt		166,248,000		141,240,994
Total Direct and Overlapping General Obligation Bonded Debt				<u>\$260,007,298</u>

(1) [openbooks.az.gov/financial-reports/outstanding-indebtedness](https://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									
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
<b>Pledged Revenues</b>										
Jail District Sales Tax (1)	\$ 11,602,385	\$ 11,936,114	\$ 12,198,328	\$ 12,580,956	\$ 12,846,259	\$ 13,614,191	\$ 15,708,658	\$ 17,955,807	\$ 18,894,724	\$ 20,239,005
Capital Projects Sales Tax (2)	3,471	13,183	8,959	679	333	4	32	-	-	-
Library District Property Tax (3)	3,340,775	6,968,938	9,991,360	10,076,696	10,408,126	10,806,170	10,967,096	11,882,323	12,566,286	12,788,541
Special Assessment Districts (4)										
El Prado Estates	10,810	4,076	9,805	16,715	13,799	7,359	6,186	433	(16)	-
Gadsden	16,312	14,582	15,113	16,563	26,580	15,707	12,223	9,954	12,303	6,170
Ave B&C Colonia	281,221	243,283	232,400	309,194	274,834	190,170	179,427	179,521	263,108	138,400
<b>Total Pledged Revenues</b>	<b>\$ 15,254,974</b>	<b>\$ 19,180,176</b>	<b>\$ 22,455,965</b>	<b>\$ 23,000,803</b>	<b>\$ 23,569,931</b>	<b>\$ 24,633,601</b>	<b>\$ 26,873,622</b>	<b>\$ 30,028,038</b>	<b>\$ 31,736,405</b>	<b>\$ 33,172,116</b>
<b>Debt Service Requirements</b>										
<b>Jail District - Bonds</b>										
Principal	\$ 705,000	\$ 725,000	\$ 755,000	\$ 780,000	\$ 815,004	\$ 988,000	\$ 1,109,000	\$ 1,159,000	\$ 224,000	\$ 1,205,000
Interest	321,150	296,075	266,475	235,775	201,838	197,446	162,941	111,972	34,010	2,390
<b>Total Jail District Requirements</b>	<b>1,026,150</b>	<b>1,021,075</b>	<b>1,021,475</b>	<b>1,015,775</b>	<b>1,016,842</b>	<b>1,185,446</b>	<b>1,271,941</b>	<b>1,270,972</b>	<b>258,010</b>	<b>1,207,390</b>
<b>Admin Building - Bonds</b>										
Principal	284,000	286,000	296,000	304,000	314,000	548,000	805,000	829,000	12,455,024	4,415,000
Interest	216,590	214,350	205,962	196,755	187,560	230,978	312,645	288,372	728,040	1,445,732
<b>Total Admin Building Requirements</b>	<b>500,590</b>	<b>500,350</b>	<b>501,962</b>	<b>500,755</b>	<b>501,560</b>	<b>778,978</b>	<b>1,117,645</b>	<b>1,117,372</b>	<b>13,183,064</b>	<b>5,860,732</b>
<b>El Prado Estates ID USDA</b>										
Principal	4,340	4,340	4,340	4,340	4,340	17,360	-	-	-	-
Interest	1,614	1,424	1,234	1,045	854	656	-	-	-	-
<b>Total El Prado Estates ID USDA Requirements</b>	<b>5,954</b>	<b>5,764</b>	<b>5,574</b>	<b>5,385</b>	<b>5,194</b>	<b>18,016</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Library District - Bonds</b>										
Principal	1,230,000	1,670,000	1,500,000	1,500,000	1,555,000	1,640,000	1,700,000	1,765,000	1,850,000	1,915,000
Interest	2,109,975	1,679,183	1,527,766	1,425,406	1,425,406	1,385,606	1,320,006	1,252,006	1,163,756	1,105,631
<b>Total Library District Requirements</b>	<b>3,339,975</b>	<b>3,349,183</b>	<b>3,027,766</b>	<b>2,925,406</b>	<b>2,980,406</b>	<b>3,025,606</b>	<b>3,020,006</b>	<b>3,017,006</b>	<b>3,013,756</b>	<b>3,020,631</b>
<b>Assessment Districts</b>										
<b>El Prado Estates - WIFA Loan</b>										
Principal	6,386	6,637	7,170	7,453	7,453	35,398	-	-	-	-
Interest	2,174	1,917	1,373	1,085	1,085	773	-	-	-	-
<b>Total El Prado Estates</b>	<b>8,560</b>	<b>8,554</b>	<b>8,543</b>	<b>8,538</b>	<b>8,538</b>	<b>36,171</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gadsden - USDA Loan</b>										
Principal	14,102	14,102	14,102	14,102	14,101	14,102	14,102	14,102	14,102	14,102
Interest	9,836	9,201	8,249	7,615	7,297	6,663	6,028	5,394	6,980	4,124
<b>Total Gadsden Estates</b>	<b>23,938</b>	<b>23,303</b>	<b>22,351</b>	<b>21,717</b>	<b>21,398</b>	<b>20,765</b>	<b>20,130</b>	<b>19,496</b>	<b>21,082</b>	<b>18,226</b>
<b>B &amp; C Colonia - WIFA Loan</b>										
Principal	45,390	46,648	49,270	50,636	50,636	52,040	53,482	54,965	56,488	58,054
Interest	36,814	36,185	33,563	32,197	31,496	30,073	28,610	27,107	25,562	23,975
<b>Total B &amp; C Colonia Estates</b>	<b>82,204</b>	<b>82,833</b>	<b>82,833</b>	<b>82,833</b>	<b>82,132</b>	<b>82,113</b>	<b>82,092</b>	<b>82,072</b>	<b>82,050</b>	<b>82,029</b>
<b>B &amp; C Colonia - USDA Loan</b>										
Principal	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300	83,300
Interest	44,794	42,711	38,546	36,464	36,464	34,381	32,299	30,216	28,134	26,051
<b>Total B &amp; C Colonia Estates</b>	<b>128,094</b>	<b>126,011</b>	<b>121,846</b>	<b>119,764</b>	<b>119,764</b>	<b>117,681</b>	<b>115,599</b>	<b>113,516</b>	<b>111,434</b>	<b>109,351</b>
<b>Total Assessment Districts Requirements</b>	<b>242,796</b>	<b>240,701</b>	<b>235,573</b>	<b>232,852</b>	<b>231,832</b>	<b>256,730</b>	<b>217,821</b>	<b>215,084</b>	<b>214,566</b>	<b>209,607</b>
<b>Total Annual Requirements</b>	<b>\$ 5,115,465</b>	<b>\$ 5,117,073</b>	<b>\$ 4,792,350</b>	<b>\$ 4,680,173</b>	<b>\$ 4,956,636</b>	<b>\$ 5,542,674</b>	<b>\$ 5,905,979</b>	<b>\$ 5,898,527</b>	<b>\$ 16,669,396</b>	<b>\$ 10,298,360</b>
	2.98	3.75	4.69	4.91	4.76	4.44	4.55	5.09	1.90	3.22

**Estimated Coverage**

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

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

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

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

**Yuma County, Arizona**

General Fund Only, Pledge Revenues  
Last Six Years, Current and Next Fiscal Year Budget

**Table C-9**

Source	Audited					Current	Budgeted
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
County General Excise Tax Revenues	\$12,846,034	\$13,613,472	\$15,708,585	\$17,954,210	\$18,894,672	\$20,210,114	\$20,614,300
Gross state shared revenues	\$20,806,325	\$22,937,167	\$24,991,696	\$30,145,099	\$31,841,283	\$33,974,649	\$34,824,000
Less: ALTCS contributions	(8,727,300)	(8,565,400)	(9,556,400)	(10,057,800)	(9,701,600)	(10,883,000)	(11,047,700)
Less: AHCCCS contributions	(254,007)	(261,018)	(271,456)	(280,559)	(283,255)	(299,022)	(324,500)
Less: Uncompensated care	(73,900)	-	-	-	-	-	-
Net state shared revenues	\$11,751,118	\$14,110,749	\$15,163,840	\$19,806,740	\$21,856,428	\$22,792,627	\$23,451,800
Vehicle License Tax Revenues	8,582,009	6,371,290	6,603,899	8,068,771	7,939,155	8,358,210	8,442,000
PILT Revenues	3,646,605	3,728,651	3,898,684	3,865,133	3,954,170	3,865,133	3,955,000
Total county excise tax revenues and net shared revenues	<u>\$36,825,766</u>	<u>\$37,824,162</u>	<u>\$41,375,008</u>	<u>\$49,694,854</u>	<u>\$52,644,425</u>	<u>\$55,226,084</u>	<u>\$56,463,100</u>

## **Economic and Demographic Information**

**Yuma County, Arizona**

**Table D-1**

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

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

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

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  
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
2013	3,012,288	8.0%	209,323	91,292	29.8%	28,135	6,897	17.3%	32,305	17,793	67.1%
2014	3,085,095	6.8%	212,012	92,838	23.3%	28,541	8,797	25.2%	33,190	19,040	49.0%
2015	3,154,893	6.1%	214,991	91,627	22.2%	28,300	9,063	22.2%	34,001	18,806	48.3%
2016	3,234,580	5.2%	217,730	94,100	18.7%	26,908	8,439	23.8%	34,663	18,237	42.0%
2017	3,311,188	4.9%	221,648	95,153	17.1%	27,105	8,538	15.7%	35,289	17,377	37.5%
2018	3,436,265	4.8%	225,212	97,462	17.0%	26,630	8,179	19.6%	36,250	17,928	37.8%
2019	3,548,826	4.7%	229,957	100,491	16.5%	29,485	8,029	14.3%	37,990	18,059	35.8%
2020	3,570,033	7.9%	235,321	98,068	17.1%	29,955	8,139	11.3%	39,705	17,108	31.3%
2021	3,531,104	3.9%	209,920	96,004	17.8%	27,776	25,151	5.5%	34,827	25,205	10.2%
2022	3,640,559	4.0%	214,264	100,191	10.8%	29,297	7,651	8.4%	38,149	15,722	20.0%

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
2013	15,246	4,747	42.4%	3,048	889	32.3%	95,717	44,033	18.3%
2014	15,499	7,480	30.1%	3,083	976	44.4%	96,522	41,263	15.4%
2015	15,759	7,352	28.8%	3,101	951	42.8%	97,950	40,822	14.4%
2016	15,881	7,510	20.0%	3,119	637	33.0%	100,049	42,856	12.0%
2017	17,103	7,749	17.3%	3,171	636	28.8%	101,620	43,995	11.1%
2018	17,403	8,165	17.9%	3,197	752	9.7%	103,469	44,987	11.1%
2019	17,698	3,036	22.9%	3,254	829	10.7%	105,365	46,386	10.9%
2020	18,039	8,173	15.1%	3,354	751	0.3%	108,010	46,372	13.5%
2021	14,311	11,964	7.8%	2,549	2,640	0.1%	99,600	73,289	8.3%
2022	14,723	6,915	11.0%	2,603	903	2.0%	101,018	46,837	10.0%

Source: Arizona Department of Administration ([laborstats.az.gov](http://laborstats.az.gov)) & [azcommerce.com](http://azcommerce.com)

\* Source: [bestneighborhood.org/employment-rate-fortuna-foothills-az/](http://bestneighborhood.org/employment-rate-fortuna-foothills-az/) & [point2homes.com/US/Neighborhood/AZ/Fortuna-foothills](http://point2homes.com/US/Neighborhood/AZ/Fortuna-foothills)

**Yuma County, Arizona**  
Demographic Statistics - Yum  
Last Ten Fiscal Years <sup>(1)</sup> <sup>(2)</sup>

	Employees 2013-2014			Employees 2014-2015			Employees 2015-2016			Employees 2016-2017		
	Full Time	FTEs	Total Paid									
<b>General Government</b>												
Assessor	30	30	30	29	29	29	31	31	31	27	27	27
BOS/County Admin	27	27	27	26	28	28	31	32	33	28	28	29
Development Services	52	52	52	48	48	48	57	57	57	42	42	42
Election Services	3	3	3	2	3	3	2	3	3	3	3	3
Financial Services	19	19	19	20	20	20	19	19	19	20	20	20
Facilities Management	39	39	39	40	40	40	40	40	40	41	41	42
Human Resources	12	12	12	10	10	11	16	16	17	14	14	14
ITS	27	27	27	24	24	24	23	23	23	27	27	28
Recorder	9	9	9	10	10	10	9	9	10	8	8	8
Treasurer	9	9	9	10	10	10	10	10	10	10	10	10
YMPO	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total General Government</b>	<b>227</b>	<b>227</b>	<b>227</b>	<b>219</b>	<b>222</b>	<b>223</b>	<b>238</b>	<b>241</b>	<b>243</b>	<b>220</b>	<b>221</b>	<b>223</b>
<b>Public Safety</b>												
Adult Probation	87	87	87	86	86	86	91	91	91	79	79	79
Sheriff	349	350	351	300	308	310	304	307	310	313	315	316
<b>Total Public Safety</b>	<b>436</b>	<b>437</b>	<b>438</b>	<b>386</b>	<b>394</b>	<b>396</b>	<b>395</b>	<b>398</b>	<b>401</b>	<b>392</b>	<b>394</b>	<b>395</b>
<b>Highway &amp; Streets</b>												
Public Works	71	71	71	68	68	68	87	87	87	70	70	70
<b>Total Highway &amp; Streets</b>	<b>71</b>	<b>71</b>	<b>71</b>	<b>68</b>	<b>68</b>	<b>68</b>	<b>87</b>	<b>87</b>	<b>87</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Health</b>												
Health	92	95	99	96	101	104	108	112	116	90	96	99
<b>Total Health</b>	<b>92</b>	<b>95</b>	<b>99</b>	<b>96</b>	<b>101</b>	<b>104</b>	<b>108</b>	<b>112</b>	<b>116</b>	<b>90</b>	<b>96</b>	<b>99</b>
<b>Cultural &amp; Recreation</b>												
Library	79	90	103	82	94	107	81	93	105	81	95	107
<b>Total Cultural &amp; Recreation</b>	<b>79</b>	<b>90</b>	<b>103</b>	<b>82</b>	<b>94</b>	<b>107</b>	<b>81</b>	<b>93</b>	<b>105</b>	<b>81</b>	<b>95</b>	<b>107</b>
<b>Welfare</b>												
Housing	14	14	14	15	15	15	15	15	15	16	16	16
Public Fiduciary	7	7	7	7	7	7	8	8	8	7	7	7
<b>Total Welfare</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>Education</b>												
School Superintendent	5	5	5	5	5	5	5	5	5	5	5	5
<b>Total Education</b>	<b>5</b>	<b>5</b>	<b>5</b>									
<b>Legal Activities</b>												
Clerk of Superior Court	39	40	40	39	39	39	44	44	44	39	39	39
Constable Precinct #1	4	4	4	4	4	4	4	4	4	4	4	4
Constable Precinct #2	1	1	1	1	1	1	1	1	1	1	1	1
Constable Precinct #3	-	-	-	-	-	-	-	-	-	-	-	-
County Attorney	61	61	61	61	61	61	61	61	61	62	62	62
County Attorney: Victim Svc	11	11	11	10	10	11	13	13	14	12	12	12
Justice Court #1	20	20	20	17	17	17	27	27	27	20	20	20
Justice Court #2	6	6	6	6	6	6	7	7	7	5	5	5
Justice Court #3	4	4	4	4	3	4	5	5	5	4	5	5
Juvenile Court	126	127	127	129	129	129	161	162	162	123	124	126
Legal Defender	12	13	13	12	12	12	11	11	11	11	11	11
Public Defender	24	24	24	24	24	24	24	24	24	20	20	20
Superior Court	70	70	70	70	71	72	82	83	83	70	71	72
<b>Total Legal Activities</b>	<b>378</b>	<b>381</b>	<b>381</b>	<b>377</b>	<b>377</b>	<b>380</b>	<b>440</b>	<b>441</b>	<b>443</b>	<b>371</b>	<b>373</b>	<b>377</b>
<b>Total Employee Count:</b>	<b>1,309</b>	<b>1,328</b>	<b>1,345</b>	<b>1,255</b>	<b>1,283</b>	<b>1,305</b>	<b>1,377</b>	<b>1,400</b>	<b>1,423</b>	<b>1,252</b>	<b>1,277</b>	<b>1,299</b>

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

(2) Numbers from county payroll records

**Table D-3**

Employees 2017-2018			Employees 2018-2019			Employees 2019-2020			Employees 2020-2021			Employees 2021-2022			Employees 2022-2023		
Full Time	FTEs	Total Paid															
26	26	26	30	30	30	31	31	31	28	28	28	35	35	26	35	35	29
29	29	29	28	28	28	31	31	31	32	32	32	37	37	33	37	37	38
44	44	44	45	45	45	44	44	44	44	44	44	29	29	44	31	31	47
3	3	3	2	2	2	3	3	3	3	3	3	4	4	4	4	4	3
19	19	19	19	19	19	18	18	18	19	19	19	19	19	18	20	20	21
41	41	42	42	42	43	43	43	44	40	40	41	37	38	35	37	37	39
13	13	13	15	15	15	13	13	13	15	15	15	13	14	15	16	16	15
28	28	28	28	28	28	27	27	27	28	28	28	31	31	24	30	30	27
9	9	9	10	10	10	9	9	9	9	9	9	14	14	10	16	16	11
10	10	10	10	10	10	10	10	10	9	9	9	10	10	12	12	12	12
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222	222	223	229	229	230	229	229	230	227	227	228	229	231	221	238	238	242
78	78	78	77	77	77	79	79	79	77	77	77	85	86	76	88	88	72
309	311	312	317	319	321	333	334	335	333	333	333	395	396	318	397	397	329
387	389	390	394	396	398	412	413	414	410	410	410	480	481	394	484	484	401
68	68	68	75	75	75	73	73	73	70	70	70	80	80	70	80	80	71
68	68	68	75	75	75	73	73	73	70	70	70	80	80	70	80	80	71
90	95	98	94	97	99	95	98	100	100	104	106	124	125	100	144	144	99
90	95	98	94	97	99	95	98	100	100	104	106	124	125	100	144	144	99
80	94	106	80	92	104	76	89	100	67	82	96	95	95	81	77	77	72
80	94	106	80	92	104	76	89	100	67	82	96	95	95	81	77	77	72
16	16	16	17	17	17	16	16	16	16	16	16	18	18	16	17	17	15
7	7	7	9	9	9	9	9	9	8	8	8	10	10	10	10	10	9
23	23	23	26	26	26	25	25	25	24	24	24	28	28	26	27	27	24
5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4
5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4
38	38	38	41	42	42	37	37	37	41	41	41	40	40	39	42	42	42
4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	1	1	-
61	61	61	65	65	65	61	61	61	61	61	61	65	65	60	66	66	60
12	12	12	11	11	11	12	12	12	12	12	12	12	12	12	12	12	12
20	20	20	17	17	18	22	22	23	20	20	21	20	20	18	22	22	20
5	5	5	6	6	6	6	6	6	6	6	6	6	6	6	7	7	6
4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	5
124	125	127	123	125	127	121	122	123	118	119	120	134	134	104	117	117	101
11	11	11	12	12	12	12	12	12	10	10	10	11	11	9	11	11	10
22	22	22	24	24	24	24	24	24	24	24	24	25	25	22	25	25	22
68	69	71	65	67	70	65	66	68	65	67	69	74	75	68	77	77	76
370	373	377	374	379	385	370	373	376	367	370	374	398	399	349	389	389	359
1,245	1,269	1,290	1,277	1,299	1,322	1,284	1,304	1,322	1,269	1,292	1,312	1,438	1,443	1,246	1,444	1,444	1,272

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

**Table D-4**

<b>Employers</b>	<b>2023</b>			<b>2014</b>		
	<b>Total Employed</b>	<b>Rank</b>	<b>% of Total Employed</b>	<b>Total Employed</b>	<b>Rank</b>	<b>% of Total Employed</b>
Yuma Regional Medical Center	2,764	1	2.76%	1,991	3	2.16%
Yuma Proving Ground	2,267	2	2.26%	-	-	-
U.S. Marine Corps Air Station	2,258	3	2.25%	2,164	1	2.35%
Yuma County	1,315	4	1.31%	1,336	5	1.45%
Yuma Elementary School District #1	1,226	5	1.22%	1,400	4	1.52%
Yuma Union High School District	1,123	6	1.12%	-	-	-
TRAX International	1,105	7	1.10%	1,145	7	1.24%
City Of Yuma	994	8	0.99%	1,200	6	1.30%
Crane Elementary School Dist #13	850	9	0.85%	-	-	-
ACCT	834	10	0.83%	820	10	0.89%
U.S. Army	-	-	-	2,093	2	2.27%
US Border Patrol	-	-	-	1,000	8	1.09%
Cocopah Tribe	-	-	-	870	9	0.95%
<b>Total Employed</b>	<b>14,736</b>		<b>14.71%</b>	<b>14,019</b>		<b>15.24%</b>
<b>Total County Employment</b>	<b>100,191</b>			<b>92,015</b>		

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

# Yuma County, Arizona

## Table D-5

County-Wide Other Demographic Statistics <sup>(1)</sup>  
Last Ten Years

Calendar Year	County Population <sup>(1)</sup>	Per Capita Income <sup>(2)</sup>		Total Personal Income <sup>(2)</sup> (In 000's)	Average Daily School Membership <sup>(3)</sup> (through Grade 12)		College and University Enrollment <sup>(4)</sup>	
		Amount	% Change		Amount	% Change	Amount	% Change
2012	205,174	27,091	0.61%	5,441,761	37,559	0.68%	8,517	(5.97%)
2013	209,323	26,995	(0.35%)	5,399,670	37,479	(0.21%)	8,541	0.28%
2014	212,012	27,483	1.81%	5,529,669	37,669	0.51%	8,222	(3.73%)
2015	214,991	28,742	4.58%	5,841,652	37,957	0.76%	8,034	(2.29%)
2016	217,730	31,574	9.85%	6,449,702	38,635	1.79%	8,100	0.82%
2017	221,648	33,365	5.67%	6,860,818	37,842	(2.05%)	8,068	(0.40%)
2018	225,212	34,752	4.16%	7,212,166	39,087	3.29%	7,934	(1.66%)
2019	229,957	35,682	2.68%	7,569,100	38,653	(1.11%)	8,016	1.03%
2020	235,321	36,570	2.49%	7,818,246	37,235	(3.67%)	6,969	(13.06%)
2021	209,920	44,299	21.13%	9,169,548	34,082	(8.47%)	10,059	44.34%
2022	214,264	44,811	1.16%	9,313,549	38,336	12.48%	12,755	26.80%

(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](http://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

# Yuma County, Arizona

## Operating Indicators by Function/Program Last Ten Years

Function/Program	Fiscal Years							
	2013-2014		2014-2015		2015-2016		2016-2017	
	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
<b>Community Resources and Public Facilities</b>								
Building Inspections	8,929	14.72%	7,927	(11.22%)	7,656	(3.42%)	8,610	12.46%
Enhanced Lanes Maintained (miles)	572	0.00%	572	0.00%	575	0.47%	576	0.24%
<b>General Government and Support Services</b>								
Clerk-Recorder - Assessor Recoded Documents	34,839	0.60%	27,888	(19.95%)	29,206	4.73%	32,166	10.13%
<b>Health &amp; Public Assistance</b>								
ADMHS Clients Served	307	34.65%	263	(14.33%)	292	11.03%	233	(20.21%)
Patients Treated at Clinics	11,308	(13.91%)	9,132	(19.24%)	11,864	29.92%	10,033	(15.43%)
<b>Housing</b>								
New Applications - Public Housing	548	18.61%	461	(15.88%)	430	(6.72%)	462	7.44%
New Applications - Section 8	332	(41.86%)	83	(75.00%)	629	657.83%	962	52.94%
<b>Law &amp; Justice</b>								
County Attorney - Felonies Filed	1,484	3.85%	1,492	0.54%	1,503	0.74%	1,242	(17.37%)
County Attorney - Felonies/Misdemeanors Pet./Cit (Juvenile)	948	(16.03%)	671	(29.22%)	683	1.79%	911	33.38%
County Attorney - Misdemeanors Filed	1,722	(12.99%)	1,528	(11.27%)	1,366	(10.60%)	1,192	(12.74%)
Justice Court Cases	15,257	(1.66%)	17,121	12.22%	16,157	(5.63%)	16,744	3.63%
Legal Defenders - New Caseload	379	61.28%	324	(14.51%)	414	27.78%	404	(2.42%)
Minute Entries Generated	18,984	7.15%	18,442	(2.86%)	19,481	5.63%	18,315	(5.99%)
Public Defenders - New Caseload	2,023	8.59%	1,858	(8.16%)	1,628	(12.38%)	1,603	(1.54%)
Superior Court Cases	4,954	(1.76%)	5,083	2.60%	5,122	0.77%	4,702	(8.20%)
<b>Public Safety</b>								
Probation - Adult Sentencing Reports	1,091	10.99%	1,099	0.73%	1,056	(3.91%)	801	(24.15%)
Probation - Cases Supervised	642	51.06%	889	38.47%	908	2.14%	601	(33.81%)
Probation - Juvenile Referrals	2,212	(8.82%)	2,424	9.58%	2,328	(3.96%)	2,356	1.20%
Probation - Minor Institutional Care Days	10,072	(26.05%)	11,604	15.21%	11,939	2.89%	13,107	9.78%
Sheriff - Offenders Processed	7,083	2.08%	7,301	3.08%	6,798	(6.89%)	6,955	2.31%
Sheriff - Total Miles Patrolled *	1,500,000	0.00%	1,500,000	0.00%	1,500,000	0.00%	1,550,000	3.33%
<b>Solid Waste</b>								
Landfill Waste Disposal	6,622	14.10%	6,141	(7.25%)	6,789	10.55%	7,059	3.97%
Waste Recycled	1,377	(5.11%)	1,490	8.23%	1,685	13.05%	841	(50.05%)

Source: Information is obtained from various County departmental records

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

**Table E-2**

Fiscal Years											
2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023	
Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg	Unit	% Chg
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	0.00%	577	0.03%	609	5.67%	613	0.61%	616	0.49%	620	0.65%
32,568	1.25%	31,616	(2.92%)	34,024	7.62%	40,813	19.95%	38,930	(4.61%)	32,205	(17.27%)
411	76.39%	308	(25.06%)	256	(16.88%)	317	23.83%	273	(13.88%)	268	(1.83%)
10,251	2.17%	10,725	4.62%	9,530	(11.14%)	54,413	470.97%	45,615	(16.17%)	18,169	(60.17%)
310	(32.90%)	696	124.52%	410	(41.09%)	653	59.27%	567	(13.17%)	398	(29.81%)
808	(16.01%)	1,528	89.11%	1,191	(22.05%)	1,689	41.81%	1,420	(15.93%)	638	(55.07%)
1,380	11.11%	1,566	13.48%	1,347	(13.98%)	1,379	2.38%	1,588	15.16%	1,424	(10.33%)
1,019	11.86%	923	(9.42%)	N/A	N/A	N/A	N/A	N/A	N/A	355	N/A
1,143	(4.11%)	1,424	24.58%	1,288	(9.55%)	971	(24.61%)	1,038	6.90%	995	(4.14%)
20,533	22.63%	20,010	(2.55%)	17,077	(14.66%)	12,250	(28.27%)	14,848	21.21%	16,393	10.41%
472	16.83%	329	(30.30%)	291	(11.55%)	258	(11.34%)	373	44.57%	303	(18.77%)
17,392	(5.04%)	18,883	8.57%	18,907	0.13%	15,877	(16.03%)	19,827	24.88%	19,834	0.04%
1,141	(28.82%)	1,585	38.91%	1,880	18.61%	1,689	(10.16%)	1,700	0.65%	1,363	(19.82%)
5,167	9.89%	5,398	4.47%	5,383	(0.28%)	4,059	(24.60%)	5,281	30.11%	5,273	(0.15%)
988	23.35%	1,079	9.21%	1,037	(3.89%)	1,034	(0.29%)	1,059	2.42%	1,207	13.98%
646	7.49%	665	2.94%	586	(11.88%)	590	0.68%	355	(39.83%)	1,271	258.03%
2,330	(1.10%)	2,316	(0.60%)	2,052	(11.40%)	1,270	(38.11%)	1,489	17.24%	1,488	(0.07%)
9,093	(30.63%)	11,740	29.11%	10,898	(7.17%)	6,791	(37.69%)	5,099	(24.92%)	4,511	(11.53%)
6,494	(6.63%)	6,268	(3.48%)	5,172	(17.49%)	4,701	(9.11%)	5,098	8.45%	5,352	4.98%
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%)
7,610	7.80%	7,530	(1.06%)	8,679	15.26%	7,955	(8.34%)	9,315	17.10%	8,761	(5.95%)
912	8.36%	840	(7.91%)	370	(55.93%)	869	134.86%	427	(50.86%)	345	(19.20%)

**Yuma County, Arizona**  
 Schedule of Insurance Coverage  
 June 30, 2023

**Table E-3**

Type of Policy	Details of Coverage	Agency	Expiration Date	Annual Premium
Public Entity - General Liability	\$15,000,000 per Occurrence \$75,000 Deductible \$2,000,000 per Occurrence (Strip Search Class Action Liab.) \$2,000,000 Aggregate  \$5,000 per Occurrence (Designated Special District Liability and Defense Costs) \$10,000 Aggregate per Member \$125,000 per Occurrence (Land Use Liability) \$25,000 Deductible \$200,000 per Claim (COVID-19 Claims Defense Costs/Expense) \$400,000 Aggregate per Member \$75,000 Deductible \$5,000,000 each Claim (Public Officials Errors and Omissions Liability) \$5,000,000 Aggregate per Member \$1,000,000 per Claim (MedMal) \$3,000,000 Aggregate per Member; \$5,000,000 Aggregate MOC \$75,000 Deductible \$5,000,000 per Claim (Employee Benefits Liability) \$5,000,000 Aggregate per Member \$75,000 Deductible \$5,000,000 per Claim (Employment Practices Liability) \$5,000,000 Aggregate per Member \$75,000 Deductible	ACIP	07/01/23	\$1,029,631
Property	\$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	07/01/23	
Commercial Crime	\$1,000,000 per Occurrence (employee dishonesty, forgery, alteration, inside/outside premises, computer fraud) \$100,000 Deductible \$100,000 per Occurrence (money orders and counterfeit money) \$5,000 Deductible	ACIP	11/01/23	
Drone	\$1,000,000 per Occurrence Liability 5% (or 10% of the drone value) - Property Damage	ACIP (Global Aerospace)	07/01/23	
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)	07/01/23	
Workers' Compensation	Workers' Compensation (Statutory, No Deductible) \$8,000,000 per Life and Aggregate (Aircraft-Related Losses) \$4,000,000 (Employer Liability, No Deductible)	ACIP	1/1/2023	\$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	11/01/23	\$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	07/01/23	\$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	